

# Board Meeting Agenda Item Executive Summary

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

<b>Board Meeting Date:</b>	9/15/2015
<b>Submitted By:</b>	Alex Rella, Interim Asst. Superintendent for Business Services
<b>Item Description:</b>	Budget Amendment #28 Final

**Purpose and Explanation:**

Budget Amendment #28 represents all the Final 2014-2015 budget changes in the Special Revenues Fund for the period of May 1, 2015 through June 30, 2015.

**BUDGETARY IMPACT**

**Funding Source (Description):** Various Accounts                      **Amount:**     \$             3,099,113.20

<b>Staff Attorney Review &amp; Approval</b> <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

28

ESTIMATED REVENUE

FUND	
<input type="checkbox"/>	General Fund
<input checked="" type="checkbox"/>	Special Revenue
<input type="checkbox"/>	Debt Service
<input type="checkbox"/>	Capital Projects

TOTAL REVENUE

TRANSFERS &	PRESENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
TOTAL REVENUE TRANSFERS & BALANCES	\$ 42,658,326.66	\$3,099,113.20	\$ 45,757,439.86
O B J E C T S	SEE SCHEDULE I ATTACHED FOR ACCOUNT DETAIL.		

### 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:

\_\_\_\_\_

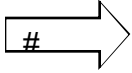
District Superintendent

➔ Reference # on Revenue Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2014-2015 BUDGET	INCREASE / (DECREASE)	FINAL 2014-2015 BUDGET
3190	OTHER FEDERAL DIRECT	\$ 5,359,183.06	\$ 1 9,420.98	\$ 5,368,604.04
3201	VOC EDUCATION	312,971.44	-	312,971.44
3210	STATE FISCAL STABIL K-12	-	-	-
3214	RACE TO THE TOP	127,043.49	2 325,554.94	452,598.43
3225	TITLE II	1,554,627.66	3 251,532.59	1,806,160.25
3226	EISENHOWER MATH AND SCIENCE	-	-	-
3227	DRUG FREE SCHOOLS	-	-	-
3230	ED HANDICAPPED	7,096,732.15	-	7,096,732.15
3240	TITLE I	11,770,423.54	4 2,512,304.69	14,282,728.23
3251	ADULT EDUCATION	-	-	-
3260	NATIONAL SCHOOL LUNCH ACT	906,700.00	-	906,700.00
3261	LUNCH REIMBURSEMENT	5,425,000.00	-	5,425,000.00
3262	BREAKFAST REIMBURSEMENT	2,069,800.00	-	2,069,800.00
3263	AFTER SCHOOL SNACK REIMB	389,200.00	-	389,200.00
3264	CHILD CARE PROGRAM	-	-	-
3265	USDA COMMODITIES	675,000.00	-	675,000.00
3266	IN LIEU OF COMM.	-	-	-
3267	SUMMER FEEDING	150,000.00	-	150,000.00
3268	NUTRITIOIN ED & TRAINING	77,500.00	-	77,500.00
3269	OTHER FOOD SERVICES	84,753.00	-	84,753.00
3270	ESEA TITLE VI	-	-	-
3280	MISC. FEDERAL THRU LOCAL	22,822.39	5 300.00	23,122.39
3290	MISC. FEDERAL THRU STATE	937,223.72	-	937,223.72
3293	EMERGENCY IMMIGRANT EDUC.	-	-	-
3337	BREAKFAST SUPPLEMENT	79,000.00	-	79,000.00
3338	LUNCH SUPPLEMENT	87,000.00	-	87,000.00
3390	MISC. STATE	-	-	-
3431	INTEREST	6,000.00	-	6,000.00
3450	PAID PUPIL LUNCH	730,000.00	-	730,000.00
3451	STUDENT LUNCHES	36,600.00	-	36,600.00
3452	STUDENT BREAKFASTS	36,400.00	-	36,400.00
3453	ADULT MEALS	87,000.00	-	87,000.00
3454	A LA CARTE	1,400,000.00	-	1,400,000.00
3455	AFTER SCHOOL SNACKS	95,000.00	-	95,000.00
3456	OTHER FOOD SALES	395,000.00	-	395,000.00
3457	OTHER FOOD SERVICES	4,000.00	-	4,000.00
3458	OVER/SHORT FOOD SERVICE	250.00	-	250.00
3459	REDUCED PUPIL BREAKFAST	6,800.00	-	6,800.00
3490	MISC. LOCAL	46,000.00	-	46,000.00
<b>TOTAL EST. REVENUE</b>		<b>\$ 39,968,030.45</b>	<b>\$ 3,099,113.20</b>	<b>\$ 43,067,143.65</b>
<b>FUND BALANCE 07/01/2014</b>		<b>\$ 2,690,296.21</b>	<b>\$ -</b>	<b>\$ 2,690,296.21</b>
<b>TOTAL EST. REV. AND BEG BALANCE</b>		<b>\$ 42,658,326.66</b>	<b>\$ 3,099,113.20</b>	<b>\$ 45,757,439.86</b>

2014-2015 BUDGET AMENDMENT #28 Final  
SPECIAL REVENUES  
6/30/2015

This budget amendment represents an increase in the Special Revenues Fund in the amount of: \$ 3,099,113.20



1	ROTC	\$ 9,420.98
2	Race To the Top Classroom Digital Learning New Revenue	\$ 325,554.94
3	Title II 14-15 Roll Forward	\$ 251,532.59
4	Title I 14-15 Roll Forward of \$2,448,604.70 and Title I Migrant 14-15 Roll Forward of \$63,700.00	\$ 2,512,304.69
5	U-Futures New Revenue	\$ 300.00
	Total	<u>\$ 3,099,113.20</u>

APPROPRIATION 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	\$ 8,554,078.83	\$ 1,532,000.00	\$ 10,086,078.83
{2}	.20	Benefits	3,169,012.99	363,848.00	3,532,860.99
	.30	Purchase Service	362,338.56	89,495.68	451,834.24
	.40	Energy Service	-	-	-
	.50	Supplies	1,431,303.27	164,920.07	1,596,223.34
{3}	.60	Capital Outlay	720,534.79	449,640.94	1,170,175.73
	.70	Other Expense	644,237.15	34,800.00	679,037.15
			<u>\$ 14,881,505.59</u>	<u>\$ 2,634,704.69</u>	<u>\$ 17,516,210.28</u>

<u>Pupil Pers.</u>					
	6100.10	Salaries	\$ 1,751,222.48	\$ 4,489.00	\$ 1,755,711.48
	.20	Benefits	612,118.77	2,492.00	614,610.77
	.30	Purchase Service	134,977.73	15,936.00	150,913.73
	.40	Energy Service	20,612.50	-	20,612.50
	.50	Supplies	160,463.10	23,232.98	183,696.08
	.60	Capital Outlay	46,485.00	170,640.69	217,125.69
	.70	Other Expense	29,708.12	-	29,708.12
			<u>\$ 2,755,587.70</u>	<u>\$ 216,790.67</u>	<u>\$ 2,972,378.37</u>

<u>Instr. Media</u>					
	6200.10	Salaries	\$ -	\$ -	\$ -
	.20	Benefits	-	-	-
	.30	Purchase Service	-	-	-
	.40	Energy Service	-	-	-
	.50	Supplies	-	-	-
	.60	Capital Outlay	-	-	-
	.70	Other Expense	-	-	-
			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Curr. Dev.</u>					
{4}	6300.10	Salaries	\$ 2,816,008.19	\$ 339,246.00	\$ 3,155,254.19
	.20	Benefits	707,571.97	113,447.00	821,018.97
	.30	Purchase Service	195,048.04	(4,006.00)	191,042.04
	.40	Energy Service	-	-	-
	.50	Supplies	146,450.96	(40,730.60)	105,720.36
	.60	Capital Outlay	90,883.71	15,200.00	106,083.71
	.70	Other Expense	57,951.88	(18,743.00)	39,208.88
			<u>\$ 4,013,914.75</u>	<u>\$ 404,413.40</u>	<u>\$ 4,418,328.15</u>

APPROPRIATION 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	\$ 2,077,672.86	\$ (122,751.84)	\$ 1,954,921.02
.20	Benefits	402,404.96	15,010.43	417,415.39
.30	Purchase Service	319,704.19	74,033.70	393,737.89
.40	Energy Service	-	-	-
.50	Supplies	282,016.13	(66,545.90)	215,470.23
.60	Capital Outlay	17,500.00	(5,500.00)	12,000.00
.70	Other Expense	177,262.00	8,250.00	185,512.00
		<u>\$ 3,276,560.14</u>	<u>\$ (97,503.61)</u>	<u>\$ 3,179,056.53</u>

Instr. Tech.

6500.10	Salaries	\$ 65,073.96	\$ -	\$ 65,073.96
.20	Benefits	16,258.51	-	16,258.51
.30	Purchase Service	9,521.45	-	9,521.45
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	-	-	-
		<u>\$ 90,853.92</u>	<u>\$ -</u>	<u>\$ 90,853.92</u>

Gen. Admin.

7200.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	-	-	-
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	1,321,471.91	(57,638.00)	1,263,833.91
		<u>\$ 1,321,471.91</u>	<u>\$ (57,638.00)</u>	<u>\$ 1,263,833.91</u>

School Admin.

7300.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	-	-	-
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	671.87	-	671.87
.70	Other Expense	-	-	-
		<u>\$ 671.87</u>	<u>\$ -</u>	<u>\$ 671.87</u>

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

Facilities Acq.

7400.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	4,550.00	-	4,550.00
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	-	-	-
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		\$ 4,550.00	\$ -	\$ 4,550.00

Food Serv.

7600.10	Salaries	\$ 4,303,000.00	\$ -	\$ 4,303,000.00
.20	Benefits	2,022,000.00	-	2,022,000.00
.30	Purchase Service	642,900.00	-	642,900.00
.40	Energy Service	263,700.00	-	263,700.00
.50	Supplies	4,606,800.00	-	4,606,800.00
.60	Capital Outlay	57,253.00	-	57,253.00
.70	Other Expense	405,000.00	-	405,000.00
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		\$ 12,300,653.00	\$ -	\$ 12,300,653.00

Central Serv.

7700.10	Salaries	\$ 15,902.67	\$ 1,000.00	\$ 16,902.67
.20	Benefits	3,721.16	-	3,721.16
.30	Purchase Service	174,634.32	(8,700.00)	165,934.32
.40	Energy Service	-	-	-
.50	Supplies	44,800.18	1,000.00	45,800.18
.60	Capital Outlay	11,357.00	(2,000.00)	9,357.00
.70	Other Expense	32,844.00	1,000.00	33,844.00
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		\$ 283,259.33	\$ (7,700.00)	\$ 275,559.33

Pupil Trans.

7800.10	Salaries	\$ 85,925.00	\$ -	\$ 85,925.00
.20	Benefits	53,252.00	-	53,252.00
.30	Purchase Service	49,395.78	9,838.05	59,233.83
.40	Energy Service	4,232.00	3,085.00	7,317.00
.50	Supplies	1,411.00	-	1,411.00
.60	Capital Outlay	-	-	-
.70	Other Expense	-	-	-
		<hr/>		
		\$ 194,215.78	\$ 12,923.05	\$ 207,138.83

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

Opr. of Plant

7900.10	Salaries	\$ 118,837.00	\$ -	\$ 118,837.00
.20	Benefits	49,296.66	-	49,296.66
.30	Purchase Service	67,260.71	(4,954.00)	62,306.71
.40	Energy Service	89,354.00	-	89,354.00
.50	Supplies	12,357.27	-	12,357.27
.60	Capital Outlay	470.00	-	470.00
.70	Other Expense	18,360.82	-	18,360.82
		<u>\$ 355,936.46</u>	<u>\$ (4,954.00)</u>	<u>\$ 350,982.46</u>

Maintenance

8100.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	-	-	-
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	-	-	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Comm. Ed.

9100.10	Salaries	\$ 2,500.00	\$ (2,000.00)	\$ 500.00
.20	Benefits	-	77.00	77.00
.30	Purchase Service	-	-	-
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	-	-	-
		<u>\$ 2,500.00</u>	<u>\$ (1,923.00)</u>	<u>\$ 577.00</u>

Debt Serv.

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

9700.90	Transfers	\$ 486,350.00	\$ -	\$ 486,350.00
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Contingency

2700		\$ 2,690,296.21	\$ -	\$ 2,690,296.21
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TOTAL		<u>\$ 42,658,326.66</u>	<u>\$ 3,099,113.20</u>	<u>\$ 45,757,439.86</u>
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Budget Amendment #28 Final - Special Revenue Fund Notes- Appropriation Changes on Schedule II  
For the Period of May 1, 2015 through June 31, 2015

{1} 5000.10 – Salaries – \$1,532,000.00:

a. an increase of \$1,532,000.00 in salaries from Title I 14-15.

{2} 5000.20 - Benefits- \$363,848.00:

a. an increase of \$361,033.00 in Benefits from Title I 14-15.

b. an increase of \$2,815.00 in Benefits from Title I Migrant 14-15.

{3} 5000.60 –Capital Outlay – \$449,640.94:

a. an increase of \$281,848.00 in Capital Outlay budget from Title I.

b. an increase of \$166,265.94 in Capital Outlay budget from Race to The Top.

c. a net increase of \$1,527.00 which is offset by decreases in other Function/Object acct.

{4} 6300.10 – Salaries – \$339,246.00:

a. an increase of \$339,246.00 in salaries from Title I.