

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only
Board Meeting 6-16-15
Agenda Consent
Item No. G. 6.

Board Meeting Date:	6/16/2015
Submitted By:	Alex Rella, Interim Asst. Superintendent for Business Services
Item Description:	Budget Amendment #24

Purpose and Explanation:

Budget Amendment #24 represents all budget changes in the General Fund for the period of May 1, 2015 through May 31, 2015. Revenues reflect local sources. Changes in appropriations reflect the above revenues.

BUDGETARY IMPACT

Funding Source (Description): Various Accounts **Amount:** \$ 37,019.25

<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 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	\$ 247,446,489.45	\$37,019.25	\$ 247,483,508.70
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

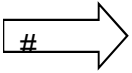
Certified Correct: _____
District Superintendent

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	84,412,520.00	-	84,412,520.00
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	99,076.00	-	99,076.00
3354	TRANSPORTATION	-	-	-
3355	CLASS SIZE REDUCTION	29,910,850.00	-	29,910,850.00
3361	SCHOOL RECOGNITION PROGRAM	1,227,312.00	-	1,227,312.00
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	81,106.46	24,469.25	105,575.71
3490	MISC LOCAL	938,898.78	12,550.00	951,448.78
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	370,660.00	-	370,660.00
3499	FOOD SERVICE INDIRECT COSTS	300,000.00	-	300,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	8,508,904.00	-	8,508,904.00
TOTAL EST. REVENUE		\$ 221,081,956.20	\$ 37,019.25	\$ 221,118,975.45
FUND BALANCE 07/01/2014		\$ 26,364,533.25	\$ -	\$ 26,364,533.25
TOTAL EST. REV. AND BEG BALANCE		\$ 247,446,489.45	\$ 37,019.25	\$ 247,483,508.70

2014-2015 BUDGET AMENDMENT #24
GENERAL FUND
5/31/2015

This budget amendment represents an increase in the General Fund in the amount of: \$ 37,019.25



1	Collection of Internal Accounts	24,469.25
2	Elementary Fine Arts	5,000.00
	P.A.L.S.	4,300.00
	Citizens Field Advertising	3,250.00
	Total	<u>\$ 37,019.25</u>

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

Dir. Instr.

5000.10	Salaries	\$ 76,982,482.38	\$ 16,381.57	\$ 76,998,863.95
.20	Benefits	23,153,351.76	2,453.31	23,155,805.07
{1} .30	Purchase Service	17,078,294.62	93,887.39	17,172,182.01
.40	Energy Service	10,573.48	-	10,573.48
{2} .50	Supplies	8,787,685.60	(101,369.49)	8,686,316.11
.60	Capital Outlay	3,228,323.50	(22,552.40)	3,205,771.10
.70	Other Expense	2,295,050.43	(769.18)	2,294,281.25
		<u>\$ 131,535,761.77</u>	<u>\$ (11,968.80)</u>	<u>\$ 131,523,792.97</u>

Pupil Pers.

6100.10	Salaries	\$ 8,395,805.95	\$ 3,965.38	\$ 8,399,771.33
.20	Benefits	2,714,279.13	635.51	2,714,914.64
.30	Purchase Service	1,251,256.14	4,069.66	1,255,325.80
.40	Energy Service	2,095.04	-	2,095.04
.50	Supplies	110,795.79	(6,608.56)	104,187.23
.60	Capital Outlay	10,751.24	4,209.32	14,960.56
.70	Other Expense	1,063.51	(225.00)	838.51
		<u>\$ 12,486,046.80</u>	<u>\$ 6,046.31</u>	<u>\$ 12,492,093.11</u>

Instr. Media

6200.10	Salaries	\$ 3,268,272.33	\$ -	\$ 3,268,272.33
.20	Benefits	1,109,660.16	-	1,109,660.16
.30	Purchase Service	72,045.41	(2,057.25)	69,988.16
.40	Energy Service	-	-	-
.50	Supplies	56,189.58	128.66	56,318.24
.60	Capital Outlay	229,182.93	(1,238.44)	227,944.49
.70	Other Expense	2,809.50	-	2,809.50
		<u>\$ 4,738,159.91</u>	<u>\$ (3,167.03)</u>	<u>\$ 4,734,992.88</u>

Curr. Dev.

6300.10	Salaries	\$ 5,194,313.59	\$ 1,185.82	\$ 5,195,499.41
.20	Benefits	1,542,714.76	95.46	1,542,810.22
.30	Purchase Service	111,215.40	4,167.44	115,382.84
.40	Energy Service	1,155.12	(500.00)	655.12
.50	Supplies	37,789.03	(2,744.62)	35,044.41
.60	Capital Outlay	22,006.13	2,884.25	24,890.38
.70	Other Expense	31,480.05	(500.00)	30,980.05
		<u>\$ 6,940,674.08</u>	<u>\$ 4,588.35</u>	<u>\$ 6,945,262.43</u>

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	\$ 709,422.04	\$ 15,190.00	\$ 724,612.04
.20	Benefits	190,249.18	-	190,249.18
.30	Purchase Service	300,861.68	15,300.00	316,161.68
.40	Energy Service	-	-	-
.50	Supplies	80,315.18	-	80,315.18
.60	Capital Outlay	412,915.26	(17,300.00)	395,615.26
.70	Other Expense	223,658.99	(11,455.00)	212,203.99
		<u>\$ 1,917,422.33</u>	<u>\$ 1,735.00</u>	<u>\$ 1,919,157.33</u>

Instr. Tech.

6500.10	Salaries	\$ 2,101,393.42	\$ -	\$ 2,101,393.42
.20	Benefits	628,262.32	-	628,262.32
.30	Purchase Service	458,894.76	(19,771.30)	439,123.46
.40	Energy Service	2,587.31	(900.00)	1,687.31
.50	Supplies	24,200.56	(17,469.00)	6,731.56
.60	Capital Outlay	236,702.75	10,088.00	246,790.75
.70	Other Expense	30,328.00	(1,500.00)	28,828.00
		<u>\$ 3,482,369.12</u>	<u>\$ (29,552.30)</u>	<u>\$ 3,452,816.82</u>

Board of Ed.

7100.10	Salaries	\$ 181,051.00	\$ -	\$ 181,051.00
.20	Benefits	420,677.15	-	420,677.15
.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>\$ 1,240,683.80</u>	<u>\$ -</u>	<u>\$ 1,240,683.80</u>

Gen. Admin.

7200.10	Salaries	\$ 696,276.60	\$ -	\$ 696,276.60
.20	Benefits	175,454.46	-	175,454.46
.30	Purchase Service	66,410.78	-	66,410.78
.40	Energy Service	800.00	-	800.00
.50	Supplies	6,535.49	-	6,535.49
.60	Capital Outlay	3,817.72	-	3,817.72
.70	Other Expense	1,450.00	-	1,450.00
		<u>\$ 950,745.05</u>	<u>\$ -</u>	<u>\$ 950,745.05</u>

2014-2015 BUDGET AMENDMENT #24
 5/31/2015 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	\$ 9,767,902.14	\$ 4,323.65	\$ 9,772,225.79
.20	Benefits	3,101,463.03	1,246.82	3,102,709.85
.30	Purchase Service	150,252.33	1,792.49	152,044.82
.40	Energy Service	-	-	-
.50	Supplies	72,774.48	523.93	73,298.41
.60	Capital Outlay	99,038.04	(328.36)	98,709.68
.70	Other Expense	16,201.13	-	16,201.13
		<u>\$ 13,207,631.15</u>	<u>\$ 7,558.53</u>	<u>\$ 13,215,189.68</u>

Facilities Acq.

7400.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	281,279.03	-	281,279.03
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	625,347.14	29,630.30	654,977.44
.70	Other Expense	-	-	-
		<u>\$ 906,626.17</u>	<u>\$ 29,630.30</u>	<u>\$ 936,256.47</u>

Fiscal Services

7500.10	Salaries	\$ 1,273,937.80	\$ -	\$ 1,273,937.80
.20	Benefits	389,255.23	-	389,255.23
.30	Purchase Service	58,026.25	-	58,026.25
.40	Energy Service	-	-	-
.50	Supplies	36,400.00	-	36,400.00
.60	Capital Outlay	13,380.00	-	13,380.00
.70	Other Expense	2,350.00	-	2,350.00
		<u>\$ 1,773,349.28</u>	<u>\$ -</u>	<u>\$ 1,773,349.28</u>

Central Serv.

7700.10	Salaries	\$ 2,120,320.68	\$ -	\$ 2,120,320.68
.20	Benefits	678,320.17	-	678,320.17
.30	Purchase Service	653,321.93	24,608.00	677,929.93
.40	Energy Service	38,481.40	-	38,481.40
.50	Supplies	27,197.75	7.00	27,204.75
.60	Capital Outlay	30,068.69	2,400.00	32,468.69
.70	Other Expense	36,150.00	(255.00)	35,895.00
		<u>\$ 3,583,860.62</u>	<u>\$ 26,760.00</u>	<u>\$ 3,610,620.62</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	\$ 6,725,106.60	\$ -	\$ 6,725,106.60
.20	Benefits	2,276,354.35	14.50	2,276,368.85
.30	Purchase Service	608,537.91	1,424.42	609,962.33
{3} .40	Energy Service	2,164,141.87	(180,000.00)	1,984,141.87
{4} .50	Supplies	945,356.05	175,000.00	1,120,356.05
.60	Capital Outlay	166,833.64	5,000.00	171,833.64
.70	Other Expense	12,045.00	1,000.00	13,045.00
		<hr/>		
		\$ 12,898,375.42	\$ 2,438.92	\$ 12,900,814.34

Opr. of Plant

7900.10	Salaries	\$ 5,630,214.46	\$ -	\$ 5,630,214.46
.20	Benefits	2,475,291.71	-	2,475,291.71
.30	Purchase Service	7,127,790.44	(7,254.22)	7,120,536.22
.40	Energy Service	8,035,848.32	(817.75)	8,035,030.57
{5} .50	Supplies	370,958.66	31,948.22	402,906.88
.60	Capital Outlay	285,777.43	(15,471.71)	270,305.72
.70	Other Expense	23,381.00	(200.00)	23,181.00
		<hr/>		
		\$ 23,949,262.02	\$ 8,204.54	\$ 23,957,466.56

Maint. of Plant

8100.10	Salaries	\$ 4,645,455.00	\$ -	\$ 4,645,455.00
.20	Benefits	1,304,450.37	-	1,304,450.37
.30	Purchase Service	626,158.71	(1,000.00)	625,158.71
.40	Energy Service	165,042.50	-	165,042.50
.50	Supplies	637,378.27	-	637,378.27
.60	Capital Outlay	60,943.06	-	60,943.06
.70	Other Expense	12,600.00	-	12,600.00
		<hr/>		
		\$ 7,452,027.91	\$ (1,000.00)	\$ 7,451,027.91

Admin. Tech.

8200.10	Salaries	\$ 1,034,747.78	\$ -	\$ 1,034,747.78
.20	Benefits	289,158.27	-	289,158.27
.30	Purchase Service	323,162.80	-	323,162.80
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	205,322.85	-	205,322.85
.70	Other Expense	-	-	-
		<hr/>		
		\$ 1,852,391.70	\$ -	\$ 1,852,391.70

2014-2015 BUDGET AMENDMENT #24
 5/31/2015 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>Comm. Ed.</u>					
{6}	9100.10	Salaries	\$ 2,427,708.65	\$ 55,050.00	\$ 2,482,758.65
	.20	Benefits	684,195.83	(10,700.00)	673,495.83
	.30	Purchase Service	215,948.25	(13,176.05)	202,772.20
	.40	Energy Service	2,300.00	-	2,300.00
	.50	Supplies	467,350.40	(8,073.95)	459,276.45
	.60	Capital Outlay	188,307.78	(14,940.00)	173,367.78
	.70	Other Expense	29,072.00	(4,800.00)	24,272.00
			<u>\$ 4,014,882.91</u>	<u>\$ 3,360.00</u>	<u>\$ 4,018,242.91</u>
<u>Debt Serv.</u>					
	9200.70	Other Expense	\$ -	\$ -	\$ -
<u>Transfers</u>					
	9700.90	Transfers	\$ -	\$ -	\$ -
<u>Contingency</u>					
{7}	2700		\$ 14,516,219.41	\$ (7,614.57)	\$ 14,508,604.84
TOTAL APPROP. AND ENDING BALANCE			<u>\$ 247,446,489.45</u>	<u>\$ 37,019.25</u>	<u>\$ 247,483,508.70</u>

Budget Amendment #24 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of May 1, 2015 through May 31, 2015

{1} 5000.30 – Purchase Services – \$93,887.39:

- a. an increase of \$80,305.18 in 1 Mill Technology Purchase Services budget for Information Technology, offset by decreases in other budget accounts.
- b. an increase of \$6,674.76 in Purchase Services budget for Advanced Placement at various schools offset by decreases in Advanced Placement Supplies budget accounts.
- c. an increase of \$3,700.00 in Band Supplement Purchase Services budget at various schools offset by decreases in Supplies budget.
- d. a net increase of \$3,207.45 which is offset by decreases in other Function/Object acct.

{2} 5000.50 – Supplies – (\$101,369.49):

- a. a decrease of (\$114,035.20) in Advanced Placement Supplies budget for various schools offset by increases in other accounts.
- b. a decrease of (\$15,163.01) in Lottery Supplies budget for various schools offset by increases in other accounts.
- c. a decrease of (\$10,000.00) in Cambridge Program Supplies budget for Gainesville High School offset by increases in other accounts.
- d. a decrease of (\$9,895.48) in IB Supplies budget for Eastside High School offset by increases in other accounts.
- e. a decrease of (\$8,139.77) in Fundraising Equalization Supplies budget for various schools offset by increases in other accounts.
- f. a decrease of (\$5,457.95) in Rental Receipts Supplies budget for various schools offset by increases in other accounts.
- g. a decrease of (\$5,260.00) in Band Supplement Supplies budget for various schools offset by increases in other accounts.
- h. a net decrease of (\$15,609.09) which is offset by increases in other Function/Object acct.

{3} 7800.40 - Energy Service - (\$180,000.00):

- a. a decrease of (180,000.00) in Diesel Fuel budget for Transportation, transferred to other accounts.

{4} 7800.50 –Supplies – \$175,000.00:

- a. an increase of \$175,000.00 in Bus Parts & Supplies budget for Transportation, transferred from Fuel budget.

{5} 7900.50 –Supplies – \$31,948.22:

- a. an increase of \$16,946.17 in General Custodial Supplies budget for various schools, offset by decreases in other budget accounts.
- b. an increase of \$4,410.00 in Custodial Supplies budget for Advanced Placement at various schools offset by decreases in Advanced Placement Supplies budget accounts.
- c. an increase of \$3,051.81 in Custodial Supplies budget for Rentals Receipts at various schools offset by decreases in Advanced Placement Supplies budget accounts.
- d. a net increase of \$3,207.45 which is offset by decreases in other Function/Object acct.

{6} 9100.10 –Salaries – \$55,050.00:

- a. an increase of \$55,050.00 in EDEP Salaries budget, transferred from other function 9100 accounts.

{7} 2700 – Contingency – (\$7,614.57):

- a. a decrease of (\$5,350.00) in Assigned E-Rate Reserve.
- b. a decrease of (\$2,264.57) in Assigned State and Local Grant Reserve.

Contingency Fund Balances 5/31/2015

<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	275,760.86	
VAB Reserve	25,000.00	
FTE Audit Reserve	300,000.00	
Insurance Reserve	300,000.00	
Terminal Pay	500,000.00	
Board Reserve	1,263,387.00	
Maintenance Cost Reserve	200,000.00	
Reserve for Financial Software Upgrades	175,000.00	
State & Local Grants	552,413.65	
EDEP Reserve	7,339.68	
Federal Terminal Pay	353,943.62	<u>4,075,067.27</u>
<u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>4,592,631.34</u>
Total Contingency 2700		<u><u>14,508,604.84</u></u>

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	6,633,569.26	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	8,667,698.61	3.92%
