

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only
Board Meeting 4-18-17
Agenda Consent
Item No. F. 5.

Board Meeting Date:	4/18/2017
Submitted By:	Alex Rella, Asst. Superintendent Business Services
Item Description:	Budget Amendment #16

Purpose and Explanation:

Budget Amendment #16 represents the budget changes in the General Fund for the period of March 1, 2017 through March 31, 2017. Revenues reflect changes in local sources. Changes in appropriations reflect the above revenues.

BUDGETARY IMPACT

Funding Source (Description): Various Accounts	Amount:	\$	13,974.33
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Staff Attorney Review & Approval <i>(For Contracts Only)</i>	Date: _____ Initial: _____
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ADDITIONAL INFORMATION
Yes: _____ No: _____

Budget Amendment Resolution

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

16

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	\$ 264,120,538.29	\$13,974.33	\$ 264,134,512.62
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

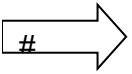
Certified Correct: _____
District Superintendent

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	-	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 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	-	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	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	107,060.90	11,382.06	118,442.96
3490	MISC LOCAL	773,768.43	2,592.27	776,360.70
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		-	
TOTAL EST. REVENUE		\$ 230,458,675.15	\$ 13,974.33	\$ 230,472,649.48
FUND BALANCE 07/01/2016		\$ 33,661,863.14	\$ -	\$ 33,661,863.14
TOTAL EST. REV. AND BEG BALANCE		\$ 264,120,538.29	\$ 13,974.33	\$ 264,134,512.62

2016-2017 Budget Amendment #16
GENERAL FUND
3/31/2017

This budget amendment represents an increase in the General Fund in the amount of: \$ 13,974.33



1	Collection of Internal Accounts	\$	11,382.06
2	Teacher Job Fair Donations	\$	2,500.00
	GET Operating Account	\$	92.27

Total \$ 13,974.33

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

Dir. Instr.

5000.10	Salaries	\$ 83,196,002.70	\$ 44,121.30	\$ 83,240,124.00
.20	Benefits	24,997,119.46	9,374.64	25,006,494.10
.30	Purchase Service	18,995,395.75	28,359.06	19,023,754.81
.40	Energy Service	11,973.83	(75.66)	11,898.17
{1} .50	Supplies	8,953,207.93	(152,693.26)	8,800,514.67
.60	Capital Outlay	3,016,373.62	12,729.21	3,029,102.83
.70	Other Expense	1,951,939.68	11,008.77	1,962,948.45
		<u>\$ 141,122,012.97</u>	<u>\$ (47,175.94)</u>	<u>\$ 141,074,837.03</u>

Pupil Pers.

6100.10	Salaries	\$ 8,554,520.20	\$ 900.00	\$ 8,555,420.20
.20	Benefits	2,765,044.95	2,080.00	2,767,124.95
.30	Purchase Service	1,678,190.59	(1,958.00)	1,676,232.59
.40	Energy Service	1,100.00	-	1,100.00
.50	Supplies	103,380.89	1,643.81	105,024.70
.60	Capital Outlay	50,331.44	(100.00)	50,231.44
.70	Other Expense	26,443.90	-	26,443.90
		<u>\$ 13,179,011.97</u>	<u>\$ 2,565.81</u>	<u>\$ 13,181,577.78</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	64,558.49	8,153.94	72,712.43
.40	Energy Service	-	-	-
.50	Supplies	48,708.13	29.31	48,737.44
.60	Capital Outlay	219,659.71	(982.62)	218,677.09
.70	Other Expense	6,321.80	(214.80)	6,107.00
		<u>\$ 4,557,867.91</u>	<u>\$ 6,985.83</u>	<u>\$ 4,564,853.74</u>

Curr. Dev.

6300.10	Salaries	\$ 3,738,836.55	\$ 6,500.00	\$ 3,745,336.55
.20	Benefits	1,131,970.36	1,055.00	1,133,025.36
.30	Purchase Service	105,447.47	(3,650.00)	101,797.47
.40	Energy Service	1,061.44	-	1,061.44
.50	Supplies	26,676.60	(586.78)	26,089.82
.60	Capital Outlay	22,571.51	1,146.57	23,718.08
.70	Other Expense	17,101.00	-	17,101.00
		<u>\$ 5,043,664.93</u>	<u>\$ 4,464.79</u>	<u>\$ 5,048,129.72</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	\$ 907,563.77	\$ 1,545.00	\$ 909,108.77
.20	Benefits	199,910.41	\$ 161.03	200,071.44
.30	Purchase Service	348,016.64	2,350.00	350,366.64
.40	Energy Service	-	-	-
.50	Supplies	49,260.25	1,150.00	50,410.25
.60	Capital Outlay	186,274.26	(600.00)	185,674.26
.70	Other Expense	103,517.44	3,778.68	107,296.12
		<u>\$ 1,794,542.77</u>	<u>\$ 8,384.71</u>	<u>\$ 1,802,927.48</u>

Instr. Tech.

6500.10	Salaries	\$ 2,346,577.76	\$ -	\$ 2,346,577.76
.20	Benefits	675,257.95	-	675,257.95
{2} .30	Purchase Service	591,364.29	72,804.35	664,168.64
.40	Energy Service	1,500.00	200.00	1,700.00
.50	Supplies	30,206.52	(45,971.00)	(15,764.48)
.60	Capital Outlay	290,045.63	27,678.30	317,723.93
.70	Other Expense	47,300.00	-	47,300.00
		<u>\$ 3,982,252.15</u>	<u>\$ 54,711.65</u>	<u>\$ 4,036,963.80</u>

Board of Ed.

7100.10	Salaries	\$ 182,085.00	\$ -	\$ 182,085.00
.20	Benefits	317,307.56	-	317,307.56
.30	Purchase Service	401,830.22	-	401,830.22
.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>\$ -</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	500.00	59,592.78
.40	Energy Service	2,800.00	-	2,800.00
.50	Supplies	8,300.00	(500.00)	7,800.00
.60	Capital Outlay	4,800.00	-	4,800.00
.70	Other Expense	4,700.00	-	4,700.00
		<u>\$ 897,772.75</u>	<u>\$ -</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	\$ 11,108,966.44	\$ 2,254.52	\$ 11,111,220.96
.20	Benefits	3,485,802.06	3,245.01	3,489,047.07
.30	Purchase Service	193,691.86	2,161.50	195,853.36
.40	Energy Service	-	-	-
.50	Supplies	85,409.35	(824.58)	84,584.77
.60	Capital Outlay	89,723.91	(456.85)	89,267.06
.70	Other Expense	44,997.91	1,433.00	46,430.91
		<u>\$ 15,008,591.53</u>	<u>\$ 7,812.60</u>	<u>\$ 15,016,404.13</u>

Facilities Acq.

7400.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	548,980.00	-	548,980.00
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	291,554.03	4,176.53	295,730.56
.70	Other Expense	-	-	-
		<u>\$ 840,534.03</u>	<u>\$ 4,176.53</u>	<u>\$ 844,710.56</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	(1,000.00)	15,200.00
.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>\$ (1,000.00)</u>	<u>\$ 1,773,756.15</u>

Central Serv.

7700.10	Salaries	\$ 2,038,667.16	\$ -	\$ 2,038,667.16
.20	Benefits	654,498.82	-	654,498.82
.30	Purchase Service	599,185.03	(6,187.94)	592,997.09
.40	Energy Service	32,008.58	-	32,008.58
.50	Supplies	84,541.00	(2,207.33)	82,333.67
.60	Capital Outlay	57,184.49	(285.00)	56,899.49
.70	Other Expense	68,522.00	(15,600.00)	52,922.00
		<u>\$ 3,534,607.08</u>	<u>\$ (24,280.27)</u>	<u>\$ 3,510,326.81</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	\$ -	\$ 6,320,434.40
.20	Benefits	2,595,951.40	-	2,595,951.40
.30	Purchase Service	653,845.11	10,848.25	664,693.36
.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>\$ 12,046,617.08</u>	<u>\$ 10,848.25</u>	<u>\$ 12,057,465.33</u>

Opr. of Plant

7900.10	Salaries	\$ 5,792,555.60	\$ 980.00	\$ 5,793,535.60
.20	Benefits	2,277,154.73	120.00	2,277,274.73
.30	Purchase Service	7,001,023.11	(11,016.68)	6,990,006.43
.40	Energy Service	8,381,562.80	50.55	8,381,613.35
.50	Supplies	410,255.04	(10,603.22)	399,651.82
.60	Capital Outlay	229,282.09	7,049.72	236,331.81
.70	Other Expense	18,951.79	(100.00)	18,851.79
		<u>\$ 24,110,785.16</u>	<u>\$ (13,519.63)</u>	<u>\$ 24,097,265.53</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	-	541,972.16
.40	Energy Service	119,000.00	-	119,000.00
.50	Supplies	586,833.08	-	586,833.08
.60	Capital Outlay	113,665.13	-	113,665.13
.70	Other Expense	15,000.00	-	15,000.00
		<u>\$ 7,590,091.19</u>	<u>\$ -</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
.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>\$ -</u>	<u>\$ 2,257,185.16</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>				
9100.10	Salaries	\$ 2,518,940.01	\$ -	\$ 2,518,940.01
.20	Benefits	658,666.47	-	658,666.47
.30	Purchase Service	169,160.40	-	169,160.40
.40	Energy Service	2,000.00	-	2,000.00
.50	Supplies	439,306.15	-	439,306.15
.60	Capital Outlay	118,336.45	-	118,336.45
.70	Other Expense	17,435.00	-	17,435.00
		<u>\$ 3,923,844.48</u>	<u>\$ -</u>	<u>\$ 3,923,844.48</u>
<u>Debt Serv.</u>				
9200.70	Other Expense		\$ -	
<u>Transfers</u>				
9700.90	Transfers	\$ -	\$ -	\$ -
<u>Contingency</u>				
2700		\$ 21,292,428.20	\$ -	\$ 21,292,428.20
TOTAL APPROP. AND ENDING BALANCE		<u>\$ 264,120,538.29</u>	<u>\$ 13,974.33</u>	<u>\$ 264,134,512.62</u>

Budget Amendment #16 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of March 1, 2017 - March 31, 2017

{1} 5000.50 –Supplies – (\$152,693.26):

- a. a decrease of (\$54,762.76) in Advanced Placement Supplies funds offset by increases in other Function/Object accounts.
- b. a decrease of (\$47,405.00) in Supplies budget from Cambridge Program at GHS offset by increases in other Function/Object accounts.
- c. a decrease of (\$31,319.97) in Industry Certified Careers Supplies budget at various schools offset by increases in other Function/Object accounts.
- d. a decrease of (\$4,728.896) in Lottery Supply funds offset by increases in other Functions/Obj. accts.
- e. a decrease of (\$4,013.94) in Energy Rebate Supply funds offset by increases in other Function/Object accounts.
- f. a net decrease of (\$10,462.70) which is offset by increases in other Function/Object accounts.

{2} 6500.30 –Purchase Service– \$72,804.35:

- a. an increase of \$35,682.65 in Information Resources Purchase Services budget offset by decreases in other Function/Object accounts.
- b. an increase of \$20,000.00 in Application Provider Purchase Services budget for iBoss license.
- c. an increase of \$17,000.00 in E-Rate Purchase Services budget for iBoss license.
- d. an increase of \$13,482.65 in Information Technology Purchase Services budget offset by decreases in other Function/Object accounts.
- e. an increase of \$121.70 in Technology Purchase Services budget offset by a decrease in Function 6500 Supplies.

Contingency Fund Balances 3/31/2017

<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	56,011.77	
E-Rate	230,389.11	
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>4,165,088.98</u>
 <u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>12,347,931.38</u>
Total Contingency 2700		<u><u>21,292,428.20</u></u>

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	6,914,179.48	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	16,513,020.36	7.16%