

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	\$ 290,238,560.11	(\$8,492,537.82)	\$ 281,746,022.29
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:

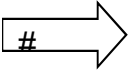
District Superintendent

Reference # on Revenue
 Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2021-2022 BUDGET	INCREASE / (DECREASE)	REVISED 2021-2022 BUDGET
3191	ROTC	\$ 210,000.00	\$ -	\$ 210,000.00
3202	MEDICAID	1,200,000.00	-	1,200,000.00
3310	FEFP	110,556,959.98	1 (8,886,583.00)	101,670,376.98
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	28,196,393.00	-	28,196,393.00
3361	SCHOOL RECOGNITION PROGRAM	-	-	-
3363	EXCELLENT TEACHING PROGRAM	-	-	-
3371	VOLUNTARY PRE-K PROGRAM	600,000.00	-	600,000.00
3390	MISC. STATE	1,448,392.00	-	1,448,392.00
3397	CHARTER SCHOOL CAPITAL OUTLAY	-	-	-
3411	TAXES	99,764,699.00	-	99,764,699.00
3421	TAX REDEMPTION	225,000.00	-	225,000.00
3425	RENT	-	-	-
3430	INTEREST	400,000.00	-	400,000.00
3472	PRE-K EARLY INTERVENTION FEES	-	-	-
3473	SCHOOL AGE CHILD CARE FEES	4,739,341.63	-	4,739,341.63
3479	OTHER COURSE FEES	-	-	-
3483	COLLECTION OF INTERNAL ACCOUNTS	31,103.12	-	31,103.12
3490	MISC LOCAL	1,367,068.09	2 5,680.00	1,372,748.09
3491	BUS FEES	100,000.00	-	100,000.00
3492	TRANSPORTATION SCHOOL ACTIVITIES	150,000.00	-	150,000.00
3494	FEDERAL INDIRECT COSTS	2,150,000.00	-	2,150,000.00
3495	OTHER MISC. LOCAL SOURCES	598,416.58	-	598,416.58
3497	REFUND PRIOR YEAR EXPENDITURES	170,000.00	-	170,000.00
3499	FOOD SERVICE INDIRECT COSTS	500,000.00	-	500,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	6,340,538.00	-	6,340,538.00
3640	TRANSFERS FROM SPECIAL REVENUE	615,000.00	3 388,365.18	1,003,365.18
3741	INSURANCE LOSS RECOVERY	-	-	-
3742	OTHER LOSS RECOVERY	-	-	-
TOTAL EST. REVENUE		\$ 260,014,929.18	\$ (8,492,537.82)	\$ 251,522,391.36
FUND BALANCE 07/01/2021		\$ 30,223,630.93	\$ -	\$ 30,223,630.93
TOTAL EST. REV. AND BEG BALANCE		\$ 290,238,560.11	\$ (8,492,537.82)	\$ 281,746,022.29

2021 - 2022 BUDGET AMENDMENT #25
GENERAL FUND
5/31/2022

This budget amendment represents an increase in the General Fund in \$ (8,492,537.82)



1 Calc 4 Budget Adjustment \$ (8,886,583.00)

2 PAL Program \$ 5,680.00

3 Esser II Lump Sum Transfer \$ 286,729.05
Esser II Non Enrollment Transfer 101,636.13

Total \$ (8,492,537.82)

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2021-2022 BUDGET	INCREASE / (DECREASE)	REVISED 2021-2022 BUDGET
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Notes:

Dir. Instr.

{1}	5000.10	Salaries	\$ 91,225,250.66	\$ (1,590,462.00)	\$ 89,634,788.66
	.20	Benefits	30,675,150.50	(348,774.72)	30,326,375.78
	.30	Purchase Service	19,902,844.45	(85,374.57)	19,817,469.88
	.40	Energy Service	7,034.84	331.79	7,366.63
{2}	.50	Supplies	10,769,647.57	(651,092.06)	10,118,555.51
	.60	Capital Outlay	1,183,502.29	34,091.01	1,217,593.30
	.70	Other Expense	569,664.06	17,405.50	587,069.56
			<u>\$ 154,333,094.37</u>	<u>\$ (2,623,875.05)</u>	<u>\$ 151,709,219.32</u>

Pupil Pers.

6100.10	Salaries	\$ 10,203,268.19	\$ (65,623.63)	\$ 10,137,644.56	
.20	Benefits	3,724,639.82	(12,986.60)	3,711,653.22	
.30	Purchase Service	1,160,552.36	(10,720.50)	1,149,831.86	
.40	Energy Service	900.00	-	900.00	
.50	Supplies	268,147.95	(116,174.87)	151,973.08	
.60	Capital Outlay	11,838.86	(0.19)	11,838.67	
.70	Other Expense	20,799.61	(457.69)	20,341.92	
			<u>\$ 15,390,146.79</u>	<u>\$ (205,963.48)</u>	<u>\$ 15,184,183.31</u>

Instr. Media

6200.10	Salaries	\$ 3,541,966.73	\$ (106,744.35)	\$ 3,435,222.38	
.20	Benefits	1,350,260.86	(30,507.91)	1,319,752.95	
.30	Purchase Service	70,911.85	(975.00)	69,936.85	
.40	Energy Service	-	-	-	
.50	Supplies	36,321.87	(1,677.39)	34,644.48	
.60	Capital Outlay	179,621.20	(885.59)	178,735.61	
.70	Other Expense	3,670.11	-	3,670.11	
			<u>\$ 5,182,752.62</u>	<u>\$ (140,790.24)</u>	<u>\$ 5,041,962.38</u>

Curr. Dev.

6300.10	Salaries	\$ 3,738,564.73	\$ (10,832.13)	\$ 3,727,732.60	
.20	Benefits	1,218,837.22	(4,425.56)	1,214,411.66	
.30	Purchase Service	70,435.41	(3,765.31)	66,670.10	
.40	Energy Service	-	-	-	
.50	Supplies	31,771.65	(415.18)	31,356.47	
.60	Capital Outlay	16,979.53	(4,077.67)	12,901.86	
.70	Other Expense	14,130.00	7,931.47	22,061.47	
			<u>\$ 5,090,718.54</u>	<u>\$ (15,584.38)</u>	<u>\$ 5,075,134.16</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2021-2022 BUDGET	INCREASE / (DECREASE)	REVISED 2021-2022 BUDGET
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Notes:

Staff Dev.

6400.10	Salaries	\$ 968,005.76	\$ (562.37)	\$ 967,443.39
.20	Benefits	194,823.13	(192.80)	194,630.33
.30	Purchase Service	172,842.04	4,000.48	176,842.52
.40	Energy Service	-	-	-
.50	Supplies	37,563.96	7,598.09	45,162.05
.60	Capital Outlay	19,301.35	-	19,301.35
.70	Other Expense	150,907.06	2,890.00	153,797.06
		<u>\$ 1,543,443.30</u>	<u>\$ 13,733.40</u>	<u>\$ 1,557,176.70</u>

Instr. Tech.

6500.10	Salaries	\$ 2,522,578.44	\$ (54,776.78)	\$ 2,467,801.66
.20	Benefits	844,489.67	(44,501.71)	799,987.96
.30	Purchase Service	826,236.56	32,319.60	858,556.16
.40	Energy Service	4,133.36	416.07	4,549.43
.50	Supplies	(2,815.86)	(676.07)	(3,491.93)
.60	Capital Outlay	105,446.96	(106.02)	105,340.94
.70	Other Expense	45,475.61	-	45,475.61
		<u>\$ 4,345,544.74</u>	<u>\$ (67,324.91)</u>	<u>\$ 4,278,219.83</u>

Board of Ed.

7100.10	Salaries	\$ 193,502.06	\$ -	\$ 193,502.06
.20	Benefits	173,024.28	7,036.77	180,061.05
.30	Purchase Service	518,050.00	(100,000.00)	418,050.00
.40	Energy Service	-	-	-
.50	Supplies	1,800.00	-	1,800.00
.60	Capital Outlay	3,350.00	-	3,350.00
.70	Other Expense	534,300.00	-	534,300.00
		<u>\$ 1,424,026.34</u>	<u>\$ (92,963.23)</u>	<u>\$ 1,331,063.11</u>

Gen. Admin.

7200.10	Salaries	\$ 1,067,523.43	\$ (57,086.83)	\$ 1,010,436.60
.20	Benefits	368,783.19	(33,557.89)	335,225.30
.30	Purchase Service	44,025.44	419.12	44,444.56
.40	Energy Service	500.00	-	500.00
.50	Supplies	14,477.38	-	14,477.38
.60	Capital Outlay	8,524.63	-	8,524.63
.70	Other Expense	20,391.08	-	20,391.08
		<u>\$ 1,524,225.15</u>	<u>\$ (90,225.60)</u>	<u>\$ 1,433,999.55</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2021-2022 BUDGET	INCREASE / (DECREASE)	REVISED 2021-2022 BUDGET
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Notes:

Sch. Adm.

7300.10	Salaries	\$ 12,708,546.01	\$ (186,708.14)	\$ 12,521,837.87
.20	Benefits	4,503,233.53	(70,003.15)	4,433,230.38
.30	Purchase Service	233,252.58	216.44	233,469.02
.40	Energy Service	-	-	-
.50	Supplies	123,340.16	(2,311.94)	121,028.22
.60	Capital Outlay	95,107.12	(2,477.53)	92,629.59
.70	Other Expense	7,678.46	-	7,678.46
		<u>\$ 17,671,157.86</u>	<u>\$ (261,284.32)</u>	<u>\$ 17,409,873.54</u>

Facilities Acq.

7400.10	Salaries	\$ 385,661.60	\$ (132,460.16)	\$ 253,201.44
.20	Benefits	147,459.11	(67,634.96)	79,824.15
.30	Purchase Service	1,138,209.16	-	1,138,209.16
.40	Energy Service	-	-	-
.50	Supplies	3,250.00	(24.99)	3,225.01
.60	Capital Outlay	28,240.09	10,024.99	38,265.08
.70	Other Expense	1,100,750.00	(750.00)	1,100,000.00
		<u>\$ 2,803,569.96</u>	<u>\$ (190,845.12)</u>	<u>\$ 2,612,724.84</u>

Fiscal Services

7500.10	Salaries	\$ 1,542,360.42	\$ (145,355.61)	\$ 1,397,004.81
.20	Benefits	499,762.38	(36,458.65)	463,303.73
.30	Purchase Service	14,297.75	-	14,297.75
.40	Energy Service	144.84	-	144.84
.50	Supplies	37,523.79	(2,878.99)	34,644.80
.60	Capital Outlay	1,883.26	2,878.99	4,762.25
.70	Other Expense	109.73	-	109.73
		<u>\$ 2,096,082.17</u>	<u>\$ (181,814.26)</u>	<u>\$ 1,914,267.91</u>

Central Serv.

7700.10	Salaries	\$ 2,610,098.39	\$ (41,188.43)	\$ 2,568,909.96
.20	Benefits	828,141.34	(14,720.08)	813,421.26
.30	Purchase Service	464,753.46	11,653.29	476,406.75
.40	Energy Service	23,650.00	-	23,650.00
.50	Supplies	67,278.05	(1,603.22)	65,674.83
.60	Capital Outlay	23,871.14	28.00	23,899.14
.70	Other Expense	40,178.00	-	40,178.00
		<u>\$ 4,057,970.38</u>	<u>\$ (45,830.44)</u>	<u>\$ 4,012,139.94</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2021-2022 BUDGET	INCREASE / (DECREASE)	REVISED 2021-2022 BUDGET
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Notes:

Pupil Trans.

{3} 7800.10	Salaries	\$ 7,077,038.60	(308,048.46)	\$ 6,768,990.14
.20	Benefits	2,950,005.33	(38,069.51)	2,911,935.82
.30	Purchase Service	767,869.07	(106,582.50)	661,286.57
.40	Energy Service	750,150.00	415,000.00	1,165,150.00
.50	Supplies	474,952.98	(100,000.00)	374,952.98
.60	Capital Outlay	112,312.02	(32,500.00)	79,812.02
.70	Other Expense	15,000.00	-	15,000.00
		<u>\$ 12,147,328.00</u>	<u>\$ (170,200.47)</u>	<u>\$ 11,977,127.53</u>

Opr. of Plant

7900.10	Salaries	\$ 6,695,750.74	(254,023.93)	\$ 6,441,726.81
.20	Benefits	2,993,672.24	(73,487.54)	2,920,184.70
.30	Purchase Service	11,743,578.95	(12,010.42)	11,731,568.53
.40	Energy Service	7,165,088.06	315.83	7,165,403.89
.50	Supplies	514,079.30	21,844.28	535,923.58
.60	Capital Outlay	203,995.29	3,962.26	207,957.55
.70	Other Expense	7,007.60	-	7,007.60
		<u>\$ 29,323,172.18</u>	<u>\$ (313,399.52)</u>	<u>\$ 29,009,772.66</u>

Maint. of Plant

8100.10	Salaries	\$ 4,918,079.31	(288,800.38)	\$ 4,629,278.93
.20	Benefits	1,886,418.79	(182,123.11)	1,704,295.68
.30	Purchase Service	521,221.27	(16,600.00)	504,621.27
.40	Energy Service	117,250.45	-	117,250.45
.50	Supplies	396,383.99	13,247.12	409,631.11
.60	Capital Outlay	108,889.08	5,000.00	113,889.08
.70	Other Expense	6,000.00	-	6,000.00
		<u>\$ 7,954,242.89</u>	<u>\$ (469,276.37)</u>	<u>\$ 7,484,966.52</u>

Admin. Tech.

8200.10	Salaries	\$ 1,126,586.55	(563.81)	\$ 1,126,022.74
.20	Benefits	346,690.73	(893.05)	345,797.68
.30	Purchase Service	542,122.43	(80,000.00)	462,122.43
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	21,288.00	-	21,288.00
.70	Other Expense	-	-	-
		<u>\$ 2,036,687.71</u>	<u>\$ (81,456.86)</u>	<u>\$ 1,955,230.85</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2021-2022 BUDGET	INCREASE / (DECREASE)	REVISED 2021-2022 BUDGET
Notes:				
<u>Comm. Ed.</u>				
9100.10	Salaries	\$ 2,423,886.24	\$ (81,458.12)	\$ 2,342,428.12
.20	Benefits	792,852.29	(18,329.59)	774,522.70
.30	Purchase Service	195,970.00	-	195,970.00
.40	Energy Service	2,000.00	-	2,000.00
.50	Supplies	233,600.00	-	233,600.00
.60	Capital Outlay	69,580.00	-	69,580.00
.70	Other Expense	2,430.00	-	2,430.00
		<u>\$ 3,720,318.53</u>	<u>\$ (99,787.71)</u>	<u>\$ 3,620,530.82</u>
<u>Debt Serv.</u>				
9200.70	Other Expense	\$ -	\$ -	\$ -
<u>Transfers</u>				
9700.90	Transfers		\$ -	
<u>Contingency</u>				
{4} 2700		\$ 19,594,078.58	\$ (3,455,649.26)	\$ 16,138,429.32
TOTAL APPROP. AND ENDING BALANCE		<u>\$ 290,238,560.11</u>	<u>\$ (8,492,537.82)</u>	<u>\$ 281,746,022.29</u>

Budget Amendment #25 - General Fund Notes- Appropriation Changes on Schedule II
For the Period May 1, 2022 through May 31, 2022

{1} 5000.10 –Salaries – \$-1,590,462.00:

The following changes occurred in Salaries:

NET MISC PROJECTS	\$	(1,849.82)
1 MIL		(21,021.07)
TEACHER SALARY ALLOCATION		(341,227.02)
NON PROJECT		(1,226,364.09)

{2} 5000.50 –Supplies – \$-651,092.06:

The following changes occurred in Supplies:

NET MISC PROJECTS	\$	8,558.77
NON PROJECT		(20,646.00)
INDUSTRY CERTIFIED		(27,768.57)
1 MIL		(68,056.09)
INSTRUCTIONAL MATERIALS		(235,869.31)
ADVANCED PLACEMENT		(307,310.86)

{3} 7800.10 –Salaries – \$-308,048.46:

The following changes occurred in Salaries:

NON PROJECT	\$	(308,048.46)
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{4} 2700.–Contingency – \$-3,455,649.26:

The following changes occurred in Contingency:

PAYROLL REVISION	\$	4,275,300.64
VARIOUS LINE REDUCTION		961,026.92
1241E TRANSFER TO GENERAL		286,729.05
1241B TRANSFER TO GENERAL		101,636.13
DIESEL TO COVER NEGATIVE		(164,300.00)
CALC 4 REDUCTION		(8,916,042.00)

Contingency Fund Balances 5/31/2022

	<u>Nonspendable</u>	<u>790,402.97</u>
2711 - Reserved for Inventories	790,402.97	
	<u>Restricted</u>	<u>4,537,556.44</u>
2723 - Workforce Development	1,369,326.59	
1 Mill Tax Reserve	2,412,274.20	
Voluntary Pre-K	755,955.65	
	<u>Assigned</u>	<u>3,081,951.30</u>
2749 - Solar Panel Reserve	177,259.45	
School Misc.	98,092.55	
E-rate	756,197.63	
VAB Reserve	25,000.00	
Terminal Pay	500,000.00	
Board Reserve	233,500.00	
McKay Scholarship	-	
Family Empowerment Scholarships	-	
FTE Audit	300,000.00	
State & Local Grants	402,884.23	
EDEP Reserve	576,999.44	
Rental Funds	12,018.00	
	<u>Unassigned</u>	<u>7,728,518.61</u>
2750 - Unassigned Fund Balance		
Total Contingency 2700		<u><u>16,138,429.32</u></u>

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	7,545,671.74	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	10,810,469.91	4.30%