

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	\$ 318,999,094.52	\$1,812,805.12	\$ 320,811,899.64
O	SEE SCHEDULE I ATTACHED FOR ACCOUNT DETAIL.		
B			
J			
E			
C			
T			
S			

FUNCTION/ OBJECT	PRESENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
	SEE SCHEDULE II ATTACHED FOR FUNCTION/OBJECT DETAIL.		
TOTAL REVISIONS			

{7} Adopted by the Board: _____
Date

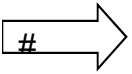
Certified Correct: _____
District Superintendent

Reference # on Revenue
 Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2023-2024 BUDGET	INCREASE / (DECREASE)	REVISED 2023-2024 BUDGET
3191	ROTC	\$ 210,000.00	\$ -	\$ 210,000.00
3202	MEDICAID	1,200,000.00	-	1,200,000.00
3310	FEFP	118,290,165.00	-	118,290,165.00
3315	WORKFORCE DEVELOPMENT	473,115.00	-	473,115.00
3323	CO&DS WITHHELD	15,943.00	-	15,943.00
3343	STATE LICENSE TAX	100,000.00	-	100,000.00
3344	LOTTERY FUNDS		-	-
3355	CLASS SIZE REDUCTION	26,672,402.00	-	26,672,402.00
3361	SCHOOL RECOGNITION PROGRAM		-	-
3371	VOLUNTARY PRE-K PROGRAM	650,000.00	-	650,000.00
3390	MISC. STATE	200,000.00	-	200,000.00
3397	CHARTER SCHOOL CAPITAL OUTLAY		-	-
3411	TAXES	118,041,983.00	-	118,041,983.00
3421	TAX REDEMPTION	225,000.00	-	225,000.00
3425	RENT		-	-
3430	INTEREST	745,997.00	1,124,893.00	1,870,890.00
3472	PRE-K EARLY INTERVENTION FEES		-	-
3473	SCHOOL AGE CHILD CARE FEES	5,183,202.00	-	5,183,202.00
3479	OTHER COURSE FEES		-	-
3483	COLLECTION OF INTERNAL ACCOUNTS		14,261.60	14,261.60
3490	MISC LOCAL	350,000.00	621,637.38	971,637.38
3491	BUS FEES	100,000.00	-	100,000.00
3492	TRANSPORTATION SCHOOL ACTIVITIES	125,000.00	-	125,000.00
3494	FEDERAL INDIRECT COSTS	2,400,000.00	-	2,400,000.00
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	8,253,665.00	-	8,253,665.00
3741	INSURANCE LOSS RECOVERY	-	-	-
3742	OTHER LOSS RECOVERY	-	-	-
TOTAL EST. REVENUE		\$ 284,016,472.00	\$ 1,760,791.98	\$ 285,777,263.98
FUND BALANCE 07/01/2023		\$ 34,982,622.52	\$ 52,013.14	\$ 35,034,635.66
TOTAL EST. REV. AND BEG BALANCE		\$ 318,999,094.52	\$ 1,812,805.12	\$ 320,811,899.64

2023 - 2024 BUDGET AMENDMENT #1
GENERAL FUND
9/30/2023

This budget amendment represents an increase in the General Fund in the amount of: \$ 1,812,805.12



1	GF Revenue Interest Correction	\$	1,124,893.00
2	Santa Fe High Internal Accounts Buchholz Internal Accounts	\$	8,539.00 5,722.60
3	Community Foundation NCF Florida Blue Contract Milestone Towers ACPS Professional Development K-12 Fine Arts	\$	540,000.00 75,000.00 3,515.00 2,322.38 300.00
4	Beginning Fund Balance Adjustment		52,013.14
	Total	\$	<u>1,812,805.12</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2023-2024 BUDGET	INCREASE / (DECREASE)	REVISED 2023-2024 BUDGET
Notes:				
<u>Dir. Instr.</u>				
5000.10	Salaries	\$ 92,321,002.93	\$ (268,685.11)	\$ 92,052,317.82
.20	Benefits	35,065,832.79	(14,571.49)	35,051,261.30
{1} .30	Purchase Service	22,810,555.00	1,693,763.65	24,504,318.65
.40	Energy Service	6,000.00	1,105.02	7,105.02
.50	Supplies	15,163,872.18	(821,066.33)	14,342,805.85
.60	Capital Outlay	818,914.97	(17,533.07)	801,381.90
.70	Other Expense	382,489.00	20,007.97	402,496.97
		<hr/>		
		\$ 166,568,666.87	\$ 593,020.64	\$ 167,161,687.51
<u>Pupil Pers.</u>				
6100.10	Salaries	\$ 11,018,358.87	\$ 9,280.22	\$ 11,027,639.09
.20	Benefits	4,434,030.55	1,649.91	4,435,680.46
{2} .30	Purchase Service	784,284.14	765,160.21	1,549,444.35
.40	Energy Service	-	-	-
.50	Supplies	159,916.96	(12,555.25)	147,361.71
.60	Capital Outlay	9,491.00	(1,022.39)	8,468.61
.70	Other Expense	1,785.00	426.00	2,211.00
		<hr/>		
		\$ 16,407,866.52	\$ 762,938.70	\$ 17,170,805.22
<u>Instr. Media</u>				
6200.10	Salaries	\$ 3,529,380.78	\$ 240.00	\$ 3,529,620.78
.20	Benefits	1,474,231.07	18.36	1,474,249.43
.30	Purchase Service	53,058.00	17,985.50	71,043.50
.40	Energy Service	-	-	-
.50	Supplies	75,586.00	3,414.39	79,000.39
.60	Capital Outlay	193,335.69	(28,291.69)	165,044.00
.70	Other Expense	2,000.00	-	2,000.00
		<hr/>		
		\$ 5,327,591.54	\$ (6,633.44)	\$ 5,320,958.10
<u>Curr. Dev.</u>				
6300.10	Salaries	\$ 3,734,790.34	\$ 6,792.00	\$ 3,741,582.34
.20	Benefits	1,374,943.31	1,025.44	1,375,968.75
.30	Purchase Service	46,049.16	4,864.06	50,913.22
.40	Energy Service	-	-	-
.50	Supplies	28,256.87	1,559.25	29,816.12
.60	Capital Outlay	18,819.00	1,900.97	20,719.97
.70	Other Expense	13,000.00	-	13,000.00
		<hr/>		
		\$ 5,215,858.68	\$ 16,141.72	\$ 5,232,000.40
<u>Staff Dev.</u>				
6400.10	Salaries	\$ 1,033,488.92	\$ 65,969.80	\$ 1,099,458.72
.20	Benefits	349,155.64	24,639.32	373,794.96
.30	Purchase Service	84,900.00	71,153.71	156,053.71
.40	Energy Service	-	-	-
.50	Supplies	36,395.88	5,591.74	41,987.62
.60	Capital Outlay	393,971.42	(62,378.04)	331,593.38
.70	Other Expense	9,000.00	2,686.60	11,686.60
		<hr/>		
		\$ 1,906,911.86	\$ 107,663.13	\$ 2,014,574.99
<u>Instr. Tech.</u>				
6500.10	Salaries	\$ 2,757,758.68	\$ -	\$ 2,757,758.68
.20	Benefits	1,000,577.65	-	1,000,577.65
.30	Purchase Service	192,490.00	183,567.49	376,057.49
.40	Energy Service	3,000.00	-	3,000.00
.50	Supplies	14,605.00	1,000.00	15,605.00
.60	Capital Outlay	65,505.00	112,205.00	177,710.00
.70	Other Expense	7,000.00	-	7,000.00
		<hr/>		
		\$ 4,040,936.33	\$ 296,772.49	\$ 4,337,708.82
<u>Board of Ed.</u>				
7100.10	Salaries	\$ 201,435.00	\$ -	\$ 201,435.00
.20	Benefits	210,493.88	-	210,493.88
.30	Purchase Service	430,000.00	1,614.36	431,614.36
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	465,000.00	-	465,000.00
		<hr/>		
		\$ 1,306,928.88	\$ 1,614.36	\$ 1,308,543.24

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2023-2024 BUDGET	INCREASE / (DECREASE)	REVISED 2023-2024 BUDGET
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Notes:

Gen. Admin.

7200.10	Salaries	\$ 1,122,219.60	\$ -	\$ 1,122,219.60
.20	Benefits	382,303.04	-	382,303.04
.30	Purchase Service	30,642.78	300.00	30,942.78
.40	Energy Service	250.00	-	250.00
.50	Supplies	6,635.00	100.00	6,735.00
.60	Capital Outlay	3,500.00	2,000.00	5,500.00
.70	Other Expense	27,915.00	(2,400.00)	25,515.00
		<hr/>		
		\$ 1,573,465.42	\$ -	\$ 1,573,465.42

Sch. Adm.

7300.10	Salaries	\$ 13,106,115.61	\$ 7,004.64	\$ 13,113,120.25
.20	Benefits	5,085,266.05	1,426.78	5,086,692.83
.30	Purchase Service	101,099.00	72,455.33	173,554.33
.40	Energy Service		40.00	40.00
.50	Supplies	228,594.00	(6,728.62)	221,865.38
.60	Capital Outlay	105,394.00	(3,752.05)	101,641.95
.70	Other Expense	570.00	-	570.00
		<hr/>		
		\$ 18,627,038.66	\$ 70,446.08	\$ 18,697,484.74

Facilities Acq.

7400.10	Salaries	\$ 322,307.12	\$ -	\$ 322,307.12
.20	Benefits	114,733.40	-	114,733.40
.30	Purchase Service	1,206,800.00	121,270.00	1,328,070.00
.40	Energy Service		-	-
.50	Supplies	2,300.00	(50.00)	2,250.00
.60	Capital Outlay	46,968.75	20,965.57	67,934.32
.70	Other Expense		-	-
		<hr/>		
		\$ 1,693,109.27	\$ 142,185.57	\$ 1,835,294.84

Fiscal Services

7500.10	Salaries	\$ 1,631,801.84	\$ -	\$ 1,631,801.84
.20	Benefits	619,488.98	-	619,488.98
.30	Purchase Service	2,430.00	150.00	2,580.00
.40	Energy Service	150.00	-	150.00
.50	Supplies	36,850.00	3,305.15	40,155.15
.60	Capital Outlay	6,400.00	1,544.85	7,944.85
.70	Other Expense		-	-
		<hr/>		
		\$ 2,297,120.82	\$ 5,000.00	\$ 2,302,120.82

Central Serv.

7700.10	Salaries	\$ 2,578,362.67	\$ 330.00	\$ 2,578,692.67
.20	Benefits	942,981.55	86.02	943,067.57
.30	Purchase Service	409,206.20	126,830.03	536,036.23
.40	Energy Service	23,605.00	145.98	23,750.98
.50	Supplies	70,987.00	1,725.00	72,712.00
.60	Capital Outlay	12,950.00	2,044.81	14,994.81
.70	Other Expense	22,960.00	300.00	23,260.00
		<hr/>		
		\$ 4,061,052.42	\$ 131,461.84	\$ 4,192,514.26

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2023-2024 BUDGET	INCREASE / (DECREASE)	REVISED 2023-2024 BUDGET
Notes:				
<u>Pupil Trans.</u>				
7800.10	Salaries	\$ 7,005,579.08	\$ -	\$ 7,005,579.08
.20	Benefits	3,312,293.64	-	3,312,293.64
.30	Purchase Service	481,386.30	33,758.85	515,145.15
.40	Energy Service	1,210,000.00	560.00	1,210,560.00
.50	Supplies	413,497.00	-	413,497.00
.60	Capital Outlay	78,218.00	6,853.28	85,071.28
.70	Other Expense	10,000.00	-	10,000.00
		<u>\$ 12,510,974.02</u>	<u>\$ 41,172.13</u>	<u>\$ 12,552,146.15</u>
<u>Opr. of Plant</u>				
7900.10	Salaries	\$ 7,301,045.62	\$ 7,700.00	\$ 7,308,745.62
.20	Benefits	3,366,818.23	589.05	3,367,407.28
{3}.30	Purchase Service	14,566,638.26	681,300.67	15,247,938.93
.40	Energy Service	10,759,753.15	3,022.69	10,762,775.84
.50	Supplies	735,834.46	(10,444.50)	725,389.96
.60	Capital Outlay	76,405.00	17,757.26	94,162.26
.70	Other Expense	14,300.00	(1,594.50)	12,705.50
		<u>\$ 36,820,794.72</u>	<u>\$ 698,330.67</u>	<u>\$ 37,519,125.39</u>
<u>Maint. of Plant</u>				
8100.10	Salaries	\$ 4,687,432.60	\$ -	\$ 4,687,432.60
.20	Benefits	1,904,861.47	-	1,904,861.47
.30	Purchase Service	552,800.00	-	552,800.00
.40	Energy Service	151,200.00	-	151,200.00
.50	Supplies	346,500.00	-	346,500.00
.60	Capital Outlay	65,000.00	11,657.60	76,657.60
.70	Other Expense	12,000.00	-	12,000.00
		<u>\$ 7,719,794.07</u>	<u>\$ 11,657.60</u>	<u>\$ 7,731,451.67</u>
<u>Admin. Tech.</u>				
8200.10	Salaries	\$ 761,407.08	\$ -	\$ 761,407.08
.20	Benefits	259,374.19	-	259,374.19
.30	Purchase Service	100,000.00	345,735.00	445,735.00
.40	Energy Service	-	-	-
.50	Supplies	1,006.74	1,330.00	2,336.74
.60	Capital Outlay	-	14,433.26	14,433.26
.70	Other Expense	-	-	-
		<u>\$ 1,121,788.01</u>	<u>\$ 361,498.26</u>	<u>\$ 1,483,286.27</u>
<u>Comm. Ed.</u>				
9100.10	Salaries	\$ 3,742,078.88	\$ 1,900.00	\$ 3,743,978.88
.20	Benefits	1,112,860.65	320.00	1,113,180.65
.30	Purchase Service	252,105.00	26,330.00	278,435.00
.40	Energy Service	1,000.00	-	1,000.00
.50	Supplies	232,710.00	(2,755.00)	229,955.00
.60	Capital Outlay	66,255.00	655.00	66,910.00
.70	Other Expense	8,900.00	-	8,900.00
		<u>\$ 5,415,909.53</u>	<u>\$ 26,450.00</u>	<u>\$ 5,442,359.53</u>
<u>Debt Serv.</u>				
9200.70	Other Expense	\$ -	\$ -	\$ -
<u>Transfers</u>				
9700.90	Transfers	\$ -	\$ -	\$ -
<u>Contingency</u>				
{4} 2700		\$ 26,383,286.90	\$ (1,446,914.63)	\$ 24,936,372.27
TOTAL APPROP. AND ENDING BALANCE		<u>\$ 318,999,094.52</u>	<u>\$ 1,812,805.12</u>	<u>\$ 320,811,899.64</u>

Budget Amendment #1 - General Fund Notes- Appropriation Changes on Schedule II
For the Period July 1, 2023 through September 30, 2023

{1} 5000.30 – Purchase Service – \$1,693,763.65:

The following changes occurred in Purchase Service:

OCCUPATIONAL & PHYSICAL THERAPY UNIT CONVERSION	\$	721,931.78
READING CATEGORICAL		433,336.00
INSTRUCTIONAL MATERIALS		400,848.97
INDUSTRY CERTIFIED		63,398.60
NET MISC PROJECTS		16,358.07
VOCATIONAL EQUIPMENT		15,500.00
NON PROJECT		11,827.84
ATHLETIC SUPPLEMENTS		11,500.00
IMIL		10,856.14
LOTTERY FUNDS		8,206.25

{2} 6100.30 – Purchase Service– \$765,160.21:

The following changes occurred in Purchase Service:

CATEGORICAL ROLL FORWARD	\$	567,372.01
MENTAL HEALTH ALLOCATION		134,501.66
NON PROJECT		6,182.54

{3} 7900.30 –Purchase Service – \$681,300.67:

The following changes occurred in Purchase Services:

CATEGORICAL ROLL FORWARD AND ENCUMBRANCE	\$	636,964.50
ADVANCED PLACEMENT		37,298.96
CONTRACTED JANITORIAL SERVICES		25,703.84
NON PROJECT		11,618.37
RENTAL RECEIPTS		5,950.00
ATHLETIC SUPPLEMENT		5,000.00
ENERGY SAVINGS AWARD		1,890.00
CELL TOWER		875.00
EMPLOYEE FINGERPRINTING		(44,000.00)

{7} 2700 –Contingency – (-\$1,446,914.63):

The following changes occurred in Contingency:

GF INTEREST REVENUE CORRECTION	\$	1,124,893.00
FUND BALANCE REVENUE INCREASE		52,013.14
RESERVE CATEGORICAL CORRECTION		(523,033.84)
PROJECT CELL ROLLOVER DISTRIBUTION		(30,000.00)
ERATE PRESIDIO ANNUAL RENEWAL		(88,381.49)
TURNA CORRECTION		(546,991.35)
NET ENCUMBRANCE ROLL FORWARD		(1,435,414.09)

Contingency Fund Balances 9/30/2023

	<u>Nonspendable</u>		<u>831,604.67</u>
2711 - Reserved for Inventories	831,604.67		
			<u>1,859,980.63</u>
			<u>4,775,027.65</u>
2723 - Workforce Development	677,467.92		
1 Mill Tax Reserve	842,441.42		
Voluntary Pre-K	340,071.29		
Turn Around	-		
			<u>17,469,759.32</u>
			<u>24,936,372.27</u>
2749 - Solar Panel Reserve	435,228.02		
School Misc.	125,000.00		
E-RATE	665,930.46		
Terminal Pay	500,000.00		
Board Reserve	233,500.00		
State & Local Grants	446,062.55		
EDEP Reserve	1,832,176.82		
Rental Funds	37,129.80		
FTE Audit	500,000.00		
Reserve for Encur.	-		
2750 - Unassigned Fund Balance			
Total Contingency 2700			

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	8,573,317.92	3.09%
Current Fund Balance		
Assigned and Unassigned Balance	22,244,786.97	8.02%

Total Est Revenue - Transfers	\$	277,523,598.98
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