

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only	
Board Meeting	09/01/20
Agenda	Consent
Item No.	G.5.

Board Meeting Date:	9/1/2020
Submitted By:	Alex Rella, Asst. Superintendent Business Services
Item Description:	Budget Amendment #25

Purpose and Explanation:

Budget Amendment #25 represents all budget changes in the General Fund for the period of June 1, 2020 through June 30,2020.

BUDGETARY IMPACT

Funding Source (Description): Various Accounts	Amount:	\$	178,824.35
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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

25

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	\$ 285,448,189.26	\$178,824.35	\$ 285,627,013.61
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:

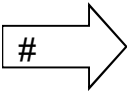
District Superintendent

Reference # on Revenue
 Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2019-2020 BUDGET	INCREASE / (DECREASE)	FINAL 2019-2020 BUDGET
3191	ROTC	\$ 190,000.00	\$ -	\$ 190,000.00
3202	MEDICAID	1,300,000.00	-	1,300,000.00
3310	FEFP	106,868,192.00	-	106,868,192.00
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	19,076.50	304,078.00
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	151,239.87	17,171.92	168,411.79
3490	MISC LOCAL	1,057,884.30	142,575.93	1,200,460.23
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		\$ 251,933,769.67	\$ 178,824.35	\$ 252,112,594.02
FUND BALANCE 07/01/2019		\$ 33,514,419.59	\$ -	\$ 33,514,419.59
TOTAL EST. REV. AND BEG BALANCE		\$ 285,448,189.26	\$ 178,824.35	\$ 285,627,013.61

2019 - 2020 BUDGET AMENDMENT #25
 GENERAL FUND
 6/30/2020

This budget amendment represents an increase in the General Fund in the amount of: \$ 178,824.35



1	YMHAT Grant Revenue	\$	19,076.50
2	Closed Head Start Internal Bank Accounts	\$	17,171.92
3	Shands PAL Donation	\$	5,680.00
	E-School Box tops For Education Program		3.10
	Foundation Grant For Bishop Laptops		19,000.00
	Irby Playground Equip PTA Donation		3,620.98
	No Kid Left Hungry Grant		50,000.00
	JFG 2nd Payment		44,600.00
	ADEPT Final Payment For 19-20 Year		19,671.85

	Total	\$	<u>178,824.35</u>
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APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2019-2020 BUDGET	INCREASE / (DECREASE)	FINAL 2019-2020 BUDGET
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Notes:

<u>Dir. Instr.</u>					
{1}	5000.10	Salaries	\$ 92,042,259.80	\$ (214,868.37)	\$ 91,827,391.43
	.20	Benefits	27,176,798.31	87,110.91	27,263,909.22
	.30	Purchase Service	21,192,604.86	130,870.25	21,323,475.11
	.40	Energy Service	3,305.07	-	3,305.07
	.50	Supplies	7,937,501.89	(75,600.77)	7,861,901.12
{2}	.60	Capital Outlay	4,039,392.45	(238,944.87)	3,800,447.58
	.70	Other Expense	661,987.03	69,733.39	731,720.42
			<u>\$ 153,053,849.41</u>	<u>\$ (241,699.46)</u>	<u>\$ 152,812,149.95</u>
<u>Pupil Pers.</u>					
	6100.10	Salaries	\$ 10,124,513.61	49,267.49	\$ 10,173,781.10
	.20	Benefits	3,293,220.29	22,261.59	3,315,481.88
	.30	Purchase Service	4,128,486.99	(29,890.00)	4,098,596.99
	.40	Energy Service	3,300.00	-	3,300.00
{3}	.50	Supplies	243,065.08	235,595.26	478,660.34
	.60	Capital Outlay	23,536.11	4,953.76	28,489.87
	.70	Other Expense	26,110.49	236.43	26,346.92
			<u>\$ 17,842,232.57</u>	<u>\$ 282,424.53</u>	<u>\$ 18,124,657.10</u>
<u>Instr. Media</u>					
	6200.10	Salaries	\$ 3,455,074.58	\$ 11,170.50	\$ 3,466,245.08
	.20	Benefits	1,221,683.24	5,746.88	1,227,430.12
	.30	Purchase Service	74,752.12	(19.47)	74,732.65
	.40	Energy Service		-	
	.50	Supplies	44,067.73	(2,317.07)	41,750.66
	.60	Capital Outlay	204,007.21	(0.46)	204,006.75
	.70	Other Expense	4,739.00	-	4,739.00
			<u>\$ 5,004,323.88</u>	<u>\$ 14,580.38</u>	<u>\$ 5,018,904.26</u>
<u>Curr. Dev.</u>					
	6300.10	Salaries	\$ 3,914,524.39	\$ 15,768.03	\$ 3,930,292.42
	.20	Benefits	1,178,436.97	7,316.78	1,185,753.75
	.30	Purchase Service	78,191.29	(2,681.57)	75,509.72
	.40	Energy Service	84.78	-	84.78
	.50	Supplies	27,571.88	31.52	27,603.40
	.60	Capital Outlay	23,804.59	(184.19)	23,620.40
	.70	Other Expense	24,934.50	(2,367.94)	22,566.56
			<u>\$ 5,247,548.40</u>	<u>\$ 17,882.63</u>	<u>\$ 5,265,431.03</u>

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

Staff Dev.

6400.10	Salaries	\$ 850,824.72	\$ 13,572.51	\$ 864,397.23
.20	Benefits	187,684.09	8,988.01	196,672.10
.30	Purchase Service	281,799.69	60,525.53	342,325.22
.40	Energy Service	-	-	-
.50	Supplies	72,158.94	(806.65)	71,352.29
.60	Capital Outlay	32,851.06	-	32,851.06
.70	Other Expense	42,740.00	2,264.09	45,004.09
		<u>\$ 1,468,058.50</u>	<u>\$ 84,543.49</u>	<u>\$ 1,552,601.99</u>

Instr. Tech.

6500.10	Salaries	\$ 2,511,594.23	\$ 65,457.76	\$ 2,577,051.99
.20	Benefits	743,208.84	17,835.75	761,044.59
.30	Purchase Service	568,853.13	(1,390.15)	567,462.98
.40	Energy Service	3,500.00	-	3,500.00
.50	Supplies	2,211.37	(7,609.15)	(5,397.78)
.60	Capital Outlay	230,451.85	17,763.23	248,215.08
.70	Other Expense	12,145.00	(800.00)	11,345.00
		<u>\$ 4,071,964.42</u>	<u>\$ 91,257.44</u>	<u>\$ 4,163,221.86</u>

Board of Ed.

7100.10	Salaries	\$ 192,960.00	\$ -	\$ 192,960.00
.20	Benefits	126,537.77	-	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>\$ 996,026.18</u>	<u>\$ -</u>	<u>\$ 996,026.18</u>

Gen. Admin.

7200.10	Salaries	\$ 962,505.11	\$ 4,616.80	\$ 967,121.91
.20	Benefits	281,388.17	921.30	282,309.47
.30	Purchase Service	54,147.78	(194.88)	53,952.90
.40	Energy Service	500.00	-	500.00
.50	Supplies	20,264.51	(5.12)	20,259.39
.60	Capital Outlay	6,900.00	200.00	7,100.00
.70	Other Expense	5,100.00	-	5,100.00
		<u>\$ 1,330,805.57</u>	<u>\$ 5,538.10</u>	<u>\$ 1,336,343.67</u>

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

Sch. Adm.

7300.10	Salaries	\$ 12,684,921.43	\$ 23,075.25	\$ 12,707,996.68
.20	Benefits	4,007,479.84	5,966.05	4,013,445.89
.30	Purchase Service	206,723.67	(1,446.81)	205,276.86
.40	Energy Service		-	-
.50	Supplies	107,522.98	88.21	107,611.19
.60	Capital Outlay	129,855.71	(1,866.19)	127,989.52
.70	Other Expense	51,613.50	990.35	52,603.85
		<u>\$ 17,188,117.13</u>	<u>\$ 26,806.86</u>	<u>\$ 17,214,923.99</u>

Facilities Acq.

7400.10	Salaries	\$ 295,006.42	\$ -	\$ 295,006.42
.20	Benefits	88,347.16	-	88,347.16
.30	Purchase Service	1,186,115.00	8,148.00	1,194,263.00
.40	Energy Service	300.00	-	300.00
.50	Supplies		-	-
.60	Capital Outlay	335,695.17	1,689.68	337,384.85
.70	Other Expense	1,101,500.00	(650.00)	1,100,850.00
		<u>\$ 3,006,963.75</u>	<u>\$ 9,187.68</u>	<u>\$ 3,016,151.43</u>

Fiscal Services

7500.10	Salaries	\$ 1,495,918.21	\$ -	\$ 1,495,918.21
.20	Benefits	449,107.03	-	449,107.03
.30	Purchase Service	27,644.18	-	27,644.18
.40	Energy Service	50.00	-	50.00
.50	Supplies	11,817.95	-	11,817.95
.60	Capital Outlay	9,782.52	-	9,782.52
.70	Other Expense	5,599.00	-	5,599.00
		<u>\$ 1,999,918.89</u>	<u>\$ -</u>	<u>\$ 1,999,918.89</u>

Central Serv.

7700.10	Salaries	\$ 2,246,297.17	\$ 835.96	\$ 2,247,133.13
.20	Benefits	651,982.49	220.40	652,202.89
.30	Purchase Service	1,035,120.00	3,472.17	1,038,592.17
.40	Energy Service	23,550.00	-	23,550.00
.50	Supplies	68,073.52	(455.13)	67,618.39
.60	Capital Outlay	34,850.30	(1,000.00)	33,850.30
.70	Other Expense	37,676.92	379.00	38,055.92
		<u>\$ 4,097,550.40</u>	<u>\$ 3,452.40</u>	<u>\$ 4,101,002.80</u>

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

Pupil Trans.

7800.10	Salaries	\$ 6,491,284.58	\$ 85,238.11	\$ 6,576,522.69
.20	Benefits	2,579,361.08	6,285.22	2,585,646.30
.30	Purchase Service	784,728.19	10,735.00	795,463.19
.40	Energy Service	1,060,000.00	-	1,060,000.00
.50	Supplies	746,510.00	-	746,510.00
.60	Capital Outlay	155,320.28	(10,000.00)	145,320.28
.70	Other Expense	79,000.00	-	79,000.00
		<u>\$ 11,896,204.13</u>	<u>\$ 92,258.33</u>	<u>\$ 11,988,462.46</u>

Opr. of Plant

7900.10	Salaries	\$ 6,280,828.43	\$ -	\$ 6,280,828.43
.20	Benefits	2,602,088.43	149.67	2,602,238.10
.30	Purchase Service	6,945,846.74	(23,109.53)	6,922,737.21
.40	Energy Service	7,938,933.08	(368.84)	7,938,564.24
.50	Supplies	514,471.65	9,063.32	523,534.97
.60	Capital Outlay	234,690.55	820.23	235,510.78
.70	Other Expense	10,088.94	900.00	10,988.94
		<u>\$ 24,526,947.82</u>	<u>\$ (12,545.15)</u>	<u>\$ 24,514,402.67</u>

Maint. of Plant

8100.10	Salaries	\$ 5,055,134.26	\$ -	\$ 5,055,134.26
.20	Benefits	1,659,426.69	-	1,659,426.69
.30	Purchase Service	646,850.43	(893.00)	645,957.43
.40	Energy Service	117,200.00	-	117,200.00
.50	Supplies	462,621.06	-	462,621.06
.60	Capital Outlay	109,156.07	5,049.00	114,205.07
.70	Other Expense	8,200.00	95.00	8,295.00
		<u>\$ 8,058,588.51</u>	<u>\$ 4,251.00</u>	<u>\$ 8,062,839.51</u>

Admin. Tech.

8200.10	Salaries	\$ 1,061,868.59	\$ -	\$ 1,061,868.59
.20	Benefits	294,246.61	-	294,246.61
.30	Purchase Service	469,037.90	-	469,037.90
.40	Energy Service		-	-
.50	Supplies		-	-
.60	Capital Outlay	28,710.10	-	28,710.10
.70	Other Expense		-	-
		<u>\$ 1,853,863.20</u>	<u>\$ -</u>	<u>\$ 1,853,863.20</u>

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

<u>Comm. Ed.</u>				
9100.10	Salaries	\$ 2,858,687.44	\$ 17,805.61	\$ 2,876,493.05
.20	Benefits	738,567.30	-	738,567.30
.30	Purchase Service	263,745.89	-	263,745.89
.40	Energy Service	2,000.00	-	2,000.00
.50	Supplies	314,200.73	25,737.20	339,937.93
.60	Capital Outlay	148,660.00	5,798.39	154,458.39
.70	Other Expense	7,410.00	-	7,410.00
		<u>\$ 4,333,271.36</u>	<u>\$ 49,341.20</u>	<u>\$ 4,382,612.56</u>
<u>Debt Serv.</u>				
9200.70	Other Expense	\$ -	\$ -	\$ -
<u>Transfers</u>				
9700.90	Transfers		\$ -	
<u>Contingency</u>				
{4} 2700		\$ 19,471,955.14	\$ (248,455.08)	\$ 19,223,500.06
TOTAL APPROP. AND ENDING BAL		<u>\$ 285,448,189.26</u>	<u>\$ 178,824.35</u>	<u>\$ 285,627,013.61</u>

Budget Amendment #25- General Fund Notes- Appropriation Changes on Schedule II

{1} 5000.10 – Salaries– (-\$214,868.37):

The following changes occurred in Salaries

JOBS FOR FLORIDA'S GRADS	\$26,426.74
ADVANCE PLACEMENT	18,575.99
DIFFERENTIATED PAY	5,187.45
DISCIPLINE FUNDS	1,976.00
MISC. PROJECTS	1,707.00
CREDIT RETRIEVAL	(8,253.49)
SUMMER SCHOOL	(72,118.67)
SUPPLEMENT	(188,369.39)

{2} 5000.60 - Capital Outlay.– (-\$238,944.87)

The following changes occurred in Capital Outlay:

FOUNDATION	\$19,000.00
ENERGY SAVINGS AWARD	2,194.00
MISC. PROJECTS	889.19
NON PROJECT	(839.03)
DIGITAL CLASSROOMS ALLOCATIONS	(1,924.79)
TECHNOLOGY GRANT	(13,587.20)
CLASSROOM TECHNOLOGY	(244,677.04)

{3} 6100.50– Salaries – \$235,595.26:

The following changes occurred in Salaries

COVID-19	\$240,000.00
RESOURCE OFFICERS-9067	(600.00)
NON-PROJECT	(3,804.74)

{4} 2700 – Contingency – (-\$-248,455.08):

The following changes occurred in Contingency:

HEAD START INTERNAL ACCOUNTS	\$17,171.92
TOWN HALL	(7,487.00)
PORTABLES	(8,540.00)
FVS	(69,600.00)
COVID PPE	(180,000.00)

Contingency Fund Balances 06/30/2020

<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	2,848,841.16	
Voluntary Pre-K	854,940.86	<u>4,982,101.96</u>
<u>Assigned</u>		
2749 - Solar Panel Reserve	357,109.21	
Board Reserve	250,130.00	
VAB Reserve	25,000.00	
E-Rate	585,334.61	
Terminal Pay	500,000.00	
State & Local Grants	330,083.88	
EDEP Reserve	1,331,631.71	<u>3,379,289.41</u>
<u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>10,005,506.37</u>
Total Contingency 2700		<u><u>19,223,500.06</u></u>

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	7,563,377.82	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	13,384,795.78	5.31%