

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only	
Board Meeting	<u>3-5-19</u>
Agenda	<u>Consent</u>
Item No.	<u>G. 5</u>

Board Meeting Date:	3/5/2019
Submitted By:	Alex Rella, Asst. Superintendent Business Services
Item Description:	Budget Amendment #10

Purpose and Explanation:

Budget Amendment #10 represents all budget changes in the General Fund for the period of January 1, 2019 through January 31, 2018. Revenue and Appropriations reflect changes in the CALC 3 budget received from DOE.

BUDGETARY IMPACT

Funding Source (Description): Various Accounts **Amount:** \$ (5,025,036.56)

Staff Attorney Review & Approval <i>(For Contracts Only)</i>	Date:	ADDITIONAL INFORMATION Yes: _____ No: _____
	Initial:	

BUDGET AMENDMENT RESOLUTION

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

10

ESTIMATED REVENUE

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

	PRESENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
TOTAL REVENUE			
TRANSFERS & BALANCES	\$ 279,179,796.04	(\$5,025,036.56)	\$ 274,154,759.48
SEE SCHEDULE I ATTACHED FOR ACCOUNT DETAIL.			
O			
B			
J			
E			
C			
T			
S			

APPROPRIATIONS

FUNCTION/ OBJECT	PRESENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
SEE SCHEDULE II ATTACHED FOR FUNCTION/OBJECT DETAIL.			
TOTAL REVISIONS			

Adopted by the Board:

Date

Certified Correct:

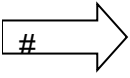
District Superintendent

➔ Reference # on Revenue
 Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2018-2019 BUDGET	INCREASE / (DECREASE)	REVISED 2018-2019 BUDGET
3191	ROTC	\$ 190,000.00	\$ -	\$ 190,000.00
3202	MEDICAID	1,000,000.00	-	1,000,000.00
3310	FEFP	106,319,932.00	1 (4,393,544.00)	101,926,388.00
3315	WORKFORCE DEVELOPMENT	493,947.00	-	493,947.00
3323	CO&DS WITHHELD	15,943.00	-	15,943.00
3343	STATE LICENSE TAX	100,000.00	-	100,000.00
3344	LOTTERY FUNDS	50,723.00	2 46,736.00	97,459.00
3354	TRANSPORTATION	-	-	-
3355	CLASS SIZE REDUCTION	30,903,724.00	3 (250,943.00)	30,652,781.00
3361	SCHOOL RECOGNITION PROGRAM	1,334,007.00	4 (443,548.00)	890,459.00
3363	EXCELLENT TEACHING PROGRAM	-	-	-
3371	VOLUNTARY PRE-K PROGRAM	910,000.00	-	910,000.00
3390	MISC. STATE	200,000.00	-	200,000.00
3397	CHARTER SCHOOL CAPITAL OUTLAY	750,000.00	-	750,000.00
3411	TAXES	89,518,762.00	-	89,518,762.00
3421	TAX REDEMPTION	150,000.00	-	150,000.00
3425	RENT	-	-	-
3430	INTEREST	600,000.00	-	600,000.00
3472	PRE-K EARLY INTERVENTION FEES	-	-	-
3473	SCHOOL AGE CHILD CARE FEES	4,048,678.00	-	4,048,678.00
3479	OTHER COURSE FEES	1,880.00	-	1,880.00
3483	COLLECTION OF INTERNAL ACCOUNTS	107,426.54	5 6,273.00	113,699.54
3490	MISC LOCAL	1,324,009.54	6 6,116.64	1,330,126.18
3491	BUS FEES	100,000.00	-	100,000.00
3492	TRANSPORTATION SCHOOL ACTIVITIES	250,000.00	-	250,000.00
3494	FEDERAL INDIRECT COSTS	1,400,000.00	-	1,400,000.00
3497	REFUND PRIOR YEAR EXPENDITURES	170,000.00	-	170,000.00
3499	FOOD SERVICE INDIRECT COSTS	420,000.00	-	420,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	5,000,000.00	-	5,000,000.00
3741	INSURANCE LOSS RECOVERY	-	7 3,872.80	3,872.80
TOTAL EST. REVENUE		\$ 245,359,032.08	\$ (5,025,036.56)	\$ 240,333,995.52
FUND BALANCE 07/01/2018		\$ 33,820,763.96	\$ -	\$ 33,820,763.96
TOTAL EST. REV. AND BEG BALANCE		\$ 279,179,796.04	\$ (5,025,036.56)	\$ 274,154,759.48

2018-2019 BUDGET AMENDMENT #10
GENERAL FUND
1/31/2019

This budget amendment represents an increase in the General Fund in the amount of: \$ (5,025,036.56)



1	FEFP CALC 3 Adjustment	\$ (4,393,544.00)
2	Lottery CALC 3 Adjustment	46,736.00
3	Class Size CALC 3 Adjustment	(250,943.00)
4	School Recognition CALC 3 Adjustment	(443,548.00)
5	Collection of Internal Accounts	6,273.00
6	Secondary Honor Choir Donation	1,260.00
	Homeless Donation	1,650.00
	Stipend Reimbursement	1,406.64
	Foundation Grant	1,800.00
7	Insurance Recovery	3,872.80
	Total	\$ (5,025,036.56)

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2018-2019 BUDGET	INCREASE / (DECREASE)	REVISED 2018-2019 BUDGET
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Notes:

Dir. Instr.

{1}	5000.10	Salaries	\$ 85,445,565.15	\$ (138,809.06)	\$ 85,306,756.09
	.20	Benefits	25,866,536.79	(14,585.26)	25,851,951.53
{2}	.30	Purchase Service	18,377,740.36	239,766.64	18,617,507.00
	.40	Energy Service	6,547.89	-	6,547.89
{3}	.50	Supplies	8,265,691.80	(448,122.89)	7,817,568.91
{4}	.60	Capital Outlay	5,151,823.77	(213,447.87)	4,938,375.90
	.70	Other Expense	2,159,667.04	7,936.10	2,167,603.14
			<u>\$ 145,273,572.80</u>	<u>\$ (567,262.34)</u>	<u>\$ 144,706,310.46</u>

Pupil Pers.

6100.10	Salaries	\$ 9,032,057.43	\$ 48,696.36	\$ 9,080,753.79	
.20	Benefits	2,874,415.47	6,017.04	2,880,432.51	
.30	Purchase Service	3,557,470.30	(53,285.05)	3,504,185.25	
.40	Energy Service	1,000.00	-	1,000.00	
.50	Supplies	113,155.24	9,535.34	122,690.58	
.60	Capital Outlay	24,201.79	(744.55)	23,457.24	
.70	Other Expense	25,011.00	(1,000.00)	24,011.00	
			<u>\$ 15,627,311.23</u>	<u>\$ 9,219.14</u>	<u>\$ 15,636,530.37</u>

Instr. Media

6200.10	Salaries	\$ 3,247,145.85	\$ -	\$ 3,247,145.85	
.20	Benefits	1,117,332.48	-	1,117,332.48	
.30	Purchase Service	54,935.00	(180.60)	54,754.40	
.40	Energy Service	-	-	-	
.50	Supplies	47,816.13	344.48	48,160.61	
.60	Capital Outlay	204,915.26	(7,244.97)	197,670.29	
.70	Other Expense	4,270.00	100.00	4,370.00	
			<u>\$ 4,676,414.72</u>	<u>\$ (6,981.09)</u>	<u>\$ 4,669,433.63</u>

Curr. Dev.

6300.10	Salaries	\$ 3,740,484.29	\$ -	\$ 3,740,484.29	
.20	Benefits	1,088,341.22	-	1,088,341.22	
.30	Purchase Service	71,374.16	25.00	71,399.16	
.40	Energy Service	-	-	-	
.50	Supplies	37,463.01	(148.50)	37,314.51	
.60	Capital Outlay	22,964.59	-	22,964.59	
.70	Other Expense	23,150.00	-	23,150.00	
			<u>\$ 4,983,777.27</u>	<u>\$ (123.50)</u>	<u>\$ 4,983,653.77</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2018-2019 BUDGET	INCREASE / (DECREASE)	REVISED 2018-2019 BUDGET
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Notes:

Staff Dev.

6400.10	Salaries	\$ 645,402.80	\$ 1,278.75	\$ 646,681.55
.20	Benefits	155,542.83	128.99	155,671.82
.30	Purchase Service	124,459.53	7,346.08	131,805.61
.40	Energy Service		-	
.50	Supplies	42,486.46	-	42,486.46
.60	Capital Outlay	243,351.50	(57,249.88)	186,101.62
.70	Other Expense	78,981.52	2,755.95	81,737.47
		<u>\$ 1,290,224.64</u>	<u>\$ (45,740.11)</u>	<u>\$ 1,244,484.53</u>

Instr. Tech.

6500.10	Salaries	\$ 2,335,505.65	\$ 3,056.08	\$ 2,338,561.73
.20	Benefits	681,278.30	662.44	681,940.74
.30	Purchase Service	509,799.30	-	509,799.30
.40	Energy Service	3,100.00	-	3,100.00
.50	Supplies	5,407.00	-	5,407.00
.60	Capital Outlay	334,326.44	32,063.07	366,389.51
.70	Other Expense	6,720.00	-	6,720.00
		<u>\$ 3,876,136.69</u>	<u>\$ 35,781.59</u>	<u>\$ 3,911,918.28</u>

Board of Ed.

7100.10	Salaries	\$ 182,710.00	\$ -	\$ 182,710.00
.20	Benefits	226,765.91	-	226,765.91
.30	Purchase Service	264,528.41	40,000.00	304,528.41
.40	Energy Service		-	
.50	Supplies		-	
.60	Capital Outlay		-	
.70	Other Expense	340,000.00	-	340,000.00
		<u>\$ 1,014,004.32</u>	<u>\$ 40,000.00</u>	<u>\$ 1,054,004.32</u>

Gen. Admin.

7200.10	Salaries	\$ 928,149.08	\$ -	\$ 928,149.08
.20	Benefits	239,153.51	-	239,153.51
.30	Purchase Service	46,222.96	-	46,222.96
.40	Energy Service	2,600.00	-	2,600.00
.50	Supplies	7,326.00	-	7,326.00
.60	Capital Outlay	22,616.00	-	22,616.00
.70	Other Expense	9,869.82	-	9,869.82
		<u>\$ 1,255,937.37</u>	<u>\$ -</u>	<u>\$ 1,255,937.37</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2018-2019 BUDGET	INCREASE / (DECREASE)	REVISED 2018-2019 BUDGET
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Notes:

Sch. Adm.

7300.10	Salaries	\$ 12,038,899.58	\$ 9,814.79	\$ 12,048,714.37
.20	Benefits	3,700,567.51	2,933.30	3,703,500.81
.30	Purchase Service	204,148.32	3,515.78	207,664.10
.40	Energy Service		-	
.50	Supplies	113,831.80	(6,145.39)	107,686.41
.60	Capital Outlay	104,357.13	(2,245.52)	102,111.61
.70	Other Expense	36,874.37	595.76	37,470.13
		<u>\$ 16,198,678.71</u>	<u>\$ 8,468.72</u>	<u>\$ 16,207,147.43</u>

Facilities Acq.

7400.10	Salaries	\$ 49,210.56	\$ -	\$ 49,210.56
.20	Benefits	16,303.97	-	16,303.97
.30	Purchase Service	911,280.00	-	911,280.00
.40	Energy Service	100.00	200.00	300.00
.50	Supplies	1,000.00	(200.00)	800.00
.60	Capital Outlay	151,467.52	2,596.16	154,063.68
.70	Other Expense	400.00	-	400.00
		<u>\$ 1,129,762.05</u>	<u>\$ 2,596.16</u>	<u>\$ 1,132,358.21</u>

Fiscal Services

7500.10	Salaries	\$ 1,397,006.44	\$ -	\$ 1,397,006.44
.20	Benefits	412,135.82	-	412,135.82
.30	Purchase Service	26,089.25	-	26,089.25
.40	Energy Service	100.00	-	100.00
.50	Supplies	12,271.00	-	12,271.00
.60	Capital Outlay	10,270.00	(200.00)	10,070.00
.70	Other Expense	1,500.00	3,699.00	5,199.00
		<u>\$ 1,859,372.51</u>	<u>\$ 3,499.00</u>	<u>\$ 1,862,871.51</u>

Central Serv.

7700.10	Salaries	\$ 2,287,215.35	\$ 120.00	\$ 2,287,335.35
.20	Benefits	672,742.63	15.77	672,758.40
.30	Purchase Service	1,128,322.85	482.80	1,128,805.65
.40	Energy Service	18,675.00	-	18,675.00
.50	Supplies	74,204.02	-	74,204.02
.60	Capital Outlay	74,248.18	-	74,248.18
.70	Other Expense	57,960.00	(1,530.00)	56,430.00
		<u>\$ 4,313,368.03</u>	<u>\$ (911.43)</u>	<u>\$ 4,312,456.60</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2018-2019 BUDGET	INCREASE / (DECREASE)	REVISED 2018-2019 BUDGET
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Notes:

Pupil Trans.

7800.10	Salaries	\$ 6,673,793.62	\$ -	\$ 6,673,793.62
.20	Benefits	2,710,799.37	11.93	2,710,811.30
.30	Purchase Service	660,321.90	3,725.00	664,046.90
.40	Energy Service	1,110,100.00	-	1,110,100.00
.50	Supplies	787,361.18	-	787,361.18
.60	Capital Outlay	141,235.00	-	141,235.00
.70	Other Expense	95,000.00	75.00	95,075.00
		<hr/>		
		\$ 12,178,611.07	\$ 3,811.93	\$ 12,182,423.00

Opr. of Plant

7900.10	Salaries	\$ 5,968,364.93	\$ -	\$ 5,968,364.93
.20	Benefits	2,459,391.77	-	2,459,391.77
.30	Purchase Service	7,021,549.33	4,935.24	7,026,484.57
.40	Energy Service	7,356,112.11	(177.44)	7,355,934.67
.50	Supplies	382,632.68	8,644.64	391,277.32
.60	Capital Outlay	239,470.18	7,976.94	247,447.12
.70	Other Expense	15,488.02	-	15,488.02
		<hr/>		
		\$ 23,443,009.02	\$ 21,379.38	\$ 23,464,388.40

Maint. of Plant

8100.10	Salaries	\$ 5,020,633.28	\$ -	\$ 5,020,633.28
.20	Benefits	1,607,015.29	-	1,607,015.29
.30	Purchase Service	583,393.96	(1,000.00)	582,393.96
.40	Energy Service	117,000.00	-	117,000.00
.50	Supplies	457,621.84	1,000.00	458,621.84
.60	Capital Outlay	170,500.00	2,000.00	172,500.00
.70	Other Expense	14,000.00	(2,000.00)	12,000.00
		<hr/>		
		\$ 7,970,164.37	\$ -	\$ 7,970,164.37

Admin. Tech.

8200.10	Salaries	\$ 1,113,277.60	\$ -	\$ 1,113,277.60
.20	Benefits	312,964.22	-	312,964.22
.30	Purchase Service	332,000.00	31,454.00	363,454.00
.40	Energy Service		-	
.50	Supplies		-	
.60	Capital Outlay		70,000.00	70,000.00
.70	Other Expense		-	
		<hr/>		
		\$ 1,758,241.82	\$ 101,454.00	\$ 1,859,695.82

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2018-2019 BUDGET	INCREASE / (DECREASE)	REVISED 2018-2019 BUDGET
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Notes:

<u>Comm. Ed.</u>				
9100.10	Salaries	\$ 2,707,822.00	\$ (19,020.00)	\$ 2,688,802.00
.20	Benefits	666,315.61	500.00	666,815.61
.30	Purchase Service	199,270.00	15,131.00	214,401.00
.40	Energy Service	2,000.00	-	2,000.00
.50	Supplies	375,500.00	12.00	375,512.00
.60	Capital Outlay	115,350.00	3,377.00	118,727.00
.70	Other Expense	9,300.00	-	9,300.00
		<u>\$ 4,075,557.61</u>	<u>\$ -</u>	<u>\$ 4,075,557.61</u>
<u>Debt Serv.</u>				
9200.70	Other Expense	\$ -	\$ -	\$ -
<u>Transfers</u>				
9700.90	Transfers	\$ -	\$ -	\$ -
<u>Contingency</u>				
{5) 2700		\$ 28,255,651.81	\$ (4,630,228.01)	\$ 23,625,423.80
TOTAL APPROP. AND ENDING BALANCE		<u>\$ 279,179,796.04</u>	<u>\$ (5,025,036.56)</u>	<u>\$ 274,154,759.48</u>

Budget Amendment #10 - General Fund Notes- Appropriation Changes on Schedule II
For the Period January 1, 2019 through January 31, 2019

{1} 5000.10 – Salaries – (\$138,809.06):

The following changes occurred in Instructional Salaries:

ADVANCED PLACEMENT	\$190,102.04
CAMBRIDGE	\$41,050.00
INTERNATIONAL BACCALAUREATE PROGRAM	\$35,500.00
INDUSTRY CERTIFIED CAREER PROGRAMS	\$1,217.96
SCHOOL RECOGNITION	(\$406,679.06)

{2} 5000.30 – Purchase Services – \$239,766.64:

The following changes occurred in Instructional Purchase Services:

DIGITAL CLASSROOMS ALLOCATION	\$216,740.00
LOTTERY FUNDS	\$15,850.00
INDUSTRY CERTIFIED CAREER	\$5,880.00
ADVANCED PLACEMENT	\$4,251.14
CAMBRIDGE	\$4,000.00
ATHLETIC SUPPLEMENTS	\$3,820.05
INTERNAL ACCOUNTS FIXED ASSET PURCHASE	\$1,500.00
A NET INCREASE IN VARIOUS PROJECTS	(\$2,274.55)
TECHNOLOGY GRANT	(\$10,000.00)

{3} 5000.50 – Supplies – (\$448,122.89):

The following changes occurred in Instructional Supplies:

LOTTERY FUNDS	\$30,442.73
VOCATIONAL EQUIPMENT FUNDS	\$1,400.00
SECONDARY HONOR CHOIR	\$1,260.00
A NET INCREASE IN VARIOUS PROJECTS	\$600.57
RENTAL RECEIPTS	(\$547.13)
EASTSIDE HIGH THEATRE GRANT	(\$2,500.00)
ENERGY SAVINGS AWARD	(\$3,502.98)
CAMBRIDGE	(\$4,000.00)
TECHNOLOGY GRANT	(\$7,200.00)
ATHLETIC SUPPLEMENTS	(\$7,765.96)
INDUSTRY CERTIFIED CAREER PROGRAMS	(\$20,337.60)
INTERNATIONAL BACCALAUREATE PROGRAM	(\$38,365.75)
INSTRUCTIONAL MATERIALS ALLOCATION	(\$90,404.00)
ADVANCED PLACEMENT	(\$307,202.77)

{4} 5000.60 – Capital Outlay – (\$213,447.87):

The following changes occurred in Instructional Capital Outlay:

ADVANCED PLACEMENT	\$22,014.74
INDUSTRY CERTIFIED CAREER PROGRAMS	\$8,300.00
INTERNAL ACCOUNTS FIXED ASSET PURCHASE	\$4,773.00
MISCELLANEOUS REVENUE REIMBURSEMENT	\$3,872.80
EASTSIDE HIGH THEATRE GRANT	\$2,500.00
ATHLETIC SUPPLEMENTS	\$949.49
RENTAL RECEIPTS	\$399.99
DISCIPLINE FUNDS	(\$400.00)
LOTTERY FUNDS	(\$863.52)
VOCATIONAL EQUIPMENT FUNDS	(\$1,500.00)
1 MILL CLASSROOM TECHNOLOGY	(\$10,151.63)
NON-PROJECT	(\$12,731.62)

TECHNOLOGY GRANT	(\$60,000.00)
DIGITAL CLASSROOMS ALLOCATION	(\$170,611.12)

{5} 2700 – Contingency – (\$4,630,228.01):

ASSIGNED FUNDS MCKAY SCHOLARSHIPS	(\$2,200,000.00)
UNASSIGNED FUNDS FOR FTE CALC 3 ADJUSTMENT	(\$2,025,326.00)
ASSIGNED FUNDS FTE AUDIT	(\$300,000.00)
ASSIGNED E-RATE FUNDS FOR TWO DELL SERVERS	(\$49,961.01)
UNASSIGNED FUNDS FOR LEGAL FEES	(\$40,000.00)
ASSIGNED STATE & LOCAL FUNDS FOR DEFIBULATORS	(\$11,442.00)
ASSIGNED STATE & LOCAL FUNDS FOR PRIME BUSINESS FEE	(\$3,499.00)

Contingency Fund Balances 1/31/2019

<u>Nonspendable</u>		
2711 - Reserved for Inventories	930,992.61	<u>930,992.61</u>
 <u>Restricted</u>		
2723 - Workforce Development	1,496,284.67	
1 Mill Tax Reserve	3,820,458.67	
Voluntary Pre-K	657,984.21	<u>5,974,727.55</u>
 <u>Assigned</u>		
2749 - Solar Panel Reserve	406,659.21	
School Projects	233,057.14	
E-Rate	575,637.14	
VAB Reserve	25,000.00	
Terminal Pay	500,000.00	
Board Reserve	250,130.00	
State & Local Grants	290,647.30	
EDEP Reserve	1,641,064.71	
Federal Terminal Pay		<u>3,922,195.50</u>
 <u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>12,797,508.14</u>
Total Contingency 2700		<u><u>23,625,423.80</u></u>

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	7,210,019.87	3.00%
 Current Fund Balance		
Assigned and Unassigned Balance	16,719,703.64	6.96%