

Alachua County Public Schools
Budget Amendment
General Operating Fund

BUDGET AMENDMENT RESOLUTION

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

4

ESTIMATED REVENUE

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

T

	PRESENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
TOTAL REVENUE			
TRANSFERS & BALANCES	\$ 341,569,231.55	\$ 1,066,274.99	\$ 342,635,506.54
SEE SCHEDULE I ATTACHED FOR ACCOUNT DETAIL.			
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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

Alachua County Public Schools
Budget Amendment
General Operating Fund

Schedule I

Total Revenue, Appropriations, And Fund Balances	As of :	10/30/2024
Fund Balance as of 7/1/2024 AFR	41,169,300.43	Budget Amendment: 4

<u>REVENUES</u>				
<u>LINE CODE & NAME</u>	<u>Adopted Budget</u>	<u>INCREASE/(DECREASE)</u>		<u>REVISED BUDGET</u>
3191 ROTC	210,000.00	-		210,000.00
3202 MEDICAID	1,200,000.00	-		1,200,000.00
3310 FEFP	124,120,016.00	-		124,120,016.00
3315 WORKFORCE DEVELOPMENT	275,816.00	-		275,816.00
3317 WORKFORCE PERFORMANCE INCENTIVE		-		
3318 ADULTS WITH DISABILITIES		-		
3323 CO&DS WITHHELD	15,942.78	-		15,942.78
3334 FLA TEACHER LEAD PROGRAM		-		
3336 INSTR. MAT.		-		
3342 STATE FOREST FUNDS		-		
3343 STATE LICENSE TAX	100,000.00	-		100,000.00
3354 TRANSPORTATION		-		
3355 CLASS SIZE REDUCTION	26,763,065.00	-		26,763,065.00
3361 SCHOOL RECOGNITION PROGRAM		-		
3363 EXCELLENT TEACHING PROGRAM		-		
3371 VOLUNTARY PRE-K PROGRAM	650,000.00	-		650,000.00
3373 READING PROGRAMS		-		
3375 PUBLIC SCHOOL TECHNOLOGY		-		
3376 TEACHER TRAINING		-		
3378 FULL SERVICE SCHOOLS		-		
3390 MISC. STATE	426,470.90	➡ 24,598.10		451,069.00
3397 CHARTER SCHOOL CAPITAL OUTLAY	1,100,000.00	-		1,100,000.00
3399 MISC STATE		➡ 1,004,951.90		1,004,951.90
3411 TAXES	97,613,090.00	-		97,613,090.00
3414 DISTRICT VOTED ADDITIONAL OPERATING TAX	25,954,026.00	-		25,954,026.00
3421 TAX REDEMPTION	650,000.00	-		650,000.00
3425 RENT		➡ 17,107.92		17,107.92
3430 INTEREST	1,800,000.00	-		1,800,000.00
3472 PRE-K EARLY INTERVENTION FEES		-		
3473 SCHOOL AGE CHILD CARE FEES	5,600,000.00	-		5,600,000.00
3479 OTHER COURSE FEES		-		
3483 COLLECTION OF INTERNAL ACCOUNTS		-		
3490 MISC LOCAL	898,449.44	➡ 19,617.07		918,066.51
3491 BUS FEES	100,000.00	-		100,000.00
3492 TRANSPORTATION SCHOOL ACTIVITIES	210,000.00	-		210,000.00
3494 FEDERAL INDIRECT COSTS	1,200,000.00	-		1,200,000.00
3495 OTHER MISC LOCAL SOURCES	650,000.00	-		650,000.00
3497 REFUND PRIOR YEAR EXPENDITURES	170,000.00	-		170,000.00
3499 FOOD SERVICE INDIRECT COSTS	610,000.00	-		610,000.00
3630 TRANSFERS FROM CAPITAL PROJECTS	10,083,055.00	-		10,083,055.00
3741 INSURANCE LOSS RECOVERY		-		
TOTAL ESTIMATED REVENUE	\$ 300,399,931.12	\$ 1,066,274.99	\$	301,466,206.11
FUND BALANCE AS OF 7/1/2024	\$ 41,169,300.43	\$ -	\$	41,169,300.43
TOTAL EST REVENUE AND BEG FUND BALANCE	\$ 341,569,231.55	\$ 1,066,274.99	\$	342,635,506.54

Alachua County Public Schools
Budget Amendment
General Operating Fund

Budget Amendment: 4
As of : 10/30/2024

SUMMARY OF CHANGES IN GENERAL FUND REVENUE **\$ 1,066,274.99**

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1 School Mapping Grant	24,598.10
2 School Start Time Grant	1,004,951.90
3 Solar Panel Reserve	17,107.92
4 Project Cell Tower	19,617.07

Alachua County Public Schools
Budget Amendment
General Operating Fund

Schedule II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	Adopted 2024-2025 BUDGET	INCREASE / (DECREASE)	REVISED 2024-2025 BUDGET
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Notes:

<u>Dir. Instr.</u>				
5000.10	Salaries	\$ 96,224,061.88	(112,319.06)	\$ 96,111,742.82
.20	Benefits	37,059,945.77	44,413.15	37,104,358.92
.30	Purchase Service	25,656,527.13	76,888.83	25,733,415.96
.40	Energy Service	1,352.25	3,252.55	4,604.80
1 .50	Supplies	19,792,388.34	(425,494.23)	19,366,894.11
.60	Capital Outlay	875,016.00	71,823.49	946,839.49
.70	Other Expense	437,379.95	11,060.71	448,440.66
		\$ 180,046,671.32	\$ (330,374.56)	\$ 179,716,296.76

<u>Pupil Pers.</u>				
6100.10	Salaries	\$ 11,611,740.32	42,261.78	\$ 11,654,002.10
.20	Benefits	4,871,349.87	13,507.70	4,884,857.57
.30	Purchase Service	1,435,945.47	(5,720.62)	1,430,224.85
.40	Energy Service	-	-	-
.50	Supplies	155,367.89	1,184.62	156,552.51
.60	Capital Outlay	6,053.65	543.12	6,596.77
.70	Other Expense	143,917.32	170.00	144,087.32
		\$ 18,224,374.52	\$ 51,946.60	\$ 18,276,321.12

<u>Instr. Media</u>				
6200.10	Salaries	\$ 3,347,686.81	\$ -	\$ 3,347,686.81
.20	Benefits	1,530,057.94	-	1,530,057.94
.30	Purchase Service	94,530.00	-	94,530.00
.40	Energy Service	-	-	-
.50	Supplies	70,837.40	797.03	71,634.43
.60	Capital Outlay	147,527.12	(135.73)	147,391.39
.70	Other Expense	3,000.00	-	3,000.00
		\$ 5,193,639.27	\$ 661.30	\$ 5,194,300.57

<u>Curr. Dev.</u>				
6300.10	Salaries	\$ 4,215,432.34	\$ 58,580.00	\$ 4,274,012.34
.20	Benefits	1,554,567.26	4,477.94	1,559,045.20
.30	Purchase Service	69,592.16	6,997.25	76,589.41
.40	Energy Service	-	-	-
.50	Supplies	27,455.19	1,052.78	28,507.97
.60	Capital Outlay	16,512.62	-	16,512.62
.70	Other Expense	7,807.04	-	7,807.04
		\$ 5,891,366.61	\$ 71,107.97	\$ 5,962,474.58

Alachua County Public Schools
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APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	Adopted 2024-2025 BUDGET	INCREASE / (DECREASE)	REVISED 2024-2025 BUDGET
<u>Staff Dev.</u>				
6400.10	Salaries	\$ 704,894.96	\$ 70,958.17	\$ 775,853.13
.20	Benefits	268,042.42	22,255.86	290,298.28
.30	Purchase Service	183,484.54	19,869.41	203,353.95
.40	Energy Service	-	-	-
.50	Supplies	33,804.96	444.50	34,249.46
.60	Capital Outlay	970,703.14	(2,471.42)	968,231.72
.70	Other Expense	33,900.00	3,202.15	37,102.15
		\$ 2,194,830.02	\$ 114,258.67	\$ 2,309,088.69
<u>Instr. Tech.</u>				
6500.10	Salaries	\$ 2,850,685.50	\$ -	\$ 2,850,685.50
.20	Benefits	1,084,934.20	-	1,084,934.20
.30	Purchase Service	496,700.68	6,910.57	503,611.25
.40	Energy Service	3,080.00	-	3,080.00
.50	Supplies	(17,451.01)	137.98	(17,313.03)
.60	Capital Outlay	151,412.60	(50,145.55)	101,267.05
.70	Other Expense	390.00	-	390.00
		\$ 4,569,751.97	\$ (43,097.00)	\$ 4,526,654.97
<u>Board of Ed.</u>				
7100.10	Salaries	\$ 228,585.00	\$ -	\$ 228,585.00
.20	Benefits	228,961.42	-	228,961.42
.30	Purchase Service	397,600.00	2,000.00	399,600.00
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	515,000.00	-	515,000.00
		\$ 1,370,146.42	\$ 2,000.00	\$ 1,372,146.42
<u>Gen. Admin.</u>				
7200.10	Salaries	\$ 1,245,554.72	\$ -	\$ 1,245,554.72
.20	Benefits	416,663.98	-	416,663.98
.30	Purchase Service	39,827.78	(1,824.15)	38,003.63
.40	Energy Service	-	-	-
.50	Supplies	5,900.00	(175.85)	5,724.15
.60	Capital Outlay	4,500.00	-	4,500.00
.70	Other Expense	25,465.00	-	25,465.00
		\$ 1,737,911.48	\$ (2,000.00)	\$ 1,735,911.48

Alachua County Public Schools

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APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	Adopted 2024-2025 BUDGET	INCREASE / (DECREASE)	REVISED 2024-2025 BUDGET
<u>Sch. Adm.</u>				
7300.10	Salaries	\$ 13,457,857.90	\$ 34,104.94	\$ 13,491,962.84
.20	Benefits	5,484,503.26	8,505.54	5,493,008.80
.30	Purchase Service	175,876.74	2,145.79	178,022.53
.40	Energy Service	2,162.03	-	2,162.03
.50	Supplies	210,246.75	(2,402.96)	207,843.79
.60	Capital Outlay	98,241.84	3,146.65	101,388.49
.70	Other Expense	7,773.00	73.99	7,846.99
		<u>\$ 19,436,661.52</u>	<u>\$ 45,573.95</u>	<u>\$ 19,482,235.47</u>
<u>Facilities Acq.</u>				
7400.10	Salaries	\$ 405,656.56	\$ -	\$ 405,656.56
.20	Benefits	156,048.14	-	156,048.14
.30	Purchase Service	956,659.30	-	956,659.30
.40	Energy Service	-	-	-
.50	Supplies	2,155.14	-	2,155.14
.60	Capital Outlay	94,519.62	66,487.17	161,006.79
.70	Other Expense	1,100,000.00	-	1,100,000.00
		<u>\$ 2,715,038.76</u>	<u>\$ 66,487.17</u>	<u>\$ 2,781,525.93</u>
<u>Fiscal Services</u>				
7500.10	Salaries	\$ 1,796,684.28	\$ -	\$ 1,796,684.28
.20	Benefits	681,157.75	-	681,157.75
.30	Purchase Service	50,465.97	(2,032.02)	48,433.95
.40	Energy Service	-	-	-
.50	Supplies	5,530.62	2,032.02	7,562.64
.60	Capital Outlay	9,408.38	-	9,408.38
.70	Other Expense	-	-	-
		<u>\$ 2,543,247.00</u>	<u>\$ (0.00)</u>	<u>\$ 2,543,247.00</u>
<u>Food Services</u>				
7600.1	Salaries	\$ 30,946.82	\$ (30,946.82)	
.20	Benefits	\$ 3,530.08	\$ (3,530.08)	
.30	Purchase Service		\$ -	
.40	Energy Service		\$ -	
.50	Supplies		\$ -	
.60	Capital Outlay	\$ 400.00	\$ (400.00)	
.70	Other Expense	\$ -	\$ -	\$ -
		<u>\$ 34,876.90</u>	<u>\$ (34,876.90)</u>	<u>\$ -</u>
<u>Central Serv.</u>				
7700.10	Salaries	\$ 3,025,208.23	\$ 4,500.00	\$ 3,029,708.23
.20	Benefits	1,156,115.38	1,032.75	1,157,148.13
.30	Purchase Service	562,365.17	13,155.35	575,520.52

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.40	Energy Service	23,441.39	-	23,441.39
.50	Supplies	97,489.39	(1,505.73)	95,983.66
.60	Capital Outlay	12,036.80	-	12,036.80
.70	Other Expense	29,000.00	3,100.00	32,100.00
		\$ 4,905,656.36	\$ 20,282.37	\$ 4,925,938.73

Alachua County Public Schools
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Pupil Trans.

2 7800.10	Salaries	\$ 6,769,873.48	615,705.00	\$ 7,385,578.48
.20	Benefits	3,226,654.14	151,770.98	3,378,425.12
.30	Purchase Service	455,426.15	42,660.51	498,086.66
.40	Energy Service	1,310,560.00	125,000.00	1,435,560.00
.50	Supplies	433,855.81	69,965.00	503,820.81
.60	Capital Outlay	42,500.00	-	42,500.00
.70	Other Expense	8,000.00	-	8,000.00
		\$ 12,246,869.58	\$ 1,005,101.49	\$ 13,251,971.07

Opr. of Plant

7900.10	Salaries	\$ 8,263,385.13	(10,114.20)	\$ 8,253,270.93
.20	Benefits	4,151,222.47	(1,748.84)	4,149,473.63
.30	Purchase Service	15,920,521.15	13,105.01	15,933,626.16
.40	Energy Service	9,462,404.58	831.62	9,463,236.20
.50	Supplies	649,072.50	(565.06)	648,507.44
.60	Capital Outlay	177,776.15	356.14	178,132.29
.70	Other Expense	2,000.00	50.00	2,050.00
		\$ 38,626,381.98	\$ 1,914.67	\$ 38,628,296.65

Maint. of Plant

8100.10	Salaries	\$ 4,953,997.80	-	\$ 4,953,997.80
.20	Benefits	2,111,154.46	-	2,111,154.46
.30	Purchase Service	559,995.57	357.44	560,353.01
.40	Energy Service	170,000.00	-	170,000.00
.50	Supplies	319,386.89	-	319,386.89
.60	Capital Outlay	46,000.00	-	46,000.00
.70	Other Expense	5,000.00	-	5,000.00
		\$ 8,165,534.72	\$ 357.44	\$ 8,165,892.16

Admin. Tech.

8200.10	Salaries	\$ 709,686.14	-	\$ 709,686.14
.20	Benefits	235,516.81	-	235,516.81
.30	Purchase Service	100,000.00	43,947.00	143,947.00
.40	Energy Service	-	-	-
.50	Supplies	8,758.27	-	8,758.27
.60	Capital Outlay	-	-	-
.70	Other Expense	-	-	-
		\$ 1,053,961.22	\$ 43,947.00	\$ 1,097,908.22

Alachua County Public Schools
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APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	Adopted 2024-2025 BUDGET	INCREASE / (DECREASE)	REVISED 2024-2025 BUDGET
<u>Comm. Ed.</u>				
9100.10	Salaries	\$ 3,693,155.06	\$ 30,946.82	\$ 3,724,101.88
.20	Benefits	1,304,437.57	3,530.08	1,307,967.65
.30	Purchase Service	239,632.18	1,000.00	240,632.18
.40	Energy Service	500.00	-	500.00
.50	Supplies	204,081.35	-	204,081.35
.60	Capital Outlay	105,310.00	400.00	105,710.00
.70	Other Expense	5,322.16	-	5,322.16
		\$ 5,552,438.32	\$ 35,876.90	\$ 5,588,315.22
<u>Debt Serv.</u>				
9200.70	Other Expense	\$ -	-	\$ -
<u>Transfers</u>				
9700.90	Transfers		\$ -	
<u>Contingency</u>				
3 2700		\$ 27,059,873.58	\$ 17,107.92	\$ 27,076,981.50
TOTAL APPROP. AND ENDING BALANCE		\$ 341,569,231.55	\$ 1,066,274.99	\$ 342,635,506.54

Alachua County Public Schools
 Budget Amendment
 General Operating Fund

Budget Amentment 4
 As of: 10/30/2024

General Fund Notes - Appropriation Changes

Note:

1	<u>5000.50 - Supplies</u>	<u>(425,494.23)</u>	
	Advanced Placement		(201,323.18)
	Turnaround Supplement		(91,304.07)
	1 MIL		(40,363.57)
	Athletic Supplements		(13,229.93)
	Indsutry Certified		(47,970.25)
	Non Project		(16,813.96)
	Cambridge		(16,000.00)
	Net Misc Projects		(25,808.45)
2	<u>7800.10 - Salaries</u>	615,705.00	
	School Start Time		615,705.00
3	<u>2700 Contingency</u>	17,107.92	
	Solar Panel Reserve		17,107.92

(0.00)

Alachua County Public Schools
Budget Amendment
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**Contingency Fund Balances
10/30/2024**

<u>Nonspendable</u>		
Reserved For Inventories		\$ 992,343.71
<u>Restricted</u>		
Workforce Development	1,090,572.57	
1 Mil Tax Reserve	2,962,115.93	
Voluntary Pre K	191,569.68	
		\$ 4,244,258.18
<u>Assigned</u>		
Solar Panel Reserve	492,300.62	
School Misc.	175,000.00	
Erate	886,556.66	
Terminal Pay	500,000.00	
Board Reserve	200,000.00	
FTE Audit	500,000.00	
Summer School	2,750,000.00	
EDEP Reserve	2,237,756.56	
Teacher Salary Increase Allocation	1,859,867.00	
Contracted Services	158,000.00	
Legal	223,585.34	
Value Adjustment Board	25,000.00	
		\$ 10,008,066.18
<u>Unassigned</u>		
Unassigned Fund Balance	6,493,525.43	
1.6% Salary Increase above the TSIA	2,179,601.00	
District Computer Refresh	2,000,000.00	
Memorandums of Understanding	759,187.00	
Highly Effective/Effective Teacher Bonus	400,000.00	
		\$ 11,832,313.43
Total		\$ 27,076,981.50

Florida Statute Requirements for General Funds

Current Assigned Fund Balance	10,008,066.18	3.32%
Current Unassigned Fund Balance	11,832,313.43	3.92%
Current Total Fund Balance of Assigned & Unassigned	21,840,379.61	7.24%
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Minimum Fund Balance Required by Statute 3% of General Fund Revenues	9,043,986.18	3.00%
Minimum Fund Balance Required by District Policy 5% of General Fund Revenues	15,073,310.31	5.00%