

# Board Meeting Agenda Item Executive Summary

<b>Supt.'s Office Use Only</b>	
<b>Board Meeting</b>	11-17-15
<b>Agenda</b>	Consent
<b>Item No.</b>	G. 5.

<b>Board Meeting Date:</b>	11/17/2015
<b>Submitted By:</b>	Alex Rella, Interim Asst. Superintendent Business Services
<b>Item Description:</b>	Budget Amendment #3

Budget Amendment #3 represents all budget changes in the General Fund for the period of October 1, 2015 through October 31, 2015. Revenue increases reflect changes in local sources. Changes in appropriations reflect the above revenue.

### BUDGETARY IMPACT

**Funding Source (Description):** Various Accounts                      **Amount:**      \$                      85,738.49

<p><b>Staff Attorney Review &amp; Approval</b> <i>(For Contracts Only)</i></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

3

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	\$ 254,908,995.72	\$85,738.49	\$ 254,994,734.21
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

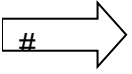
Certified Correct: \_\_\_\_\_  
District Superintendent

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	90,744,676.00	-	90,744,676.00
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	98,618.00	-	98,618.00
3354	TRANSPORTATION		-	
3355	CLASS SIZE REDUCTION	30,074,185.00	-	30,074,185.00
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	600,000.00	1 69,195.00	669,195.00
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	7,079.43	2 16,543.49	23,622.92
3490	MISC LOCAL	647,200.59	-	647,200.59
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	-	170,000.00
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>\$ 227,029,928.02</b>	<b>\$ 85,738.49</b>	<b>\$ 227,115,666.51</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>\$ 254,908,995.72</b>	<b>\$ 85,738.49</b>	<b>\$ 254,994,734.21</b>

2015-2015 Budget Amendment #3  
GENERAL FUND  
10/31/2015

This budget amendment represents an increase in the General Fund in the amount of: \$ 85,738.49



- |   |                                 |    |           |
|---|---------------------------------|----|-----------|
| 1 | Instructional Leadership Grant  | \$ | 69,195.00 |
| 2 | Collection of Internal Accounts | \$ | 16,543.49 |

Total	\$	<u>85,738.49</u>
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APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2015-2016 BUDGET	INCREASE / (DECREASE)	REVISED 2015-2016 BUDGET
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**Notes:**

<u>Dir. Instr.</u>				
{1}	5000.10	Salaries	\$ 78,775,648.57	\$ (45,174.68) \$ 78,730,473.89
	.20	Benefits	23,927,553.45	8,448.92 23,936,002.37
	.30	Purchase Service	17,363,159.42	16,906.27 17,380,065.69
	.40	Energy Service	12,750.00	- 12,750.00
{2}	.50	Supplies	9,726,345.34	(102,206.45) 9,624,138.89
{3}	.60	Capital Outlay	3,815,394.35	209,589.72 4,024,984.07
	.70	Other Expense	1,796,563.00	18,559.68 1,815,122.68
			<u>\$ 135,417,414.13</u>	<u>\$ 106,123.46 \$ 135,523,537.59</u>

<u>Pupil Pers.</u>				
{4}	6100.10	Salaries	\$ 8,244,060.21	\$ 58,091.21 \$ 8,302,151.42
	.20	Benefits	2,689,906.96	4,000.72 2,693,907.68
	.30	Purchase Service	1,045,424.84	362.08 1,045,786.92
	.40	Energy Service	1,100.00	(200.00) 900.00
	.50	Supplies	114,442.83	(312.08) 114,130.75
	.60	Capital Outlay	11,104.77	300.00 11,404.77
	.70	Other Expense	27,164.00	- 27,164.00
			<u>\$ 12,133,203.61</u>	<u>\$ 62,241.93 \$ 12,195,445.54</u>

<u>Instr. Media</u>				
	6200.10	Salaries	\$ 3,072,508.16	\$ 994.91 \$ 3,073,503.07
	.20	Benefits	1,047,674.72	203.03 1,047,877.75
	.30	Purchase Service	47,532.38	1,189.00 48,721.38
	.40	Energy Service	-	- -
	.50	Supplies	51,839.20	1,126.22 52,965.42
	.60	Capital Outlay	203,163.63	(291.63) 202,872.00
	.70	Other Expense	4,165.00	39.00 4,204.00
			<u>\$ 4,426,883.09</u>	<u>\$ 3,260.53 \$ 4,430,143.62</u>

<u>Curr. Dev.</u>				
	6300.10	Salaries	\$ 3,163,211.95	\$ 1,940.00 \$ 3,165,151.95
	.20	Benefits	986,615.55	97.01 986,712.56
	.30	Purchase Service	95,477.76	6,158.75 101,636.51
	.40	Energy Service	900.00	- 900.00
	.50	Supplies	30,314.88	(2,774.33) 27,540.55
	.60	Capital Outlay	19,398.60	(2,915.13) 16,483.47
	.70	Other Expense	21,670.00	(4,000.00) 17,670.00
				<u>\$ (1,493.70) \$ 4,316,095.04</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.

{5} 6400.10	Salaries	\$ 736,145.08	\$ 118,022.13	\$ 854,167.21
.20	Benefits	181,494.53	\$ 5,869.79	187,364.32
.30	Purchase Service	259,851.65	14,835.00	274,686.65
.40	Energy Service	-	-	-
.50	Supplies	68,689.35	(501.00)	68,188.35
.60	Capital Outlay	274,321.78	(61,000.00)	213,321.78
.70	Other Expense	85,421.00	13,375.17	98,796.17
		<u>\$ 1,605,923.39</u>	<u>\$ 90,601.09</u>	<u>\$ 1,696,524.48</u>

Workf Instr. Tech.

6500.10	Salaries	\$ 2,119,367.68	\$ -	\$ 2,119,367.68
.20	Benefits	621,715.59	-	621,715.59
.30	Purchase Service	378,450.00	(650.00)	377,800.00
.40	Energy Service	2,800.00	-	2,800.00
.50	Supplies	31,050.00	-	31,050.00
.60	Capital Outlay	145,385.76	(40.40)	145,345.36
.70	Other Expense	59,128.87	-	59,128.87
		<u>\$ 3,357,897.90</u>	<u>\$ (690.40)</u>	<u>\$ 3,357,207.50</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	63,953.79	-	63,953.79
.40	Energy Service	2,700.00	-	2,700.00
.50	Supplies	7,438.99	(1,000.00)	6,438.99
.60	Capital Outlay	2,100.00	-	2,100.00
.70	Other Expense	2,750.00	1,000.00	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	\$ 10,185,698.25	\$ 126.15	\$ 10,185,824.40
.20	Benefits	3,216,401.65	(432.45)	3,215,969.20
.30	Purchase Service	127,221.05	1,883.92	129,104.97
.40	Energy Service	-	-	-
.50	Supplies	78,580.69	(915.14)	77,665.55
.60	Capital Outlay	94,385.62	7,112.33	101,497.95
.70	Other Expense	21,711.59	892.50	22,604.09
		<u>\$ 13,723,998.85</u>	<u>\$ 8,667.31</u>	<u>\$ 13,732,666.16</u>

Facilities Acq.

7400.10	Salaries	\$ 90,659.52	\$ -	\$ 90,659.52
.20	Benefits	21,966.29	-	21,966.29
.30	Purchase Service	414,510.00	1,500.00	416,010.00
.40	Energy Service	-	-	-
.50	Supplies	10.00	-	10.00
.60	Capital Outlay	155,442.48	20,926.77	176,369.25
.70	Other Expense	-	-	-
		<u>\$ 682,588.29</u>	<u>\$ 22,426.77</u>	<u>\$ 705,015.06</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	\$ 2,393,062.68	\$ -	\$ 2,393,062.68
.20	Benefits	701,392.45	-	701,392.45
.30	Purchase Service	599,822.87	22,650.00	622,472.87
.40	Energy Service	36,000.00	-	36,000.00
.50	Supplies	(29,511.37)	400.00	(29,111.37)
.60	Capital Outlay	21,550.00	-	21,550.00
.70	Other Expense	45,759.35	(4,125.00)	41,634.35
		<u>\$ 3,768,075.98</u>	<u>\$ 18,925.00</u>	<u>\$ 3,787,000.98</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	\$ 6,342,662.96	\$ -	\$ 6,342,662.96
.20	Benefits	2,604,303.70	-	2,604,303.70
.30	Purchase Service	646,547.11	4,144.00	650,691.11
.40	Energy Service	1,490,000.00	-	1,490,000.00
.50	Supplies	954,950.00	(1,000.00)	953,950.00
.60	Capital Outlay	156,225.50	-	156,225.50
.70	Other Expense	9,404.48	-	9,404.48
		<u>\$ 12,204,093.75</u>	<u>\$ 3,144.00</u>	<u>\$ 12,207,237.75</u>

Opr. of Plant

7900.10	Salaries	\$ 5,496,630.26	\$ -	\$ 5,496,630.26
.20	Benefits	2,338,724.25	74.30	2,338,798.55
{6} .30	Purchase Service	6,952,367.96	34,705.38	6,987,073.34
.40	Energy Service	8,536,591.41	100.00	8,536,691.41
.50	Supplies	326,374.19	1,088.12	327,462.31
{7} .60	Capital Outlay	218,845.58	34,668.30	253,513.88
.70	Other Expense	13,137.90	389.00	13,526.90
		<u>\$ 23,882,671.55</u>	<u>\$ 71,025.10</u>	<u>\$ 23,953,696.65</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	600,338.80	(1,500.00)	598,838.80
.40	Energy Service	158,050.00	1,500.00	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
		<u>\$ 7,259,765.16</u>	<u>\$ -</u>	<u>\$ 7,259,765.16</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	56,917.42	4,000.00	60,917.42
.40	Energy Service	-	-	-
.50	Supplies	663.12	-	663.12
.60	Capital Outlay	70,830.00	(192.60)	70,637.40
.70	Other Expense	-	-	-
		<u>\$ 1,512,531.84</u>	<u>\$ 3,807.40</u>	<u>\$ 1,516,339.24</u>

Comm. Ed.

9100.10	Salaries	\$ 2,450,377.80	\$ 2,100.00	\$ 2,452,477.80
.20	Benefits	646,117.89	(2,700.00)	643,417.89
.30	Purchase Service	219,285.20	100.00	219,385.20
.40	Energy Service	2,300.00	-	2,300.00
.50	Supplies	450,700.61	(1,250.85)	449,449.76
.60	Capital Outlay	183,027.78	1,650.85	184,678.63
.70	Other Expense	23,852.00	-	23,852.00
		<u>\$ 3,975,661.28</u>	<u>\$ (100.00)</u>	<u>\$ 3,975,561.28</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>				
{8} 2700		\$ 22,755,684.10	\$ (302,200.00)	\$ 22,453,484.10
TOTAL APPROP. AND ENDING BALANCE		\$ 252,750,201.35	\$ 85,738.49	\$ 254,994,734.21

Budget Amendment #3 - General Fund Notes- Appropriation Changes on Schedule II  
For the Period of October 1, 2015 through October 31, 2015

{1} 5000.10 – Salaries – (\$45,174.68):

- a. a decrease of (\$48,146.55) in Advanced Placement funds offset by an increase in 6100 Salaries.
- b. an increase of \$2,971.87 which is offset by decreases in other Function/Object accts.

{2} 5000.50 – Supplies – (\$102,206.45):

- a. a decrease of (\$65,801.46) in Advanced Placement Funds offset by an increase in 5000 Capital Outlay and 6000 Salaries.
- b. an increase of \$23,690.05 In Energy Conservation Incentives for various schools.
- c. a decrease of (\$35,565.40) in 1 Mill Technology funds offset by an increase in Purchased Services.
- d. a decrease of (\$9,660.44) in Industry Certified Supplies budget offset by increases in other accounts.
- e. a decrease of (\$6,198.78) in Lottery Supplies budget for various schools offset by increases in other accounts.
- f. a decrease of (\$9,371.55) in Supplies budget for various schools which is offset by increases in other accounts.

{3} 5000.60 – Capital Outlay – \$209,589.72:

- a. an increase of \$200,000 in GED for the conversion of 2 buses for the Parent Academy offset by decreases in 2700 Contingency.
- b. an increase of \$26,519.50 in Advanced Placement budget offset by a decrease in the 5000 Supplies budget.
- c. a decrease of (\$13,642.48) in Digital Technology Capital Outlay budget offset by an increase in 6400 Salaries budget.
- d. a decrease of (\$3,287.30) which is offset by increases in other Function/Object accounts.

{4} 6100.1 –Salaries – \$58,091.21:

- a. an increase of \$57,982.49 in Advanced Placement Salaries offset by decreases in function 5000.
- b. an increase of \$108.72 which is offset by decreases in other Function/Object accounts.

{5} 6400.10 – Salaries – \$118,022.13:

- a. an increase of \$60,000 in Reading Salaries Budget offset by a decrease in 6400 Capital Outlay budget.
- b. an increase of \$17,640.00 in Salaries Budget for the Instructional Leadership grant. offset by a decrease in 2700 Contingency.
- c. a increase of \$40,187.00 in Salaries for Digital Instruction at various schools offset by a decrease in Digital Instruction 5100 Purchased Services.

{6} 7900.30 – Purchase Services – \$34,705.38:

- a. an increase of \$50,700.00 in E-rate budget offset by a decrease in 2700 Contingency balance.
- b. a decrease of (\$22,102.97) in Technology budget offset by a increase in 7400 Capital Outlay balance.
- c. an increase of \$5314.33 in General Fund 7900 Purchased Services offset by a decrease in 5100 Services.
- d. an increase of \$794.02 in 7900 Purchased Services which is offset by decreases in other Function/Object accounts.

Budget Amendment #3 - General Fund Notes- Appropriation Changes on Schedule II  
For the Period of October 1, 2015 through October 31, 2015

{7} 7900.60 – Capital Outlay – \$34,688.30:

- a. an increase of \$21,864.87 in Energy Rebate funds for the purchase of Wet/Dry Vacuums offset by a decrease in 2700 Contingency.
- b. a net increase of \$12,823.43 which is offset by decreases in other Function/Object accounts.

{8} 2700 – Contingency – (\$302,200.00):

- a. a decrease of (\$200,000.00) in Restricted Workforce Development Balance offset by an increase in 5000 Capital Outlay Budget for the conversion of 2 Parent Academy Buses.
- b. a decrease of (\$50,700.00) in Assigned E-Rate balance offset by an increase in 7900 Purchased Services for the GRUCom Colocation Rack Lease.
- c. a decrease of (\$28,175.00) in Assigned Solar Panel Reserve, used for Energy Savings Awards.
- d. a decrease of (\$21,825) in Assigned Solar Panel Reserve, used for the purchase of Wet/Dry Vacuums for custodians throughout the District.
- e. a decrease of (\$1,500.00) in Assigned E-Rate balance used for AQ Jones student bus passes.

Contingency Fund Balances 10/31/2015

<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	198,500.00	
E-Rate	123,633.86	
VAB Reserve	25,000.00	
FTE Audit Reserve	300,000.00	
Terminal Pay	500,000.00	
McKay Scholarships	1,800,000.00	
Board Reserve	1,263,387.00	
Out of County Transfers	170,000.00	
Reserve for Financial Software	175,000.00	
Transportation Audit Adjustment	350,000.00	
State & Local Grants	548,938.59	
EDEP Reserve	303,924.45	
Federal Terminal Pay	251,103.30	<u>6,205,409.74</u>
<u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>12,344,019.81</u>
Total Contingency 2700		<u><u>22,453,484.10</u></u>

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	6,813,470.00	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	18,549,429.55	8.44%