

# Board Meeting Agenda Item Executive Summary

**Supt.'s Office Use Only**  
**Board Meeting** 9-4-18  
**Agenda** Consent  
**Item No.** G. 4.

<b>Board Meeting Date:</b>	9/4/2018
<b>Submitted By:</b>	Alex Rella, Asst. Superintendent Business Services
<b>Item Description:</b>	Budget Amendment #21

**Purpose and Explanation:**

Budget Amendment #21 represents all the Final budget changes in the General Fund for the period of June 1, 2018 through June 30, 2018. Revenue fluctuations reflect changes in the CALC 4 budget received from DOE and funds from local sources. Changes in appropriations reflect the above revenues.

**BUDGETARY IMPACT**

**Funding Source (Description):** Various Accounts **Amount:** \$ (717,211.00)

<p><b>Staff Attorney Review &amp; Approval</b> (For Contracts Only)</p>	<p>Date: Initial:</p>	<p style="text-align: center;">ADDITIONAL INFORMATION</p> <p>Yes: _____ No: _____</p>
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**Budget Amendment Resolution**

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

21

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	\$ 269,028,594.63	(\$717,211.00)	\$ 268,311,383.63
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

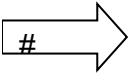
Certified Correct: \_\_\_\_\_  
District Superintendent

Reference # on Revenue  
 Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2017 -2018 BUDGET	INCREASE / (DECREASE)	REVISED 2017 -2018 BUDGET
3191	ROTC	\$ 190,000.00	\$ -	\$ 190,000.00
3202	MEDICAID	1,000,000.00	-	1,000,000.00
3310	FEFP	96,736,008.00	1 (724,408.00)	96,011,600.00
3315	WORKFORCE DEVELOPMENT	439,145.00	-	439,145.00
3317	WORKFORCE PERFORMANCE INCENTIVE		-	
3318	ADULTS WITH DISABILITIES		-	
3323	CO&DS WITHHELD	15,943.00	-	15,943.00
3334	FLA TEACHER LEAD PROGRAM		-	
3336	INSTR. MAT.		-	
3342	STATE FOREST FUNDS		-	
3343	STATE LICENSE TAX	100,000.00	2 -	100,000.00
3344	LOTTERY FUNDS	50,767.00	2 (318.00)	50,449.00
3354	TRANSPORTATION		-	
3355	CLASS SIZE REDUCTION	30,541,171.00	-	30,541,171.00
3361	SCHOOL RECOGNITION PROGRAM	1,334,007.00	-	1,334,007.00
3363	EXCELLENT TEACHING PROGRAM		-	
3371	VOLUNTARY PRE-K PROGRAM	910,000.00	-	910,000.00
3373	READING PROGRAMS		-	
3375	PUBLIC SCHOOL TECHNOLOGY		-	
3376	TEACHER TRAINING		-	
3378	FULL SERVICE SCHOOLS		-	
3390	MISC. STATE	265,496.00	-	265,496.00
3397	CHARTER SCHOOL CAPITAL OUTLAY	750,000.00	-	750,000.00
3411	TAXES	89,841,689.00	-	89,841,689.00
3421	TAX REDEMPTION	100,000.00	-	100,000.00
3425	RENT		-	
3430	INTEREST		-	
3472	PRE-K EARLY INTERVENTION FEES		-	
3473	SCHOOL AGE CHILD CARE FEES	4,053,659.00	-	4,053,659.00
3483	COLLECTION OF INTERNAL ACCOUNTS	53,308.54	-	53,308.54
3490	MISC LOCAL	1,301,715.18	3 7,515.00	1,309,230.18
3491	BUS FEES	100,000.00	-	100,000.00
3492	TRANSPORTATION SCHOOL ACTIVITIES	250,000.00	-	250,000.00
3494	FEDERAL INDIRECT COSTS	1,020,000.00	-	1,020,000.00
3497	REFUND PRIOR YEAR EXPENDITURES	357,106.00	-	357,106.00
3499	FOOD SERVICE INDIRECT COSTS	420,000.00	-	420,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	5,500,000.00	-	5,500,000.00
3741	INSURANCE LOSS RECOVERY	14,507.68	-	14,507.68
<b>TOTAL EST. REVENUE</b>		<b>\$ 235,344,522.40</b>	<b>\$ (717,211.00)</b>	<b>\$ 234,627,311.40</b>
<b>FUND BALANCE 07/01/2017</b>		<b>\$ 33,684,072.23</b>	<b>\$ -</b>	<b>\$ 33,684,072.23</b>
<b>TOTAL EST. REV. AND BEG BALANCE</b>		<b>\$ 269,028,594.63</b>	<b>\$ (717,211.00)</b>	<b>\$ 268,311,383.63</b>

2017-2018 Budget Amendment #21  
GENERAL FUND  
6/30/2018

This budget amendment represents an increase in the General Fund in the amount of: \$ (717,211.00)



1	FEFP Calc 4 Adjustments	\$ (724,408.00)
2	Lottery Calc 4 Adjustments	\$ (318.00)
3	College Board Summer Workshop	\$ 5,000.00
	Drama Camp	\$ 2,515.00

Total \$ (717,211.00)

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2017-2018 BUDGET	INCREASE / (DECREASE)	REVISED 2017-2018 BUDGET
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**Notes:**

Dir. Instr.

{1}	5000.10	Salaries	\$ 83,860,488.20	\$ 2,266,846.15	\$ 86,127,334.35
	.20	Benefits	25,270,470.70	(13,834.53)	25,256,636.17
	.30	Purchase Service	18,279,436.96	50,329.42	18,329,766.38
	.40	Energy Service	6,346.93	-	6,346.93
{2}	.50	Supplies	8,918,840.43	(2,624,573.81)	6,294,266.62
	.60	Capital Outlay	3,879,748.01	190,381.37	4,070,129.38
	.70	Other Expense	2,046,535.03	121,774.05	2,168,309.08
			<u>\$ 142,261,866.26</u>	<u>\$ (9,077.35)</u>	<u>\$ 142,252,788.91</u>

Pupil Pers.

6100.10	Salaries	\$ 8,561,586.03	\$ 70,367.60	\$ 8,631,953.63	
.20	Benefits	2,698,241.00	(80,120.19)	2,618,120.81	
.30	Purchase Service	1,089,585.63	151,651.53	1,241,237.16	
.40	Energy Service	1,000.00	-	1,000.00	
.50	Supplies	117,892.40	(28,926.67)	88,965.73	
.60	Capital Outlay	40,671.16	(228.08)	40,443.08	
.70	Other Expense	25,536.56	72,291.58	97,828.14	
			<u>\$ 12,534,512.78</u>	<u>\$ 185,035.77</u>	<u>\$ 12,719,548.55</u>

Instr. Media

6200.10	Salaries	\$ 3,202,737.79	\$ 1,218.60	\$ 3,203,956.39	
.20	Benefits	1,083,014.30	301.42	1,083,315.72	
.30	Purchase Service	71,973.73	18.47	71,992.20	
.40	Energy Service	-	-	-	
.50	Supplies	46,774.20	(306.63)	46,467.57	
.60	Capital Outlay	186,584.41	(14,262.68)	172,321.73	
.70	Other Expense	3,082.00	10,857.09	13,939.09	
			<u>\$ 4,594,166.43</u>	<u>\$ (2,173.73)</u>	<u>\$ 4,591,992.70</u>

Curr. Dev.

6300.10	Salaries	\$ 3,857,898.73	\$ 90,100.14	\$ 3,947,998.87	
.20	Benefits	1,121,770.52	(5,038.85)	1,116,731.67	
.30	Purchase Service	82,017.61	(991.54)	81,026.07	
.40	Energy Service	49.13	-	49.13	
.50	Supplies	27,415.16	1,373.14	28,788.30	
.60	Capital Outlay	23,315.83	(64.46)	23,251.37	
.70	Other Expense	29,436.15	-	29,436.15	
			<u>\$ 5,141,903.13</u>	<u>\$ 85,378.43</u>	<u>\$ 5,227,281.56</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2017-2018 BUDGET	INCREASE / (DECREASE)	REVISED 2017-2018 BUDGET
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**Notes:**

Staff Dev.

6400.10	Salaries	\$ 777,065.43	\$ 65,841.63	\$ 842,907.06
.20	Benefits	208,600.92	\$ 360.06	208,960.98
.30	Purchase Service	150,015.04	8,285.15	158,300.19
.40	Energy Service	-	34.52	34.52
.50	Supplies	71,520.69	4,965.48	76,486.17
.60	Capital Outlay	437,720.02	(261,249.00)	176,471.02
.70	Other Expense	117,037.94	(8,975.00)	108,062.94
		<u>\$ 1,761,960.04</u>	<u>\$ (190,737.16)</u>	<u>\$ 1,571,222.88</u>

Instr. Tech.

6500.10	Salaries	\$ 2,207,878.86	\$ 269.30	\$ 2,208,148.16
.20	Benefits	651,841.04	6,287.73	658,128.77
.30	Purchase Service	597,503.74	(56,940.56)	540,563.18
.40	Energy Service	3,100.00	362.09	3,462.09
.50	Supplies	5,720.97	(5,720.97)	-
.60	Capital Outlay	389,372.55	(48,092.86)	341,279.69
.70	Other Expense	9,944.76	(2,749.97)	7,194.79
		<u>\$ 3,865,361.92</u>	<u>\$ (106,585.24)</u>	<u>\$ 3,758,776.68</u>

Board of Ed.

7100.10	Salaries	\$ 185,096.00	\$ 5,359.60	\$ 190,455.60
.20	Benefits	270,757.81	(47,180.94)	223,576.87
.30	Purchase Service	384,349.48	(308.81)	384,040.67
.40	Energy Service	-	-	-
.50	Supplies	662.00	-	662.00
.60	Capital Outlay	100.00	618.49	718.49
.70	Other Expense	275,000.00	41,202.85	316,202.85
		<u>\$ 1,115,965.29</u>	<u>\$ (308.81)</u>	<u>\$ 1,115,656.48</u>

Gen. Admin.

7200.10	Salaries	\$ 709,439.48	\$ 110,755.50	\$ 820,194.98
.20	Benefits	153,644.83	54,504.14	208,148.97
.30	Purchase Service	42,521.44	308.81	42,830.25
.40	Energy Service	2,600.00	-	2,600.00
.50	Supplies	6,897.34	471.88	7,369.22
.60	Capital Outlay	21,893.00	(276.88)	21,616.12
.70	Other Expense	9,500.00	22,190.66	31,690.66
		<u>\$ 946,496.09</u>	<u>\$ 187,954.11</u>	<u>\$ 1,134,450.20</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2017-2018 BUDGET	INCREASE / (DECREASE)	REVISED 2017-2018 BUDGET
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**Notes:**

Sch. Adm.

7300.10	Salaries	\$ 11,471,735.42	\$ 149,454.24	\$ 11,621,189.66
.20	Benefits	3,410,856.33	23,465.90	3,434,322.23
.30	Purchase Service	204,080.83	27,943.48	232,024.31
.40	Energy Service	-	-	
.50	Supplies	89,103.62	(1,733.94)	87,369.68
.60	Capital Outlay	130,624.87	4,622.03	135,246.90
.70	Other Expense	61,324.28	9,510.81	70,835.09
		<u>\$ 15,367,725.35</u>	<u>\$ 213,262.52</u>	<u>\$ 15,580,987.87</u>

Facilities Acq.

7400.10	Salaries	\$ 62,677.44	\$ -	\$ 62,677.44
.20	Benefits	16,987.73	-	16,987.73
{3} .30	Purchase Service	796,884.07	(317,626.50)	479,257.57
.40	Energy Service	1,200.00	(1,182.50)	17.50
.50	Supplies	302.00	(80.20)	221.80
.60	Capital Outlay	478,598.10	6,925.28	485,523.38
.70	Other Expense	700.00	720.00	1,420.00
		<u>\$ 1,357,349.34</u>	<u>\$ (311,243.92)</u>	<u>\$ 1,046,105.42</u>

Fiscal Services

7500.10	Salaries	\$ 1,366,412.00	\$ 104,284.31	\$ 1,470,696.31
.20	Benefits	394,212.21	30,014.81	424,227.02
.30	Purchase Service	19,899.24	-	19,899.24
.40	Energy Service	100.00	-	100.00
.50	Supplies	13,147.29	-	13,147.29
.60	Capital Outlay	5,575.00	-	5,575.00
.70	Other Expense	2,500.00	873.50	3,373.50
		<u>\$ 1,801,845.74</u>	<u>\$ 135,172.62</u>	<u>\$ 1,937,018.36</u>

Central Serv.

7700.10	Salaries	\$ 2,228,015.96	\$ -	\$ 2,228,015.96
.20	Benefits	666,589.41	-	666,589.41
.30	Purchase Service	1,280,492.66	20,038.15	1,300,530.81
.40	Energy Service	19,428.00	644.24	20,072.24
.50	Supplies	68,590.00	(644.24)	67,945.76
.60	Capital Outlay	77,862.83	-	77,862.83
.70	Other Expense	63,100.52	-	63,100.52
		<u>\$ 4,404,079.38</u>	<u>\$ 20,038.15</u>	<u>\$ 4,424,117.53</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2017-2018 BUDGET	INCREASE / (DECREASE)	REVISED 2017-2018 BUDGET
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**Notes:**

Pupil Trans.

7800.10	Salaries	\$ 6,404,899.23	\$ (100,000.00)	\$ 6,304,899.23
.20	Benefits	2,532,117.50	(109,917.76)	2,422,199.74
.30	Purchase Service	572,364.92	17,086.16	589,451.08
.40	Energy Service	1,148,180.00	-	1,148,180.00
.50	Supplies	950,290.28	-	950,290.28
.60	Capital Outlay	93,762.84	-	93,762.84
.70	Other Expense	72,376.78	74,610.95	146,987.73
		<u>\$ 11,773,991.55</u>	<u>\$ (118,220.65)</u>	<u>\$ 11,655,770.90</u>

Opr. of Plant

7900.10	Salaries	\$ 5,852,318.05	\$ 1,243.39	\$ 5,853,561.44
.20	Benefits	2,270,715.03	121,297.48	2,392,012.51
.30	Purchase Service	7,047,259.99	14,669.76	7,061,929.75
.40	Energy Service	7,906,260.18	(803.75)	7,905,456.43
.50	Supplies	457,976.23	(579.28)	457,396.95
.60	Capital Outlay	291,289.07	(38,184.77)	253,104.30
.70	Other Expense	16,135.99	42,281.34	58,417.33
		<u>\$ 23,841,954.54</u>	<u>\$ 139,924.17</u>	<u>\$ 23,981,878.71</u>

Maint. of Plant

8100.10	Salaries	\$ 4,699,826.52	\$ -	\$ 4,699,826.52
.20	Benefits	1,420,897.14	62,153.01	1,483,050.15
.30	Purchase Service	542,406.29	(56,367.52)	486,038.77
.40	Energy Service	117,000.00	10,174.96	127,174.96
.50	Supplies	561,943.21	30,149.85	592,093.06
.60	Capital Outlay	174,327.48	(10,301.91)	164,025.57
.70	Other Expense	17,300.00	(17,300.00)	-
		<u>\$ 7,533,700.64</u>	<u>\$ 18,508.39</u>	<u>\$ 7,552,209.03</u>

Admin. Tech.

8200.10	Salaries	\$ 1,229,439.76	\$ -	\$ 1,229,439.76
.20	Benefits	337,603.78	-	337,603.78
.30	Purchase Service	238,324.68	34,398.64	272,723.32
.40	Energy Service		-	
.50	Supplies		-	
.60	Capital Outlay	74,308.57	(17,500.00)	56,808.57
.70	Other Expense	0.00	-	0.00
		<u>\$ 1,879,676.79</u>	<u>\$ 16,898.64</u>	<u>\$ 1,896,575.43</u>



APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2017-2018 BUDGET	INCREASE / (DECREASE)	REVISED 2017-2018 BUDGET
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**Notes:**

Comm. Ed.

9100.10	Salaries	\$ 2,693,959.17	\$ -	\$ 2,693,959.17
.20	Benefits	714,619.67	-	714,619.67
.30	Purchase Service	176,920.00	20,000.00	196,920.00
.40	Energy Service	1,000.00	-	1,000.00
.50	Supplies	356,153.31	(20,000.00)	336,153.31
.60	Capital Outlay	162,134.15	(7,501.66)	154,632.49
.70	Other Expense	13,519.00	7,501.66	21,020.66
		<u>\$ 4,118,305.30</u>	<u>\$ -</u>	<u>\$ 4,118,305.30</u>

Debt Serv.

9200.70	Other Expense		\$ -	
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Transfers

9700.90	Transfers		\$ -	
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Contingency

{4} 2700		\$ 24,727,734.06	\$ (981,036.94)	\$ 23,746,697.12
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TOTAL APPROP. AND ENDING BALANCE		<u>\$ 269,028,594.63</u>	<u>\$ (717,211.00)</u>	<u>\$ 268,311,383.63</u>
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Budget Amendment #21 - General Fund Notes- Appropriation Changes on Schedule II  
For the Period of June 1, 2018 - June 30, 2018

{1} 5000.10 – Salaries – \$2,266,846.15:

- a. an increase of \$2,340,026.14 in Salaries budget, transferred from other accounts to cover negatives.
- b. a decrease of (\$114,411.92) in International Baccalaureate Salaries budget offset by increases in Salaries budget in other functions.
- c. an increase of \$35,264.52 in Advanced Placement Salaries budget at various schools offset by decreases in other accounts.
- d. a net increase of \$5,967.41 which is offset by decreases in other Function/Object acct.

{2} 5000.50 – Supplies – (\$2,624,573.81):

- a. a decrease of (\$2,342,377.90) in Supplies, transferred to cover negatives in other accounts.
- b. a decrease of (\$111,584.41) in Lottery Supplies due to FEFP CALC 4 adjustment and transfers to other function/object accounts.
- c. a decrease of (\$82,795.68) in Advanced Placement Salaries budget at various schools offset by increases in other accounts.
- d. a decrease of (\$50,982.00) in Instructional Materials Supplies due to FEFP CALC 4 adjustment.
- e. a net decrease of (\$36,873.82) which is offset by increases in other Function/Obj accts.

{3} 7400.00 – Purchase Service – (\$317,626.50):

- a. a decrease of (\$318,263.50) in Purchase Services, transferred to cover negatives in other accounts.
- b. an increase of \$637.00 in Energy Savings Purchase Services transferred from other accounts.

{4} 2700.00 –Contingency – (\$981,036.94):

- a. a decrease of (\$661,864.00) in Unassigned fund balance, used to offset decrease in CALC 4 funding.
- b. a decrease of (\$198,513.64) in Assigned E-Rate fund balance for utility and software expenses.
- c. a decrease of (\$110,000.00) in Unassigned fund balance for E-School fees.
- d. a decrease of (\$7,000.000) in Assigned Solar Panel fund balance for the required refrigerant management license and software.
- e. a decrease of (\$3,659.30) in Assigned State & Local fund balance for the GET program.