

BUDGET AMENDMENTS
KAREN LUSK SMITH
FEBRUARY 7, 2024

BUDGET AMENDMENTS

- Reserve Fund Balances
- Carry-Over Funds/ e-GAP
- Revenues
 - Ad Valorem/Sales Tax
 - Grants
- Expenditures
 - New Hires – timing
 - Professional Services
 - Facilities

BUDGET AMENDMENTS

GL/BRPT: Budget Report (v3.03)

Select By GL Component

Account Description

- ☒ Internal Description
- ☐ State/Auditor Description

☐ Select by Group

Group ...	Description

☐ Page Break After Primary Component

☐ Double Space Sub Totals

☒ Display only GL Accounts with Budget Information

☐ Display Budget Submissions to State

☐ Display Budget Spread

Report Destination

- ☐ To Printer hp LaserJet 1300 PCL 5 (from BOE-LUSK-780)
- ☒ To Report Viewer
- ☐ To File

Setup

Enter Selection Criteria, Click Enter(F1) To Generate

Enter Account Selection Criteria

Accept Selection Criteria

Fiscal Year: 2024

Component Name: Fund Sort Order: 1 Beginning Value: Ending Value: zz Add Item

Component Contains: Fd

Sort Order Must Be Major to Minor (0 Sort Order = Selection Criteria only - Do Not Sort or Total)

Component Name	Sort Order	From Value	To Value
Fund	1	11	11

Enter the Desired Fiscal Year(s) and Fiscal Period(s)
Use the Add Item Button to Accept Components and Values
Click on the List to Change the Component, Double Click to Remove

BUDGET AMENDMENTS

RUN DATE:
RUN TIME: 10:58AM

MCAIBUDGETARYACCOUNTING SYSTEM
GENERAL LEDGER BUDGET REPORT

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GLBRPT

FISCAL YEAR: 2024

<u>Fd-C-Func-Obj-C-Ctr-S-Fnd-Y-Prog-Spec</u>	<u>ACCOUNT DESCRIPTION</u>	<u>OR</u>	<u>APPROVED</u>	<u>CURRENT</u>	<u>ADJUSTMENTS</u>
Fund 11 GENERAL FUND					
11-3-0350-000-0000-6001-0-0000-0000	UNRESERVED FUND BALANCE	12,706,919.00	12,706,919.00	12,912,969.00	206,050.00
11-3-0350-000-0000-6008-0-0000-0000	UNRESERVED FUND BALANCE	1,068,721.00	1,068,721.00	1,068,721.00	0.00
11-4-1110-000-0010-1110-0-0000-0000	FOUNDATION PROGRAM	2,092,667.00	2,092,667.00	2,092,667.00	0.00
11-4-1110-000-0020-1110-0-0000-0000	FOUNDATION PROGRAM	2,267,055.00	2,267,055.00	2,267,055.00	0.00
11-4-1110-000-0030-1110-0-0000-0000	FOUNDATION PROGRAM	2,964,611.00	2,964,611.00	2,964,611.00	0.00
11-4-1110-000-0040-1110-0-0000-0000	FOUNDATION PROGRAM	2,267,055.00	2,267,055.00	2,267,055.00	0.00
11-4-1110-000-0050-1110-0-0000-0000	FOUNDATION PROGRAM	4,010,944.00	4,010,944.00	4,010,944.00	0.00
11-4-1110-000-0060-1110-0-0000-0000	FOUNDATION PROGRAM	3,836,556.00	3,836,556.00	3,836,556.00	0.00
11-4-1220-000-0010-1220-0-0000-0000	SCHOOL NURSES PROGRAM	22,879.00	22,879.00	22,879.00	0.00
11-4-1220-000-0020-1220-0-0000-0000	SCHOOL NURSES PROGRAM	24,785.00	24,785.00	24,785.00	0.00
11-4-1220-000-0030-1220-0-0000-0000	SCHOOL NURSES PROGRAM	32,412.00	32,412.00	32,412.00	0.00
11-4-1220-000-0040-1220-0-0000-0000	SCHOOL NURSES PROGRAM	24,785.00	24,785.00	24,785.00	0.00
11-4-1220-000-0050-1220-0-0000-0000	SCHOOL NURSES PROGRAM	43,851.00	43,851.00	43,851.00	0.00
11-4-1220-000-0060-1220-0-0000-0000	SCHOOL NURSES PROGRAM	41,945.00	41,945.00	41,945.00	0.00
11-4-1221-000-8620-1221-0-0000-0000	TECHNOLOGY COORDINATOR	27,219.00	27,219.00	27,219.00	0.00
11-4-1230-000-0000-1230-0-0000-0000	ALABAMA READING INITIATIVE	246,348.00	246,348.00	246,348.00	0.00
11-4-1242-000-0050-1242-0-0000-0000	High Hopes	31,831.00	31,831.00	31,831.00	0.00
11-4-1250-000-0050-1250-0-0000-0000	TOBACCO SETTLEMENT	51,542.00	51,542.00	51,542.00	0.00
11-4-1252-000-8210-1252-0-0000-0000	ENGLISH AS A SECOND LANGUAGE	411.00	411.00	411.00	0.00
11-4-1310-000-8410-1310-0-0000-0000	TRANSPORTATION-OPERATIONS	42,762.00	42,762.00	42,762.00	0.00
11-4-1410-000-8100-1410-0-0000-0000	AT-RISK	3,077.00	3,077.00	3,077.00	0.00
11-4-1520-000-0010-1520-0-0000-0000	PRESCHOOL	1,614.00	1,614.00	1,614.00	0.00
11-4-1520-000-0020-1520-0-0000-0000	PRESCHOOL	1,749.00	1,749.00	1,749.00	0.00
11-4-1520-000-0030-1520-0-0000-0000	PRESCHOOL	2,287.00	2,287.00	2,287.00	0.00
11-4-1520-000-0040-1520-0-0000-0000	PRESCHOOL	1,749.00	1,749.00	1,749.00	0.00
11-4-1520-000-0050-1520-0-0000-0000	PRESCHOOL	3,094.00	3,094.00	3,094.00	0.00
11-4-1520-000-0060-1520-0-0000-0000	PRESCHOOL	2,959.00	2,959.00	2,959.00	0.00
11-4-2901-000-8630-2901-0-0000-0320	NATIONAL BOARD FOR PROFESSIONAL TE	258,100.00	258,100.00	258,100.00	0.00
11-4-6010-000-0010-6001-0-0000-0000	COUNTY REG AD VALOREM 8.2MILLS	330,582.00	330,582.00	330,582.00	0.00
11-4-6010-000-0020-6001-0-0000-0000	COUNTY REG AD VALOREM 8.2MILLS	360,634.00	360,634.00	360,634.00	0.00
11-4-6010-000-0030-6001-0-0000-0000	COUNTY REG AD VALOREM 8.2MILLS	510,900.00	510,900.00	510,900.00	0.00
11-4-6010-000-0040-6001-0-0000-0000	COUNTY REG AD VALOREM 8.2MILLS	420,741.00	420,741.00	420,741.00	0.00
11-4-6010-000-0050-6001-0-0000-0000	COUNTY REG AD VALOREM 8.2MILLS	691,218.00	691,218.00	691,218.00	0.00
11-4-6010-000-0060-6001-0-0000-0000	COUNTY REG AD VALOREM 8.2MILLS	691,218.00	691,218.00	691,218.00	0.00
11-4-6210-000-0010-6001-0-0000-0000	DIST REGULAR AD VAL 5.7 MILLS	305,311.00	305,311.00	305,311.00	0.00

RUN DAT 2024
 RUN TIME: 11:30AM

MCAIBUDGETARYACCOUNTING SYSTEM
 BUDGET ANALYSIS REPORT

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THRU FISCAL YEAR-PERIOD-I

DESCRIPTION	2023	2023	2024	2024	2024	% OF	
<u>Fd-C-Func-Obj-Cctr-SFnd-Y-Prog-Spec</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD ACT</u>	<u>YTD ENC</u>	<u>BUD</u>	<u>VAR</u>
INSTRUCTION-LOCAL IN-DISTRICT							
11-5-1100-381-8220-6001-0-2400-0000	300.00	288.31	1,300.00	446.78	561.20	77.54	292.02
INSTRUCTION, STUDENT CLASSRM SUPP							
11-5-1100-411-8220-6001-0-1700-0504	813.00	0.00	813.00	0.00	0.00	0.00	813.00
INSTRUCTION-STUDENT CLASSRM SUPP							
11-5-1100-411-8220-6001-0-2300-0000	7,500.00	7,138.33	10,000.00	1,254.29	1,675.74	29.30	7,069.97
INSTRUCTION-STUDENT CLASSRM SUPP							
11-5-1100-411-8220-6001-0-2400-0000	5,962.00	5,751.54	6,962.00	628.38	582.07	17.39	5,751.54
INSTRUCTION, SOFTWARE							
11-5-1100-414-8220-6001-0-2300-0000	3,400.00	2,798.60	1,000.00	299.00	0.00	29.90	701.00
INSTRUCTION, SOFTWARE							
11-5-1100-414-8220-6001-0-2400-0000	1,000.00	324.18	1,000.00	0.00	528.00	52.80	472.00
INSTRUCTION, OTHER INST SUPPLIES							
11-5-1100-419-8220-6001-0-1890-0504	1,000.00	459.00	1,000.00	0.00	0.00	0.00	1,000.00
INSTRUCTION-NON-CAP INSTRUCT EQU							
11-5-1100-491-8220-6001-0-2400-0000	0.00	550.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTION, NONCAP COMPUTER HARD							
11-5-1100-495-8220-6001-0-1810-0504	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
INSTRUCTION-NONCAP COMPUTER HARD							
11-5-1100-495-8220-6001-0-2300-0000	3,975.00	3,713.26	6,375.00	5,988.00	0.00	93.93	387.00
INSTRUCTION-NONCAP COMPUTER HARD							
11-5-1100-495-8220-6001-0-2400-0000	8,500.00	7,431.90	7,000.00	1,197.00	0.00	17.10	5,803.00
INSTRUCTION, NONCAP COMPUTER HARD							
11-5-1100-495-8220-6001-0-2400-0003	0.00	0.00	0.00	580.00	0.00	0.00	-580.00
HEALTH SERVICES-MEDICAL/HEALTH SERVI							
11-5-2140-326-8220-6001-0-2300-0000	133,632.00	205,025.02	238,000.00	117,817.96	126,782.04	102.77	-6,600.00
HEALTH SERVICES-MEDICAL/HEALTH SERVI							
11-5-2140-326-8220-6001-0-2400-0000	144,000.00	166,174.66	233,552.00	110,155.00	143,995.00	108.82	-20,598.00
HEALTH SERVICES-STUDENT CLASSRM SUPP							
11-5-2140-411-8220-6001-0-2300-0000	650.00	294.90	650.00	0.00	300.00	46.15	350.00
HEALTH SERVICES-STUDENT CLASSRM SUPP							
11-5-2140-411-8220-6001-0-2400-0000	350.00	0.00	350.00	0.00	300.00	85.71	50.00
HEALTH SERVICES-NONCAP INSTRUCT EQU							

FACILITIES WORKSHEET BUDGET AMENDMENT JUNE 2024

SUMMER PROJECTS 2024								Bond	Gen	Defer	
BWF											
1.) PLAYGROUND MODIFICATIONS- FENCE AND MULCH								\$16,500.00			
2.) GARDEN SPACE											
3.) LOCK SYSTEM								\$28,000.00			
4.) HVAC REPLACEMENT								\$19,173.00			
5.) FIRE ALARM UPGRADES (MONTHLY LEASE CHARGE FOR 60 MONTHS)									\$1,445.00		
6.) PAINT AUD., ACCENT WALLS, 6 CLASSROOMS/ VWC								\$27,085.00			
7.) REPAIR FRONT CANOPY								\$1,500.00			
8.) CARPET REPLACEMENT (AUD, LIL ROUND,4 K RMS, SPECED, VCT LR)								\$45,000.00			
9.) SKYLIGHT GRAFITTI										\$5,000.00	
10.) SOUNDPROOF RANGER ROOM								\$1,200.00			
11.) REFINISH GYM FLOOR									\$3,500.00		
12.) ADD SOD AT PLAYGROUND SIDEWALK								\$1,200.00			
13.) GRIND TREE STUMP									\$500.00		

AMENDMENTS VS TRANSFERS

- Transfers between programs
- Does not require state approval
- Does not change the reserve fund balance

RUN DATE: 2024
RUN TIME: 11:22AM

MCAIBUDGETARYACCOUNTING SYSTEM
GENERAL LEDGER BUDGET REPORT
Mountain Brook City School System
FISCAL YEAR: 2024

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GLBRPT

<u>Fd-C-Func-Obj-C Ctr-S Fnd-Y- Prog-Spec</u>	<u>ACCOUNT DESCRIPTION</u>	<u>ORIGINAL</u>	<u>APPROVED</u>	<u>CURRENT</u>	<u>ADJUSTMENTS</u>
CCTR 8230 SCH.ADMN.SERV./PERSONNEL					
SFund 6001 LOCAL DEFAULT SOURCE					
11-5-1100-411-8230-6001-0-8100-0323	INSTRUCTION-RAGLAND AWARD	1,200.00	1,200.00	1,200.00	0.00
11-5-2215-180-8230-6001-0-8220-0004	STAFF DEVELOPMENT-SUBSTITUTES	2,060.00	2,060.00	2,060.00	0.00
11-5-2215-230-8230-6001-0-8220-0004	STAFF DEVELOPMENT-SOCIAL SECURITY	128.00	128.00	128.00	0.00
11-5-2215-240-8230-6001-0-8220-0004	STAFF DEVELOPMENT-FEDERAL MEDICAID	30.00	30.00	30.00	0.00
11-5-2215-250-8230-6001-0-8220-0004	STAFF DEVELOPMENT-ST UNEMP COMP I	3.00	3.00	3.00	0.00
11-5-2215-312-8230-6001-0-8220-0004	STAFF DEVELOPMENT, STAFF ED SERVIC	200.00	200.00	3,600.00	3,400.00
11-5-2215-383-8230-6001-0-8220-0004	STAFF DEVELOPMENT, OUT-OF-STATE	2,000.00	2,000.00	2,000.00	0.00
11-5-2215-489-8230-6001-0-8220-0004	STAFF DEVELOPMENT-PERFORMANCE AV	1,350.00	1,350.00	1,350.00	0.00
11-5-6210-382-8230-6001-0-8600-0000	GEN EXEC ADM SERV, IN-STATE	825.00	825.00	0.00	-825.00
11-5-6210-489-8230-6001-0-8600-0000	GEN EXEC ADM SERV-OTH NONINST SUPP	208.00	208.00	208.00	0.00
11-5-6210-622-8230-6001-0-8600-0000	WORK PERMITS	150.00	150.00	150.00	0.00
11-5-6210-623-8230-6001-0-8600-0000	GEN EXEC ADM SERV-FINGERPRINTING F	3,000.00	3,000.00	3,000.00	0.00
11-5-6210-699-8230-6001-0-8600-0000	GEN EXEC ADM SERV, OTHER OBJECTS	100.00	100.00	100.00	0.00
11-5-6430-290-8230-6001-0-8600-0000	STAFF SERVICES-OTHER EMPLOYEE BEN	17,550.00	17,550.00	17,550.00	0.00
11-5-6430-328-8230-6001-0-8640-0000	STAFF SERVICES-DRUG TESTING SERV	10,000.00	10,000.00	5,855.00	-4,145.00
11-5-6430-329-8230-6001-0-8640-0000	STAFF SERVICES-OTHER PROF SERVICES	13,000.00	13,000.00	14,125.00	1,125.00
11-5-6430-394-8230-6001-0-8640-0000	STAFF SERVICES-PRINTING AND BINDING	500.00	500.00	945.00	445.00
11-5-6430-424-8230-6001-0-8640-0000	STAFF SERVICES-MAGAZINES/PERIODICA	500.00	500.00	500.00	0.00
11-5-6430-621-8230-6001-0-8600-0000	STAFF SERVICES-ASSOCIATION DUES	500.00	500.00	500.00	0.00
SFund 6001					
TOTAL EQUITY		0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		53,304.00	53,304.00	53,304.00	0.00
DIFFERENCE		-53,304.00	-53,304.00	-53,304.00	0.00

PRESENTATIONS TO THE BOARD

Line Item	Reason for Change	Change + or -	Budgeted Amount	Amended Amount
Revenues				
Ad Valorem	Local Increase	\$548,545.00	\$27,150,961.00	\$27,699,506.00
Total		\$548,545.00	\$27,150,961.00	\$27,699,506.00
Expenditures				
Salaries and Benefits	2% Increase for 12 month	\$36,398.00	\$1,783,370.00	\$1,819,768.00
Textbooks	Additional Needs	\$170,000.00	\$318,270.00	\$488,270.00
Purchased Services	Additional Services	\$164,300.00	\$718,000.00	\$882,300.00
Total		\$370,698.00	\$2,101,640.00	\$3,190,338.00
Net change in revenues over expenditures		\$177,847.00		
Original Budgeted Excess of Expenditures over Revenues		(\$1,030,987.00)		
Amended Excess of Revenues over Expenditures		(\$853,140.00)		
Actual Fund Balance at September 30, 2023		\$14,713,052.00		
Net change due to B/A		-\$853,140.00		
Projected Ending Fund Balance after B/A		\$13,859,912.00		
Three Month Reserve in Fund Balance	25%	\$12,007,565.00		
Difference in Desired and Actual Fund Balance		\$1,852,347.00		

HOMWOOD CITY SCHOOLS

BUDGET AMENDMENT

Line Item	Reason for Change	Change + or -	Amendment 1	Amendment 2	Explanations
Beginning Fund Balance		0.00	\$8,572,330.00	\$8,572,330.00	
<u>Revenues</u>					
State:		\$135,851.00	\$18,193,823.00	\$18,329,674.00	
Current Units	State Funding	\$106,997.00	\$0.00		Increase in Enrollment
State Grants	State Funding	\$28,854.00	\$0.00		AP,SmartWK Ethics, Job Coach
Federal:		\$45,286.00	\$23,682.00	\$68,968.00	Air Force ROTC
Local:		\$850,361.00	\$26,181,012.00	\$27,031,373.00	
AdValorem/Sales Tax	Local Increase	519,293.00			
Medicaid Outreach Program	Local Increase	\$307,000.00			
Contributions, Local Grants, Fees	Local Increase	\$24,068.00			HWD Foundation, PTO
Other:		\$8,694.00	\$118,174.13	\$126,868.13	Regions Rebate & Trip Mileage
Regions Rebate & Trip Mileage	Local Increase	\$8,694.00			
Other Fund Sources:		\$98,032.00	\$776,305.00	\$874,337.00	
Indirect Costs	Increase	\$20,396.00			Federal Programs
Transfer In - Local School	Increase	\$77,636.00	\$0.00		
Total		\$1,138,224.00	\$45,292,996.13	\$46,431,220.13	

Expenditures							
Instructional Services:				\$571,659.00	\$25,444,248.00	\$26,015,907.00	Increase in Enrollment
Salaries and Benefits				\$433,161.00			
Equipment, Services and Supplies				\$138,498.00			
Instructional Support:				\$127,204.00	\$7,690,059.13	\$7,817,263.13	Increase in Enrollment
Salaries and Benefits				\$87,925.00			
Equipment, Services and Supplies				\$32,279.00			
Operation and Maintenance:				\$125,765.00	\$4,899,757.00	\$5,025,522.00	Unexpected Maintenance Issues
Salaries and Benefits/Repairs				\$125,765.00			
Auxiliary Services:				\$7,864.00	\$215,989.00	\$223,853.00	CNP & Field Trips
Salaries and Benefits				\$5,984.00			
Bus/Vehicle Maintenance				\$1,880.00			
Administrative:				\$106,863.00	\$2,113,936.00	\$2,220,799.00	
Salaries and Benefits				\$42,674.00			Contracts & Role Transitions
Professional Services				\$64,189.00			Legal Fees & Other services
Capital Outlay				\$300.00	\$10,794.00	\$11,094.00	Electricity - Magnolia Park
Other:					\$1,210,092.00	\$1,187,901.00	
Preschool and Extended Day				(\$22,191.00)			
OtherFund Uses:				(\$293,051.00)	\$980,599.00	\$687,548.00	
Transfer Out to CNP				\$293,051.00			
Total				\$624,413.00	\$42,565,474.13	\$43,189,887.13	

Net change in revenues over expenditures				\$513,811.00		
Amend#1 Budgeted Excess of Revenues over Expenditures				\$2,727,522.00		
Amended Excess of Revenues over Expenditures				\$3,241,333.00		
Actual Fund Balance at September 30, 2023				\$8,572,330.00		
Net change due to B/A				\$3,241,333.00		
Projected Ending Fund Balance after B/A				\$11,813,663.00		
One Month's Requirement after B/A				\$3,599,157.26	3.28	Month's Operating

BUDGET AMENDMENTS

- January/February
- June 15th last date to submit to the state