

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only

Board Meeting 2-16-16

Agenda Consent

Item No. G. 5.

Board Meeting Date:	2/16/2016
Submitted By:	Alex Rella, Asst. Superintendent Business Services
Item Description:	Budget Amendment #12

Budget Amendment #12 represents all budget changes in the General Fund for the period of January 1, 2016 through January 31, 2016. Revenues reflect the receipt of the Best and Brightest Scholarship funding, the Standard Student Attire grant, and a rebate check received from FSBIT.

BUDGETARY IMPACT

Funding Source (Description): Various Accounts	Amount:	\$	1,802,762.04
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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

12

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	\$ 255,099,740.81	\$1,802,762.04	\$ 256,902,502.85
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

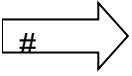
Certified Correct: _____
District Superintendent

Reference # on Revenue
 Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2015-2016 BUDGET	INCREASE / (DECREASE)	REVISED 2015-2016 BUDGET
3191	ROTC	\$ 135,000.00	\$ -	\$ 135,000.00
3202	MEDICAID	1,000,000.00	-	1,000,000.00
3310	FEFP	90,129,915.00	-	90,129,915.00
3315	WORKFORCE DEVELOPMENT	239,640.00	-	239,640.00
3317	WORKFORCE PERFORMANCE INCENTIVE	5,888.00	-	5,888.00
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	-	100,000.00
3344	LOTTERY FUNDS	99,456.00	-	99,456.00
3354	TRANSPORTATION		-	
3355	CLASS SIZE REDUCTION	30,357,307.00	-	30,357,307.00
3361	SCHOOL RECOGNITION PROGRAM	1,227,312.00	-	1,227,312.00
3363	EXCELLENT TEACHING PROGRAM		-	
3371	VOLUNTARY PRE-K PROGRAM	890,000.00	-	890,000.00
3373	READING PROGRAMS		-	
3375	PUBLIC SCHOOL TECHNOLOGY		-	
3376	TEACHER TRAINING		-	
3378	FULL SERVICE SCHOOLS		-	
3390	MISC. STATE	669,195.00	1 1,567,732.36	2,236,927.36
3397	CHARTER SCHOOL CAPITAL OUTLAY	750,000.00	-	750,000.00
3411	TAXES	86,988,028.00	-	86,988,028.00
3421	TAX REDEMPTION	100,000.00	-	100,000.00
3425	RENT		-	
3430	INTEREST	400,000.00	-	400,000.00
3472	PRE-K EARLY INTERVENTION FEES		-	
3473	SCHOOL AGE CHILD CARE FEES	3,786,358.00	-	3,786,358.00
3483	COLLECTION OF INTERNAL ACCOUNTS	34,873.18	2 3,579.90	38,453.08
3490	MISC LOCAL	1,071,757.93	3 50,880.78	1,122,638.71
3491	BUS FEES	100,000.00	-	100,000.00
3492	TRANSPORTATION SCHOOL ACTIVITIES	250,000.00	-	250,000.00
3494	FEDERAL INDIRECT COSTS	900,000.00	-	900,000.00
3497	REFUND PRIOR YEAR EXPENDITURES	170,000.00	4 180,569.00	350,569.00
3499	FOOD SERVICE INDIRECT COSTS	300,000.00	-	300,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	7,500,000.00	-	7,500,000.00
3741	INSURANCE LOSS RECOVERY		-	
TOTAL EST. REVENUE		\$ 227,220,673.11	\$ 1,802,762.04	\$ 229,023,435.15
FUND BALANCE 07/01/2015		\$ 27,879,067.70	\$ -	\$ 27,879,067.70
TOTAL EST. REV. AND BEG BALANCE		\$ 255,099,740.81	\$ 1,802,762.04	\$ 256,902,502.85

2015-16 Budget Amendment #12
GENERAL FUND
1/31/2016

This budget amendment represents an increase in the General Fund in the amount of: \$ 1,802,762.04



1	Best & Brightest Scholarships	1,387,053.36
	Standard Student Attire Grant	180,679.00
2	Internal Accounts	3,579.90
3	Parent Emissary Grant	35,000.00
	Teacher Training	7,200.00
	National Literacy Project	6,000.00
	GET	1,710.00
	Homeless Students Donation	630.00
	E-School donations	340.78
4	FSBIT Rebate	180,569.00
	Total	<u>\$ 1,802,762.04</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2015-2016 BUDGET	INCREASE / (DECREASE)	REVISED 2015-2016 BUDGET
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Notes:

Dir. Instr.

{1}	5000.10	Salaries	\$ 78,695,652.86	\$ 1,296,844.66	\$ 79,992,497.52
{2}	.20	Benefits	23,883,116.86	98,643.98	23,981,760.84
{3}	.30	Purchase Service	17,674,411.07	57,244.01	17,731,655.08
	.40	Energy Service	12,750.00	-	12,750.00
{4}	.50	Supplies	9,040,419.48	(95,899.60)	8,944,519.88
	.60	Capital Outlay	3,793,169.80	(2,600.16)	3,790,569.64
	.70	Other Expense	1,830,610.15	17,311.50	1,847,921.65
			<hr/>		
			\$ 134,930,130.22	\$ 1,371,544.39	\$ 136,301,674.61

Pupil Pers.

6100.10	Salaries	\$ 8,363,090.80	\$ 24,903.35	\$ 8,387,994.15	
.20	Benefits	2,714,970.77	9,381.62	2,724,352.39	
.30	Purchase Service	1,045,708.92	100.00	1,045,808.92	
.40	Energy Service	900.00	-	900.00	
.50	Supplies	113,928.66	11,047.06	124,975.72	
.60	Capital Outlay	71,090.97	21,273.84	92,364.81	
.70	Other Expense	27,844.00	640.00	28,484.00	
			<hr/>		
			\$ 12,337,534.12	\$ 67,345.87	\$ 12,404,879.99

Instr. Media

6200.10	Salaries	\$ 3,098,343.49	\$ -	\$ 3,098,343.49	
.20	Benefits	1,054,460.65	-	1,054,460.65	
.30	Purchase Service	58,462.38	-	58,462.38	
.40	Energy Service	-	-	-	
.50	Supplies	51,227.80	(1,588.67)	49,639.13	
.60	Capital Outlay	201,231.50	1,900.16	203,131.66	
.70	Other Expense	4,190.00	-	4,190.00	
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			\$ 4,467,915.82	\$ 311.49	\$ 4,468,227.31

Curr. Dev.

6300.10	Salaries	\$ 3,177,022.43	\$ -	\$ 3,177,022.43	
.20	Benefits	987,999.43	29.67	988,029.10	
.30	Purchase Service	101,536.51	359.03	101,895.54	
.40	Energy Service	900.00	-	900.00	
.50	Supplies	27,792.68	844.28	28,636.96	
.60	Capital Outlay	18,397.09	(33.81)	18,363.28	
.70	Other Expense	18,370.00	-	18,370.00	
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			\$ 4,332,018.14	\$ 1,199.17	\$ 4,333,217.31

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2015-2016 BUDGET	INCREASE / (DECREASE)	REVISED 2015-2016 BUDGET
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Notes:

Staff Dev.

6400.10	Salaries	\$ 895,303.74	\$ 16,208.00	\$ 911,511.74
.20	Benefits	193,720.77	\$ 698.72	194,419.49
.30	Purchase Service	426,420.22	11,142.04	437,562.26
.40	Energy Service	-	-	-
.50	Supplies	82,672.59	(2,100.00)	80,572.59
.60	Capital Outlay	153,671.77	(5,716.75)	147,955.02
.70	Other Expense	120,398.17	1,579.00	121,977.17
		<u>\$ 1,872,187.26</u>	<u>\$ 21,811.01</u>	<u>\$ 1,893,998.27</u>

Workl Instr. Tech.

6500.10	Salaries	\$ 2,207,673.51	\$ -	\$ 2,207,673.51
.20	Benefits	625,013.56	-	625,013.56
.30	Purchase Service	389,990.20	15,000.00	404,990.20
.40	Energy Service	2,800.00	-	2,800.00
.50	Supplies	30,840.00	1,000.00	31,840.00
.60	Capital Outlay	151,136.68	(22,102.05)	129,034.63
.70	Other Expense	59,128.87	(15,000.00)	44,128.87
		<u>\$ 3,466,582.82</u>	<u>\$ (21,102.05)</u>	<u>\$ 3,445,480.77</u>

Board of Ed.

7100.10	Salaries	\$ 181,620.00	\$ -	\$ 181,620.00
.20	Benefits	314,260.78	-	314,260.78
.30	Purchase Service	343,740.90	-	343,740.90
.40	Energy Service	-	-	-
.50	Supplies	1,000.00	-	1,000.00
.60	Capital Outlay	325.00	-	325.00
.70	Other Expense	258,175.00	-	258,175.00
		<u>\$ 1,099,121.68</u>	<u>\$ -</u>	<u>\$ 1,099,121.68</u>

Gen. Admin.

7200.10	Salaries	\$ 700,918.24	\$ -	\$ 700,918.24
.20	Benefits	161,691.66	-	161,691.66
.30	Purchase Service	63,453.79	-	63,453.79
.40	Energy Service	2,700.00	-	2,700.00
.50	Supplies	6,938.99	-	6,938.99
.60	Capital Outlay	2,100.00	-	2,100.00
.70	Other Expense	3,750.00	-	3,750.00
		<u>\$ 941,552.68</u>	<u>\$ -</u>	<u>\$ 941,552.68</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2015-2016 BUDGET	INCREASE / (DECREASE)	REVISED 2015-2016 BUDGET
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Notes:

Sch. Adm.

7300.10	Salaries	\$ 10,195,648.12	\$ 101.84	\$ 10,195,749.96
.20	Benefits	3,224,541.39	1,773.69	3,226,315.08
.30	Purchase Service	129,339.05	1,440.32	130,779.37
.40	Energy Service	-	-	-
.50	Supplies	80,679.26	1,637.00	82,316.26
.60	Capital Outlay	104,233.36	6,231.56	110,464.92
.70	Other Expense	47,604.09	618.43	48,222.52
		<u>\$ 13,782,045.27</u>	<u>\$ 11,802.84</u>	<u>\$ 13,793,848.11</u>

Facilities Acq.

7400.10	Salaries	\$ 90,659.52	\$ -	\$ 90,659.52
.20	Benefits	21,966.29	-	21,966.29
.30	Purchase Service	416,010.00	-	416,010.00
.40	Energy Service	-	-	-
.50	Supplies	10.00	-	10.00
{5} .60	Capital Outlay	238,248.71	198,017.50	436,266.21
.70	Other Expense	-	-	-
		<u>\$ 766,894.52</u>	<u>\$ 198,017.50</u>	<u>\$ 964,912.02</u>

Fiscal Services

7500.10	Salaries	\$ 1,377,605.24	\$ -	\$ 1,377,605.24
.20	Benefits	385,384.46	-	385,384.46
.30	Purchase Service	59,050.00	-	59,050.00
.40	Energy Service	-	-	-
.50	Supplies	15,651.00	-	15,651.00
.60	Capital Outlay	6,499.00	-	6,499.00
.70	Other Expense	150.00	-	150.00
		<u>\$ 1,844,339.70</u>	<u>\$ -</u>	<u>\$ 1,844,339.70</u>

Central Serv.

7700.10	Salaries	\$ 2,348,063.96	\$ -	\$ 2,348,063.96
.20	Benefits	692,046.17	-	692,046.17
.30	Purchase Service	698,557.87	1,188.30	699,746.17
.40	Energy Service	30,800.00	-	30,800.00
.50	Supplies	3,804.75	500.00	4,304.75
.60	Capital Outlay	15,150.00	(1,000.00)	14,150.00
.70	Other Expense	34,779.35	-	34,779.35
		<u>\$ 3,823,202.10</u>	<u>\$ 688.30</u>	<u>\$ 3,823,890.40</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2015-2016 BUDGET	INCREASE / (DECREASE)	REVISED 2015-2016 BUDGET
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Notes:

Pupil Trans.

7800.10	Salaries	\$ 6,322,589.84	\$ -	\$ 6,322,589.84
.20	Benefits	2,601,597.51	100.00	2,601,697.51
{6} .30	Purchase Service	677,885.42	78,744.84	756,630.26
.40	Energy Service	1,490,000.00	-	1,490,000.00
.50	Supplies	958,950.00	-	958,950.00
.60	Capital Outlay	151,225.50	-	151,225.50
.70	Other Expense	11,654.48	630.00	12,284.48
		<hr/>		
		\$ 12,213,902.75	\$ 79,474.84	\$ 12,293,377.59

Opr. of Plant

7900.10	Salaries	\$ 5,497,130.26	\$ -	\$ 5,497,130.26
.20	Benefits	2,339,308.55	-	2,339,308.55
.30	Purchase Service	6,969,145.89	(903.83)	6,968,242.06
.40	Energy Service	8,536,861.41	27.34	8,536,888.75
.50	Supplies	391,842.16	(7,077.29)	384,764.87
.60	Capital Outlay	251,618.66	53.46	251,672.12
.70	Other Expense	15,051.90	-	15,051.90
		<hr/>		
		\$ 24,000,958.83	\$ (7,900.32)	\$ 23,993,058.51

Maint. of Plant

8100.10	Salaries	\$ 4,400,136.28	\$ -	\$ 4,400,136.28
.20	Benefits	1,390,177.26	-	1,390,177.26
.30	Purchase Service	597,838.80	-	597,838.80
.40	Energy Service	159,550.00	-	159,550.00
.50	Supplies	600,713.56	-	600,713.56
.60	Capital Outlay	90,349.26	-	90,349.26
.70	Other Expense	20,000.00	-	20,000.00
		<hr/>		
		\$ 7,258,765.16	\$ -	\$ 7,258,765.16

Admin. Tech.

8200.10	Salaries	\$ 1,078,714.48	\$ -	\$ 1,078,714.48
.20	Benefits	305,406.82	-	305,406.82
.30	Purchase Service	429,496.62	-	429,496.62
.40	Energy Service	-	-	-
.50	Supplies	663.12	-	663.12
.60	Capital Outlay	70,637.40	-	70,637.40
.70	Other Expense	-	-	-
		<hr/>		
		\$ 1,884,918.44	\$ -	\$ 1,884,918.44

Comm. Ed.

9100.10	Salaries	\$ 2,452,477.80	\$ -	\$ 2,452,477.80
.20	Benefits	643,417.89	-	643,417.89
.30	Purchase Service	219,385.20	-	219,385.20
.40	Energy Service	2,300.00	-	2,300.00
.50	Supplies	449,460.26	-	449,460.26
.60	Capital Outlay	184,678.63	-	184,678.63
.70	Other Expense	23,852.00	-	23,852.00

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2015-2016 BUDGET	INCREASE / (DECREASE)	REVISED 2015-2016 BUDGET
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Notes:

		\$ 3,975,571.78	\$ -	\$ 3,975,571.78
<u>Debt Serv.</u>				
9200.70	Other Expense	\$ -	\$ -	\$ -
<u>Transfers</u>				
9700.90	Transfers	\$ -	\$ -	\$ -
<u>Contingency</u>				
{7} 2700		\$ 22,102,099.52	\$ 79,569.00	\$ 22,181,668.52
TOTAL APPROP. AND ENDING BALANCE		\$ 255,099,740.81	\$ 1,802,762.04	\$ 256,902,502.85

Budget Amendment #12 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of January 1, 2016 through January 31, 2016

{1} 5000.10 – Salaries – \$1,296,844.66:

- a. an increase of \$1,288,484.40 in Salaries from Best and Brightest Scholarships, new revenue.
- b. an increase of \$8,360.26 which is offset by decreases in other Function/Object accounts.

{2} 5000.20 – Benefits – \$98,643.98:

- a. an increase of \$98,568.96 in Benefits due to new revenue in Best and Brightest Scholarships.
- b. a net increase of \$75.02 in Benefits which is offset by decreases in other Function/Object accounts.

{3} 5000.30 – Purchase Service – \$57,244.01:

- a. an increase of \$30,000 in IB Purchase Services budget for Testing, offset by a decrease in 5000 Supplies budget.
- b. an increase of \$20,760.00 in 1mil Technology budget offset by a decrease in 5000 Capital Outlay.
- c. a net increase of \$6,484.01 which is offset by decrease in other Function/Object accounts.

{4} 5000.50 – Supplies – (\$95,899.60):

- a. a decrease of (\$30,000) in IB Supplies budget offset by an increase in Purchase Services budget to pay for IB tests.
- b. a decrease of (\$32,133.56) in ICC Supplies budget offset by increases in 5000 Teacher Salaries and Benefits for Industry Certified Bonuses.
- c. a decrease of (\$17,459.00) in SRP Supplies budget offset by increases in 5000 Capital Outlay and Salaries budgets.
- d. a decrease of (\$7,813.07) in Lottery Supplies budget offset by increases in other Fund/Object accounts.
- e. a net decrease of (\$10,777.53) which is offset by increases in other Function/Object accounts.

{5} 7400.60 –Capital Outlay – \$198,017.50:

- a. an increase of \$148,498.00 in Capital Outlay Standard Student Attire budget for Information to pay for security cameras, from new revenue.
- b. an increase of \$50,000 in E-Rate budget offset by a decrease in Assigned E-Rate Reserve balance for Server Room renovations.
- c. a net decrease of (\$480.50) which is offset by increases in other Function/Object accounts.

{6} 7800.30 – Purchase Service – \$78,744.84:

- a. an increase of \$50,000 in Purchase Services budget for Transportation for the Bus Planner software, offset by a decrease in Assigned State & Local Grants Balance.
- b. an increase of \$25,000 in Purchase Service budget offset by a decrease in 6500 Capital Outlay budget.
- c. a net increase of \$3,744.84 which is offset by decreases in other Function/Object accounts.

{7} 2700 – Contingency – \$79,569.00:

- a. an increase of \$180,569.00 in Assigned Board Reserve from FSBIT Rebate.
- b. a decrease of (\$50,000) in Assigned State & Local Grants Balance for Bus Planner software.
- c. a decrease of (\$50,000) in Assigned E-Rate Reserve for Server Room renovations.
- d. a decrease of (\$1,000) in Assigned School Misc. for supplies for the Accept program at Loftan.

Contingency Fund Balances 1/31/2016

<u>Nonspendable</u>		
2711 - Reserved for Inventories	1,295,552.72	<u>1,295,552.72</u>
 <u>Restricted</u>		
2723 - Workforce Development	2,585,708.00	
1 Mill Tax Reserve	22,793.83	<u>2,608,501.83</u>
 <u>Assigned</u>		
2749 - Solar Panel Reserve	195,922.54	
School Projects	177,413.44	
E-Rate	211,358.44	
VAB Reserve	25,000.00	
FTE Audit Reserve	300,000.00	
Terminal Pay	500,000.00	
McKay Scholarships	-	
Board Reserve	1,443,956.00	
Out of County Transfers	170,000.00	
Reserve for Financial Software	175,000.00	
Transportation Audit Adjustment	350,000.00	
State & Local Grants	450,113.59	
EDEP Reserve	239,999.45	
Federal Terminal Pay	251,103.30	<u>4,489,866.76</u>
 <u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>13,787,747.21</u>
Total Contingency 2700		<u><u>22,181,668.52</u></u>

Florida Statute Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	6,870,703.05	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	18,277,613.97	8.44%