

# Board Meeting Agenda Item Executive Summary

**Supt.'s Office Use Only**  
 Board Meeting 5-1-18  
 Agenda Consent  
 Item No. I. 6.

<b>Board Meeting Date:</b>	5/1/2018
<b>Submitted By:</b>	Alex Rella, Asst. Superintendent Business Services
<b>Item Description:</b>	Budget Amendment #12

**Purpose and Explanation:**

Budget Amendment #12 represents the budget changes in the General Fund for the period of March 1, 2018 through March 31, 2018. Revenue increases reflect changes in local sources.

**BUDGETARY IMPACT**

**Funding Source (Description):** Various Accounts                      **Amount:**     \$                      197,142.08

<b>Staff Attorney Review &amp; Approval</b> <i>(For Contracts Only)</i>	Date: Initial:	<b>ADDITIONAL INFORMATION</b> Yes:    _____    No:    _____
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## Budget Amendment Resolution

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

12

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	\$ 268,257,526.36	\$197,142.08	\$ 268,454,668.44
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

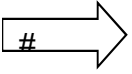
Certified Correct: \_\_\_\_\_  
District Superintendent

 Reference # on Revenue  
 Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2017 -2018 BUDGET	INCREASE / (DECREASE)	REVISED 2017 -2018 BUDGET
3191	ROTC	\$ 190,000.00	\$ -	\$ 190,000.00
3202	MEDICAID	1,000,000.00	-	1,000,000.00
3310	FEFP	96,736,008.00	-	96,736,008.00
3315	WORKFORCE DEVELOPMENT	439,145.00	-	439,145.00
3317	WORKFORCE PERFORMANCE INCENTIVE		-	
3318	ADULTS WITH DISALBILTIES		-	
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	50,767.00	-	50,767.00
3354	TRANSPORTATION		-	
3355	CLASS SIZE REDUCTION	30,541,171.00	-	30,541,171.00
3361	SCHOOL RECOGNITION PROGRAM	1,334,007.00	-	1,334,007.00
3363	EXCELLENT TEACHING PROGRAM		-	
3371	VOLUNTARY PRE-K PROGRAM	910,000.00	-	910,000.00
3373	READING PROGRAMS		-	
3375	PUBLIC SCHOOL TECHNOLOGY		-	
3376	TEACHER TRAINING		-	
3378	FULL SERVICE SCHOOLS		-	
3390	MISC. STATE	265,496.00	-	265,496.00
3397	CHARTER SCHOOL CAPITAL OUTLAY	750,000.00	-	750,000.00
3411	TAXES	89,841,689.00	-	89,841,689.00
3421	TAX REDEMPTION	100,000.00	-	100,000.00
3425	RENT		-	
3430	INTEREST		-	
3472	PRE-K EARLY INTERVENTION FEES		-	
3473	SCHOOL AGE CHILD CARE FEES	4,053,659.00	-	4,053,659.00
3483	COLLECTION OF INTERNAL ACCOUNTS	33,433.66	 7,898.88	41,332.54
3490	MISC LOCAL	737,627.79	  2,137.20	739,764.99
3491	BUS FEES	100,000.00	-	100,000.00
3492	TRANSPORTATION SCHOOL ACTIVITIES	250,000.00	-	250,000.00
3494	FEDERAL INDIRECT COSTS	1,020,000.00	-	1,020,000.00
3497	REFUND PRIOR YEAR EXPENDITURES	170,000.00	 187,106.00	357,106.00
3499	FOOD SERVICE INDIRECT COSTS	420,000.00	-	420,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	5,500,000.00	-	5,500,000.00
3741	INSURANCE LOSS RECOVERY	14,507.68	-	14,507.68
<b>TOTAL EST. REVENUE</b>		<b>\$ 234,573,454.13</b>	<b>\$ 197,142.08</b>	<b>\$ 234,770,596.21</b>
<b>FUND BALANCE 07/01/2017</b>		<b>\$ 33,684,072.23</b>	<b>\$ -</b>	<b>\$ 33,684,072.23</b>
<b>TOTAL EST. REV. AND BEG BALANCE</b>		<b>\$ 268,257,526.36</b>	<b>\$ 197,142.08</b>	<b>\$ 268,454,668.44</b>

2017-2018 Budget Amendment #12  
GENERAL FUND  
3/31/2018

This budget amendment represents an increase in the General Fund in the amount of: \$ 197,142.08



1	Internal Accounts	\$	7,898.88
2	Donations for the Jason Gionet Memorial Fund	\$	1,500.00
	Bike Safety Training	\$	537.20
	Recruiting Fair Donation	\$	100.00
3	FSBIT Refund	\$	187,106.00

Total \$ 197,142.08

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2017-2018 BUDGET	INCREASE / (DECREASE)	REVISED 2017-2018 BUDGET
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**Notes:**

Dir. Instr.

5000.10	Salaries	\$ 83,814,002.79	\$ (2,217.37)	\$ 83,811,785.42
.20	Benefits	25,230,663.08	12,380.02	25,243,043.10
.30	Purchase Service	18,135,492.46	53,228.50	18,188,720.96
.40	Energy Service	6,859.00	(308.00)	6,551.00
{1} .50	Supplies	9,511,557.22	(134,289.63)	9,377,267.59
.60	Capital Outlay	3,800,878.74	(11,284.71)	3,789,594.03
.70	Other Expense	2,037,554.04	(8,399.01)	2,029,155.03
		<u>\$ 142,537,007.33</u>	<u>\$ (90,890.20)</u>	<u>\$ 142,446,117.13</u>

Pupil Pers.

6100.10	Salaries	\$ 8,505,745.28	\$ 10,264.96	\$ 8,516,010.24
.20	Benefits	2,681,348.23	5,450.00	2,686,798.23
.30	Purchase Service	1,085,628.06	2,400.00	1,088,028.06
.40	Energy Service	1,000.00	-	1,000.00
.50	Supplies	109,240.40	301.46	109,541.86
.60	Capital Outlay	29,602.87	(6,640.05)	22,962.82
.70	Other Expense	23,124.92	-	23,124.92
		<u>\$ 12,435,689.76</u>	<u>\$ 11,776.37</u>	<u>\$ 12,447,466.13</u>

Instr. Media

6200.10	Salaries	\$ 3,194,831.41	\$ 4,012.00	\$ 3,198,843.41
.20	Benefits	1,080,124.12	1,371.00	1,081,495.12
.30	Purchase Service	51,990.63	5,934.10	57,924.73
.40	Energy Service		-	
.50	Supplies	42,080.92	3,387.85	45,468.77
.60	Capital Outlay	216,681.32	(10,827.77)	205,853.55
.70	Other Expense	3,927.00	146.00	4,073.00
		<u>\$ 4,589,635.40</u>	<u>\$ 4,023.18</u>	<u>\$ 4,593,658.58</u>

Curr. Dev.

6300.10	Salaries	\$ 3,883,813.48	\$ (25,914.75)	\$ 3,857,898.73
.20	Benefits	1,127,537.16	(5,766.64)	1,121,770.52
.30	Purchase Service	85,142.30	-	85,142.30
.40	Energy Service	200.00	-	200.00
.50	Supplies	33,124.98	(50.00)	33,074.98
.60	Capital Outlay	25,826.00	-	25,826.00
.70	Other Expense	22,200.00	(298.83)	21,901.17
		<u>\$ 5,177,843.92</u>	<u>\$ (32,030.22)</u>	<u>\$ 5,145,813.70</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2017-2018 BUDGET	INCREASE / (DECREASE)	REVISED 2017-2018 BUDGET
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**Notes:**

Staff Dev.

6400.10	Salaries	\$ 775,760.43	\$ 1,350.00	\$ 777,110.43
.20	Benefits	208,126.73	\$ 182.84	208,309.57
.30	Purchase Service	154,716.86	5,000.00	159,716.86
.40	Energy Service	-	-	-
.50	Supplies	69,120.69	-	69,120.69
.60	Capital Outlay	470,044.30	(47.05)	469,997.25
.70	Other Expense	117,366.63	928.58	118,295.21
		<u>\$ 1,795,135.64</u>	<u>\$ 7,414.37</u>	<u>\$ 1,802,550.01</u>

Instr. Tech.

6500.10	Salaries	\$ 2,206,006.36	\$ 972.50	\$ 2,206,978.86
.20	Benefits	651,030.03	246.10	651,276.13
.30	Purchase Service	505,958.43	18,150.00	524,108.43
.40	Energy Service	2,000.00	500.00	2,500.00
.50	Supplies	15,682.19	4,000.00	19,682.19
.60	Capital Outlay	402,830.55	(21,625.00)	381,205.55
.70	Other Expense	10,944.76	-	10,944.76
		<u>\$ 3,794,452.32</u>	<u>\$ 2,243.60</u>	<u>\$ 3,796,695.92</u>

Board of Ed.

7100.10	Salaries	\$ 185,096.00	\$ -	\$ 185,096.00
.20	Benefits	270,757.81	-	270,757.81
.30	Purchase Service	374,379.48	-	374,379.48
.40	Energy Service	-	-	-
.50	Supplies	632.00	-	632.00
.60	Capital Outlay	100.00	-	100.00
.70	Other Expense	275,000.00	-	275,000.00
		<u>\$ 1,105,965.29</u>	<u>\$ -</u>	<u>\$ 1,105,965.29</u>

Gen. Admin.

7200.10	Salaries	\$ 709,439.48	\$ -	\$ 709,439.48
.20	Benefits	153,644.83	-	153,644.83
.30	Purchase Service	42,521.44	-	42,521.44
.40	Energy Service	2,600.00	-	2,600.00
.50	Supplies	6,897.34	-	6,897.34
.60	Capital Outlay	5,024.00	-	5,024.00
.70	Other Expense	9,500.00	-	9,500.00
		<u>\$ 929,627.09</u>	<u>\$ -</u>	<u>\$ 929,627.09</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2017-2018 BUDGET	INCREASE / (DECREASE)	REVISED 2017-2018 BUDGET
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**Notes:**

Sch. Adm.

7300.10	Salaries	\$ 11,437,360.78	\$ 26,861.28	\$ 11,464,222.06
.20	Benefits	3,395,831.19	9,765.83	3,405,597.02
.30	Purchase Service	191,661.78	4,778.52	196,440.30
.40	Energy Service	-	-	-
.50	Supplies	76,154.54	1,071.20	77,225.74
.60	Capital Outlay	126,881.67	4,744.84	131,626.51
.70	Other Expense	54,595.73	(448.85)	54,146.88
		<u>\$ 15,282,485.69</u>	<u>\$ 46,772.82</u>	<u>\$ 15,329,258.51</u>

Facilities Acq.

7400.10	Salaries	\$ 62,677.44	\$ -	\$ 62,677.44
.20	Benefits	16,987.73	-	16,987.73
.30	Purchase Service	660,722.62	(1,458.55)	659,264.07
.40	Energy Service	1,200.00	-	1,200.00
.50	Supplies	302.00	-	302.00
{2} .60	Capital Outlay	385,422.93	82,269.36	467,692.29
.70	Other Expense	1,000.00	-	1,000.00
		<u>\$ 1,128,312.72</u>	<u>\$ 80,810.81</u>	<u>\$ 1,209,123.53</u>

Fiscal Services

7500.10	Salaries	\$ 1,366,412.00	\$ -	\$ 1,366,412.00
.20	Benefits	394,212.21	-	394,212.21
.30	Purchase Service	20,299.24	-	20,299.24
.40	Energy Service	0.00	-	0.00
.50	Supplies	13,841.00	-	13,841.00
.60	Capital Outlay	5,175.00	-	5,175.00
.70	Other Expense	2,500.00	-	2,500.00
		<u>\$ 1,802,439.45</u>	<u>\$ -</u>	<u>\$ 1,802,439.45</u>

Central Serv.

7700.10	Salaries	\$ 2,227,880.96	\$ -	\$ 2,227,880.96
.20	Benefits	666,577.61	-	666,577.61
.30	Purchase Service	1,161,250.03	4,300.00	1,165,550.03
.40	Energy Service	24,028.00	(3,000.00)	21,028.00
.50	Supplies	53,490.00	100.00	53,590.00
.60	Capital Outlay	25,177.10	-	25,177.10
.70	Other Expense	54,248.85	1,192.00	55,440.85
		<u>\$ 4,212,652.55</u>	<u>\$ 2,592.00</u>	<u>\$ 4,215,244.55</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2017-2018 BUDGET	INCREASE / (DECREASE)	REVISED 2017-2018 BUDGET
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**Notes:**

Pupil Trans.

7800.10	Salaries	\$ 6,404,774.23	\$ -	\$ 6,404,774.23
.20	Benefits	2,532,098.33	-	2,532,098.33
.30	Purchase Service	559,028.31	7,170.70	566,199.01
.40	Energy Service	1,168,100.00	(20,000.00)	1,148,100.00
.50	Supplies	956,910.28	-	956,910.28
.60	Capital Outlay	69,762.84	24,000.00	93,762.84
.70	Other Expense	72,376.78	-	72,376.78
		<u>\$ 11,763,050.77</u>	<u>\$ 11,170.70</u>	<u>\$ 11,774,221.47</u>

Opr. of Plant

7900.10	Salaries	\$ 5,854,762.80	\$ 3,666.41	\$ 5,858,429.21
.20	Benefits	2,260,340.00	801.64	2,261,141.64
.30	Purchase Service	7,004,578.28	(16,707.80)	6,987,870.48
.40	Energy Service	7,933,298.96	(473.55)	7,932,825.41
.50	Supplies	400,844.00	14,169.56	415,013.56
.60	Capital Outlay	198,674.56	10,619.26	209,293.82
.70	Other Expense	17,639.92	976.07	18,615.99
		<u>\$ 23,670,138.52</u>	<u>\$ 13,051.59</u>	<u>\$ 23,683,190.11</u>

Maint. of Plant

8100.10	Salaries	\$ 4,699,826.52	\$ -	\$ 4,699,826.52
.20	Benefits	1,420,897.14	-	1,420,897.14
.30	Purchase Service	542,749.92	20.00	542,769.92
.40	Energy Service	117,000.00	-	117,000.00
.50	Supplies	604,269.58	(43,326.37)	560,943.21
.60	Capital Outlay	173,270.05	1,057.43	174,327.48
.70	Other Expense	17,000.00	300.00	17,300.00
		<u>\$ 7,575,013.21</u>	<u>\$ (41,948.94)</u>	<u>\$ 7,533,064.27</u>

Admin. Tech.

8200.10	Salaries	\$ 1,229,439.76	\$ -	\$ 1,229,439.76
.20	Benefits	337,603.78	-	337,603.78
.30	Purchase Service	202,133.68	(4,950.00)	197,183.68
.40	Energy Service		-	
.50	Supplies		-	
.60	Capital Outlay	74,308.57	-	74,308.57
.70	Other Expense	0.00	-	0.00
		<u>\$ 1,843,485.79</u>	<u>\$ (4,950.00)</u>	<u>\$ 1,838,535.79</u>



APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2017-2018 BUDGET	INCREASE / (DECREASE)	REVISED 2017-2018 BUDGET
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**Notes:**

<u>Comm. Ed.</u>				
9100.10	Salaries	\$ 2,693,959.17	\$ -	\$ 2,693,959.17
.20	Benefits	714,619.67	-	714,619.67
.30	Purchase Service	176,920.00	-	176,920.00
.40	Energy Service	1,000.00	-	1,000.00
.50	Supplies	356,153.31	-	356,153.31
.60	Capital Outlay	162,134.15	-	162,134.15
.70	Other Expense	13,519.00	-	13,519.00
		<u>\$ 4,118,305.30</u>	<u>\$ -</u>	<u>\$ 4,118,305.30</u>
<u>Debt Serv.</u>				
9200.70	Other Expense		\$ -	
<u>Transfers</u>				
9700.90	Transfers		\$ -	
<u>Contingency</u>				
{3} 2700		\$ 24,496,285.61	\$ 187,106.00	\$ 24,683,391.61
TOTAL APPROP. AND ENDING BALANCE		<u>\$ 268,257,526.36</u>	<u>\$ 197,142.08</u>	<u>\$ 268,454,668.44</u>

Budget Amendment #12 - General Fund Notes- Appropriation Changes on Schedule II  
For the Period of March 1, 2018 - March 31, 2018

{1} 5000.50 – Supplies – (\$134,289.63):

- a. a decrease of (\$75,789.00) in Advanced Placement Supplies budget at various schools offset by increases in other Function/Object accounts..
- b. a decrease of (\$48,887.00) in Industry Certification Supplies budget offset by increases in other Function/Object accounts.
- c. a decrease of (\$9906.90) in Lottery Supplies budget offset by increases in other Function/Object accts.
- d. a net increase of \$293.27 which is offset by decreases in other Function/Object acct.

{2} 7400.60 – Capital Outlay – \$82,269.36:

- a. An increase of \$43,386.49 in Cell Tower Capital Outlay budget for repairs at Diamond Sports Park.
- b. An increase of \$21,660.07 in Advanced Placement Capital Outlay budget at various schools offset by decreases in other accounts.
- c. an increase of \$12,814.80 in General Capital Outlay budget at various schools offset by decreases in other accounts.
- c. an increase of \$4,408.00 in Lottery Capital Outlay budget at various schools offset by decreases in other accounts.

{3} 2700.00 –Contingency – \$187,106:

- a. an increase of \$187,106.00 in Assigned Board Reserve from FSBIT Rebate.

Contingency Fund Balances 3/31/2018

	<u>Nonspendable</u>	
2711 - Reserved for Inventories	922,908.46	922,908.46

	<u>Restricted</u>	
2723 - Workforce Development	1,738,768.34	
1 Mill Tax Reserve	2,341,201.84	
State Required Carryover	592,634.13	
		4,672,604.31

	<u>Assigned</u>	
2749 - Solar Panel Reserve	300,988.73	
School Projects	170,783.93	
E-Rate	56,678.88	
VAB Reserve	25,000.00	
Terminal Pay	500,000.00	
Board Reserve	250,130.00	
FTE Audit	300,000.00	
State & Local Grants	379,049.56	
EDEP Reserve	1,320,390.91	
		3,303,022.01

	<u>Unassigned</u>	
2750 - Unassigned Fund Balance		15,784,856.83

Total Contingency 2700		24,683,391.61
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Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	7,043,117.89	3.00%

Current Fund Balance		
Assigned and Unassigned Balance	19,087,878.84	8.13%