

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only
Board Meeting 10-17-17
Agenda Consent
Item No. G. 3.

Board Meeting Date:	10/17/2017
Submitted By:	Alex Rella, Asst. Superintendent of Business Services
Item Description:	Budget Amendment #3

Purpose and Explanation:

Budget Amendment #3 represents all the budget changes in the Special Revenues Funds for the period of September 5, 2017 through September 30, 2017. Revenue increases reflect the beginning balances brought forward as of June 30, 2017.

BUDGETARY IMPACT

Funding Source (Description): Various Accounts **Amount:** \$ 3,701,252.39

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

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER 3

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 Budget Amendment #3

	PRESENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
TRANSFERS &			
TOTAL REVENUE			
B TRANSFERS & BALANCES	\$ 42,297,464.23	\$3,217,336.19	\$ 45,514,800.42
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

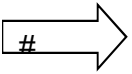
Certified Correct: _____
District Superintendent

➡ Reference # on Revenue Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2017-2018 BUDGET	INCREASE/ (DECREASE)	REVISED 2017-2018 BUDGET
3190	OTHER FEDERAL DIRECT	\$ 4,888,322.61	➡ 1 6,676.89	\$ 4,894,999.50
3201	VOC EDUCATION	294,442.00	➡ 2 3,039.73	\$ 297,481.73
3210	STATE FISCAL STABIL K-12		-	\$ -
3214	RACE TO THE TOP		-	\$ -
3225	TITLE II	1,160,823.40	➡ 3 566,989.02	\$ 1,727,812.42
3226	EISENHOWER MATH AND SCIENCE		-	\$ -
3227	DRUG FREE SCHOOLS		-	\$ -
3230	ED HANDICAPPED	6,980,252.00	➡ 4 1,562,940.45	\$ 8,543,192.45
3240	TITLE I	7,630,991.29	➡ 5 1,497,975.90	\$ 9,128,967.19
3251	ADULT EDUCATION		-	\$ -
3260	NATIONAL SCHOOL LUNCH ACT	1,100,000.00	-	\$ 1,100,000.00
3261	LUNCH REIMBURSEMENT	7,800,000.00	-	\$ 7,800,000.00
3262	BREAKFAST REIMBURSEMENT	2,800,000.00	-	\$ 2,800,000.00
3263	AFTER SCHOOL SNACK REIMB	560,000.00	-	\$ 560,000.00
3264	CHILD CARE PROGRAM	1,000,000.00	-	\$ 1,000,000.00
3265	USDA COMMODITIES	900,000.00	-	\$ 900,000.00
3266	IN LIEU OF COMM.	80,000.00	-	\$ 80,000.00
3267	SUMMER FEEDING	315,000.00	-	\$ 315,000.00
3268	NUTRITIOIN ED & TRAINING	170,000.00	-	\$ 170,000.00
3269	OTHER FOOD SERVICES	250.00	-	\$ 250.00
3270	ESEA TITLE VI		-	\$ -
3280	MISC. FEDERAL THRU LOCAL	70,000.00	-	\$ 70,000.00
3290	MISC. FEDERAL THRU STATE	221,430.00	➡ 6 63,630.40	\$ 285,060.40
3293	EMERGENCY IMMIGRANT EDUC.		-	\$ -
3337	BREAKFAST SUPPLEMENT	82,000.00	-	\$ 82,000.00
3338	LUNCH SUPPLEMENT	95,000.00	-	\$ 95,000.00
3390	MISC. STATE		-	\$ -
3431	INTEREST	9,500.00	-	\$ 9,500.00
3450	PAID PUPIL LUNCH	650,000.00	-	\$ 650,000.00
3451	STUDENT LUNCHES	20,500.00	-	\$ 20,500.00
3452	STUDENT BREAKFASTS	40,000.00	-	\$ 40,000.00
3453	ADULT MEALS	90,000.00	-	\$ 90,000.00
3454	A LA CARTE	975,000.00	-	\$ 975,000.00
3455	AFTER SCHOOL SNACKS	65,000.00	-	\$ 65,000.00
3456	OTHER FOOD SALES	305,000.00	-	\$ 305,000.00
3457	OTHER FOOD SERVICES	1,000.00	-	\$ 1,000.00
3458	OVER/SHORT FOOD SERVICE	1,000.00	-	\$ 1,000.00
3459	REDUCED PUPIL BREAKFAST	4,000.00	-	\$ 4,000.00
3490	MISC. LOCAL	28,000.00	-	\$ 28,000.00
TOTAL EST. REVENUE		\$ 38,337,511.30	\$ 3,701,252.39	\$ 42,038,763.69
FUND BALANCE 07/01/2017		\$ 3,476,036.73	\$ -	\$ 3,476,036.73
TOTAL EST. REV. AND BEG BALANCE		\$ 42,297,464.23	\$ 3,701,252.39	\$ 45,514,800.42

2017 - 2018 BUDGET AMENDMENT #3
 SPECIAL REVENUES
 9/30/2017

This budget amendment represents an increase in the Special Revenues Fund in the amount of: \$ 3,701,252.39



1	NJROTC	\$	6,676.89
2	16-17 Carl Perkins Roll Forward	\$	3,039.73
3	16-17 Title II Roll Forward	\$	566,989.02
4	16-17 IDEA, Part B Roll Forward	\$	1,477,273.44
	16-17 IDEA, Preschool Roll Forward	\$	85,667.01
5	16-17 Title I Roll Forward	\$	1,484,876.59
	16-17 Title I Delinquent Roll Forward	\$	13,099.31
6	16-17 FDACS Farm to School Roll Forward	\$	50,000.00
	16-17 Title III Roll Forward	\$	12,334.00
	16-17 Homeless Children/Youth Roll Forward	\$	1,296.40
	Total	\$	<u><u>3,701,252.39</u></u>

9/30/2017

SPECIAL REVENUE - APPROPRIATIONS

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

{1}	5000.10	Salaries	\$ 8,036,493.63	\$ 894,953.60	\$ 8,931,447.23
{2}	.20	Benefits	2,922,554.29	453,530.24	3,376,084.53
{3}	.30	Purchase Service	257,001.60	364,850.06	621,851.66
	.40	Energy Service	-	-	-
	.50	Supplies	454,010.68	138,141.97	592,152.65
	.60	Capital Outlay	372,345.00	114,684.08	487,029.08
	.70	Other Expense	295,700.00	(19,616.37)	276,083.63
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			\$ 12,338,105.20	\$ 1,946,543.58	\$ 14,284,648.78

Pupil Pers.

	6100.10	Salaries	\$ 1,518,218.05	\$ 107,602.18	\$ 1,625,820.23
{4}	.20	Benefits	540,075.87	154,473.15	694,549.02
	.30	Purchase Service	133,243.00	55,043.98	188,286.98
	.40	Energy Service	14,914.00	8,000.00	22,914.00
	.50	Supplies	80,974.00	18,771.31	99,745.31
	.60	Capital Outlay	68,046.00	21,302.56	89,348.56
	.70	Other Expense	18,315.00	3,218.22	21,533.22
			<hr/>		
			\$ 2,373,785.92	\$ 368,411.40	\$ 2,742,197.32

Instr. Media

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

Curr. Dev.

{5}	6300.10	Salaries	\$ 2,563,639.55	\$ 267,043.38	\$ 2,830,682.93
	.20	Benefits	752,938.18	91,102.36	844,040.54
	.30	Purchase Service	78,501.00	80,250.50	158,751.50
	.40	Energy Service	-	-	-
	.50	Supplies	88,836.00	7,524.33	96,360.33
	.60	Capital Outlay	55,425.00	14,201.18	69,626.18
	.70	Other Expense	26,000.00	3,827.56	29,827.56
			<hr/>		
			\$ 3,565,339.73	\$ 463,949.31	\$ 4,029,289.04

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

Staff Dev.

{6}	6400.10	Salaries	\$ 702,044.11	\$ 377,447.36	\$ 1,079,491.47
	.20	Benefits	175,211.43	61,098.33	236,309.76
	.30	Purchase Service	227,230.00	125,247.96	352,477.96
	.40	Energy Service	-	-	-
	.50	Supplies	185,176.00	71,451.20	256,627.20
	.60	Capital Outlay	8,000.00	11,042.18	19,042.18
	.70	Other Expense	175,500.00	73,325.74	248,825.74
			<hr/>		
			\$ 1,473,161.54	\$ 719,612.77	\$ 2,192,774.31

Instr. Tech.

	6500.10	Salaries	\$ 26,958.15	\$ -	\$ 26,958.15
	.20	Benefits	7,704.19	-	7,704.19
	.30	Purchase Service	9,500.00	171.00	9,671.00
	.40	Energy Service	-	-	-
	.50	Supplies	-	-	-
	.60	Capital Outlay	-	-	-
	.70	Other Expense	46,444.00	(27,460.00)	18,984.00
			<hr/>		
			\$ 90,606.34	\$ (27,289.00)	\$ 63,317.34

Board

	7100.10	Salaries	\$ -	\$ -	\$ -
	.20	Benefits	-	-	-
	.30	Purchase Service	-	-	-
	.40	Energy Service	-	-	-
	.50	Supplies	-	-	-
	.60	Capital Outlay	-	-	-
	.70	Other Expense	-	-	-
			<hr/>		
			\$ -	\$ -	\$ -

Gen. Admin.

	7200.10	Salaries	\$ -	\$ -	\$ -
	.20	Benefits	-	-	-
	.30	Purchase Service	-	-	-
	.40	Energy Service	-	-	-
	.50	Supplies	-	-	-
	.60	Capital Outlay	-	-	-
	.70	Other Expense	1,019,042.13	112,207.61	1,131,249.74
			<hr/>		
			\$ 1,019,042.13	\$ 112,207.61	\$ 1,131,249.74

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

School Admin.

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

Facilities Acq.

7400.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	-	12,000.00	12,000.00
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	9,300.00	1,436.00	10,736.00
.70	Other Expense	-	-	-
		<hr/>		
		\$ -	\$ 13,436.00	\$ 22,736.00

Fiscal Services

7500.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	-	-	-
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	-	-	-
		<hr/>		
		\$ -	\$ -	\$ -

Food Serv.

7600.10	Salaries	\$ 5,100,000.00	\$ -	\$ 5,100,000.00
.20	Benefits	2,434,000.00	-	2,434,000.00
.30	Purchase Service	632,200.00	-	632,200.00
.40	Energy Service	385,000.00	-	385,000.00
.50	Supplies	7,574,100.00	-	7,574,100.00
.60	Capital Outlay	32,500.00	-	32,500.00
.70	Other Expense	432,000.00	-	432,000.00
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		\$ 14,983,200.00	\$ -	\$ 16,589,800.00

9/30/2017

SPECIAL REVENUE - APPROPRIATIONS

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

7700.10	Salaries	\$ 1,000.00	\$ 1,495.00	\$ 2,495.00
.20	Benefits	83.00	267.46	350.46
.30	Purchase Service	46,718.00	34,211.84	80,929.84
.40	Energy Service	-	-	-
.50	Supplies	2,000.00	500.00	2,500.00
.60	Capital Outlay	150.00	50,000.00	50,150.00
.70	Other Expense	32,650.00	4,370.00	37,020.00
		<u>\$ 82,601.00</u>	<u>\$ 90,844.30</u>	<u>\$ 173,445.30</u>

Pupil Trans.

7800.10	Salaries	\$ 1,400.00	\$ -	\$ 1,400.00
.20	Benefits	286.00	-	286.00
.30	Purchase Service	7,340.00	2,299.15	9,639.15
.40	Energy Service	2,700.00	-	2,700.00
.50	Supplies	1,500.00	-	1,500.00
.60	Capital Outlay	-	-	-
.70	Other Expense	-	-	-
		<u>\$ 13,226.00</u>	<u>\$ 2,299.15</u>	<u>\$ 15,525.15</u>

Opr. of Plant

7900.10	Salaries	\$ 98,374.05	\$ -	\$ 98,374.05
.20	Benefits	47,344.39	-	47,344.39
.30	Purchase Service	37,300.00	10,267.27	47,567.27
.40	Energy Service	69,775.00	400.00	70,175.00
.50	Supplies	18,700.00	-	18,700.00
.60	Capital Outlay	3,300.00	570.00	3,870.00
.70	Other Expense	3,800.00	-	3,800.00
		<u>\$ 278,593.44</u>	<u>\$ 11,237.27</u>	<u>\$ 289,830.71</u>

Maintenance

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

APPROPRIATION ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2017-2018 BUDGET	INCREASE/ (DECREASE)	REVISED 2017-2018 BUDGET
<u>Comm. Ed.</u>				
9100.10	Salaries	\$ 1,500.00	\$ -	\$ 1,500.00
.20	Benefits	-	-	-
.30	Purchase Service	1,000.00	-	1,000.00
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	-	-	-
		<u>\$ 2,500.00</u>	<u>\$ -</u>	<u>\$ 2,500.00</u>
<u>Debt Serv.</u>				
9200.70	Other Expense	\$ -	\$ -	\$ -
<u>Transfers</u>				
9700.90	Transfers	\$ 501,450.00	\$ -	\$ 501,450.00
<u>Contingency</u>				
2700		\$ 3,476,036.73	\$ -	\$ 3,476,036.73
TOTAL		<u>\$ 42,297,464.23</u>	<u>\$ 3,701,252.39</u>	<u>\$ 45,514,800.42</u>

Notes:

Budget Amendment #3 - Special Revenue Fund Notes- Appropriation Changes on Schedule II
For the Period of September 5, 2017 - September 30, 2017

- {1} 5000.10 –Salaries – \$894,953.60:
a. an increase of \$472,487.93 in Salaries budget from Title I 16-17 roll forward.
b. an increase of \$394,618.49 in Salaries budget from IDEA, Part B 16-17 roll forward.
c. an increase of \$27,695.14 in Salaries budget from Homeless Children 16-17 roll forward.
d. a net increase of \$152.04 in Salaries budget which is offset by decreases in other Function/Object accounts.
- {2} 5000.20 –Benefits – \$453,530.24:
a. an increase of \$254,282.18 in Benefits budget from IDEA, Part B 16-17 roll forward.
b. an increase of \$170,793.10 in Benefits budget from Title I 16-17 roll forward.
c. an increase of \$28,060.60 in Benefits budget from IDEA, Preschool 15-16 roll forward.
d. a net increase of \$394.36 in Benefits budget which is offset by decreases in other Function/Object accounts.
- {3} 5000.30 –Purchase Services – \$364,850.06:
a. an increase of \$222,763.79 in Purchase Services budget from Title I 16-17 roll forward.
b. an increase of \$129,655.30 in Purchase Services budget from IDEA, Part B 16-17 roll forward.
c. a net increase of \$12,430.97 in Purchase Services budget which is offset by decreases in other Function/Object
- {4} 6100.20 –Benefits – \$154,473.16:
a. an increase of \$139,624.88 in Benefits budget from IDEA, Part B 16-17 roll forward.
b. an increase of \$12,068.61 in Benefits budget from IDEA, Preschool 15-16 roll forward.
c. a net increase of \$2,779.67 in Benefits budget which is offset by decreases in other Function/Object accounts.
- {5} 6300.10 –Salaries – \$267,043.38:
a. an increase of \$228,803.99 in Salaries budget from IDEA, Part B 16-17 roll forward.
b. an increase of \$32,933.45 in Salaries budget from Title I 16-17 roll forward.
c. an increase of \$2,389.33in Salaries budget from IDEA, Preschool 16-17 roll forward.
d. an increase of \$1,500.00 in Salaries budget from Carl Perkins 16-17 roll forward.
e. an increase of \$1,416.61 in Salaries budget from Title I Delinquent 16-17 roll forward.
- {6} 6400.10 –Salaries – \$377,447.36:
a. an increase of \$244,004.17 in Salaries budget from Title II 16-17 roll forward.
b. an increase of \$17,268.28 in Salaries budget from Title I 16-17 roll forward.
c. an increase of \$539.25 in Salaries budget from IDEA, Part B 16-17 roll forward.
d. an increase of \$1,416.61 in Salaries budget from Title I Delinquent 16-17 roll forward.
e. an increase of \$600.00 in Salaries budget from Carl Perkins 16-17 roll forward.
f. an increase of \$390.00 in Salaries budget from Title III, English Language Acquisition 16-17 roll forward.