Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only

Board Meeting _____

Agenda ____

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Board Meeting Date:	6/21/2016		Item No.	
Submitted By:	Alex Rella, Asst. Superintendent of Bus	siness S	Services	
Item Description:	Budget Amendment #25			
Purpose and Explanation	on:			
	represents all budget changes in the Special 31, 2016. Revenue increases reflect final a ect final award amounts.			
	DUDGETARY IMPACT			
Funding Source (Decer	ption): Various Accounts A	mount:	\$ 1	430 462 FO
	Priorij. Various Accounts A	mount:	Ф 1	,430,463.59
Staff Attorney Review & Approval Date (For Contracts Only)		AD	DITIONAL INFORMA	ATION

BUDGET AMENDMENT RESOLUTION

SCHOOL BOARD OF A	LACHUA	COUNTY		FUND
				General Fund
RESOLUTION NUMBER	₹	25		Special Revenue
				Debt Service
		ESTIMATED RE	VENUE	Capital Projects
		LOTHWATEDINE		
TOTAL REVENUE		Τ	INCDEACE	T
TRANSFERS &		PRESENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
TOTAL REVENU	ΙΕ	TREGENT BODGET	(DEONE/OL)	REVIOLD BODGET
TRANSFERS & BALA	ANCES	\$ 44,569,073.50	\$1,430,463.59	\$ 45,999,537.09
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0		SEE SCHEDULE I ATTACHED	FOR ACCOUNT	DETAIL.
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		APPROPRIATI	ONS	
		<u> </u>	INCDEACE	<u> </u>
FUNCTION/ OBJECT		PRESENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
I DINOTION ODDEOT		TINEGERY BODGET	(DEGINEROL)	REVIOLD DODGET
		SEE SCHEDULE II ATTACHED	FOR FUNCTION/	OBJECT DETAIL.
TOTAL REVISIONS				
Adopted by the Beer	d.			
Adopted by the Boar	u.	Date		•
		Date		
Certified Correct:	:			_
		District Superintende	nt	-

Reference # on Revenue Summary

					<u> </u>		
			APPROVED				REVISED
REVENUE			2015-2016		INCREASE /		2015-2016
ACCT.#	DESCRIPTION		BUDGET		(DECREASE)		BUDGET
3190	OTHER FEDERAL DIRECT	\$	5,752,028.23	\$	20,927.08	\$	5,772,955.31
3201	VOC EDUCATION		365,397.22				365,397.22
3210	STATE FISCAL STABIL K-12		-		-		-
3214	RACE TO THE TOP		56,286.07		\ -		56,286.07
3225	TITLE II		1,459,000.00		2 45,088.19		1,504,088.19
3226	EISENHOWER MATH AND SCIENCE		-				-
3227	DRUG FREE SCHOOLS		-		١ -		_
3230	ED HANDICAPPED		7,472,982.87		294,070.01		7,767,052.88
3240	TITLE I		11,083,471.17		2,389.00		11,085,860.17
3251	ADULT EDUCATION		,,	4	√ _,		-
3260	NATIONAL SCHOOL LUNCH ACT		852,000.00		-		852,000.00
3261	LUNCH REIMBURSEMENT		6,598,000.00		_		6,598,000.00
3262	BREAKFAST REIMBURSEMENT		2,334,000.00		_		2,334,000.00
3263	AFTER SCHOOL SNACK REIMB		482,000.00		_		482,000.00
3264	CHILD CARE PROGRAM		102,000.00		_		-
3265	USDA COMMODITIES		750,000.00		_		750,000.00
3266	IN LIEU OF COMM.		26,000.00		_		26,000.00
3267	SUMMER FEEDING		225,000.00		_		225,000.00
3268	NUTRITOIN ED & TRAINING		194,800.00		_		194,800.00
3269	OTHER FOOD SERVICES		130,728.91		_		130,728.91
3270	ESEA TITLE VI		130,720.71		_		130,720.71
3280	MISC. FEDERAL THRU LOCAL		214,501.50		-		214,501.50
3290	MISC. FEDERAL THRU STATE		983,588.64		5 \ 1,067,989.31		2,051,577.95
3293	EMERGENCY IMMIGRANT EDUC.		905,500.04		(5) 1,067,989.31		2,031,377.93
3337	BREAKFAST SUPPLEMENT		80,000.00		, -		80,000.00
3338	LUNCH SUPPLEMENT		88,000.00		_		88,000.00
3390	MISC. STATE		00,000.00		_		88,000.00
3431	INTEREST		4,000.00		_		4,000.00
3450	PAID PUPIL LUNCH		722,000.00		-		722,000.00
3450	STUDENT LUNCHES		27,000.00		-		27,000.00
					-		•
3452 3453	STUDENT BREAKFASTS ADULT MEALS		35,000.00 75,000.00		-		35,000.00 75,000.00
	A LA CARTE		1,000,000.00		-		1,000,000.00
3454			109,000.00		-		· · ·
3455	AFTER SCHOOL SNACKS		*		-		109,000.00
3456	OTHER FOOD SERVICES		375,000.00		-		375,000.00
3457	OTHER FOOD SERVICES		4,000.00		-		4,000.00
3458	OVER/SHORT FOOD SERVICE		250.00		-		250.00
3459	REDUCED PUPIL BREAKFAST		5,000.00		=		5,000.00
3490	MISC. LOCAL		39,000.00		-		39,000.00
TOTAL EST	. REVENUE	\$	41,543,034.61	\$	1,430,463.59		42,973,498.20
FUND BALA	ANCE 07/01/2015	\$	3,026,038.89	\$	-		3,026,038.89
	C. REV. AND BEG BALANCE	\$	44,569,073.50	\$	1,430,463.59	\$	45,999,537.09
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2015-2016 BUDGET AMENDMENT #25 SPECIAL REVENUES 5/31/2016

This budget amendment represents an increase in the Special Revenues Fund in the amount of: \$ 1,430,463.59

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1	15-18 Farm to School Implementation	\$ 19,821.08
	JROTC	\$ 1,106.00
2	Title II, Part A	\$ 45,088.19
3	IDEA, Part B	\$ 294,070.01
4	ESEA, Title I	\$ 2,389.00
5	Public Charter School Grant - Boulware	\$ 401,212.00
	21st Century Grant - Discovery	\$ 434,625.00
	21st Century Grant - Inspire	\$ 230,910.00
	Title III, English Language Acquisition	\$ 1,242.31
	Total	\$ 1,430,463.59

	APPROPRIATION			APPROVED				REVISED
	ACCOUNT	OBJECT CODE		2015-2016	I	NCREASE/		2015-2016
	FUNC/OBJ	DESCRIPTION		BUDGET		DECREASE)		BUDGET
Notes:	2 02 . 0, 0 2 2				(-			
	Dir. Instr.							
{1}	5000.10	Salaries	\$	9,637,395.18	\$	156,533.00	\$	9,793,928.18
{2}	.20	Benefits		3,376,478.59		143,489.01	Ċ	3,519,967.60
(2) (3)	.30	Purchase Service		398,591.02		70,670.00		469,261.02
(O)	.40	Energy Service		570,571.02		70,070.00		105,201.02
{4 }	.50	Supplies		997,651.41		146,631.00		1,144,282.41
	.60	Capital Outlay		647,582.93		156,956.00		804,538.93
{5}	.70							
{6 }	.70	Other Expense		428,886.23		389,890.00		818,776.23
			\$	15,486,585.36	\$	1,064,169.01	\$	16,550,754.37
	Pupil Pers.							
	6100.10	Salaries	\$	1,710,004.81	\$	-	\$	1,710,004.81
	.20	Benefits		578,817.42		-		578,817.42
	.30	Purchase Service		139,275.61		-		139,275.61
	.40	Energy Service		19,339.09		-		19,339.09
	.50	Supplies		118,888.20		1,304.31		120,192.51
	.60	Capital Outlay		122,183.16		_		122,183.16
	.70	Other Expense		63,959.20		-		63,959.20
		-						
			\$	2,752,467.49	\$	1,304.31	\$	2,753,771.80
	Instr. Media							
	6200.10	Salaries	\$	_	\$	_	\$	_
	.20	Benefits	_	_	7	_	_	_
	.30	Purchase Service		_		_		_
	.40	Energy Service		_		_		_
	.50	Supplies		_		_		_
	.60	Capital Outlay				5,795.00		5,795.00
	.70	Other Expense		_		3,793.00		5,795.00
	.70	Other Expense						
			\$	-	\$	5,795.00	\$	5,795.00
	Curr. Dev.							
(7 1	6300.10	Salaries	\$	3,127,592.27	\$	55,012.00	\$	3,182,604.27
{7 }			φ		φ		φ	
	.20	Benefits		876,850.11		14,370.00		891,220.11
	.30	Purchase Service		169,048.40		6,543.00		175,591.40
	.40	Energy Service		-		_		-
	.50	Supplies		158,982.43		1,162.00		160,144.43
	.60	Capital Outlay		57,190.38		6,919.00		64,109.38
	.70	Other Expense		28,185.12		-		28,185.12
			\$	4,417,848.71	\$	84,006.00	\$	4,501,854.71
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APPROPRIATION

ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION		2015-2016 BUDGET		ICREASE/ ECREASE)		2015-2016 BUDGET
Staff Dev. 6400.10 .20 .30 .40 .50 .60	Salaries Benefits Purchase Service Energy Service Supplies Capital Outlay Other Expense	\$	1,407,752.12 269,788.63 355,235.66 - 209,858.18 1,283.19 106,660.16	\$	40,000.00 3,902.00 16,825.00 - 772.19 - 5,750.00	\$	1,447,752.12 273,690.63 372,060.66 210,630.37 1,283.19 112,410.16
		\$	2,350,577.94	\$	67,249.19	\$	2,417,827.13
Instr. Tech. 6500.10 .20 .30 .40 .50 .60	Salaries Benefits Purchase Service Energy Service Supplies Capital Outlay Other Expense	\$	59,907.56 15,632.76 9,406.00 - - -	\$	- - 4,670.00 - - - -	\$	59,907.56 15,632.76 14,076.00 - - -
		\$	84,946.32	\$	4,670.00	\$	89,616.32
Gen. Admin. 7200.10 .20 .30 .40 .50 .60	Salaries Benefits Purchase Service Energy Service Supplies Capital Outlay Other Expense	\$	1,209,778.06	\$	34,016.00	\$	1,243,794.06
School Admin. 7300.10 .20 .30 .40 .50 .60	Salaries Benefits Purchase Service Energy Service Supplies Capital Outlay Other Expense	\$ \$	1,209,778.06 - - - - 183.01 - 183.01	\$ \$	34,016.00 - - 6,750.00 - 2,050.00 - 8,800.00	\$ \$	1,243,794.06 - 6,750.00 - 2,233.01 - 8,983.01
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APPROPRIATION

ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION		2015-2016 BUDGET		CREASE/ ECREASE)		2015-2016 BUDGET
Facilities Acq.							
7400.10	Salaries	\$	_	\$	-	\$	-
.20	Benefits	+	_		-	7	_
.30	Purchase Service		-		_		-
.40	Energy Service		_		_		-
.50	Supplies		-		-		-
.60	Capital Outlay		99,546.27		43,806.08		143,352.35
.70	Other Expense		-		-		-
		\$	99,546.27	\$	43,806.08	\$	143,352.35
Food Serv.							
7600.10	Salaries	\$	4,628,500.00	\$	_	\$	4,628,500.00
.20	Benefits		2,047,000.00		-		2,047,000.00
.30	Purchase Service		510,800.00		-		510,800.00
.40	Energy Service		282,700.00		-		282,700.00
.50	Supplies		5,466,600.00		-		5,466,600.00
.60	Capital Outlay		145,628.91		-		145,628.91
.70	Other Expense		450,000.00		-		450,000.00
		\$	13,531,228.91	\$	_	\$	13,531,228.91
Central Serv.							
7700.10	Salaries	\$	9,647.50	\$	_	\$	9,647.50
.20	Benefits	_	705.54	•	_	_	705.54
.30	Purchase Service		344,118.23		23,267.00		367,385.23
.40	Energy Service		· -		-		-
.50	Supplies		81,797.53		-		81,797.53
.60	Capital Outlay		17,899.61		350.00		18,249.61
.70	Other Expense		38,157.37		1,250.00		39,407.37
		\$	492,325.78	\$	24,867.00	\$	517,192.78
Pupil Trans.							
7800.10	Salaries	\$	24,449.36	\$	-	\$	24,449.36
.20	Benefits		10,559.31		-		10,559.31
.30	Purchase Service		133,522.38		57,500.00		191,022.38
.40	Energy Service		8,102.87		-		8,102.87
.50	Supplies		2,811.00		-		2,811.00
.60	Capital Outlay		-		-		-
.70	Other Expense		2,201.19		-		2,201.19
		\$	181,646.11	\$	57,500.00	\$	239,146.11

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APPROPRIATION

APPROPRIATION	ODJECT CODE		2015 2016	,	NCDE A CE/		2015 2016
ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION		2015-2016 BUDGET		NCREASE/ DECREASE)		2015-2016 BUDGET
LOINC/OR1	DESCRIPTION		DUDGET	(.	DECKEASE)		BUDGEI
Onr of Plant							
<u>Opr. of Plant</u> 7900.10	Salaries	\$	92,159.28	\$		\$	92,159.28
.20	Benefits	Ψ	36,467.84	Ψ	_	Ψ	36,467.84
.30	Purchase Service		60,026.14		_		60,026.14
.40	Energy Service		103,015.98		_		103,015.98
.50	Supplies		11,866.19		_		11,866.19
.60	Capital Outlay		470.00		34,281.00		34,751.00
.70	Other Expense		3,260.54		51,201.00		3,260.54
.70	Other Expense		3,200.31				3,200.31
		\$	307,265.97	\$	34,281.00	\$	341,546.97
<u>Maintenance</u>							
8100.10	Salaries	\$	-	\$	-	\$	-
.20	Benefits	·	-	·	-		-
.30	Purchase Service		-		-		-
.40	Energy Service		-		-		-
.50	Supplies		_		-		_
.60	Capital Outlay		_		_		_
.70	Other Expense		-		-		-
		\$	-	\$	-	\$	-
Comm. Ed.							
9100.10	Salaries	\$	3,085.00	\$	_	\$	3,085.00
.20	Benefits		83.00		-		83.00
.30	Purchase Service		707.33		-		707.33
.40	Energy Service		209.35		-		209.35
.50	Supplies		-		-		-
.60	Capital Outlay		-		-		-
.70	Other Expense		-		-		-
		\$	4,084.68	\$	-	\$	4,084.68
Debt Serv.							
9200.70	Other Expense	\$	_	\$	_	\$	_
)200.10	Other Expense	Ψ_		Ψ		Ψ	
<u>Transfers</u>							
9700.90	Transfers	\$	624,550.00	\$	250,000.00	\$	874,550.00
Contingency							
2700		\$	3,026,038.89	\$	(250,000.00)	\$	2,776,038.89
TOTAL		\$	44,569,073.50	\$	1,430,463.59	\$	45,999,537.09
		-	,5 57,675.50	Ψ	-,, 100.07	Ψ	.5,777,0571.07

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{1} 5000.10 –Salaries – \$156,533.00:

- a. an increase of \$200,000.00 in Salaries budget from 15-16 IDEA roll forward.
- b. a decrease of (\$43,467.00) in Salaries budget from 15-16 21st Century offset by increases in other Funtion/Object accounts.

{2} <u>5000.20 –Benefits – \$143,489.01:</u>

- a. an increase of \$94,070.01 in Benefits budget from 15-16 IDEA roll forward.
- b. a increase of \$49,419.00 in Benefits budget from 15-16 21st Century new revenue.

{3} <u>5000.30 -Purchase Service - \$70,670.00:</u>

- a. an increase of \$69,564.00 in Purchase Service budget from 15-16 21st Century new revenue.
- b. an increase of \$1,106.00 in Purchase Service budget from JROTC new revenue.

{4} <u>5000.50 – Supplies – \$146,631.00:</u>

- a. an increase of \$103,316.00 in Supplies budget from Public Charter School Grant.
- b. a increase of \$49,000.00 in Supplies budget from 15-16 21st Century new revenue.
- c. an increase of \$565.00 in Supplies budget from ESEA Title I offset by a decrease in 5000 Capital Outlay.

{5} <u>5000.60 - Capital Outlay - \$156,956.00:</u>

- a. an increase of \$151,632.00 in Capital Outlay budget from Public Charter School Grant new revenue.
- b. a increase of \$12,456.00 in Capital Outlay budget from 15-16 21st Century new revenue.
- c. a decrease of (\$7,132.00) in Capital Outlay budget from ESEA Title I offset by increases in other accounts.

{6} 5000.70 –Other Expense – \$389,890.00:

- a. an increase of \$356,140.00 in Other Expense budget from 15-16 21st Century new revenue.
- b. an increase of \$33,750.00 in Other Expense budget from Public Charter School Grant new revenue.

{7} <u>6300.10 –Salaries – \$55,012.00:</u>

a. an increase of \$55,012.00 in Other Expense budget from 15-16 21st Century new revenue.

{8} 7800.10 - Purchase Service - \$57,500.00:

a. an increase of \$57,500.00 in Purchase Expense budget from 15-16 21st Century new revenue.

{9} 9700.90 -Transfers - \$250,000.00:

a. an increase of \$250,000.00 in Transfers from Food Service to cover the cost of equipment purchases.

{10} 2700.00 - Contingency - \$250,000.00:

a. a decrease of \$250,000.00 in Food Service reserves to Transfers for the cost of equipment purchases.