

# Board Meeting Agenda Item Executive Summary

**Supt.'s Office Use Only**

Board Meeting 3-15-16

Agenda Consent

Item No. H. 6.

<b>Board Meeting Date:</b>	3/15/2016
<b>Submitted By:</b>	Alex Rella, Asst. Superintendent Business Services
<b>Item Description:</b>	Budget Amendment #15

Budget Amendment #15 represents all budget changes in the General Fund for the period of February 1, 2016 through February 29, 2016. Revenues reflect changes in Local Sources.

### BUDGETARY IMPACT

**Funding Source (Description):** Various Accounts                      **Amount:**     \$                      10,466.50

<b>Staff Attorney Review &amp; Approval</b> <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

15

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	\$ 256,902,502.85	\$10,466.50	\$ 256,912,969.35
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

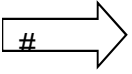
Certified Correct: \_\_\_\_\_  
District Superintendent

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	2,236,927.36	-	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	38,453.08	9,966.50	48,419.58
3490	MISC LOCAL	1,122,638.71	500.00	1,123,138.71
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	350,569.00	-	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		-	
<b>TOTAL EST. REVENUE</b>		<b>\$ 229,023,435.15</b>	<b>\$ 10,466.50</b>	<b>\$ 229,033,901.65</b>
<b>FUND BALANCE 07/01/2015</b>		<b>\$ 27,879,067.70</b>	<b>\$ -</b>	<b>\$ 27,879,067.70</b>
<b>TOTAL EST. REV. AND BEG BALANCE</b>		<b>\$ 256,902,502.85</b>	<b>\$ 10,466.50</b>	<b>\$ 256,912,969.35</b>

2015-16 Budget Amendment #15  
GENERAL FUND  
2/29/2016

This budget amendment represents an increase in the General Fund in the amount of: \$ 10,466.50



1	Internal Accounts	9,966.50
2	Parent Academy Donations	500.00
	Total	<u>\$ 10,466.50</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.

5000.10	Salaries	\$ 79,992,497.52	\$ (17,244.84)	\$ 79,975,252.68
.20	Benefits	23,981,760.84	2,156.81	23,983,917.65
{1} .30	Purchase Service	17,731,655.08	56,224.40	17,787,879.48
.40	Energy Service	12,750.00	(400.00)	12,350.00
{2} .50	Supplies	8,944,519.88	(143,588.48)	8,800,931.40
.60	Capital Outlay	3,790,569.64	30,010.72	3,820,580.36
.70	Other Expense	1,847,921.65	35,292.32	1,883,213.97
		<u>\$ 136,301,674.61</u>	<u>\$ (37,549.07)</u>	<u>\$ 136,264,125.54</u>

Pupil Pers.

6100.10	Salaries	\$ 8,387,994.15	\$ (706.96)	\$ 8,387,287.19
.20	Benefits	2,724,352.39	1,273.70	2,725,626.09
.30	Purchase Service	1,045,808.92	(805.00)	1,045,003.92
.40	Energy Service	900.00	(200.00)	700.00
.50	Supplies	124,975.72	2,077.00	127,052.72
.60	Capital Outlay	92,364.81	646.65	93,011.46
.70	Other Expense	28,484.00	205.00	28,689.00
		<u>\$ 12,404,879.99</u>	<u>\$ 2,490.39</u>	<u>\$ 12,407,370.38</u>

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	(1,840.10)	56,622.28
.40	Energy Service	-	-	-
.50	Supplies	49,639.13	(2,205.95)	47,433.18
.60	Capital Outlay	203,131.66	3,960.45	207,092.11
.70	Other Expense	4,190.00	(119.50)	4,070.50
		<u>\$ 4,468,227.31</u>	<u>\$ (205.10)</u>	<u>\$ 4,468,022.21</u>

Curr. Dev.

6300.10	Salaries	\$ 3,177,022.43	\$ 300.00	\$ 3,177,322.43
.20	Benefits	988,029.10	-	988,029.10
.30	Purchase Service	101,895.54	(1,548.92)	100,346.62
.40	Energy Service	900.00	-	900.00
.50	Supplies	28,636.96	(209.40)	28,427.56
.60	Capital Outlay	18,363.28	(480.68)	17,882.60
.70	Other Expense	18,370.00	1,175.00	19,545.00
		<u>\$ 4,333,217.31</u>	<u>\$ (764.00)</u>	<u>\$ 4,332,453.31</u>

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	\$ 911,511.74	\$ 14,055.50	\$ 925,567.24
.20	Benefits	194,419.49	\$ 1,969.53	196,389.02
.30	Purchase Service	437,562.26	7,300.00	444,862.26
.40	Energy Service	-	-	-
.50	Supplies	80,572.59	(140.00)	80,432.59
.60	Capital Outlay	147,955.02	-	147,955.02
.70	Other Expense	121,977.17	875.95	122,853.12
		<u>\$ 1,893,998.27</u>	<u>\$ 24,060.98</u>	<u>\$ 1,918,059.25</u>

Workf Instr. Tech.

6500.10	Salaries	\$ 2,207,673.51	\$ 2,500.00	\$ 2,210,173.51
.20	Benefits	625,013.56	2,050.00	627,063.56
.30	Purchase Service	404,990.20	6,000.00	410,990.20
.40	Energy Service	2,800.00	-	2,800.00
.50	Supplies	31,840.00	(500.00)	31,340.00
.60	Capital Outlay	129,034.63	(4,200.00)	124,834.63
.70	Other Expense	44,128.87	-	44,128.87
		<u>\$ 3,445,480.77</u>	<u>\$ 5,850.00</u>	<u>\$ 3,451,330.77</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	300.00	63,753.79
.40	Energy Service	2,700.00	(700.00)	2,000.00
.50	Supplies	6,938.99	600.00	7,538.99
.60	Capital Outlay	2,100.00	(200.00)	1,900.00
.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	\$ 10,195,749.96	\$ 1,507.36	\$ 10,197,257.32
.20	Benefits	3,226,315.08	4,040.80	3,230,355.88
.30	Purchase Service	130,779.37	3,386.56	134,165.93
.40	Energy Service	-	-	-
.50	Supplies	82,316.26	3,074.14	85,390.40
.60	Capital Outlay	110,464.92	(893.03)	109,571.89
.70	Other Expense	48,222.52	1,095.19	49,317.71
		<u>\$ 13,793,848.11</u>	<u>\$ 12,211.02</u>	<u>\$ 13,806,059.13</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	250.00	416,260.00
.40	Energy Service	-	-	-
.50	Supplies	10.00	-	10.00
{3} .60	Capital Outlay	436,266.21	49,556.91	485,823.12
.70	Other Expense	-	-	-
		<u>\$ 964,912.02</u>	<u>\$ 49,806.91</u>	<u>\$ 1,014,718.93</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	(900.00)	58,150.00
.40	Energy Service	-	-	-
.50	Supplies	15,651.00	2,600.00	18,251.00
.60	Capital Outlay	6,499.00	(1,700.00)	4,799.00
.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	245.00	692,291.17
{4} .30	Purchase Service	699,746.17	54,180.77	753,926.94
.40	Energy Service	30,800.00	-	30,800.00
.50	Supplies	4,304.75	(13,794.51)	(9,489.76)
.60	Capital Outlay	14,150.00	(1,650.00)	12,500.00
.70	Other Expense	34,779.35	2,255.00	37,034.35
		<u>\$ 3,823,890.40</u>	<u>\$ 41,236.26</u>	<u>\$ 3,865,126.66</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	2,601,697.51	-	2,601,697.51
.30	Purchase Service	756,630.26	(28,236.28)	728,393.98
.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	26,000.00	177,225.50
.70	Other Expense	12,284.48	(65.00)	12,219.48
		<u>\$ 12,293,377.59</u>	<u>\$ (2,301.28)</u>	<u>\$ 12,291,076.31</u>

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	6,968,242.06	(11,996.50)	6,956,245.56
.40	Energy Service	8,536,888.75	100.00	8,536,988.75
.50	Supplies	384,764.87	8,174.54	392,939.41
.60	Capital Outlay	251,672.12	2,852.35	254,524.47
.70	Other Expense	15,051.90	-	15,051.90
		<u>\$ 23,993,058.51</u>	<u>\$ (869.61)</u>	<u>\$ 23,992,188.90</u>

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	5,000.00	602,838.80
.40	Energy Service	159,550.00	-	159,550.00
.50	Supplies	600,713.56	(10,000.00)	590,713.56
.60	Capital Outlay	90,349.26	4,500.00	94,849.26
.70	Other Expense	20,000.00	-	20,000.00
		<u>\$ 7,258,765.16</u>	<u>\$ (500.00)</u>	<u>\$ 7,258,265.16</u>

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	-	-	-
		<u>\$ 1,884,918.44</u>	<u>\$ -</u>	<u>\$ 1,884,918.44</u>

Comm. Ed.

9100.10	Salaries	\$ 2,452,477.80	\$ (23,000.00)	\$ 2,429,477.80
.20	Benefits	643,417.89	8,000.00	651,417.89
.30	Purchase Service	219,385.20	11,000.00	230,385.20
.40	Energy Service	2,300.00	-	2,300.00
.50	Supplies	449,460.26	(1,341.00)	448,119.26
.60	Capital Outlay	184,678.63	6,341.00	191,019.63
.70	Other Expense	23,852.00	-	23,852.00
		<u>\$ 3,975,571.78</u>	<u>\$ 1,000.00</u>	<u>\$ 3,976,571.78</u>



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

<u>Debt Serv.</u>				
9200.70	Other Expense	\$ -	\$ -	\$ -
<u>Transfers</u>				
9700.90	Transfers	\$ -	\$ -	\$ -
<u>Contingency</u>				
{5} 2700		\$ 22,181,668.52	\$ (84,000.00)	\$ 22,097,668.52
TOTAL APPROP. AND ENDING BALANCE		\$ 256,902,502.85	\$ 10,466.50	\$ 256,912,969.35

Budget Amendment #15 - General Fund Notes- Appropriation Changes on Schedule II  
For the Period of February 1, 2016 through February 28, 2016

{1} 5000.30 – Purchase Service – \$56,224.40:

- a. an increase of \$17,837.00 in 1mil Technology budget offset by decreases in functions 6400 and 7900.
- b. an increase of \$8,000.00 for Cambridge tests which is offset by decreases in 5000 supplies.
- c. an increase of \$9,615.00 in Industry Certification budgets offset by a decrease in 5000 Supplies.
- d. an increase of \$5,953.41 in Athletic budgets at various schools offset by decreases in other accounts.
- e. a net increase of \$17,958.99 which is offset by decreases in other Function/Object accounts.

{2} 5000.50 – Supplies – (\$143,588.48):

- a. a decrease of (\$126,339.13) in Advanced Placement Supplies budget for various schools offset by increases in other accounts.
- b. a decrease of (\$18,629.98) in Digital Classroom budget offset by an increase to 6400 salaries.
- c. a net increase of \$1,380.63 which is offset by decreases in other Function/Object accounts.

{3} 7400.60 –Capital Outlay – \$49,556.91:

- a. an increase of \$46,000 in E-Rate budget offset by a decrease in Assigned E-Rate Reserve balance for Server Room renovations.
- b. a net increase of \$3,556.91 which is offset by decreases in other Function/Object accounts.

{4} 7700.30 – Purchase Service – \$54,180.77:

- a. an increase of \$38,000 in Purchase Services budget for document scanning services, offset by a decrease in Assigned State & Local Grants Balance.
- b. an increase of \$10,000 in Concurrency Purchase Services budget offset by a decrease in 7700 Supplies budget.
- c. a net increase of \$6,180.77 which is offset by decreases in other Function/Object accounts.

{5} 2700 – Contingency – \$84,000.00:

- a. a decrease of (\$46,000.00) in Assigned E-Rate Reserve for Server Room renovations.
- b. a decrease of (\$38,000.00) in Assigned State and Local grants for document scanning services.

Contingency Fund Balances 2/29/2016

<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	165,358.44	
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	412,113.59	
EDEP Reserve	239,999.45	
Federal Terminal Pay	251,103.30	<u>4,405,866.76</u>
<u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>13,787,747.21</u>
Total Contingency 2700		<u><u>22,097,668.52</u></u>

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	6,871,017.05	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	18,193,613.97	8.44%