

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only

Board Meeting 9-4-07

Agenda Action

Item No. H. 2.

Board Meeting Date:	9/4/2007
Submitted By:	Scott Ward
Item Description:	Budget Amendment #25 - Final

Purpose and Explanation:

Budget Amendment #25 represents all the final budget changes in the General Fund for the 2006-2007 Fiscal Year. The increase in revenue is from 06-07 School Readiness. Appropriations reflect the above revenue.

A detailed analysis is available for review in the Office of Planning and Budgeting

BUDGETARY IMPACT

Funding Source (Description): Various Accounts **Amount:** \$18,159.61

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

25

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	\$ 226,638,775.43	\$18,159.61	\$ 226,656,935.04
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	PRESENT 2006-2007 BUDGET	INCREASE / (DECREASE)	REVISED 2006-2007 BUDGET
3191	ROTC	\$ 135,000.00	\$ -	\$ 135,000.00
3202	MEDICAID	900,000.00	-	900,000.00
3310	FEFP	94,381,989.00	-	94,381,989.00
3315	WORK FORCE DEVELOPMENT	1,472,730.00	-	1,472,730.00
3318	ADULTS WITH DISABILITIES	49,202.00	-	49,202.00
3323	CO&DS WITHHELD	18,515.66	-	18,515.66
3334	FLA TEACHER LEAD PROGRAM	471,479.00	-	471,479.00
3336	INSTR. MAT.	2,779,141.00	-	2,779,141.00
3342	STATE FOREST FUNDS	-	-	-
3343	STATE LICENSE TAX	100,000.00	-	100,000.00
3344	LOTTERY FUNDS	1,116,705.00	-	1,116,705.00
3354	TRANSPORTATION	6,843,572.00	-	6,843,572.00
3355	CLASS SIZE REDUCTION	21,830,628.00	-	21,830,628.00
3361	SCHOOL RECOGNITION PROGRAM	1,570,253.00	-	1,570,253.00
3363	EXCELLENT TEACHING PROGRAM	938,270.63	-	938,270.63
3371	VOLUNTARY PRE-K PROGRAM	1,286,885.43	-	1,286,885.43
3372	PRESCHOOL PROJECTS	94,555.96	18,159.61	112,715.57
3373	READING PROGRAMS	-	-	-
3375	PUBLIC SCHOOL TECHNOLOGY	-	-	-
3376	TEACHER TRAINING	-	-	-
3378	FULL SERVICE SCHOOLS	115,541.00	-	115,541.00
3390	MISC. STATE	548,868.88	-	548,868.88
3397	CHARTER SCHOOL CAPITAL OUTLAY	-	-	-
3411	TAXES	62,227,056.00	-	62,227,056.00
3421	TAX REDEMPTION	920,085.30	-	920,085.30
3425	RENT	12,000.00	-	12,000.00
3430	INTEREST	1,300,000.00	-	1,300,000.00
3461	ADULT EDUCATION COURSE FEES	129,940.14	-	129,940.14
3472	PRE-K EARLY INTERVENTION FEES	16,347.68	-	16,347.68
3473	SCHOOL AGE CHILD CARE FEES	3,315,557.00	-	3,315,557.00
3479	OTHER COURSE FEES	15,062.50	-	15,062.50
3483	COLLECTION FROM INTERNAL ACCOUNTS	369,938.12	-	369,938.12
3490	MISC LOCAL	634,840.04	-	634,840.04
3491	BUS FEES	100,000.00	-	100,000.00
3492	TRANSPORTATION SCHOOL ACTIVITIES	175,000.00	-	175,000.00
3494	FEDERAL INDIRECT COSTS	475,000.00	-	475,000.00
3497	REFUND PRIOR YEAR EXPENDITURES	75,000.00	-	75,000.00
3499	FOOD SERVICE INDIRECT COSTS	175,000.00	-	175,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	4,723,225.00	-	4,723,225.00
3741	INSURANCE LOSS RECOVERY	5,155.38	-	5,155.38
3742	OTHER LOSS RECOVERY	1,988.62	-	1,988.62
TOTAL EST. REVENUE		\$ 209,324,532.34	\$ 18,159.61	\$ 209,342,691.95
FUND BALANCE 07/01/2006		\$ 17,314,243.09	\$ -	\$ 17,314,243.09
TOTAL EST. REV. AND BEG BALANCE		\$ 226,638,775.43	\$ 18,159.61	\$ 226,656,935.04

2006-2007 BUDGET AMENDMENT #25
GENERAL FUND
6/30/2007

This budget amendment represents a net increase in the General Fund in the amount \$ 18,159.61

1 06-07 School Readiness \$ 18,159.61

6/30/2007

GENERAL FUND - APPROPRIATIONS

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	PRESENT 2006-2007 BUDGET	INCREASE/ (DECREASE)	REVISED 2006-2007 BUDGET
<u>Dir. Instr.</u>				
5000.10	Salaries	\$ 75,432,057.13	\$ -	\$ 75,432,057.13
.20	Benefits	21,114,070.65	-	21,114,070.65
.30	Purchase Service	11,748,454.76	-	11,748,454.76
.40	Energy Service	9,960.75	-	9,960.75
{1} .50	Supplies	6,784,671.11	(150,000.00)	6,634,671.11
.60	Capital Outlay	1,978,620.19	-	1,978,620.19
.70	Other Expense	2,424,614.21	-	2,424,614.21
		<u>\$ 119,492,448.80</u>	<u>\$ (150,000.00)</u>	<u>\$ 119,342,448.80</u>
<u>Pupil Pers.</u>				
6100.10	Salaries	\$ 8,676,771.24	\$ -	\$ 8,676,771.24
.20	Benefits	2,442,332.17	-	2,442,332.17
.30	Purchase Service	1,336,427.25	-	1,336,427.25
.40	Energy Service	3,755.01	-	3,755.01
.50	Supplies	244,283.87	-	244,283.87
.60	Capital Outlay	46,780.85	-	46,780.85
.70	Other Expense	21,626.13	-	21,626.13
		<u>\$ 12,771,976.52</u>	<u>\$ -</u>	<u>\$ 12,771,976.52</u>
<u>Instr. Media</u>				
6200.10	Salaries	\$ 3,549,514.97	\$ -	\$ 3,549,514.97
.20	Benefits	978,814.88	-	978,814.88
.30	Purchase Service	104,574.67	-	104,574.67
.40	Energy Service	1,500.00	-	1,500.00
.50	Supplies	164,926.76	-	164,926.76
.60	Capital Outlay	464,616.73	-	464,616.73
.70	Other Expense	15,589.95	-	15,589.95
		<u>\$ 5,279,537.96</u>	<u>\$ -</u>	<u>\$ 5,279,537.96</u>
<u>Curr. Dev.</u>				
6300.10	Salaries	\$ 4,718,821.82	\$ -	\$ 4,718,821.82
.20	Benefits	1,224,310.89	-	1,224,310.89
.30	Purchase Service	235,992.87	-	235,992.87
.40	Energy Service	500.00	-	500.00
{2} .50	Supplies	192,261.05	18,159.61	210,420.66
.60	Capital Outlay	104,231.68	-	104,231.68
.70	Other Expense	38,485.58	-	38,485.58
		<u>\$ 6,514,603.89</u>	<u>\$ 18,159.61</u>	<u>\$ 6,532,763.50</u>

6/30/2007

GENERAL FUND - APPROPRIATIONS

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	PRESENT 2006-2007 BUDGET	INCREASE/ (DECREASE)	REVISED 2006-2007 BUDGET
<u>Staff Dev.</u>				
6400.10	Salaries	\$ 1,442,772.26	\$ -	\$ 1,442,772.26
.20	Benefits	339,382.93	-	339,382.93
.30	Purchase Service	291,544.15	-	291,544.15
.40	Energy Service	-	-	-
.50	Supplies	553,530.72	-	553,530.72
.60	Capital Outlay	55,584.91	-	55,584.91
.70	Other Expense	86,660.68	-	86,660.68
		<u>\$ 2,769,475.65</u>	<u>\$ -</u>	<u>\$ 2,769,475.65</u>
<u>Instr. Tech.</u>				
6500.10	Salaries	\$ 1,752,881.95	\$ -	\$ 1,752,881.95
.20	Benefits	426,584.89	-	426,584.89
.30	Purchase Service	633,108.80	-	633,108.80
.40	Energy Service	2,296.66	-	2,296.66
.50	Supplies	46,090.95	-	46,090.95
.60	Capital Outlay	378,908.29	-	378,908.29
.70	Other Expense	4,114.00	-	4,114.00
		<u>\$ 3,243,985.54</u>	<u>\$ -</u>	<u>\$ 3,243,985.54</u>
<u>Board of Ed.</u>				
7100.10	Salaries	\$ 169,586.40	\$ -	\$ 169,586.40
.20	Benefits	169,763.97	-	169,763.97
.30	Purchase Service	266,750.00	-	266,750.00
.40	Energy Service	-	-	-
.50	Supplies	100.00	-	100.00
.60	Capital Outlay	19,215.00	-	19,215.00
.70	Other Expense	45,585.00	-	45,585.00
		<u>\$ 671,000.37</u>	<u>\$ -</u>	<u>\$ 671,000.37</u>
<u>Gen. Admin.</u>				
7200.10	Salaries	\$ 525,234.47	\$ -	\$ 525,234.47
.20	Benefits	224,425.71	-	224,425.71
{3}.30	Purchase Service	111,736.66	20,000.00	131,736.66
.40	Energy Service	50.00	-	50.00
.50	Supplies	8,975.19	-	8,975.19
.60	Capital Outlay	2,252.43	-	2,252.43
.70	Other Expense	3,767.00	-	3,767.00
		<u>\$ 876,441.46</u>	<u>\$ 20,000.00</u>	<u>\$ 896,441.46</u>

2006-2007 BUDGET AMENDMENT #25
 6/30/2007 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	PRESENT 2006-2007 BUDGET	INCREASE/ (DECREASE)	REVISED 2006-2007 BUDGET
<u>Sch. Adm.</u>				
7300.10	Salaries	\$ 9,569,511.82	\$ -	\$ 9,569,511.82
.20	Benefits	2,609,857.37	-	2,609,857.37
{4} .30	Purchase Service	170,594.56	20,000.00	190,594.56
.40	Energy Service	-	-	-
.50	Supplies	102,033.48	-	102,033.48
.60	Capital Outlay	91,617.90	-	91,617.90
.70	Other Expense	62,585.87	-	62,585.87
		<hr/>		
		\$ 12,606,201.00	\$ 20,000.00	\$ 12,626,201.00
<u>Facilities Acq.</u>				
7400.10	Salaries	\$ 0.35	\$ -	\$ 0.35
.20	Benefits	5.41	-	5.41
.30	Purchase Service	426,224.85	-	426,224.85
.40	Energy Service	-	-	-
.50	Supplies	9,435.40	-	9,435.40
.60	Capital Outlay	631,701.43	-	631,701.43
.70	Other Expense	-	-	-
		<hr/>		
		\$ 1,067,367.44	-	\$ 1,067,367.44
<u>Fiscal Services</u>				
7500.10	Salaries	\$ 1,289,357.29	\$ -	\$ 1,289,357.29
.20	Benefits	334,543.15	-	334,543.15
.30	Purchase Service	68,700.31	-	68,700.31
.40	Energy Service	-	-	-
.50	Supplies	18,280.99	-	18,280.99
.60	Capital Outlay	98,840.10	-	98,840.10
.70	Other Expense	6,085.00	-	6,085.00
		<hr/>		
		\$ 1,815,806.84	\$ -	\$ 1,815,806.84
<u>Central Serv.</u>				
7700.10	Salaries	\$ 2,005,264.72	\$ -	\$ 2,005,264.72
.20	Benefits	540,187.37	-	540,187.37
.30	Purchase Service	370,469.03	-	370,469.03
.40	Energy Service	16,711.04	-	16,711.04
{5} .50	Supplies	31,105.33	110,000.00	141,105.33
.60	Capital Outlay	46,523.18	-	46,523.18
.70	Other Expense	37,076.29	-	37,076.29
		<hr/>		
		\$ 3,047,336.96	\$ 110,000.00	\$ 3,157,336.96

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	PRESENT 2006-2007 BUDGET	INCREASE/ (DECREASE)	REVISED 2006-2007 BUDGET
<u>Pupil Trans.</u>				
7800.10	Salaries	\$ 5,744,031.54	\$ -	\$ 5,744,031.54
.20	Benefits	2,206,812.14	-	2,206,812.14
.30	Purchase Service	315,305.69	-	315,305.69
.40	Energy Service	1,438,301.34	-	1,438,301.34
.50	Supplies	637,977.50	-	637,977.50
.60	Capital Outlay	88,352.74	-	88,352.74
.70	Other Expense	24,130.52	-	24,130.52
		<hr/>		
		\$ 10,454,911.47	\$ -	\$ 10,454,911.47
<u>Opr. of Plant</u>				
7900.10	Salaries	\$ 5,602,751.20	\$ -	\$ 5,602,751.20
.20	Benefits	1,834,328.07	-	1,834,328.07
.30	Purchase Service	8,778,695.50	-	8,778,695.50
.40	Energy Service	6,098,033.51	-	6,098,033.51
.50	Supplies	335,541.38	-	335,541.38
.60	Capital Outlay	281,196.57	-	281,196.57
.70	Other Expense	12,215.48	-	12,215.48
		<hr/>		
		\$ 22,942,761.71	\$ -	\$ 22,942,761.71
<u>Maint. of Plant</u>				
8100.10	Salaries	\$ 3,011,740.62	\$ -	\$ 3,011,740.62
.20	Benefits	891,027.23	-	891,027.23
.30	Purchase Service	718,781.08	-	718,781.08
.40	Energy Service	91,000.00	-	91,000.00
.50	Supplies	514,426.02	-	514,426.02
.60	Capital Outlay	263,554.70	-	263,554.70
.70	Other Expense	12,075.00	-	12,075.00
		<hr/>		
		\$ 5,502,604.65	\$ -	\$ 5,502,604.65
<u>Admin. Tech.</u>				
8200.10	Salaries	\$ 838,736.37	\$ -	\$ 838,736.37
.20	Benefits	211,996.14	-	211,996.14
.30	Purchase Service	140,373.22	-	140,373.22
.40	Energy Service	-	-	-
.50	Supplies	74.02	-	74.02
.60	Capital Outlay	-	-	-
.70	Other Expense	24,165.84	-	24,165.84
		<hr/>		
		\$ 1,215,345.59	\$ -	\$ 1,215,345.59

6/30/2007

GENERAL FUND - APPROPRIATIONS

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	PRESENT 2006-2007 BUDGET	INCREASE/ (DECREASE)	REVISED 2006-2007 BUDGET
<u>Comm. Ed.</u>				
9100.10	Salaries	\$ 2,348,341.39	\$ -	\$ 2,348,341.39
.20	Benefits	584,009.84	-	584,009.84
.30	Purchase Service	168,548.14	-	168,548.14
.40	Energy Service	-	-	-
.50	Supplies	381,986.57	-	381,986.57
.60	Capital Outlay	134,951.59	-	134,951.59
.70	Other Expense	165,436.94	-	165,436.94
		<u>\$ 3,783,274.47</u>	<u>\$ -</u>	<u>\$ 3,783,274.47</u>
<u>Debt Serv.</u>				
9200.70	Other Expense	\$ -	\$ -	\$ -
<u>Transfers</u>				
9700.90	Transfers	\$ 86,655.33	\$ -	\$ 86,655.33
<u>Contingency</u>				
2700	Total Contingency 2700	\$ 12,497,039.78	\$ -	\$ 12,497,039.78
TOTAL APPROP. AND ENDING BALANCE		<u>\$ 226,638,775.43</u>	<u>\$ 18,159.61</u>	<u>\$ 226,656,935.04</u>

Budget Amendment #25 - General Fund Notes- Appropriation Changes on Schedule II
For the 2006-2007 Fiscal Year.

{1} 5000.50 – Supplies – \$ (150,000.00)

a. a decrease of (\$150,000.00) in Supplies budget to cover negative budgets.

{2} 6300.50 – Supplies – \$ 18,159.61

a. an increase of \$18,159.61 in Supplies budget from 06-07 School Readiness new revenue.

{3} 7200.30 – Purchase Services – \$ 20,000.00

a. an increase of \$20,000.00 in Purchase Service budget from Function 5000 budget to cover negative budgets.

{4} 6300.30 – Purchase Services – \$ 20,000.00

a. an increase of \$20,000.00 in Purchase Service budget from Function 5000 budget to cover negative budgets.

{5} 7700.50 – Supplies – \$ 110,000.00

a. an increase of \$110,000.00 in Supplies budget from Function 5000 budget to cover negative budgets.

Contingency Fund Balances

6/30/2007

2730 - Reserved for Inventories		<u>1,308,524.56</u>
2761 - Restricted Fund Balance		
Board Contingency	2,527,863.67	
EDEP	1,485,974.96	
		<u>4,013,838.63</u>
2762 - Reserved for Loss Recovery		-
2763 - Designated for Special Purpose		
Work Force Development	209,916.36	
Preschool Programs	134,763.87	
Voluntary Pre-K	190,994.09	
Rental Receipts	-	
Summer School	82,409.05	
School Misc.	40,471.02	
E-Rate	343,524.10	
Special Teacher Compensation	1,524,471.00	
Utility Incentive and Review	50,000.00	
Fund Raising Equalization	17,196.00	
FTE Audit Reserve	319,395.00	
Salary Schedule Adjustments	9,525.51	
Other Budgeted Salary Adjustments	1,873,715.84	
Technology Grant	820,085.30	
Terminal Pay	250,000.00	
McKay Scholarships	66,137.00	
Reserve for Financial Software Upgrades	33,913.00	
Performance Pay	50,000.00	
Federal Terminal Pay	1,158,159.45	
Total 2763		<u>7,174,676.59</u>
Total Contingency 2700		<u><u>\$ 12,497,039.78</u></u>