Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only

Board Meeting 10-18-16

Agenda Consent

				_					
Board Meeting Date:	10/18/2016		ltem No. G.	5					
Submitted By:	Alex Rella, Asst. Superintendent of Business Services								
Item Description:	Budget Amendment #3								
Purpose and Explanation:									
	presents all the budget changes in the September 30. Revenue increases reflect 6.								
BUDGETARY IMPACT									
Funding Source (Descrip	otion): Various Accounts	Amount:	\$	3,330,541.57					
Staff Attorney Review & Approval Date: (For Contracts Only) Initial		AD Yes:	DITIONAL INFOI	RMATION					

BUDGET AMENDMENT RESOLUTION

;	SCHOOL BOARD OF AL	_ACHUA	COUNTY		FUND
					General Fund
I	RESOLUTION NUMBER	}	3	_	/_ Special Revenue
				_	Debt Service
					Capital Projects
			ESTIMATED RE	VENUE	
	TOTAL REVENUE	Budget A	Amendment #3		
	TRANSFERS &			INCREASE	
L			PRESENT BUDGET	(DECREASE)	REVISED BUDGET
	TOTAL REVENUE				
В	TRANSFERS & BALA	NCES	\$ 42,297,464.23	\$3,330,541.57	\$ 45,628,005.80
I.	_		SEE SCHEDULE I ATTACHED	TOD ACCOUNT	DETAIL
	О В		SEE SCHEDULE LATTACHEL	I FOR ACCOUNT	DETAIL.
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	S				
			APPROPRIAT	IONS	
Γ				INCREASE	
FUNCTION/ OBJECT			PRESENT BUDGET	REVISED BUDGET	
Ī				(DECREASE)	
			SEE SCHEDULE II ATTACHED	OBJECT DETAIL.	
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	TOTAL DEV/2000				
L	TOTAL REVISIONS				
	Adopted by the Board	1 -			
	raspisa by the board		Date		•
			Date		
	Certified Correct:				
			District Superintende	•	

Reference # on Revenue Summary

			/	
		APPROVED		REVISED
REVENUE		2016-2017	INCREASE/	2016-2017
ACCT. #	DESCRIPTION	BUDGET	(DECREASE)	BUDGET
3190	OTHER FEDERAL DIRECT	\$ 4,785,552.00	\\ 9,818.25	\$ 4,795,370.25
3201	VOC EDUCATION	276,324.00	2,619.90	278,943.90
3210	STATE FISCAL STABIL K-12	-	_	-
3214	RACE TO THE TOP	-	\	-
3225	TITLE II	1,729,843.98	3 401,391.32	2,131,235.30
3226	EISENHOWER MATH AND SCIENCE	-		-
3227	DRUG FREE SCHOOLS	-	\	-
3230	ED HANDICAPPED	6,937,543.00	1,124,704.18	8,062,247.18
3240	TITLE I	7,536,671.29	5 \ 1,608,430.22	9,145,101.51
3251	ADULT EDUCATION	-	_	-
3260	NATIONAL SCHOOL LUNCH ACT	1,075,500.00	-	1,075,500.00
3261	LUNCH REIMBURSEMENT	7,490,500.00	-	7,490,500.00
3262	BREAKFAST REIMBURSEMENT	2,750,500.00	-	2,750,500.00
3263	AFTER SCHOOL SNACK REIMB	400,000.00	-	400,000.00
3264	CHILD CARE PROGRAM	700,000.00	-	700,000.00
3265	USDA COMMODITIES	800,000.00	-	800,000.00
3266	IN LIEU OF COMM.	53,000.00	-	53,000.00
3267	SUMMER FEEDING	350,000.00	-	350,000.00
3268	NUTRITOIN ED & TRAINING	200,000.00	-	200,000.00
3269	OTHER FOOD SERVICES	200.00	-	200.00
3270	ESEA TITLE VI		١ -	-
3280	MISC. FEDERAL THRU LOCAL	208,500.00	6 34,506.00	243,006.00
3290	MISC. FEDERAL THRU STATE	1,269,946.87	149,071.70	1,419,018.57
3293	EMERGENCY IMMIGRANT EDUC.	,,.	_	-
3337	BREAKFAST SUPPLEMENT	80,000.00	-	80,000.00
3338	LUNCH SUPPLEMENT	88,000.00	-	88,000.00
3390	MISC. STATE	,	-	-
3431	INTEREST	5,000.00	_	5,000.00
3450	PAID PUPIL LUNCH	560,000.00	_	560,000.00
3451	STUDENT LUNCHES	20,000.00	_	20,000.00
3452	STUDENT BREAKFASTS	40,000.00	_	40,000.00
3453	ADULT MEALS	80,000.00	_	80,000.00
3454	A LA CARTE	950,000.00	_	950,000.00
3455	AFTER SCHOOL SNACKS	97,000.00	_	97,000.00
3456	OTHER FOOD SALES	310,000.00	_	310,000.00
3457	OTHER FOOD SERVICES	1,000.00	_	1,000.00
3458	OVER/SHORT FOOD SERVICE	1,500.00	_	1,500.00
3459	REDUCED PUPIL BREAKFAST	4,000.00	_	4,000.00
3490	MISC. LOCAL	43,000.00	_	43,000.00
3170	IMBC. BCCIE	13,000.00		13,000.00
TOTAL EST	. REVENUE	\$ 38,843,581.14	\$ 3,330,541.57	42,174,122.71
FUND BALA	ANCE 07/01/2015	\$ 3,453,883.09	\$ -	3,453,883.09
TOTAL EST	'. REV. AND BEG BALANCE	\$ 42,297,464.23	\$ 3,330,541.57	\$ 45,628,005.80

2016-2017 BUDGET AMENDMENT #3 SPECIAL REVENUES 9/30/2016

This budget amendment represents an increase in the Special Revenues Fund in the amount of: \$ 3,330,541.57 NJROTC \$ 1 9,818.25 2 Carl Perkins Roll Forward \$ 2,619.90 3 Title II Roll Forward \$ 401,391.32 4 IDEA, Part B Roll Forward \$ 1,071,081.60 IDEA, Preschool Roll Forward \$ 34,729.25 ISRD Roll Forward \$ 18,893.33 5 Title I Roll Forward \$ 1,587,732.38 \$ Title I Delinquent Roll Forward 20,697.84 \$ 6 16-17 UF ADePT Program 34,506.00 7 \$ 21st Century Flourish Roll Forward 98,205.93 21st Century Inspire Roll Forward \$ 16,913.81 \$ 21st Century Discovery Roll Forward 1,226.26 Title III, English Language Acquisition Roll Forward \$ 16,609.75 Title I Migrant Roll Forward 10005.13 \$ Title III, New Arrivals Roll Forward 6,110.82 Total \$ 3,330,541.57

	APPROPRIATION			APPROVED				REVISED
	ACCOUNT	3		2016-2017	ı	NCREASE/		2016-2017
	FUNC/OBJ	DESCRIPTION		BUDGET		DECREASE)		BUDGET
Notes:				<u> </u>	ζ.	~-/		
	Dir. Instr.							
{1}	5000.10	Salaries	\$	8,343,229.35	\$	1,450,135.83	\$	9,793,365.18
{2}	.20	Benefits		3,206,276.81		425,462.37		3,631,739.18
()	.30	Purchase Service		409,641.25		81,328.38		490,969.63
	.40	Energy Service		-		-		-
	.50	Supplies		382,662.37		85,598.54		468,260.91
	.60	Capital Outlay		331,854.00		94,821.30		426,675.30
	.70	Other Expense		383,437.00		(11,020.39)		372,416.61
	.70	Other Expense		303, 137.00		(11,020.37)		372,110.01
			\$	13,057,100.78	\$	2,126,326.03	\$	15,183,426.81
	Dunil Dona							
	<u>Pupil Pers.</u> 6100.10	Salaries	\$	1 555 006 10	¢	157,531.38	¢	1,713,417.87
			Ф	1,555,886.49	\$		\$	
	.20	Benefits Purchase Service		719,058.85		16,322.76		735,381.61
	.30			81,002.63		56,275.14		137,277.77
	.40	Energy Service		18,764.00		-		18,764.00
	.50	Supplies		99,447.24		7,378.78		106,826.02
	.60	Capital Outlay		73,466.00		12,434.64		85,900.64
	.70	Other Expense		100,388.00		(45,744.28)		54,643.72
			\$	2,648,013.21	\$	204,198.42	\$	2,852,211.63
	T . M. P							
	Instr. Media	a	Φ.		Φ.		Φ.	
	6200.10	Salaries	\$	-	\$	-	\$	-
	.20	Benefits		-		-		-
	.30	Purchase Service		-		-		-
	.40	Energy Service		-		-		-
	.50	Supplies		-		-		-
	.60	Capital Outlay		-		-		-
	.70	Other Expense		-		-		-
			\$	-	\$	-	\$	-
(0)	Curr. Dev.	G 1 .	Φ.	2 402 427 57	Φ.	201 007 77	<i>c</i>	0.000.000
{3}	6300.10	Salaries	\$	2,482,435.05	\$	291,397.55	\$	2,773,832.60
	.20	Benefits		724,604.29		106,348.32		830,952.61
	.30	Purchase Service		42,180.00		14,508.55		56,688.55
	.40	Energy Service		941.00		-		941.00
	.50	Supplies		103,602.00		10,561.90		114,163.90
	.60	Capital Outlay		29,000.00		8,291.10		37,291.10
	.70	Other Expense		138,548.00		(18,046.09)		120,501.91
			Φ	2 521 210 24	¢	412 061 22	¢	2 024 271 67
			\$	3,521,310.34	\$	413,061.33	\$	3,934,371.67

	APPROPRIATION ACCOUNT FUNC/OBJ	3 DESCRIPTION		APPROVED 2016-2017 BUDGET		ICREASE/ ECREASE)		REVISED 2016-2017 BUDGET
Notes:	G. CD							
{4}	<u>Staff Dev.</u> 6400.10 .20	Salaries Benefits	\$	1,205,605.57 270,934.58	\$	290,853.70 38,765.93	\$	1,496,459.27 309,700.51
	.30	Purchase Service Energy Service		340,866.00		101,537.19		442,403.19
	.50 .60	Supplies Capital Outlay		129,777.63 11,000.00		8,363.43 1,311.21		138,141.06 12,311.21
	.70	Other Expense	\$	2,063,008.78	\$	19,165.59 459,997.05	\$	123,990.59 2,523,005.83
			φ	2,003,008.78	φ	439,997.03	φ	2,323,003.83
	<u>Instr. Tech.</u> 6500.10	Salaries	\$	27,236.16	\$	-	\$	27,236.16
	.20 .30 .40	Benefits Purchase Service		2,083.57		5,000.00		7,083.57
	.50 .60	Energy Service Supplies Capital Outlay		- -		- - -		- -
	.70	Other Expense		9,406.00		-		9,406.00
	Board		\$	38,725.73	\$	5,000.00	\$	43,725.73
	7100.10 .20	Salaries Benefits	\$	-	\$	-	\$	-
	.30	Purchase Service Energy Service		-		-		-
	.50 .60	Supplies Capital Outlay		-		-		-
	.70	Other Expense	Φ.	021 422 50	Φ.	-	Φ.	<u>-</u>
			\$	921,423.50	\$	-	\$	-
	<u>Gen. Admin.</u> 7200.10	Salaries	\$	-	\$	-	\$	-
	.20 .30	Benefits Purchase Service		-		-		-
	.40 .50	Energy Service Supplies		-		-		-
	.60 .70	Capital Outlay Other Expense		921,423.50		- 108,115.59		1,029,539.09
			\$	-	\$	108,115.59	\$	1,029,539.09

REVISED

Notes:

APPROPRIATION

APPROPRIATION		4	APPROVED				KEVISED
ACCOUNT	3		2016-2017	INCI	REASE/		2016-2017
FUNC/OBJ	DESCRIPTION		BUDGET		CREASE)		BUDGET
Тепсровз	DESCRIPTION		DODGET	(DLC	KE/IDE)		DODGET
School Admin.							
7300.10	Salaries	\$	=	\$	-	\$	-
.20	Benefits		=		-		-
.30	Purchase Service		_		_		_
.40	Energy Service		_		_		_
.50	Supplies						
			-		-		-
.60	Capital Outlay		-		=		-
.70	Other Expense		-		-		-
		\$	-	\$	-	\$	-
		•					
Facilities Acq.							
7400.10	Salaries	\$	_	\$	_	\$	_
.20	Benefits	Ψ		Ψ		Ψ	
	Purchase Service		-		-		-
.30			-		-		-
.40	Energy Service		-		-		-
.50	Supplies		-		-		=
.60	Capital Outlay		-		-		-
.70	Other Expense		-		-		-
	-						
		\$	_	\$	_	\$	_
Fiscal Services				Ψ		Ψ.	
7500.10	Salaries	\$		\$		\$	
		Ф	-	Þ	-	Ф	-
.20	Benefits		-		-		=
.30	Purchase Service		-		-		-
.40	Energy Service		-		-		-
.50	Supplies		-		-		-
.60	Capital Outlay		_		-		-
.70	Other Expense		-		_		_
		1					
		\$		\$		\$	
		φ	-	φ		Φ	
F 10							
Food Serv.							
7600.10	Salaries	\$	4,900,000.00	\$	-	\$	4,900,000.00
.20	Benefits		2,513,000.00		-		2,513,000.00
.30	Purchase Service		554,300.00		-		554,300.00
.40	Energy Service		336,300.00		_		336,300.00
.50	Supplies		6,134,100.00		_		6,134,100.00
.60	Capital Outlay		35,500.00				35,500.00
.70	Other Expense				=		
.70	Other Expense		510,000.00		-		510,000.00
		+					
		\$	14,983,200.00	\$	-	\$	14,983,200.00

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APPROPRIATION

APPROPRIATION			APPROVED				REVISED
ACCOUNT	3		2016-2017	II	NCREASE/		2016-2017
FUNC/OBJ	DESCRIPTION		BUDGET	(Γ	DECREASE)		BUDGET
-	-						·
Central Serv.							
7700.10	Salaries	\$	1,000.00	\$	690.00	\$	1,690.00
.20	Benefits	Ψ	83.00	Ψ.	192.15	Ψ	275.15
.30	Purchase Service		50,613.00		34,260.75		84,873.75
.40	Energy Service		1,880.00		34,200.73		1,880.00
.50			1,000.00		1,283.58		1,283.58
	Supplies		-		376.25		
.60	Capital Outlay		- 51 500 00				376.25
.70	Other Expense		51,580.00		(268.44)		51,311.56
		\$	105,156.00	\$	36,534.29	\$	141,690.29
Pupil Trans.							
7800.10	Salaries	\$	25,837.21	\$	877.64	\$	26,714.85
.20	Benefits		10,734.84		817.40		11,552.24
.30	Purchase Service		114,700.00		26,552.51		141,252.51
.40	Energy Service		500.00		1,000.00		1,500.00
.50	Supplies		1,881.00		3,500.00		5,381.00
.60	Capital Outlay		-		-		-
.70	Other Expense		-		-		-
	•						
		\$	153,653.05	\$	32,747.55	\$	186,400.60
Opr. of Plant							
7900.10	Salaries	\$	71,903.71	\$		\$	71,903.71
.20	Benefits	Ф	29,144.57	φ	-	Ф	29,144.57
					20.219.42		
.30	Purchase Service		4,300.00		20,318.43		24,618.43
.40	Energy Service		2.762.00		(100.00)		2 662 00
.50	Supplies		3,762.00		(100.00)		3,662.00
.60	Capital Outlay		-		-		-
.70	Other Expense		88,647.00		(75,744.00)		12,903.00
		\$	197,757.28	\$	(55,525.57)	\$	142,231.71
		<u> </u>	,		<u>, , </u>		,
<u>Maintenance</u>							
8100.10	Salaries	\$	34,122.13	\$	-	\$	34,122.13
.20	Benefits		2,610.34		-		2,610.34
.30	Purchase Service		-		-		-
.40	Energy Service		-		-		-
.50	Supplies		-		-		-
.60	Capital Outlay		-		_		-
.70	Other Expense				-		
		\$	36,732.47	\$	_	\$	36,732.47
		Ψ	30,732.47	Ψ		Ψ	30,132.71

APPROVED

REVISED

Notes:

APPROPRIATION

	ACCOUNT	3	2016-2017		INCREASE/		2016-2017	
	FUNC/OBJ	DESCRIPTION		BUDGET	(DECREASE)		BUDGET
<u>C</u>	omm. Ed.							
9	100.10	Salaries	\$	500.00	\$	75.10	\$	575.10
	.20	Benefits		-		11.78		11.78
	.30	Purchase Service		1,000.00		-		1,000.00
	.40	Energy Service		-		-		-
	.50	Supplies		-		-		-
	.60	Capital Outlay		-		-		-
	.70	Other Expense		-		-		-
			\$	1,500.00	\$	86.88	\$	1,586.88
D	ebt Serv.							
92	200.70	Other Expense	\$	-	\$	_	\$	
T	<u>ransfers</u>							
9	700.90	Transfers	\$	1,116,000.00	\$	-	\$	1,116,000.00
<u>C</u>	<u>ontingency</u>							
2	700		\$	3,453,883.09	\$	-	\$	3,453,883.09
T	OTAL		\$	42,297,464.23	\$	3,330,541.57	\$	45,628,005.80

APPROVED

{1} <u>5000.10 –Salaries – \$1,450,135.83</u>

- a. an increase of \$773,480.03 in Salaries budget from Title I 15-16 roll forward.
- b. an increase of \$581,506.35 in Salaries budget from IDEA, Part B 15-16 roll forward.
- c. an increase of \$65,221.38 in Headstart Salaries budget offset by decreases in other Function/Obj accts.
- d. an increase of \$15,000.00 in Salaries budget from 21st Century Flourish 15-16 roll forward.
- e. an increase of \$9,154.72 in Salaries budget from Title III, English Language Acquisition 15-16 roll forward.
- f. an increase of \$2,574.00 in Salaries budget from Homeless Children 15-16 roll forward.
- g. an increase of \$581,506.35 in Salaries budget from IDEA, Preschool 15-16 roll forward.
- h. an increase of \$1,076.00 in Salaries budget from 21st Century Inspire 15-16 roll forward.
- i. an increase of \$373.11 in Salaries budget from Title III, New Arrivals 15-16 roll forward.

{2} 5000.20 -Benefits - \$425,462.37:

- a. an increase of \$262,418.87 in Benefits budget from Title I 15-16 roll forward.
- b. a increase of \$139,386.22 in Benefits budget from IDEA, Part B 15-16 roll forward.
- c. a increase of \$10,494.87 in Benefits budget from IDEA, Preschool 15-16 roll forward.
- d. an increase of \$5,217.88 in Headstart Salaries budget offset by decreases in other Function/Obj accts.
- e. an increase of \$5,200.00 in Benefits budget from 21st Century Flourish 15-16 roll forward.
- f. an increase of \$1,381.89 in Benefits budget from Title III, English Language Acquisition 15-16 roll forward.
- g. an increase of \$724.40 in Benefits budget from Homeless Children 15-16 roll forward.
- h. an increase of \$638.24 in Benefits budget from 21st Century Inspire 15-16 roll forward.
- i. an increase of \$439.20 in Benefits budget from Title III, New Arrivals 15-16 roll forward.

{3} <u>6300.10 – Salaries – \$291,397.55:</u>

- a. an increase of \$170,791.06 in Salaries budget from Title I 15-16 roll forward.
- b. an increase of \$108,738.96 in Salaries budget from IDEA, Part B 15-16 roll forward.
- c. an increase of \$5,200.00 in Salaries budget from 21st Century Inspire 15-16 roll forward.
- d. an increase of \$3,056.13 in Salaries budget from Title I Delinquent 15-16 roll forward.
- e. an increase of \$1,848.84 in Salaries budget from IDEA, Preschool 15-16 roll forward.
- f. an increase of \$1,100.00 in Salaries budget from Carl Perkins 15-16 roll forward.
- g. an increase of \$662.56 in Salaries budget from 21st Century Flourish 15-16 roll forward.

{4} <u>6400.10 –Salaries – \$290,853.70:</u>

- a. an increase of \$244,004.17 in Salaries budget from Title II 15-16 roll forward.
- b. new revenue of \$26,927.00 in Salaries budget from the UF ADePT program..
- c. an increase of \$17,268.28 in Salaries budget from Title I 15-16 roll forward.
- d. an increase of \$1,125.00 in Salaries budget from Title III, New Arrivals 15-16 roll forward.
- e. an increase of \$600.00 in Salaries budget from Carl Perkins 15-16 roll forward.
- f. an increase of \$539.25 in Salaries budget from IDEA, Part B 15-16 roll forward.
- g. an increase of \$390.00 in Salaries budget from Title III, English Language Acquisition 15-16 roll forward.