

Board Meeting Agenda Item Executive Summary

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

Board Meeting Date:	11/17/2015
Submitted By:	Alex Rella, Interim Asst. Superintendent Business Services
Item Description:	Budget Amendment #4

Purpose and Explanation:

Budget Amendment #4 represents all budget changes in the Special Revenues Fund for the period of September 15, 2015 through September 30, 2015. Revenue increases reflect final approval of various grant applications and beginning balances brought forward as of June 30, 2015.

BUDGETARY IMPACT

Funding Source (Description): Various Accounts **Amount:** \$ 2,434,992.24

Staff Attorney Review & Approval <i>(For Contracts Only)</i>	Date:	ADDITIONAL INFORMATION Yes: _____ No: _____
	Initial:	

BUDGET AMENDMENT RESOLUTION

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER 4

FUND	
<input type="checkbox"/>	General Fund
<input checked="" type="checkbox"/>	Special Revenue
<input type="checkbox"/>	Debt Service
<input type="checkbox"/>	Capital Projects

ESTIMATED REVENUE

TOTAL REVENUE			
TRANSFERS &	PRESENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
TOTAL REVENUE			
TRANSFERS & BALANCES	\$ 39,557,536.23	\$2,434,992.24	\$ 41,992,528.47
O B J E C T S	SEE SCHEDULE I ATTACHED FOR ACCOUNT DETAIL.		

APPROPRIATIONS

FUNCTION/ OBJECT	PRESENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
SEE SCHEDULE II ATTACHED FOR FUNCTION/OBJECT DETAIL.			
TOTAL REVISIONS			

Adopted by the Board: _____
Date

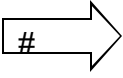
Certified Correct: _____
District Superintendent

Reference # on Revenue Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2015-2016 BUDGET	INCREASE / (DECREASE)	REVISED 2015-2016 BUDGET
3190	OTHER FEDERAL DIRECT	\$ 4,702,877.00	\$ 12,914.46	\$ 4,715,791.46
3201	VOC EDUCATION	304,123.00	43,942.22	348,065.22
3210	STATE FISCAL STABIL K-12	-	-	-
3214	RACE TO THE TOP	-	56,286.07	56,286.07
3225	TITLE II	1,459,000.00	-	1,459,000.00
3226	EISENHOWER MATH AND SCIENCE	-	-	-
3227	DRUG FREE SCHOOLS	-	-	-
3230	ED HANDICAPPED	7,149,051.00	293,586.62	7,442,637.62
3240	TITLE I	8,207,100.95	2,018,871.87	10,225,972.82
3251	ADULT EDUCATION	-	-	-
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	-	-	-
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	NUTRITIOIN ED & TRAINING	194,800.00	-	194,800.00
3269	OTHER FOOD SERVICES	100.00	-	100.00
3270	ESEA TITLE VI	-	-	-
3280	MISC. FEDERAL THRU LOCAL	-	5,926.60	5,926.60
3290	MISC. FEDERAL THRU STATE	684,195.39	3,464.40	687,659.79
3293	EMERGENCY IMMIGRANT EDUC.	-	-	-
3337	BREAKFAST SUPPLEMENT	80,000.00	-	80,000.00
3338	LUNCH SUPPLEMENT	88,000.00	-	88,000.00
3390	MISC. STATE	-	-	-
3431	INTEREST	4,000.00	-	4,000.00
3450	PAID PUPIL LUNCH	722,000.00	-	722,000.00
3451	STUDENT LUNCHES	27,000.00	-	27,000.00
3452	STUDENT BREAKFASTS	35,000.00	-	35,000.00
3453	ADULT MEALS	75,000.00	-	75,000.00
3454	A LA CARTE	1,000,000.00	-	1,000,000.00
3455	AFTER SCHOOL SNACKS	109,000.00	-	109,000.00
3456	OTHER FOOD SALES	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		\$ 36,531,497.34	\$ 2,434,992.24	\$ 38,966,489.58
FUND BALANCE 07/01/2015		\$ 3,026,038.89	\$ -	\$ 3,026,038.89
TOTAL EST. REV. AND BEG BALANCE		\$ 39,557,536.23	\$ 2,434,992.24	\$ 41,992,528.47

2015-2016 BUDGET AMENDMENT #4
SPECIAL REVENUES
9/30/2015

This budget amendment represents an increase in the Special Revenues Fund in the amount of: \$ 2,434,992.24



1	ROTC	\$ 12,914.46
2	2015-2016 Carl Perkins Secondary	\$ 43,942.22
3	2010-14 Race to the Top	56,286.07
4	2015-2016 IDEA, Part B	293,586.62
5	2015-2016 Title I	2,018,871.87
6	Swift Training	5,926.60
7	2015-2016 Homeless Children/Youth	<u>3,464.40</u>
	Total	<u>\$ 2,434,992.24</u>

APPROPRIATION 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	\$ 8,351,266.58	\$ 1,040,025.13	\$ 9,391,291.71
{2}	.20	Benefits	3,061,956.64	255,922.18	3,317,878.82
	.30	Purchase Service	329,242.00	59,416.35	388,658.35
	.40	Energy Service	-	-	-
{3}	.50	Supplies	453,230.30	191,210.95	644,441.25
{4}	.60	Capital Outlay	343,423.00	216,890.94	560,313.94
	.70	Other Expense	177,270.51	5,575.79	182,846.30
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			\$ 12,716,389.03	\$ 1,769,041.34	\$ 14,485,430.37

Pupil Pers.

	6100.10	Salaries	\$ 1,254,089.23	\$ 43,061.19	\$ 1,297,150.42
	.20	Benefits	436,097.42	19,645.33	455,742.75
	.30	Purchase Service	87,167.69	23,789.30	110,956.99
	.40	Energy Service	-	-	-
	.50	Supplies	77,197.55	3,078.21	80,275.76
{5}	.60	Capital Outlay	100.00	99,357.66	99,457.66
	.70	Other Expense	3,308.72	-	3,308.72
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			\$ 1,857,960.61	\$ 188,931.69	\$ 2,046,892.30

Instr. Media

	6200.10	Salaries	\$ -	\$ -	\$ -
	.20	Benefits	-	-	-
	.30	Purchase Service	-	-	-
	.40	Energy Service	-	-	-
	.50	Supplies	-	-	-
	.60	Capital Outlay	-	-	-
	.70	Other Expense	-	-	-
			<hr/>		
			\$ -	\$ -	\$ -

Curr. Dev.

{6}	6300.10	Salaries	\$ 3,003,106.92	\$ 195,703.43	\$ 3,198,810.35
	.20	Benefits	856,491.61	54,971.34	911,462.95
	.30	Purchase Service	145,432.00	17,479.64	162,911.64
	.40	Energy Service	-	-	-
	.50	Supplies	113,321.00	5,862.20	119,183.20
	.60	Capital Outlay	45,111.00	4,013.38	49,124.38
	.70	Other Expense	21,308.00	4,619.58	25,927.58
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			\$ 4,184,770.53	\$ 282,649.57	\$ 4,467,420.10

APPROPRIATION 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	\$ 1,307,103.00	\$ 7,445.41	\$ 1,314,548.41
.20	Benefits	242,686.14	16,016.20	258,702.34
.30	Purchase Service	317,992.00	9,989.46	327,981.46
.40	Energy Service	-	-	-
.50	Supplies	156,455.35	30,611.23	187,066.58
.60	Capital Outlay	-	1,283.19	1,283.19
.70	Other Expense	73,675.00	27,585.17	101,260.17
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		\$ 2,097,911.49	\$ 92,930.66	\$ 2,190,842.15

Instr. Tech.

6500.10	Salaries	\$ 55,299.28	\$ -	\$ 55,299.28
.20	Benefits	14,432.16	-	14,432.16
.30	Purchase Service	9,406.00	-	9,406.00
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	-	-	-
		<hr/>		
		\$ 79,137.44	\$ -	\$ 79,137.44

Gen. Admin.

7200.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	-	-	-
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
{7} .70	Other Expense	977,432.79	94,088.25	1,071,521.04
		<hr/>		
		\$ 977,432.79	\$ 94,088.25	\$ 1,071,521.04

School Admin.

7300.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	-	-	-
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	183.01	183.01
.70	Other Expense	-	-	-
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		\$ -	\$ 183.01	\$ 183.01

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

Facilities Acq.

7400.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	-	-	-
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	3,000.00	-	3,000.00
.70	Other Expense	-	-	-
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		\$ 3,000.00	\$ -	\$ 3,000.00

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	15,000.00	-	15,000.00
.70	Other Expense	450,000.00	-	450,000.00
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		\$ 13,400,600.00	\$ -	\$ 13,400,600.00

Central Serv.

7700.10	Salaries	\$ -	\$ 1,000.00	\$ 1,000.00
.20	Benefits	-	-	-
.30	Purchase Service	120,903.00	445.79	121,348.79
.40	Energy Service	-	-	-
.50	Supplies	35,114.36	-	35,114.36
.60	Capital Outlay	7,051.00	-	7,051.00
.70	Other Expense	32,649.00	65.90	32,714.90
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		\$ 195,717.36	\$ 1,511.69	\$ 197,229.05

Pupil Trans.

7800.10	Salaries	\$ 23,249.36	\$ 1,000.00	\$ 24,249.36
.20	Benefits	9,771.05	436.51	10,207.56
.30	Purchase Service	79,281.00	2,183.05	81,464.05
.40	Energy Service	6,982.00	-	6,982.00
.50	Supplies	2,811.00	-	2,811.00
.60	Capital Outlay	-	-	-
.70	Other Expense	250.00	72.15	322.15
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		\$ 122,344.41	\$ 3,691.71	\$ 126,036.12

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

Opr. of Plant

7900.10	Salaries	\$ 85,821.07	\$ -	\$ 85,821.07
.20	Benefits	33,834.61	-	33,834.61
.30	Purchase Service	47,196.00	583.99	47,779.99
.40	Energy Service	89,354.00	-	89,354.00
.50	Supplies	11,417.00	96.00	11,513.00
.60	Capital Outlay	470.00	-	470.00
.70	Other Expense	1,000.00	-	1,000.00
		<hr/>		
		\$ 269,092.68	\$ 679.99	\$ 269,772.67

Maintenance

8100.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	-	-	-
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	-	-	-
		<hr/>		
		\$ -	\$ -	\$ -

Comm. Ed.

9100.10	Salaries	\$ 2,585.00	\$ 500.00	\$ 3,085.00
.20	Benefits	6.00	77.00	83.00
.30	Purchase Service	-	707.33	707.33
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	-	-	-
		<hr/>		
		\$ 2,591.00	\$ 1,284.33	\$ 3,875.33

Debt Serv.

9200.70	Other Expense	\$ -	\$ -	\$ -
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Transfers

9700.90	Transfers	\$ 624,550.00	\$ -	\$ 624,550.00
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Contingency

2700		\$ 3,026,038.89	\$ -	\$ 3,026,038.89
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TOTAL

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		\$ 39,557,536.23	\$ 2,434,992.24	\$ 41,992,528.47
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Budget Amendment #4 - Special Revenue Fund Notes- Appropriation Changes on Schedule II
For the Period of September 15, 2015 through September 30, 2015

{1} 5000.10 – Salaries – \$1,040,025.13:

2015-

- a. an increase of \$1,010,053.06 in Teacher Salaries budget from 14-15 Title I roll forward balance.
- b. an increase of \$14,832.73 in Teacher Salaries budget from IDEA, Part B roll forward balance.
- c. an increase of \$12,834.91 in Teacher Salaries Budget from Carl Perkins Grant.
- d. an increase of \$2,248.77 in Teacher Salaries budget from Homeless Children/Youth roll forward balance.

{2} 5000.20 – Benefits – \$255,922.18:

- a. an increase of \$250,458.40 in the Benefits budget from 14-15 Title I roll forward balance.
- b. an increase of \$24,986.56 in Benefits budget from 13-14 Title I roll forward balance.

{3} 5000.50 – Supplies – \$191,210.95:

- a. an increase of \$177,637.58 in Supplies budget from 14-15 Title I roll forward balance.
- b. an increase of \$7,734.92 in Supplies budget from JROTC.
- c. an increase of \$3,838.31 in Supplies budget from SWIFT Training roll forward balance.
- d. an increase of \$881.25 in Supplies budget from IDEA, Part B roll forward balance.
- e. an increase of \$799.92 in Supplies budget from Race to the Top roll forward balance.
- f. an increase of \$489.94 in Supplies budget from 14-15 Carl D Perkins roll forward balance.
- h. an increase of \$24.03 in Supplies budget from Homeless Children/Youth roll forward balance/

{4} 5000.60 – Capital Outlay – \$216,890.94:

- a. an increase of \$157,079.46 in Capital Outlay budget from 14-15 Title I roll forward balance.
- b. an increase of \$55,448.55 in Capital Outlay budget from 14-15 Race to the Top roll forward balance.
- c. an increase of \$3,660.32 in Capital Outlay budget from 14-15 Carl D Perkins roll forward balance.
- d. an increase of \$202.61 in Capital Outlay budget from SWIFT Training roll forward balance.
- e. an increase of \$500.00 in Capital Outlay budget from 14-15 Homeless Children/Youth roll forward balance.

{5} 6100.60 –Capital Outlay – \$99,357.66:

- a. an increase of \$99,357.66 in Capital Outlay budget from 14-15 Title I roll forward balance.

{6} 600.10 – Salaries – \$195,703.43:

- a. an increase of \$168,738.07 in Salaries budget from 14-15 IDEA, Part B roll forward balance.
- b. an increase of \$26,393.89 in Salaries budget from 14-15 Title I roll forward balance.
- c. an increase of \$571.47 in Salaries budget from Carl D Perkins roll forward balance.

{7} 7200.70 –Other Expense – \$94,088.25:

- a. an increase of \$79,029.77 in Other Expense budget for Title I roll forward balance.
- b. an increase of \$13,179.15 inOther Expense budget from 14-15 IDEA Part B roll forward balance.
- c. an increase of \$1,665.80 in Other Expense budget from Carl D Perkins roll forward balance.
- d. an increase of \$175.93 in Other Expense budget from 14-15 Homeless Children/Youth roll forward balance.
- f. an increase of \$37.60 in Other Expense budget from 14-15 SWIFT roll forward balance.