

BUDGET AMENDMENT RESOLUTION

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER 21

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

ESTIMATED REVENUE

	PRESENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
TOTAL REVENUE			
TRANSFERS & BALANCES	\$ 239,579,678.04	(\$560,076.83)	\$ 239,019,601.21
SEE SCHEDULE I ATTACHED FOR ACCOUNT DETAIL.			
O			
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

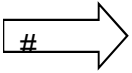
Certified Correct: _____
District Superintendent

Reference # on Revenue
 Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
3191	ROTC	\$ 135,000.00	\$ -	\$ 135,000.00
3202	MEDICAID	800,000.00	-	800,000.00
3310	FEFP	79,242,785.00	1 (109,975.00)	79,132,810.00
3315	WORKFORCE DEVELOPMENT	540,232.00	-	540,232.00
3317	WORKFORCE PERFORMANCE INCENTIVE	5,888.00	-	5,888.00
3318	ADULTS WITH DISABILITIES	42,500.00	-	42,500.00
3323	CO&DS WITHHELD	15,943.00	-	15,943.00
3334	FLA TEACHER LEAD PROGRAM	-	-	-
3336	INSTR. MAT.	-	-	-
3342	STATE FOREST FUNDS	-	-	-
3343	STATE LICENSE TAX	100,000.00	-	100,000.00
3344	LOTTERY FUNDS	-	2 265,508.00	265,508.00
3354	TRANSPORTATION	-	-	-
3355	CLASS SIZE REDUCTION	29,306,770.00	-	29,306,770.00
3361	SCHOOL RECOGNITION PROGRAM	1,580,918.00	3 (753,308.00)	827,610.00
3363	EXCELLENT TEACHING PROGRAM	-	-	-
3371	VOLUNTARY PRE-K PROGRAM	985,663.00	-	985,663.00
3373	READING PROGRAMS	-	-	-
3375	PUBLIC SCHOOL TECHNOLOGY	-	-	-
3376	TEACHER TRAINING	-	-	-
3378	FULL SERVICE SCHOOLS	-	-	-
3390	MISC. STATE	546,044.16	-	546,044.16
3397	CHARTER SCHOOL CAPITAL OUTLAY	749,342.00	-	749,342.00
3411	TAXES	82,281,727.00	-	82,281,727.00
3421	TAX REDEMPTION	100,000.00	-	100,000.00
3425	RENT	-	-	-
3430	INTEREST	600,000.00	-	600,000.00
3472	PRE-K EARLY INTERVENTION FEES	-	-	-
3473	SCHOOL AGE CHILD CARE FEES	4,108,870.59	-	4,108,870.59
3483	COLLECTION OF INTERNAL ACCOUNTS	94,985.58	4 15,275.04	110,260.62
3490	MISC LOCAL	900,861.92	5 22,423.13	923,285.05
3491	BUS FEES	100,000.00	-	100,000.00
3492	TRANSPORTATION SCHOOL ACTIVITIES	175,000.00	-	175,000.00
3494	FEDERAL INDIRECT COSTS	600,000.00	-	600,000.00
3497	REFUND PRIOR YEAR EXPENDITURES	226,763.00	-	226,763.00
3499	FOOD SERVICE INDIRECT COSTS	150,000.00	-	150,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	6,050,000.00	-	6,050,000.00
3741	INSURANCE LOSS RECOVERY	-	-	-
TOTAL EST. REVENUE		\$ 209,439,293.25	\$ (560,076.83)	\$ 208,879,216.42
FUND BALANCE 07/01/2013		\$ 30,140,384.79	\$ -	\$ 30,140,384.79
TOTAL EST. REV. AND BEG BALANCE		\$ 239,579,678.04	\$ (560,076.83)	\$ 239,019,601.21

2013-2014 BUDGET AMENDMENT #21
GENERAL FUND
4/30/2014

This budget amendment represents a decrease in the General Fund in the amount of: \$ (560,076.83)



1	FEFP Calc 4 Adjustment	\$ (109,975.00)
2	Discretionary Lottery	265,508.00
3	School Recognition	(753,308.00)
4	Collection of Internal Accounts	15,275.04
5	Cell Tower Revenue	15,552.00
	Miscelanous Local	6,871.13
	Total	<u>\$ (560,076.83)</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
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Notes:

Dir. Instr.

{1}	5000.10	Salaries	\$ 75,831,137.54	\$ (732,981.11)	\$ 75,098,156.43
{2}	.20	Benefits	21,822,230.46	(50,766.28)	21,771,464.18
{3}	.30	Purchase Service	15,538,184.39	185,470.11	15,723,654.50
	.40	Energy Service	11,905.73	627.26	12,532.99
{4}	.50	Supplies	8,958,508.27	148,791.59	9,107,299.86
{5}	.60	Capital Outlay	5,179,371.28	(111,556.23)	5,067,815.05
	.70	Other Expense	2,375,846.46	8,346.05	2,384,192.51
			<u>\$ 129,717,184.13</u>	<u>\$ (552,068.61)</u>	<u>\$ 129,165,115.52</u>

Pupil Pers.

	6100.10	Salaries	\$ 8,293,436.27	\$ 660.15	\$ 8,294,096.42
	.20	Benefits	2,564,468.90	861.72	2,565,330.62
	.30	Purchase Service	1,165,283.54	899.53	1,166,183.07
	.40	Energy Service	2,050.00	-	2,050.00
	.50	Supplies	106,009.05	4,434.79	110,443.84
	.60	Capital Outlay	9,772.34	(99.25)	9,673.09
	.70	Other Expense	7,049.60	(4,020.00)	3,029.60
			<u>\$ 12,148,069.70</u>	<u>\$ 2,736.94</u>	<u>\$ 12,150,806.64</u>

Instr. Media

	6200.10	Salaries	\$ 3,286,826.34	\$ -	\$ 3,286,826.34
	.20	Benefits	1,095,684.64	-	1,095,684.64
	.30	Purchase Service	65,423.07	11,626.35	77,049.42
	.40	Energy Service	-	-	-
	.50	Supplies	45,488.27	(166.25)	45,322.02
	.60	Capital Outlay	219,253.56	(12,440.78)	206,812.78
	.70	Other Expense	9,554.16	-	9,554.16
			<u>\$ 4,722,230.04</u>	<u>\$ (980.68)</u>	<u>\$ 4,721,249.36</u>

Curr. Dev.

	6300.10	Salaries	\$ 5,145,645.93	\$ -	\$ 5,145,645.93
	.20	Benefits	1,505,626.54	-	1,505,626.54
	.30	Purchase Service	102,987.75	715.33	103,703.08
	.40	Energy Service	1,550.00	-	1,550.00
	.50	Supplies	43,051.52	651.14	43,702.66
	.60	Capital Outlay	19,650.26	(4,466.81)	15,183.45
	.70	Other Expense	33,959.49	-	33,959.49
			<u>\$ 6,852,471.49</u>	<u>\$ (3,100.34)</u>	<u>\$ 6,849,371.15</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
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Notes:

Staff Dev.

6400.10	Salaries	\$ 788,463.18	\$ (15,912.68)	\$ 772,550.50
.20	Benefits	199,849.92	-	199,849.92
.30	Purchase Service	149,817.12	18,095.68	167,912.80
.40	Energy Service	-	-	-
.50	Supplies	197,367.38	-	197,367.38
.60	Capital Outlay	520,318.77	(3,316.00)	517,002.77
.70	Other Expense	103,036.95	-	103,036.95
		<u>\$ 1,958,853.32</u>	<u>\$ (1,133.00)</u>	<u>\$ 1,957,720.32</u>

Instr. Tech.

6500.10	Salaries	\$ 2,008,082.16	\$ -	\$ 2,008,082.16
.20	Benefits	574,849.65	-	574,849.65
.30	Purchase Service	493,442.26	(12,966.72)	480,475.54
.40	Energy Service	2,500.00	-	2,500.00
.50	Supplies	5,327.30	882.75	6,210.05
.60	Capital Outlay	185,969.33	13,883.97	199,853.30
.70	Other Expense	16,800.00	(1,800.00)	15,000.00
		<u>\$ 3,286,970.70</u>	<u>\$ (0.00)</u>	<u>\$ 3,286,970.70</u>

Board of Ed.

7100.10	Salaries	\$ 225,585.52	\$ -	\$ 225,585.52
.20	Benefits	415,988.34	-	415,988.34
{6} .30	Purchase Service	390,681.02	29,000.00	419,681.02
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	246,200.00	-	246,200.00
		<u>\$ 1,278,454.88</u>	<u>\$ 29,000.00</u>	<u>\$ 1,307,454.88</u>

Gen. Admin.

7200.10	Salaries	\$ 598,965.52	\$ -	\$ 598,965.52
.20	Benefits	168,886.22	-	168,886.22
.30	Purchase Service	43,635.78	-	43,635.78
.40	Energy Service	800.00	-	800.00
.50	Supplies	6,734.27	-	6,734.27
.60	Capital Outlay	3,090.73	-	3,090.73
.70	Other Expense	1,730.00	-	1,730.00
		<u>\$ 823,842.52</u>	<u>\$ -</u>	<u>\$ 823,842.52</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
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Notes:

Sch. Adm.

7300.10	Salaries	\$ 9,726,378.10	\$ 458.00	\$ 9,726,836.10
.20	Benefits	2,984,118.49	277.65	2,984,396.14
.30	Purchase Service	145,021.13	1,348.44	146,369.57
.40	Energy Service	-	-	-
.50	Supplies	75,156.44	(2,094.12)	73,062.32
.60	Capital Outlay	102,985.27	6,763.62	109,748.89
.70	Other Expense	7,969.10	3,878.84	11,847.94
		<u>\$ 13,041,628.53</u>	<u>\$ 10,632.43</u>	<u>\$ 13,052,260.96</u>

Facilities Acq.

7400.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	-	-	-
.30	Purchase Service	719,925.00	-	719,925.00
.40	Energy Service	-	-	-
.50	Supplies	1,000.00	-	1,000.00
.60	Capital Outlay	207,364.18	-	207,364.18
.70	Other Expense	-	-	-
		<u>\$ 928,289.18</u>	<u>\$ -</u>	<u>\$ 928,289.18</u>

Fiscal Services

7500.10	Salaries	\$ 1,181,329.56	\$ -	\$ 1,181,329.56
.20	Benefits	324,787.43	-	324,787.43
.30	Purchase Service	58,847.50	-	58,847.50
.40	Energy Service	-	-	-
.50	Supplies	34,300.00	-	34,300.00
.60	Capital Outlay	13,305.00	-	13,305.00
.70	Other Expense	2,250.00	-	2,250.00
		<u>\$ 1,614,819.49</u>	<u>\$ -</u>	<u>\$ 1,614,819.49</u>

Central Serv.

7700.10	Salaries	\$ 2,365,788.61	\$ (1,000.00)	\$ 2,364,788.61
.20	Benefits	687,301.58	-	687,301.58
.30	Purchase Service	622,190.26	19,200.00	641,390.26
.40	Energy Service	40,578.70	-	40,578.70
.50	Supplies	24,061.13	(17,920.50)	6,140.63
.60	Capital Outlay	28,827.99	(100.00)	28,727.99
.70	Other Expense	36,274.00	120.50	36,394.50
		<u>\$ 3,805,022.27</u>	<u>\$ 300.00</u>	<u>\$ 3,805,322.27</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
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Notes:

Pupil Trans.

7800.10	Salaries	\$ 6,879,906.52	\$ -	\$ 6,879,906.52
.20	Benefits	2,284,728.11	-	2,284,728.11
.30	Purchase Service	558,720.68	347.25	559,067.93
.40	Energy Service	2,113,211.03	-	2,113,211.03
.50	Supplies	953,631.26	(3,345.00)	950,286.26
.60	Capital Outlay	66,196.24	5,845.00	72,041.24
.70	Other Expense	12,880.00	-	12,880.00
		<u>\$ 12,869,273.84</u>	<u>\$ 2,847.25</u>	<u>\$ 12,872,121.09</u>

Opr. of Plant

7900.10	Salaries	\$ 5,788,068.13	\$ 104.04	\$ 5,788,172.17
.20	Benefits	2,403,269.70	707.39	2,403,977.09
.30	Purchase Service	6,865,009.13	1,025.72	6,866,034.85
.40	Energy Service	8,092,889.53	(255.80)	8,092,633.73
{7} .50	Supplies	319,827.66	30,973.99	350,801.65
{8} .60	Capital Outlay	309,522.59	20,010.42	329,533.01
.70	Other Expense	7,974.93	(583.00)	7,391.93
		<u>\$ 23,786,561.67</u>	<u>\$ 51,982.76</u>	<u>\$ 23,838,544.43</u>

Maint. of Plant

8100.10	Salaries	\$ 3,307,968.24	\$ -	\$ 3,307,968.24
.20	Benefits	873,250.76	-	873,250.76
{9} .30	Purchase Service	865,024.17	(64,000.00)	801,024.17
.40	Energy Service	163,000.00	-	163,000.00
{10} .50	Supplies	483,806.26	75,552.00	559,358.26
.60	Capital Outlay	69,401.42	4,000.00	73,401.42
.70	Other Expense	10,000.00	-	10,000.00
		<u>\$ 5,772,450.85</u>	<u>\$ 15,552.00</u>	<u>\$ 5,788,002.85</u>

Admin. Tech.

8200.10	Salaries	\$ 981,354.52	\$ -	\$ 981,354.52
.20	Benefits	259,282.37	-	259,282.37
.30	Purchase Service	255,650.00	-	255,650.00
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	12,025.72	-	12,025.72
.70	Other Expense	-	-	-
		<u>\$ 1,508,312.61</u>	<u>\$ -</u>	<u>\$ 1,508,312.61</u>

2013-2014 BUDGET AMENDMENT #21
 4/30/2014 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2013-2014 BUDGET	INCREASE / (DECREASE)	REVISED 2013-2014 BUDGET
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Notes:

Comm. Ed.

9100.10	Salaries	\$ 2,752,394.15	\$ -	\$ 2,752,394.15
.20	Benefits	687,439.28	-	687,439.28
.30	Purchase Service	258,517.78	-	258,517.78
.40	Energy Service	1,000.00	-	1,000.00
.50	Supplies	429,113.07	-	429,113.07
.60	Capital Outlay	207,634.32	-	207,634.32
.70	Other Expense	20,600.00	-	20,600.00
		<u>\$ 4,356,698.60</u>	<u>\$ -</u>	<u>\$ 4,356,698.60</u>

Debt Serv.

9200.70	Other Expense	\$ -	\$ -	\$ -
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Transfers

{11} 9700.90	Transfers	\$ -	\$ 38,363.73	\$ 38,363.73
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Contingency

{12} 2700		\$ 11,108,544.22	\$ (154,209.31)	\$ 10,954,334.91
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TOTAL APPROP. AND ENDING BALANCE		<u>\$ 239,579,678.04</u>	<u>\$ (560,076.83)</u>	<u>\$ 239,019,601.21</u>
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Budget Amendment #21 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of April 1, 2014 through April 30, 2014

{1} 5000.10 – Salaries – (\$732,981.11):

- a. a decrease of (\$738,139.73) in Salaries budget for School Recognition Program used to offset in Calc 4 funding and transferred to other accounts to cover bonuses at the schools.
- b. an increase of \$5,158.62 in Advanced Placement Teacher Salaries budget at various schools offset by decreases in other Function 5100 accounts.

{2} 5000.20 – Benefits –(\$50,766.28):

- a. a decrease of (\$53,532.00) in Benefits budget for School Recognition Program used to offset decrease in Calc 4 funding and transferred to other accounts to cover bonuses at the schools.
- b. an increase of \$2,670.47 in Advanced Placement Benefits budget for various schools offset by a decrease in 5100 Supplies
- c. a net increase of \$95.25 which is offset by decreases in other Function/Object acct.

{3} 5000.30 – Purchase Services –\$185,470.11:

- a. an increase of \$76,000.00 in 1 Mill Technology Purchase Services budget for Information Technology, offset by a decrease in 5100 Capital Outlay budgets.
- b. an increase of \$61,432.65 in Microsoft Settlement Purchase Services budget, transferred from other 5100 Capital Outlay.
- c. an increase of \$14,540.00 in Lottery Purchase Services budget for various schools offset by a decreases in 5100 Supplies
- d. an increase of \$10,000.00 in Magnet Purchase Services budget for Curriculum, offset by a decrease in 5100 Supplies
- e. an increase of \$7,425.00 in Fundraising Equalization Purchase Services budget for various schools offset by a decreases in 5100 Supplies
- f. an increase of \$6,260.55 in Advanced Placement Purchase Services budget for various schools offset by a decreases in 5100 Supplies
- g. a net increase of \$9,811.91 which is offset by decreases in other Function/Object acct.

{4} 5000.50 – Supplies – \$148,791.59:

- a. an increase of \$265,508.00 in Discretionary Lottery Supplies budget from Calc 4 Funding.
- b. a decrease of (\$46,193.77) in Fundraising Equalization Supplies budget for various schools offset by increases in other accounts.
- c. a decrease of (\$29,468.87) in Advanced Placement Supplies budget for various schools offset by increases in other accounts.
- d. a decrease of (\$15,015.95) in Lottery Supplies budget for various schools offset by increases in other accounts.
- e. a decrease of (\$11,437.49) in Rental Receipts Supplies budget for various schools offset by increases in other accounts.
- f. a decrease of (\$10,000.00) in Magnet Supplies budget for Curriculum, offset by an increase in Function 5100 Purchase Services.
- g. a net decrease of (\$4,600.33) which is offset by increases in other Function/Object acct.

{5} 5000.60 – Capital Outlay –(\$111,556.23):

- a. a decrease of (\$76,000.00) in 1 Mill Technology Capital Outlay budget for Information Resources, offset by an increase in 5100 Purchase Services
- b. a decrease of (\$61,432.65) in Microsoft Settlement Capital Outlay budget for Information Resources, offset by an increase in 5100 Purchase Services
- c. a net increase of \$25,876.42 which is offset by decreases in other Function/Object acct.

{6} 7100.30 – Purchase Services –\$29,000.00:

- a. an increase of \$29,000.00 in the Board's Purchase Services budget, transferred from 2750 Unassigned Balance to cover the cost of the Superintendent search.

{7} 7900.50 – Supplies – \$30,973.99:

- a. an increase of \$10,889.15 in Custodial Supplies budget for various schools offset by a decreases in other accounts.
- b. an increase of \$9,757.20 in Rental Receipts Supplies budget for various schools offset by a decreases in 5100 Supplies
- c. an increase of \$8,742.09 in Fundraising Equalization Supplies budget for various schools offset by a decreases in 5100 Supplies
- d. a net increase of \$1,585.55 which is offset by decreases in other Function/Object acct.

{8} 7900.60 – Capital Outlay –\$20,010.42:

- a. an increase of \$9,859.91 in Fundraising Equalization Capital Outlay budget for various schools offset by a decreases in 5100 Supplies
- b. an increase of \$5,875.00 in Rental Receipts Capital Outlay budget for various schools offset by a decreases in 5100 Supplies
- c. a net increase of \$4,275.51 which is offset by decreases in other Function/Object acct.

{9} 8100.30 – Purchase Services –(\$64,000.00):

- a. a decrease of (\$64,000.00) in Transportation Purchase Services budget, transferred to Function 8100 Supplies and Capital Outlay budgets.

{10} 8100.50 – Supplies –\$75,552.00:

- a. an increase of \$60,000.00 in Transportation Supplies budget, transferred from Function 8100 Purchase Services budget.
- b. an increase of \$15,552.00 in Diamond Sports Park Supplies budget from Cell Tower revenue.

{11} 9700.90 – Transfers – \$38,363.73:

- a. an increase of \$38,363.73 for transfer to Food Service employees School Recognition bonus payments.

{12} 2700 – Contingency – (\$154,209.31)

- a. a decrease of (\$103,196.00) in Unassigned Fund balance used to offset a decrease in Calc 4 Funding.
- b. a decrease of (\$29,000.00) in Unassigned Fund balance distributed to the Board to cover the cost of the Superintendent search.
- c. a decrease of (\$13,116.00) in Assigned Board Contingency balance used to offset a decrease in the Teacher Salary Allocation on the Calc 4 budget received from DOE.
- d. a decrease of (\$8,829.92) in Assigned School Projects Fund balance distributed to schools earning Industry Certified Careers funding.
- e. a decrease of (\$67.39) in Assigned State and Local Grant 6/30/2013 roll forward balance.

Contingency Fund Balances 4/30/2014

<u>Nonspendable</u>		
2711 - Reserved for Inventories	1,451,664.98	<u>1,451,664.98</u>
<u>Restricted</u>		
2723 - Workforce Development	3,917,926.18	
1 Mill Tax Reserve	983,935.99	
State Required Carryover	198,584.79	<u>5,100,446.96</u>
<u>Assigned</u>		
2749 - Solar Panel Reserve	49,062.66	
School Projects	40,004.77	
E-Rate	296,878.99	
VAB Reserve	25,000.00	
2010-11 FTE Audit Reserve	217,746.00	
Insurance Reserve	300,000.00	
Terminal Pay	500,000.00	
Board Contingency	1,063,387.00	
Reserve for Financial Software Upgrades	175,000.00	
State & Local Grants	456,994.09	
EDEP Reserve	130,100.64	
Federal Terminal Pay	487,023.01	<u>3,741,197.16</u>
<u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>661,025.81</u>
Total Contingency 2700		<u><u>10,954,334.91</u></u>