

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only
 Board Meeting 12-5-17
 Agenda Consent
 Item No. F.7.

Board Meeting Date:	12/5/2017
Submitted By:	Alex Rella, Asst. Superintendent Business Services
Item Description:	Budget Amendment #4

Purpose and Explanation:

Budget Amendment #4 represents the budget changes in the General Fund for the period of October 1, 2017 through October 31, 2017. Revenues increases reflect changes in local sources.

BUDGETARY IMPACT

Funding Source (Description): Various Accounts	Amount:	\$	90,507.68
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<p>Staff Attorney Review & Approval (For Contracts Only)</p> <p>Date: _____ Initial: _____</p>	<p>ADDITIONAL INFORMATION</p> <p>Yes: _____ No: _____</p>
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Budget Amendment Resolution

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

4

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	\$ 267,554,571.23	\$90,507.68	\$ 267,645,078.91
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:

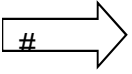
District Superintendent

Reference # on Revenue
 Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2017 -2018 BUDGET	INCREASE / (DECREASE)	REVISED 2017 -2018 BUDGET
3191	ROTC	\$ 190,000.00	\$ -	\$ 190,000.00
3202	MEDICAID	1,000,000.00	-	1,000,000.00
3310	FEFP	96,429,848.00	-	96,429,848.00
3315	WORKFORCE DEVELOPMENT	439,145.00	-	439,145.00
3317	WORKFORCE PERFORMANCE INCENTIVE		-	
3318	ADULTS WITH DISABILITIES		-	
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	30,413,839.00	-	30,413,839.00
3361	SCHOOL RECOGNITION PROGRAM	1,409,465.00	-	1,409,465.00
3363	EXCELLENT TEACHING PROGRAM		-	
3371	VOLUNTARY PRE-K PROGRAM	910,000.00	-	910,000.00
3373	READING PROGRAMS		-	
3375	PUBLIC SCHOOL TECHNOLOGY		-	
3376	TEACHER TRAINING		-	
3378	FULL SERVICE SCHOOLS		-	
3390	MISC. STATE	200,000.00	-	200,000.00
3397	CHARTER SCHOOL CAPITAL OUTLAY	750,000.00	-	750,000.00
3411	TAXES	89,841,689.00	-	89,841,689.00
3421	TAX REDEMPTION	100,000.00	-	100,000.00
3425	RENT		-	
3430	INTEREST		-	
3472	PRE-K EARLY INTERVENTION FEES		-	
3473	SCHOOL AGE CHILD CARE FEES	4,053,659.00	-	4,053,659.00
3483	COLLECTION OF INTERNAL ACCOUNTS	6,911.00	-	6,911.00
3490	MISC LOCAL	550,000.00	1 79,500.00	629,500.00
3491	BUS FEES	100,000.00	-	100,000.00
3492	TRANSPORTATION SCHOOL ACTIVITIES	250,000.00	-	250,000.00
3494	FEDERAL INDIRECT COSTS	1,020,000.00	-	1,020,000.00
3497	REFUND PRIOR YEAR EXPENDITURES	170,000.00	-	170,000.00
3499	FOOD SERVICE INDIRECT COSTS	420,000.00	-	420,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	5,500,000.00	-	5,500,000.00
3741	INSURANCE LOSS RECOVERY		2 11,007.68	11,007.68
TOTAL EST. REVENUE		\$ 233,870,499.00	\$ 90,507.68	\$ 233,961,006.68
FUND BALANCE 07/01/2017		\$ 33,684,072.23	\$ -	\$ 33,684,072.23
TOTAL EST. REV. AND BEG BALANCE		\$ 267,554,571.23	\$ 90,507.68	\$ 267,645,078.91

2017-2018 Budget Amendment #4
GENERAL FUND
10/31/2017

This budget amendment represents an increase in the General Fund in the amount of: \$ 90,507.68



- | | | | |
|---|--|----|------------|
| 1 | Blue Cross Blue Shield Wellness Donation | \$ | 75,000.00 |
| | Alachua Education Foundation Grant | | \$4,500.00 |
| 2 | Insurance payment for Newberry High baseball field | \$ | 11,007.68 |

Total \$ 90,507.68

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2017-2018 BUDGET	INCREASE / (DECREASE)	REVISED 2017-2018 BUDGET
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Notes:

Dir. Instr.

{1}	5000.10	Salaries	\$ 81,364,776.23	\$ 57,111.84	\$ 81,421,888.07
	.20	Benefits	24,722,791.46	27,077.61	24,749,869.07
	.30	Purchase Service	18,157,106.25	(2,705.75)	18,154,400.50
	.40	Energy Service	6,800.00	-	6,800.00
{2}	.50	Supplies	10,449,230.84	(211,725.63)	10,237,505.21
	.60	Capital Outlay	3,776,763.15	(41,931.93)	3,734,831.22
	.70	Other Expense	2,011,992.54	12,301.79	2,024,294.33
			<u>\$ 140,489,460.47</u>	<u>\$ (159,872.07)</u>	<u>\$ 140,329,588.40</u>

Pupil Pers.

6100.10	Salaries	\$ 8,372,721.72	\$ -	\$ 8,372,721.72	
.20	Benefits	2,641,147.76	600.00	2,641,747.76	
.30	Purchase Service	1,079,834.05	2,591.28	1,082,425.33	
.40	Energy Service	1,000.00	-	1,000.00	
.50	Supplies	109,951.67	(21.28)	109,930.39	
.60	Capital Outlay	22,362.61	(20.00)	22,342.61	
.70	Other Expense	23,124.92	-	23,124.92	
			<u>\$ 12,250,142.73</u>	<u>\$ 3,150.00</u>	<u>\$ 12,253,292.73</u>

Instr. Media

6200.10	Salaries	\$ 3,153,653.41	\$ (0.00)	\$ 3,153,653.41	
.20	Benefits	1,066,202.12	-	1,066,202.12	
.30	Purchase Service	44,786.63	84.00	44,870.63	
.40	Energy Service	-	-	-	
.50	Supplies	40,156.36	1,103.00	41,259.36	
.60	Capital Outlay	218,569.54	316.99	218,886.53	
.70	Other Expense	3,927.00	-	3,927.00	
			<u>\$ 4,527,295.06</u>	<u>\$ 1,503.99</u>	<u>\$ 4,528,799.05</u>

Curr. Dev.

6300.10	Salaries	\$ 3,828,790.48	\$ 2,727.50	\$ 3,831,517.98	
.20	Benefits	1,112,741.32	60.95	1,112,802.27	
.30	Purchase Service	70,905.30	1,200.00	72,105.30	
.40	Energy Service	200.00	-	200.00	
.50	Supplies	34,132.98	-	34,132.98	
.60	Capital Outlay	26,356.00	-	26,356.00	
.70	Other Expense	22,200.00	-	22,200.00	
			<u>\$ 5,095,326.08</u>	<u>\$ 3,988.45</u>	<u>\$ 5,099,314.53</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2017-2018 BUDGET	INCREASE / (DECREASE)	REVISED 2017-2018 BUDGET
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Notes:

Staff Dev.

6400.10	Salaries	\$ 747,879.18	\$ 1,260.00	\$ 749,139.18
.20	Benefits	203,550.45	\$ 430.71	203,981.16
.30	Purchase Service	122,276.18	6,360.55	128,636.73
.40	Energy Service	-	-	-
.50	Supplies	75,175.10	(3,000.00)	72,175.10
.60	Capital Outlay	462,721.43	-	462,721.43
.70	Other Expense	96,916.97	8,219.26	105,136.23
		<u>\$ 1,708,519.31</u>	<u>\$ 13,270.52</u>	<u>\$ 1,721,789.83</u>

Instr. Tech.

6500.10	Salaries	\$ 2,168,820.36	\$ 3,200.00	\$ 2,172,020.36
.20	Benefits	640,848.80	520.00	641,368.80
.30	Purchase Service	453,910.43	4,000.00	457,910.43
.40	Energy Service	2,000.00	-	2,000.00
.50	Supplies	23,682.19	(5,000.00)	18,682.19
{3} .60	Capital Outlay	330,356.38	59,192.00	389,548.38
.70	Other Expense	8,368.81	-	8,368.81
		<u>\$ 3,627,986.97</u>	<u>\$ 61,912.00</u>	<u>\$ 3,689,898.97</u>

Board of Ed.

7100.10	Salaries	\$ 182,710.00	\$ -	\$ 182,710.00
.20	Benefits	267,267.81	(0.00)	267,267.81
.30	Purchase Service	367,979.48	-	367,979.48
.40	Energy Service	-	-	-
.50	Supplies	632.00	-	632.00
.60	Capital Outlay	100.00	-	100.00
.70	Other Expense	275,000.00	-	275,000.00
		<u>\$ 1,093,689.29</u>	<u>\$ (0.00)</u>	<u>\$ 1,093,689.29</u>

Gen. Admin.

7200.10	Salaries	\$ 700,295.48	\$ -	\$ 700,295.48
.20	Benefits	151,664.83	-	151,664.83
.30	Purchase Service	42,521.44	-	42,521.44
.40	Energy Service	2,600.00	-	2,600.00
.50	Supplies	6,897.34	-	6,897.34
.60	Capital Outlay	5,024.00	-	5,024.00
.70	Other Expense	9,500.00	-	9,500.00
		<u>\$ 918,503.09</u>	<u>\$ -</u>	<u>\$ 918,503.09</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2017-2018 BUDGET	INCREASE / (DECREASE)	REVISED 2017-2018 BUDGET
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Notes:

Sch. Adm.

7300.10	Salaries	\$ 11,250,326.55	\$ 37,932.98	\$ 11,288,259.53
.20	Benefits	3,336,024.32	13,810.07	3,349,834.39
.30	Purchase Service	169,413.75	21,901.75	191,315.50
.40	Energy Service	-	-	-
.50	Supplies	74,073.20	(325.74)	73,747.46
.60	Capital Outlay	109,430.73	4,732.13	114,162.86
.70	Other Expense	50,056.60	1,466.90	51,523.50
		<u>\$ 14,989,325.15</u>	<u>\$ 79,518.09</u>	<u>\$ 15,068,843.24</u>

Facilities Acq.

7400.10	Salaries	\$ 62,677.44	\$ -	\$ 62,677.44
.20	Benefits	16,987.73	-	16,987.73
.30	Purchase Service	656,860.00	5,157.44	662,017.44
.40	Energy Service	1,200.00	-	1,200.00
.50	Supplies	1,510.00	-	1,510.00
.60	Capital Outlay	210,216.11	26,037.68	236,253.79
.70	Other Expense	1,000.00	-	1,000.00
		<u>\$ 950,451.28</u>	<u>\$ 31,195.12</u>	<u>\$ 981,646.40</u>

Fiscal Services

7500.10	Salaries	\$ 1,348,801.00	\$ -	\$ 1,348,801.00
.20	Benefits	389,131.21	-	389,131.21
.30	Purchase Service	20,084.00	15.24	20,099.24
.40	Energy Service	-	-	0.00
.50	Supplies	14,041.00	-	14,041.00
.60	Capital Outlay	5,175.00	-	5,175.00
.70	Other Expense	2,500.00	-	2,500.00
		<u>\$ 1,779,732.21</u>	<u>\$ 15.24</u>	<u>\$ 1,779,747.45</u>

Central Serv.

7700.10	Salaries	\$ 2,195,217.96	\$ -	\$ 2,195,217.96
.20	Benefits	657,166.61	-	657,166.61
{4} .30	Purchase Service	940,717.78	72,800.00	1,013,517.78
.40	Energy Service	24,028.00	-	24,028.00
.50	Supplies	56,850.00	2,995.00	59,845.00
.60	Capital Outlay	23,872.10	5.00	23,877.10
.70	Other Expense	49,906.29	1,242.56	51,148.85
		<u>\$ 3,947,758.74</u>	<u>\$ 77,042.56</u>	<u>\$ 4,024,801.30</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2017-2018 BUDGET	INCREASE / (DECREASE)	REVISED 2017-2018 BUDGET
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Notes:

Pupil Trans.

7800.10	Salaries	\$ 6,322,224.23	\$ -	\$ 6,322,224.23
.20	Benefits	2,499,462.33	-	2,499,462.33
.30	Purchase Service	524,935.08	1,700.00	526,635.08
.40	Energy Service	1,170,100.00	-	1,170,100.00
.50	Supplies	947,410.28	-	947,410.28
.60	Capital Outlay	77,762.84	-	77,762.84
.70	Other Expense	71,000.00	-	71,000.00
		<u>\$ 11,612,894.76</u>	<u>\$ 1,700.00</u>	<u>\$ 11,614,594.76</u>

Opr. of Plant

7900.10	Salaries	\$ 5,803,697.70	\$ (12,981.39)	\$ 5,790,716.31
.20	Benefits	2,237,158.94	(4,200.41)	2,232,958.53
.30	Purchase Service	6,905,510.67	22,524.67	6,928,035.34
.40	Energy Service	7,933,243.41	50.55	7,933,293.96
.50	Supplies	361,565.38	(13,274.05)	348,291.33
.60	Capital Outlay	144,225.03	16,454.01	160,679.04
.70	Other Expense	17,509.92	-	17,509.92
		<u>\$ 23,402,911.05</u>	<u>\$ 8,573.38</u>	<u>\$ 23,411,484.43</u>

Maint. of Plant

8100.10	Salaries	\$ 4,639,251.52	\$ -	\$ 4,639,251.52
.20	Benefits	1,402,583.14	-	1,402,583.14
.30	Purchase Service	539,337.92	-	539,337.92
.40	Energy Service	117,000.00	-	117,000.00
.50	Supplies	604,304.43	-	604,304.43
.60	Capital Outlay	172,657.20	-	172,657.20
.70	Other Expense	17,000.00	-	17,000.00
		<u>\$ 7,492,134.21</u>	<u>\$ -</u>	<u>\$ 7,492,134.21</u>

Admin. Tech.

8200.10	Salaries	\$ 1,213,593.76	\$ -	\$ 1,213,593.76
.20	Benefits	333,252.78	-	333,252.78
.30	Purchase Service	219,633.68	-	219,633.68
.40	Energy Service		-	
.50	Supplies		-	
.60	Capital Outlay		-	
.70	Other Expense	74,308.57	-	74,308.57
		<u>\$ 1,840,788.79</u>	<u>\$ -</u>	<u>\$ 1,840,788.79</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2017-2018 BUDGET	INCREASE / (DECREASE)	REVISED 2017-2018 BUDGET
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Notes:

<u>Comm. Ed.</u>				
9100.10	Salaries	\$ 2,659,237.17	\$ -	\$ 2,659,237.17
.20	Benefits	705,408.67	-	705,408.67
.30	Purchase Service	176,920.00	-	176,920.00
.40	Energy Service	1,000.00	-	1,000.00
.50	Supplies	357,639.38	(827.38)	356,812.00
.60	Capital Outlay	161,227.08	827.38	162,054.46
.70	Other Expense	12,910.00	-	12,910.00
		<u>\$ 4,074,342.30</u>	<u>\$ -</u>	<u>\$ 4,074,342.30</u>
<u>Debt Serv.</u>				
9200.70	Other Expense		\$ -	
<u>Transfers</u>				
9700.90	Transfers		\$ -	
<u>Contingency</u>				
{5} 2700		\$ 27,753,309.74	\$ (31,489.60)	\$ 27,721,820.14
TOTAL APPROP. AND ENDING BALANCE		<u>\$ 267,554,571.23</u>	<u>\$ 90,507.68</u>	<u>\$ 267,645,078.91</u>

Budget Amendment #4 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of October 1, 2017 - October 31, 2017

{1} 5000.10 – Salaries – \$57,111.84:

- a. an increase of \$39,477.22 in Salaries budget for Advanced Placement at various schools offset by decreases in Advanced Placement Supplies budget accounts.
- b. an increase of \$15,000.00 in Salaries budget for Cambridge budget offset by decreases in 5000 Supplies Budget.
- c. a net increase of \$2,634.62 which is offset by decreases in other Function/Object acct.

{2} 5000.50 – Supplies – (\$211,725.63):

- a. a decrease of (\$144,474.67) in Advanced Placement Supplies budget for various schools offset by increases in other accounts.
- b. a decrease of (\$17,100.00) in Cambridge Supplies budget at Gainesville High School offset by increases in other accounts.
- c. a decrease of (\$15,076.60) in Rental Receipts Supplies budget at various schools, offset by increases in other Function/Object accounts.
- d. a decrease of (\$13,102.52) in Fund Raising Equalization Supplies budget for various schools offset by increases in other accounts.
- e. a decrease of (\$4,979.95) in Lottery Supplies budget for various schools offset by increases in other accounts.
- f. a decrease of (\$4,830.79) in Industry Certified Careers Supplies budget for various schools offset by increases in other accounts.
- g. a net decrease of (\$12,161.10) which is offset by increases in other Function/Object acct.

{3} 6500.60 –Capital Outlay – \$59,192.00:

- a. an increase of \$156,531.50 in 6500 Purchase Services offset by decreases in other function/object accounts.
- b. an increase of \$63,189.70 for 06/30/2017 Encumbrance Roll Forward offset by a by decreases in 2700 Contingency.
- c. an increase of \$39,592.00 in 1 Mill Technology Capital Outlay budget offset by decreases in 5000 Capital Outlay budget.
- d. an increase of \$18,600.00 in Technology Grant Capital Outlay budget offset by decreases in other Function/Object accounts..
- e. a net increase of \$1,000.00 which is offset by decreases in other Function/Object accounts.

{4} 7700.30 – Purchase Service – \$72,800.00:

- a. an increase of \$70,000.00 7730 Purchase Services due to the Blue Cross Blue Shield Wellness Donation.
- b. a net increase of \$2,800.00 which is offset by decreases in other Function/Object acct.

{5} 2700.00 –Contingency – (\$31,489.60):

- a. a decrease of (\$12,000.00) in Assigned Erate Balance for telephones and internet at Gainesville High School and Buchholz High School.
- b. a decrease of (\$10,989.60) in Assigned School Projects for the replacement of gym mats at Gainesville High School damaged by Hurricane Irma.
- g. a decrease of (\$6,000.00) in Unassigned Fund Balance for Portables.
- h. a decrease of (\$2,500.00) in Assigned School Projects balance used for gifted testing.

Contingency Fund Balances 10/31/2017

	<u>Nonspendable</u>	
2711 - Reserved for Inventories	922,908.46	<u>922,908.46</u>
	<u>Restricted</u>	
2723 - Workforce Development	1,738,768.34	
1 Mill Tax Reserve	2,341,201.84	
State Required Carryover	592,634.13	
		<u>4,672,604.31</u>
	<u>Assigned</u>	
2749 - Solar Panel Reserve	349,488.73	
School Projects	169,782.40	
E-Rate	139,077.88	
VAB Reserve	25,000.00	
Terminal Pay	500,000.00	
Board Reserve	63,024.00	
Buchholz Athletic Bathrooms	33,359.50	
FTE Audit	300,000.00	
McKay Scholarships	2,000,000.00	
Reserve for Financial Software		
Transportation FTE Adjustment		
State & Local Grants	390,243.87	
EDEP Reserve	1,387,465.91	
Federal Terminal Pay		<u>5,357,442.29</u>
	<u>Unassigned</u>	
2750 - Unassigned Fund Balance		<u>16,768,865.08</u>
		<u>27,721,820.14</u>

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	7,018,830.20	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	22,126,307.37	9.46%
