

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only
Board Meeting 2-21-17
Agenda Consent
Item No. F. 5.

Board Meeting Date:	2/21/2017
Submitted By:	Alex Rella, Asst. Superintendent Business Services
Item Description:	Budget Amendment #10

Purpose and Explanation:

Budget Amendment #10 represents the budget changes in the General Fund for the period of January 1, 2017 through January 31, 2017. Revenues reflect the receipt of the Best and Brightest Scholarships, FSBIT Rebate funds, as well as reductions due to McKay Scholarships and Priour Year Transportation Adjustments. Changes in appropriations reflect the above revenues, along with the closure of 10 vacant Instructional Reserve Units.

BUDGETARY IMPACT

Funding Source (Description): Various Accounts **Amount:** \$ (623,541.20)

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

10

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	\$ 264,712,876.76	(\$623,541.20)	\$ 264,089,335.56
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 2016-2017 BUDGET	INCREASE / (DECREASE)	REVISED 2016-2017 BUDGET
3191	ROTC	\$ 190,000.00	\$ -	\$ 190,000.00
3202	MEDICAID	1,000,000.00	-	1,000,000.00
3310	FEFP	95,783,604.00	1 (2,274,907.00)	93,508,697.00
3315	WORKFORCE DEVELOPMENT	307,847.00	-	307,847.00
3317	WORKFORCE PERFORMANCE INCENTIVE	5,000.00	-	5,000.00
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		-	
3354	TRANSPORTATION		-	
3355	CLASS SIZE REDUCTION	30,280,419.00	-	30,280,419.00
3361	SCHOOL RECOGNITION PROGRAM	1,985,296.00	-	1,985,296.00
3363	EXCELLENT TEACHING PROGRAM		-	
3371	VOLUNTARY PRE-K PROGRAM	900,000.00	-	900,000.00
3373	READING PROGRAMS		-	
3375	PUBLIC SCHOOL TECHNOLOGY		-	
3376	TEACHER TRAINING		-	
3378	FULL SERVICE SCHOOLS		-	
3390	MISC. STATE	269,991.00	2 1,377,015.82	1,647,006.82
3397	CHARTER SCHOOL CAPITAL OUTLAY	750,000.00	-	750,000.00
3411	TAXES	85,538,654.00	-	85,538,654.00
3421	TAX REDEMPTION	100,000.00	-	100,000.00
3425	RENT		-	
3430	INTEREST	300,000.00	-	300,000.00
3472	PRE-K EARLY INTERVENTION FEES		-	
3473	SCHOOL AGE CHILD CARE FEES	3,954,915.00	-	3,954,915.00
3483	COLLECTION OF INTERNAL ACCOUNTS	52,007.64	3 24,732.53	76,740.17
3490	MISC LOCAL	717,336.98	4 55,549.45	772,886.43
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	5 194,068.00	364,068.00
3499	FOOD SERVICE INDIRECT COSTS	380,000.00	-	380,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	7,000,000.00	-	7,000,000.00
3741	INSURANCE LOSS RECOVERY		-	
TOTAL EST. REVENUE		\$ 231,051,013.62	\$ (623,541.20)	\$ 230,427,472.42
FUND BALANCE 07/01/2016		\$ 33,661,863.14	\$ -	\$ 33,661,863.14
TOTAL EST. REV. AND BEG BALANCE		\$ 264,712,876.76	\$ (623,541.20)	\$ 264,089,335.56

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2016-2017 BUDGET	INCREASE / (DECREASE)	REVISED 2016-2017 BUDGET
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Notes:

Dir. Instr.

{1}	5000.10	Salaries	\$ 82,153,766.62	\$ 965,585.75	\$ 83,119,352.37
	.20	Benefits	25,008,071.61	(30,577.63)	24,977,493.98
{2}	.30	Purchase Service	19,427,469.41	(477,292.74)	18,950,176.67
	.40	Energy Service	11,973.83	-	11,973.83
{3}	.50	Supplies	9,189,882.43	(207,812.23)	8,982,070.20
{4}	.60	Capital Outlay	2,526,588.03	477,544.57	3,004,132.60
	.70	Other Expense	1,943,282.16	3,640.68	1,946,922.84
			<u>\$ 140,261,034.09</u>	<u>\$ 731,088.40</u>	<u>\$ 140,992,122.49</u>

Pupil Pers.

{5}	6100.10	Salaries	\$ 8,385,394.36	\$ 168,275.84	\$ 8,553,670.20
	.20	Benefits	2,724,224.39	40,059.36	2,764,283.75
	.30	Purchase Service	1,667,884.04	4,775.67	1,672,659.71
	.40	Energy Service	500.00	-	500.00
	.50	Supplies	105,489.93	(1,065.78)	104,424.15
	.60	Capital Outlay	49,098.44	1,833.00	50,931.44
	.70	Other Expense	21,040.03	-	21,040.03
			<u>\$ 12,953,631.19</u>	<u>\$ 213,878.09</u>	<u>\$ 13,167,509.28</u>

Instr. Media

	6200.10	Salaries	\$ 3,131,051.36	\$ -	\$ 3,131,051.36
	.20	Benefits	1,087,568.42	-	1,087,568.42
	.30	Purchase Service	60,059.39	-	60,059.39
	.40	Energy Service	-	-	-
	.50	Supplies	47,997.56	1,814.12	49,811.68
	.60	Capital Outlay	220,494.90	3,410.10	223,905.00
	.70	Other Expense	6,395.80	(74.00)	6,321.80
			<u>\$ 4,553,567.43</u>	<u>\$ 5,150.22</u>	<u>\$ 4,558,717.65</u>

Curr. Dev.

	6300.10	Salaries	\$ 3,732,938.04	\$ -	\$ 3,732,938.04
	.20	Benefits	1,129,529.76	970.00	1,130,499.76
	.30	Purchase Service	104,835.94	150.00	104,985.94
	.40	Energy Service	1,177.00	(115.56)	1,061.44
	.50	Supplies	26,051.92	200.04	26,251.96
	.60	Capital Outlay	24,580.18	(450.00)	24,130.18
	.70	Other Expense	16,643.96	-	16,643.96
			<u>\$ 5,035,756.80</u>	<u>\$ 754.48</u>	<u>\$ 5,036,511.28</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2016-2017 BUDGET	INCREASE / (DECREASE)	REVISED 2016-2017 BUDGET
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Notes:

Staff Dev.

6400.10	Salaries	\$ 882,382.27	\$ 23,471.50	\$ 905,853.77
.20	Benefits	197,507.92	\$ 2,084.11	199,592.03
.30	Purchase Service	336,049.64	11,867.00	347,916.64
.40	Energy Service	-	-	-
.50	Supplies	53,651.01	(3,039.99)	50,611.02
.60	Capital Outlay	186,274.26	-	186,274.26
.70	Other Expense	95,598.17	2,821.00	98,419.17
		<u>\$ 1,751,463.27</u>	<u>\$ 37,203.62</u>	<u>\$ 1,788,666.89</u>

Instr. Tech.

6500.10	Salaries	\$ 2,342,799.76	\$ 3,778.00	\$ 2,346,577.76
.20	Benefits	674,407.05	850.90	675,257.95
.30	Purchase Service	595,901.64	-	595,901.64
.40	Energy Service	1,500.00	-	1,500.00
.50	Supplies	30,314.63	(90.90)	30,223.73
.60	Capital Outlay	257,157.32	19,871.10	277,028.42
.70	Other Expense	47,300.00	-	47,300.00
		<u>\$ 3,949,380.40</u>	<u>\$ 24,409.10</u>	<u>\$ 3,973,789.50</u>

Board of Ed.

7100.10	Salaries	\$ 182,085.00	\$ -	\$ 182,085.00
.20	Benefits	317,307.56	-	317,307.56
.30	Purchase Service	402,580.22	(750.00)	401,830.22
.40	Energy Service	-	-	-
.50	Supplies	2,000.00	750.00	2,750.00
.60	Capital Outlay	-	-	-
.70	Other Expense	260,000.00	-	260,000.00
		<u>\$ 1,163,972.78</u>	<u>\$ -</u>	<u>\$ 1,163,972.78</u>

Gen. Admin.

7200.10	Salaries	\$ 623,329.00	\$ -	\$ 623,329.00
.20	Benefits	194,750.97	-	194,750.97
.30	Purchase Service	59,092.78	-	59,092.78
.40	Energy Service	2,800.00	-	2,800.00
.50	Supplies	8,000.00	300.00	8,300.00
.60	Capital Outlay	4,800.00	-	4,800.00
.70	Other Expense	4,700.00	-	4,700.00
		<u>\$ 897,472.75</u>	<u>\$ 300.00</u>	<u>\$ 897,772.75</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2016-2017 BUDGET	INCREASE / (DECREASE)	REVISED 2016-2017 BUDGET
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Notes:

Sch. Adm.

7300.10	Salaries	\$ 11,101,959.91	\$ 3,039.26	\$ 11,104,999.17
.20	Benefits	3,477,522.93	2,400.34	3,479,923.27
.30	Purchase Service	187,503.05	2,844.88	190,347.93
.40	Energy Service	-	-	-
.50	Supplies	78,312.89	1,159.80	79,472.69
.60	Capital Outlay	93,240.32	1,116.84	94,357.16
.70	Other Expense	44,133.35	156.00	44,289.35
		<u>\$ 14,982,672.45</u>	<u>\$ 10,717.12</u>	<u>\$ 14,993,389.57</u>

Facilities Acq.

7400.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	576,820.00	-	576,820.00
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	254,160.17	30,151.36	284,311.53
.70	Other Expense	-	-	-
		<u>\$ 830,980.17</u>	<u>\$ 30,151.36</u>	<u>\$ 861,131.53</u>

Fiscal Services

7500.10	Salaries	\$ 1,339,032.36	\$ -	\$ 1,339,032.36
.20	Benefits	397,814.79	-	397,814.79
.30	Purchase Service	16,200.00	-	16,200.00
.40	Energy Service	-	-	-
.50	Supplies	13,000.00	-	13,000.00
.60	Capital Outlay	6,959.00	-	6,959.00
.70	Other Expense	1,750.00	-	1,750.00
		<u>\$ 1,774,756.15</u>	<u>\$ -</u>	<u>\$ 1,774,756.15</u>

Central Serv.

7700.10	Salaries	\$ 2,038,427.16	\$ 240.00	\$ 2,038,667.16
.20	Benefits	654,461.35	37.47	654,498.82
.30	Purchase Service	596,166.38	1,077.00	597,243.38
.40	Energy Service	32,008.58	-	32,008.58
.50	Supplies	74,602.61	10,500.00	85,102.61
.60	Capital Outlay	56,300.00	500.00	56,800.00
.70	Other Expense	64,155.00	5,600.00	69,755.00
		<u>\$ 3,516,121.08</u>	<u>\$ 17,954.47</u>	<u>\$ 3,534,075.55</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2016-2017 BUDGET	INCREASE / (DECREASE)	REVISED 2016-2017 BUDGET
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Notes:

Pupil Trans.

7800.10	Salaries	\$ 6,330,784.36	\$ -	\$ 6,330,784.36
.20	Benefits	2,596,748.65	-	2,596,748.65
.30	Purchase Service	633,057.26	29,196.20	662,253.46
.40	Energy Service	1,258,056.44	-	1,258,056.44
.50	Supplies	932,451.75	-	932,451.75
.60	Capital Outlay	287,877.98	(9,000.00)	278,877.98
.70	Other Expense	7,000.00	-	7,000.00
		<u>\$ 12,045,976.44</u>	<u>\$ 20,196.20</u>	<u>\$ 12,066,172.64</u>

Opr. of Plant

7900.10	Salaries	\$ 5,790,595.60	\$ 1,960.00	\$ 5,792,555.60
.20	Benefits	2,277,050.17	90.00	2,277,140.17
.30	Purchase Service	6,948,162.92	83.80	6,948,246.72
.40	Energy Service	8,381,512.80	50.00	8,381,562.80
.50	Supplies	342,205.63	73,839.26	416,044.89
.60	Capital Outlay	219,580.58	2,088.58	221,669.16
.70	Other Expense	18,951.79	-	18,951.79
		<u>\$ 23,978,059.49</u>	<u>\$ 78,111.64</u>	<u>\$ 24,056,171.13</u>

Maint. of Plant

8100.10	Salaries	\$ 4,778,492.14	\$ (34,818.50)	\$ 4,743,673.64
.20	Benefits	1,472,610.80	(2,663.62)	1,469,947.18
.30	Purchase Service	515,972.16	26,000.00	541,972.16
.40	Energy Service	119,000.00	-	119,000.00
.50	Supplies	613,033.08	(26,200.00)	586,833.08
.60	Capital Outlay	115,465.13	(1,800.00)	113,665.13
.70	Other Expense	15,000.00	-	15,000.00
		<u>\$ 7,629,573.31</u>	<u>\$ (39,482.12)</u>	<u>\$ 7,590,091.19</u>

Admin. Tech.

8200.10	Salaries	\$ 1,126,336.36	\$ -	\$ 1,126,336.36
.20	Benefits	314,895.46	-	314,895.46
{6} .30	Purchase Service	123,401.28	658,450.00	781,851.28
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	23,500.00	-	23,500.00
.70	Other Expense	-	-	-
		<u>\$ 1,588,133.10</u>	<u>\$ 658,450.00</u>	<u>\$ 2,246,583.10</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2016-2017 BUDGET	INCREASE / (DECREASE)	REVISED 2016-2017 BUDGET
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Notes:

<u>Comm. Ed.</u>				
{7}	9100.10	Salaries	\$ 2,637,373.07	\$ (118,433.06) \$ 2,518,940.01
	.20	Benefits	686,231.46	(27,564.99) 658,666.47
	.30	Purchase Service	169,160.40	- 169,160.40
	.40	Energy Service	2,000.00	- 2,000.00
	.50	Supplies	439,655.58	(349.43) 439,306.15
	.60	Capital Outlay	117,987.02	349.43 118,336.45
	.70	Other Expense	17,435.00	- 17,435.00
			<u>\$ 4,069,842.53</u>	<u>\$ (145,998.05) \$ 3,923,844.48</u>
<u>Debt Serv.</u>				
	9200.70	Other Expense		\$ -
<u>Transfers</u>				
	9700.90	Transfers	\$ -	\$ - \$ -
<u>Contingency</u>				
{8}	2700		\$ 23,730,483.33	\$ (2,266,425.73) \$ 21,464,057.60
TOTAL APPROP. AND ENDING BALANCE			<u>\$ 264,712,876.76</u>	<u>\$ (623,541.20) \$ 264,089,335.56</u>

Budget Amendment #10 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of January 1, 2017 - January 31, 2017

{1} 5000.10 –Salaries – \$965,585.75:

- a. an increase of \$1,279,160.07 in Best and Brightest Scholarships, new revenue.
- b. a decrease of (\$425,000.00) in Teacher Salaries budget from the closure of ten vacant instructional reserve units, offset by an increase in Unassigned Fund Balance.
- c. an increase of \$89,425.00 in Industry Certified Careers Salaries budget at various schools offset by a decrease in 5000 Supplies.
- d. an increase of \$10,913.12 in Advanced Placement funds offset by a decrease in 5000 Supplies.
- e. an increase of \$21,050.00 in Teacher Salaries budget from Cambridge Program balance at GHS offset by a decrease in 5000 Supplies.
- f. a net increase of \$1,736.39 which is offset by decreases in other Function/Object accounts.

{2} 5000.30 –Purchase Service– (\$477,292.74):

- a. a decrease of (\$509,209.79) in Digital Classrooms Purchase Services budget offset by an increase in 5000 Capital Outlay budget.
- b. a net increase of \$31,917.05 which is offset by decreases in other Function/Object accounts.

{3} 5000.50 – Supplies – (\$207,812.23):

- a. an increase of \$181,910.19 in IB Supplies budget offset by decreases in other budgets.
- b. an increase of \$66,200.00 in Supplies budget at various schools offset by a decrease in Assigned Fund Balance for EDEP custodial reimbursement.
- c. an increase of \$12,000 in Supplies budget for teacher recruitment, offset by a decrease in Assigned School Projects fund balance.
- d. a decrease of (\$233,579.47) in Cambridge Supplies budget offset by an increase in other budgets.
- e. a decrease of (\$103,335.74) in Lottery Supplies budget at various schools offset by increases in other accounts.
- f. a decrease of (\$89,425.00) in Industry Certified Careers Supplies budget for various schools offset by increases in other accounts.
- g. a decrease of (\$10,148.06) in Digital Classroom Supplies budget for various schools offset by increases in other accounts.
- h. a decrease of (\$4,598.50) in Fund Raising Equivalency Supplies budget for various schools offset by increases in other accounts.
- i. a decrease of (\$3,871.95) in Rental Supplies budget for various schools offset by increases in other accounts.
- i. a net decrease of (\$22,963.70) which is offset by increases in other Function/Object acct.

{4} 5100.60 – Capital Outlay – \$477,544.57:

- a. an increase of \$509,029.79 in Digital Classrooms Capital Outlay budget offset by a decrease in the 5000 Purchase Services budget.
- b. a decrease of (\$37,950.00) in Technology Capital Outlay offset increases in other Function/Object acct.
- c. a net increase of \$6,464.78 which is offset by decreases in other Function/Object accounts.

{5} 6100.10 –Salaries – \$168,275.84:

- a. an increase of \$150,488.24 in Salaries budget offset by a decrease in functions 8100 and 9100.
- b. an increase of \$17,787.60 in Parent Emissary Salaries budget from new revenue.

Budget Amendment #10 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of January 1, 2017 - January 31, 2017

{6} 8200.30 –Purchase Service– \$658,450.00:

- a. an increase of \$650,000.00 in 8200 Purchase Services for the purchase of Skyward Software, offset by a decrease in Assigned and Unassigned Fund Balance.
- b. a net increase of \$8,450.00 which is offset by decreases in other Function/Object accounts.

{7} 9100.10 –Salaries – (\$:188,433.06):

- a. a decrease of (\$188,433.06) in Parent Academy Salaries budget offset by increases in function 6100 to align the budget with expenditures.

{8} 2700.00 –Contingency – (\$2,266,425.73):

- a. an increase of \$557,570.50 in Unassigned fund Balance from the closure of 10 Instructional Reserve Units.
- b. an increase of \$194,068.00 in Assigned Board Reserved Balance from FSBIT Rebate.
- c. a decrease of (\$1,900,000.00) in Assigned McKay Fund Balance for Scholarship reduction.
- d. a decrease of (\$475,000.00) in Unassigned Fund Balance for the Skyward Software purchase.
- e. a decrease of (\$345,116.00) in Assigned Fund Balance for Prior Year Transportation Adjustment.
- f. a decrease of (\$175,000.00) in Assigned Fund balance offset by an increase in function
- g. a decrease of (\$66,200.00) in Assigned EDEP reserve, distributed to the schools for Custodial Supplies.
- h. a decrease of (\$29,791.00) in Unassigned Fund Balance for Prior Year expense.
- i. a decrease of (\$14,957.23) in Assigned School Projects Balance for Cambridge final allocation.
- j. a decrease of (\$12,000.00) in Assigned School Projects for teacher recruitment.

Contingency Fund Balances 1/31/2017

<u>Nonspendable</u>		
2711 - Reserved for Inventories	1,308,827.15	<u>1,308,827.15</u>
 <u>Restricted</u>		
2723 - Workforce Development	2,177,334.00	
1 Mill Tax Reserve	876,132.19	
State Required Carryover	417,114.50	
		<u>3,470,580.69</u>
 <u>Assigned</u>		
2749 - Solar Panel Reserve	244,809.69	
School Projects	173,641.17	
E-Rate	284,389.11	
VAB Reserve	25,000.00	
Terminal Pay	500,000.00	
Board Reserve	1,463,024.00	
Buchholz Athletic Bathrooms	150,000.00	
FTE Audit	300,000.00	
State & Local Grants	396,236.31	
EDEP Reserve	782,577.52	
Federal Terminal Pay	17,040.58	
		<u>4,336,718.38</u>
 <u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>12,347,931.38</u>
Total Contingency 2700		<u><u>21,464,057.60</u></u>

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	6,912,824.17	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	16,684,649.76	7.24%