

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only
Board Meeting 02-04-20
Agenda Consent
Item No. G.5.

Board Meeting Date:	2/4/2020
Submitted By:	Alex Rella, Asst. Superintendent Business Services
Item Description:	Budget Amendment #7

Purpose and Explanation:

Budget Amendment #7 represents all budget changes in the General Fund for the period of December 1, 2019, through December 31, 2019. Revenue increases reflect changes in local sources.

BUDGETARY IMPACT

Funding Source (Description): Various Accounts	Amount:	\$	12,500.00
---	----------------	----	-----------

Staff Attorney Review & Approval <i>(For Contracts Only)</i>	Date:	ADDITIONAL INFORMATION Yes: _____ No: _____
	Initial:	

BUDGET AMENDMENT RESOLUTION

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

7

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	\$ 287,828,399.38	\$12,500.00	\$ 287,840,899.38
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

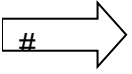
Certified Correct: _____
District Superintendent

 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	109,729,976.00	-	109,729,976.00
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	97,743.00	-	97,743.00
3354	TRANSPORTATION	-	-	-
3355	CLASS SIZE REDUCTION	30,908,984.00	-	30,908,984.00
3361	SCHOOL RECOGNITION PROGRAM	890,459.00	-	890,459.00
3363	EXCELLENT TEACHING PROGRAM	-	-	-
3371	VOLUNTARY PRE-K PROGRAM	1,000,000.00	-	1,000,000.00
3390	MISC. STATE	265,925.00	-	265,925.00
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	-	145,209.57
3490	MISC LOCAL	691,720.22	 12,500.00	704,220.22
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		\$ 254,313,979.79	\$ 12,500.00	\$ 254,326,479.79
FUND BALANCE 07/01/2019		\$ 33,514,419.59	\$ -	\$ 33,514,419.59
TOTAL EST. REV. AND BEG BALANCE		\$ 287,828,399.38	\$ 12,500.00	\$ 287,840,899.38

2019 - 2020 BUDGET AMENDMENT #1
GENERAL FUND
12/31/2019

This budget amendment represents an increase in the General Fund in the amount of: \$ 12,500.00



1 Avid Donation - Foundation \$ 12,500.00

Total \$ 12,500.00

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

Notes:

Dir. Instr.

{1}	5000.10	Salaries	\$ 89,957,046.87	\$ 176,490.00	\$ 90,133,536.87
	.20	Benefits	26,942,334.26	20,867.22	26,963,201.48
	.30	Purchase Service	20,953,941.84	65,180.61	21,019,122.45
	.40	Energy Service	4,150.72	-	4,150.72
{2}	.50	Supplies	9,378,753.04	(371,018.95)	9,007,734.09
	.60	Capital Outlay	3,998,385.10	67,505.34	4,065,890.44
	.70	Other Expense	660,604.79	4,188.57	664,793.36
			<u>\$ 151,895,216.62</u>	<u>\$ (36,787.21)</u>	<u>\$ 151,858,429.41</u>

Pupil Pers.

6100.10	Salaries	\$ 9,480,676.66	\$ 1,000.00	\$ 9,481,676.66	
.20	Benefits	3,145,926.02	100.00	3,146,026.02	
.30	Purchase Service	4,565,417.91	100.00	4,565,517.91	
.40	Energy Service	3,300.00	-	3,300.00	
.50	Supplies	204,549.94	(736.90)	203,813.04	
.60	Capital Outlay	20,916.54	1,116.48	22,033.02	
.70	Other Expense	25,997.36	-	25,997.36	
			<u>\$ 17,446,784.43</u>	<u>\$ 1,579.58</u>	<u>\$ 17,448,364.01</u>

Instr. Media

6200.10	Salaries	\$ 3,455,854.87	\$ -	\$ 3,455,854.87	
.20	Benefits	1,227,969.02	-	1,227,969.02	
.30	Purchase Service	72,308.74	(922.03)	71,386.71	
.40	Energy Service	-	-	-	
.50	Supplies	50,180.78	(339.10)	49,841.68	
.60	Capital Outlay	197,546.88	1,336.13	198,883.01	
.70	Other Expense	5,581.12	(75.00)	5,506.12	
			<u>\$ 5,009,441.41</u>	<u>\$ 0.00</u>	<u>\$ 5,009,441.41</u>

Curr. Dev.

6300.10	Salaries	\$ 3,692,916.66	\$ 1,530.00	\$ 3,694,446.66	
.20	Benefits	1,102,100.32	116.59	1,102,216.91	
.30	Purchase Service	77,200.28	(1,193.00)	76,007.28	
.40	Energy Service	84.78	-	84.78	
.50	Supplies	48,156.60	-	48,156.60	
.60	Capital Outlay	22,936.59	193.00	23,129.59	
.70	Other Expense	16,534.50	-	16,534.50	
			<u>\$ 4,959,929.73</u>	<u>\$ 646.59</u>	<u>\$ 4,960,576.32</u>

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

Notes:

Staff Dev.

6400.10	Salaries	\$ 688,372.94	\$ (2,780.00)	\$ 685,592.94
.20	Benefits	169,439.48	-	169,439.48
.30	Purchase Service	224,415.75	6,140.71	230,556.46
.40	Energy Service	-	-	-
.50	Supplies	60,186.96	-	60,186.96
.60	Capital Outlay	36,987.08	-	36,987.08
.70	Other Expense	23,065.00	(1,000.00)	22,065.00
		<u>\$ 1,202,467.21</u>	<u>\$ 2,360.71</u>	<u>\$ 1,204,827.92</u>

Instr. Tech.

6500.10	Salaries	\$ 2,458,614.19	\$ -	\$ 2,458,614.19
.20	Benefits	771,573.76	250.00	771,823.76
.30	Purchase Service	396,350.79	10,919.61	407,270.40
.40	Energy Service	3,500.00	-	3,500.00
.50	Supplies	29,926.90	(3,778.42)	26,148.48
.60	Capital Outlay	208,543.54	2,209.99	210,753.53
.70	Other Expense	11,145.00	-	11,145.00
		<u>\$ 3,879,654.18</u>	<u>\$ 9,601.18</u>	<u>\$ 3,889,255.36</u>

Board of Ed.

7100.10	Salaries	\$ 192,040.00	\$ -	\$ 192,040.00
.20	Benefits	171,509.05	-	171,509.05
.30	Purchase Service	346,528.41	-	346,528.41
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	320,000.00	-	320,000.00
		<u>\$ 1,030,077.46</u>	<u>\$ -</u>	<u>\$ 1,030,077.46</u>

Gen. Admin.

7200.10	Salaries	\$ 899,390.64	\$ -	\$ 899,390.64
.20	Benefits	251,699.09	-	251,699.09
.30	Purchase Service	56,925.78	-	56,925.78
.40	Energy Service	500.00	-	500.00
.50	Supplies	12,517.00	-	12,517.00
.60	Capital Outlay	6,900.00	-	6,900.00
.70	Other Expense	2,600.00	-	2,600.00
		<u>\$ 1,230,532.51</u>	<u>\$ -</u>	<u>\$ 1,230,532.51</u>

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

Notes:

Sch. Adm.

7300.10	Salaries	\$ 12,562,879.49	\$ 1,456.26	\$ 12,564,335.75
.20	Benefits	3,916,402.52	750.33	3,917,152.85
.30	Purchase Service	184,837.69	-	184,837.69
.40	Energy Service	-	-	-
.50	Supplies	129,008.15	(754.47)	128,253.68
.60	Capital Outlay	113,508.09	2,954.94	116,463.03
.70	Other Expense	20,157.10	18,216.34	38,373.44
		<u>\$ 16,926,793.04</u>	<u>\$ 22,623.40</u>	<u>\$ 16,949,416.44</u>

Facilities Acq.

7400.10	Salaries	\$ 356,871.58	\$ -	\$ 356,871.58
.20	Benefits	101,111.83	-	101,111.83
.30	Purchase Service	827,455.00	-	827,455.00
.40	Energy Service	300.00	-	300.00
.50	Supplies	-	-	-
.60	Capital Outlay	300,424.48	(1,000.00)	299,424.48
.70	Other Expense	1,101,500.00	-	1,101,500.00
		<u>\$ 2,687,662.89</u>	<u>\$ (1,000.00)</u>	<u>\$ 2,686,662.89</u>

Fiscal Services

7500.10	Salaries	\$ 1,526,919.28	\$ -	\$ 1,526,919.28
.20	Benefits	458,954.86	-	458,954.86
.30	Purchase Service	28,322.68	-	28,322.68
.40	Energy Service	50.00	-	50.00
.50	Supplies	11,677.32	-	11,677.32
.60	Capital Outlay	9,650.00	-	9,650.00
.70	Other Expense	2,300.00	-	2,300.00
		<u>\$ 2,037,874.14</u>	<u>\$ -</u>	<u>\$ 2,037,874.14</u>

Central Serv.

7700.10	Salaries	\$ 2,294,700.61	\$ -	\$ 2,294,700.61
.20	Benefits	679,445.11	-	679,445.11
{3} .30	Purchase Service	813,585.90	170,750.25	984,336.15
.40	Energy Service	23,550.00	-	23,550.00
.50	Supplies	67,780.00	(7,500.00)	60,280.00
{4} .60	Capital Outlay	200,874.09	(166,250.25)	34,623.84
.70	Other Expense	27,086.92	3,500.00	30,586.92
		<u>\$ 4,107,022.63</u>	<u>\$ 500.00</u>	<u>\$ 4,107,522.63</u>

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

Notes:

Pupil Trans.

7800.10	Salaries	\$ 6,423,761.61	\$ -	\$ 6,423,761.61
.20	Benefits	2,640,973.28	-	2,640,973.28
.30	Purchase Service	741,067.12	3,780.77	744,847.89
.40	Energy Service	1,110,000.00	-	1,110,000.00
.50	Supplies	752,510.00	-	752,510.00
.60	Capital Outlay	112,820.41	-	112,820.41
.70	Other Expense	79,000.00	-	79,000.00
		<u>\$ 11,860,132.42</u>	<u>\$ 3,780.77</u>	<u>\$ 11,863,913.19</u>

Opr. of Plant

7900.10	Salaries	\$ 5,724,436.39	\$ 19.61	\$ 5,724,456.00
.20	Benefits	2,501,277.04	7.72	2,501,284.76
.30	Purchase Service	6,966,362.24	6,101.89	6,972,464.13
.40	Energy Service	7,938,158.75	100.00	7,938,258.75
.50	Supplies	493,017.86	(3,358.54)	489,659.32
.60	Capital Outlay	159,245.76	8,324.30	167,570.06
.70	Other Expense	11,048.94	-	11,048.94
		<u>\$ 23,793,546.98</u>	<u>\$ 11,194.98</u>	<u>\$ 23,804,741.96</u>

Maint. of Plant

8100.10	Salaries	\$ 5,000,279.07	\$ -	\$ 5,000,279.07
.20	Benefits	1,658,756.84	-	1,658,756.84
.30	Purchase Service	592,176.42	-	592,176.42
.40	Energy Service	117,200.00	-	117,200.00
.50	Supplies	479,671.06	-	479,671.06
.60	Capital Outlay	116,000.00	-	116,000.00
.70	Other Expense	12,200.00	-	12,200.00
		<u>\$ 7,976,283.39</u>	<u>\$ -</u>	<u>\$ 7,976,283.39</u>

Admin. Tech.

8200.10	Salaries	\$ 975,328.20	\$ -	\$ 975,328.20
.20	Benefits	267,926.83	-	267,926.83
.30	Purchase Service	375,264.00	-	375,264.00
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	-	-	-
		<u>\$ 1,618,519.03</u>	<u>\$ -</u>	<u>\$ 1,618,519.03</u>

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

Notes:

<u>Comm. Ed.</u>				
9100.10	Salaries	\$ 3,223,551.42	\$ -	\$ 3,223,551.42
.20	Benefits	822,492.51	-	822,492.51
.30	Purchase Service	250,745.89	-	250,745.89
.40	Energy Service	2,000.00	-	2,000.00
.50	Supplies	330,800.00	-	330,800.00
.60	Capital Outlay	146,650.00	-	146,650.00
.70	Other Expense	7,410.00	-	7,410.00
		<hr/>		
		\$ 4,783,649.82	\$ -	\$ 4,783,649.82
		<hr/>		
<u>Debt Serv.</u>				
9200.70	Other Expense	\$ -	\$ -	\$ -
		<hr/>		
<u>Transfers</u>				
9700.90	Transfers		\$ -	
		<hr/>		
<u>Contingency</u>				
{5} 2700		\$ 25,382,811.49	\$ (2,000.00)	\$ 25,380,811.49
		<hr/>		
TOTAL APPROP. AND ENDING BALANCE		\$ 287,828,399.38	\$ 12,500.00	\$ 287,840,899.38
		<hr/> <hr/>		

Budget Amendment #7 - General Fund Notes- Appropriation Changes on Schedule II
For the Period December 1, 2019 through December 31, 2019

{1} 5100.10 – Salaries – \$176,490.00:

The following changes occurred in Instructional Salaries:

ADVANCED PLACEMENT	176,490.00
--------------------	------------

{2} 5100.50 – Supplies – (\$371,018.95):

The following changes occurred in Instructional Supplies:

AVID PROGRAM	\$5,000.00
NON-PROJECT	\$2,377.80
GENERAL EDUCATION DEVELOPMENT	\$1,000.00
CAMBRIDGE	\$250.00
SCHOOL RECOGNITION PROGRAM	(\$59.00)
DISCIPLINE FUNDS	(\$185.40)
LOTTERY FUNDS	(\$1,203.31)
READING CATEGORICAL	(\$4,079.92)
MAGNET PROGRAMS	(\$5,566.18)
HI SCHL BAND PROGRAMS - 1 MIL	(\$5,855.00)
ATHLETIC SUPPLEMENTS	(\$7,136.74)
RENTAL RECEIPTS	(\$12,387.65)
TURNAROUND SUPPLEMENT	(\$41,906.00)
INDUSTRY CERTIFIED FUNDS	(\$72,181.05)
ADVANCED PLACEMENT	(\$229,086.50)

{3} 7700.30 – Purchase Service – \$170,750.25:

The following changes occurred in Central Services Purchase Services:

SKYWARD	\$166,250.25
RECRUITMENT	\$7,500.00
ADVANCED PLACEMENT	\$500.00
NON-PROJECT	(\$3,500.00)

{4} 7700.60 – Capital Outlay – (\$166,250.25):

The following changes occurred in Central Services Capital Outlay:

SKYWARD	(166,250.25)
---------	--------------

{5} 2700 – Contingency – (2,000.00):

ASSINGED SCHOOL PROJECT FUNDS FOR ADA COMPLIANCE	(2,000.00)
--	------------

Contingency Fund Balances 12/31/2019

<u>Nonspendable</u>		
2711 - Reserved for Inventories	856,602.32	<u>856,602.32</u>
<u>Restricted</u>		
2723 - Workforce Development	1,297,113.46	
1 Mill Tax Reserve	2,942,487.51	
Voluntary Pre-K	854,940.86	<u>5,094,541.83</u>
<u>Assigned</u>		
2749 - Solar Panel Reserve	406,659.21	
School Projects	214,392.42	
Board Reserve	250,130.00	
VAB Reserve	25,000.00	
E-Rate	634,160.61	
Terminal Pay	500,000.00	
FTE Audit	300,000.00	
State & Local Grants	353,139.71	
McKay Scholarships	2,200,000.00	
EDEP Reserve	1,331,631.71	<u>6,215,113.66</u>
<u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>13,214,553.68</u>
Total Contingency 2700		<u><u>25,380,811.49</u></u>

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	7,629,794.39	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	19,429,667.34	7.64%