

Board Meeting Agenda Item Executive Summary

Supt.'s Office Use Only
Board Meeting 06-15-21
Agenda Consent
Item No. G.7.

Board Meeting Date:	6/15/2021
Submitted By:	Alex Rella, Asst. Superintendent Business Services
Item Description:	Budget Amendment #22

Purpose and Explanation:

Budget Amendment #22 represents all budget changes in the General Fund for the period of May 1, 2021 through May 31, 2021. Changes include an increase in reserve balance from salaries and benefit budget revision.

BUDGETARY IMPACT

Funding Source (Description): Various Accounts **Amount:** \$ 1,151.84

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

22

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	\$ 287,859,396.85	\$1,151.84	\$ 287,860,548.69
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:

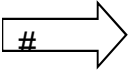
District Superintendent

Reference # on Revenue
 Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2020-2021 BUDGET	INCREASE / (DECREASE)	REVISED 2020-2021 BUDGET
3191	ROTC	\$ 190,000.00	\$ -	\$ 190,000.00
3202	MEDICAID	1,100,000.00	-	1,100,000.00
3280	FEDERAL THROUGH LOCAL	2,050,000.00	-	2,050,000.00
3310	FEFP	111,405,374.00	-	111,405,374.00
3315	WORKFORCE DEVELOPMENT	536,075.00	-	536,075.00
3323	CO&DS WITHHELD	15,942.78	-	15,942.78
3343	STATE LICENSE TAX	100,000.00	-	100,000.00
3344	LOTTERY FUNDS	-	-	-
3354	TRANSPORTATION	-	-	-
3355	CLASS SIZE REDUCTION	31,114,403.00	-	31,114,403.00
3361	SCHOOL RECOGNITION PROGRAM	-	-	-
3363	EXCELLENT TEACHING PROGRAM	-	-	-
3371	VOLUNTARY PRE-K PROGRAM	450,000.00	-	450,000.00
3390	MISC. STATE	1,449,182.71	-	1,449,182.71
3397	CHARTER SCHOOL CAPITAL OUTLAY	-	-	-
3411	TAXES	93,923,455.00	-	93,923,455.00
3421	TAX REDEMPTION	225,000.00	-	225,000.00
3425	RENT	-	-	-
3430	INTEREST	700,000.00	-	700,000.00
3472	PRE-K EARLY INTERVENTION FEES	-	-	-
3473	SCHOOL AGE CHILD CARE FEES	3,604,312.65	-	3,604,312.65
3479	OTHER COURSE FEES	-	-	-
3483	COLLECTION OF INTERNAL ACCOUNTS	46,483.04	-	46,483.04
3490	MISC LOCAL	1,297,757.74	1,151.84	1,298,909.58
3491	BUS FEES	100,000.00	-	100,000.00
3492	TRANSPORTATION SCHOOL ACTIVITIES	150,000.00	-	150,000.00
3494	FEDERAL INDIRECT COSTS	1,400,000.00	-	1,400,000.00
3495	OTHER MISC. LOCAL SOURCES	514,514.04	-	514,514.04
3497	REFUND PRIOR YEAR EXPENDITURES	170,000.00	-	170,000.00
3499	FOOD SERVICE INDIRECT COSTS	470,000.00	-	470,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	6,355,425.00	-	6,355,425.00
3741	INSURANCE LOSS RECOVERY	42,910.19	-	42,910.19
3742	OTHER LOSS RECOVERY	-	-	-
TOTAL EST. REVENUE		\$ 257,410,835.15	\$ 1,151.84	\$ 257,411,986.99
FUND BALANCE 07/01/2020		\$ 30,448,561.70	\$ -	\$ 30,448,561.70
TOTAL EST. REV. AND BEG BALANCE		\$ 287,859,396.85	\$ 1,151.84	\$ 287,860,548.69

2020 - 2021 BUDGET AMENDMENT #22
GENERAL FUND
5/31/2021

This budget amendment represents an increase in the General Fund in the amount of: \$ 1,151.84



1 Donations For Homeless Kids \$ 1,151.84

Total \$ 1,151.84

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2020-2021 BUDGET	INCREASE / (DECREASE)	REVISED 2020-2021 BUDGET
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Notes:

Dir. Instr.

5000.10	Salaries	\$ 91,677,015.47	\$ (1,537,099.92)	\$ 90,139,915.55
.20	Benefits	29,856,633.01	(528,881.75)	29,327,751.26
.30	Purchase Service	19,017,377.85	56,760.61	19,074,138.46
.40	Energy Service	4,303.20	166.97	4,470.17
{1} .50	Supplies	9,335,459.19	(88,220.43)	9,247,238.76
.60	Capital Outlay	5,536,919.04	(341,876.35)	5,195,042.69
.70	Other Expense	583,883.93	9,382.39	593,266.32
		<hr/>		
		\$ 156,011,591.69	\$ (2,429,768.48)	\$ 153,581,823.21

Pupil Pers.

6100.10	Salaries	\$ 10,602,445.09	\$ (173,117.76)	\$ 10,429,327.33
.20	Benefits	3,651,144.67	(44,077.28)	3,607,067.39
.30	Purchase Service	2,212,591.58	(142,285.38)	2,070,306.20
.40	Energy Service	2,300.00	-	2,300.00
.50	Supplies	1,108,287.04	30,873.90	1,139,160.94
.60	Capital Outlay	18,985.40	8,350.00	27,335.40
.70	Other Expense	25,931.78	(491.83)	25,439.95
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		\$ 17,621,685.56	\$ (320,748.35)	\$ 17,300,937.21

Instr. Media

6200.10	Salaries	\$ 3,547,256.92	\$ (105,580.81)	\$ 3,441,676.11
.20	Benefits	1,295,531.27	(8,486.64)	1,287,044.63
.30	Purchase Service	61,473.11	(50.00)	61,423.11
.40	Energy Service	-	-	-
.50	Supplies	50,662.51	(2,254.46)	48,408.05
.60	Capital Outlay	196,932.11	(311.97)	196,620.14
.70	Other Expense	9,266.36	-	9,266.36
		<hr/>		
		\$ 5,161,122.28	\$ (116,683.88)	\$ 5,044,438.40

Curr. Dev.

6300.10	Salaries	\$ 3,773,696.70	\$ (201,318.19)	\$ 3,572,378.51
.20	Benefits	1,124,089.28	3,617.03	1,127,706.31
.30	Purchase Service	53,740.68	4,656.31	58,396.99
.40	Energy Service	-	-	-
.50	Supplies	32,963.38	(907.26)	32,056.12
.60	Capital Outlay	19,201.85	450.00	19,651.85
.70	Other Expense	10,584.15	2,416.00	13,000.15
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		\$ 5,014,276.04	\$ (191,086.11)	\$ 4,823,189.93

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2020-2021 BUDGET	INCREASE / (DECREASE)	REVISED 2020-2021 BUDGET
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Notes:

Staff Dev.

6400.10	Salaries	\$ 2,424,620.46	\$ 10,839.98	\$ 2,435,460.44
.20	Benefits	328,759.89	906.08	329,665.97
.30	Purchase Service	231,339.40	75.88	231,415.28
.40	Energy Service	-	-	-
.50	Supplies	39,973.32	-	39,973.32
.60	Capital Outlay	110,239.46	(43,335.00)	66,904.46
.70	Other Expense	55,359.31	2,890.00	58,249.31
		<u>\$ 3,190,291.84</u>	<u>\$ (28,623.06)</u>	<u>\$ 3,161,668.78</u>

Instr. Tech.

6500.10	Salaries	\$ 2,809,396.63	\$ (158,369.21)	\$ 2,651,027.42
.20	Benefits	832,920.55	938.42	833,858.97
{2} .30	Purchase Service	1,296,161.71	379,464.66	1,675,626.37
.40	Energy Service	2,702.59	352.21	3,054.80
.50	Supplies	(2,673.23)	(830.15)	(3,503.38)
.60	Capital Outlay	476,605.75	(5,830.79)	470,774.96
.70	Other Expense	62,353.75	5,597.50	67,951.25
		<u>\$ 5,477,467.75</u>	<u>\$ 221,322.64</u>	<u>\$ 5,698,790.39</u>

Board of Ed.

7100.10	Salaries	\$ 200,615.96	\$ -	\$ 200,615.96
.20	Benefits	583,741.79	(171,249.52)	412,492.27
.30	Purchase Service	375,912.39	-	375,912.39
.40	Energy Service	-	-	-
.50	Supplies	1,063.00	-	1,063.00
.60	Capital Outlay	-	-	-
.70	Other Expense	319,950.00	(4,000.00)	315,950.00
		<u>\$ 1,481,283.14</u>	<u>\$ (175,249.52)</u>	<u>\$ 1,306,033.62</u>

Gen. Admin.

7200.10	Salaries	\$ 1,222,454.63	\$ (53,898.43)	\$ 1,168,556.20
.20	Benefits	363,608.36	15,265.01	378,873.37
.30	Purchase Service	43,034.94	-	43,034.94
.40	Energy Service	500.00	-	500.00
.50	Supplies	13,890.00	-	13,890.00
.60	Capital Outlay	12,875.00	-	12,875.00
.70	Other Expense	23,906.25	-	23,906.25
		<u>\$ 1,680,269.18</u>	<u>\$ (38,633.42)</u>	<u>\$ 1,641,635.76</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2020-2021 BUDGET	INCREASE / (DECREASE)	REVISED 2020-2021 BUDGET
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Notes:

Sch. Adm.

7300.10	Salaries	\$ 12,845,162.64	\$ (4,808.43)	\$ 12,840,354.21
.20	Benefits	4,341,253.44	(24,979.40)	4,316,274.04
.30	Purchase Service	215,816.09	(1,202.04)	214,614.05
.40	Energy Service	-	-	-
.50	Supplies	116,052.87	3,493.04	119,545.91
.60	Capital Outlay	96,052.17	4,993.42	101,045.59
.70	Other Expense	25,055.82	100.00	25,155.82
		<u>\$ 17,639,393.03</u>	<u>\$ (22,403.41)</u>	<u>\$ 17,616,989.62</u>

Facilities Acq.

7400.10	Salaries	\$ 341,494.00	\$ 1,483.12	\$ 342,977.12
.20	Benefits	103,564.97	216.47	103,781.44
.30	Purchase Service	1,116,572.90	-	1,116,572.90
.40	Energy Service	-	-	-
.50	Supplies	6,750.00	-	6,750.00
.60	Capital Outlay	73,450.85	9,955.00	83,405.85
.70	Other Expense	1,100,750.00	-	1,100,750.00
		<u>\$ 2,742,582.72</u>	<u>\$ 11,654.59</u>	<u>\$ 2,754,237.31</u>

Fiscal Services

7500.10	Salaries	\$ 1,426,293.24	\$ 6,238.73	\$ 1,432,531.97
.20	Benefits	454,461.48	411.21	454,872.69
.30	Purchase Service	19,846.16	-	19,846.16
.40	Energy Service	70.83	-	70.83
.50	Supplies	9,732.62	-	9,732.62
.60	Capital Outlay	5,046.99	-	5,046.99
.70	Other Expense	160.02	-	160.02
		<u>\$ 1,915,611.34</u>	<u>\$ 6,649.94</u>	<u>\$ 1,922,261.28</u>

Central Serv.

7700.10	Salaries	\$ 2,298,659.74	\$ (14,993.76)	\$ 2,283,665.98
.20	Benefits	701,917.71	(2,446.49)	699,471.22
.30	Purchase Service	261,296.00	30,312.51	291,608.51
.40	Energy Service	22,700.00	-	22,700.00
.50	Supplies	45,147.30	(600.00)	44,547.30
.60	Capital Outlay	21,859.10	284.00	22,143.10
.70	Other Expense	39,638.90	(75.00)	39,563.90
		<u>\$ 3,391,218.75</u>	<u>\$ 12,481.26</u>	<u>\$ 3,403,700.01</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2020-2021 BUDGET	INCREASE / (DECREASE)	REVISED 2020-2021 BUDGET
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Notes:

Pupil Trans.

7800.10	Salaries	\$ 6,443,293.55	\$ 48,959.28	\$ 6,492,252.83
.20	Benefits	2,749,976.99	(16,966.76)	2,733,010.23
.30	Purchase Service	633,523.52	4,500.00	638,023.52
.40	Energy Service	685,050.00	(8,000.00)	677,050.00
.50	Supplies	486,434.22	-	486,434.22
.60	Capital Outlay	128,845.00	(5,000.00)	123,845.00
.70	Other Expense	92,308.00	8,000.00	100,308.00
		<u>\$ 11,219,431.28</u>	<u>\$ 31,492.52</u>	<u>\$ 11,250,923.80</u>

Opr. of Plant

7900.10	Salaries	\$ 6,493,458.81	\$ (40,790.27)	\$ 6,452,668.54
.20	Benefits	2,843,309.89	(20,475.33)	2,822,834.56
.30	Purchase Service	9,981,197.47	(38,258.52)	9,942,938.95
.40	Energy Service	7,568,385.71	(481.17)	7,567,904.54
.50	Supplies	530,823.75	30,871.20	561,694.95
.60	Capital Outlay	179,971.92	6,917.14	186,889.06
.70	Other Expense	17,303.47	100.00	17,403.47
		<u>\$ 27,614,451.02</u>	<u>\$ (62,116.95)</u>	<u>\$ 27,552,334.07</u>

Maint. of Plant

8100.10	Salaries	\$ 5,020,138.17	\$ (99,359.80)	\$ 4,920,778.37
.20	Benefits	1,785,512.28	(32,415.51)	1,753,096.77
.30	Purchase Service	549,590.26	42,775.15	592,365.41
.40	Energy Service	117,200.00	-	117,200.00
.50	Supplies	437,800.37	(12,150.43)	425,649.94
.60	Capital Outlay	106,997.14	(5,037.27)	101,959.87
.70	Other Expense	10,300.00	(2,575.00)	7,725.00
		<u>\$ 8,027,538.22</u>	<u>\$ (108,762.86)</u>	<u>\$ 7,918,775.36</u>

Admin. Tech.

8200.10	Salaries	\$ 954,564.12	\$ (5,129.69)	\$ 949,434.43
.20	Benefits	274,292.64	375.36	274,668.00
.30	Purchase Service	160,926.40	6,309.06	167,235.46
.40	Energy Service	-	-	-
.50	Supplies	44.00	-	44.00
.60	Capital Outlay	49,555.50	(6,309.06)	43,246.44
.70	Other Expense	-	-	-
		<u>\$ 1,439,382.66</u>	<u>\$ (4,754.33)</u>	<u>\$ 1,434,628.33</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2020-2021 BUDGET	INCREASE / (DECREASE)	REVISED 2020-2021 BUDGET
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Notes:

<u>Comm. Ed.</u>				
9100.10	Salaries	\$ 2,287,202.46	\$ -	\$ 2,287,202.46
.20	Benefits	688,167.23	0.06	688,167.29
.30	Purchase Service	214,910.00	20,000.00	234,910.00
.40	Energy Service	2,000.00	-	2,000.00
.50	Supplies	331,120.00	(20,471.07)	310,648.93
.60	Capital Outlay	119,310.00	-	119,310.00
.70	Other Expense	5,450.00	-	5,450.00
		<u>\$ 3,648,159.69</u>	<u>\$ (471.01)</u>	<u>\$ 3,647,688.68</u>
<u>Debt Serv.</u>				
9200.70	Other Expense		\$ -	
<u>Transfers</u>				
9700.90	Transfers		\$ -	
<u>Contingency</u>				
{3} 2700		\$ 14,583,640.66	\$ 3,216,852.27	\$ 17,800,492.93
TOTAL APPROP. AND ENDING BALANCE		<u>\$ 287,859,396.85</u>	<u>\$ 1,151.84</u>	<u>\$ 287,860,548.69</u>

Budget Amendment #22 - General Fund Notes- Appropriation Changes on Schedule II
For the Period May 1, 2021 through May 31, 2021

{1} 5000.10 –Dir. Instruction– (\$-1,537,099.92):

The following changes occurred in Dir. Instruction:

EXTRA HOUR OF INSTRUCTION	\$	163,037.89
NET MISC PROJECTS		19,099.81
CAMP CRYSTAL STIPENDS		(29,000.00)
1 MIL		(75,413.05)
SUPPLEMENT		(92,660.13)
ELEMENTARY SCHOOLS		(114,226.57)
NON-PROJECT		(1,407,937.87)

{2} 6500.30 – Instr. Tech.– (\$379,464.66):

The following changes occurred in Instr. Tech:

CLASSROOM TECHNOLOGY-1 MIL	\$	305,635.68
DIGITAL CLASSROOM ALLOCATIONS		62,532.00
TECHNOLOGY GRANT		9,820.00
NON PROJECT		1,476.98

{3} 2700 –Contingency – (\$3,216,852.27):

The following changes occurred in Contingency:

PAYROLL BUDGET REVISION	\$	3,231,271.81
STATE AND LOCAL GRANTS		(5,174.16)
ENERGY CAP SOFTWARE		(9,245.38)

Contingency Fund Balances 05/31/2021

<u>Nonspendable</u>		
2711 - Reserved for Inventories	840,983.66	<u>840,983.66</u>
 <u>Restricted</u>		
2723 - Workforce Development	1,297,454.69	
1 Mill Tax Reserve	412,902.93	
Voluntary Pre-K	903,543.06	<u>2,613,900.68</u>
 <u>Assigned</u>		
2749 - Solar Panel Reserve	347,863.83	
School Misc.	12,366.62	
E-rate	754,311.95	
VAB Reserve	25,000.00	
Terminal Pay	500,000.00	
Board Reserve	250,130.00	
FTE Audit	300,000.00	
State & Local Grants	310,317.37	
EDEP Reserve	661,306.93	
Anticipated Calc 4 Budget Reduction	-	
		<u>3,161,296.70</u>
 <u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>11,184,311.89</u>
Total Contingency 2700		<u><u>17,800,492.93</u></u>

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	7,722,359.61	3.00%
 Current Fund Balance		
Assigned and Unassigned Balance	14,345,608.59	5.57%