

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only
Board Meeting 05/19/20
Agenda Consent
Item No. D.6.

Board Meeting Date:	5/19/2020
Submitted By:	Alex Rella, Asst. Superintendent Business Services
Item Description:	Budget Amendment #19

Purpose and Explanation:

Budget Amendment #19 represents all budget changes in the General Fund for the period of April 1, 2020 through April 30,2020. Revenue increases reflect changes in local sources.

BUDGETARY IMPACT

Funding Source (Description): Various Accounts	Amount:	\$	51,148.00
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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

19

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	\$ 285,044,115.96	\$51,148.00	\$ 285,095,263.96
O	SEE SCHEDULE I ATTACHED FOR ACCOUNT DETAIL.		
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

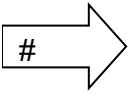
Certified Correct: _____
District Superintendent

 Reference # on Revenue
 Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2019-2020 BUDGET	INCREASE / (DECREASE)	REVISED 2019-2020 BUDGET
3191	ROTC	\$ 190,000.00	\$ -	\$ 190,000.00
3202	MEDICAID	1,300,000.00	-	1,300,000.00
3310	FEFP	106,712,299.00	-	106,712,299.00
3315	WORKFORCE DEVELOPMENT	530,690.00	-	530,690.00
3323	CO&DS WITHHELD	15,943.00	-	15,943.00
3343	STATE LICENSE TAX	100,000.00	-	100,000.00
3344	LOTTERY FUNDS	28,734.00	-	28,734.00
3354	TRANSPORTATION	-	-	-
3355	CLASS SIZE REDUCTION	30,814,608.00	-	30,814,608.00
3361	SCHOOL RECOGNITION PROGRAM	1,144,147.00	-	1,144,147.00
3363	EXCELLENT TEACHING PROGRAM	-	-	-
3371	VOLUNTARY PRE-K PROGRAM	1,000,000.00	-	1,000,000.00
3390	MISC. STATE	285,001.50	-	285,001.50
3397	CHARTER SCHOOL CAPITAL OUTLAY	1,100,000.00	-	1,100,000.00
3411	TAXES	93,323,864.00	-	93,323,864.00
3421	TAX REDEMPTION	225,000.00	-	225,000.00
3425	RENT	-	-	-
3430	INTEREST	900,000.00	-	900,000.00
3472	PRE-K EARLY INTERVENTION FEES	-	-	-
3473	SCHOOL AGE CHILD CARE FEES	4,724,775.00	-	4,724,775.00
3479	OTHER COURSE FEES	-	-	-
3483	COLLECTION OF INTERNAL ACCOUNTS	145,209.57	1 5,998.00	151,207.57
3490	MISC LOCAL	815,734.30	2 45,150.00	860,884.30
3491	BUS FEES	100,000.00	-	100,000.00
3492	TRANSPORTATION SCHOOL ACTIVITIES	250,000.00	-	250,000.00
3494	FEDERAL INDIRECT COSTS	1,400,000.00	-	1,400,000.00
3495	OTHER MISC. LOCAL SOURCES	833,691.00	-	833,691.00
3497	REFUND PRIOR YEAR EXPENDITURES	170,000.00	-	170,000.00
3499	FOOD SERVICE INDIRECT COSTS	420,000.00	-	420,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	5,000,000.00	-	5,000,000.00
3741	INSURANCE LOSS RECOVERY	-	-	-
3742	OTHER LOSS RECOVERY	-	-	-
TOTAL EST. REVENUE		\$ 251,529,696.37	\$ 51,148.00	\$ 251,580,844.37
FUND BALANCE 07/01/2019		\$ 33,514,419.59	\$ -	\$ 33,514,419.59
TOTAL EST. REV. AND BEG BALANCE		\$ 285,044,115.96	\$ 51,148.00	\$ 285,095,263.96

2019 - 2020 BUDGET AMENDMENT #19
GENERAL FUND
4/30/2020

This budget amendment represents an increase in the General Fund in the amount of: \$ 51,148.00



1	Internal Accounts	\$	5,998.00
2	Jobs For Florida Graduates	\$	45,000.00
	CIVICS DONATION	\$	150.00

Total \$ 51,148.00

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2019-2020 BUDGET	INCREASE / (DECREASE)	REVISED 2019-2020 BUDGET
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Notes:

Dir. Instr.

5000.10	Salaries	\$ 92,083,233.50	\$ (46,553.34)	\$ 92,036,680.16
.20	Benefits	27,159,462.07	15,429.30	27,174,891.37
.30	Purchase Service	21,051,916.98	51,051.98	21,102,968.96
.40	Energy Service	3,305.07	-	3,305.07
{1} .50	Supplies	8,214,390.16	(223,303.91)	7,991,086.25
{2} .60	Capital Outlay	3,927,401.50	261,579.52	4,188,981.02
.70	Other Expense	657,124.74	1,190.29	658,315.03
		<u>\$ 153,096,834.02</u>	<u>\$ 59,393.84</u>	<u>\$ 153,156,227.86</u>

Pupil Pers.

{3} 6100.10	Salaries	\$ 9,642,073.24	\$ 301,946.51	\$ 9,944,019.75
.20	Benefits	3,170,477.10	84,332.44	3,254,809.54
{4} .30	Purchase Service	4,578,742.68	(377,466.57)	4,201,276.11
.40	Energy Service	3,300.00	-	3,300.00
.50	Supplies	196,856.96	8,386.90	205,243.86
.60	Capital Outlay	23,322.05	200.00	23,522.05
.70	Other Expense	26,110.49	-	26,110.49
		<u>\$ 17,640,882.52</u>	<u>\$ 17,399.28</u>	<u>\$ 17,658,281.80</u>

Instr. Media

6200.10	Salaries	\$ 3,481,184.40	\$ (26,109.82)	\$ 3,455,074.58
.20	Benefits	1,235,534.78	(13,851.54)	1,221,683.24
.30	Purchase Service	74,570.12	-	74,570.12
.40	Energy Service	-	-	-
.50	Supplies	46,339.21	(444.45)	45,894.76
.60	Capital Outlay	205,687.23	199.17	205,886.40
.70	Other Expense	5,806.12	-	5,806.12
		<u>\$ 5,049,121.86</u>	<u>\$ (40,206.64)</u>	<u>\$ 5,008,915.22</u>

Curr. Dev.

6300.10	Salaries	\$ 3,876,301.99	\$ 38,222.40	\$ 3,914,524.39
.20	Benefits	1,165,231.24	11,253.88	1,176,485.12
.30	Purchase Service	78,555.22	(363.93)	78,191.29
.40	Energy Service	84.78	-	84.78
.50	Supplies	35,971.88	(8,400.00)	27,571.88
.60	Capital Outlay	23,129.59	-	23,129.59
.70	Other Expense	16,534.50	8,400.00	24,934.50
		<u>\$ 5,195,809.20</u>	<u>\$ 49,112.35</u>	<u>\$ 5,244,921.55</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2019-2020 BUDGET	INCREASE / (DECREASE)	REVISED 2019-2020 BUDGET
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Notes:

Staff Dev.

6400.10	Salaries	\$ 816,821.11	\$ 30,996.32	\$ 847,817.43
.20	Benefits	185,938.22	1,477.47	187,415.69
.30	Purchase Service	265,426.06	15,292.94	280,719.00
.40	Energy Service	-	-	-
.50	Supplies	68,958.94	3,200.00	72,158.94
.60	Capital Outlay	31,564.06	-	31,564.06
.70	Other Expense	42,065.00	-	42,065.00
		<u>\$ 1,410,773.39</u>	<u>\$ 50,966.73</u>	<u>\$ 1,461,740.12</u>

Instr. Tech.

6500.10	Salaries	\$ 2,492,073.04	\$ (14,313.62)	\$ 2,477,759.42
.20	Benefits	736,505.09	4,498.35	741,003.44
.30	Purchase Service	499,520.86	72,100.00	571,620.86
.40	Energy Service	3,500.00	-	3,500.00
.50	Supplies	11,101.64	-	11,101.64
.60	Capital Outlay	218,865.99	-	218,865.99
.70	Other Expense	12,145.00	-	12,145.00
		<u>\$ 3,973,711.62</u>	<u>\$ 62,284.73</u>	<u>\$ 4,035,996.35</u>

Board of Ed.

7100.10	Salaries	\$ 192,960.00	\$ -	\$ 192,960.00
.20	Benefits	124,786.59	1,751.18	126,537.77
.30	Purchase Service	356,528.41	-	356,528.41
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	320,000.00	-	320,000.00
		<u>\$ 994,275.00</u>	<u>\$ 1,751.18</u>	<u>\$ 996,026.18</u>

Gen. Admin.

7200.10	Salaries	\$ 958,911.74	\$ 3,593.37	\$ 962,505.11
.20	Benefits	266,475.80	14,912.37	281,388.17
.30	Purchase Service	53,647.78	-	53,647.78
.40	Energy Service	500.00	-	500.00
.50	Supplies	9,764.51	11,000.00	20,764.51
.60	Capital Outlay	6,900.00	-	6,900.00
.70	Other Expense	5,100.00	-	5,100.00
		<u>\$ 1,301,299.83</u>	<u>\$ 29,505.74</u>	<u>\$ 1,330,805.57</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2019-2020 BUDGET	INCREASE / (DECREASE)	REVISED 2019-2020 BUDGET
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Notes:

Sch. Adm.

7300.10	Salaries	\$ 12,611,037.53	\$ 61,083.90	\$ 12,672,121.43
.20	Benefits	4,007,565.92	(6,687.63)	4,000,878.29
.30	Purchase Service	197,984.09	2,514.57	200,498.66
.40	Energy Service	-	-	-
.50	Supplies	122,391.79	(10,358.59)	112,033.20
.60	Capital Outlay	124,586.74	2,033.48	126,620.22
.70	Other Expense	51,713.50	-	51,713.50
		<u>\$ 17,115,279.57</u>	<u>\$ 48,585.73</u>	<u>\$ 17,163,865.30</u>

Facilities Acq.

7400.10	Salaries	\$ 293,725.26	\$ 1,281.16	\$ 295,006.42
.20	Benefits	88,446.84	(99.68)	88,347.16
.30	Purchase Service	1,103,195.00	600.00	1,103,795.00
.40	Energy Service	300.00	-	300.00
.50	Supplies	-	-	-
.60	Capital Outlay	311,065.87	4,629.30	315,695.17
.70	Other Expense	1,101,500.00	-	1,101,500.00
		<u>\$ 2,898,232.97</u>	<u>\$ 6,410.78</u>	<u>\$ 2,904,643.75</u>

Fiscal Services

7500.10	Salaries	\$ 1,489,902.17	\$ 6,016.04	\$ 1,495,918.21
.20	Benefits	448,049.86	1,057.17	449,107.03
.30	Purchase Service	27,597.68	46.50	27,644.18
.40	Energy Service	50.00	-	50.00
.50	Supplies	12,177.32	(359.37)	11,817.95
.60	Capital Outlay	9,650.00	132.52	9,782.52
.70	Other Expense	5,599.00	-	5,599.00
		<u>\$ 1,993,026.03</u>	<u>\$ 6,892.86</u>	<u>\$ 1,999,918.89</u>

Central Serv.

7700.10	Salaries	\$ 2,240,163.30	\$ 6,133.87	\$ 2,246,297.17
.20	Benefits	653,787.65	(1,805.16)	651,982.49
.30	Purchase Service	1,009,613.31	20,311.69	1,029,925.00
.40	Energy Service	23,550.00	-	23,550.00
.50	Supplies	77,418.52	(395.00)	77,023.52
.60	Capital Outlay	34,360.30	490.00	34,850.30
.70	Other Expense	31,986.92	-	31,986.92
		<u>\$ 4,070,880.00</u>	<u>\$ 24,735.40</u>	<u>\$ 4,095,615.40</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2019-2020 BUDGET	INCREASE / (DECREASE)	REVISED 2019-2020 BUDGET
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Notes:

Pupil Trans.

7800.10	Salaries	\$ 6,321,313.23	\$ 169,971.35	\$ 6,491,284.58
.20	Benefits	2,577,961.09	1,399.99	2,579,361.08
.30	Purchase Service	790,624.94	(11,869.50)	778,755.44
.40	Energy Service	1,110,000.00	(50,000.00)	1,060,000.00
.50	Supplies	746,510.00	-	746,510.00
.60	Capital Outlay	80,820.41	50,000.00	130,820.41
.70	Other Expense	79,000.00	-	79,000.00
		<u>\$ 11,706,229.67</u>	<u>\$ 159,501.84</u>	<u>\$ 11,865,731.51</u>

Opr. of Plant

7900.10	Salaries	\$ 6,243,000.73	\$ 37,827.70	\$ 6,280,828.43
.20	Benefits	2,585,597.85	16,490.58	2,602,088.43
.30	Purchase Service	6,964,409.13	8,153.58	6,972,562.71
.40	Energy Service	7,938,758.75	73.01	7,938,831.76
.50	Supplies	504,533.92	(2,539.86)	501,994.06
.60	Capital Outlay	211,635.26	14,553.87	226,189.13
.70	Other Expense	10,148.94	(60.00)	10,088.94
		<u>\$ 24,458,084.58</u>	<u>\$ 74,498.88</u>	<u>\$ 24,532,583.46</u>

Maint. of Plant

8100.10	Salaries	\$ 5,075,711.11	\$ (20,576.85)	\$ 5,055,134.26
.20	Benefits	1,668,851.94	(9,425.25)	1,659,426.69
.30	Purchase Service	607,176.42	-	607,176.42
.40	Energy Service	117,200.00	-	117,200.00
.50	Supplies	468,671.06	-	468,671.06
.60	Capital Outlay	117,700.00	-	117,700.00
.70	Other Expense	12,200.00	-	12,200.00
		<u>\$ 8,067,510.53</u>	<u>\$ (30,002.10)</u>	<u>\$ 8,037,508.43</u>

Admin. Tech.

8200.10	Salaries	\$ 1,057,740.91	\$ 4,127.68	\$ 1,061,868.59
.20	Benefits	294,381.50	(134.89)	294,246.61
.30	Purchase Service	428,670.90	-	428,670.90
.40	Energy Service		-	
.50	Supplies		-	
.60	Capital Outlay	28,710.10	-	28,710.10
.70	Other Expense	-	-	-
		<u>\$ 1,809,503.41</u>	<u>\$ 3,992.79</u>	<u>\$ 1,813,496.20</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2019-2020 BUDGET	INCREASE / (DECREASE)	REVISED 2019-2020 BUDGET
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Notes:

<u>Comm. Ed.</u>					
{5}	9100.10	Salaries	\$ 3,229,269.82	\$ (370,582.38)	\$ 2,858,687.44
	.20	Benefits	818,996.29	(80,428.99)	738,567.30
	.30	Purchase Service	263,745.89	-	263,745.89
	.40	Energy Service	2,000.00	-	2,000.00
	.50	Supplies	317,800.00	(3,599.27)	314,200.73
	.60	Capital Outlay	146,650.00	2,010.00	148,660.00
	.70	Other Expense	7,410.00	-	7,410.00
			<hr/>		
			\$ 4,785,872.00	\$ (452,600.64)	\$ 4,333,271.36
			<hr/>		
<u>Debt Serv.</u>					
	9200.70	Other Expense	\$ -	\$ -	\$ -
			<hr/>		
<u>Transfers</u>					
	9700.90	Transfers		\$ -	
			<hr/>		
<u>Contingency</u>					
{6}	2700		\$ 19,476,789.76	\$ (21,074.75)	\$ 19,455,715.01
			<hr/>		
		TOTAL APPROP. AND ENDING BALANCE	\$ 285,044,115.96	\$ 51,148.00	\$ 285,095,263.96
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Budget Amendment #19 - General Fund Notes- Appropriation Changes on Schedule II
For the Period April 1, 2020 through April 30, 2020

{1} 5000.50 – Supplies – (\$223,303.91):

The following changes occurred in Instructional Supplies:

NON PROJECT	\$96,184.95
AVID PROGRAM	5,527.00
ATHLETIC SUPPLEMENTS	(1,368.85)
ENERGY SAVINGS AWARD	(1,694.75)
RENTAL RECEIPTS	(3,186.90)
FREY GRANT	(4,000.00)
MAGNET	(9,716.10)
SUMMER SCHOOL	(11,000.00)
MISC. PROJECTS	(11,127.22)
BAND	(22,879.60)
ADVANCE PLACEMENT	(23,453.86)
LOTTERY FUNDS	(38,220.22)
TEACHER LEAD	(198,368.36)

{2} –5000.60 - Capital Outlay.– \$261,579.52

The following changes occurred in Facilities Purchase Services:

TEACHER LEAD	\$203,800.41
BAND	69,975.00
CLASSROOM TECHNOLOGY - 1 MIL	55,671.60
TURNAROUND SUPPLEMENT	(7,775.70)
MISC. PROJECTS	(60,091.79)

{3} –6100.10-Salaries.– \$301,946.51

MENTAL HEALTH ALLOCATION	\$283,248.14
GUIDANCE	18,907.42
SUPPLEMENT	9,885.30
CAMBRIDGE	(179.98)
MISC PROJECTS.	(9,914.37)

{4} 6100.30 – Purchase Service – (\$377,466.57):

NON PROJECT	(\$8,000.00)
MENTAL HEALTH ALLOCATION	(369,466.57)

{5} 9100.10 – Salaries – (\$370,582.38):

EDEP SALARIES	(\$370,582.38)
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{6} 2700 – Contingency – (\$21,074.75):

RESERVED LOCAL FUNDS FOR IMAGE STORE HOUSE SCANNING	(\$21,074.75)
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Contingency Fund Balances 4/30/2020

<u>Nonspendable</u>		
2711 - Reserved for Inventories	856,602.32	<u>856,602.32</u>
 <u>Restricted</u>		
2723 - Workforce Development	1,278,319.94	
1 Mill Tax Reserve	2,868,341.03	
Voluntary Pre-K	854,940.86	<u>5,001,601.83</u>
 <u>Assigned</u>		
2749 - Solar Panel Reserve	357,109.21	
School Projects	60,616.54	
Board Reserve	250,130.00	
VAB Reserve	25,000.00	
E-Rate	585,334.61	
Terminal Pay	500,000.00	
State & Local Grants	328,565.96	
EDEP Reserve	1,331,631.71	
		<u>3,438,388.03</u>
 <u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>10,159,122.83</u>
Total Contingency 2700		<u><u>19,455,715.01</u></u>

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	7,547,425.33	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	13,597,510.86	5.40%