

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only	
Board Meeting	<u>12-15-15</u>
Agenda	<u>Consent</u>
Item No.	<u>F. 6.</u>

Board Meeting Date:	12/15/2015
Submitted By:	Alex Rella, Interim Asst. Superintendent Business Services
Item Description:	Budget Amendment #6

Budget Amendment #6 represents all budget changes in the General Fund for the period of November 1, 2015 through November 30, 2015. Revenue increases reflect changes in local sources. Changes in appropriations reflect the above revenue.

BUDGETARY IMPACT

Funding Source (Description): Various Accounts	Amount:	\$	20,000.00
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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

6

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	\$ 254,994,734.21	\$20,000.00	\$ 255,014,734.21
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

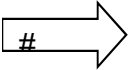
Certified Correct: _____
District Superintendent

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	669,195.00	-	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	23,622.92	-	23,622.92
3490	MISC LOCAL	647,200.59	20,000.00	667,200.59
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		-	
TOTAL EST. REVENUE		\$ 227,115,666.51	\$ 20,000.00	\$ 227,135,666.51
FUND BALANCE 07/01/2015		\$ 27,879,067.70	\$ -	\$ 27,879,067.70
TOTAL EST. REV. AND BEG BALANCE		\$ 254,994,734.21	\$ 20,000.00	\$ 255,014,734.21

2015-16 Budget Amendment #6
GENERAL FUND
11/30/2015

This budget amendment represents an increase in the General Fund in the amount of: \$ 20,000.00



1 Brain Conference Donations \$ 20,000.00

Total \$ 20,000.00

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	\$ 78,730,473.89	\$ 22,360.00	\$ 78,752,833.89
.20	Benefits	23,936,002.37	3,068.15	23,939,070.52
.30	Purchase Service	17,380,065.69	32,864.41	17,412,930.10
.40	Energy Service	12,750.00	-	12,750.00
{1} .50	Supplies	9,624,138.89	(122,930.16)	9,501,208.73
{2} .60	Capital Outlay	3,994,984.07	(102,204.73)	3,892,779.34
.70	Other Expense	1,815,122.68	3,528.00	1,818,650.68
		<u>\$ 135,523,537.59</u>	<u>\$ (163,314.33)</u>	<u>\$ 135,330,223.26</u>

Pupil Pers.

6100.10	Salaries	\$ 8,302,151.42	\$ (100.00)	\$ 8,302,051.42
.20	Benefits	2,693,907.68	-	2,693,907.68
.30	Purchase Service	1,045,786.92	(176.00)	1,045,610.92
.40	Energy Service	900.00	-	900.00
.50	Supplies	114,130.75	(1,374.00)	112,756.75
{3} .60	Capital Outlay	11,404.77	59,725.78	71,130.55
.70	Other Expense	27,164.00	680.00	27,844.00
		<u>\$ 12,195,445.54</u>	<u>\$ 58,755.78</u>	<u>\$ 12,254,201.32</u>

Instr. Media

6200.10	Salaries	\$ 3,073,503.07	\$ -	\$ 3,073,503.07
.20	Benefits	1,047,877.75	-	1,047,877.75
.30	Purchase Service	48,721.38	478.00	49,199.38
.40	Energy Service	-	-	-
.50	Supplies	52,965.42	(1,786.00)	51,179.42
.60	Capital Outlay	202,872.00	3,659.00	206,531.00
.70	Other Expense	4,204.00	(14.00)	4,190.00
		<u>\$ 4,430,143.62</u>	<u>\$ 2,337.00</u>	<u>\$ 4,432,480.62</u>

Curr. Dev.

6300.10	Salaries	\$ 3,165,151.95	\$ 2,500.00	\$ 3,167,651.95
.20	Benefits	986,712.56	-	986,712.56
.30	Purchase Service	101,636.51	(500.00)	101,136.51
.40	Energy Service	900.00	-	900.00
.50	Supplies	27,540.55	-	27,540.55
.60	Capital Outlay	16,483.47	2,000.00	18,483.47
.70	Other Expense	17,670.00	700.00	18,370.00
		<u>\$ 4,316,095.04</u>	<u>\$ 4,700.00</u>	<u>\$ 4,320,795.04</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.

6400.10	Salaries	\$ 854,167.21	\$ 11,103.50	\$ 865,270.71
.20	Benefits	187,364.32	\$ 540.88	187,905.20
{4} .30	Purchase Service	274,686.65	69,510.77	344,197.42
.40	Energy Service	-	-	-
.50	Supplies	68,188.35	14,484.24	82,672.59
{5} .60	Capital Outlay	213,321.78	(59,880.01)	153,441.77
.70	Other Expense	98,796.17	(180.00)	98,616.17
		<u>\$ 1,696,524.48</u>	<u>\$ 35,579.38</u>	<u>\$ 1,732,103.86</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	377,800.00	552.20	378,352.20
.40	Energy Service	2,800.00	-	2,800.00
.50	Supplies	31,050.00	(50.00)	31,000.00
.60	Capital Outlay	145,345.36	6,966.56	152,311.92
.70	Other Expense	59,128.87	-	59,128.87
		<u>\$ 3,357,207.50</u>	<u>\$ 7,468.76</u>	<u>\$ 3,364,676.26</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	(500.00)	63,453.79
.40	Energy Service	2,700.00	-	2,700.00
.50	Supplies	6,438.99	500.00	6,938.99
.60	Capital Outlay	2,100.00	-	2,100.00
.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	\$ 10,185,824.40	\$ 4,000.00	\$ 10,189,824.40
.20	Benefits	3,215,969.20	1,599.92	3,217,569.12
.30	Purchase Service	129,104.97	1,486.08	130,591.05
.40	Energy Service	-	-	-
.50	Supplies	77,665.55	572.71	78,238.26
.60	Capital Outlay	101,497.95	771.29	102,269.24
.70	Other Expense	22,604.09	15,000.00	37,604.09
		<u>\$ 13,732,666.16</u>	<u>\$ 23,430.00</u>	<u>\$ 13,756,096.16</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	-	416,010.00
.40	Energy Service	-	-	-
.50	Supplies	10.00	-	10.00
.60	Capital Outlay	176,369.25	14,347.69	190,716.94
.70	Other Expense	-	-	-
		<u>\$ 705,015.06</u>	<u>\$ 14,347.69</u>	<u>\$ 719,362.75</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.

{6}	7700.10	Salaries	\$ 2,393,062.68	\$ (44,998.72)	\$ 2,348,063.96
	.20	Benefits	701,392.45	(9,346.28)	692,046.17
{7}	.30	Purchase Service	622,472.87	62,084.12	684,556.99
	.40	Energy Service	36,000.00	(600.00)	35,400.00
	.50	Supplies	888.63	3,370.00	4,258.63
	.60	Capital Outlay	21,550.00	(7,300.00)	14,250.00
	.70	Other Expense	41,634.35	(3,855.00)	37,779.35
		<u>\$ 3,787,000.98</u>	<u>\$ (645.88)</u>	<u>\$ 3,816,355.10</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	\$ (20,073.12)	\$ 6,322,589.84
.20	Benefits	2,604,303.70	(3,346.19)	2,600,957.51
.30	Purchase Service	650,691.11	23,514.31	674,205.42
.40	Energy Service	1,490,000.00	-	1,490,000.00
.50	Supplies	953,950.00	-	953,950.00
.60	Capital Outlay	156,225.50	-	156,225.50
.70	Other Expense	9,404.48	-	9,404.48
		<u>\$ 12,207,237.75</u>	<u>\$ 95.00</u>	<u>\$ 12,207,332.75</u>

Opr. of Plant

7900.10	Salaries	\$ 5,496,630.26	\$ -	\$ 5,496,630.26
.20	Benefits	2,338,798.55	-	2,338,798.55
.30	Purchase Service	6,987,073.34	(6,963.45)	6,980,109.89
.40	Energy Service	8,536,691.41	-	8,536,691.41
.50	Supplies	327,462.31	(1,839.95)	325,622.36
.60	Capital Outlay	253,513.88	1,710.00	255,223.88
.70	Other Expense	13,526.90	-	13,526.90
		<u>\$ 23,953,696.65</u>	<u>\$ (7,093.40)</u>	<u>\$ 23,946,603.25</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	598,838.80	(1,000.00)	597,838.80
.40	Energy Service	159,550.00	-	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>\$ (1,000.00)</u>	<u>\$ 7,258,765.16</u>

Admin. Tech.

8200.10	Salaries	\$ 1,078,714.48	\$ -	\$ 1,078,714.48
.20	Benefits	305,406.82	-	305,406.82
{8} .30	Purchase Service	60,917.42	104,760.00	165,677.42
.40	Energy Service	-	-	-
.50	Supplies	663.12	-	663.12
.60	Capital Outlay	70,637.40	-	70,637.40
.70	Other Expense	-	-	-
		<u>\$ 1,516,339.24</u>	<u>\$ 104,760.00</u>	<u>\$ 1,621,099.24</u>

Comm. Ed.

9100.10	Salaries	\$ 2,452,477.80	\$ -	\$ 2,452,477.80
.20	Benefits	643,417.89	-	643,417.89
.30	Purchase Service	219,385.20	-	219,385.20
.40	Energy Service	2,300.00	-	2,300.00
.50	Supplies	449,449.76	(95.00)	449,354.76
.60	Capital Outlay	184,678.63	-	184,678.63
.70	Other Expense	23,852.00	-	23,852.00
		<u>\$ 3,975,561.28</u>	<u>\$ (95.00)</u>	<u>\$ 3,975,466.28</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>				
{9} 2700		\$ 22,453,484.10	\$ (59,325.00)	\$ 22,394,159.10
TOTAL APPROP. AND ENDING BALANCE		\$ 254,994,734.21	\$ 20,000.00	\$ 255,014,734.21

Budget Amendment #6 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of November 1, 2015 through November 31, 2015

{1} 5000.50 – Supplies – (\$122,930.16):

- a. a decrease of (\$50,906.48) in Advanced Placement Funds offset by an increase in 5000 Capital Outlay and 6000 Salaries.
- b. a decrease of (\$20,000.00) in Reading Categorical funds offset by an increase in other accounts.
- c. a decrease of (\$15,735.00) in Cambridge funds at GHS offset by an increase in other accounts.
- d. a decrease of (\$13,947.94) in Industry Certified Supplies budget offset by increases in other accounts.
- e. a decrease of (\$22,340.74) in Supplies budget for various schools which is offset by increases in other accounts.

{2} 5000.60 – Capital Outlay – (\$102,204.73):

- a. a decrease of (\$104,760.00) in 1 Mill Technology Capital Outlay budget offset by an increase in Function 8200 Purchase Services budget.
- b. an increase of \$2,555.27 which is offset by decreases in other Function/Object accounts.

{3} 6100.60 –Capital Outlay – \$59,725.78:

- a. an increase of \$48,825.00 in Equipment Budget for the purchase of AED Machines, offset by a decrease in 2700 Contingency.
- b. an increase of \$10,900.78 which is offset by decreases in other Function/Object accounts.

{4} 6400.30 – Purchase Services – \$69,510.77:

- a. an increase of \$60,000 in Reading Salaries Budget offset by a decrease in 6400 Capital Outlay budget.
- b. an increase of \$9,510.77 which is offset by decreases in other Function/Object accounts.

{5} 6400.60 – Capital Outlay – (\$59,880.01):

- a. a decrease of (\$60,000.00) in Reading Categorical Capital Outlay budget offset by an increase in Function 6400 Purchase Services budget.
- b. an increase of \$119.99 which is offset by decreases in other Function/Object accounts.

{6} 7700.10 – Salaries – (\$44,998.72):

- a. a decrease of (\$44,998.72) from the conversion of an HR position to Contracted Services, offset by an increase in Function 7700 Purchase Services.

{7} 7700.30 – Purchase Services – \$62,084.12:

- a. an increase of \$54,345.00 transferred from 7700.10 and 7700.20 for Recruiting Services.
- b. a net increase of \$7,739.12 which is offset by decreases in other Function/Object accounts.

{8} 8200.30 – Purchase Services – \$104,760.00:

- a. an increase of \$104,760.00 in 1 Mill Technology Purchased Services offset by a decrease in Function 5100 Capital Outlay.

{9} 2700 – Contingency – (\$59,325.00):

- a. a decrease of (\$48,825.00) in Assigned State & Local balance offset by an increase in 6100 Capital Outlay for the refresh of district AED Machines.
- b. a decrease of (\$10,000.00) in Assigned School Project Reserve, used to set up the Parent Academy Departmental Budget.
- c. a decrease of (\$500.00) in Assigned School Project Reserve, used to for equip the new Basketball Program at Sidney Lanier.

Contingency Fund Balances 11/30/2015

<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	188,000.00	
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	500,113.59	
EDEP Reserve	303,924.45	
Federal Terminal Pay	251,103.30	<u>6,146,084.74</u>
<u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>12,344,019.81</u>
Total Contingency 2700		<u><u>22,394,159.10</u></u>

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	6,814,070.00	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	18,490,104.55	8.44%