

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only
Board Meeting 12-16-14
Agenda Consent
Item No. G. 6.

Board Meeting Date:	12/16/2014
Submitted By:	Alex Rella
Item Description:	Budget Amendment #6

Purpose and Explanation:

Budget Amendment #6 represents all budget changes in the General Fund for the period of November 1, 2014 through November 30, 2014. Revenue increases reflect changes in local sources. Changes in appropriations reflect the above revenues.

BUDGETARY IMPACT

Funding Source (Description): Various Accounts	Amount:	\$	12,932.96
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Staff Attorney Review & Approval <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

6

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	\$ 246,305,966.99	\$12,932.96	\$ 246,318,899.95
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

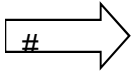
Certified Correct: _____
District Superintendent

Reference # on Revenue
 Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2014-2015 BUDGET	INCREASE / (DECREASE)	REVISED 2014-2015 BUDGET
3191	ROTC	\$ 135,000.00	\$ -	\$ 135,000.00
3202	MEDICAID	1,000,000.00	-	1,000,000.00
3310	FEFP	84,458,654.00	-	84,458,654.00
3315	WORKFORCE DEVELOPMENT	197,339.00	-	197,339.00
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	266,971.00	-	266,971.00
3354	TRANSPORTATION	-	-	-
3355	CLASS SIZE REDUCTION	29,800,099.00	-	29,800,099.00
3361	SCHOOL RECOGNITION PROGRAM	827,610.00	-	827,610.00
3363	EXCELLENT TEACHING PROGRAM	-	-	-
3371	VOLUNTARY PRE-K PROGRAM	880,000.00	-	880,000.00
3373	READING PROGRAMS	-	-	-
3375	PUBLIC SCHOOL TECHNOLOGY	-	-	-
3376	TEACHER TRAINING	-	-	-
3378	FULL SERVICE SCHOOLS	-	-	-
3390	MISC. STATE	600,000.00	-	600,000.00
3397	CHARTER SCHOOL CAPITAL OUTLAY	749,342.00	-	749,342.00
3411	TAXES	85,442,706.00	-	85,442,706.00
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	4,034,829.00	-	4,034,829.00
3483	COLLECTION OF INTERNAL ACCOUNTS	21,025.74	1	2,899.00
3490	MISC LOCAL	434,623.00	2	10,033.96
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	170,000.00	-	170,000.00
3499	FOOD SERVICE INDIRECT COSTS	300,000.00	-	300,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	8,508,904.00	-	8,508,904.00
3741	INSURANCE LOSS RECOVERY	-	-	-
TOTAL EST. REVENUE		\$ 219,941,433.74	\$ 12,932.96	\$ 219,954,366.70
FUND BALANCE 07/01/2014		\$ 26,364,533.25	\$ -	\$ 26,364,533.25
TOTAL EST. REV. AND BEG BALANCE		\$ 246,305,966.99	\$ 12,932.96	\$ 246,318,899.95

2014-2015 BUDGET AMENDMENT #6
GENERAL FUND
11/30/2014

This budget amendment represents an increase in the General Fund in the amount of: \$ 12,932.96



1	Collections of Internal Accounts	\$	2,899.00
2	Adults with Disabilities	\$	6,883.96
	Pert Testing	\$	3,150.00
	Total	\$	<u>12,932.96</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2014-2015 BUDGET	INCREASE / (DECREASE)	REVISED 2014-2015 BUDGET
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Notes:

<u>Dir. Instr.</u>					
{1}	5000.10	Salaries	\$ 75,920,975.17	\$ 239,303.94	\$ 76,160,279.11
{2}	.20	Benefits	22,921,003.37	46,956.35	22,967,959.72
	.30	Purchase Service	17,086,223.18	8,712.56	17,094,935.74
	.40	Energy Service	12,730.01	(500.00)	12,230.01
{3}	.50	Supplies	9,829,475.80	(94,980.20)	9,734,495.60
{4}	.60	Capital Outlay	3,384,075.36	(98,177.06)	3,285,898.30
	.70	Other Expense	2,220,274.44	2,910.46	2,223,184.90
			<hr/>		
			\$ 131,374,757.33	\$ 104,226.05	\$ 131,478,983.38

<u>Pupil Pers.</u>					
	6100.10	Salaries	\$ 8,308,361.89	\$ 231.26	\$ 8,308,593.15
	.20	Benefits	2,678,895.82	79.61	2,678,975.43
	.30	Purchase Service	1,250,211.88	515.00	1,250,726.88
	.40	Energy Service	2,095.04	-	2,095.04
	.50	Supplies	105,251.57	(679.07)	104,572.50
	.60	Capital Outlay	15,507.77	351.00	15,858.77
	.70	Other Expense	4,997.02	-	4,997.02
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			\$ 12,365,320.99	\$ 497.80	\$ 12,365,818.79

<u>Instr. Media</u>					
	6200.10	Salaries	\$ 3,263,241.13	\$ -	\$ 3,263,241.13
	.20	Benefits	1,105,341.45	-	1,105,341.45
	.30	Purchase Service	49,553.00	209.74	49,762.74
	.40	Energy Service	-	-	-
	.50	Supplies	52,977.64	381.16	53,358.80
	.60	Capital Outlay	234,697.04	3,911.59	238,608.63
	.70	Other Expense	2,878.00	-	2,878.00
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			\$ 4,708,688.26	\$ 4,502.49	\$ 4,713,190.75

<u>Curr. Dev.</u>					
	6300.10	Salaries	\$ 5,182,454.60	\$ 250.00	\$ 5,182,704.60
	.20	Benefits	1,536,633.66	-	1,536,633.66
	.30	Purchase Service	99,262.59	(2,060.00)	97,202.59
	.40	Energy Service	105.12	-	105.12
	.50	Supplies	40,385.46	(477.04)	39,908.42
	.60	Capital Outlay	24,261.97	934.04	25,196.01
	.70	Other Expense	31,235.50	(75.95)	31,159.55
			<hr/>		
			\$ 6,914,338.90	\$ (1,428.95)	\$ 6,912,909.95

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2014-2015 BUDGET	INCREASE / (DECREASE)	REVISED 2014-2015 BUDGET
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Notes:

Staff Dev.

6400.10	Salaries	\$ 687,262.04	\$ 1,000.00	\$ 688,262.04
.20	Benefits	182,599.36	80.51	182,679.87
.30	Purchase Service	142,495.40	4,878.00	147,373.40
.40	Energy Service	-	-	-
.50	Supplies	79,667.68	(1,500.00)	78,167.68
.60	Capital Outlay	474,415.26	(1,878.00)	472,537.26
.70	Other Expense	60,722.04	1,840.95	62,562.99
		<u>\$ 1,627,161.78</u>	<u>\$ 4,421.46</u>	<u>\$ 1,631,583.24</u>

Instr. Tech.

6500.10	Salaries	\$ 2,101,393.42	\$ -	\$ 2,101,393.42
.20	Benefits	626,096.32	-	626,096.32
.30	Purchase Service	423,636.15	-	423,636.15
.40	Energy Service	2,587.31	-	2,587.31
.50	Supplies	24,484.04	-	24,484.04
.60	Capital Outlay	157,749.27	-	157,749.27
.70	Other Expense	24,000.00	-	24,000.00
		<u>\$ 3,359,946.51</u>	<u>\$ -</u>	<u>\$ 3,359,946.51</u>

Board of Ed.

7100.10	Salaries	\$ 181,051.00	\$ -	\$ 181,051.00
.20	Benefits	419,227.15	-	419,227.15
.30	Purchase Service	392,755.65	-	392,755.65
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	246,200.00	-	246,200.00
		<u>\$ 1,239,233.80</u>	<u>\$ -</u>	<u>\$ 1,239,233.80</u>

Gen. Admin.

7200.10	Salaries	\$ 696,276.60	\$ -	\$ 696,276.60
.20	Benefits	174,849.46	-	174,849.46
.30	Purchase Service	44,410.78	-	44,410.78
.40	Energy Service	800.00	-	800.00
.50	Supplies	6,800.00	-	6,800.00
.60	Capital Outlay	3,553.21	-	3,553.21
.70	Other Expense	1,450.00	-	1,450.00
		<u>\$ 928,140.05</u>	<u>\$ -</u>	<u>\$ 928,140.05</u>

2014-2015 BUDGET AMENDMENT #6
 11/30/2014 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2014-2015 BUDGET	INCREASE / (DECREASE)	REVISED 2014-2015 BUDGET
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Notes:

Sch. Adm.

7300.10	Salaries	\$ 9,745,858.62	\$ 1,473.60	\$ 9,747,332.22
.20	Benefits	3,081,158.92	1,391.79	3,082,550.71
.30	Purchase Service	135,921.56	(52.40)	135,869.16
.40	Energy Service	-	-	-
.50	Supplies	67,398.50	671.68	68,070.18
.60	Capital Outlay	85,826.72	(396.84)	85,429.88
.70	Other Expense	6,313.21	467.41	6,780.62
		<u>\$ 13,122,477.53</u>	<u>\$ 3,555.24</u>	<u>\$ 13,126,032.77</u>

Facilities Acq.

7400.10	Salaries	\$ 1,390,563.24	\$ -	\$ 1,390,563.24
.20	Benefits	436,535.71	-	436,535.71
.30	Purchase Service	253,279.03	3,000.00	256,279.03
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
{5} .60	Capital Outlay	332,419.22	26,821.65	359,240.87
.70	Other Expense	-	-	-
		<u>\$ 2,412,797.20</u>	<u>\$ 29,821.65</u>	<u>\$ 2,442,618.85</u>

Fiscal Services

7500.10	Salaries	\$ 1,273,937.80	\$ -	\$ 1,273,937.80
.20	Benefits	387,913.23	-	387,913.23
.30	Purchase Service	58,826.25	(100.00)	58,726.25
.40	Energy Service	-	-	-
.50	Supplies	35,500.00	-	35,500.00
.60	Capital Outlay	13,580.00	-	13,580.00
.70	Other Expense	2,250.00	100.00	2,350.00
		<u>\$ 1,772,007.28</u>	<u>\$ -</u>	<u>\$ 1,772,007.28</u>

Central Serv.

7700.10	Salaries	\$ 2,120,220.68	\$ -	\$ 2,120,220.68
.20	Benefits	670,768.52	-	670,768.52
.30	Purchase Service	622,423.15	7,533.96	629,957.11
.40	Energy Service	38,481.40	-	38,481.40
.50	Supplies	29,354.44	-	29,354.44
.60	Capital Outlay	29,400.00	350.00	29,750.00
.70	Other Expense	35,150.00	(100.00)	35,050.00
		<u>\$ 3,545,798.19</u>	<u>\$ 7,783.96</u>	<u>\$ 3,553,582.15</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2014-2015 BUDGET	INCREASE / (DECREASE)	REVISED 2014-2015 BUDGET
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Notes:

Pupil Trans.

7800.10	Salaries	\$ 6,823,106.60	\$ -	\$ 6,823,106.60
.20	Benefits	2,268,505.35	-	2,268,505.35
.30	Purchase Service	579,549.56	13,320.00	592,869.56
.40	Energy Service	2,164,141.87	-	2,164,141.87
.50	Supplies	960,856.05	-	960,856.05
.60	Capital Outlay	141,698.64	-	141,698.64
.70	Other Expense	12,045.00	-	12,045.00
		<hr/>		
		\$ 12,949,903.07	\$ 13,320.00	\$ 12,963,223.07

Opr. of Plant

7900.10	Salaries	\$ 5,624,201.72	\$ 19,466.04	\$ 5,643,667.76
.20	Benefits	2,465,152.55	3,266.39	2,468,418.94
.30	Purchase Service	7,073,908.35	(16,981.32)	7,056,927.03
.40	Energy Service	8,034,983.02	(200.00)	8,034,783.02
{6} .50	Supplies	269,863.54	68,958.87	338,822.41
.60	Capital Outlay	250,588.19	(2,048.07)	248,540.12
.70	Other Expense	16,972.50	-	16,972.50
		<hr/>		
		\$ 23,735,669.87	\$ 72,461.91	\$ 23,808,131.78

Maint. of Plant

8100.10	Salaries	\$ 3,254,891.76	\$ -	\$ 3,254,891.76
.20	Benefits	863,417.66	-	863,417.66
.30	Purchase Service	789,268.71	-	789,268.71
.40	Energy Service	165,042.50	-	165,042.50
.50	Supplies	483,878.27	-	483,878.27
.60	Capital Outlay	53,933.06	-	53,933.06
.70	Other Expense	10,000.00	-	10,000.00
		<hr/>		
		\$ 5,620,431.96	\$ -	\$ 5,620,431.96

Admin. Tech.

8200.10	Salaries	\$ 1,034,747.78	\$ -	\$ 1,034,747.78
.20	Benefits	288,161.27	-	288,161.27
.30	Purchase Service	46,000.00	14,160.00	60,160.00
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
{7} .60	Capital Outlay	88,168.45	105,592.90	193,761.35
.70	Other Expense	-	-	-
		<hr/>		
		\$ 1,457,077.50	\$ 119,752.90	\$ 1,576,830.40

2014-2015 BUDGET AMENDMENT #6
 11/30/2014 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2014-2015 BUDGET	INCREASE / (DECREASE)	REVISED 2014-2015 BUDGET
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Notes:

<u>Comm. Ed.</u>				
9100.10	Salaries	\$ 2,375,208.65	\$ -	\$ 2,375,208.65
.20	Benefits	674,945.83	-	674,945.83
.30	Purchase Service	203,348.25	(300.00)	203,048.25
.40	Energy Service	-	300.00	300.00
.50	Supplies	453,568.45	(470.00)	453,098.45
{8} .60	Capital Outlay	207,607.78	(35,000.00)	172,607.78
.70	Other Expense	26,650.00	350.00	27,000.00
		<hr/>		
		\$ 3,941,328.96	\$ (35,120.00)	\$ 3,906,208.96
		<hr/>		
<u>Debt Serv.</u>				
9200.70	Other Expense	\$ -	\$ -	\$ -
		<hr/>		
<u>Transfers</u>				
9700.90	Transfers	\$ -	\$ -	\$ -
		<hr/>		
<u>Contingency</u>				
{9} 2700		\$ 15,230,887.81	\$ (310,861.55)	\$ 14,920,026.26
		<hr/>		
TOTAL APPROP. AND ENDING BALANCE		\$ 246,305,966.99	\$ 12,932.96	\$ 246,318,899.95
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Budget Amendment #6 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of November 1, 2014 through November 30, 2014

{1} 5000.10 – Salaries – \$239,303.94:

- a. an increase of \$222,883.05 in Teacher Salaries budget from Dori Slosberg Roll Forward balance, offset by a decrease in 2700 Contingency.
- b. an increase of \$14,158.00 in Salaries budget for Advanced Placement at various schools offset by decreases in Advanced Placement Supplies budget accounts.
- c. a net increase of \$2,262.89 which is offset by decreases in other Function/Object acct.

{2} 5000.20 – Benefits – \$46,956.35:

- a. an increase of \$36,218.50 in Benefits budget from Dori Slosberg Roll Forward balance, offset by a decrease in 2700 Contingency.
- b. an increase of \$10,532.59 in Supplies budget for Advanced Placement at various schools offset by decreases in Advanced Placement Supplies budget accounts.
- c. a net increase of \$205.26 which is offset by decreases in other Function/Object acct.

{3} 5000.50 – Supplies – (\$94,980.20):

- a. a decrease of (\$58,467.81) in Advanced Placement Supplies budget for various schools offset by increases in other accounts.
- b. a decrease of (\$35,085.06) in Fundraising Equalization Supplies budget for various schools offset by increases in other accounts.
- c. a net decrease of (\$1,427.33) which is offset by increases in other Function/Object acct.

{4} 5000.60 – Capital Outlay – (\$98,177.06):

- a. a decrease of (\$105,592.90) in 1 Mill Technology Capital Outlay budget for Instructional Technology offset by increases in other function 8200 Capital Outlay budget.
- b. an increase of \$5,216.43 in Capital Outlay budget for Advanced Placement at various schools offset by decreases in Function 5000 Supplies accounts.
- c. an increase of \$2,319.75 in Capital Outlay budget for Fundraising Equalization at various schools offset by decreases in Function 5000 Supplies accounts.
- d. a net decrease of (\$60.34) which is offset by increases in other Function/Object acct.

{5} 7400.60 – Capital Outlay – \$26,821.65:

- a. an increase of \$27,913.15 in Capital Outlay budget for Fundraising Equalization at various schools offset by decreases in Function 5000 Supplies accounts.
- b. a net decrease of (\$1,091.50) which is offset by increases in other Function/Object acct.

{6} 7900.50 – Supplies – \$68,958.87:

- a. an increase of \$66,625.00 in Custodial Supplies budget at various schools, transferred from Function 9100 and 2700 Contingency to cover the cost of EDEP Custodial Supplies.
- b. a net increase of \$2,333.87 which is offset by decreases in other Function/Object acct.

{7} 8200.60 – Capital Outlay – \$105,592.90:

- a. an increase of \$105,592.90 in Capital Outlay budget for 1 Mill Technology for Information Technology, offset by decreases in Function 5000 Capital Outlay accounts.

Budget Amendment #6 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of November 1, 2014 through November 30, 2014

{8} 9100.60 – Capital Outlay – (\$35,000.00):

- a. a decrease of \$35,000.00 in Capital Outlay budget for the Extended Day Enrichment Program, Transferred to Function 7900 for Custodial Supplies.

{9} 2700 – Contingency – (\$310,861.55):

- a. a decrease of (\$260,101.55) in Restricted Fund Balance for 06/30/2014 Dori Slosberg Drivers Ed.
- b. a decrease of (\$31,625.00) in Assigned EDEP Balance distributed for Custodial Supplies.
- c. a decrease of (\$19,125.00) in Assigned School Projects Balance distributed the schools for October FTE budget adjustments.

Contingency Fund Balances 11/30/2014

<u>Nonspendable</u>		
2711 - Reserved for Inventories	1,364,777.50	<u>1,364,777.50</u>
<u>Restricted</u>		
2723 - Workforce Development	3,560,271.17	
1 Mill Tax Reserve	723,868.56	
State Required Carryover	191,989.00	<u>4,476,128.73</u>
<u>Assigned</u>		
2749 - Solar Panel Reserve	120,252.06	
School Projects	149,540.00	
E-Rate	125,676.38	
VAB Reserve	25,000.00	
FTE Audit Reserve	300,000.00	
Insurance Reserve	300,000.00	
Terminal Pay	500,000.00	
McKay Scholarships	1,500,000.00	
Board Reserve	1,063,387.00	
Maintenance Cost Reserve	200,000.00	
Reserve for Financial Software Upgrades	175,000.00	
State & Local Grants	582,777.95	
EDEP Reserve	7,339.68	
Federal Terminal Pay	353,943.62	<u>5,402,916.69</u>
<u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>3,676,203.34</u>
Total Contingency 2700		<u><u>14,920,026.26</u></u>

Florida Statute Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	6,598,631.00	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	9,079,120.03	4.13%