

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only
Board Meeting 3-17-15
Agenda Consent
Item No. G. 5.

Board Meeting Date:	3/17/2015
Submitted By:	Alex Rella
Item Description:	Budget Amendment #15

Purpose and Explanation:

Budget Amendment #15 represents all budget changes in the General Fund for the period of February 1, 2015 through February 28, 2015. Revenues reflect changes in Local sources. Changes in appropriations reflect the above revenues.

BUDGETARY IMPACT

Funding Source (Description): Various Accounts **Amount:** \$ 48,563.77

<p>Staff Attorney Review & Approval <i>(For Contracts Only)</i></p>	<p>Date: _____ Initial: _____</p>	<p style="text-align: center;">ADDITIONAL INFORMATION</p> <p>Yes: _____ No: _____</p>
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BUDGET AMENDMENT RESOLUTION

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

15

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	\$ 247,285,078.40	\$48,563.77	\$ 247,333,642.17
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

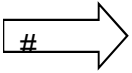
Certified Correct: _____
District Superintendent

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	84,735,452.00	-	84,735,452.00
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	269,450.00	-	269,450.00
3354	TRANSPORTATION	-	-	-
3355	CLASS SIZE REDUCTION	29,910,850.00	-	29,910,850.00
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	679,081.96	-	679,081.96
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	33,124.69	43,682.77	76,807.46
3490	MISC LOCAL	932,525.50	4,881.00	937,406.50
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		\$ 220,920,545.15	\$ 48,563.77	\$ 220,969,108.92
FUND BALANCE 07/01/2014		\$ 26,364,533.25	\$ -	\$ 26,364,533.25
TOTAL EST. REV. AND BEG BALANCE		\$ 247,285,078.40	\$ 48,563.77	\$ 247,333,642.17

2014-2015 BUDGET AMENDMENT #15
GENERAL FUND
2/28/2015

This budget amendment represents an increase in the General Fund in the amount of: \$ 48,563.77



1	Collections of Internal Accounts	43,682.77
2	Miscellaneous Local	4,881.00
	Total	<u>\$ 48,563.77</u>

2014-2015 BUDGET AMENDMENT #15
 2/28/2015 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>Dir. Instr.</u>					
{1}	5000.10	Salaries	\$ 76,469,965.55	\$ 122,045.44	\$ 76,592,010.99
	.20	Benefits	23,012,973.14	18,196.93	23,031,170.07
	.30	Purchase Service	16,958,810.36	17,985.01	16,976,795.37
	.40	Energy Service	11,858.01	-	11,858.01
{2}	.50	Supplies	9,634,145.12	(299,277.02)	9,334,868.10
{3}	.60	Capital Outlay	3,341,144.21	86,780.58	3,427,924.79
	.70	Other Expense	2,255,113.63	14,939.16	2,270,052.79
			<hr/>		
			\$ 131,684,010.02	\$ (39,329.90)	\$ 131,644,680.12

<u>Pupil Pers.</u>					
	6100.10	Salaries	\$ 8,378,801.83	\$ 9,165.07	\$ 8,387,966.90
	.20	Benefits	2,700,585.78	1,762.25	2,702,348.03
	.30	Purchase Service	1,250,913.57	710.00	1,251,623.57
	.40	Energy Service	2,095.04	-	2,095.04
	.50	Supplies	104,132.45	772.97	104,905.42
	.60	Capital Outlay	14,521.36	70.49	14,591.85
	.70	Other Expense	5,237.02	0.74	5,237.76
			<hr/>		
			\$ 12,456,287.05	\$ 12,481.52	\$ 12,468,768.57

<u>Instr. Media</u>					
	6200.10	Salaries	\$ 3,267,596.13	\$ 676.20	\$ 3,268,272.33
	.20	Benefits	1,105,721.45	112.71	1,105,834.16
	.30	Purchase Service	50,962.74	7,250.00	58,212.74
	.40	Energy Service	-	-	-
	.50	Supplies	55,205.02	2,177.74	57,382.76
	.60	Capital Outlay	246,148.00	(4,892.74)	241,255.26
	.70	Other Expense	2,923.00	-	2,923.00
			<hr/>		
			\$ 4,728,556.34	\$ 5,323.91	\$ 4,733,880.25

<u>Curr. Dev.</u>					
	6300.10	Salaries	\$ 5,192,262.38	\$ 4,067.44	\$ 5,196,329.82
	.20	Benefits	1,537,907.49	484.27	1,538,391.76
	.30	Purchase Service	110,988.35	958.15	111,946.50
	.40	Energy Service	255.12	-	255.12
	.50	Supplies	38,176.80	(492.61)	37,684.19
	.60	Capital Outlay	22,875.87	(1,439.01)	21,436.86
	.70	Other Expense	31,180.05	-	31,180.05
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			\$ 6,933,646.06	\$ 3,578.24	\$ 6,937,224.30

2014-2015 BUDGET AMENDMENT #15
 2/28/2015 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:

Staff Dev.

6400.10	Salaries	\$ 711,307.04	\$ -	\$ 711,307.04
.20	Benefits	189,143.18	450.00	189,593.18
.30	Purchase Service	273,573.40	10,488.28	284,061.68
.40	Energy Service	-	-	-
.50	Supplies	78,713.68	5,751.50	84,465.18
{4} .60	Capital Outlay	472,915.26	(25,000.00)	447,915.26
.70	Other Expense	183,902.99	12,000.00	195,902.99
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		\$ 1,909,555.55	\$ 3,689.78	\$ 1,913,245.33

Instr. Tech.

6500.10	Salaries	\$ 2,101,884.62	\$ -	\$ 2,101,884.62
.20	Benefits	626,096.32	-	626,096.32
.30	Purchase Service	435,379.05	-	435,379.05
.40	Energy Service	2,587.31	-	2,587.31
.50	Supplies	24,284.04	-	24,284.04
.60	Capital Outlay	163,118.37	(3,715.00)	159,403.37
.70	Other Expense	23,588.00	4,995.00	28,583.00
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		\$ 3,376,937.71	\$ 1,280.00	\$ 3,378,217.71

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
		<hr/>		
		\$ 1,239,233.80	\$ -	\$ 1,239,233.80

Gen. Admin.

7200.10	Salaries	\$ 696,276.60	\$ -	\$ 696,276.60
.20	Benefits	174,849.46	-	174,849.46
.30	Purchase Service	66,410.78	-	66,410.78
.40	Energy Service	800.00	-	800.00
.50	Supplies	6,605.47	-	6,605.47
.60	Capital Outlay	3,747.74	-	3,747.74
.70	Other Expense	1,450.00	-	1,450.00
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		\$ 950,140.05	\$ -	\$ 950,140.05

2014-2015 BUDGET AMENDMENT #15
 2/28/2015 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	\$ 9,757,668.80	\$ 6,181.30	\$ 9,763,850.10
.20	Benefits	3,084,996.07	3,878.63	3,088,874.70
.30	Purchase Service	137,947.55	6,897.25	144,844.80
.40	Energy Service	-	-	-
.50	Supplies	70,200.84	(832.74)	69,368.10
.60	Capital Outlay	91,189.33	2,659.00	93,848.33
.70	Other Expense	11,720.98	2,428.00	14,148.98
		<u>\$ 13,153,723.57</u>	<u>\$ 21,211.44</u>	<u>\$ 13,174,935.01</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	256,279.03	-	256,279.03
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
{5} .60	Capital Outlay	406,900.38	24,976.86	431,877.24
.70	Other Expense	-	-	-
		<u>\$ 2,490,278.36</u>	<u>\$ 24,976.86</u>	<u>\$ 2,515,255.22</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	58,726.25	-	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	2,350.00	-	2,350.00
		<u>\$ 1,772,007.28</u>	<u>\$ -</u>	<u>\$ 1,772,007.28</u>

Central Serv.

7700.10	Salaries	\$ 2,120,320.68	\$ -	\$ 2,120,320.68
.20	Benefits	675,776.17	145.00	675,921.17
.30	Purchase Service	654,657.11	105.00	654,762.11
.40	Energy Service	38,481.40	-	38,481.40
.50	Supplies	25,954.44	750.00	26,704.44
.60	Capital Outlay	29,750.00	-	29,750.00
.70	Other Expense	35,050.00	250.00	35,300.00
		<u>\$ 3,579,989.80</u>	<u>\$ 1,250.00</u>	<u>\$ 3,581,239.80</u>

2014-2015 BUDGET AMENDMENT #15
 2/28/2015 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:

Pupil Trans.

7800.10	Salaries	\$ 6,725,106.60	\$ -	\$ 6,725,106.60
.20	Benefits	2,268,505.35	-	2,268,505.35
.30	Purchase Service	592,066.81	817.50	592,884.31
.40	Energy Service	2,164,141.87	-	2,164,141.87
.50	Supplies	960,856.05	-	960,856.05
.60	Capital Outlay	149,333.64	2,000.00	151,333.64
.70	Other Expense	12,045.00	-	12,045.00
		<hr/>		
		\$ 12,872,055.32	\$ 2,817.50	\$ 12,874,872.82

Opr. of Plant

7900.10	Salaries	\$ 5,646,754.11	\$ -	\$ 5,646,754.11
.20	Benefits	2,469,419.36	39.67	2,469,459.03
.30	Purchase Service	7,061,304.77	14,832.08	7,076,136.85
.40	Energy Service	8,035,849.79	-	8,035,849.79
.50	Supplies	335,092.16	6,139.30	341,231.46
.60	Capital Outlay	258,801.79	5,832.29	264,634.08
.70	Other Expense	23,190.00	86.00	23,276.00
		<hr/>		
		\$ 23,830,411.98	\$ 26,929.34	\$ 23,857,341.32

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	786,668.71	-	786,668.71
.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	12,600.00	-	12,600.00
		<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
{6} .30	Purchase Service	319,130.80	(24,649.00)	294,481.80
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	193,761.35	11,713.50	205,474.85
.70	Other Expense	-	-	-
		<hr/>		
		\$ 1,835,801.20	\$ (12,935.50)	\$ 1,822,865.70

2014-2015 BUDGET AMENDMENT #15
 2/28/2015 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:

Comm. Ed.

9100.10	Salaries	\$ 2,433,908.65	\$ (4,000.00)	\$ 2,429,908.65
.20	Benefits	673,945.83	-	673,945.83
.30	Purchase Service	220,048.25	-	220,048.25
.40	Energy Service	2,300.00	-	2,300.00
.50	Supplies	456,298.45	3,928.00	460,226.45
.60	Capital Outlay	194,707.78	-	194,707.78
.70	Other Expense	30,000.00	72.00	30,072.00
		<u>\$ 4,011,208.96</u>	<u>\$ -</u>	<u>\$ 4,011,208.96</u>

Debt Serv.

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

9700.90	Transfers	\$ -	\$ -	\$ -
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Contingency

{7} 2700		\$ 14,840,803.39	\$ (2,709.42)	\$ 14,838,093.97
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TOTAL APPROP. AND ENDING BALANCE		<u>\$ 247,285,078.40</u>	<u>\$ 48,563.77</u>	<u>\$ 247,333,642.17</u>
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Budget Amendment #15 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of February 1, 2015 through February 28, 2015

{1} 5000.10 – Salaries – \$122,045.44:

- a. an increase of \$121,096.00 in Salaries budget for Advanced Placement at various schools offset by decreases in Advanced Placement Supplies budget accounts.
- b. a net increase of \$949.44 which is offset by decreases in other Function/Object acct.

{2} 5000.50 – Supplies – (\$299,277.02):

- a. a decrease of (\$200,237.87) in Advanced Placement Supplies budget for various schools offset by increases in other accounts.
- b. a decrease of (\$26,860.00) in Cambridge Program Supplies budget at GHS, offset by increases in other accounts.
- c. a decrease of (\$23,261.58) in Fundraising Equalization Supplies budget for various schools offset by increases in other accounts.
- d. a decrease of (\$15,268.58) in Rental Receipts Supplies budget for various schools offset by increases in other accounts.
- e. a net decrease of (\$33,648.98) which is offset by increases in other Function/Object acct.

{3} 5000.60 – Capital Outlay – \$86,780.58:

- a. an increase of \$24,960 in Capital Outlay budget for the Cambridge Program at GHS, transferred from Function 5100 Supplies.
- b. an increase of \$15,403.88 in Capital Outlay budget for the Technology for Instructional Technology, transferred from other accounts.
- c. an increase of \$12,339.46 in Capital Outlay budget for the Advanced Placement, transferred from Function 5100 Supplies.
- d. an increase of \$10,186.72 in Capital Outlay budget for the Fundraising Equalization, transferred from Function 5100 Supplies.
- e. an increase of \$7,564.84 in Capital Outlay budget for the Rental Receipts, transferred from Function 5100 Supplies.
- f. a net increase of \$16,325.68 which is offset by decreases in other Function/Object acct.

{4} 6400.60 – Capital Outlay – (\$25,000.00):

- a. a decrease of (\$25,000.00) in Reading Categorical Capital Outlay budget, offset by increases in other function 6400 accounts.

{5} 7400.60 – Capital Outlay – \$24,976.86:

- a. an increase of \$10,000.00 in Capital Outlay budget at Wiles from the collection of internal accounts.
- b. an increase of \$8,100.00 in Capital Outlay budget for the Fundraising Equalization, transferred from Function 5100 Supplies.
- c. a net increase of \$6,876.86 which is offset by decreases in other Function/Object acct.

{6} 8200.60 – Capital Outlay – (\$24,649.00):

- a. an decrease of (\$24,649.00) in Capital Outlay budget for Technology at Instructional Technology, offset by increases in other accounts.

{7} 2700 – Contingency – \$(2,709.42):

- a. a decrease of (\$2,709.42) in Assigned State and Local Grant balance for roll forward balances.

Contingency Fund Balances 2/28/2015

<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	1,970.40	
E-Rate	339,110.86	
VAB Reserve	25,000.00	
FTE Audit Reserve	300,000.00	
Insurance Reserve	300,000.00	
Terminal Pay	500,000.00	
McKay Scholarships	-	
Board Reserve	1,063,387.00	
Maintenance Cost Reserve	200,000.00	
Reserve for Financial Software Upgrades	175,000.00	
State & Local Grants	573,290.78	
EDEP Reserve	7,339.68	
Federal Terminal Pay	353,943.62	<u>3,959,294.40</u>
<u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>5,037,893.34</u>
Total Contingency 2700		<u><u>14,838,093.97</u></u>

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	6,629,073.27	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	8,997,187.74	4.07%