

# Board Meeting Agenda Item Executive Summary

<b>Supt.'s Office Use Only</b>	
Board Meeting	<u>5/16/17</u>
Agenda	<u>Consent</u>
Item No.	<u>G. 7.</u>

<b>Board Meeting Date:</b>	5/16/2017
<b>Submitted By:</b>	Alex Rella, Asst. Superintendent Business Services
<b>Item Description:</b>	Budget Amendment #19

**Purpose and Explanation:**

Budget Amendment #19 represents the budget changes in the General Fund for the period of April 1, 2017 through April 30, 2017. Revenues reflect changes in the CALC 4 budget received from DOE. Changes in appropriations reflect the above revenues along with a budget distribution to cover the cost of implementing the negotiated salary package.

## BUDGETARY IMPACT

**Funding Source (Description):** Various Accounts      **Amount:**      \$      (128,353.43)

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

## Budget Amendment Resolution

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

19

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	\$ 264,134,512.62	(\$128,353.43)	\$ 264,006,159.19
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

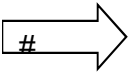
Certified Correct: \_\_\_\_\_  
District Superintendent

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	93,508,697.00	1 390,441.00	93,899,138.00
3315	WORKFORCE DEVELOPMENT	307,847.00	-	307,847.00
3317	WORKFORCE PERFORMANCE INCENTIVE	5,000.00	-	5,000.00
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		-	
3354	TRANSPORTATION		-	
3355	CLASS SIZE REDUCTION	30,280,419.00	-	30,280,419.00
3361	SCHOOL RECOGNITION PROGRAM	1,985,296.00	2 (572,733.00)	1,412,563.00
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	1,647,006.82	-	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	118,442.96	3 14,484.99	132,927.95
3490	MISC LOCAL	776,360.70	4 39,453.58	815,814.28
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	364,068.00	-	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		-	
<b>TOTAL EST. REVENUE</b>		<b>\$ 230,472,649.48</b>	<b>\$ (128,353.43)</b>	<b>\$ 230,344,296.05</b>
<b>FUND BALANCE 07/01/2016</b>		<b>\$ 33,661,863.14</b>	<b>\$ -</b>	<b>\$ 33,661,863.14</b>
<b>TOTAL EST. REV. AND BEG BALANCE</b>		<b>\$ 264,134,512.62</b>	<b>\$ (128,353.43)</b>	<b>\$ 264,006,159.19</b>

2016-2017 Budget Amendment #19  
GENERAL FUND  
4/30/2017

This budget amendment represents an increase in the General Fund in the amount of: \$ (128,353.43)



1	FEFP	\$	390,441.00
2	School Recognition	\$	(1,044,133.00)
	Lottery	\$	471,400.00
3	Collection of Internal Accounts	\$	14,484.99
4	Rawlings Media Center donation	\$	21,422.98
	The Discover Brighter Futures Grant	\$	17,810.00
	K-12 Fine Arts donations	\$	3,661.00
	University of Florida Field Trip Reimbursement	\$	1,534.50
	Secondary Honor Choir	\$	1,005.00
	Elementary Music Memorial Fund	\$	750.00
	Thomas Center Art Show Reception	\$	82.39
	Elevated Grant	\$	(6,783.19)
	Migrant Wellness Program	\$	(29.10)

Total \$ (128,353.43)

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

<u>Dir. Instr.</u>					
{1}	5000.10	Salaries	\$ 83,240,124.00	\$ 120,492.47	\$ 83,360,616.47
{2}	.20	Benefits	25,006,494.10	232,141.79	25,238,635.89
	.30	Purchase Service	19,023,754.81	31,590.13	19,055,344.94
	.40	Energy Service	11,898.17	-	11,898.17
{3}	.50	Supplies	8,800,514.67	251,420.53	9,051,935.20
	.60	Capital Outlay	3,029,102.83	52,058.93	3,081,161.76
	.70	Other Expense	1,962,948.45	729.46	1,963,677.91
			<u>\$ 141,074,837.03</u>	<u>\$ 688,433.31</u>	<u>\$ 141,763,270.34</u>
<u>Pupil Pers.</u>					
{4}	6100.10	Salaries	\$ 8,555,420.20	\$ 112,920.98	\$ 8,668,341.18
	.20	Benefits	2,767,124.95	35,747.36	2,802,872.31
	.30	Purchase Service	1,676,232.59	1,846.00	1,678,078.59
	.40	Energy Service	1,100.00	-	1,100.00
	.50	Supplies	105,024.70	640.85	105,665.55
	.60	Capital Outlay	50,231.44	(811.22)	49,420.22
	.70	Other Expense	26,443.90	1,491.22	27,935.12
			<u>\$ 13,181,577.78</u>	<u>\$ 151,835.19</u>	<u>\$ 13,333,412.97</u>
<u>Instr. Media</u>					
	6200.10	Salaries	\$ 3,131,051.36	\$ 37,901.00	\$ 3,168,952.36
	.20	Benefits	1,087,568.42	13,165.00	1,100,733.42
	.30	Purchase Service	72,712.43	12,337.50	85,049.93
	.40	Energy Service	-	-	-
	.50	Supplies	48,737.44	3,226.99	51,964.43
	.60	Capital Outlay	218,677.09	3,330.98	222,008.07
	.70	Other Expense	6,107.00	(307.50)	5,799.50
			<u>\$ 4,564,853.74</u>	<u>\$ 69,653.97</u>	<u>\$ 4,634,507.71</u>
<u>Curr. Dev.</u>					
	6300.10	Salaries	\$ 3,745,336.55	\$ 52,337.00	\$ 3,797,673.55
	.20	Benefits	1,133,025.36	14,380.00	1,147,405.36
	.30	Purchase Service	101,797.47	(447.39)	101,350.08
	.40	Energy Service	1,061.44	(325.88)	735.56
	.50	Supplies	26,089.82	(194.40)	25,895.42
	.60	Capital Outlay	23,718.08	(880.28)	22,837.80
	.70	Other Expense	17,101.00	1,380.00	18,481.00
			<u>\$ 5,048,129.72</u>	<u>\$ 66,249.05</u>	<u>\$ 5,114,378.77</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	\$ 909,108.77	\$ 8,253.43	\$ 917,362.20
.20	Benefits	200,071.44	\$ 3,248.78	203,320.22
.30	Purchase Service	350,366.64	(1,746.79)	348,619.85
.40	Energy Service	-	-	-
.50	Supplies	50,410.25	(1,945.80)	48,464.45
.60	Capital Outlay	185,674.26	1,750.00	187,424.26
.70	Other Expense	107,296.12	4,107.30	111,403.42
		<u>\$ 1,802,927.48</u>	<u>\$ 13,666.92</u>	<u>\$ 1,816,594.40</u>

Instr. Tech.

6500.10	Salaries	\$ 2,346,577.76	\$ 28,405.00	\$ 2,374,982.76
.20	Benefits	675,257.95	8,174.00	683,431.95
.30	Purchase Service	664,168.64	(3,136.00)	661,032.64
.40	Energy Service	1,700.00	-	1,700.00
.50	Supplies	(15,764.48)	2,000.00	(13,764.48)
.60	Capital Outlay	317,723.93	-	317,723.93
.70	Other Expense	47,300.00	-	47,300.00
		<u>\$ 4,036,963.80</u>	<u>\$ 35,443.00</u>	<u>\$ 4,072,406.80</u>

Board of Ed.

7100.10	Salaries	\$ 182,085.00	\$ 2,204.00	\$ 184,289.00
.20	Benefits	317,307.56	3,841.00	321,148.56
.30	Purchase Service	401,830.22	(4,000.00)	397,830.22
.40	Energy Service	-	-	-
.50	Supplies	2,750.00	-	2,750.00
.60	Capital Outlay	-	-	-
.70	Other Expense	260,000.00	-	260,000.00
		<u>\$ 1,163,972.78</u>	<u>\$ 2,045.00</u>	<u>\$ 1,166,017.78</u>

Gen. Admin.

7200.10	Salaries	\$ 623,329.00	\$ 7,545.00	\$ 630,874.00
.20	Benefits	194,750.97	2,357.00	197,107.97
.30	Purchase Service	59,592.78	(300.00)	59,292.78
.40	Energy Service	2,800.00	-	2,800.00
.50	Supplies	7,800.00	300.00	8,100.00
.60	Capital Outlay	4,800.00	-	4,800.00
.70	Other Expense	4,700.00	-	4,700.00
		<u>\$ 897,772.75</u>	<u>\$ 9,902.00</u>	<u>\$ 907,674.75</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.

{5} 7300.10	Salaries	\$ 11,111,220.96	\$ 136,390.29	\$ 11,247,611.25
.20	Benefits	3,489,047.07	44,307.90	3,533,354.97
.30	Purchase Service	195,853.36	2,053.23	197,906.59
.40	Energy Service	-	-	-
.50	Supplies	84,584.77	1,612.66	86,197.43
.60	Capital Outlay	89,267.06	3,513.57	92,780.63
.70	Other Expense	46,430.91	4,475.00	50,905.91
		<u>\$ 15,016,404.13</u>	<u>\$ 192,352.65</u>	<u>\$ 15,208,756.78</u>

Facilities Acq.

7400.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	548,980.00	61,200.00	610,180.00
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	295,730.56	49,979.93	345,710.49
.70	Other Expense	-	-	-
		<u>\$ 844,710.56</u>	<u>\$ 111,179.93</u>	<u>\$ 955,890.49</u>

Fiscal Services

7500.10	Salaries	\$ 1,339,032.36	\$ 16,209.00	\$ 1,355,241.36
.20	Benefits	397,814.79	4,816.00	402,630.79
.30	Purchase Service	15,200.00	3,900.00	19,100.00
.40	Energy Service	-	-	-
.50	Supplies	13,000.00	-	13,000.00
.60	Capital Outlay	6,959.00	(300.00)	6,659.00
.70	Other Expense	1,750.00	(450.00)	1,300.00
		<u>\$ 1,773,756.15</u>	<u>\$ 24,175.00</u>	<u>\$ 1,797,931.15</u>

Central Serv.

7700.10	Salaries	\$ 2,038,667.16	\$ 24,993.00	\$ 2,063,660.16
.20	Benefits	654,498.82	7,964.59	662,463.41
.30	Purchase Service	592,997.09	20,223.28	613,220.37
.40	Energy Service	32,008.58	-	32,008.58
.50	Supplies	82,333.67	(19,796.82)	62,536.85
.60	Capital Outlay	56,899.49	(1,971.56)	54,927.93
.70	Other Expense	52,922.00	5,800.00	58,722.00
		<u>\$ 3,510,326.81</u>	<u>\$ 37,212.49</u>	<u>\$ 3,547,539.30</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	\$ 6,320,434.40	\$ 76,509.00	\$ 6,396,943.40
.20	Benefits	2,595,951.40	31,424.00	2,627,375.40
.30	Purchase Service	664,693.36	1,623.35	666,316.71
.40	Energy Service	1,258,056.44	-	1,258,056.44
.50	Supplies	932,451.75	-	932,451.75
.60	Capital Outlay	278,877.98	-	278,877.98
.70	Other Expense	7,000.00	-	7,000.00
		<u>\$ 12,057,465.33</u>	<u>\$ 109,556.35</u>	<u>\$ 12,167,021.68</u>

Opr. of Plant

7900.10	Salaries	\$ 5,793,535.60	\$ 70,131.00	\$ 5,863,666.60
.20	Benefits	2,277,274.73	26,766.00	2,304,040.73
.30	Purchase Service	6,990,006.43	3,184.70	6,993,191.13
.40	Energy Service	8,381,613.35	(548.53)	8,381,064.82
.50	Supplies	399,651.82	12,657.41	412,309.23
.60	Capital Outlay	236,331.81	(197.01)	236,134.80
.70	Other Expense	18,851.79	(1,820.00)	17,031.79
		<u>\$ 24,097,265.53</u>	<u>\$ 110,173.57</u>	<u>\$ 24,207,439.10</u>

Maint. of Plant

8100.10	Salaries	\$ 4,743,673.64	\$ -	\$ 4,743,673.64
.20	Benefits	1,469,947.18	-	1,469,947.18
.30	Purchase Service	541,972.16	(41,000.00)	500,972.16
.40	Energy Service	119,000.00	-	119,000.00
.50	Supplies	586,833.08	(55,000.00)	531,833.08
{6} .60	Capital Outlay	113,665.13	96,500.00	210,165.13
.70	Other Expense	15,000.00	-	15,000.00
		<u>\$ 7,590,091.19</u>	<u>\$ 500.00</u>	<u>\$ 7,590,591.19</u>

Admin. Tech.

8200.10	Salaries	\$ 1,126,336.36	\$ 13,634.00	\$ 1,139,970.36
.20	Benefits	314,895.46	3,812.00	318,707.46
.30	Purchase Service	792,453.34	-	792,453.34
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	23,500.00	-	23,500.00
.70	Other Expense	-	-	-
		<u>\$ 2,257,185.16</u>	<u>\$ 17,446.00</u>	<u>\$ 2,274,631.16</u>



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

Comm. Ed.

9100.10	Salaries	\$ 2,518,940.01	\$ 39,492.00	\$ 2,558,432.01
.20	Benefits	658,666.47	7,374.00	666,040.47
.30	Purchase Service	169,160.40	500.00	169,660.40
.40	Energy Service	2,000.00	-	2,000.00
.50	Supplies	439,306.15	(8,964.21)	430,341.94
.60	Capital Outlay	118,336.45	1,762.35	120,098.80
.70	Other Expense	17,435.00	(2,000.00)	15,435.00
		<u>\$ 3,923,844.48</u>	<u>\$ 38,164.14</u>	<u>\$ 3,962,008.62</u>

Debt Serv.

9200.70	Other Expense		\$ -	
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Transfers

9700.90	Transfers	\$ -	\$ -	\$ -
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Contingency

{7} 2700		\$ 21,292,428.20	\$ (1,806,342.00)	\$ 19,486,086.20
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TOTAL APPROP. AND ENDING BALANCE		<u>\$ 264,134,512.62</u>	<u>\$ (128,353.43)</u>	<u>\$ 264,006,159.19</u>
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Budget Amendment #19- General Fund Notes- Appropriation Changes on Schedule II  
For the Period of April 1, 2017 - April 30, 2017

{1} 5000.10 –Salaries – \$120,492.47:

- a. an increase of \$1,007,622.00 in Salaries budget due to negotiated salary package.
- b. a decrease of (\$918,670.96) in School Recognition Program Salaries used to offset Cal 4 adjustment and for Lottery allocations to the schools.
- c. an increase of \$20,000 in Cambridge Salaries at Gainesville High School offset by decreases in other Function/Object accounts.
- d. an increase of \$6,737.32 in Advanced Placement Salaries at various schools offset by increases in other Function/Object accounts.
- e. a net increase of \$4,804.11 which is offset by increases in other Function/Object accounts.

{2} 5000.20 –Benefits– \$232,141.79:

- a. an increase of \$302,704.00 in 5000 Benefits for Negotiated Salary Package offset by a decrease in Assigned and Unassigned Fund Balance.
- b. a decrease of (\$81,437.04) in School Rec. Program Benefits used to offset CALC 4 funding decrease.
- c. an increase of \$7,100.00 in Cambridge Benefits offset by decreases in other Function/Obj accts.
- d. a net increase of \$3,774.83 which is offset by decreases in other Function/Object accounts.

{3} 5000.50 –Supplies – \$251,420.53:

- a. an increase of \$418,226.67 in Lottery Supplies budget at the schools offset by a decrease in 5000 Salaries.
- b. a decrease of (\$63,710.00) in Cambridge Supplies budget at Gainesville High School offset by increases in other Function/Object accounts.
- c. a decrease of (\$50,057.67) in Advanced Placement Supplies budget at various schools offset by increases in other Function/Object accounts.
- d. a decrease of (\$48,673.91) in Industry Certified Supplies budget at various schools offset by increases in other Function/Object accounts.
- e. a net decrease of (\$4,364.56) which is offset by increases in other Function/Object accounts.

{4} 6100.10 –Salaries – \$112,920.98:

- a. an increase of \$103,563.00 in Salaries budget due to negotiated salary package.
- b. an increase of \$8,857.98 in Advanced Placement Salaries at Buchholz High School offset by decreases in other Function/Object accounts.
- c. an increase of \$500.00 in Cambridge Salaries at Gainesville High School offset by a decrease in 5000 supplies budget.

{5} 7300.10 –Salaries – \$136,390.29:

- a. an increase of \$134,501.00 in Salaries budget due to negotiated salary package.
- b. a net increase of \$1,889.29 at various schools which is offset by decreases in other Function/Object accounts.

{6} 8100.60 –Capital Outlay – \$96,500.00:

- a. an increase of \$85,000 in Capital Outlay budget for the purchase of vehicles for the Maintenance Department offset by decreases in 8100 Supplies and Purchase Services budgets.
- b. an increase of \$10,000 in Capital Outlay budget for the purchase of equipment for the Maintenance Department offset by a decrease in 8100 Purchase Services budget.
- c. an increase of \$1,200 in Capital Outlay budget for negotiated tool replacement plan offset by a decrease in Purchase Services budget.
- d. a net increase of \$500.00 which is offset by decreases in other Function/Object accounts.

Budget Amendment #19- General Fund Notes- Appropriation Changes on Schedule II

For the Period of April 1, 2017 - April 30, 2017

{7} 2700.00 –Contingency – (\$1,806,342.00):

- a. a decrease of (\$1,400,000.00) in Assigned Board Reserve fund balance for negotiated salary package.
- b. a decrease of (\$715,360.00) in Unassigned fund balance for negotiated salary package.
- c. an increase of \$370,218.00 in Unassigned fund balance for CALC 4 funding.
- d. a decrease of (\$61,200.00) in Unassigned fund balance for Leased Relocatable Classrooms.

Contingency Fund Balances 4/30/2017

<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	56,011.77	
E-Rate	230,389.11	
VAB Reserve	25,000.00	
Terminal Pay	500,000.00	
Board Reserve	63,024.00	
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>2,765,088.98</u>
 <u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>11,941,589.38</u>
Total Contingency 2700		<u><u>19,486,086.20</u></u>

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	6,910,328.88	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	14,706,678.36	6.38%