

SUMMARY LIST OF 2013-2014 BUDGET CHANGES

Description	Function	Object	Amount	Totals	March 20, 2013	April 16, 2013
					Finance Meeting	Finance Meeting
<b>EXPENDITURE CHANGES:</b>						
Increase in swap valuation services (required for GASB #53)	2500	329	\$850			
Increase in AIU program of services - via basic education subsidy withholding	2900	595	\$152			
Decrease in AIU instructional media services	2290	322	(\$48)			
Change in healthcare benefits for an employee	2250	210	\$15,062			
Added .5 FTE for kindergarten - Richland Elementary (projected enrollment)	1100	100:299	\$41,976			
Added .5 FTE for physical education - Middle School (scheduling)	1100	100:299	\$41,976			
Increased overtime & employer benefits for media services - taping of board meetings	1100	100:299	\$4,523			
Changed vacant classroom teacher (primary level) to Librarian	1100 / 2250	100:299	\$0			
Eliminated one library assistant position	2250	100:299	(\$20,482)			
Adjusted projected salaries & employer benefits (various)		100:299	(\$38,356)			
Adjusted projected tuition for A.W. Beattie Career Center	1300	560	(\$50,000)			
Eliminated vacant part-time athletic equipment manager position	3250	100:299	(\$18,234)			
Increased staff development dues & fees - project lead the way	2271	810	\$5,000			
<b>TOTAL EXPENDITURE CHANGES: March - April 2013</b>				<b>(\$17,581)</b>	69,629,638.00	69,612,057.00
<b>REVENUE CHANGES:</b>						
Increased per capita tax based on current year actual revenue received		6120 & 6141	\$1,074			
<b>Increased real estate tax</b>		6111	<b>\$8,000</b>			
Decreased allocation for IDEA by 5% - sequestration		6831	(\$27,393)			
<b>TOTAL REVENUE CHANGES: March - April 2013</b>				<b>(\$18,319)</b>	69,354,911.00	69,336,592.00
				fund balance utilization	274,727.00	275,465.00
				<b>net change</b>	<b>(\$738)</b>	