

# Board Meeting Agenda Item Executive Summary

**Supt.'s Office Use Only**  
**Board Meeting** 6-17-14  
**Agenda** Consent  
**Item No.** G. 5.

<b>Board Meeting Date:</b>	6/17/2014
<b>Submitted By:</b>	Alex Rella
<b>Item Description:</b>	Budget Amendment #24

**Purpose and Explanation:**

Budget Amendment #24 represents all budget changes in the General Fund for the period of May 1, 2014 through May 31, 2014. Revenues include a transfer from Capital Outlay to purchase a Fuel Management Software system at Transportation, along with Local Sources. Changes in appropriations reflect the above revenues.

A detailed analysis is available for review in the Office of Planning and Budgeting.

**BUDGETARY IMPACT**

**Funding Source (Description):** Various Accounts                      **Amount:**     \$                      138,450.52

<b>Staff Attorney Review &amp; Approval</b> <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                     24                    

FUND	
<input checked="" type="checkbox"/>	General Fund
<input type="checkbox"/>	Special Revenue
<input type="checkbox"/>	Debt Service
<input type="checkbox"/>	Capital Projects

ESTIMATED REVENUE

	PRESENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
TOTAL REVENUE			
TRANSFERS & BALANCES	\$ 239,019,601.21	\$138,450.52	\$ 239,158,051.73
SEE SCHEDULE I ATTACHED FOR ACCOUNT DETAIL.			
O			
B			
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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

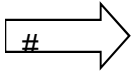
Certified Correct: \_\_\_\_\_  
District Superintendent

Reference # on Revenue  
 Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
3191	ROTC	\$ 135,000.00	\$ -	\$ 135,000.00
3202	MEDICAID	800,000.00	-	800,000.00
3310	FEFP	79,132,810.00	-	79,132,810.00
3315	WORKFORCE DEVELOPMENT	540,232.00	-	540,232.00
3317	WORKFORCE PERFORMANCE INCENTIVE	5,888.00	-	5,888.00
3318	ADULTS WITH DISABILITIES	42,500.00	-	42,500.00
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	265,508.00	-	265,508.00
3354	TRANSPORTATION	-	-	-
3355	CLASS SIZE REDUCTION	29,306,770.00	-	29,306,770.00
3361	SCHOOL RECOGNITION PROGRAM	827,610.00	-	827,610.00
3363	EXCELLENT TEACHING PROGRAM	-	-	-
3371	VOLUNTARY PRE-K PROGRAM	985,663.00	-	985,663.00
3373	READING PROGRAMS	-	-	-
3375	PUBLIC SCHOOL TECHNOLOGY	-	-	-
3376	TEACHER TRAINING	-	-	-
3378	FULL SERVICE SCHOOLS	-	-	-
3390	MISC. STATE	546,044.16	-	546,044.16
3397	CHARTER SCHOOL CAPITAL OUTLAY	749,342.00	-	749,342.00
3411	TAXES	82,281,727.00	-	82,281,727.00
3421	TAX REDEMPTION	100,000.00	-	100,000.00
3425	RENT	-	-	-
3430	INTEREST	600,000.00	-	600,000.00
3472	PRE-K EARLY INTERVENTION FEES	-	-	-
3473	SCHOOL AGE CHILD CARE FEES	4,108,870.59	-	4,108,870.59
3483	COLLECTION OF INTERNAL ACCOUNTS	110,260.62	1 4,001.82	114,262.44
3490	MISC LOCAL	923,285.05	2 5,663.70	928,948.75
3491	BUS FEES	100,000.00	-	100,000.00
3492	TRANSPORTATION SCHOOL ACTIVITIES	175,000.00	-	175,000.00
3494	FEDERAL INDIRECT COSTS	600,000.00	-	600,000.00
3497	REFUND PRIOR YEAR EXPENDITURES	226,763.00	-	226,763.00
3499	FOOD SERVICE INDIRECT COSTS	150,000.00	-	150,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	6,050,000.00	3 128,785.00	6,178,785.00
3741	INSURANCE LOSS RECOVERY	-	-	-
<b>TOTAL EST. REVENUE</b>		<b>\$ 208,879,216.42</b>	<b>\$ 138,450.52</b>	<b>\$ 209,017,666.94</b>
<b>FUND BALANCE 07/01/2013</b>		<b>\$ 30,140,384.79</b>	<b>\$ -</b>	<b>\$ 30,140,384.79</b>
<b>TOTAL EST. REV. AND BEG BALANCE</b>		<b>\$ 239,019,601.21</b>	<b>\$ 138,450.52</b>	<b>\$ 239,158,051.73</b>

2013-2014 BUDGET AMENDMENT #24  
GENERAL FUND  
5/31/2014

This budget amendment represents a decrease in the General Fund in the amount of: \$ 138,450.52



1	Collection of Internal Accounts	4,001.82
2	P.A.L.S.	4,300.00
	Miscellaneous Local	1,363.70
3	Transfers from Capital Outlay	128,785.00
	Total	<u>\$ 138,450.52</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
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**Notes:**

<u>Dir. Instr.</u>					
{1}	5000.10	Salaries	\$ 75,098,156.43	\$ 37,127.33	\$ 75,135,283.76
	.20	Benefits	21,771,464.18	6,613.64	21,778,077.82
	.30	Purchase Service	15,723,654.50	29,731.76	15,753,386.26
	.40	Energy Service	12,532.99	349.82	12,882.81
{2}	.50	Supplies	9,107,299.86	(128,739.71)	8,978,560.15
{3}	.60	Capital Outlay	5,067,815.05	(247,148.82)	4,820,666.23
	.70	Other Expense	2,384,192.51	(41,471.87)	2,342,720.64
			<u>\$ 129,165,115.52</u>	<u>\$ (343,537.85)</u>	<u>\$ 128,821,577.67</u>

<u>Pupil Pers.</u>					
	6100.10	Salaries	\$ 8,294,096.42	\$ 6,320.20	\$ 8,300,416.62
	.20	Benefits	2,565,330.62	1,730.21	2,567,060.83
	.30	Purchase Service	1,166,183.07	(3,146.00)	1,163,037.07
	.40	Energy Service	2,050.00	-	2,050.00
	.50	Supplies	110,443.84	8,800.96	119,244.80
	.60	Capital Outlay	9,673.09	655.63	10,328.72
	.70	Other Expense	3,029.60	(810.81)	2,218.79
			<u>\$ 12,150,806.64</u>	<u>\$ 13,550.19</u>	<u>\$ 12,164,356.83</u>

<u>Instr. Media</u>					
	6200.10	Salaries	\$ 3,286,826.34	\$ -	\$ 3,286,826.34
	.20	Benefits	1,095,684.64	-	1,095,684.64
	.30	Purchase Service	77,049.42	799.00	77,848.42
	.40	Energy Service	-	-	-
	.50	Supplies	45,322.02	170.96	45,492.98
	.60	Capital Outlay	206,812.78	(18.07)	206,794.71
	.70	Other Expense	9,554.16	(50.00)	9,504.16
			<u>\$ 4,721,249.36</u>	<u>\$ 901.89</u>	<u>\$ 4,722,151.25</u>

<u>Curr. Dev.</u>					
	6300.10	Salaries	\$ 5,145,645.93	\$ -	\$ 5,145,645.93
	.20	Benefits	1,505,626.54	-	1,505,626.54
	.30	Purchase Service	103,703.08	(1,359.38)	102,343.70
	.40	Energy Service	1,550.00	(170.00)	1,380.00
	.50	Supplies	43,702.66	(2,213.75)	41,488.91
	.60	Capital Outlay	15,183.45	347.66	15,531.11
	.70	Other Expense	33,959.49	(2,387.91)	31,571.58
			<u>\$ 6,849,371.15</u>	<u>\$ (5,783.38)</u>	<u>\$ 6,843,587.77</u>

2013-2014 BUDGET AMENDMENT #24  
 5/31/2014 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
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**Notes:**

Staff Dev.

6400.10	Salaries	\$ 772,550.50	\$ (4,347.66)	\$ 768,202.84
.20	Benefits	199,849.92	-	199,849.92
{4} .30	Purchase Service	167,912.80	59,062.66	226,975.46
.40	Energy Service	-	-	-
{5} .50	Supplies	197,367.38	(32,215.00)	165,152.38
.60	Capital Outlay	517,002.77	(22,500.00)	494,502.77
.70	Other Expense	103,036.95	(200.00)	102,836.95
		<u>\$ 1,957,720.32</u>	<u>\$ (200.00)</u>	<u>\$ 1,957,520.32</u>

Instr. Tech.

6500.10	Salaries	\$ 2,008,082.16	\$ -	\$ 2,008,082.16
.20	Benefits	574,849.65	-	574,849.65
.30	Purchase Service	480,475.54	(12,810.04)	467,665.50
.40	Energy Service	2,500.00	-	2,500.00
.50	Supplies	6,210.05	1,750.00	7,960.05
.60	Capital Outlay	199,853.30	9,428.56	209,281.86
.70	Other Expense	15,000.00	-	15,000.00
		<u>\$ 3,286,970.70</u>	<u>\$ (1,631.48)</u>	<u>\$ 3,285,339.22</u>

Board of Ed.

7100.10	Salaries	\$ 225,585.52	\$ -	\$ 225,585.52
.20	Benefits	415,988.34	-	415,988.34
.30	Purchase Service	419,681.02	-	419,681.02
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	246,200.00	-	246,200.00
		<u>\$ 1,307,454.88</u>	<u>\$ -</u>	<u>\$ 1,307,454.88</u>

Gen. Admin.

7200.10	Salaries	\$ 598,965.52	\$ -	\$ 598,965.52
.20	Benefits	168,886.22	-	168,886.22
.30	Purchase Service	43,635.78	(255.00)	43,380.78
.40	Energy Service	800.00	-	800.00
.50	Supplies	6,734.27	(141.95)	6,592.32
.60	Capital Outlay	3,090.73	686.95	3,777.68
.70	Other Expense	1,730.00	(290.00)	1,440.00
		<u>\$ 823,842.52</u>	<u>\$ (0.00)</u>	<u>\$ 823,842.52</u>

2013-2014 BUDGET AMENDMENT #24  
 5/31/2014 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
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**Notes:**

Sch. Adm.

7300.10	Salaries	\$ 9,726,836.10	\$ 1,472.00	\$ 9,728,308.10
.20	Benefits	2,984,396.14	612.52	2,985,008.66
.30	Purchase Service	146,369.57	5,719.11	152,088.68
.40	Energy Service	-	-	-
.50	Supplies	73,062.32	1,423.11	74,485.43
.60	Capital Outlay	109,748.89	136.41	109,885.30
.70	Other Expense	11,847.94	(814.39)	11,033.55
		<u>\$ 13,052,260.96</u>	<u>\$ 8,548.76</u>	<u>\$ 13,060,809.72</u>

Facilities Acq.

7400.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	719,925.00	-	719,925.00
.40	Energy Service	-	-	-
.50	Supplies	1,000.00	-	1,000.00
{6} .60	Capital Outlay	207,364.18	150,844.13	358,208.31
.70	Other Expense	-	-	-
		<u>\$ 928,289.18</u>	<u>\$ 150,844.13</u>	<u>\$ 1,079,133.31</u>

Fiscal Services

7500.10	Salaries	\$ 1,181,329.56	\$ -	\$ 1,181,329.56
.20	Benefits	324,787.43	-	324,787.43
.30	Purchase Service	58,847.50	(750.00)	58,097.50
.40	Energy Service	-	-	-
.50	Supplies	34,300.00	(1,000.00)	33,300.00
.60	Capital Outlay	13,305.00	1,750.00	15,055.00
.70	Other Expense	2,250.00	-	2,250.00
		<u>\$ 1,614,819.49</u>	<u>\$ -</u>	<u>\$ 1,614,819.49</u>

Central Serv.

7700.10	Salaries	\$ 2,364,788.61	\$ -	\$ 2,364,788.61
.20	Benefits	687,301.58	45.68	687,347.26
.30	Purchase Service	641,390.26	(10,655.00)	630,735.26
.40	Energy Service	40,578.70	-	40,578.70
.50	Supplies	6,140.63	7,058.76	13,199.39
.60	Capital Outlay	28,727.99	5,289.20	34,017.19
.70	Other Expense	36,394.50	(204.68)	36,189.82
		<u>\$ 3,805,322.27</u>	<u>\$ 1,533.96</u>	<u>\$ 3,806,856.23</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
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**Notes:**

Pupil Trans.

	7800.10	Salaries	\$ 6,879,906.52	\$ -	\$ 6,879,906.52
	.20	Benefits	2,284,728.11	-	2,284,728.11
{7}	.30	Purchase Service	559,067.93	124,758.80	683,826.73
	.40	Energy Service	2,113,211.03	-	2,113,211.03
	.50	Supplies	950,286.26	382.00	950,668.26
{8}	.60	Capital Outlay	72,041.24	91,269.10	163,310.34
	.70	Other Expense	12,880.00	-	12,880.00
			<hr/>		
			\$ 12,872,121.09	\$ 216,409.90	\$ 13,088,530.99

Opr. of Plant

	7900.10	Salaries	\$ 5,788,172.17	\$ (2,500.00)	\$ 5,785,672.17
	.20	Benefits	2,403,977.09	(1,041.84)	2,402,935.25
	.30	Purchase Service	6,866,034.85	28,126.99	6,894,161.84
	.40	Energy Service	8,092,633.73	1,307.91	8,093,941.64
	.50	Supplies	350,801.65	24,137.39	374,939.04
	.60	Capital Outlay	329,533.01	17,281.26	346,814.27
	.70	Other Expense	7,391.93	1,103.65	8,495.58
			<hr/>		
			\$ 23,838,544.43	\$ 68,415.36	\$ 23,906,959.79

Maint. of Plant

	8100.10	Salaries	\$ 3,307,968.24	\$ -	\$ 3,307,968.24
	.20	Benefits	873,250.76	-	873,250.76
	.30	Purchase Service	801,024.17	-	801,024.17
	.40	Energy Service	163,000.00	-	163,000.00
	.50	Supplies	559,358.26	-	559,358.26
	.60	Capital Outlay	73,401.42	-	73,401.42
	.70	Other Expense	10,000.00	-	10,000.00
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			\$ 5,788,002.85	\$ -	\$ 5,788,002.85

Admin. Tech.

	8200.10	Salaries	\$ 981,354.52	\$ -	\$ 981,354.52
	.20	Benefits	259,282.37	-	259,282.37
{9}	.30	Purchase Service	255,650.00	102,576.00	358,226.00
	.40	Energy Service	-	-	-
	.50	Supplies	-	-	-
{10}	.60	Capital Outlay	12,025.72	33,023.04	45,048.76
	.70	Other Expense	-	-	-
			<hr/>		
			\$ 1,508,312.61	\$ 135,599.04	\$ 1,643,911.65



2013-2014 BUDGET AMENDMENT #24  
 5/31/2014 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
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**Notes:**

Comm. Ed.

9100.10	Salaries	\$ 2,752,394.15	\$ -	\$ 2,752,394.15
.20	Benefits	687,439.28	-	687,439.28
.30	Purchase Service	258,517.78	-	258,517.78
.40	Energy Service	1,000.00	-	1,000.00
.50	Supplies	429,113.07	(200.00)	428,913.07
.60	Capital Outlay	207,634.32	-	207,634.32
.70	Other Expense	20,600.00	-	20,600.00
		<u>\$ 4,356,698.60</u>	<u>\$ (200.00)</u>	<u>\$ 4,356,498.60</u>

Debt Serv.

9200.70	Other Expense	\$ -	\$ -	\$ -
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Transfers

9700.90	Transfers	\$ 38,363.73	\$ -	\$ 38,363.73
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Contingency

{11} 2700		\$ 10,954,334.91	\$ (106,000.00)	\$ 10,848,334.91
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TOTAL APPROP. AND ENDING BALANCE		<u>\$ 239,019,601.21</u>	<u>\$ 138,450.52</u>	<u>\$ 239,158,051.73</u>
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Budget Amendment #24 - General Fund Notes- Appropriation Changes on Schedule II  
For the Period of May 1, 2014 through May 31, 2014

{1} 5000.10 – Salaries – \$37,127.33:

- a. an increase of \$20,264.00 in Advanced Placement Teacher Salaries budget at various schools offset by decreases in other Function 5100 accounts.
- b. an increase of \$14,745.00 in Adults with Disabilities Salaries budget, transferred from function 5100 Other Expense budget.
- c. a net increase of \$2,118.33 which is offset by decreases in other Function/Object acct.

{2} 5000.50 – Supplies – (\$128,739.71):

- a. a decrease of (\$38,857.85) in Fundraising Equalization Supplies budget for various schools offset by increases in other accounts.
- b. a decrease of (\$57,505.92) in Advanced Placement Supplies budget for various schools offset by increases in other accounts.
- c. a decrease of (\$8,640.07) in Rental Receipts Supplies budget for various schools offset by increases in other accounts.
- d. a decrease of (\$5,514.22) in Lottery Supplies budget for various schools offset by increases in other accounts.
- e. a decrease of (\$5,863.44) in Energy Savings Supplies budget for various schools offset by increases in other accounts.
- f. a net decrease of (\$12,358.21) which is offset by increases in other Function/Object acct.

{3} 5000.60 – Capital Outlay –(\$247,148.82):

- a. a decrease of (\$272,051.56) in 1 Mill Technology Capital Outlay budget for Information Resources, offset by an increase in other accounts.
- b. a net increase of \$24,902.74 which is offset by decreases in other Function/Object acct.

{4} 6400.30 – Purchase Services –\$59,062.66:

- a. an increase of \$36,815.00 in Teacher Training Purchase Services budget for Staff Development, offset by a decrease in 6400 Supplies.
- b. an increase of \$20,200.00 in Reading Categorical Purchase Services budget for Staff Development, offset by a decrease in 6400 Capital Outlay budget.
- c. a net increase of \$2,047.66 which is offset by decreases in other Function/Object acct.

{5} 6400.50 – Supplies – (\$32,215.00):

- a. a decrease of (\$36,815.00) in Teacher Training Supplies budget for Staff Development, offset by an increase in 6400 Purchase Services.
- b. a net increase of \$4,600.00 which is offset by decreases in other Function/Object acct.

{6} 7400.60 – Capital Outlay –\$150,844.13:

- a. an increase of \$99,220.05 in 1 Mill Technology Capital Outlay budget for Information Resources, offset by a decreases in 5100 Capital Outlay.
- b. an increase of \$34,593.60 in Capital Outlay budget for Transportation, transferred from Capital Outlay to purchase Fuel Management software.
- c. a net increase of \$17,030.48 which is offset by decreases in other Function/Object acct.

Budget Amendment #24 - General Fund Notes- Appropriation Changes on Schedule II  
For the Period of May 1, 2014 through May 31, 2014

{7} 7800.30 – Purchase Services –\$124,758.80:

- a. an increase of \$106,000.00 in Purchase Services budget for Transportation, transferred from 2700 contingency to purchase fleet management software.
- b. an increase of \$13,573.75 in Advanced Placement Purchase Services budget for various schools, offset by a decreases in 5100 Supplies
- c. a net increase of \$5,185.05 which is offset by decreases in other Function/Object acct.

{8} 7800.30 – Capital Outlay –\$91,269.10:

- a. an increase of \$91,269.10 in Capital Outlay budget for Transportation, transferred from Capital Outlay to purchase Fuel Management software.

{9} 8200.30 – Purchase Services –\$102,576.00:

- a. an increase of \$102,576.00 in 1 Mill Technology Purchase Services budget for Information Resources, offset by a decreases in 5100 Capital Outlay.

{10} 8200.60 – Capital Outlay –\$33,023.04:

- a. an increase of \$32,035.78 in 1 Mill Technology Capital Outlay budget for Information Resources, offset by a decreases in 5100 Capital Outlay.
- b. a net increase of \$987.26 which is offset by decreases in other Function/Object acct.

{11} 2700 – Contingency – (\$106,000.00)

- a. a decrease of (\$106,000.00) in Assigned Fund balance for Finance Software, used to purchase a Fleet Management Software system at Transportation.

Contingency Fund Balances 5/31/2014

<u>Nonspendable</u>		
2711 - Reserved for Inventories	1,451,664.98	<u>1,451,664.98</u>
 <u>Restricted</u>		
2723 - Workforce Development	3,917,926.18	
1 Mill Tax Reserve	983,935.99	
State Required Carryover	198,584.79	<u>5,100,446.96</u>
 <u>Assigned</u>		
2749 - Solar Panel Reserve	49,062.66	
School Projects	40,004.77	
E-Rate	296,878.99	
VAB Reserve	25,000.00	
2010-11 FTE Audit Reserve	217,746.00	
Insurance Reserve	300,000.00	
Terminal Pay	500,000.00	
Board Contingency	1,063,387.00	
Reserve for Financial Software Upgrades	69,000.00	
State & Local Grants	456,994.09	
EDEP Reserve	130,100.64	
Federal Terminal Pay	487,023.01	<u>3,635,197.16</u>
 <u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>661,025.81</u>
Total Contingency 2700		<u><u>10,848,334.91</u></u>