

# Board Meeting Agenda Item Executive Summary

**Supt.'s Office Use Only**  
**Board Meeting** 1-21-14  
**Agenda** Consent  
**Item No.** G. 6.

<b>Board Meeting Date:</b>	1/21/2014
<b>Submitted By:</b>	Scott Ward
<b>Item Description:</b>	Budget Amendment #10

**Purpose and Explanation:**

Budget Amendment #10 represents all budget changes in the Special Revenues Fund for the period of November 1, 2013 through November 30, 2013. Revenue increases reflect final approval of grant applications. Changes in appropriations reflect Salary increases for Food Service Employees, along with the above revenues.

A detailed analysis is available for review in the Office of Planning and Budgeting.

### BUDGETARY IMPACT

**Funding Source (Description):** Various Accounts                      **Amount:**      \$                      589,345.02

<b>Staff Attorney Review &amp; Approval</b> <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

10

ESTIMATED REVENUE

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

TOTAL REVENUE

TRANSFERS &	PRESENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
TOTAL REVENUE TRANSFERS & BALANCES	\$ 34,575,918.45	\$589,345.02	\$ 35,165,263.47
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:

\_\_\_\_\_

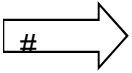
District Superintendent

 Reference # on Revenue Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
3190	OTHER FEDERAL DIRECT	\$ -	\$ -	\$ -
3201	VOC EDUCATION	227,501.00	-	227,501.00
3210	STATE FISCAL STABIL K-12	-	-	-
3214	RACE TO THE TOP	69,097.15	-	69,097.15
3220	WORKFORCE INVESTMENT ACCT.	-	-	-
3226	EISENHOWER MATH AND SCIENCE	-	-	-
3227	DRUG FREE SCHOOLS	-	-	-
3230	ED HANDICAPPED	6,719,317.27	387,920.00	7,107,237.27
3240	TITLE I	11,461,910.87	85,689.00	11,547,599.87
3251	ADULT EDUCATION	-	-	-
3260	NATIONAL SCHOOL LUNCH ACT	735,000.00	-	735,000.00
3261	LUNCH REIMBURSEMENT	5,250,000.00	-	5,250,000.00
3262	BREAKFAST REIMBURSEMENT	1,943,000.00	-	1,943,000.00
3263	AFTER SCHOOL SNACK REIMB	378,500.00	-	378,500.00
3264	CHILD CARE PROGRAM	-	-	-
3265	USDA COMMODITIES	438,500.00	-	438,500.00
3266	IN LIEU OF COMM.	-	-	-
3267	SUMMER FEEDING	52,000.00	-	52,000.00
3268	NUTRITIOIN ED & TRAINING	78,000.00	-	78,000.00
3269	OTHER FOOD SERVICES	52,000.00	-	52,000.00
3270	ESEA TITLE VI	-	-	-
3280	MISC. FEDERAL THRU LOCAL	22,515.60	-	22,515.60
3290	MISC. FEDERAL THRU STATE	671,693.54	115,736.02	787,429.56
3293	EMERGENCY IMMIGRANT EDUC.	-	-	-
3337	BREAKFAST SUPPLEMENT	80,000.00	-	80,000.00
3338	LUNCH SUPPLEMENT	85,000.00	-	85,000.00
3390	MISC. STATE	3,800.00	-	3,800.00
3420	STATE FOREST FUNDS	-	-	-
3431	INTEREST	5,000.00	-	5,000.00
3450	PAID PUPIL LUNCH	1,052,000.00	-	1,052,000.00
3451	STUDENT LUNCHESES	75,000.00	-	75,000.00
3452	STUDENT BREAKFASTS	64,000.00	-	64,000.00
3453	ADULT MEALS	89,000.00	-	89,000.00
3454	A LA CARTE	1,500,000.00	-	1,500,000.00
3455	AFTER SCHOOL SNACKS	83,600.00	-	83,600.00
3456	OTHER FOOD SALES	390,000.00	-	390,000.00
3457	OTHER FOOD SERVICES	4,000.00	-	4,000.00
3458	OVER/SHORT FOOD SERVICE	250.00	-	250.00
3459	REDUCED PUPIL BREAKFAST	12,300.00	-	12,300.00
3490	MISC. LOCAL	23,000.00	-	23,000.00
3610	TRANSFERS FROM GENERAL FUND	-	-	-
<b>TOTAL EST. REVENUE</b>		\$ 31,565,985.43	\$ 589,345.02	\$ 32,155,330.45
<b>FUND BALANCE 07/01/2013</b>		\$ 3,009,933.02	\$ -	\$ 3,009,933.02
<b>TOTAL EST. REV. AND BEG BALANCE</b>		\$ 34,575,918.45	\$ 589,345.02	\$ 35,165,263.47

2013-2014 BUDGET AMENDMENT #10  
SPECIAL REVENUES  
11/30/2013

This budget amendment represents an increase in the Special Revenues Fund in the amount of:                   \$    589,345.02



1	2013-2014 IDEA	\$ 387,920.00
2	2013-2014 Title I Delinquent	85,689.00
3	2013-2014 Title III	63,486.02
	2013-2014 Homeless Children/Youth	52,250.00
	Total	<u>\$ 589,345.02</u>

APPROPRIATION ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	PRESENT 2013-2014 BUDGET	INCREASE/ (DECREASE)	REVISED 2013-2014 BUDGET
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**Notes:**

<u>Dir. Instr.</u>					
	5000.10	Salaries	\$ 6,374,538.42	\$ 16,648.00	\$ 6,391,186.42
	.20	Benefits	2,321,446.97	3,850.00	2,325,296.97
{1}	.30	Purchase Service	357,020.34	77,440.00	434,460.34
	.40	Energy Service	-	-	-
	.50	Supplies	615,785.16	6,788.00	622,573.16
	.60	Capital Outlay	2,394,446.98	1,600.00	2,396,046.98
	.70	Other Expense	75,391.97	-	75,391.97
			<hr/>		
			\$ 12,138,629.84	\$ 106,326.00	\$ 12,244,955.84
 <u>Pupil Pers.</u>					
{2}	6100.10	Salaries	\$ 472,846.34	\$ 53,369.00	\$ 526,215.34
	.20	Benefits	133,456.48	16,628.00	150,084.48
	.30	Purchase Service	58,799.61	10,843.02	69,642.63
	.40	Energy Service	3,633.03	-	3,633.03
	.50	Supplies	84,538.55	1,150.00	85,688.55
	.60	Capital Outlay	6,112.62	-	6,112.62
	.70	Other Expense	10,000.00	-	10,000.00
			<hr/>		
			\$ 769,386.63	\$ 81,990.02	\$ 851,376.65
 <u>Instr. Media</u>					
	6200.10	Salaries	\$ -	\$ -	\$ -
	.20	Benefits	-	-	-
	.30	Purchase Service	-	-	-
	.40	Energy Service	-	-	-
	.50	Supplies	-	-	-
	.60	Capital Outlay	-	-	-
	.70	Other Expense	-	-	-
			<hr/>		
			\$ -	\$ -	\$ -
 <u>Curr. Dev.</u>					
{3}	6300.10	Salaries	\$ 2,416,093.48	\$ 196,265.82	\$ 2,612,359.30
{4}	.20	Benefits	623,247.01	45,096.62	668,343.63
	.30	Purchase Service	186,627.73	-	186,627.73
	.40	Energy Service	-	-	-
	.50	Supplies	133,987.30	-	133,987.30
	.60	Capital Outlay	71,800.14	-	71,800.14
	.70	Other Expense	54,315.04	-	54,315.04
			<hr/>		
			\$ 3,486,070.70	\$ 241,362.44	\$ 3,727,433.14

APPROPRIATION ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	PRESENT 2013-2014 BUDGET	INCREASE/ (DECREASE)	REVISED 2013-2014 BUDGET
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Notes:

Staff Dev.

6400.10	Salaries	\$ 936,751.26	\$ 900.00	\$ 937,651.26
.20	Benefits	124,339.68	72.00	124,411.68
.30	Purchase Service	348,330.64	400.00	348,730.64
.40	Energy Service	-	-	-
.50	Supplies	241,162.57	150.00	241,312.57
.60	Capital Outlay	2,087.11	-	2,087.11
.70	Other Expense	106,984.16	-	106,984.16
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		\$ 1,759,655.42	\$ 1,522.00	\$ 1,761,177.42

Instr. Tech.

6500.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	-	-	-
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	2,895.50	-	2,895.50
.70	Other Expense	-	-	-
		<hr/>		
		\$ 2,895.50	\$ -	\$ 2,895.50

Gen. Admin.

7200.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	-	-	-
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
{5} .70	Other Expense	798,134.53	28,039.00	826,173.53
		<hr/>		
		\$ 798,134.53	\$ 28,039.00	\$ 826,173.53

School Admin.

7300.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	1,093.02	-	1,093.02
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	1,261.00	-	1,261.00
.70	Other Expense	-	-	-
		<hr/>		
		\$ 2,354.02	\$ -	\$ 2,354.02

APPROPRIATION ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	PRESENT 2013-2014 BUDGET	INCREASE/ (DECREASE)	REVISED 2013-2014 BUDGET
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**Notes:**

Facilities Acq.

7400.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	-	-	-
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	10,000.00	-	10,000.00
.70	Other Expense	-	-	-
		<hr/>		
		\$ 10,000.00	\$ -	\$ 10,000.00

Food Serv.

{6}	7600.10	Salaries	\$ 4,248,000.00	\$ 165,816.00	\$ 4,413,816.00
{7}	.20	Benefits	1,874,300.00	26,912.00	1,901,212.00
	.30	Purchase Service	463,500.00	-	463,500.00
	.40	Energy Service	283,500.00	-	283,500.00
	.50	Supplies	4,552,500.00	-	4,552,500.00
	.60	Capital Outlay	90,150.00	-	90,150.00
	.70	Other Expense	432,000.00	-	432,000.00
		<hr/>			
		\$ 11,943,950.00	\$ 192,728.00	\$ 12,136,678.00	

Central Serv.

	7700.10	Salaries	\$ 25.00	\$ -	\$ 25.00
	.20	Benefits	2.95	-	2.95
{8}	.30	Purchase Service	42,913.66	97,103.00	140,016.66
	.40	Energy Service	-	-	-
{9}	.50	Supplies	-	26,052.56	26,052.56
	.60	Capital Outlay	-	3,000.00	3,000.00
	.70	Other Expense	9,239.24	550.00	9,789.24
		<hr/>			
		\$ 52,180.85	\$ 126,705.56	\$ 178,886.41	

Pupil Trans.

	7800.10	Salaries	\$ 66,512.53	\$ -	\$ 66,512.53
	.20	Benefits	43,465.18	-	43,465.18
	.30	Purchase Service	32,638.00	1,400.00	34,038.00
	.40	Energy Service	-	-	-
	.50	Supplies	-	-	-
	.60	Capital Outlay	-	-	-
	.70	Other Expense	-	-	-
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		\$ 142,615.71	\$ 1,400.00	\$ 144,015.71	

APPROPRIATION ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	PRESENT 2013-2014 BUDGET	INCREASE/ (DECREASE)	REVISED 2013-2014 BUDGET
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Notes:

Opr. of Plant

7900.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	4,539.67	1,500.00	6,039.67
.40	Energy Service	-	-	-
.50	Supplies	-	500.00	500.00
.60	Capital Outlay	-	-	-
.70	Other Expense	1,000.00	-	1,000.00
		<hr/>		
		\$ 4,039.67	\$ 2,000.00	\$ 7,539.67

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	\$ 4,339.28	\$ -	\$ 4,339.28
.20	Benefits	233.28	-	233.28
.30	Purchase Service	-	-	-
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	-	-	-
		<hr/>		
		\$ 6,072.56	\$ -	\$ 4,572.56

Debt Serv.

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

9700.90	Transfers	\$ 400,000.00	\$ -	\$ 400,000.00
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Contingency

{10}	2700	\$ 3,059,933.02	\$ (192,728.00)	\$ 2,867,205.02
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TOTAL		\$ 34,575,918.45	\$ 589,345.02	\$ 35,165,263.47
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Budget Amendment #10 - Special Revenue Fund Notes- Appropriation Changes on Schedule II  
For the Period of November 1, 2013 through November 30, 2013

- {1} 5000.30 – Purchase Services – \$77,440.00:
  - a. an increase of \$75,943.00 in Purchase Services budget from 13-14 Title I Delinquent new revenues.
  - b. an increase of \$1,200.00 in Purchase Services budget from 13-14 Homeless Children/Youth new revenues.
  - c. a net increase of \$297.00 is offset by decreases in other Function/Object accounts.
  
- {2} 6100.10 – Salaries – \$53,369.00:
  - a. an increase of \$29,400.00 in Salaries budget from 13-14 Homeless Children/Youth new revenues.
  - b. an increase of \$23,969.00 in Salaries budget from 13-14 Title III new revenues.
  
- {3} 6300.10 – Salaries – \$196,265.82:
  - a. an increase of \$196,265.82 in Salaries budget from 13-14 IDEA new revenues.
  
- {4} 6300.20 – Benefits – \$45,096.62:
  - a. an increase of \$45,096.62 in Benefits budget from 13-14 IDEA new revenues.
  
- {5} 7200.70 – Other Expense – \$28,039.00:
  - a. an increase of \$19,755.00 in Other Expense budget from 13-14 IDEA new revenues.
  - b. an increase of \$4,316.00 in Other Expense budget from 13-14 Title I Delinquent.
  - c. an increase of \$2,682.00 in Other Expense budget from 13-14 Homeless Children/Youth new revenues.
  - d. an increase of \$1,286.00 in Other Expense budget from 13-14 Title III new revenues.
  
- {6} 7600.10 – Salaries – \$165,816.00:
  - a. an increase of \$165,816.00 in Salaries budget reflecting salary adjustments for Food Service Employees, offset by a decreases in 2700 Contingency Balance.
  
- {7} 7600.20 – Benefits – \$26,912.00:
  - a. an increase of \$26,912.00 in Benefits budget reflecting salary adjustments for Food Service Employees, offset by a decrees in 2700 Contingency Balance.
  
- {8} 7700.30 – Purchase Services – \$97,103.00:
  - a. an increase of \$95,750.00 in Purchase Services budget from 13-14 IDEA new revenues.
  - b. a net increase of \$1,353.00 is offset by decreases in other Function/Object accounts.
  
- {9} 7700.50 – Supplies – \$26,052.56:
  - a. an increase of \$26,052.56 in Supplies budget from 13-14 IDEA new revenues.
  
- {10} 2700 – Contingency – (\$192,728.00):
  - b. a decrease of (\$192,728.00) in Food Service Balance, distributed for Salary Increases.