

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only

Board Meeting 12-17-13

Agenda Consent

Item No. F. 6.

Board Meeting Date:	12/17/2013
Submitted By:	Scott Ward
Item Description:	Budget Amendment #6

Purpose and Explanation:

Budget Amendment #6 represents all budget changes in the General Fund for the period of November 1, 2013 through November 30, 2013. Revenue increases reflect changes in local sources. Changes in appropriations reflect 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:** \$ 9,845.00

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	\$ 241,742,985.78	\$9,845.00	\$ 241,752,830.78
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

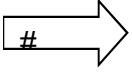
Certified Correct: _____
District Superintendent

Reference # on Revenue
 Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
3191	ROTC	\$ 135,000.00	\$ -	\$ 135,000.00
3202	MEDICAID	800,000.00	-	800,000.00
3310	FEFP	81,986,261.00	-	81,986,261.00
3315	WORKFORCE DEVELOPMENT	540,232.00	-	540,232.00
3317	WORKFORCE PERFORMANCE INCENTIVE	5,888.00	-	5,888.00
3318	ADULTS WITH DISABILITIES	42,500.00	-	42,500.00
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	-	-	-
3354	TRANSPORTATION	-	-	-
3355	CLASS SIZE REDUCTION	29,334,006.00	-	29,334,006.00
3361	SCHOOL RECOGNITION PROGRAM	1,580,918.00	-	1,580,918.00
3363	EXCELLENT TEACHING PROGRAM	-	-	-
3371	VOLUNTARY PRE-K PROGRAM	985,663.00	-	985,663.00
3373	READING PROGRAMS	-	-	-
3375	PUBLIC SCHOOL TECHNOLOGY	-	-	-
3376	TEACHER TRAINING	-	-	-
3378	FULL SERVICE SCHOOLS	-	-	-
3390	MISC. STATE	539,191.00	-	539,191.00
3397	CHARTER SCHOOL CAPITAL OUTLAY	749,342.00	-	749,342.00
3411	TAXES	82,281,727.00	-	82,281,727.00
3421	TAX REDEMPTION	100,000.00	-	100,000.00
3425	RENT	-	-	-
3430	INTEREST	600,000.00	-	600,000.00
3472	PRE-K EARLY INTERVENTION FEES	-	-	-
3473	SCHOOL AGE CHILD CARE FEES	4,108,870.59	-	4,108,870.59
3483	COLLECTION OF INTERNAL ACCOUNTS	66,693.48	4,388.00	71,081.48
3490	MISC LOCAL	455,365.92	5,457.00	460,822.92
3491	BUS FEES	100,000.00	-	100,000.00
3492	TRANSPORTATION SCHOOL ACTIVITIES	175,000.00	-	175,000.00
3494	FEDERAL INDIRECT COSTS	600,000.00	-	600,000.00
3497	REFUND PRIOR YEAR EXPENDITURES	100,000.00	-	100,000.00
3499	FOOD SERVICE INDIRECT COSTS	150,000.00	-	150,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	6,050,000.00	-	6,050,000.00
3741	INSURANCE LOSS RECOVERY	-	-	-
TOTAL EST. REVENUE		\$ 211,602,600.99	\$ 9,845.00	\$ 211,612,445.99
FUND BALANCE 07/01/2013		\$ 30,140,384.79	\$ -	\$ 30,140,384.79
TOTAL EST. REV. AND BEG BALANCE		\$ 241,742,985.78	\$ 9,845.00	\$ 241,752,830.78

2013-2014 BUDGET AMENDMENT #6
GENERAL FUND
11/30/2013

This budget amendment represents an increase in the General Fund in the amount of: \$ 9,845.00



1	Collection of Internal Accounts	\$ 4,388.00
2	Improving High School Immunity Rates Education Program	\$ 5,457.00
	Total	<u>\$ 9,845.00</u>

2013-2014 BUDGET AMENDMENT #6
 11/30/2013 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
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Notes:

<u>Dir. Instr.</u>				
5000.10	Salaries	\$ 72,258,968.40	\$ 1,152.17	\$ 72,260,120.57
.20	Benefits	21,243,635.07	2,062.66	21,245,697.73
{1} .30	Purchase Service	16,155,232.13	35,804.44	16,191,036.57
.40	Energy Service	11,501.31	-	11,501.31
{2} .50	Supplies	9,372,082.91	(103,433.01)	9,268,649.90
.60	Capital Outlay	5,155,354.15	9,011.03	5,164,365.18
.70	Other Expense	2,296,357.35	7,656.53	2,304,013.88
		<u>\$ 126,493,131.32</u>	<u>\$ (47,746.18)</u>	<u>\$ 126,445,385.14</u>

<u>Pupil Pers.</u>				
6100.10	Salaries	\$ 7,937,138.15	\$ 7,741.04	\$ 7,944,879.19
.20	Benefits	2,503,036.75	1,484.72	2,504,521.47
.30	Purchase Service	1,022,153.73	(2,843.60)	1,019,310.13
.40	Energy Service	2,050.00	-	2,050.00
.50	Supplies	108,406.29	333.60	108,739.89
.60	Capital Outlay	12,995.54	10.00	13,005.54
.70	Other Expense	7,025.31	-	7,025.31
		<u>\$ 11,592,805.77</u>	<u>\$ 6,725.76</u>	<u>\$ 11,599,531.53</u>

<u>Instr. Media</u>				
6200.10	Salaries	\$ 3,146,336.75	\$ 316.00	\$ 3,146,652.75
.20	Benefits	1,072,684.28	167.21	1,072,851.49
.30	Purchase Service	55,776.20	219.74	55,995.94
.40	Energy Service	-	-	-
.50	Supplies	48,945.95	3,253.17	52,199.12
.60	Capital Outlay	209,413.24	11,113.67	220,526.91
.70	Other Expense	9,549.16	-	9,549.16
		<u>\$ 4,542,705.58</u>	<u>\$ 15,069.79</u>	<u>\$ 4,557,775.37</u>

<u>Curr. Dev.</u>				
6300.10	Salaries	\$ 4,938,333.69	\$ 2,349.30	\$ 4,940,682.99
.20	Benefits	1,472,091.26	408.84	1,472,500.10
.30	Purchase Service	101,907.15	359.00	102,266.15
.40	Energy Service	1,200.00	-	1,200.00
.50	Supplies	49,720.68	(1,935.43)	47,785.25
.60	Capital Outlay	24,329.37	(5,819.62)	18,509.75
.70	Other Expense	34,743.96	50.00	34,793.96
		<u>\$ 6,622,326.11</u>	<u>\$ (4,587.91)</u>	<u>\$ 6,617,738.20</u>

2013-2014 BUDGET AMENDMENT #6
 11/30/2013 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
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Notes:

Staff Dev.

6400.10	Salaries	\$ 760,531.40	\$ 1,700.00	\$ 762,231.40
.20	Benefits	194,815.07	136.85	194,951.92
.30	Purchase Service	123,854.12	-	123,854.12
.40	Energy Service	-	-	-
.50	Supplies	198,766.16	-	198,766.16
.60	Capital Outlay	544,673.77	-	544,673.77
.70	Other Expense	82,531.95	(50.00)	82,481.95
		<u>\$ 1,905,172.47</u>	<u>\$ 1,786.85</u>	<u>\$ 1,906,959.32</u>

Instr. Tech.

6500.10	Salaries	\$ 1,941,196.16	\$ -	\$ 1,941,196.16
.20	Benefits	563,993.65	-	563,993.65
.30	Purchase Service	436,557.26	135.00	436,692.26
.40	Energy Service	2,500.00	-	2,500.00
.50	Supplies	2,112.30	(135.00)	1,977.30
.60	Capital Outlay	179,869.33	-	179,869.33
.70	Other Expense	8,800.00	-	8,800.00
		<u>\$ 3,135,028.70</u>	<u>\$ (0.00)</u>	<u>\$ 3,135,028.70</u>

Board of Ed.

7100.10	Salaries	\$ 225,585.52	\$ -	\$ 225,585.52
.20	Benefits	415,988.34	-	415,988.34
.30	Purchase Service	390,681.02	-	390,681.02
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	246,200.00	-	246,200.00
		<u>\$ 1,278,454.88</u>	<u>\$ -</u>	<u>\$ 1,278,454.88</u>

Gen. Admin.

7200.10	Salaries	\$ 583,495.52	\$ -	\$ 583,495.52
.20	Benefits	166,375.22	-	166,375.22
.30	Purchase Service	40,635.78	-	40,635.78
.40	Energy Service	800.00	-	800.00
.50	Supplies	6,800.00	(65.73)	6,734.27
.60	Capital Outlay	3,025.00	65.73	3,090.73
.70	Other Expense	1,450.00	280.00	1,730.00
		<u>\$ 802,581.52</u>	<u>\$ 280.00</u>	<u>\$ 802,861.52</u>

2013-2014 BUDGET AMENDMENT #6
 11/30/2013 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
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Notes:

Sch. Adm.

7300.10	Salaries	\$ 9,465,530.10	\$ 2,683.00	\$ 9,468,213.10
.20	Benefits	2,939,312.46	1,257.83	2,940,570.29
.30	Purchase Service	134,792.81	1,015.92	135,808.73
.40	Energy Service	-	-	-
.50	Supplies	70,541.56	(1,763.77)	68,777.79
.60	Capital Outlay	90,366.21	2,618.39	92,984.60
.70	Other Expense	6,883.01	2.44	6,885.45
		<u>\$ 12,707,426.15</u>	<u>\$ 5,813.81</u>	<u>\$ 12,713,239.96</u>

Facilities Acq.

7400.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	716,925.00	-	716,925.00
.40	Energy Service	-	-	-
.50	Supplies	1,000.00	-	1,000.00
.60	Capital Outlay	141,365.20	20,403.04	161,768.24
.70	Other Expense	-	-	-
		<u>\$ 859,290.20</u>	<u>\$ 20,403.04</u>	<u>\$ 879,693.24</u>

Fiscal Services

7500.10	Salaries	\$ 1,144,809.56	\$ -	\$ 1,144,809.56
.20	Benefits	318,860.43	-	318,860.43
.30	Purchase Service	58,272.50	-	58,272.50
.40	Energy Service	-	-	-
.50	Supplies	34,700.00	-	34,700.00
.60	Capital Outlay	13,480.00	-	13,480.00
.70	Other Expense	2,250.00	-	2,250.00
		<u>\$ 1,572,372.49</u>	<u>\$ -</u>	<u>\$ 1,572,372.49</u>

Central Serv.

7700.10	Salaries	\$ 2,303,255.61	\$ -	\$ 2,303,255.61
.20	Benefits	675,903.58	-	675,903.58
.30	Purchase Service	615,574.95	660.00	616,234.95
.40	Energy Service	37,578.70	-	37,578.70
.50	Supplies	20,227.28	(104.00)	20,123.28
.60	Capital Outlay	28,827.99	-	28,827.99
.70	Other Expense	35,900.00	104.00	36,004.00
		<u>\$ 3,717,268.11</u>	<u>\$ 660.00</u>	<u>\$ 3,717,928.11</u>

2013-2014 BUDGET AMENDMENT #6
 11/30/2013 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
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Notes:

Pupil Trans.

7800.10	Salaries	\$ 6,648,256.52	\$ -	\$ 6,648,256.52
.20	Benefits	2,247,131.11	-	2,247,131.11
.30	Purchase Service	526,416.92	3,662.75	530,079.67
.40	Energy Service	2,113,211.03	-	2,113,211.03
.50	Supplies	953,631.26	-	953,631.26
.60	Capital Outlay	66,196.24	-	66,196.24
.70	Other Expense	12,880.00	-	12,880.00
		<u>\$ 12,567,723.08</u>	<u>\$ 3,662.75</u>	<u>\$ 12,571,385.83</u>

Opr. of Plant

7900.10	Salaries	\$ 5,591,173.13	\$ -	\$ 5,591,173.13
.20	Benefits	2,374,973.41	(800.00)	2,374,173.41
{3} .30	Purchase Service	7,135,980.27	(276,815.27)	6,859,165.00
.40	Energy Service	8,091,890.75	190.92	8,092,081.67
{4} .50	Supplies	239,868.80	66,486.54	306,355.34
.60	Capital Outlay	288,374.53	3,589.51	291,964.04
.70	Other Expense	6,296.71	19.50	6,316.21
		<u>\$ 23,728,557.60</u>	<u>\$ (207,328.80)</u>	<u>\$ 23,521,228.80</u>

Maint. of Plant

8100.10	Salaries	\$ 3,196,481.24	\$ -	\$ 3,196,481.24
.20	Benefits	855,156.76	-	855,156.76
.30	Purchase Service	868,524.17	-	868,524.17
.40	Energy Service	163,000.00	-	163,000.00
.50	Supplies	490,306.26	-	490,306.26
.60	Capital Outlay	59,401.42	-	59,401.42
.70	Other Expense	10,000.00	-	10,000.00
		<u>\$ 5,642,869.85</u>	<u>\$ -</u>	<u>\$ 5,642,869.85</u>

Admin. Tech.

8200.10	Salaries	\$ 951,851.52	\$ -	\$ 951,851.52
.20	Benefits	254,494.37	-	254,494.37
.30	Purchase Service	-	-	-
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	305.89	305.89	611.78
.70	Other Expense	-	-	-
		<u>\$ 1,206,651.78</u>	<u>\$ 305.89</u>	<u>\$ 1,206,957.67</u>

2013-2014 BUDGET AMENDMENT #6
 11/30/2013 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
Notes:				
<u>Comm. Ed.</u>				
9100.10	Salaries	\$ 2,648,466.15	\$ -	\$ 2,648,466.15
.20	Benefits	668,166.28	-	668,166.28
.30	Purchase Service	257,857.78	-	257,857.78
.40	Energy Service	500.00	-	500.00
.50	Supplies	453,901.07	(300.00)	453,601.07
.60	Capital Outlay	190,684.32	-	190,684.32
.70	Other Expense	25,600.00	-	25,600.00
		<u>\$ 4,245,175.60</u>	<u>\$ (300.00)</u>	<u>\$ 4,244,875.60</u>
<u>Debt Serv.</u>				
9200.70	Other Expense	\$ -	\$ -	\$ -
<u>Transfers</u>				
9700.90	Transfers	\$ -	\$ -	\$ -
<u>Contingency</u>				
{5} 2700		\$ 19,123,444.57	\$ 215,100.00	\$ 19,338,544.57
TOTAL APPROP. AND ENDING BALANCE		<u>\$ 241,742,985.78</u>	<u>\$ 9,845.00</u>	<u>\$ 241,752,830.78</u>

Budget Amendment #6 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of November 1, 2013 through November 30, 2013

- {1} 5000.30 – Purchase Services – \$35,804.44:
- a. an increase of \$19,159.00 in Purchase Services budget for 1 Mill Technology, offset by a decrease in function 5000 Capital Outlay budget.
 - b. an increase of \$4,899.83 in Purchase Services budget for Technology Grant, offset by a decrease in function 5000 Capital Outlay budget.
 - c. an increase of \$4,264.26 in Purchase Services budget for Advanced Placement, offset by a decrease in function 5000 Supplies budget.
 - d. a net increase of \$7,481.35 which is offset by decreases in other Function/Object acct.
- {2} 5000.50 – Supplies – (\$103,433.01):
- a. a decrease of (\$57,072.10) in Advanced Placement Supplies budget for various schools offset by increases in other accounts.
 - b. a decrease of (\$28,748.59) in Fundraising Equalization Supplies budget for various schools offset by increases in other accounts.
 - c. a decrease of (\$5,955.81) in Rental Receipts Supplies budget for various schools offset by increases in other accounts.
 - d. a decrease of (\$3,141.27) in Lottery Supplies budget for various schools offset by increases in other accounts.
 - e. a net decrease of (\$8,515.24) which is offset by increases in other Function/Object acct.
- {3} 7900.30 – Purchase Services – (\$276,815.27):
- a. a decrease of (\$280,000.00) in Insurance Premium budget for General Administration, transferred to 2700 Contingency Assigned Balance.
 - b. a net increase of \$3,184.73 which is offset by decreases in other Function/Object acct.
- {4} 7900.50 – Supplies – \$66,486.54:
- a. an increase of \$64,900.00 in EDEP Custodial Supplies, transferred from 2700 Contingency.
 - b. a net increase of \$1,586.54 which is offset by decreases in other Function/Object acct.
- {5} 2700 – Contingency – \$215,100.00:
- a. an increase of \$280,000.00 in Assigned 2013-14 FISBIT Rebate Reserve, transferred from function 7900 Purchase Services.
 - b. a decrease of (\$64,900.00) in Assigned EDEP Balance, distributed to the schools for Custodial Supplies.

Contingency Fund Balances 11/30/2013

<u>Nonspendable</u>		
2711 - Reserved for Inventories	1,451,664.98	<u>1,451,664.98</u>
<u>Restricted</u>		
2723 - Workforce Development	3,917,926.18	
1 Mill Tax Reserve	983,935.99	
State Required Carryover	515,663.48	<u>5,417,525.65</u>
<u>Assigned</u>		
2749 - Solar Panel Reserve	52,937.66	
School Projects	138,267.55	
E-Rate	194,319.99	
VAB Reserve	25,000.00	
2010-11 FTE Audit Reserve	217,746.00	
Insurance Reserve	300,000.00	
2013-14 FISBIT Rebate	280,000.00	
Terminal Pay	500,000.00	
McKay Scholarships	1,200,000.00	
Salary Schedule Adjustment	2,000,000.00	
Teacher Salary Increase District	4,427,028.00	
Teacher Salary Increase Charters	296,324.00	
Reserve for Financial Software Upgrades	175,000.00	
State & Local Grants	462,733.98	
EDEP Reserve	130,100.64	
Federal Terminal Pay	487,023.01	<u>10,886,480.83</u>
<u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>1,582,873.11</u>
Total Contingency 2700		<u><u>19,338,544.57</u></u>