

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only
Board Meeting 9-15-15
Agenda Consent
Item No. F. 5.

Board Meeting Date:	9/15/2015
Submitted By:	Alex Rella, Interim Asst. Superintendent for Business Services
Item Description:	Budget Amendment #27 Final

Purpose and Explanation:

Budget Amendment #27 represents all the Final 2014-2015 budget changes in the General Fund for the period of June 1, 2015 through June 30, 2015. Revenues reflect local sources. Changes in appropriations reflect the above revenues.

BUDGETARY IMPACT

Funding Source (Description): Various Accounts **Amount:** \$ 464,401.38

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

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	\$ 247,483,508.70	\$464,401.38	\$ 247,947,910.08
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

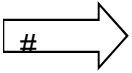
Certified Correct: _____
District Superintendent

Reference # on Revenue
 Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2014-2015 BUDGET	INCREASE / (DECREASE)	FINAL 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	1 (19,782.90)	22,717.10
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	105,575.71	2 (68,955.38)	174,531.09
3490	MISC LOCAL	951,448.78	3 (415,228.90)	1,366,677.68
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		\$ 221,118,975.45	\$ 464,401.38	\$ 221,583,376.83
FUND BALANCE 07/01/2014		\$ 26,364,533.25	\$ -	\$ 26,364,533.25
TOTAL EST. REV. AND BEG BALANCE		\$ 247,483,508.70	\$ 464,401.38	\$ 247,947,910.08

2014-2015 BUDGET AMENDMENT #27 Final
GENERAL FUND
6/30/2015

This budget amendment represents an increase in the General Fund in the amount of: \$ 464,401.38



1	Adults with Disabilities	(19,782.90)
2	Collection of Internal Accounts	68,955.38
3	Dori Slosberg Drivers Education	259,099.72
	Dollar General Grant	135,000.00
	Misc. Local	21,129.18
	Total	<u>\$ 464,401.38</u>

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

<u>Dir. Instr.</u>					
{1}	5000.10	Salaries	\$ 76,998,863.95	\$ 178,081.98	\$ 77,176,945.93
	.20	Benefits	23,155,805.07	58,959.93	23,214,765.00
{2}	.30	Purchase Service	17,172,182.01	201,317.80	17,373,499.81
	.40	Energy Service	10,573.48	-	10,573.48
{3}	.50	Supplies	8,686,316.11	(1,155,087.70)	7,531,228.41
	.60	Capital Outlay	3,205,771.10	21,114.23	3,226,885.33
{4}	.70	Other Expense	2,294,281.25	123,995.27	2,418,276.52
			<hr/>		
			\$ 131,523,792.97	\$ (571,618.49)	\$ 130,952,174.48

<u>Pupil Pers.</u>					
	6100.10	Salaries	\$ 8,399,771.33	\$ 10,896.58	\$ 8,410,667.91
	.20	Benefits	2,714,914.64	4,914.51	2,719,829.15
	.30	Purchase Service	1,255,325.80	(1,376.87)	1,253,948.93
	.40	Energy Service	2,095.04	-	2,095.04
	.50	Supplies	104,187.23	1,524.27	105,711.50
	.60	Capital Outlay	14,960.56	699.00	15,659.56
	.70	Other Expense	838.51	75,326.00	76,164.51
			<hr/>		
			\$ 12,492,093.11	\$ 91,983.49	\$ 12,584,076.60

<u>Instr. Media</u>					
	6200.10	Salaries	\$ 3,268,272.33	\$ -	\$ 3,268,272.33
	.20	Benefits	1,109,660.16	104.88	1,109,765.04
	.30	Purchase Service	69,988.16	(3,604.75)	66,383.41
	.40	Energy Service	-	-	-
	.50	Supplies	56,318.24	(801.60)	55,516.64
	.60	Capital Outlay	227,944.49	(6,741.42)	221,203.07
	.70	Other Expense	2,809.50	10,805.00	13,614.50
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			\$ 4,734,992.88	\$ (237.89)	\$ 4,734,754.99

<u>Curr. Dev.</u>					
{5}	6300.10	Salaries	\$ 5,195,499.41	\$ 395,866.68	\$ 5,591,366.09
	.20	Benefits	1,542,810.22	68,137.14	1,610,947.36
	.30	Purchase Service	115,382.84	(1,556.18)	113,826.66
	.40	Energy Service	655.12	-	655.12
	.50	Supplies	35,044.41	3,612.14	38,656.55
	.60	Capital Outlay	24,890.38	(2,419.59)	22,470.79
	.70	Other Expense	30,980.05	(200.00)	30,780.05
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			\$ 6,945,262.43	\$ 463,440.19	\$ 7,408,702.62

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

Staff Dev.

6400.10	Salaries	\$ 724,612.04	\$ 37,631.41	\$ 762,243.45
.20	Benefits	190,249.18	5,640.21	195,889.39
.30	Purchase Service	316,161.68	(27,200.00)	288,961.68
.40	Energy Service	-	-	-
.50	Supplies	80,315.18	(5,937.98)	74,377.20
.60	Capital Outlay	395,615.26	(1,500.00)	394,115.26
.70	Other Expense	212,203.99	14,969.95	227,173.94
		<u>\$ 1,919,157.33</u>	<u>\$ 23,603.59</u>	<u>\$ 1,942,760.92</u>

Instr. Tech.

6500.10	Salaries	\$ 2,101,393.42	\$ 95,000.00	\$ 2,196,393.42
.20	Benefits	628,262.32	-	628,262.32
.30	Purchase Service	439,123.46	(25,504.14)	413,619.32
.40	Energy Service	1,687.31	100.00	1,787.31
.50	Supplies	6,731.56	(280.76)	6,450.80
.60	Capital Outlay	246,790.75	(3,468.10)	243,322.65
.70	Other Expense	28,828.00	1,860.00	30,688.00
		<u>\$ 3,452,816.82</u>	<u>\$ 67,707.00</u>	<u>\$ 3,520,523.82</u>

Board of Ed.

7100.10	Salaries	\$ 181,051.00	\$ 1,000.00	\$ 182,051.00
.20	Benefits	420,677.15	-	420,677.15
.30	Purchase Service	392,755.65	-	392,755.65
.40	Energy Service	-	-	-
.50	Supplies	-	2,000.00	2,000.00
.60	Capital Outlay	-	5,000.00	5,000.00
.70	Other Expense	246,200.00	15,000.00	261,200.00
		<u>\$ 1,240,683.80</u>	<u>\$ 23,000.00</u>	<u>\$ 1,263,683.80</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	4,661.84	71,072.62
.40	Energy Service	800.00	2,000.00	2,800.00
.50	Supplies	6,535.49	2,363.75	8,899.24
.60	Capital Outlay	3,817.72	1,700.00	5,517.72
.70	Other Expense	1,450.00	3,672.00	5,122.00
		<u>\$ 950,745.05</u>	<u>\$ 14,397.59</u>	<u>\$ 965,142.64</u>

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

Sch. Adm.

7300.10	Salaries	\$ 9,772,225.79	\$ 26,441.07	\$ 9,798,666.86
.20	Benefits	3,102,709.85	6,525.14	3,109,234.99
.30	Purchase Service	152,044.82	38,296.40	190,341.22
.40	Energy Service	-	-	-
.50	Supplies	73,298.41	32,692.69	105,991.10
.60	Capital Outlay	98,709.68	1,230.36	99,940.04
.70	Other Expense	16,201.13	13,965.60	30,166.73
		<u>\$ 13,215,189.68</u>	<u>\$ 119,151.26</u>	<u>\$ 13,334,340.94</u>

Facilities Acq.

7400.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	281,279.03	250.00	281,529.03
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	654,977.44	17,772.11	672,749.55
.70	Other Expense	-	-	-
		<u>\$ 936,256.47</u>	<u>\$ 18,022.11</u>	<u>\$ 954,278.58</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	\$ 570.00	\$ 2,120,890.68
.20	Benefits	678,320.17	237.44	678,557.61
.30	Purchase Service	677,929.93	(6,075.64)	671,854.29
.40	Energy Service	38,481.40	-	38,481.40
.50	Supplies	27,204.75	(1,800.00)	25,404.75
.60	Capital Outlay	32,468.69	(1,397.68)	31,071.01
.70	Other Expense	35,895.00	28,494.97	64,389.97
		<u>\$ 3,610,620.62</u>	<u>\$ 20,029.09</u>	<u>\$ 3,630,649.71</u>

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

Pupil Trans.

7800.10	Salaries	\$ 6,725,106.60	\$ -	\$ 6,725,106.60
.20	Benefits	2,276,368.85	45,068.64	2,321,437.49
.30	Purchase Service	609,962.33	22,325.00	632,287.33
.40	Energy Service	1,984,141.87	(14,553.40)	1,969,588.47
.50	Supplies	1,120,356.05	-	1,120,356.05
.60	Capital Outlay	171,833.64	15,000.00	186,833.64
.70	Other Expense	13,045.00	27,152.56	40,197.56
		<hr/>		
		\$ 12,900,814.34	\$ 94,992.80	\$ 12,995,807.14

Opr. of Plant

7900.10	Salaries	\$ 5,630,214.46	\$ 206.81	\$ 5,630,421.27
.20	Benefits	2,475,291.71	77.88	2,475,369.59
.30	Purchase Service	7,120,536.22	3,656.42	7,124,192.64
.40	Energy Service	8,035,030.57	394.84	8,035,425.41
.50	Supplies	402,906.88	1,503.79	404,410.67
.60	Capital Outlay	270,305.72	9,936.75	280,242.47
.70	Other Expense	23,181.00	45,560.00	68,741.00
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		\$ 23,957,466.56	\$ 61,336.49	\$ 24,018,803.05

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	625,158.71	(14,305.60)	610,853.11
.40	Energy Service	165,042.50	-	165,042.50
.50	Supplies	637,378.27	32,714.00	670,092.27
.60	Capital Outlay	60,943.06	(18,135.00)	42,808.06
.70	Other Expense	12,600.00	(2,000.00)	10,600.00
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		\$ 7,451,027.91	\$ (1,726.60)	\$ 7,449,301.31

Admin. Tech.

8200.10	Salaries	\$ 1,034,747.78	\$ 32,000.00	\$ 1,066,747.78
.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	4,640.00	209,962.85
.70	Other Expense	-	-	-
		<hr/>		
		\$ 1,852,391.70	\$ 36,640.00	\$ 1,889,031.70

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

Comm. Ed.

9100.10	Salaries	\$ 2,482,758.65	\$ 47,600.00	\$ 2,530,358.65
.20	Benefits	673,495.83	14,750.00	688,245.83
.30	Purchase Service	202,772.20	40,903.78	243,675.98
.40	Energy Service	2,300.00	-	2,300.00
.50	Supplies	459,276.45	(15,600.00)	443,676.45
.60	Capital Outlay	173,367.78	(19,450.00)	153,917.78
.70	Other Expense	24,272.00	11,800.00	36,072.00
		<u>\$ 4,018,242.91</u>	<u>\$ 80,003.78</u>	<u>\$ 4,098,246.69</u>

Debt Serv.

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

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

{6} 2700		\$ 14,508,604.84	\$ (76,323.03)	\$ 14,432,281.81
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TOTAL APPROP. AND ENDING BALANCE		<u>\$ 247,483,508.70</u>	<u>\$ 464,401.38</u>	<u>\$ 247,947,910.08</u>
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Budget Amendment #27 Final - General Fund Notes- Appropriation Changes on Schedule II
For the Period of June 1, 2015 through June 30, 2015

{1} 5000.10 –Salaries –\$178,081.98:

- a. an increase of \$121,599.42 in Salaries from Dori Slosberg for Driver's Education from new revenues.
- b. an increase of \$55,955.63 in Advanced Placement Salaries which is offset by decreases in other Function/Obj acct.
- c. a net increase of \$526.93 which is offset by decreases in other Function/Object acct.

{2} 5000.30 – Purchase Service – \$201,317.80:

- a. an increase in Purchased Services of \$135,000.00 for the Dollar General Literacy donation.
- b. an increase of \$69,000.00 in Purchase Service for 1 Mill Technology budget offset by a decrease in Capital Outlay budget.
- c. a net decrease of (\$2,682.20) which is offset by increases in other Function/Object acct.

{3} 5000.50 – Supplies – (\$1,155,087.70):

- a. a decrease of (\$944,653.82) in Supplies budget, transferred to other accounts to cover negatives.
- b. a decrease of (\$14,954.21) in Supplies in Cambridge offset by an increase in the staff training budget.
- c. a decrease of (147,510.12) in Advanced Placement Supplies for various schools offset by increases in other accounts.
- d. a decrease of (15,467.03) in Lottery Supplies at various schools offset by increases in other accounts.
- e. a decrease of (19,394.22) in Fundraising Equalization Supplies budget for various schools offset by increases in other accounts.
- f. a net decrease of (\$13,108.30) which is offset by increases in Function/Object accounts.

{4} 5000.70 - Other Expense - \$123,995.27:

- a. an increase of \$109,729.82, in Salaries from Dori Slosberg for Driver's Education from new revenues.
- b. an increase of \$9,957.85 in Advanced Placement at various schools offset by increases in other accounts.
- c. a net increase of \$4,307.60 which is offset by decreases in other Function/Object acct.

{5} 6300.10 - Salaries - \$395,866.68

- a. a transfer of \$385,000.00 in Salaries budget District Wide, transferred from Function 5100 Supplies to cover negative balances.
- b. a net increase of \$10,866.68 which is offset by decreases in other Function/Object acct.

{6} 2700 – Contingency – (\$76,323.03):

- a. a decrease of (\$76,323.00) in Assigned State and Local Grant Reserve.

Contingency Fund Balances 6/30/2015

<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	
Transportation Audit	350,000.00	
State & Local Grants	476,090.62	
EDEP Reserve	7,339.68	
Federal Terminal Pay	353,943.62	<u>4,348,744.24</u>
<u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>4,242,631.34</u>
Total Contingency 2700		<u><u>14,432,281.81</u></u>

Florida Statute Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	6,647,501.30	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	8,591,375.58	3.88%