

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only
 Board Meeting 5-7-19
 Agenda Consent
 Item No. H. 6.

Board Meeting Date:	5/7/2109
Submitted By:	Alex Rella, Asst. Superintendent Business Services
Item Description:	Budget Amendment #13

Purpose and Explanation:

Budget Amendment #13 represents all budget changes in the General Fund for the period of February 1, 2019 through March 31, 2019. Revenues reflect monies received for Best and Brightest, FSBIT rebate, and FEMA reimbursement. Changes in appropriations reflect the above revenues along with a budget distribution to cover the cost of the negotiated salary package.

BUDGETARY IMPACT

Funding Source (Description): Various Accounts **Amount:** \$ 3,782,495.79

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

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

13

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	\$ 274,154,759.48	\$3,782,495.79	\$ 277,937,255.27
O	SEE SCHEDULE I ATTACHED FOR ACCOUNT DETAIL.		
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

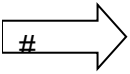
Certified Correct: _____
District Superintendent

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	101,926,388.00	-	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	97,459.00	-	97,459.00
3354	TRANSPORTATION	-	-	-
3355	CLASS SIZE REDUCTION	30,652,781.00	-	30,652,781.00
3361	SCHOOL RECOGNITION PROGRAM	890,459.00	-	890,459.00
3363	EXCELLENT TEACHING PROGRAM	-	-	-
3371	VOLUNTARY PRE-K PROGRAM	910,000.00	-	910,000.00
3390	MISC. STATE	200,000.00	1 3,377,260.13	3,577,260.13
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	113,699.54	2 8,016.93	121,716.47
3490	MISC LOCAL	1,330,126.18	3 25,115.14	1,355,241.32
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	4 372,103.59	542,103.59
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	3,872.80	-	3,872.80
TOTAL EST. REVENUE		\$ 240,333,995.52	\$ 3,782,495.79	\$ 244,116,491.31
FUND BALANCE 07/01/2018		\$ 33,820,763.96	\$ -	\$ 33,820,763.96
TOTAL EST. REV. AND BEG BALANCE		\$ 274,154,759.48	\$ 3,782,495.79	\$ 277,937,255.27

2018-2019 BUDGET AMENDMENT #13
 GENERAL FUND
 3/31/2019

This budget amendment represents an increase in the General Fund in the amount of: \$ 3,782,495.79



1	Best & Brightest		\$ 3,373,760.13
	PBIS Revenue		3,500.00
2	Collection of Internal Accounts		8,016.93
3	Blue Cross Blue Shield Wellness donation		75,000.00
	18-19 Algamma Nation Grant		6145.23
	Yellow Buses in the Park donation		4,553.50
	18-19 Civics Challenge		2,300.00
	Citizen's Field collections		2,000.00
	GRU Donation for Recruitment Fair		500.00
	GET Operating funds		352.54
	Best & Brightest moved to 3390		(65,736.13)
4	FSBIT Prior Year Rebate		160,314.00
	FEMA Reimbursement		211,789.59
		Total	\$ 3,782,495.79

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	\$ 85,306,756.09	\$ 4,608,891.86	\$ 89,915,647.95
{2}	.20	Benefits	25,851,951.53	775,502.30	26,627,453.83
{3}	.30	Purchase Service	18,617,507.00	170,049.51	18,787,556.51
	.40	Energy Service	6,547.89	167.51	6,715.40
	.50	Supplies	7,817,568.91	(66,720.66)	7,750,848.25
	.60	Capital Outlay	4,938,375.90	(93,331.97)	4,845,043.93
	.70	Other Expense	2,167,603.14	24,546.66	2,192,149.80
			<u>\$ 144,706,310.46</u>	<u>\$ 5,419,105.21</u>	<u>\$ 150,125,415.67</u>

Pupil Pers.

{4}	6100.10	Salaries	\$ 9,080,753.79	\$ 204,087.23	\$ 9,284,841.02
	.20	Benefits	2,880,432.51	65,421.45	2,945,853.96
	.30	Purchase Service	3,504,185.25	(3,938.55)	3,500,246.70
	.40	Energy Service	1,000.00	-	1,000.00
	.50	Supplies	122,690.58	(2,399.18)	120,291.40
	.60	Capital Outlay	23,457.24	7,784.67	31,241.91
	.70	Other Expense	24,011.00	158.08	24,169.08
			<u>\$ 15,636,530.37</u>	<u>\$ 271,113.70</u>	<u>\$ 15,907,644.07</u>

Instr. Media

	6200.10	Salaries	\$ 3,247,145.85	\$ 69,657.00	\$ 3,316,802.85
	.20	Benefits	1,117,332.48	23,543.00	1,140,875.48
	.30	Purchase Service	54,754.40	6,908.51	61,662.91
	.40	Energy Service	-	-	-
	.50	Supplies	48,160.61	1,156.76	49,317.37
	.60	Capital Outlay	197,670.29	(9,773.94)	187,896.35
	.70	Other Expense	4,370.00	335.00	4,705.00
			<u>\$ 4,669,433.63</u>	<u>\$ 91,826.33</u>	<u>\$ 4,761,259.96</u>

Curr. Dev.

	6300.10	Salaries	\$ 3,740,484.29	\$ 84,176.30	\$ 3,824,660.59
	.20	Benefits	1,088,341.22	24,260.02	1,112,601.24
	.30	Purchase Service	71,399.16	6,347.53	77,746.69
	.40	Energy Service	-	-	-
	.50	Supplies	37,314.51	(7,872.97)	29,441.54
	.60	Capital Outlay	22,964.59	(1,250.00)	21,714.59
	.70	Other Expense	23,150.00	(1,000.00)	22,150.00
			<u>\$ 4,983,653.77</u>	<u>\$ 104,660.88</u>	<u>\$ 5,088,314.65</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	\$ 646,681.55	\$ 17,065.63	\$ 663,747.18
.20	Benefits	155,671.82	5,999.00	161,670.82
.30	Purchase Service	131,805.61	22,643.26	154,448.87
.40	Energy Service		-	
.50	Supplies	42,486.46	7,500.00	49,986.46
.60	Capital Outlay	186,101.62	-	186,101.62
.70	Other Expense	81,737.47	(525.00)	81,212.47
		<u>\$ 1,244,484.53</u>	<u>\$ 52,682.89</u>	<u>\$ 1,297,167.42</u>

Instr. Tech.

6500.10	Salaries	\$ 2,338,561.73	\$ 52,272.00	\$ 2,390,833.73
.20	Benefits	681,940.74	14,918.00	696,858.74
.30	Purchase Service	509,799.30	19,597.00	529,396.30
.40	Energy Service	3,100.00	-	3,100.00
.50	Supplies	5,407.00	(2,363.20)	3,043.80
.60	Capital Outlay	366,389.51	11,100.00	377,489.51
.70	Other Expense	6,720.00	800.00	7,520.00
		<u>\$ 3,911,918.28</u>	<u>\$ 96,323.80</u>	<u>\$ 4,008,242.08</u>

Board of Ed.

7100.10	Salaries	\$ 182,710.00	\$ 3,949.00	\$ 186,659.00
.20	Benefits	226,765.91	5,776.00	232,541.91
.30	Purchase Service	304,528.41	-	304,528.41
.40	Energy Service		-	
.50	Supplies		-	
.60	Capital Outlay		-	
.70	Other Expense	340,000.00	-	340,000.00
		<u>\$ 1,054,004.32</u>	<u>\$ 9,725.00</u>	<u>\$ 1,063,729.32</u>

Gen. Admin.

7200.10	Salaries	\$ 928,149.08	\$ 15,135.00	\$ 943,284.08
.20	Benefits	239,153.51	3,278.00	242,431.51
.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>\$ 18,413.00</u>	<u>\$ 1,274,350.37</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.

{5} 7300.10	Salaries	\$ 12,048,714.37	\$ 333,107.51	\$ 12,381,821.88
.20	Benefits	3,703,500.81	84,282.03	3,787,782.84
.30	Purchase Service	207,664.10	31,501.78	239,165.88
.40	Energy Service		-	
.50	Supplies	107,686.41	(1,232.72)	106,453.69
.60	Capital Outlay	102,111.61	(2,048.81)	100,062.80
.70	Other Expense	37,470.13	(162.00)	37,308.13
		<u>\$ 16,207,147.43</u>	<u>\$ 445,447.79</u>	<u>\$ 16,652,595.22</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	(2,100.00)	909,180.00
.40	Energy Service	300.00	-	300.00
.50	Supplies	800.00	(800.00)	
.60	Capital Outlay	154,063.68	59,305.34	213,369.02
.70	Other Expense	400.00	(100.00)	300.00
		<u>\$ 1,132,358.21</u>	<u>\$ 56,305.34</u>	<u>\$ 1,188,663.55</u>

Fiscal Services

7500.10	Salaries	\$ 1,397,006.44	\$ 29,150.00	\$ 1,426,156.44
.20	Benefits	412,135.82	8,410.00	420,545.82
.30	Purchase Service	26,089.25	300.00	26,389.25
.40	Energy Service	100.00	-	100.00
.50	Supplies	12,271.00	(300.00)	11,971.00
.60	Capital Outlay	10,070.00	-	10,070.00
.70	Other Expense	5,199.00	-	5,199.00
		<u>\$ 1,862,871.51</u>	<u>\$ 37,560.00</u>	<u>\$ 1,900,431.51</u>

Central Serv.

7700.10	Salaries	\$ 2,287,335.35	\$ 47,443.00	\$ 2,334,778.35
.20	Benefits	672,758.40	14,223.00	686,981.40
.30	Purchase Service	1,128,805.65	21,913.90	1,150,719.55
.40	Energy Service	18,675.00	-	18,675.00
.50	Supplies	74,204.02	(6,997.59)	67,206.43
.60	Capital Outlay	74,248.18	307.29	74,555.47
.70	Other Expense	56,430.00	(2,970.00)	53,460.00
		<u>\$ 4,312,456.60</u>	<u>\$ 73,919.60</u>	<u>\$ 4,386,376.20</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	\$ 136,636.00	\$ 6,810,429.62
.20	Benefits	2,710,811.30	54,018.00	2,764,829.30
.30	Purchase Service	664,046.90	7,345.75	671,392.65
.40	Energy Service	1,110,100.00	-	1,110,100.00
.50	Supplies	787,361.18	(3,000.00)	784,361.18
.60	Capital Outlay	141,235.00	(2,000.00)	139,235.00
.70	Other Expense	95,075.00	75.00	95,150.00
		<u>\$ 12,182,423.00</u>	<u>\$ 193,074.75</u>	<u>\$ 12,375,497.75</u>

Opr. of Plant

7900.10	Salaries	\$ 5,968,364.93	\$ 125,903.44	\$ 6,094,268.37
.20	Benefits	2,459,391.77	48,650.96	2,508,042.73
.30	Purchase Service	7,026,484.57	1,587.56	7,028,072.13
.40	Energy Service	7,355,934.67	850.00	7,356,784.67
.50	Supplies	391,277.32	88,394.64	479,671.96
.60	Capital Outlay	247,447.12	8,922.60	256,369.72
.70	Other Expense	15,488.02	400.00	15,888.02
		<u>\$ 23,464,388.40</u>	<u>\$ 274,709.20</u>	<u>\$ 23,739,097.60</u>

Maint. of Plant

8100.10	Salaries	\$ 5,020,633.28	\$ 100,263.00	\$ 5,120,896.28
.20	Benefits	1,607,015.29	30,313.00	1,637,328.29
.30	Purchase Service	582,393.96	(337.51)	582,056.45
.40	Energy Service	117,000.00	-	117,000.00
.50	Supplies	458,621.84	(354.54)	458,267.30
.60	Capital Outlay	172,500.00	4,271.05	176,771.05
.70	Other Expense	12,000.00	(1,000.00)	11,000.00
		<u>\$ 7,970,164.37</u>	<u>\$ 133,155.00</u>	<u>\$ 8,103,319.37</u>

Admin. Tech.

8200.10	Salaries	\$ 1,113,277.60	\$ 26,228.00	\$ 1,139,505.60
.20	Benefits	312,964.22	7,202.00	320,166.22
.30	Purchase Service	363,454.00	-	363,454.00
.40	Energy Service		-	
.50	Supplies		-	
.60	Capital Outlay	70,000.00	(10,000.00)	60,000.00
.70	Other Expense	-	-	-
		<u>\$ 1,859,695.82</u>	<u>\$ 23,430.00</u>	<u>\$ 1,883,125.82</u>

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	\$ 2,688,802.00	\$ 55,471.00	\$ 2,744,273.00
.20	Benefits	666,815.61	16,745.00	683,560.61
.30	Purchase Service	214,401.00	1,500.00	215,901.00
.40	Energy Service	2,000.00	-	2,000.00
.50	Supplies	375,512.00	(1,000.00)	374,512.00
.60	Capital Outlay	118,727.00	24,900.00	143,627.00
.70	Other Expense	9,300.00	-	9,300.00
		<u>\$ 4,075,557.61</u>	<u>\$ 97,616.00</u>	<u>\$ 4,173,173.61</u>
<u>Debt Serv.</u>				
9200.70	Other Expense	\$ -	\$ -	\$ -
<u>Transfers</u>				
9700.90	Transfers	\$ -	\$ -	
<u>Contingency</u>				
{6} 2700		\$ 23,625,423.80	\$ (3,616,572.70)	\$ 20,008,851.10
TOTAL APPROP. AND ENDING BALANCE		<u>\$ 274,154,759.48</u>	<u>\$ 3,782,495.79</u>	<u>\$ 277,937,255.27</u>

Budget Amendment #13 - General Fund Notes- Appropriation Changes on Schedule II
For the Period February 1, 2019 through March 31, 2019

{1} 5000.10 – Salaries – \$4,608,891.86:

The following changes occurred in Instructional Salaries:

BEST & BRIGHTEST SCHOLARSHIPS	\$ 2,819,432.20
DISTRICT NONPROJECT FUNDS	\$ 1,556,557.00
ADVANCED PLACEMENT	\$ 18,934.17
ELEMENTARY ART & MUSIC - 1MIL	\$ 139,500.00
INDUSTRY CERTIFIED CAREER PROGRAMS	\$ 910.53
A NET INCREASE IN VARIOUS PROJECTS	

{2} 5000.20 – Benefits – \$775,502.30:

The following changes occurred in Benefits:

DISTRICT NONPROJECT FUNDS	\$ 500,721.00
BEST & BRIGHTEST SCHOLARSHIPS	\$ 233,550.65
ELEMENTARY ART & MUSIC - 1MIL	\$ 27,982.00
INDUSTRY CERTIFIED CAREER PROGRAMS	\$ 7,265.35
ADVANCED PLACEMENT	\$ 3,902.22
A NET INCREASE IN VARIOUS PROJECTS	\$ 2,081.08

{3} 5000.30 – Purchase Services – \$170,049.51:

The following changes occurred in Instructional Purchase Services:

BEST & BRIGHTEST SCHOLARSHIPS	\$163,041.15
CLASSROOM TECHNOLOGY - 1MIL	\$86,150.26
TEACHER LEAD FUNDS	\$35,728.00
INDUSTRY CERTIFIED CAREER PROGRAMS	\$31,164.96
MIDDLE SCHOOL BAND - 1MIL	\$9,200.45
ATHLETIC SUPPLEMENTS	\$8,812.92
VOCATIONAL EQUIPMENT FUNDS	\$7,469.00
LOTTERY FUNDS	\$4,295.00
ADVANCED PLACEMENT	\$3,646.57
A NET DECREASE IN VARIOUS PROJECTS	(\$13.48)
ADULT EDUCATION PROGRAM	(\$4,000.00)
DISTRICT NONPROJECT FUNDS	(\$175,445.32)

{4} 6100.10 – Salaries – \$204,087.23:

The following changes occurred in Pupil Personnel Services :

DISTRICT NONPROJECT FUNDS	\$180,951.00
ADVANCED PLACEMENT	\$23,136.23

{5} 7300.10 – Salaries – \$333,107.51:

The following changes occurred in General Administration Salaries:

DISTRICT NONPROJECT FUNDS	\$243,142.00
BEST & BRIGHTEST SCHOLARSHIPS	\$57,257.00
ADVANCED PLACEMENT	\$29,561.78
LOTTERY FUNDS	\$3,146.73

{6} 2700 – Contingency – (\$3,616,572.70):

UNASSIGNED FUNDS NEW REVENUE FEMA REIMBURSEMENT	\$211,789.59
ASSIGNED BOARD RESERVE NEW REVENUE FSBIT REBATE	\$160,314.00
ASSIGNED STATE & LOCAL BLUE CROSS DONATION	\$75,000.00
ASSIGNED STATE & LOCAL GRANTS WELLNESS TRAINING SUPPLIES	(\$1,000.00)
ASSIGNED STATE & LOCAL FUNDS FOR IMAGE STOREHOUSE	(\$3,000.00)
ASSIGNED SCHOOL PROJECT FUNDS FOR GIFTED TESTING	(\$4,300.00)
ASSIGNED E-RATE FUNDS FOR ANNUAL GATEWAY LICENSE	(\$24,597.00)
ASSIGNED EDEP FUNDS FOR CUSTODIAL ALLOCATION	(\$73,025.00)
ASSIGNED EDEP FUNDS FOR PORTABLE & WALK TALKIES	(\$74,133.00)
UNASSIGNED FUNDS FOR INDUSTRY CERTIFICATION BONUSES AND ALLOCATIONS	(\$123,223.10)
ASSIGNED SCHOOL PROJECT FUNDS FOR ADVANCED PLACEMENT ALLOCATION	(\$156,588.19)
UNASSIGNED FUNDS FOR NEGOTIATED SALARY PACKAGE	(\$3,603,810.00)

Contingency Fund Balances 3/31/2019

<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	72,168.95	
E-Rate	551,040.14	
VAB Reserve	25,000.00	
Terminal Pay	500,000.00	
Board Reserve	410,444.00	
State & Local Grants	361,647.30	
EDEP Reserve	1,493,906.71	
Federal Terminal Pay		<u>3,820,866.31</u>
 <u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>9,282,264.63</u>
Total Contingency 2700		<u><u>20,008,851.10</u></u>

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	7,323,494.74	3.00%
 Current Fund Balance		
Assigned and Unassigned Balance	13,103,130.94	5.37%