

BUDGET AMENDMENT RESOLUTION

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

19

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	\$ 231,358,153.92	(\$8,841,438.00)	\$ 222,516,715.92
SEE SCHEDULE I ATTACHED FOR ACCOUNT DETAIL.			
O			
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

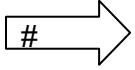
Certified Correct: _____
District Superintendent

Reference # on Revenue
 Summary

REVENUE ACCT. #	DESCRIPTION	PRESENT 2008-2009 BUDGET	INCREASE / (DECREASE)	REVISED 2008-2009 BUDGET
3191	ROTC	\$ 135,000.00	\$ -	\$ 135,000.00
3202	MEDICAID	900,000.00	-	900,000.00
3310	FEFP	72,550,801.00	1 (4,845,484.00)	67,705,317.00
3315	WORK FORCE DEVELOPMENT	1,294,654.00	-	1,294,654.00
3318	ADULTS WITH DISABILITIES	40,434.00	-	40,434.00
3323	CO&DS WITHHELD	18,516.00	-	18,516.00
3334	FLA TEACHER LEAD PROGRAM	386,656.00	-	386,656.00
3336	INSTR. MAT.	2,745,199.00	2 (164,439.00)	2,580,760.00
3342	STATE FOREST FUNDS	-	-	-
3343	STATE LICENSE TAX	100,000.00	-	100,000.00
3344	LOTTERY FUNDS	1,102,774.00	3 (436,048.00)	666,726.00
3354	TRANSPORTATION	6,769,553.00	4 (1,049,448.00)	5,720,105.00
3355	CLASS SIZE REDUCTION	28,345,073.00	5 (2,301,557.00)	26,043,516.00
3361	SCHOOL RECOGNITION PROGRAM	1,668,942.00	6 (51,237.00)	1,617,705.00
3363	EXCELLENT TEACHING PROGRAM	-	-	-
3372	PRESCHOOL PROJECTS	883,948.00	-	883,948.00
3373	READING PROGRAMS	-	-	-
3375	PUBLIC SCHOOL TECHNOLOGY	-	-	-
3376	TEACHER TRAINING	-	-	-
3378	FULL SERVICE SCHOOLS	-	-	-
3390	MISC. STATE	295,099.00	-	295,099.00
3397	CHARTER SCHOOL CAPITAL OUTLAY	-	-	-
3411	TAXES	78,122,449.00	-	78,122,449.00
3421	TAX REDEMPTION	100,000.00	-	100,000.00
3425	RENT	15,120.00	-	15,120.00
3430	INTEREST	900,000.00	-	900,000.00
3472	PRE-K EARLY INTERVENTION FEES	-	-	-
3473	SCHOOL AGE CHILD CARE FEES	4,056,716.00	-	4,056,716.00
3483	COLLECTION FROM INTERNAL ACCOUNTS	8,355.52	7 1,175.00	9,530.52
3490	MISC LOCAL	699,758.18	8 5,600.00	705,358.18
3491	BUS FEES	100,000.00	-	100,000.00
3492	TRANSPORTATION SCHOOL ACTIVITIES	175,000.00	-	175,000.00
3494	FEDERAL INDIRECT COSTS	300,000.00	-	300,000.00
3497	REFUND PRIOR YEAR EXPENDITURES	100,459.92	-	100,459.92
3499	FOOD SERVICE INDIRECT COSTS	150,000.00	-	150,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	7,934,659.00	-	7,934,659.00
3740	LOSS RECOVERY	13,757.64	-	13,757.64
TOTAL EST. REVENUE		\$ 209,912,924.26	\$ (8,841,438.00)	\$ 201,071,486.26
FUND BALANCE 06/30/2008		\$ 21,445,229.66	\$ -	\$ 21,445,229.66
TOTAL EST. REV. AND BEG BALANCE		\$ 231,358,153.92	\$ (8,841,438.00)	\$ 222,516,715.92

2008-2009 BUDGET AMENDMENT #19
GENERAL FUND
4/30/2009

This budget amendment represents an increase in the General Fund in the amount of: \$ (8,841,438.00)



1	FEFP Calc Four Adjustment	\$ (4,845,484.00)
2	Instructional Materials Calc Four Adjustment	(164,439.00)
3	Lottery Calc Four Adjustment	(436,048.00)
4	Transportation Calc Four Adjustment	\$ (1,049,448.00)
5	Class Size Reduction Calc Four Adjustment	\$ (2,301,557.00)
6	School Recognition Calc Four Adjustment	\$ (51,237.00)
7	Internal Accounts	\$ 1,175.00
8	Water & Air Research Donation	\$ 300.00
	Santa Fe College Vocational Grant	\$ 5,300.00
	Total	<u><u>\$ (8,841,438.00)</u></u>

2008-2009 BUDGET AMENDMENT #19
 4/30/2009 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2008-2009 BUDGET	INCREASE/ (DECREASE)	REVISED 2008-2009 BUDGET
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Notes:

<u>Dir. Instr.</u>				
	5000.10	Salaries	\$ 75,614,641.82	\$ (33,710.42) \$ 75,580,931.40
{1}	.20	Benefits	22,547,990.24	(640,091.81) 21,907,898.43
{2}	.30	Purchase Service	11,480,744.60	(236,889.62) 11,243,854.98
	.40	Energy Service	12,145.83	- 12,145.83
{3}	.50	Supplies	8,080,077.42	(228,144.23) 7,851,933.19
	.60	Capital Outlay	1,027,871.93	8,679.90 1,036,551.83
	.70	Other Expense	2,322,089.10	4,771.35 2,326,860.45
			<u>\$ 121,085,560.94</u>	<u>\$ (1,125,384.83) \$ 119,960,176.11</u>
<u>Pupil Pers.</u>				
	6100.10	Salaries	\$ 7,958,961.49	\$ 91.25 \$ 7,959,052.74
{4}	.20	Benefits	2,501,235.18	(67,678.14) 2,433,557.04
	.30	Purchase Service	1,382,313.98	(501.60) 1,381,812.38
	.40	Energy Service	2,579.42	500.00 3,079.42
	.50	Supplies	171,542.10	(288.40) 171,253.70
	.60	Capital Outlay	16,995.65	970.00 17,965.65
	.70	Other Expense	22,480.88	(1.37) 22,479.51
			<u>\$ 12,056,108.70</u>	<u>\$ (66,908.26) \$ 11,989,200.44</u>
<u>Instr. Media</u>				
	6200.10	Salaries	\$ 3,440,434.18	\$ - \$ 3,440,434.18
	.20	Benefits	1,107,059.83	(29,271.53) 1,077,788.30
	.30	Purchase Service	101,857.14	25.98 101,883.12
	.40	Energy Service	1,165.00	- 1,165.00
	.50	Supplies	64,510.78	(745.98) 63,764.80
	.60	Capital Outlay	295,977.71	470.00 296,447.71
	.70	Other Expense	3,212.40	- 3,212.40
			<u>\$ 5,014,217.04</u>	<u>\$ (29,521.53) \$ 4,984,695.51</u>
<u>Curr. Dev.</u>				
	6300.10	Salaries	\$ 4,767,527.17	\$ - \$ 4,767,527.17
{5}	.20	Benefits	1,385,687.35	(40,562.55) 1,345,124.80
	.30	Purchase Service	273,387.63	(1,295.00) 272,092.63
	.40	Energy Service	-	- -
	.50	Supplies	96,920.21	(250.00) 96,670.21
	.60	Capital Outlay	50,117.30	(700.00) 49,417.30
	.70	Other Expense	42,154.84	(200.00) 41,954.84
			<u>\$ 6,615,794.50</u>	<u>\$ (43,007.55) \$ 6,572,786.95</u>

2008-2009 BUDGET AMENDMENT #19
 4/30/2009 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2008-2009 BUDGET	INCREASE/ (DECREASE)	REVISED 2008-2009 BUDGET
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Notes:

Staff Dev.

6400.10	Salaries	\$ 1,141,950.85	\$ 2,800.00	\$ 1,144,750.85
.20	Benefits	310,690.45	(9,739.64)	300,950.81
.30	Purchase Service	154,794.79	-	154,794.79
.40	Energy Service	-	-	-
.50	Supplies	258,654.37	-	258,654.37
.60	Capital Outlay	251,273.18	-	251,273.18
.70	Other Expense	49,707.50	182.16	49,889.66
		<u>\$ 2,167,071.14</u>	<u>\$ (6,757.48)</u>	<u>\$ 2,160,313.66</u>

Instr. Tech.

6500.10	Salaries	\$ 1,680,631.53	\$ 1,056.05	\$ 1,681,687.58
.20	Benefits	482,769.96	(13,950.48)	468,819.48
.30	Purchase Service	696,648.02	10,755.90	707,403.92
.40	Energy Service	1,600.00	-	1,600.00
.50	Supplies	5,592.46	(5,140.99)	451.47
.60	Capital Outlay	348,832.25	(5,814.91)	343,017.34
.70	Other Expense	11,700.00	200.00	11,900.00
		<u>\$ 3,227,774.22</u>	<u>\$ (12,894.43)</u>	<u>\$ 3,214,879.79</u>

Board of Ed.

7100.10	Salaries	\$ 174,080.00	\$ -	\$ 174,080.00
.20	Benefits	191,804.85	(1,481.09)	190,323.76
.30	Purchase Service	414,049.38	-	414,049.38
.40	Energy Service	-	-	-
.50	Supplies	-	-	-
.60	Capital Outlay	-	-	-
.70	Other Expense	47,030.00	-	47,030.00
		<u>\$ 826,964.23</u>	<u>\$ (1,481.09)</u>	<u>\$ 825,483.14</u>

Gen. Admin.

7200.10	Salaries	\$ 584,454.84	\$ -	\$ 584,454.84
.20	Benefits	147,927.46	(4,972.59)	142,954.87
.30	Purchase Service	46,530.35	-	46,530.35
.40	Energy Service	1,000.00	-	1,000.00
.50	Supplies	7,906.55	-	7,906.55
.60	Capital Outlay	2,010.77	-	2,010.77
.70	Other Expense	1,847.50	-	1,847.50
		<u>\$ 791,677.47</u>	<u>\$ (4,972.59)</u>	<u>\$ 786,704.88</u>

2008-2009 BUDGET AMENDMENT #19
 4/30/2009 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2008-2009 BUDGET	INCREASE/ (DECREASE)	REVISED 2008-2009 BUDGET
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Notes:

<u>Sch. Adm.</u>				
7300.10	Salaries	\$ 9,152,660.73	\$ 750.49	\$ 9,153,411.22
{6} .20	Benefits	2,859,972.75	(77,657.95)	2,782,314.80
.30	Purchase Service	516,791.64	(517.22)	516,274.42
.40	Energy Service	-	-	-
.50	Supplies	82,369.29	277.49	82,646.78
.60	Capital Outlay	72,965.44	(89.51)	72,875.93
.70	Other Expense	36,899.49	125.00	37,024.49
		<u>\$ 12,721,659.34</u>	<u>\$ (77,111.70)</u>	<u>\$ 12,644,547.64</u>

<u>Facilities Acq.</u>				
7400.10	Salaries	\$ -	\$ -	\$ -
.20	Benefits	1.78	-	1.78
.30	Purchase Service	860,482.49	-	860,482.49
.40	Energy Service	-	-	-
.50	Supplies	8,192.86	-	8,192.86
.60	Capital Outlay	257,358.59	-	257,358.59
.70	Other Expense	-	-	-
		<u>\$ 1,126,035.72</u>	<u>\$ -</u>	<u>\$ 1,126,035.72</u>

<u>Fiscal Services</u>				
7500.10	Salaries	\$ 1,119,515.08	\$ -	\$ 1,119,515.08
.20	Benefits	320,286.14	(9,524.94)	310,761.20
.30	Purchase Service	42,424.75	-	42,424.75
.40	Energy Service	-	-	-
.50	Supplies	22,231.59	-	22,231.59
.60	Capital Outlay	3,338.48	-	3,338.48
.70	Other Expense	3,800.00	-	3,800.00
		<u>\$ 1,511,596.04</u>	<u>\$ (9,524.94)</u>	<u>\$ 1,502,071.10</u>

<u>Central Serv.</u>				
7700.10	Salaries	\$ 2,074,557.11	\$ -	\$ 2,074,557.11
.20	Benefits	622,808.71	(17,650.52)	605,158.19
.30	Purchase Service	558,341.14	(10,070.00)	548,271.14
.40	Energy Service	17,980.21	2,000.00	19,980.21
.50	Supplies	149,111.35	(3,130.00)	145,981.35
.60	Capital Outlay	47,593.11	(12,800.00)	34,793.11
.70	Other Expense	50,389.36	24,000.00	74,389.36
		<u>\$ 3,520,780.99</u>	<u>\$ (17,650.52)</u>	<u>\$ 3,503,130.47</u>

2008-2009 BUDGET AMENDMENT #19
 4/30/2009 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2008-2009 BUDGET	INCREASE/ (DECREASE)	REVISED 2008-2009 BUDGET
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Notes:

Pupil Trans.

	7800.10	Salaries	\$ 6,166,804.71	\$ -	\$ 6,166,804.71
{7}	.20	Benefits	2,509,063.14	(52,467.74)	2,456,595.40
	.30	Purchase Service	390,474.62	8,016.50	398,491.12
{8}	.40	Energy Service	2,150,585.07	(259,455.23)	1,891,129.84
	.50	Supplies	755,316.20	-	755,316.20
	.60	Capital Outlay	44,941.69	-	44,941.69
	.70	Other Expense	17,322.60	-	17,322.60
			<hr/>		
			\$ 12,034,508.03	\$ (303,906.47)	\$ 11,730,601.56

Opr. of Plant

	7900.10	Salaries	\$ 5,751,475.86	\$ -	\$ 5,751,475.86
{9}	.20	Benefits	2,188,820.38	(48,934.08)	2,139,886.30
	.30	Purchase Service	7,226,347.70	1,467.19	7,227,814.89
	.40	Energy Service	7,252,091.55	(27.00)	7,252,064.55
	.50	Supplies	310,745.65	10,149.38	320,895.03
	.60	Capital Outlay	175,946.12	(4,091.73)	171,854.39
	.70	Other Expense	5,537.00	95.00	5,632.00
			<hr/>		
			\$ 22,910,964.26	\$ (41,341.24)	\$ 22,869,623.02

Maint. of Plant

	8100.10	Salaries	\$ 3,144,946.35	\$ -	\$ 3,144,946.35
	.20	Benefits	974,609.72	(26,757.49)	947,852.23
	.30	Purchase Service	772,643.85	-	772,643.85
	.40	Energy Service	172,355.00	-	172,355.00
	.50	Supplies	442,024.72	-	442,024.72
	.60	Capital Outlay	25,876.15	-	25,876.15
	.70	Other Expense	8,200.00	-	8,200.00
			<hr/>		
			\$ 5,540,655.79	\$ (26,757.49)	\$ 5,513,898.30

Admin. Tech.

	8200.10	Salaries	\$ 895,129.00	\$ -	\$ 895,129.00
	.20	Benefits	241,278.35	(7,615.84)	233,662.51
	.30	Purchase Service	459,391.16	-	459,391.16
	.40	Energy Service	-	-	-
	.50	Supplies	100.00	-	100.00
	.60	Capital Outlay	-	-	-
	.70	Other Expense	3,278.00	-	3,278.00
			<hr/>		
			\$ 1,599,176.51	\$ (7,615.84)	\$ 1,591,560.67

2008-2009 BUDGET AMENDMENT #19
 4/30/2009 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2008-2009 BUDGET	INCREASE/ (DECREASE)	REVISED 2008-2009 BUDGET
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Notes:

Comm. Ed.

9100.10	Salaries	\$ 2,599,148.36	\$ 21,800.00	\$ 2,620,948.36
.20	Benefits	654,248.62	(16,099.27)	638,149.35
.30	Purchase Service	238,711.92	(2,982.50)	235,729.42
.40	Energy Service	-	-	-
.50	Supplies	523,678.99	(25,073.86)	498,605.13
.60	Capital Outlay	143,395.20	156.36	143,551.56
.70	Other Expense	47,000.00	(100.00)	46,900.00
		<u>\$ 4,206,183.09</u>	<u>\$ (22,299.27)</u>	<u>\$ 4,183,883.82</u>

Debt Serv.

9200.70	Other Expense	\$ -	\$ -	\$ -
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Transfers

9700.90	Transfers	\$ 89,058.90	\$ -	\$ 89,058.90
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Contingency

{10} 2700		\$ 14,312,367.01	\$ (7,044,302.77)	\$ 7,268,064.24
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TOTAL APPROP. AND ENDING BALANCE		<u>\$ 231,358,153.92</u>	<u>\$ (8,841,438.00)</u>	<u>\$ 222,516,715.92</u>
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Budget Amendment #19 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of April 1, 2009 through April 30, 2009

{1} 5100.20 – Benefits – (\$640,091.81):

- a. a decrease of (\$643,485.37) in Health Insurance budget district-wide due to estimated health insurance rate increases being higher than actual rates, used to offset the decrease in Calc 4 funding.
- b. a net increase of \$3,393.56 which is offset by decreases in other Function/Object accounts.

{2} 5000.30 – Purchase Services – (\$236,889.62):

- a. a decrease of (\$254,114.00) in FTE based funding for the Charter Schools, offset by an increase in 2700 Contingency State Holdback Reserve.
- b. a net increase of \$12,105.61 in Purchase Services budget for Advanced Placement at various schools, offset by decreases in Function 5000 Supplies accounts.
- c. an increase of \$1,500.00 in Other Purchase Services budget for Curriculum to pay Middle School referees, offset by a decrease in Function 5100 Supplies budget.
- d. an increase of \$1,400.00 in Other Purchase Services budget for Vocational Education, offset by a decrease in Function 5100 Capital Outlay budget.
- e. a net increase of \$2,218.77 which is offset by decreases in other Function/Object accounts.

{3} 5000.50 – Supplies – (\$228,144.23):

- a. a decrease of (\$164,439.00) in Learning Resources Instructional Materials budget, used to offset the Calc 4 decrease in funding.
- b. a net decrease of (\$8,299.96) in Supplies budget for the Fundraising Equalization at various schools, offset by increases in other Function/Object accounts.
- c. a net decrease of (\$33,211.04) in Advanced Placement Supplies budget at various schools, offset by an increase in other Function/Object accounts.
- d. a net decrease of (\$8,830.50) in Lottery Supplies budget at various schools, offset by increases in other Function/Object accounts.
- e. a net decrease of (\$8,025.00) in School Recognition Supplies budget at various schools, offset by an increase in Function 5100 Capital Outlay budget.
- f. a net decrease of (\$4,338.73) in other Function/Object accounts.

{4} 6100.20 – Benefits – (\$67,678.14):

- a. a decrease of (\$67,716.34) in Health Insurance budget district-wide due to estimated health insurance rate increases being higher than actual rates, used to offset the decrease in Calc 4 funding.
- b. a net increase of \$38.20 which is offset by decreases in other Function/Object accounts.

{5} 6300.20 – Benefits – (\$40,562.55):

- a. a decrease of (\$40,562.55) in Health Insurance budget district-wide due to estimated health insurance rate increases being higher than actual rates, used to offset the decrease in Calc 4 funding.

{6} 7300.20 – Benefits – (\$77,657.95):

- a. a decrease of (\$77,878.06) in Health Insurance budget district-wide due to estimated health insurance rate increases being higher than actual rates, used to offset the decrease in Calc 4 funding.
- b. a net increase of \$220.11 which is offset by decreases in other Function/Object accounts.

{7} 7800.20 – Benefits – (\$52,467.74):

- a. a decrease of (\$52,467.74) in Health Insurance budget district-wide due to estimated health insurance rate increases being higher than actual rates, used to offset the decrease in Calc 4 funding.

{8} 7800.40 – Energy Service – (\$259,455.23):

- a. a decrease of (\$259,455.23) in Diesel budget for Transportation, used to offset the Calc 4 decrease in funding.

{9} 7900.20 – Benefits – (\$48,934.08):

- a. a decrease of (\$48,934.08) in Health Insurance budget district-wide due to estimated health insurance rate increases being higher than actual rates, used to offset the decrease in Calc 4 funding.

{10} 2700 – Contingency – (\$7,044,302.77):

- a. an increase of \$254,114.00 in Potential State Holdback reserve, transferred from the Charter School Budgets.
- b. a decrease of (\$5,973,416.77) in State Holdback Reserve used to offset Calc 4 funding decreases.
- c. a decrease of (\$825,000.00) in McKay Scholarship Reserve.
- d. a decrease of (\$500,000.00) in Budgeted State Holdback reserve used to offset Calc 4 funding decreases.

Contingency Fund Balances 4/30/09

2762 - Reserved for Inventories		<u>1,317,157.13</u>
2763 - Designated for Special Purpose		
Work Force Development	1,403,291.80	
EDEP	1,493,197.24	
Sherrif SRO	6,000.00	
Summer School	50,000.00	
School Projects	93,068.40	
Solvit P-Card	16,000.00	
E-Rate	162,653.09	
Vending	2,059.97	
Online Application	15,271.00	
GASB 45	17,000.00	
Utility Incentive and Review	50,000.00	
Insurance Savings	451,000.00	
Terminal Pay	500,000.00	
Reserve for Financial Software Upgrades	175,000.00	
Potential State Holdback	264,114.00	
Federal Terminal Pay	1,252,251.61	
Total 2763		<u>5,950,907.11</u>
Total Contingency 2700		<u><u>\$ 7,268,064.24</u></u>