

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only
Board Meeting 9-2-14
Agenda Consent
Item No. G. 5.

Board Meeting Date:	9/2/2014
Submitted By:	Alex Rella
Item Description:	Budget Amendment #27 Final

Purpose and Explanation:

Budget Amendment #27 represents all the Final 2013-14 budget changes in the General Fund for the period of June 1, 2014 through June 30, 2014. Revenues include 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:** \$ 206,894.02

Staff Attorney Review & Approval (For Contracts Only)	Date:	ADDITIONAL INFORMATION Yes: _____ No: _____
	Initial:	

BUDGET AMENDMENT RESOLUTION

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

27

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	\$ 239,158,051.73	\$206,894.02	\$ 239,364,945.75
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

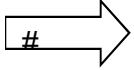
Certified Correct: _____
District Superintendent

Reference # on Revenue
 Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	FINAL 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
3479	OTHER COURSE FEES	-	18,950.00	18,950.00
3483	COLLECTION OF INTERNAL ACCOUNTS	114,262.44	416.32	114,678.76
3490	MISC LOCAL	928,948.75	187,527.70	1,116,476.45
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	6,178,785.00	-	6,178,785.00
3741	INSURANCE LOSS RECOVERY	-	-	-
TOTAL EST. REVENUE		\$ 209,017,666.94	\$ 206,894.02	\$ 209,224,560.96
FUND BALANCE 07/01/2013		\$ 30,140,384.79	\$ -	\$ 30,140,384.79
TOTAL EST. REV. AND BEG BALANCE		\$ 239,158,051.73	\$ 206,894.02	\$ 239,364,945.75

2013-2014 BUDGET AMENDMENT #27 FINAL
GENERAL FUND
6/30/2014

This budget amendment represents a decrease in the General Fund in the amount of: \$ 206,894.02



1	Drivers Education Course Fees	\$ 18,950.00
2	Collection of Internal Accounts	416.32
3	Dori Slosberg Drivers Education	182,744.36
	Miscellaneous Local	4,783.34

Total \$ 206,894.02

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

<u>Dir. Instr.</u>				
{1}	5000.10	Salaries	\$ 75,135,283.76	\$ 303,978.34 \$ 75,439,262.10
{2}	.20	Benefits	21,778,077.82	74,861.23 21,852,939.05
	.30	Purchase Service	15,753,386.26	5,939.99 15,759,326.25
	.40	Energy Service	12,882.81	541.69 13,424.50
{3}	.50	Supplies	8,978,560.15	(1,394,855.42) 7,583,704.73
{4}	.60	Capital Outlay	4,820,666.23	(125,989.26) 4,694,676.97
	.70	Other Expense	2,342,720.64	64,895.56 2,407,616.20
			<u>\$ 128,821,577.67</u>	<u>\$ (1,070,627.87) \$ 127,750,949.80</u>
<u>Pupil Pers.</u>				
{5}	6100.10	Salaries	\$ 8,300,416.62	\$ 92,435.37 \$ 8,392,851.99
	.20	Benefits	2,567,060.83	2,205.60 2,569,266.43
	.30	Purchase Service	1,163,037.07	65,929.00 1,228,966.07
	.40	Energy Service	2,050.00	- 2,050.00
	.50	Supplies	119,244.80	(18,089.69) 101,155.11
	.60	Capital Outlay	10,328.72	(154.00) 10,174.72
	.70	Other Expense	2,218.79	65,086.00 67,304.79
			<u>\$ 12,164,356.83</u>	<u>\$ 207,412.28 \$ 12,371,769.11</u>
<u>Instr. Media</u>				
	6200.10	Salaries	\$ 3,286,826.34	\$ 1,818.62 \$ 3,288,644.96
	.20	Benefits	1,095,684.64	131.13 1,095,815.77
	.30	Purchase Service	77,848.42	(4,893.67) 72,954.75
	.40	Energy Service	-	- -
	.50	Supplies	45,492.98	1,154.45 46,647.43
	.60	Capital Outlay	206,794.71	6,479.49 213,274.20
	.70	Other Expense	9,504.16	(301.87) 9,202.29
			<u>\$ 4,722,151.25</u>	<u>\$ 4,388.15 \$ 4,726,539.40</u>
<u>Curr. Dev.</u>				
{6}	6300.10	Salaries	\$ 5,145,645.93	\$ 208,445.62 \$ 5,354,091.55
	.20	Benefits	1,505,626.54	127.71 1,505,754.25
	.30	Purchase Service	102,343.70	7,339.93 109,683.63
	.40	Energy Service	1,380.00	- 1,380.00
	.50	Supplies	41,488.91	(3,161.18) 38,327.73
	.60	Capital Outlay	15,531.11	2,166.00 17,697.11
	.70	Other Expense	31,571.58	(166.00) 31,405.58
			<u>\$ 6,843,587.77</u>	<u>\$ 214,752.08 \$ 7,058,339.85</u>

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

Staff Dev.

6400.10	Salaries	\$ 768,202.84	\$ (5,496.00)	\$ 762,706.84
.20	Benefits	199,849.92	-	199,849.92
.30	Purchase Service	226,975.46	-	226,975.46
.40	Energy Service	-	-	-
.50	Supplies	165,152.38	7,681.90	172,834.28
.60	Capital Outlay	494,502.77	1,433.10	495,935.87
.70	Other Expense	102,836.95	(2,295.00)	100,541.95
		<u>\$ 1,957,520.32</u>	<u>\$ 1,324.00</u>	<u>\$ 1,958,844.32</u>

Instr. Tech.

{7} 6500.10	Salaries	\$ 2,008,082.16	\$ 155,000.00	\$ 2,163,082.16
.20	Benefits	574,849.65	15,000.00	589,849.65
.30	Purchase Service	467,665.50	(800.00)	466,865.50
.40	Energy Service	2,500.00	400.00	2,900.00
.50	Supplies	7,960.05	(3,340.00)	4,620.05
.60	Capital Outlay	209,281.86	4,000.00	213,281.86
.70	Other Expense	15,000.00	15,040.00	30,040.00
		<u>\$ 3,285,339.22</u>	<u>\$ 185,300.00</u>	<u>\$ 3,470,639.22</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	-	4,000.00	4,000.00
.60	Capital Outlay	-	2,000.00	2,000.00
.70	Other Expense	246,200.00	-	246,200.00
		<u>\$ 1,307,454.88</u>	<u>\$ 6,000.00</u>	<u>\$ 1,313,454.88</u>

Gen. Admin.

7200.10	Salaries	\$ 598,965.52	\$ -	\$ 598,965.52
.20	Benefits	168,886.22	-	168,886.22
.30	Purchase Service	43,380.78	10,000.00	53,380.78
.40	Energy Service	800.00	2,000.00	2,800.00
.50	Supplies	6,592.32	2,821.02	9,413.34
.60	Capital Outlay	3,777.68	2,678.98	6,456.66
.70	Other Expense	1,440.00	2,000.00	3,440.00
		<u>\$ 823,842.52</u>	<u>\$ 19,500.00</u>	<u>\$ 843,342.52</u>

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

<u>Sch. Adm.</u>					
{8}	7300.10	Salaries	\$ 9,728,308.10	\$ 115,812.88	\$ 9,844,120.98
	.20	Benefits	2,985,008.66	3,215.05	2,988,223.71
	.30	Purchase Service	152,088.68	3,755.15	155,843.83
	.40	Energy Service	-	-	-
	.50	Supplies	74,485.43	2,771.02	77,256.45
	.60	Capital Outlay	109,885.30	(2,175.61)	107,709.69
	.70	Other Expense	11,033.55	24,936.24	35,969.79
			<hr/>		
			\$ 13,060,809.72	\$ 148,314.73	\$ 13,209,124.45

Facilities Acq.

	7400.10	Salaries	\$ -	\$ 0.02	\$ 0.02
	.20	Benefits	-	0.05	0.05
	.30	Purchase Service	719,925.00	-	719,925.00
	.40	Energy Service	-	-	-
	.50	Supplies	1,000.00	-	1,000.00
	.60	Capital Outlay	358,208.31	16,377.24	374,585.55
	.70	Other Expense	-	-	-
			<hr/>		
			\$ 1,079,133.31	\$ 16,377.31	\$ 1,095,510.62

Fiscal Services

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

Central Serv.

	7700.10	Salaries	\$ 2,364,788.61	\$ -	\$ 2,364,788.61
	.20	Benefits	687,347.26	-	687,347.26
	.30	Purchase Service	630,735.26	6,788.98	637,524.24
	.40	Energy Service	40,578.70	-	40,578.70
	.50	Supplies	13,199.39	(5,999.96)	7,199.43
	.60	Capital Outlay	34,017.19	250.00	34,267.19
	.70	Other Expense	36,189.82	8,000.00	44,189.82
			<hr/>		
			\$ 3,806,856.23	\$ 9,039.02	\$ 3,815,895.25

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

Pupil Trans.

	7800.10	Salaries	\$ 6,879,906.52	\$ -	\$ 6,879,906.52
{9}	.20	Benefits	2,284,728.11	124,949.35	2,409,677.46
	.30	Purchase Service	683,826.73	292.79	684,119.52
	.40	Energy Service	2,113,211.03	-	2,113,211.03
	.50	Supplies	950,668.26	30,000.00	980,668.26
	.60	Capital Outlay	163,310.34	-	163,310.34
	.70	Other Expense	12,880.00	9,718.61	22,598.61
			<hr/>		
			\$ 13,088,530.99	\$ 164,960.75	\$ 13,253,491.74

Opr. of Plant

	7900.10	Salaries	\$ 5,785,672.17	\$ 3,809.58	\$ 5,789,481.75
	.20	Benefits	2,402,935.25	371.39	2,403,306.64
	.30	Purchase Service	6,894,161.84	(2,860.96)	6,891,300.88
	.40	Energy Service	8,093,941.64	(130.39)	8,093,811.25
	.50	Supplies	374,939.04	3,621.49	378,560.53
	.60	Capital Outlay	346,814.27	8,547.58	355,361.85
	.70	Other Expense	8,495.58	69,815.14	78,310.72
			<hr/>		
			\$ 23,906,959.79	\$ 83,173.83	\$ 23,990,133.62

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	52,000.00	62,000.00
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			\$ 5,788,002.85	\$ 52,000.00	\$ 5,840,002.85

Admin. Tech.

	8200.10	Salaries	\$ 981,354.52	\$ 30,000.00	\$ 1,011,354.52
	.20	Benefits	259,282.37	5,000.00	264,282.37
{10}	.30	Purchase Service	358,226.00	85,630.72	443,856.72
	.40	Energy Service	-	-	-
	.50	Supplies	-	-	-
	.60	Capital Outlay	45,048.76	52,002.79	97,051.55
	.70	Other Expense	-	-	-
			<hr/>		
			\$ 1,643,911.65	\$ 172,633.51	\$ 1,816,545.16

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

Comm. Ed.

9100.10	Salaries	\$ 2,752,394.15	\$ 6,150.00	\$ 2,758,544.15
.20	Benefits	687,439.28	35,550.00	722,989.28
.30	Purchase Service	258,517.78	(14,850.00)	243,667.78
.40	Energy Service	1,000.00	-	1,000.00
.50	Supplies	428,913.07	(8,300.00)	420,613.07
.60	Capital Outlay	207,634.32	(16,900.00)	190,734.32
.70	Other Expense	20,600.00	(1,300.00)	19,300.00
		<u>\$ 4,356,498.60</u>	<u>\$ 350.00</u>	<u>\$ 4,356,848.60</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		\$ 10,848,334.91	\$ (8,003.77)	\$ 10,840,331.14
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TOTAL APPROP. AND ENDING BALANCE		<u>\$ 239,158,051.73</u>	<u>\$ 206,894.02</u>	<u>\$ 239,364,945.75</u>
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Budget Amendment #27 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of June 1, 2014 through June 30, 2014

{1} 5000.10 – Salaries – \$303,978.34:

- a. an increase of \$306,308.63 in Dori Slosburg Salaries budget at Drivers Education from new revenues, and also transferred from 5100 supplies.
- b. a net decrease of (\$2,330.29) which is offset by increases in other Function/Object acct.

{2} 5000.20 – Benefits – \$74,861.23:

- a. an increase of \$59,422.08 in Dori Slosburg Benefits budget at Drivers Education, from new revenues.
- b. an increase of \$16,487.25 in Advanced Placement Teacher Salaries budget at various schools offset by decreases in other Function 5100 accounts.
- c. a net decrease of (\$1,048.10) which is offset by increases in other Function/Object acct.

{3} 5000.50 – Supplies – (\$1,394,855.42):

- a. a decrease of (\$1,078,700) in Supplies budget, transferred to other accounts to cover negatives.
- b. a decrease of (\$233,403.59) in Dori Slosburg Supplies budget at Drivers Education, transferred to Function 5100 Teacher Salaries.
- c. a decrease of (\$38,451.82) in Advanced Placement Supplies budget for various schools offset by increases in other accounts.
- d. a decrease of (\$31,166.78) in Fundraising Equalization Supplies budget for various schools offset by increases in other accounts.
- e. a net decrease of (\$14,493.23) which is offset by increases in other Function/Object acct.

{4} 5000.60 – Capital Outlay – (\$125,989.26):

- a. a decrease of (\$154,632.49) in Technology Grant budget for Capital Outlay, transferred to Function 8200 Purchase Services and other accounts.
- b. an increase of \$15,186.12 in Fundraising Equalization Capital Outlay budget for various schools offset by decreases in Function 5100 Supplies.
- c. a net increase of \$13,457.11 offset by decreases in other Function/Object accounts.

{5} 6100.10 – Salaries – \$92,435.37:

- a. an increase of \$90,000.00 in Salaries budget District Wide, transferred from Function 5100 Supplies to cover negative balances.
- b. a net increase of \$2,435.37 offset by decreases in other Function/Object accounts.

{6} 6300.10 – Salaries – \$208,445.62:

- a. an increase of \$205,000.00 in Salaries budget District Wide, transferred from Function 5100 Supplies to cover negative balances.
- b. a net increase of \$3,445.37 offset by decreases in other Function/Object accounts.

{7} 6500.10 – Salaries – \$142,430.06:

- a. an increase of \$140,000.00 in Salaries budget District Wide, transferred from Function 5100 Supplies to cover negative balances.
- b. a net increase of \$2,430.06 offset by decreases in other Function/Object accounts.

Budget Amendment #27 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of June 1, 2014 through June 30, 2014

{8} 7300.10 – Salaries – \$115,812.88:

- a. an increase of \$110,000.00 in Salaries budget District Wide, transferred from Function 5100 Supplies to cover negative balances.
- b. a net increase of \$5,812.88 which is offset by decreases in other Function/Object acct.

{9} 7800.20 – Benefits – \$124,949.35:

- a. an increase of \$125,000.00 in Benefits budget District Wide, transferred from Function 5100 Supplies to cover negative balances.
- b. a net decrease of (\$50.65) which is offset by increases in other Function/Object acct.

{10} 8200.30 – Purchase Services – \$85,630.72:

- a. an increase of \$85,630.72 in Technology Grant Purchase Services budget, transferred from Function 5100 Capital Outlay.

{11} 2700 – Contingency – (\$8,007.33):

- a. a decrease of (\$8,007.33) for 06/30/2013 State and Local Project Roll Forward balances(Assigned).

Contingency Fund Balances 6/30/2014

<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	448,990.32	
EDEP Reserve	130,100.64	
Federal Terminal Pay	487,023.01	<u>3,627,193.39</u>
 <u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>661,025.81</u>
Total Contingency 2700		<u><u>10,840,331.14</u></u>