

# Board Meeting Agenda Item Executive Summary

**Supt.'s Office Use Only**  
**Board Meeting** 5-20-14  
**Agenda** Consent  
**Item No.** G. 5.

|                            |                      |
|----------------------------|----------------------|
| <b>Board Meeting Date:</b> | 5/20/2014            |
| <b>Submitted By:</b>       | Alex Rella           |
| <b>Item Description:</b>   | Budget Amendment #22 |

**Purpose and Explanation:**

Budget Amendment #22 represents all budget changes in the Special Revenues Fund for the period of March 1, 2014 through March 31, 2014. Revenue increases reflect final approval of various grant applications and beginning balances brought forward as of June 30, 2013. Changes in appropriations reflect the above revenues.

A detailed analysis is available for review in the Office of Planning and Budgeting.

### BUDGETARY IMPACT

**Funding Source (Description):** Various Accounts                      **Amount:**     \$            6,742,229.52

|  |                               |  |
|--|-------------------------------|--|
| <b>Staff Attorney Review &amp; Approval</b><br><i>(For Contracts Only)</i> | Date: _____<br>Initial: _____ | ADDITIONAL INFORMATION<br>Yes: _____ No: _____ |
|--|-------------------------------|--|

## BUDGET AMENDMENT RESOLUTION

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

22

ESTIMATED REVENUE

| FUND                                |                  |
|-------------------------------------|------------------|
| <input type="checkbox"/>            | General Fund     |
| <input checked="" type="checkbox"/> | Special Revenue  |
| <input type="checkbox"/>            | Debt Service     |
| <input type="checkbox"/>            | Capital Projects |

TOTAL REVENUE

| TRANSFERS &                           | PRESENT BUDGET                              | INCREASE<br>(DECREASE) | REVISED BUDGET   |
|---------------------------------------|---|------------------------|------------------|
| TOTAL REVENUE<br>TRANSFERS & BALANCES | \$ 35,888,152.37                            | \$6,742,229.52         | \$ 42,630,381.89 |
| O<br>B<br>J<br>E<br>C<br>T<br>S       | SEE SCHEDULE I ATTACHED FOR ACCOUNT DETAIL. |                        |                  |
|                                       |   |                        |                  |
|                                       |   |                        |                  |
|                                       |   |                        |                  |
|                                       |   |                        |                  |
|                                       |   |                        |                  |
|                                       |   |                        |                  |

APPROPRIATIONS

| FUNCTION/ OBJECT                                     | PRESENT BUDGET | INCREASE<br>(DECREASE) | REVISED BUDGET |
|--|----------------|------------------------|----------------|
| SEE SCHEDULE II ATTACHED FOR FUNCTION/OBJECT DETAIL. |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
| TOTAL REVISIONS                                      |                |                        |                |

Adopted by the Board:

\_\_\_\_\_





Date

Certified Correct:

\_\_\_\_\_

District Superintendent

 Reference # on Revenue Summary

| REVENUE ACCT. #                        | DESCRIPTION                 | APPROVED 2013-2014 BUDGET | INCREASE / (DECREASE)  | REVISED 2013-2014 BUDGET |
|--|-----------------------------|---------------------------|--|--------------------------|
| 3190                                   | OTHER FEDERAL DIRECT        | \$ 377,305.00             | \$  4,696,238.52 | \$ 5,073,543.52          |
| 3201                                   | VOC EDUCATION               | 227,501.00                | -  | 227,501.00               |
| 3210                                   | STATE FISCAL STABIL K-12    | -                         | -  | -                        |
| 3214                                   | RACE TO THE TOP             | 197,089.05                |  987,894.44      | 1,184,983.49             |
| 3220                                   | WORKFORCE INVESTMENT ACCT.  | -                         | -  | -                        |
| 3226                                   | EISENHOWER MATH AND SCIENCE | -                         | -  | -                        |
| 3227                                   | DRUG FREE SCHOOLS           | -                         | -  | -                        |
| 3230                                   | ED HANDICAPPED              | 7,107,237.27              | -  | 7,107,237.27             |
| 3240                                   | TITLE I                     | 11,765,191.87             | -  | 11,765,191.87            |
| 3251                                   | ADULT EDUCATION             | -                         | -  | -                        |
| 3260                                   | NATIONAL SCHOOL LUNCH ACT   | 735,000.00                | -  | 735,000.00               |
| 3261                                   | LUNCH REIMBURSEMENT         | 5,250,000.00              | -  | 5,250,000.00             |
| 3262                                   | BREAKFAST REIMBURSEMENT     | 1,943,000.00              | -  | 1,943,000.00             |
| 3263                                   | AFTER SCHOOL SNACK REIMB    | 378,500.00                | -  | 378,500.00               |
| 3264                                   | CHILD CARE PROGRAM          | -                         | -  | -                        |
| 3265                                   | USDA COMMODITIES            | 438,500.00                | -  | 438,500.00               |
| 3266                                   | IN LIEU OF COMM.            | -                         | -  | -                        |
| 3267                                   | SUMMER FEEDING              | 52,000.00                 | -  | 52,000.00                |
| 3268                                   | NUTRITIOIN ED & TRAINING    | 78,000.00                 | -  | 78,000.00                |
| 3269                                   | OTHER FOOD SERVICES         | 52,000.00                 | -  | 52,000.00                |
| 3270                                   | ESEA TITLE VI               | -                         | -  | -                        |
| 3280                                   | MISC. FEDERAL THRU LOCAL    | 22,515.60                 |  13,613.56     | 36,129.16                |
| 3290                                   | MISC. FEDERAL THRU STATE    | 787,429.56                |  1,044,483.00 | 1,831,912.56             |
| 3293                                   | EMERGENCY IMMIGRANT EDUC.   | -                         | -  | -                        |
| 3337                                   | BREAKFAST SUPPLEMENT        | 80,000.00                 | -  | 80,000.00                |
| 3338                                   | LUNCH SUPPLEMENT            | 85,000.00                 | -  | 85,000.00                |
| 3390                                   | MISC. STATE                 | 3,800.00                  | -  | 3,800.00                 |
| 3420                                   | STATE FOREST FUNDS          | -                         | -  | -                        |
| 3431                                   | INTEREST                    | 5,000.00                  | -  | 5,000.00                 |
| 3450                                   | PAID PUPIL LUNCH            | 1,052,000.00              | -  | 1,052,000.00             |
| 3451                                   | STUDENT LUNCHESES           | 75,000.00                 | -  | 75,000.00                |
| 3452                                   | STUDENT BREAKFASTS          | 64,000.00                 | -  | 64,000.00                |
| 3453                                   | ADULT MEALS                 | 89,000.00                 | -  | 89,000.00                |
| 3454                                   | A LA CARTE                  | 1,500,000.00              | -  | 1,500,000.00             |
| 3455                                   | AFTER SCHOOL SNACKS         | 83,600.00                 | -  | 83,600.00                |
| 3456                                   | OTHER FOOD SALES            | 390,000.00                | -  | 390,000.00               |
| 3457                                   | OTHER FOOD SERVICES         | 4,000.00                  | -  | 4,000.00                 |
| 3458                                   | OVER/SHORT FOOD SERVICE     | 250.00                    | -  | 250.00                   |
| 3459                                   | REDUCED PUPIL BREAKFAST     | 12,300.00                 | -  | 12,300.00                |
| 3490                                   | MISC. LOCAL                 | 23,000.00                 | -  | 23,000.00                |
| 3610                                   | TRANSFERS FROM GENERAL FUND | -                         | -  | -                        |
| <b>TOTAL EST. REVENUE</b>              |                             | <b>\$ 32,878,219.35</b>   | <b>\$ 6,742,229.52</b>   | <b>\$ 39,620,448.87</b>  |
| <b>FUND BALANCE 07/01/2013</b>         |                             | <b>\$ 3,009,933.02</b>    | <b>\$ -</b>  | <b>\$ 3,009,933.02</b>   |
| <b>TOTAL EST. REV. AND BEG BALANCE</b> |                             | <b>\$ 35,888,152.37</b>   | <b>\$ 6,742,229.52</b>   | <b>\$ 42,630,381.89</b>  |



| APPROPRIATION<br>ACCOUNT<br>FUNC/OBJ | OBJECT CODE<br>DESCRIPTION | PRESENT<br>2013-2014<br>BUDGET | INCREASE/<br>(DECREASE) | REVISED<br>2013-2014<br>BUDGET |
|--------------------------------------|----------------------------|--------------------------------|-------------------------|--------------------------------|
|--------------------------------------|----------------------------|--------------------------------|-------------------------|--------------------------------|

**Notes:**

|     |                    |                  |                  |                 |                  |
|-----|--------------------|------------------|------------------|-----------------|------------------|
| {1} | <u>Dir. Instr.</u> |                  |                  |                 |                  |
| {2} | 5000.10            | Salaries         | \$ 6,391,186.42  | \$ 1,592,052.88 | \$ 7,983,239.30  |
| {3} | .20                | Benefits         | 2,325,296.97     | 521,693.05      | 2,846,990.02     |
|     | .30                | Purchase Service | 434,472.69       | 346,688.26      | 781,160.95       |
|     | .40                | Energy Service   | -                | -               | -                |
|     | .50                | Supplies         | 692,295.26       | 60,640.53       | 752,935.79       |
| {4} | .60                | Capital Outlay   | 2,396,081.86     | 557,053.41      | 2,953,135.27     |
| {5} | .70                | Other Expense    | 75,391.97        | 419,353.78      | 494,745.75       |
|     |                    |                  | <hr/>            |                 |                  |
|     |                    |                  | \$ 12,314,725.17 | \$ 3,497,481.91 | \$ 15,812,207.08 |

|     |                    |                  |                 |                 |                 |
|-----|--------------------|------------------|-----------------|-----------------|-----------------|
|     | <u>Pupil Pers.</u> |                  |                 |                 |                 |
| {6} | 6100.10            | Salaries         | \$ 706,215.34   | \$ 737,172.61   | \$ 1,443,387.95 |
| {7} | .20                | Benefits         | 207,554.48      | 220,420.93      | 427,975.41      |
|     | .30                | Purchase Service | 72,693.63       | 37,336.67       | 110,030.30      |
|     | .40                | Energy Service   | 3,633.03        | -               | 3,633.03        |
|     | .50                | Supplies         | 86,151.55       | 13,412.67       | 99,564.22       |
|     | .60                | Capital Outlay   | 11,097.62       | -               | 11,097.62       |
|     | .70                | Other Expense    | 10,000.00       | 22,374.52       | 32,374.52       |
|     |                    |                  | <hr/>           |                 |                 |
|     |                    |                  | \$ 1,097,345.65 | \$ 1,030,717.40 | \$ 2,128,063.05 |

|  |                     |                  |       |      |      |
|--|---------------------|------------------|-------|------|------|
|  | <u>Instr. Media</u> |                  |       |      |      |
|  | 6200.10             | Salaries         | \$ -  | \$ - | \$ - |
|  | .20                 | Benefits         | -     | -    | -    |
|  | .30                 | Purchase Service | -     | -    | -    |
|  | .40                 | Energy Service   | -     | -    | -    |
|  | .50                 | Supplies         | -     | -    | -    |
|  | .60                 | Capital Outlay   | -     | -    | -    |
|  | .70                 | Other Expense    | -     | -    | -    |
|  |                     |                  | <hr/> |      |      |
|  |                     |                  | \$ -  | \$ - | \$ - |

|     |                   |                  |                 |                 |                 |
|-----|-------------------|------------------|-----------------|-----------------|-----------------|
|     | <u>Curr. Dev.</u> |                  |                 |                 |                 |
| {8} | 6300.10           | Salaries         | \$ 2,689,279.30 | \$ 973,386.46   | \$ 3,662,665.76 |
| {9} | .20               | Benefits         | 674,585.63      | 244,119.30      | 918,704.93      |
|     | .30               | Purchase Service | 244,627.73      | 84,800.10       | 329,427.83      |
|     | .40               | Energy Service   | -               | -               | -               |
|     | .50               | Supplies         | 139,583.30      | 20,772.65       | 160,355.95      |
|     | .60               | Capital Outlay   | 79,800.14       | 25,073.06       | 104,873.20      |
|     | .70               | Other Expense    | 54,315.04       | 3,170.37        | 57,485.41       |
|     |                   |                  | <hr/>           |                 |                 |
|     |                   |                  | \$ 3,882,191.14 | \$ 1,351,321.94 | \$ 5,233,513.08 |

|  |                   |                  |               |              |                 |
|--|-------------------|------------------|---------------|--------------|-----------------|
|  | <u>Staff Dev.</u> |                  |               |              |                 |
|  | 6400.10           | Salaries         | \$ 999,734.73 | \$ 34,150.52 | \$ 1,033,885.25 |
|  | .20               | Benefits         | 131,260.37    | 722.32       | 131,982.69      |
|  | .30               | Purchase Service | 408,873.68    | 1,660.05     | 410,533.73      |
|  | .40               | Energy Service   | -             | -            | -               |
|  | .50               | Supplies         | 252,647.04    | -            | 252,647.04      |
|  | .60               | Capital Outlay   | 2,087.11      | 99.72        | 2,186.83        |

| APPROPRIATION<br>ACCOUNT<br>FUNC/OBJ | OBJECT CODE<br>DESCRIPTION | PRESENT<br>2013-2014<br>BUDGET | INCREASE/<br>(DECREASE) | REVISED<br>2013-2014<br>BUDGET |
|--------------------------------------|----------------------------|--------------------------------|-------------------------|--------------------------------|
|--------------------------------------|----------------------------|--------------------------------|-------------------------|--------------------------------|

Notes:

|     |               |                        |                     |                        |
|-----|---------------|------------------------|---------------------|------------------------|
| .70 | Other Expense | 130,769.16             | 3,080.00            | 133,849.16             |
|     |               | <u>\$ 1,925,372.09</u> | <u>\$ 39,712.61</u> | <u>\$ 1,965,084.70</u> |

Instr. Tech.

|         |                  |                    |                     |                     |
|---------|------------------|--------------------|---------------------|---------------------|
| 6500.10 | Salaries         | \$ -               | \$ 57,709.32        | \$ 57,709.32        |
| .20     | Benefits         | -                  | 13,884.72           | 13,884.72           |
| .30     | Purchase Service | -                  | 12,764.00           | 12,764.00           |
| .40     | Energy Service   | -                  | -                   | -                   |
| .50     | Supplies         | -                  | -                   | -                   |
| .60     | Capital Outlay   | 2,895.50           | -                   | 2,895.50            |
| .70     | Other Expense    | -                  | -                   | -                   |
|         |                  | <u>\$ 2,895.50</u> | <u>\$ 84,358.04</u> | <u>\$ 87,253.54</u> |

Gen. Admin.

|          |                  |                      |                      |                        |
|----------|------------------|----------------------|----------------------|------------------------|
| 7200.10  | Salaries         | \$ -                 | \$ -                 | \$ -                   |
| .20      | Benefits         | -                    | -                    | -                      |
| .30      | Purchase Service | -                    | -                    | -                      |
| .40      | Energy Service   | -                    | -                    | -                      |
| .50      | Supplies         | -                    | -                    | -                      |
| .60      | Capital Outlay   | -                    | -                    | -                      |
| {10} .70 | Other Expense    | 861,639.51           | 151,635.02           | 1,013,274.53           |
|          |                  | <u>\$ 861,639.51</u> | <u>\$ 151,635.02</u> | <u>\$ 1,013,274.53</u> |

School Admin.

|         |                  |                    |             |                    |
|---------|------------------|--------------------|-------------|--------------------|
| 7300.10 | Salaries         | \$ -               | \$ -        | \$ -               |
| .20     | Benefits         | -                  | -           | -                  |
| .30     | Purchase Service | 1,093.02           | -           | 1,093.02           |
| .40     | Energy Service   | -                  | -           | -                  |
| .50     | Supplies         | -                  | -           | -                  |
| .60     | Capital Outlay   | 1,261.00           | -           | 1,261.00           |
| .70     | Other Expense    | -                  | -           | -                  |
|         |                  | <u>\$ 2,354.02</u> | <u>\$ -</u> | <u>\$ 2,354.02</u> |

| APPROPRIATION<br>ACCOUNT<br>FUNC/OBJ | OBJECT CODE<br>DESCRIPTION | PRESENT<br>2013-2014<br>BUDGET | INCREASE/<br>(DECREASE) | REVISED<br>2013-2014<br>BUDGET |
|--------------------------------------|----------------------------|--------------------------------|-------------------------|--------------------------------|
|--------------------------------------|----------------------------|--------------------------------|-------------------------|--------------------------------|

**Notes:**

Facilities Acq.

|         |                  |              |              |              |
|---------|------------------|--------------|--------------|--------------|
| 7400.10 | Salaries         | \$ -         | \$ -         | \$ -         |
| .20     | Benefits         | -            | -            | -            |
| .30     | Purchase Service | -            | -            | -            |
| .40     | Energy Service   | -            | -            | -            |
| .50     | Supplies         | -            | -            | -            |
| .60     | Capital Outlay   | 10,000.00    | 40,365.08    | 50,365.08    |
| .70     | Other Expense    | -            | -            | -            |
|         |                  | <hr/>        | <hr/>        | <hr/>        |
|         |                  | \$ 10,000.00 | \$ 40,365.08 | \$ 50,365.08 |

Food Serv.

|         |                  |                  |       |                  |
|---------|------------------|------------------|-------|------------------|
| 7600.10 | Salaries         | \$ 4,413,816.00  | \$ -  | \$ 4,413,816.00  |
| .20     | Benefits         | 1,901,212.00     | -     | 1,901,212.00     |
| .30     | Purchase Service | 397,500.00       | -     | 397,500.00       |
| .40     | Energy Service   | 283,500.00       | -     | 283,500.00       |
| .50     | Supplies         | 4,552,500.00     | -     | 4,552,500.00     |
| .60     | Capital Outlay   | 156,150.00       | -     | 156,150.00       |
| .70     | Other Expense    | 432,000.00       | -     | 432,000.00       |
|         |                  | <hr/>            | <hr/> | <hr/>            |
|         |                  | \$ 12,136,678.00 | \$ -  | \$ 12,136,678.00 |

Central Serv.

|         |                  |               |              |               |
|---------|------------------|---------------|--------------|---------------|
| 7700.10 | Salaries         | \$ 25,552.00  | \$ 11,484.42 | \$ 37,036.42  |
| .20     | Benefits         | 7,205.95      | 851.41       | 8,057.36      |
| .30     | Purchase Service | 151,335.91    | 35,020.21    | 186,356.12    |
| .40     | Energy Service   | -             | -            | -             |
| .50     | Supplies         | 31,541.56     | (21.56)      | 31,520.00     |
| .60     | Capital Outlay   | 3,100.00      | 250.00       | 3,350.00      |
| .70     | Other Expense    | 9,789.24      | 32,035.75    | 41,824.99     |
|         |                  | <hr/>         | <hr/>        | <hr/>         |
|         |                  | \$ 228,524.66 | \$ 79,620.23 | \$ 308,144.89 |

Pupil Trans.

|         |                  |               |               |               |
|---------|------------------|---------------|---------------|---------------|
| 7800.10 | Salaries         | \$ 66,512.53  | \$ 25,088.00  | \$ 91,600.53  |
| .20     | Benefits         | 43,465.18     | 8,192.32      | 51,657.50     |
| .30     | Purchase Service | 37,131.67     | 105,498.92    | 142,630.59    |
| .40     | Energy Service   | -             | 3,961.00      | 3,961.00      |
| .50     | Supplies         | -             | 1,320.00      | 1,320.00      |
| .60     | Capital Outlay   | -             | -             | -             |
| .70     | Other Expense    | -             | 1,591.86      | 1,591.86      |
|         |                  | <hr/>         | <hr/>         | <hr/>         |
|         |                  | \$ 147,109.38 | \$ 145,652.10 | \$ 292,761.48 |

| APPROPRIATION<br>ACCOUNT<br>FUNC/OBJ | OBJECT CODE<br>DESCRIPTION | PRESENT<br>2013-2014<br>BUDGET | INCREASE/<br>(DECREASE) | REVISED<br>2013-2014<br>BUDGET |
|--------------------------------------|----------------------------|--------------------------------|-------------------------|--------------------------------|
| <u>Notes:</u>                        |                            |                                |                         |                                |
| <u>Opr. of Plant</u>                 |                            |                                |                         |                                |
| 7900.10                              | Salaries                   | \$ -                           | \$ 117,272.63           | \$ 117,272.63                  |
| .20                                  | Benefits                   | -                              | 44,658.16               | 44,658.16                      |
| .30                                  | Purchase Service           | 6,039.67                       | 36,898.66               | 42,938.33                      |
| .40                                  | Energy Service             | -                              | 83,804.26               | 83,804.26                      |
| .50                                  | Supplies                   | 500.00                         | 11,245.38               | 11,745.38                      |
| .60                                  | Capital Outlay             | -                              | 17,301.96               | 17,301.96                      |
| .70                                  | Other Expense              | 1,000.00                       | 10,184.14               | 11,184.14                      |
|                                      |                            |                                |                         |                                |
|                                      |                            | \$ 7,539.67                    | \$ 321,365.19           | \$ 328,904.86                  |
| <u>Maintenance</u>                   |                            |                                |                         |                                |
| 8100.10                              | Salaries                   | \$ -                           | \$ -                    | \$ -                           |
| .20                                  | Benefits                   | -                              | -                       | -                              |
| .30                                  | Purchase Service           | -                              | -                       | -                              |
| .40                                  | Energy Service             | -                              | -                       | -                              |
| .50                                  | Supplies                   | -                              | -                       | -                              |
| .60                                  | Capital Outlay             | -                              | -                       | -                              |
| .70                                  | Other Expense              | -                              | -                       | -                              |
|                                      |                            |                                |                         |                                |
|                                      |                            | \$ -                           | \$ -                    | \$ -                           |
| <u>Comm. Ed.</u>                     |                            |                                |                         |                                |
| 9100.10                              | Salaries                   | \$ 4,339.28                    | \$ -                    | \$ 4,339.28                    |
| .20                                  | Benefits                   | 233.28                         | -                       | 233.28                         |
| .30                                  | Purchase Service           | -                              | -                       | -                              |
| .40                                  | Energy Service             | -                              | -                       | -                              |
| .50                                  | Supplies                   | -                              | -                       | -                              |
| .60                                  | Capital Outlay             | -                              | -                       | -                              |
| .70                                  | Other Expense              | -                              | -                       | -                              |
|                                      |                            |                                |                         |                                |
|                                      |                            | \$ 4,572.56                    | \$ -                    | \$ 4,572.56                    |
| <u>Debt Serv.</u>                    |                            |                                |                         |                                |
| 9200.70                              | Other Expense              | \$ -                           | \$ -                    | \$ -                           |
| <u>Transfers</u>                     |                            |                                |                         |                                |
| 9700.90                              | Transfers                  | \$ 400,000.00                  | \$ -                    | \$ 400,000.00                  |
| <u>Contingency</u>                   |                            |                                |                         |                                |
| 2700                                 |                            | \$ 2,867,205.02                | \$ -                    | \$ 2,867,205.02                |
| <u>TOTAL</u>                         |                            |                                |                         |                                |
|                                      |                            | \$ 35,888,152.37               | \$ 6,742,229.52         | \$ 42,630,381.89               |



Budget Amendment #22 - Special Revenue Fund Notes- Appropriation Changes on Schedule II  
For the Period of March 1, 2014 through March 31, 2014

{1} 5000.10 – Salaries – \$1,592,052.88:

- a. an increase of \$1,405,383.00 in Salaries budget from 13-14 Headstart new revenues.
- b. an increase of \$126,463.00 in Salaries budget from 10-11 21st Century Schools roll forward balance.
- c. an increase of \$55,696.60 in Salaries budget from 10-14 Race to the Top roll forward balance.
- d. an increase of \$4,510.28 in Salaries budget from 12-13 Headstart roll forward balance.

{2} 5000.20 – Benefits – \$521,693.05:

- a. an increase of \$437,505.00 in Benefits budget from 13-14 Headstart new revenues.
- b. an increase of \$67,417.00 in Benefits budget from 10-11 21st Century Schools roll forward balance.
- c. an increase of \$15,046.27 in Benefits budget from 10-14 Race to the Top roll forward balance.
- d. an increase of \$1,724.78 in Benefits budget from 12-13 Headstart roll forward balance.

{3} 5000.30 – Purchase Services – \$346,688.26:

- a. an increase of \$181,067.00 in Purchase Services budget from 10-14 Race to the Top roll forward balance.
- b. an increase of \$154,320.00 in Purchase Services budget from 10-11 21st Century Schools roll forward balance.
- c. an increase of \$7,340.26 in Purchase Services budget from 12-13 Headstart roll forward balance.
- d. an increase of \$3,961.00 in Purchase Services budget from 13-14 Headstart new revenues.

{4} 5000.60 – Capital Outlay – \$557,053.41:

- a. an increase of \$544,429.69 in Capital Outlay budget from 10-14 Race to the Top roll forward balance.
- b. an increase of \$9,000.00 in Capital Outlay budget from 10-11 21st Century Schools roll forward balance.
- c. an increase of \$3,623.72 in Capital Outlay budget from 12-13 Headstart roll forward balance.

{5} 5000.70 – Other Expense – \$419,353.78:

- a. an increase of \$326,215.00 in Other Expense budget from 10-11 21st Century Schools roll forward balance.
- b. an increase of \$85,828.00 in Other Expense budget from 13-14 Headstart new revenues.
- c. an increase of \$7,310.78 in Other Expense budget from 12-13 Headstart roll forward balance.

{6} 6100.10 – Salaries – \$737,172.61:

- a. an increase of \$720,517.00 in Salaries budget from 13-14 Headstart new revenues.
- d. an increase of \$16,655.61 in Salaries budget from 12-13 Headstart roll forward balance.

{7} 6100.20 – Benefits – \$220,420.93:

- a. an increase of \$212,589.00 in Benefits budget from 13-14 Headstart new revenues.
- d. an increase of \$7,831.93 in Benefits budget from 12-13 Headstart roll forward balance.

{8} 6300.10 – Salaries – \$973,386.46:

- a. an increase of \$730,641.00 in Salaries budget from 13-14 Headstart new revenues.
- b. an increase of \$121,445.00 in Salaries budget from 10-11 21st Century Schools roll forward balance.
- c. an increase of \$81,503.88 in Salaries budget from 10-14 Race to the Top roll forward balance.
- d. an increase of \$39,796.58 in Salaries budget from 12-13 Headstart roll forward balance.

{9} 6300.20 – Benefits – \$244,119.30:

- a. an increase of \$185,580.73 in Benefits budget from 13-14 Headstart new revenues.
- b. an increase of \$29,027.00 in Benefits budget from 10-11 21st Century Schools roll forward balance.
- c. an increase of \$25,235.59 in Benefits budget from 10-14 Race to the Top roll forward balance.
- d. an increase of \$4,275.98 in Benefits budget from 12-13 Headstart roll forward balance.

{10} 7200.70 – Other Expense – \$151,635.02:

- a. an increase of \$46,215.00 in Other Expense budget from 13-14 Headstart new revenues.
- b. an increase of \$52,682.00 in Other Expense budget from 10-11 21st Century Schools roll forward balance.
- c. an increase of \$42,573.30 in Other Expense budget from 10-14 Race to the Top roll forward balance.
- d. an increase of \$10,164.72 in Other Expense budget from 12-13 Headstart roll forward balance.