

**ORANGE COUNTY
BOARD OF EDUCATION**

AGENDA ITEM ABSTRACT

Meeting Date: October 3, 2011

AGENDA ITEM No. 11-10-08

ACTION ITEM: (Y/N) Y

SUBJECT: 2010-2011 Budget Amendments

INFO. CONTACT: Donna Brinkley **PHONE:** 919-732-8126

- ATTACHMENTS:**
1. State Public School Fund
 2. Local Current Expense Fund
 3. Federal Grant Fund
 4. Capital Outlay Fund
 5. Child Nutrition Fund
 6. Other Restricted Fund

PURPOSE: To report changes in the budget resolution resulting from:

- actual costs of guaranteed allotments and months of employment thru June 30, 2011, as well as textbook expenditures in the State Public School Fund
- changes in the Child Nutrition Fund to reflect an increase in budgeted revenues and expenses as well as to remove the fund balance appropriation
- changes in the Local Current Expense Fund as a result of an increase in PRC 509 (Healthy Schools and Communities Grant)

This amendment also reflects actual expenditures in all funds for the 2010-11 school year.

BACKGROUND: The budget for the 2010-2011 school year was adopted October 18, 2010. Since that time additional appropriations have been made in the State Public School Fund and Federal Grant Fund. The Capital Outlay Fund has been increased by \$5,269,440 for Qualified School Construction Bonds and the Community School Fund revenues have been reduced by its fund balance appropriation of \$41,371. Also, the Other Restricted Fund has been amended to reflect increased appropriations to the 21st Century Learning Program of \$10,000, the IWalk the Eno Grant of \$43,464 and the Biogen IDEC Foundation Grant of \$2,500.

FINANCIAL IMPACT:

Adjust State Public School Fund - \$241,679

Adjust Local Current Expense Fund - \$2,500

Adjust Child Nutrition Fund - \$69,080

RECOMMENDATION: The Superintendent recommends that the Orange County Board of Education approve the attached budget amendments for the 2010-2011 school year.

**BUDGET AMENDMENT
ORANGE COUNTY SCHOOLS
STATE PUBLIC SCHOOL FUND**

The Orange County Board of Education at a meeting on the 3rd day of October, 2011, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the fiscal year ending June 30, 2011:

Code Number	Description of Code	Increase	Decrease
<u>EXPENSES</u>			
5100	Regular Instructional Services		\$ 3,597,409
5200	Special Population Services		194,272
5300	Alternative Programs and Services		3,203
5400	School Leadership Services	\$ 869,102	
5800	School-Based Leadership Services	520,778	
6100	Support and Development Services	76,020	
6200	Special Population Supp. & Dev.	105,834	
6300	Alternative Programs and Svcs. Supp. & Dev.	3,776	
6400	Technology Support Services	96,337	
6500	Operational Support Services	1,589,521	
6600	Financial & HR Services	581,897	
6700	Accountability Services	47,458	
6900	Policy, Leadership and PR	156,840	
7200	Nutrition Services		11,000
	TOTAL	\$ 4,047,563	\$ 3,805,884
	NET TOTAL	\$ 241,679	
<u>Revenues</u>			
3100	State Public School Fund	\$ 4,047,563	\$ 3,805,884
	TOTAL	\$ 4,047,563	\$ 3,805,884
	NET TOTAL	\$ 241,679	

Explanation: Amend State Public School Fund to reflect a net increase to appropriations for 2010-2011. The net increase is a result of:

1. An increased allocation for actual costs of guaranteed allotments thru June 30, 2011 in PRC 009 (Non-Contributory Employee Benefits) of \$105,863 and PRC 011 (NBPTS Educational Leave) of \$80.
2. An increased allocation due to actual costs for months of employment thru June 30, 2011 in PRC 013 (CTE - MOEs) of \$50,736 and for expenditures thru June 30, 2011 in PRC 130 (Textbooks) of \$85,000.

This amendment also amends the 2010-11 budget to reflect actual expenditures for the 2010-2011 school year.

Total Appropriation in State Public School Fund	\$ 37,884,104
Amount of Increase/(Decrease)	<u>241,679</u>
Total Appropriation in State Public School Fund	<u>\$ 38,125,783</u>

Passed by majority vote of the Board of Education of Orange County Schools on the 3rd day of October, 2011.

Chair, Board of Education

Secretary, Board of Education

**BUDGET AMENDMENT
ORANGE COUNTY SCHOOLS
LOCAL CURRENT EXPENSE FUND**

The Orange County Board of Education at a meeting on the 3rd day of October, 2011, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the fiscal year ending June 30, 2011:

Code Number	Description of Code	Increase	Decrease
<u>EXPENSES</u>			
5100	Regular Instructional Services	\$ 458,007	
5200	Special Population Services	269,998	
5300	Alternative Programs and Services	72,000	
5400	School Leadership Services	48,223	
5800	School-Based Support Services	458,452	
6100	Support and Development Services		\$ 15,000
6200	Special Population Support and Dev. Services	23,500	
6300	Alternative Programs and Services Support & Dev.	500	
6500	Operational Support Services		845,227
6600	Financial and Human Resource Services		499,355
6800	System-Wide Pupil Support Services	14,500	
6900	Policy, Leadership and Public Relations Services	1	
7100	Community Services	201	
7200	Nutrition Services	16,700	
	TOTAL	\$ 1,362,082	\$ 1,359,582
	NET TOTAL	\$ 2,500	
<u>REVENUES</u>			
4400	Local Sources - Unrestricted	\$ 2,500	
	TOTAL	\$ 2,500	-
	NET TOTAL	\$ 2,500	

Explanation: Amend Local Current Expense Fund to reflect actual expenditures for fiscal year 2010-2011 and to reflect an increase in PRC 509 (Healthy Schools and Communities Grant) for \$2,500.

Total Appropriation in Local Current Expense Fund	\$ 23,675,001
Amount of Increase/(Decrease)	2,500
Total Appropriation in Local Current Expense Fund	\$ 23,677,501

Passed by majority vote of the Board of Education of Orange County Schools on the 3rd day of October, 2011.

Chair, Board of Education

Secretary, Board of Education

AMENDMENT #14

**BUDGET AMENDMENT
ORANGE COUNTY SCHOOLS
FEDERAL GRANT FUND**

The Orange County Board of Education at a meeting on the 3rd day of October, 2011, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the fiscal year ending June 30, 2011:

Code Number	Description of Code	Increase	Decrease
<u>EXPENSES</u>			
5100	Regular Instructional Services		\$ 73,131
5200	Special Population Services	\$ 170,059	
5300	Alternative Programs and Services	7,183	
5800	School-Based Support Services		38,892
6100	Support and Development Services	32,408	
6300	Alternative Programs and Services Supp. & Dev.		12,761
6500	Operational Support Services	2,577	
7200	Nutrition Services	1,000	
8100	Pay to Other Governmental Units		1,608
8200	Unbudgeted Funds		86,835
	TOTAL	\$ 213,227	\$ 213,227
	NET TOTAL	\$ -	

Explanation: Amend Federal Grant Fund to reflect actual expenditures for the 2010-2011 school year.

Total Appropriation in Federal Grant Fund	\$ 8,876,458
Amount of Increase/(Decrease)	-
Total Appropriation in Federal Grant Fund	\$ 8,876,458

Passed by majority vote of the Board of Education of Orange County Schools on the 3rd day of October, 2011.

Chair, Board of Education

Secretary, Board of Education

AMENDMENT #15

**BUDGET AMENDMENT
ORANGE COUNTY SCHOOLS
CAPITAL OUTLAY FUND**

The Orange County Board of Education at a meeting on the 3rd day of October, 2011, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the fiscal year ending June 30, 2011:

Code Number	Description of Code	Increase	Decrease
<u>EXPENSES</u>			
5100	Regular Instructional Services	\$ 15,000	
5800	School Based Support Services	8,017	
6500	Operational Support Services		\$ 23,017
	TOTAL	\$ 23,017	\$ 23,017
	NET TOTAL	\$ -	

Explanation:	Amend Capital Outlay Fund to reflect actual expenditures for the 2010-11 school year.
Total Appropriation in Capital Outlay Fund	<u>\$ 9,885,510</u>
Amount of Increase/(Decrease)	<u>-</u>
Total Appropriation in Capital Outlay Fund	<u>\$ 9,885,510</u>

Passed by majority vote of the Board of Education of Orange County Schools on the 3rd day of October, 2011.

Chair, Board of Education

Secretary, Board of Education

AMENDMENT #16

**BUDGET AMENDMENT
ORANGE COUNTY SCHOOLS
CHILD NUTRITION FUND**

The Orange County Board of Education at a meeting on the 3rd day of October, 2011, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the fiscal year ending June 30, 2011:

Code Number	Description of Code	Increase	Decrease
<u>EXPENSES</u>			
7200	Nutrition Services	\$ 69,080	
	TOTAL	\$ 69,080	-
	NET TOTAL EXPENSES	\$ 69,080	
<u>REVENUES</u>			
3800	Federal Funds	\$ 272,413	
4300	Local Funds		\$ 93,333
4910	Fund Balance		110,000
	TOTAL	\$ 272,413	\$ 203,333
	NET TOTAL REVENUES	\$ 69,080	

Explanation: Amend Child Nutrition Fund to remove \$110,000 in fund equity from 2010-11 budgeted revenues and to reflect actual revenues.

Total Appropriation in Child Nutrition Fund	\$ 2,564,570
Amount of Increase/Decrease	<u>69,080</u>
Total Appropriation in Child Nutrition Fund	<u>\$ 2,633,650</u>

Passed by majority vote of the Board of Education of Orange County Schools on the 3rd day of October, 2011.

Chair, Board of Education

Secretary, Board of Education

AMENDMENT #17

**BUDGET AMENDMENT
ORANGE COUNTY SCHOOLS
OTHER RESTRICTED FUND**

The Orange County Board of Education at a meeting on the 3rd day of October, 2011, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the fiscal year ending June 30, 2011:

Code Number	Description of Code	Increase	Decrease
<u>EXPENSES</u>			
5100	Regular Instructional Services		\$ 19,000
5300	Alternative Programs & Services	\$ 19,000	
	TOTAL	\$ 19,000	\$ 19,000
	NET TOTAL	\$ -	

Explanation: Amend Other Restricted Fund to reflect actual expenditures for the 2010-11 school year.

Total Appropriation in Other Restricted Fund	\$ 1,529,009
Amount of Increase/(Decrease)	-
Total Appropriation in Other Restricted Fund	<u>\$ 1,529,009</u>

Passed by majority vote of the Board of Education of Orange County Schools on the 3rd day of October, 2011.

Chair, Board of Education

Secretary, Board of Education