

Alachua County Public Schools
Budget Amendment
General Operating Fund

BUDGET AMENDMENT RESOLUTION

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

1

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	\$ 340,794,311.21	\$774,920.34	\$ 341,569,231.55
SEE SCHEDULE I ATTACHED FOR ACCOUNT DETAIL.			
O			
B			
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C			
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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

Alachua County Public Schools
Budget Amendment
General Operating Fund

Schedule I

Total Revenue, Appropriations, And Fund Balances		As of :	9/30/2024
Fund Balance as of 7/1/2024 AFR	41,169,300.43	Budget Amendment:	1

<u>REVENUES</u>				
<u>LINE CODE & NAME</u>	<u>ORIGINAL 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	200,000.00		226,470.90
3397	CHARTER SCHOOL CAPITAL OUTLAY	1,100,000.00	-	1,100,000.00
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		-	
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	350,000.00		548,449.44
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		\$ 299,625,010.78	\$ 774,920.34	\$ 300,399,931.12
FUND BALANCE AS OF 7/1/2024		\$ 41,169,300.43	\$ -	\$ 41,169,300.43
TOTAL EST REVENUE AND BEG FUND BALANCE		\$ 340,794,311.21	\$ 774,920.34	\$ 341,569,231.55

Alachua County Public Schools
Budget Amendment
General Operating Fund

Budget Amendment: 1
As of : 9/30/2024

SUMMARY OF CHANGES IN GENERAL FUND REVENUE **\$ 774,920.34**

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1 School Mapping Grant	221,519.00
IB Grant	4,951.90
2 HCA North Florida	5,000.00
Community Foundation Grant	540,000.00
Professional Learning Donation	2,574.44
Cell Tower Revenue	875.00

Alachua County Public Schools
Budget Amendment
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Schedule II

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

<u>Dir. Instr.</u>				
5000.10	Salaries	\$ 94,290,066.96	\$ 1,933,994.92	\$ 96,224,061.88
.20	Benefits	36,978,200.87	81,744.90	37,059,945.77
.30	Purchase Service	24,397,703.29	1,258,823.84	25,656,527.13
.40	Energy Service	1,000.00	352.25	1,352.25
1 .50	Supplies	11,339,142.24	8,453,246.10	19,792,388.34
.60	Capital Outlay	527,591.00	347,425.00	875,016.00
.70	Other Expense	412,170.00	25,209.95	437,379.95
		\$ 167,945,874.36	\$ 12,100,796.96	\$ 180,046,671.32

<u>Pupil Pers.</u>				
6100.10	Salaries	\$ 11,626,242.35	(14,502.03)	\$ 11,611,740.32
.20	Benefits	4,871,395.96	(46.09)	4,871,349.87
.30	Purchase Service	83,604.00	1,352,341.47	1,435,945.47
.40	Energy Service		-	-
.50	Supplies	86,468.00	68,899.89	155,367.89
.60	Capital Outlay	4,650.00	1,403.65	6,053.65
.70	Other Expense	138,995.92	4,921.40	143,917.32
		\$ 16,811,356.23	\$ 1,413,018.29	\$ 18,224,374.52

<u>Instr. Media</u>				
6200.10	Salaries	\$ 3,347,606.81	\$ 80.00	\$ 3,347,686.81
.20	Benefits	1,530,051.82	6.12	1,530,057.94
.30	Purchase Service	77,525.00	17,005.00	94,530.00
.40	Energy Service		-	-
.50	Supplies	72,622.00	(1,784.60)	70,837.40
.60	Capital Outlay	128,896.00	18,631.12	147,527.12
.70	Other Expense	3,000.00	-	3,000.00
		\$ 5,159,701.63	\$ 33,937.64	\$ 5,193,639.27

<u>Curr. Dev.</u>				
6300.10	Salaries	\$ 4,087,617.34	\$ 127,815.00	\$ 4,215,432.34
.20	Benefits	1,524,605.93	29,961.33	1,554,567.26
.30	Purchase Service	45,168.00	24,424.16	69,592.16
.40	Energy Service		-	-
.50	Supplies	28,794.00	(1,338.81)	27,455.19
.60	Capital Outlay	18,832.00	(2,319.38)	16,512.62
.70	Other Expense	3,000.00	4,807.04	7,807.04
		\$ 5,708,017.27	\$ 183,349.34	\$ 5,891,366.61

Alachua County Public Schools
Budget Amendment
General Operating Fund

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	ORIGINAL 2024-2025 BUDGET	INCREASE / (DECREASE)	REVISED 2024-2025 BUDGET
<u>Staff Dev.</u>				
6400.10	Salaries	\$ 693,484.96	\$ 11,410.00	\$ 704,894.96
.20	Benefits	266,797.36	1,245.06	268,042.42
.30	Purchase Service	127,700.00	55,784.54	183,484.54
.40	Energy Service		-	-
.50	Supplies	5,000.00	28,804.96	33,804.96
.60	Capital Outlay		970,703.14	970,703.14
.70	Other Expense	33,300.00	600.00	33,900.00
		\$ 1,126,282.32	\$ 1,068,547.70	\$ 2,194,830.02
<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	296,953.00	199,747.68	496,700.68
.40	Energy Service	3,080.00	-	3,080.00
.50	Supplies	(24,605.00)	7,153.99	(17,451.01)
.60	Capital Outlay	57,364.00	94,048.60	151,412.60
.70	Other Expense	390.00	-	390.00
		\$ 4,268,801.70	\$ 300,950.27	\$ 4,569,751.97
<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	-	397,600.00
.40	Energy Service		-	-
.50	Supplies		-	-
.60	Capital Outlay		-	-
.70	Other Expense	515,000.00	-	515,000.00
		\$ 1,370,146.42	\$ -	\$ 1,370,146.42
<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	-	39,827.78
.40	Energy Service		-	-
.50	Supplies	5,900.00	-	5,900.00
.60	Capital Outlay	4,500.00	-	4,500.00
.70	Other Expense	25,465.00	-	25,465.00
		\$ 1,737,911.48	\$ -	\$ 1,737,911.48

Alachua County Public Schools

Budget Amendment

General Operating Fund

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	ORIGINAL 2024-2025 BUDGET	INCREASE / (DECREASE)	REVISED 2024-2025 BUDGET
<u>Sch. Adm.</u>				
7300.10	Salaries	\$ 13,437,690.82	\$ 20,167.08	\$ 13,457,857.90
.20	Benefits	5,479,812.24	4,691.02	5,484,503.26
.30	Purchase Service	101,564.00	74,312.74	175,876.74
.40	Energy Service	3,172.00	(1,009.97)	2,162.03
.50	Supplies	234,815.00	(24,568.25)	210,246.75
.60	Capital Outlay	81,580.00	16,661.84	98,241.84
.70	Other Expense	273.00	7,500.00	7,773.00
		<hr/>		
		\$ 19,338,907.06	\$ 97,754.46	\$ 19,436,661.52
<u>Facilities Acq.</u>				
7400.10	Salaries	\$ 405,656.56	\$ -	\$ 405,656.56
.20	Benefits	156,048.14	-	156,048.14
.30	Purchase Service	874,580.00	82,079.30	956,659.30
.40	Energy Service	-	-	-
.50	Supplies	2,720.00	(564.86)	2,155.14
.60	Capital Outlay	6,000.00	88,519.62	94,519.62
.70	Other Expense	1,100,000.00	-	1,100,000.00
		<hr/>		
		\$ 2,545,004.70	\$ 170,034.06	\$ 2,715,038.76
<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	44,430.00	6,035.97	50,465.97
.40	Energy Service	-	-	-
.50	Supplies	9,500.00	(3,969.38)	5,530.62
.60	Capital Outlay	7,400.00	2,008.38	9,408.38
.70	Other Expense	-	-	-
		<hr/>		
		\$ 2,539,172.03	\$ 4,074.97	\$ 2,543,247.00
<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		\$ -	\$ -
		<hr/>		
		\$ -	\$ 34,876.90	\$ 34,876.90
<u>Central Serv.</u>				
7700.10	Salaries	\$ 3,025,193.23	\$ 15.00	\$ 3,025,208.23
.20	Benefits	1,156,114.23	1.15	1,156,115.38
.30	Purchase Service	484,436.20	77,928.97	562,365.17

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APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	ORIGINAL 2024-2025 BUDGET	INCREASE / (DECREASE)	REVISED 2024-2025 BUDGET
.40	Energy Service	23,150.00	291.39	23,441.39
.50	Supplies	88,200.00	9,289.39	97,489.39
.60	Capital Outlay	6,000.00	6,036.80	12,036.80
.70	Other Expense	31,000.00	(2,000.00)	29,000.00
		\$ 4,814,093.66	\$ 91,562.70	\$ 4,905,656.36

Alachua County Public Schools
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APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	ORIGINAL 2024-2025 BUDGET	INCREASE / (DECREASE)	REVISED 2024-2025 BUDGET
<u>Pupil Trans.</u>				
7800.10	Salaries	\$ 6,769,873.48	\$ -	\$ 6,769,873.48
.20	Benefits	3,226,654.14	-	3,226,654.14
.30	Purchase Service	388,145.00	67,281.15	455,426.15
.40	Energy Service	1,310,000.00	560.00	1,310,560.00
.50	Supplies	435,050.00	(1,194.19)	433,855.81
.60	Capital Outlay	37,500.00	5,000.00	42,500.00
.70	Other Expense	8,000.00	-	8,000.00
		\$ 12,175,222.62	\$ 71,646.96	\$ 12,246,869.58
<u>Opr. of Plant</u>				
7900.10	Salaries	\$ 8,702,720.11	\$ (439,334.98)	\$ 8,263,385.13
.20	Benefits	4,211,219.20	(59,996.73)	4,151,222.47
.30	Purchase Service	14,477,006.89	1,443,514.26	15,920,521.15
.40	Energy Service	9,461,981.16	423.42	9,462,404.58
.50	Supplies	577,391.00	71,681.50	649,072.50
.60	Capital Outlay	108,874.00	68,902.15	177,776.15
.70	Other Expense	2,000.00	-	2,000.00
		\$ 37,541,192.36	\$ 1,085,189.62	\$ 38,626,381.98
<u>Maint. of Plant</u>				
8100.10	Salaries	\$ 4,953,997.80	\$ -	\$ 4,953,997.80
.20	Benefits	2,111,154.46	-	2,111,154.46
.30	Purchase Service	587,600.00	(27,604.43)	559,995.57
.40	Energy Service	170,000.00	-	170,000.00
.50	Supplies	317,900.00	1,486.89	319,386.89
.60	Capital Outlay	46,000.00	-	46,000.00
.70	Other Expense	5,000.00	-	5,000.00
		\$ 8,191,652.26	\$ (26,117.54)	\$ 8,165,534.72
<u>Admin. Tech.</u>				
8200.10	Salaries	\$ 709,686.14	\$ -	\$ 709,686.14
.20	Benefits	235,516.81	-	235,516.81
.30	Purchase Service	100,000.00	-	100,000.00
.40	Energy Service		-	
.50	Supplies		8,758.27	8,758.27
.60	Capital Outlay		-	-
.70	Other Expense		-	
		\$ 1,045,202.95	\$ 8,758.27	\$ 1,053,961.22

Alachua County Public Schools
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General Operating Fund

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	ORIGINAL 2024-2025 BUDGET	INCREASE / (DECREASE)	REVISED 2024-2025 BUDGET
<u>Comm. Ed.</u>				
9100.10	Salaries	\$ 3,693,455.06	\$ (300.00)	\$ 3,693,155.06
.20	Benefits	1,304,137.57	300.00	1,304,437.57
.30	Purchase Service	213,650.00	25,982.18	239,632.18
.40	Energy Service	500.00	-	500.00
.50	Supplies	203,925.00	156.35	204,081.35
.60	Capital Outlay	105,310.00	-	105,310.00
.70	Other Expense	5,200.00	122.16	5,322.16
		<u>\$ 5,526,177.63</u>	<u>\$ 26,260.69</u>	<u>\$ 5,552,438.32</u>
<u>Debt Serv.</u>				
9200.70	Other Expense	\$ -	\$ -	\$ -
<u>Transfers</u>				
9700.90	Transfers	\$ -	\$ -	
<u>Contingency</u>				
2 2700		\$ 42,949,594.53	\$ (15,889,720.95)	\$ 27,059,873.58
TOTAL APPROP. AND ENDING BALANCE		\$ 340,794,311.21	\$ 774,920.34	\$ 341,569,231.55

Alachua County Public Schools
 Budget Amendment
 General Operating Fund

Budget Amentment 1
 As of: 9/30/2024

General Fund Notes - Appropriation Changes

Note:

<u>5000.30 - Purchase Services</u>	<u>8,453,246.10</u>
Advanced Placement	2,664,061.80
Instructional Materials	2,594,230.26
Industry Certification	2,224,731.23
Cambridge	510,423.33
IB Funds	271,363.11
1 Mill	175,789.40
Teacher Classroom Supply	170,558.59
Net Misc Projects	104,742.50
Lottery	113,467.30
School Recognition	110,519.68
Rental Funds	79,096.29
Vocational	36,251.52
Reading Categorical	(629,308.09)
2700 - Contingency	(15,889,720.95)
Roll Forward Project Amounts	(13,409,431.60)
Po Encumbrance Roll Forward	(2,376,912.45)
Security Guard Alloc	(37,500.00)
HMHS ATH	(11,000.00)
IBPYP	(20,000.00)
No Kid Grant Roll Forward	(34,876.90)

Alachua County Public Schools
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**Contingency Fund Balances
9/30/2024**

<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	475,192.70	
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	
		\$ 9,990,958.26
<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		\$ 27,059,873.58

Florida Statute Requirements for General Funds

Current Assigned Fund Balance	9,990,958.26	3.33%
Current Unassigned Fund Balance	11,832,313.43	3.94%
Current Total Fund Balance of Assigned & Unassigned	21,823,271.69	7.26%
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Minimum Fund Balance Required by Statute 3% of General Fund Revenues	9,011,997.93	3.00%
Minimum Fund Balance Required by District Policy 5% of General Fund Revenues	15,019,996.56	5.00%