

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	\$ 297,683,033.25	\$11,331.47	\$ 297,694,364.72
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

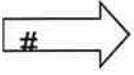
Certified Correct: _____
District Superintendent

 Reference # on Revenue
Summary

REVENUE ACCT. #	DESCRIPTION	REVISED 2022-2023 BUDGET	INCREASE / (DECREASE)	REVISED 2022-2023 BUDGET
3191	ROTC	\$ 210,000.00	\$ -	\$ 210,000.00
3202	MEDICAID	1,200,000.00	-	1,200,000.00
3310	FEFP	108,097,718.00	-	108,097,718.00
3315	WORKFORCE DEVELOPMENT	548,646.00	-	548,646.00
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	28,168,163.00	-	28,168,163.00
3361	SCHOOL RECOGNITION PROGRAM	1,657,142.00	-	1,657,142.00
3371	VOLUNTARY PRE-K PROGRAM	600,000.00	-	600,000.00
3390	MISC. STATE	485,779.20	-	485,779.20
3397	CHARTER SCHOOL CAPITAL OUTLAY	1,100,000.00	 (1,025,175.00)	74,825.00
3411	TAXES	108,749,644.00	-	108,749,644.00
3421	TAX REDEMPTION	225,000.00	-	225,000.00
3425	RENT	-	-	-
3430	INTEREST	200,000.00	-	200,000.00
3473	SCHOOL AGE CHILD CARE FEES	4,650,723.00	-	4,650,723.00
3479	OTHER COURSE FEES	-	-	-
3483	COLLECTION OF INTERNAL ACCOUNTS	26,807.30	 -	26,807.30
3490	MISC LOCAL	1,135,859.34	 9,645.41	1,145,504.75
3491	BUS FEES	100,000.00	-	100,000.00
3492	TRANSPORTATION SCHOOL ACTIVITIES	150,000.00	-	150,000.00
3494	FEDERAL INDIRECT COSTS	2,400,000.00	 -	2,400,000.00
3495	OTHER MISC. LOCAL SOURCES	566,030.47	 1,686.06	567,716.53
3497	REFUND PRIOR YEAR EXPENDITURES	170,069.73	-	170,069.73
3499	FOOD SERVICE INDIRECT COSTS	540,000.00	-	540,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	6,340,538.00	 1,025,175.00	7,365,713.00
3640	TRANSFERS FROM SPECIAL REVENUE	4,500,000.00	-	4,500,000.00
3741	INSURANCE LOSS RECOVERY	-	-	-
3742	OTHER LOSS RECOVERY	-	-	-
TOTAL EST. REVENUE		\$ 271,938,063.04	\$ 11,331.47	\$ 271,949,394.51
FUND BALANCE 07/01/2022		\$ 25,744,970.21	\$ -	\$ 25,744,970.21
TOTAL EST. REV. AND BEG BALANCE		\$ 297,683,033.25	\$ 11,331.47	\$ 297,694,364.72

2022 - 2023 BUDGET AMENDMENT # 25
GENERAL FUND
6/30/2023

This budget amendment represents an increase in the General Fund in the amount of: \$ 11,331.47



1	Capital Fund Budget Adjustment	\$ (1,025,175.00)
2	Education Foundation-Supporting and Developing ACPS	\$ 5,070.41
	Donated Funds to Hippy Program	1,950.00
	Diamond Sports Park	1,000.00
	Cell Tower	880.00
	Elementary Fine Arts Trips	745.00
3	FSU Bootcamp Reimbursement	\$ 921.42
	March Literacy Leadership Bootcamp	764.64
4	Capital Fund Budget Adjustment	\$ 1,025,175.00
	Total	<u>\$ 11,331.47</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	REVISED 2022-2023 BUDGET	INCREASE / (DECREASE)	REVISED 2022-2023 BUDGET
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Notes:

Dir. Instr.

{1}	5000.10	Salaries	\$ 92,361,593.97	\$ (794,873.53)	\$ 91,566,720.44
	.20	Benefits	32,060,858.42	(317,357.13)	31,743,501.29
	.30	Purchase Service	20,321,148.75	149,311.98	20,470,460.73
	.40	Energy Service	7,849.31	2,100.33	9,949.64
	.50	Supplies	10,587,416.39	(456,821.24)	10,130,595.15
	.60	Capital Outlay	1,247,504.94	3,090.97	1,250,595.91
	.70	Other Expense	540,700.26	61,476.19	602,176.45
			<u>\$ 157,127,072.04</u>	<u>\$ (1,353,072.43)</u>	<u>\$ 155,773,999.61</u>

Pupil Pers.

	6100.10	Salaries	\$ 10,435,718.71	168,541.80	\$ 10,604,260.51
	.20	Benefits	3,952,757.90	42,830.83	3,995,588.73
	.30	Purchase Service	1,232,156.71	(43,303.46)	1,188,853.25
	.40	Energy Service	-	840.03	840.03
	.50	Supplies	125,748.07	(535.86)	125,212.21
	.60	Capital Outlay	10,319.78	(540.89)	9,778.89
	.70	Other Expense	19,964.47	6,728.38	26,692.85
			<u>\$ 15,776,665.64</u>	<u>\$ 174,560.83</u>	<u>\$ 15,951,226.47</u>

Instr. Media

	6200.10	Salaries	\$ 3,788,928.86	\$ (48,605.46)	\$ 3,740,323.40
	.20	Benefits	1,495,134.20	(20,040.20)	1,475,094.00
	.30	Purchase Service	76,321.15	(905.34)	75,415.81
	.40	Energy Service		42,288.61	42,288.61
	.50	Supplies	48,806.61	160,122.55	208,929.16
	.60	Capital Outlay	207,300.54	(205,521.29)	1,779.25
	.70	Other Expense	1,779.25	(1,779.25)	
			<u>\$ 5,618,270.61</u>	<u>\$ (74,440.38)</u>	<u>\$ 5,543,830.23</u>

Curr. Dev.

	6300.10	Salaries	\$ 3,817,155.03	\$ 78,341.60	\$ 3,895,496.63
	.20	Benefits	1,298,431.50	(5,220.59)	1,293,210.91
	.30	Purchase Service	73,681.84	(23,596.68)	50,085.16
	.40	Energy Service	95.24	-	95.24
	.50	Supplies	72,564.46	(5,271.58)	67,292.88
	.60	Capital Outlay	18,513.23	(1,991.77)	16,521.46
	.70	Other Expense	16,837.15	(1,188.98)	15,648.17
			<u>\$ 5,297,278.45</u>	<u>\$ 41,072.00</u>	<u>\$ 5,338,350.45</u>

Staff Dev.

	6400.10	Salaries	\$ 1,150,657.74	\$ 66,943.18	\$ 1,217,600.92
	.20	Benefits	362,404.98	7,125.94	369,530.92
	.30	Purchase Service	216,683.96	7,671.30	224,355.26
	.40	Energy Service		-	
	.50	Supplies	53,234.09	(211.89)	53,022.20

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	REVISED 2022-2023 BUDGET	INCREASE / (DECREASE)	REVISED 2022-2023 BUDGET
Notes:				
.60	Capital Outlay	66,219.29	-	66,219.29
.70	Other Expense	38,259.18	3,397.50	41,656.68
		<u>\$ 1,887,459.24</u>	<u>\$ 84,926.03</u>	<u>\$ 1,972,385.27</u>
<u>Instr. Tech.</u>				
6500.10	Salaries	\$ 2,452,672.96	\$ 196,393.69	\$ 2,649,066.65
.20	Benefits	826,943.87	47,805.94	874,749.81
.30	Purchase Service	523,004.77	(29,105.74)	493,899.03
.40	Energy Service	3,323.75	86.63	3,410.38
.50	Supplies	170.87	(6,276.91)	(6,106.04)
.60	Capital Outlay	179,321.94	8,035.04	187,356.98
.70	Other Expense	7,000.00	(7,000.00)	
		<u>\$ 3,992,438.16</u>	<u>\$ 209,938.65</u>	<u>\$ 4,202,376.81</u>
<u>Board of Ed.</u>				
7100.10	Salaries	\$ 204,312.78	\$ -	\$ 204,312.78
.20	Benefits	183,370.65	88.44	183,459.09
.30	Purchase Service	463,987.36	(26,705.54)	437,281.82
.40	Energy Service	-	-	-
.50	Supplies	1,284.59	-	1,284.59
.60	Capital Outlay	229.99	-	229.99
.70	Other Expense	420,000.00	27,847.18	447,847.18
		<u>\$ 1,273,185.37</u>	<u>\$ 1,230.08</u>	<u>\$ 1,274,415.45</u>
<u>Gen. Admin.</u>				
7200.10	Salaries	\$ 1,025,924.61	\$ (54,464.93)	\$ 971,459.68
.20	Benefits	345,232.89	(34,378.86)	310,854.03
.30	Purchase Service	37,249.39	(9,207.75)	28,041.64
.40	Energy Service	250.00	-	250.00
.50	Supplies	7,164.54	(1,230.16)	5,934.38
.60	Capital Outlay	3,611.91	711.15	4,323.06
.70	Other Expense	27,965.00	(26,073.05)	1,891.95
		<u>\$ 1,447,398.34</u>	<u>\$ (124,643.60)</u>	<u>\$ 1,322,754.74</u>
<u>Sch. Adm.</u>				
7300.10	Salaries	\$ 12,866,668.13	\$ 216,786.12	\$ 13,083,454.25
.20	Benefits	4,696,168.23	48,958.66	4,745,126.89
.30	Purchase Service	276,964.38	4,987.62	281,952.00
.40	Energy Service	200.00	(99.98)	100.02
.50	Supplies	153,303.67	(1,427.19)	151,876.48
.60	Capital Outlay	113,964.30	391.85	114,356.15
.70	Other Expense	1,139.55	(75.00)	1,064.55
		<u>\$ 18,108,408.26</u>	<u>\$ 269,522.08</u>	<u>\$ 18,377,930.34</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	REVISED 2022-2023 BUDGET	INCREASE / (DECREASE)	REVISED 2022-2023 BUDGET
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Notes:

Facilities Acq.

7400.10	Salaries	\$ 258,868.06	\$ 22,566.60	\$ 281,434.66
.20	Benefits	86,240.52	7,509.74	93,750.26
.30	Purchase Service	1,206,064.45	17.70	1,206,082.15
.40	Energy Service	-	-	-
.50	Supplies	2,214.86	(201.56)	2,013.30
.60	Capital Outlay	96,605.45	183.86	96,789.31
.70	Other Expense	1,100,000.00	-	1,100,000.00
		<u>\$ 2,749,993.34</u>	<u>\$ 30,076.34</u>	<u>\$ 2,780,069.68</u>

Fiscal Services

7500.10	Salaries	\$ 1,471,391.96	\$ 97,538.63	\$ 1,568,930.59
.20	Benefits	514,845.76	13,002.99	527,848.75
.30	Purchase Service	13,722.98	-	13,722.98
.40	Energy Service	350.00	-	350.00
.50	Supplies	17,320.66	-	17,320.66
.60	Capital Outlay	7,444.49	1,200.00	8,644.49
.70	Other Expense	7,887.64	-	7,887.64
		<u>\$ 2,032,963.49</u>	<u>\$ 111,741.62</u>	<u>\$ 2,144,705.11</u>

Central Serv.

7700.10	Salaries	\$ 2,574,717.84	\$ 26,748.76	\$ 2,601,466.60
.20	Benefits	872,652.17	4,433.32	877,085.49
.30	Purchase Service	510,290.25	9,009.14	519,299.39
.40	Energy Service	24,400.00	-	24,400.00
.50	Supplies	58,358.51	1,000.00	59,358.51
.60	Capital Outlay	25,023.31	-	25,023.31
.70	Other Expense	30,040.00	(997.84)	29,042.16
		<u>\$ 4,095,482.08</u>	<u>\$ 40,193.38</u>	<u>\$ 4,135,675.46</u>

Pupil Trans.

7800.10	Salaries	\$ 6,661,818.49	188,469.14	\$ 6,850,287.63
.20	Benefits	2,931,085.46	18,046.91	2,949,132.37
.30	Purchase Service	590,747.42	20,737.91	611,485.33
.40	Energy Service	1,010,190.00	-	1,010,190.00
.50	Supplies	402,717.13	-	402,717.13
.60	Capital Outlay	76,855.00	(1,600.00)	75,255.00
.70	Other Expense	13,000.00	-	13,000.00
		<u>\$ 11,686,413.50</u>	<u>\$ 225,653.96</u>	<u>\$ 11,912,067.46</u>

Opr. of Plant

7900.10	Salaries	\$ 6,744,047.71	\$ 107,766.70	\$ 6,851,814.41
.20	Benefits	2,966,245.52	73,377.43	3,039,622.95
.30	Purchase Service	12,931,399.42	(103,684.97)	12,827,714.45
{2} .40	Energy Service	8,253,522.76	1,005,308.49	9,258,831.25

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	REVISED 2022-2023 BUDGET	INCREASE / (DECREASE)	REVISED 2022-2023 BUDGET
Notes:				
.50	Supplies	669,349.24	(18,992.84)	650,356.40
.60	Capital Outlay	152,118.86	2,567.53	154,686.39
.70	Other Expense	18,440.00	8,982.40	27,422.40
		<u>\$ 31,735,123.51</u>	<u>\$ 1,075,324.74</u>	<u>\$ 32,810,448.25</u>
<u>Maint. of Plant</u>				
8100.10	Salaries	\$ 4,606,445.04	(190,494.63)	\$ 4,415,950.41
.20	Benefits	1,755,320.49	(73,720.51)	1,681,599.98
.30	Purchase Service	594,828.61	(25,238.55)	569,590.06
.40	Energy Service	151,200.00	-	151,200.00
.50	Supplies	258,638.12	-	258,638.12
.60	Capital Outlay	107,512.11	(39,740.52)	67,771.59
.70	Other Expense	12,000.00	-	12,000.00
		<u>\$ 7,485,944.37</u>	<u>\$ (329,194.21)</u>	<u>\$ 7,156,750.16</u>
<u>Admin. Tech.</u>				
8200.10	Salaries	\$ 1,009,134.25	(91,694.49)	\$ 917,439.76
.20	Benefits	333,979.45	(28,086.28)	305,893.17
.30	Purchase Service	815,513.52	152,032.52	967,546.04
.40	Energy Service	-	-	-
.50	Supplies	450.00	880.00	1,330.00
.60	Capital Outlay	12,800.00	-	12,800.00
.70	Other Expense	-	-	-
		<u>\$ 2,171,877.22</u>	<u>\$ 33,131.75</u>	<u>\$ 2,205,008.97</u>
<u>Comm. Ed.</u>				
9100.10	Salaries	\$ 3,441,000.62	\$ -	\$ 3,441,000.62
.20	Benefits	997,431.12	143.70	997,574.82
.30	Purchase Service	227,760.00	-	227,760.00
.40	Energy Service	1,000.00	-	1,000.00
.50	Supplies	233,230.00	-	233,230.00
.60	Capital Outlay	62,740.00	-	62,740.00
.70	Other Expense	2,430.00	-	2,430.00
		<u>\$ 4,965,591.74</u>	<u>\$ 143.70</u>	<u>\$ 4,965,735.44</u>
<u>Debt Serv.</u>				
9200.70	Other Expense		\$ -	
<u>Transfers</u>				
9700.90	Transfers		\$ -	
<u>Contingency</u>				
{3} 2700		\$ 20,231,467.89	(404,833.07)	\$ 19,826,634.82
TOTAL APPROP. AND ENDING BALANCE		<u>\$ 297,683,033.25</u>	<u>\$ 11,331.47</u>	<u>\$ 297,694,364.72</u>

Budget Amendment # 25 - General Fund Notes- Appropriation Changes on Schedule II
For the Period June 1, 2023 through June 30, 2023

{1} 5000.10 – Salaries – (-\$794,873.53):

The following changes occurred in Salaries:

NON PROJECT	\$	373,587.22
1 MIL		51,523.50
ADVANCED PLAEMENT		27,962.72
CREDIT RETRIEVAL PROGRAM		15,460.44
INDUSTRY CERTIFIED		10,613.85
NET MISC FUNDS		(5,047.39)
SUPPLEMENT		(62,381.64)
TEACHER SALARY INC ALLOCATION		(1,206,592.23)

{2} 7900.40 – Energy Service – (\$1,005,308.49):

The following changes occurred in Energy Service:

NON PROJECT	\$	1,005,308.49
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{3} 2700 –Contingency – (-\$404,833.07):

The following changes occurred in Contingency:

PO CHANGE-DISTRICT LAWN	\$	(1,500.00)
ADDITIONAL CAM TESTING		(19,800.00)

Contingency Fund Balances 06/30/2023

<u>Nonspendable</u>		
2711 - Reserved for Inventories	786,142.18	
		786,142.18
<u>Restricted</u>		
2723 - Workforce Development	1,374,000.47	
1 Mill Tax Reserve	1,440,961.60	
Voluntary Pre-K	481,498.78	
		3,296,460.85
<u>Assigned</u>		
2749 - Solar Panel Reserve	435,228.02	
School Misc.	111,945.00	
E-RATE	168,257.84	
Terminal Pay	500,000.00	
Board Reserve	198,500.00	
State & Local Grants	797,103.54	
EDEP Reserve	1,671,886.50	
		3,882,920.90
<u>Unassigned</u>		
2750 - Unassigned Fund Balance		11,861,110.89
Total Contingency 2700		19,826,634.82

Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	8,158,481.84	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	15,744,031.79	5.79%