

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only

Board Meeting _____

Agenda _____

Item No. _____

Board Meeting Date:	6/21/2016
Submitted By:	Alex Rella, Asst. Superintendent Business Services
Item Description:	Budget Amendment #24

Purpose and Explanation:

Budget Amendment #24 represents all budget changes in the General Fund for the period of May 1, 2016 through May 31, 2016. Revenues reflect local sources. Changes in appropriations reflect the above revenues.

BUDGETARY IMPACT

Funding Source (Description): Various Accounts **Amount:** \$ 63,367.69

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

24

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	\$ 256,710,848.41	\$63,367.69	\$ 256,774,216.10
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

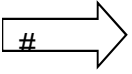
Certified Correct: _____
District Superintendent

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	89,212,721.00	-	89,212,721.00
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	-	-	-
3354	TRANSPORTATION		-	
3355	CLASS SIZE REDUCTION	30,357,307.00	-	30,357,307.00
3361	SCHOOL RECOGNITION PROGRAM	1,985,296.00	-	1,985,296.00
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	80,018.87	39,067.69	119,086.56
3490	MISC LOCAL	1,148,084.48	24,300.00	1,172,384.48
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		-	
TOTAL EST. REVENUE		\$ 228,831,780.71	\$ 63,367.69	\$ 228,895,148.40
FUND BALANCE 07/01/2015		\$ 27,879,067.70	\$ -	\$ 27,879,067.70
TOTAL EST. REV. AND BEG BALANCE		\$ 256,710,848.41	\$ 63,367.69	\$ 256,774,216.10

2015-16 Budget Amendment #24
GENERAL FUND
5/31/2016

This budget amendment represents an increase in the General Fund in the amount of: \$ 63,367.69



1	Collection of Internal Accounts	\$	39,067.69
2	Effective Teaching & Teachers Grant	\$	20,000.00
	PALS	\$	4,300.00
	Total	\$	<u>63,367.69</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	\$ 82,191,995.93	\$ (82,128.49)	\$ 82,109,867.44
	.20	Benefits	24,489,528.24	13,241.79	24,502,770.03
{2}	.30	Purchase Service	17,818,595.97	138,991.99	17,957,587.96
	.40	Energy Service	12,350.00	(230.22)	12,119.78
{3}	.50	Supplies	8,506,732.87	(420,571.41)	8,086,161.46
{4}	.60	Capital Outlay	3,859,383.52	190,531.78	4,049,915.30
	.70	Other Expense	1,903,779.63	64,750.13	1,968,529.76
			<u>\$ 138,782,366.16</u>	<u>\$ (95,414.43)</u>	<u>\$ 138,686,951.73</u>

Pupil Pers.

6100.10	Salaries	\$ 8,519,274.61	\$ 8,647.33	\$ 8,527,921.94	
.20	Benefits	2,773,725.76	4,280.77	2,778,006.53	
.30	Purchase Service	1,060,255.42	(3,845.44)	1,056,409.98	
.40	Energy Service	700.00	-	700.00	
.50	Supplies	115,754.78	4,331.82	120,086.60	
.60	Capital Outlay	86,718.68	2,825.39	89,544.07	
.70	Other Expense	31,682.04	9,145.71	40,827.75	
			<u>\$ 12,588,111.29</u>	<u>\$ 25,385.58</u>	<u>\$ 12,613,496.87</u>

Instr. Media

6200.10	Salaries	\$ 3,144,061.26	\$ -	\$ 3,144,061.26	
.20	Benefits	1,070,126.38	-	1,070,126.38	
.30	Purchase Service	71,061.98	(10.00)	71,051.98	
.40	Energy Service	-	-	-	
.50	Supplies	49,614.21	1,280.98	50,895.19	
.60	Capital Outlay	193,915.53	5,247.72	199,163.25	
.70	Other Expense	3,831.00	-	3,831.00	
			<u>\$ 4,532,610.36</u>	<u>\$ 6,518.70</u>	<u>\$ 4,539,129.06</u>

Curr. Dev.

6300.10	Salaries	\$ 3,227,373.17	\$ (120.00)	\$ 3,227,253.17	
.20	Benefits	1,003,109.28	-	1,003,109.28	
.30	Purchase Service	98,825.77	(2,136.29)	96,689.48	
.40	Energy Service	500.00	(100.00)	400.00	
.50	Supplies	28,249.67	934.26	29,183.93	
.60	Capital Outlay	18,396.81	(1,190.00)	17,206.81	
.70	Other Expense	22,125.00	2,702.91	24,827.91	
			<u>\$ 4,398,579.70</u>	<u>\$ 90.88</u>	<u>\$ 4,398,670.58</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	\$ 985,452.95	\$ 16,189.40	\$ 1,001,642.35
.20	Benefits	206,152.74	\$ 4,348.60	210,501.34
.30	Purchase Service	458,970.35	16,578.46	475,548.81
.40	Energy Service	-	-	-
.50	Supplies	82,432.59	5,698.00	88,130.59
.60	Capital Outlay	107,451.02	(35,125.00)	72,326.02
.70	Other Expense	177,151.18	(4,506.00)	172,645.18
		<u>\$ 2,017,610.83</u>	<u>\$ 3,183.46</u>	<u>\$ 2,020,794.29</u>

Workf Instr. Tech.

6500.10	Salaries	\$ 2,255,228.00	\$ 3,157.04	\$ 2,258,385.04
.20	Benefits	639,802.52	640.00	640,442.52
.30	Purchase Service	384,541.76	8,317.41	392,859.17
.40	Energy Service	2,800.00	-	2,800.00
.50	Supplies	(1,111.08)	(2,353.07)	(3,464.15)
.60	Capital Outlay	145,040.70	9,629.26	154,669.96
.70	Other Expense	44,128.87	(4,000.00)	40,128.87
		<u>\$ 3,470,430.77</u>	<u>\$ 15,390.64</u>	<u>\$ 3,485,821.41</u>

Board of Ed.

7100.10	Salaries	\$ 184,299.90	\$ -	\$ 184,299.90
.20	Benefits	318,897.87	-	318,897.87
.30	Purchase Service	343,849.11	-	343,849.11
.40	Energy Service	-	-	-
.50	Supplies	1,000.00	-	1,000.00
.60	Capital Outlay	325.00	-	325.00
.70	Other Expense	258,066.79	-	258,066.79
		<u>\$ 1,106,438.67</u>	<u>\$ -</u>	<u>\$ 1,106,438.67</u>

Gen. Admin.

7200.10	Salaries	\$ 711,260.68	\$ (0.01)	\$ 711,260.67
.20	Benefits	164,077.51	(0.03)	164,077.48
.30	Purchase Service	63,469.29	20.00	63,489.29
.40	Energy Service	2,000.00	-	2,000.00
.50	Supplies	7,523.49	283.77	7,807.26
.60	Capital Outlay	1,900.00	(668.77)	1,231.23
.70	Other Expense	4,050.00	365.00	4,415.00
		<u>\$ 954,280.97</u>	<u>\$ (0.04)</u>	<u>\$ 954,280.93</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	\$ 10,359,844.23	\$ 42,325.00	\$ 10,402,169.23
.20	Benefits	3,283,128.23	3,303.56	3,286,431.79
.30	Purchase Service	146,537.64	2,315.48	148,853.12
.40	Energy Service	-	-	-
.50	Supplies	86,796.89	(1,933.50)	84,863.39
.60	Capital Outlay	115,405.24	12,106.80	127,512.04
.70	Other Expense	54,781.94	(3,069.23)	51,712.71
		<u>\$ 14,046,494.17</u>	<u>\$ 55,048.11</u>	<u>\$ 14,101,542.28</u>

Facilities Acq.

7400.10	Salaries	\$ 91,997.25	\$ -	\$ 91,997.25
.20	Benefits	22,290.41	-	22,290.41
.30	Purchase Service	416,010.00	-	416,010.00
.40	Energy Service	-	-	-
.50	Supplies	10.00	(4,259.86)	(4,249.86)
{5} .60	Capital Outlay	625,244.13	91,058.19	716,302.32
.70	Other Expense	-	-	-
		<u>\$ 1,155,551.79</u>	<u>\$ 86,798.33</u>	<u>\$ 1,242,350.12</u>

Fiscal Services

7500.10	Salaries	\$ 1,397,932.57	\$ -	\$ 1,397,932.57
.20	Benefits	391,071.02	-	391,071.02
.30	Purchase Service	54,150.00	(12,050.00)	42,100.00
.40	Energy Service	-	-	-
.50	Supplies	15,351.00	500.00	15,851.00
.60	Capital Outlay	7,699.00	(950.00)	6,749.00
.70	Other Expense	2,950.00	-	2,950.00
		<u>\$ 1,869,153.59</u>	<u>\$ (12,500.00)</u>	<u>\$ 1,856,653.59</u>

Central Serv.

7700.10	Salaries	\$ 2,382,710.94	\$ -	\$ 2,382,710.94
.20	Benefits	702,506.31	-	702,506.31
.30	Purchase Service	784,022.10	7,340.51	791,362.61
.40	Energy Service	30,842.30	(4,000.00)	26,842.30
.50	Supplies	(8,388.34)	3,488.49	(4,899.85)
.60	Capital Outlay	12,209.58	(260.00)	11,949.58
.70	Other Expense	38,993.35	(3,620.00)	35,373.35
		<u>\$ 3,942,896.24</u>	<u>\$ 2,949.00</u>	<u>\$ 3,945,845.24</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	\$ 6,415,883.15	\$ -	\$ 6,415,883.15
.20	Benefits	2,640,086.99	-	2,640,086.99
{6} .30	Purchase Service	741,344.79	(69,550.84)	671,793.95
.40	Energy Service	1,490,000.00	(22,000.00)	1,468,000.00
.50	Supplies	957,950.00	488.48	958,438.48
{7} .60	Capital Outlay	177,225.50	91,000.00	268,225.50
.70	Other Expense	12,219.48	(65.00)	12,154.48
		<u>\$ 12,434,709.91</u>	<u>\$ (127.36)</u>	<u>\$ 12,434,582.55</u>

Opr. of Plant

7900.10	Salaries	\$ 5,578,344.93	\$ -	\$ 5,578,344.93
.20	Benefits	2,373,826.34	-	2,373,826.34
.30	Purchase Service	6,937,698.02	(33,701.06)	6,903,996.96
.40	Energy Service	8,536,988.75	(726.02)	8,536,262.73
.50	Supplies	406,201.06	22,722.72	428,923.78
.60	Capital Outlay	261,639.59	1,599.82	263,239.41
.70	Other Expense	15,051.90	-	15,051.90
		<u>\$ 24,109,750.59</u>	<u>\$ (10,104.54)</u>	<u>\$ 24,099,646.05</u>

Maint. of Plant

8100.10	Salaries	\$ 4,465,062.72	\$ -	\$ 4,465,062.72
.20	Benefits	1,410,690.09	-	1,410,690.09
.30	Purchase Service	614,293.80	(38,000.00)	576,293.80
.40	Energy Service	159,550.00	-	159,550.00
.50	Supplies	572,758.56	36,000.00	608,758.56
.60	Capital Outlay	102,264.26	-	102,264.26
.70	Other Expense	20,000.00	2,000.00	22,000.00
		<u>\$ 7,344,619.43</u>	<u>\$ -</u>	<u>\$ 7,344,619.43</u>

Admin. Tech.

8200.10	Salaries	\$ 1,094,631.51	\$ -	\$ 1,094,631.51
.20	Benefits	309,913.27	-	309,913.27
.30	Purchase Service	424,947.14	51,592.48	476,539.62
.40	Energy Service	-	-	-
.50	Supplies	663.12	(663.12)	-
.60	Capital Outlay	73,912.94	(5,080.00)	68,832.94
.70	Other Expense	-	-	-
		<u>\$ 1,904,067.98</u>	<u>\$ 45,849.36</u>	<u>\$ 1,949,917.34</u>

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

<u>Comm. Ed.</u>				
9100.10	Salaries	\$ 2,467,862.98	\$ (3,522.00)	\$ 2,464,340.98
.20	Benefits	664,885.99	(575.00)	664,310.99
.30	Purchase Service	228,768.25	(500.00)	228,268.25
.40	Energy Service	2,300.00	-	2,300.00
.50	Supplies	441,510.75	3,971.10	445,481.85
.60	Capital Outlay	190,303.48	625.90	190,929.38
.70	Other Expense	23,652.00	-	23,652.00
		<u>\$ 4,019,283.45</u>	<u>\$ (0.00)</u>	<u>\$ 4,019,283.45</u>
<u>Debt Serv.</u>				
9200.70	Other Expense	\$ -	\$ -	\$ -
<u>Transfers</u>				
9700.90	Transfers	\$ -	\$ -	\$ -
<u>Contingency</u>				
{8} 2700		\$ 18,033,892.51	\$ (59,700.00)	\$ 17,974,192.51
TOTAL APPROP. AND ENDING BALANCE		<u>\$ 256,710,848.41</u>	<u>\$ 63,367.69</u>	<u>\$ 256,774,216.10</u>

Budget Amendment #24 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of May 1, 2016 through May 31, 2016

- {1} 5000.10 – Salaries – (\$82,128.49):
- a. a net increase of \$18,565.41 which is offset by decreases in other Function/Object accounts.
 - b. a decrease of (\$100,693.90) in Salaries for School Recognition funds at various schools offset by increases in Purchase Service and Supplies accounts.
- {2} 5000.30 – Purchase Service – \$138,991.99:
- a. an increase of \$76,092.00 in School Recognition budget offset by a decrease in 5000 Salaries for Charter Schools.
 - b. an increase of \$47,780.00 in Purchase Service budget for Reading Categorical funds offset by decrease in 5000 Supplies and 6400 Capital Outlay budget.
 - c. an increase of \$16,143.11 in Purchase Service budget for Advanced Placement offset by increases in other Function/Object accounts.
 - d. a net decrease of (\$1,023.12) which is offset by increases in other various Function/Object accounts.
- {3} 5000.50 – Supplies – (\$420,571.41):
- a. a decrease of (\$126,270.00) in Supplies budget for Driver's Education Slosberg funds offset by an increase in 5000 Capital Outlay budget for new driving simulators.
 - b. a decrease of (\$93,229.43) in Supplies budget for Advanced Placement offset by increases in other Function/Object accounts.
 - c. a decrease of (\$65,495.01) in Supplies budget for Cambridge offset by increases in other Function/Object accounts.
 - d. a decrease of (\$49,682.04) in Supplies budget for Industry Certification funds offset increases in other Function/Object accounts.
 - e. a decrease of (\$18,029.90) in Supplies budget for Summer School funds offset by increases in other Function/Object accounts.
 - f. a decrease of (\$16,699.59) in Supplies budget for 1Mil Middle School Band funds offset by increases in other Function/Object accounts.
 - g. a decrease of (\$14,642.40) in Supplies budget for Vocational funds offset an increase in 5000 Capital Outlay.
 - h. a decrease of (\$14,596.74) in Supplies budget for Magnet Program funds offset increases in 5000 Salaries and Other Expenses.
 - i. a decrease of (\$10,000.00) in Supplies budget for Reading Categorical Funds offset by an increase in 5000 Purchase Service.
 - j. a net decrease of (\$11,926.30) which is offset by decreases in other various Function/Object accounts.
- {4} 5000.60 – Capital Outlay – \$190,531.78:
- a. an increase of \$126,270.00 in Capital Outlay budget for Driver's Education Slosberg funds offset by a decrease in 5000 Supplies budget for new driving simulators.
 - b. an increase of \$43,000.00 in Cambridge Capital Outlay budget offset by a decrease in 5000 Supplies.
 - c. an increase of \$14,091.63 in Capital Outlay budget for Industry Certification funds offset by increases in other Function/Object accounts.
 - d. a net increase of \$7,170.15 which is offset by increases in other various Function/Object accounts.
- {5} 7400.60 – Capital Outlay – \$91,058.19:
- a. an increase of \$32,890.04 in Capital Outlay from Internal Accounts.
 - b. an increase of \$16,650.00 in Capital Outlay E-Rate budget transferred from Assigned E-Rate Reserve.
 - c. an increase of \$18,500.00 in Capital Outlay for Instructional Resources offset by decreases in other Function/Object accounts for Server Room renovations.
 - d. an increase of \$13,500.00 in Capital Outlay Cambridge offset by a decrease in 5000 Supplies budget.
 - e. an increase of \$9,920.30 in Capital Outlay for Advanced Placement at various schools offset by decreases in Advanced Placement Supplies budget accounts.
 - f. a net decrease of (\$402.15) which is offset by increases in other various Function/Object accounts.
- {6} 7800.30 –Purchase Service – (\$69,550.84):
- a. a decrease of (\$69,000.00) in Purchase Service budget for Transportation, transferred to Capital Outlay budget.
 - b. a net decrease of (\$550.84) which is offset by increases in other various Function/Object accounts.

Budget Amendment #24 - General Fund Notes- Appropriation Changes on Schedule II

For the Period of May 1, 2016 through May 31, 2016

{7} 7800.60 - Capital Outlay - \$91,000.00:

a. an increase of \$91,000.00 in Capital Outlay for Transportation, transferred from Purchase Service and Diesel Fuel for purchase of Bus Radios.

{8} 2700 – Contingency – (\$59,700.00):

a. a decrease of (\$26,050.00) in Assigned E-Rate Reserve for new phone systems and annual software license fees.

b. a decrease of (\$16,650.00) in Assigned E-Rate Reserve for Server Room renovations.

c. a decrease of (\$12,000.00) in Assigned School Project Balances for ESE Contracted Services.

d. a decrease of (\$5,000.00) in Assigned Solar Panel Reserve for travel expenses for the Green Ribbon award.

Contingency Fund Balances 5/31/2016

<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	190,922.54	
School Projects	130,413.44	
E-Rate	4,779.44	
VAB Reserve	25,000.00	
Terminal Pay	500,000.00	
Board Reserve	1,293,956.00	
Buchholz Athletic Bathrooms	150,000.00	
Reserve for Financial Software	175,000.00	
State & Local Grants	412,113.59	
EDEP Reserve	239,999.45	
Federal Terminal Pay	251,103.30	<u>3,373,287.76</u>
 <u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>10,696,850.20</u>
Total Contingency 2700		<u><u>17,974,192.51</u></u>

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	6,866,854.45	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	14,070,137.96	6.15%