

ORANGE COUNTY
BOARD OF EDUCATION

AGENDA ITEM ABSTRACT

Meeting Date: August 26, 2013

AGENDA ITEM No. 13-08-(2)-09

ACTION ITEM: (Y/N) Y

SUBJECT: Budget Amendments 2012-2013

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

- ATTACHMENTS:
1. State Public School Fund
 2. Local Current Expense Fund
 3. Federal Grants Fund
 4. Other Restricted Fund
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PURPOSE: To report changes in the budget resolution resulting from DPI's allotment revisions and to amend the budget to reflect additional dollars in the Other Restricted Fund. Also, to report changes to reflect actual expenditures for 2012-13.

BACKGROUND: The budget for the 2012-2013 school year was adopted October 8, 2012. Since that time additional appropriations have been made in the State Public School Fund, the Federal Grants Fund and the Other Restricted Fund.

FINANCIAL IMPACT: These amendments adjust account balances through June 30, 2013.

Adjust State Public School Fund - \$ 0

Adjust Local Current Expense Fund - \$ 0

Adjust Federal Grants Fund - \$ 40.10

Adjust Other Restricted Fund - \$ 156,382.00

RECOMMENDATION: The Superintendent recommends the Board of Education approve the attached budget amendments for the 2012-2013 school year.

Amendment #13

**BUDGET AMENDMENT
Orange County Schools
State Public School Fund**

The Orange County Board of Education at a meeting on the 26th day of August, 2013, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the Fiscal year ending June 30, 2013:

Revised Budget Resolution 6/24/13	Budget Amendment #13	Revised Budget Resolution 8/26/13
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SECTION 3 - THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED FOR THE OPERATION OF THE SCHOOL ADMINISTRATIVE UNIT IN THE STATE PUBLIC SCHOOL FUND FOR THE FISCAL YEAR BEGINNING July 1, 2012 AND ENDING June 30, 2013:

INSTRUCTIONAL SERVICES - 5000			
Regular Instructional Services - 5100	\$ 25,037,753	\$ (84,340)	\$ 24,953,413
Special Population Services - 5200	5,549,344	80,941	5,630,285
Alternative Programs and Services - 5300	1,428,401		1,428,401
School Leadership Services - 5400	1,792,009	27,000	1,819,009
School-Based Support Services - 5800	2,159,414		2,159,414
SYSTEM-WIDE SUPPORT SERVICES - 6000			
Support and Development Services - 6100	106,681	(30,000)	76,681
Special Population Support and Development Services - 6200	149,367	3,399	152,766
Alternative Programs and Services Support and Development Services - 6300	60,236		60,236
Technology Support Services - 6400	147,453		147,453
Operational Support Services - 6500	4,515,290	70,000	4,585,290
Financial and Human Resource Services - 6600	343,932	(70,000)	273,932
Accountability Services - 6700	2,050	3,000	5,050
Policy, Leadership and Public Relations Services - 6900	427,077		427,077
ANCILLARY SERVICES - 7000			
Nutrition Services - 7200	78,173		78,173
TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION	\$ 41,797,178	\$ -	\$ 41,797,178

SECTION 4 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE STATE PUBLIC SCHOOL FUND FOR THE FISCAL YEAR BEGINNING July 1, 2012 AND ENDING June 30, 2013:

STATE FUNDS	\$ 41,797,178	-	\$ 41,797,178
TOTAL STATE PUBLIC SCHOOL FUND REVENUE	\$ 41,797,178	\$ -	\$ 41,797,178

Passed by majority vote of the Board of
Education of Orange County Schools
on the 26th day of August, 2013.

Board Chair

Superintendent

Orange County Schools
 Budget Amendments - FY 2012-2013
 State Public School Fund

Account/Budget Code									\$	-
Trans #	Fund	RES Level	Purpose	PRC	Object	Location	Dept	Use	Transaction Amount	Comments/Explanation
a-001	1	51	5110	027	142				\$ (2,317.00)	Exceptional Children Teacher Assistants were paid with TA dollars not reverted in 2012-13 as was done in past reversions. All teacher assistants were originally budgeted as regular TAs.
a-001	1	51	5110	027	231				\$ (78,624.00)	
a-001	1	52	5210	027	211				\$ 27,000.00	
a-001	1	52	5210	027	221				\$ 53,941.00	Clerical Support position in 6110 was paid from local dollars to free up state dollars for 5403.
a-001	1	61	6110	003	151				\$ (27,000.00)	
a-001	1	54	5403	003	151	332			\$ 27,000.00	To move budget in 5100 Regular Instruction to 6200 Special Population for Annual Leave Payout
a-001	1	51	5110	009	188	310			\$ (3,399.00)	
a-001	1	62	6200	009	188	310			\$ 3,399.00	Moved custodians to state payroll to benefit from the state paying higher worker's comp. premiums
a-001	1	66	6610	003	151				\$ (70,000.00)	
a-001	1	65	6540	003	173				\$ 70,000.00	To move money to cover a portion of a clerical support salary to Accountability Services
a-001	1	61	6110	003	151				\$ (3,000.00)	
a-001	1	67	6710	003	151				\$ 3,000.00	

Revenue 1.3100 \$ -

\$ -

Amendment #14

**BUDGET AMENDMENT
Orange County Schools
Local Current Expense Fund**

The Orange County Board of Education at a meeting on the 26th day of August, 2013, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the Fiscal year ending June 30, 2013:

Original Budget	Budget Amendment #14	Revised Budget Resolution 8/26/13
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SECTION 1 - THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED FOR THE OPERATION OF THE SCHOOL ADMINISTRATIVE UNIT IN THE LOCAL CURRENT EXPENSE FUND FOR THE FISCAL YEAR BEGINNING July 1, 2012 AND ENDING June 30, 2013:

INSTRUCTIONAL SERVICES - 5000			
Regular Instructional Services - 5100	\$ 9,924,401	\$ (28,000)	\$ 9,896,401
Special Population Services - 5200	1,769,342		1,769,342
Alternative Programs and Services - 5300	622,127	28,000	650,127
School Leadership Services - 5400	1,786,542		1,786,542
Co-Curricular Services - 5500	926,090		926,090
School-Based Support Services - 5800	1,572,479	(39,414)	1,533,065
SYSTEM-WIDE SUPPORT SERVICES - 6000			
Support and Development Services - 6100	1,713,806		1,713,806
Special Population Support and Development Services - 6200	109,419		109,419
Alternative Programs and Services Support and Development Services - 6300	1,283		1,283
Technology Support Services - 6400	626,344	39,414	665,758
Operational Support Services - 6500	5,448,278	(159,000)	5,289,278
Financial and Human Resource Services - 6600	1,113,498		1,113,498
Accountability Services - 6700	219,010		219,010
System-wide Pupil Support Services - 6800	12,000		12,000
Policy, Leadership and Public Relations Services - 6900	768,276	90,000	858,276
ANCILLARY SERVICES - 7000			
Community Services - 7100	15,692		15,692
Nutrition Services - 7200	38,871	4,000	42,871
NON-PROGRAMMED CHARGES - 8000			
Payments to Other Governmental Units - 8100	970,737	65,000	1,035,737
TOTAL CURRENT EXPENSE FUND APPROPRIATION	\$ 27,638,195	\$ -	\$ 27,638,195

SECTION 2 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE LOCAL CURRENT EXPENSE FUND FOR THE FISCAL YEAR BEGINNING July 1, 2012 AND ENDING June 30, 2013:

LOCAL FUNDS	\$ 24,788,195	-	\$ 24,788,195
FUND BALANCE APPROPRIATED	2,850,000	-	2,850,000
TOTAL LOCAL CURRENT EXPENSE FUND REVENUE	\$ 27,638,195	\$ -	\$ 27,638,195

Passed by majority vote of the Board of
Education of Orange County Schools
on the 26th day of August, 2013.

Board Chair

Superintendent

Orange County Schools
 Budget Amendments - FY 2012-2013
 Local Current Expense Fund

Account/Budget Code									\$	-
Trans #	Fund	RES Level	Purpose	PRC	Object	Location	Dept	Use	Transaction Amount	Comments/Explanation
a-001	2	51	5110	001	121				\$ (28,000.00)	To move excess classroom teacher budget to cover overage in DSS Family Social Workers
a-001	2	53	5320	840	311				\$ 28,000.00	
a-001	2	58	5860	003	152				\$ (39,414.00)	To move unspent dollars for Tech. Help Desk in 5860 to Tech Support and Tech. Help Desk spent in 6401
a-001	2	64	6401	003	151				\$ 22,470.00	
a-001	2	64	6401	003	152				\$ 16,944.00	
a-001	2	65	6550	056	423				\$ (90,000.00)	To move unspent Transportation dollars to cover overage in Legal Services
a-001	2	69	6920	890	311				\$ 90,000.00	
a-001	2	65	6540	003	183				\$ (4,000.00)	To move dollars budgeted in 6540 for One Time Bonus to 7200 for One Time Bonus
a-001	2	72	7200	003	183				\$ 4,000.00	
a-001	2	65	6550	056	423				\$ (65,000.00)	To move unspent Transportation dollars to cover overage in Charter Schools
a-001	2	81	8100	036	717				\$ 65,000.00	

Revenue \$ -

\$ -

Amendment #15

**BUDGET AMENDMENT
Orange County Schools
Federal Grants Fund**

The Orange County Board of Education at a meeting on the 26th day of August, 2013, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the Fiscal year ending June 30, 2013:

Original Budget	Budget Amendment #15	Revised Budget Resolution 8/26/13
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SECTION 5 - THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED FOR THE OPERATION OF THE SCHOOL ADMINISTRATIVE UNIT IN THE FEDERAL GRANTS FUND FOR THE FISCAL YEAR BEGINNING July 1, 2012 AND ENDING June 30, 2013:

INSTRUCTIONAL SERVICES - 5000

Regular Instructional Services - 5100	\$ 264,379	-	\$ 264,379
Special Population Services - 5200	1,706,370	80,000	1,786,370
Alternative Programs and Services - 5300	1,243,100	40	1,243,140
School-Based Support Services - 5800	97,084	-	97,084

SYSTEM-WIDE SUPPORT SERVICES - 6000

Support and Development Services - 6100	49,012	-	49,012
Special Population Support and Development Services - 6200	64,530	-	64,530
Alternative Programs and Services Support and Development Services - 6300	125,652	-	125,652
Operational Support Services - 6500	22,922	-	22,922

ANCILLARY SERVICES - 7000

Nutrition Services - 7200	9,255	-	9,255
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NON-PROGRAMMED CHARGES - 8000

Payments to Other Governmental Units - 8100	100,544	-	100,544
Unbudgeted Funds - 8200	685,367	(80,000)	605,367

TOTAL FEDERAL GRANTS FUND APPROPRIATION

\$ 4,368,215	\$ 40	\$ 4,368,255
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SECTION 6 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE FEDERAL GRANTS FUND FOR THE FISCAL YEAR BEGINNING July 1, 2012 AND ENDING June 30, 2013:

FEDERAL FUNDS	\$ 4,368,215	\$ 40	\$ 4,368,255
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TOTAL FEDERAL GRANTS FUND REVENUE

\$ 4,368,215	\$ 40	\$ 4,368,255
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Passed by majority vote of the Board of
Education of Orange County Schools
on the 26th day of August, 2013.

Board Chair

Superintendent

Orange County Schools
 Budget Amendments - FY 2012-2013
 Federal Grants Fund

Account/Budget Code									\$	40.10
Trans #	Fund	RES Level	Purpose	PRC	Object	Location	Dept	Use	Transaction Amount	Comments/Explanation
a-001	3	82	8200	060	399				\$ (80,000.00)	To budget unbudgeted funds in PRC 060 to cover overage in contracted services.
a-001	3	52	5210	060	311				\$ 80,000.00	
a-001	3	53	5320	026	411				\$ 40.10	Sales tax refund for Homeless Education

Revenue 3.3600.026 \$ 40.10

\$ 40.10

Amendment #16

**BUDGET AMENDMENT
Orange County Schools
Other Restricted Fund**

The Orange County Board of Education at a meeting on the 26th day of August, 2013, passed the following resolution:

Be it resolved that the following Transfer be made to the Budget Resolution for the Fiscal year ending June 30, 2013:

Revised Budget Resolution 6/24/13	Budget Amendment #16	Revised Budget Resolution 8/26/13
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SECTION 13 - THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED FOR THE OPERATION OF THE SCHOOL ADMINISTRATIVE UNIT IN THE OTHER RESTRICTED FUND FOR THE FISCAL YEAR BEGINNING July 1, 2012 AND ENDING June 30, 2013:

INSTRUCTIONAL SERVICES - 5000

Regular Instructional Services - 5100	\$ 220,125	\$ 155,315	\$ 375,440
Special Population Services - 5200	144,846		144,846
Alternative Programs and Services - 5300	334,216	1,067	335,283
Co-Curricular Services - 5500	6,875		6,875
School-Based Support Services - 5800	232,055		232,055

SYSTEM-WIDE SUPPORT SERVICES - 6000

Support and Development Services - 6100	2,184		2,184
Alternative Programs and Service Support and Development Services - 6300	35,000		35,000
Operational Support Services - 6500	353,056		353,056
Financial and Human Resource Services - 6600	14,816		14,816
System-wide Pupil Support Services - 6800	888		888

TOTAL OTHER RESTRICTED FUND APPROPRIATION

\$ 1,344,061	\$ 156,382	\$ 1,500,443
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SECTION 14 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE OTHER RESTRICTED FUND FOR THE FISCAL YEAR BEGINNING July 1, 2012 AND ENDING June 30, 2013:

FEDERAL FUNDS	\$ 465,950	\$ 154,640	\$ 620,590
LOCAL FUNDS	624,482	1,742	626,224
FUND BALANCE APPROPRIATED	253,629		253,629

TOTAL OTHER RESTRICTED FUND REVENUE

\$ 1,344,061	\$ 156,382	\$ 1,500,443
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Passed by majority vote of the Board of
Education of Orange County Schools
on the 26th day of August, 2013.

Board Chair

Superintendent

Orange County Schools
Budget Amendments - FY 2012-2013
Other Restricted Fund

Account/Budget Code									\$ 156,382.00	
Trans #	Fund	RES Level	Purpose	PRC	Object	Location	Dept	Use	Transaction Amount	Comments/Explanation
a-001	8	51	5110	012	551				\$ 675.00	Add'l Driver's Ed Fees Collected
a-001	8	51	5110	112	411				\$ 154,640.00	Kannapolis Math & Science Grant
a-001	8	53	5340	705	311				\$ 1,067.00	Additional Pre-K Tuition

Revenue	8.4210.012	\$ 675.00
	8.3700.112	\$ 154,640.00
	8.4210.705	\$ 1,067.00
		<u>\$ 156,382.00</u>