

# Board Meeting Agenda Item Executive Summary

**Supt.'s Office Use Only**  
 Board Meeting 10-20-15  
 Agenda Consent  
 Item No. I. 5.

<b>Board Meeting Date:</b>	10/20/2015
<b>Submitted By:</b>	Alex Rella, Interim Asst. Superintendent Business Services
<b>Item Description:</b>	Budget Amendment #1

**Purpose and Explanation:**

Budget Amendment #1 represents all budget changes in the General Fund for the period of September 15, 2015 through September 30, 2015. Revenue increases reflect changes in local sources. Changes in appropriations primarily reflect June 30, 2015 restricted & categorical balances, and June 30, 2015 encumbrances, along with the above revenues.

**BUDGETARY IMPACT**

**Funding Source (Description):** Various Accounts                      **Amount:**     \$                      254,280.02

<b>Staff Attorney Review &amp; Approval</b> <i>(For Contracts Only)</i>	Date: Initial:	<b>ADDITIONAL INFORMATION</b> Yes: _____ No: _____
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## BUDGET AMENDMENT RESOLUTION

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

1

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	\$ 254,654,715.70	\$254,280.02	\$ 254,908,995.72
SEE SCHEDULE I ATTACHED FOR ACCOUNT DETAIL.			
O			
B			
J			
E			
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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

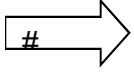
Certified Correct: \_\_\_\_\_  
District Superintendent

Reference # on Revenue  
 Summary

REVENUE ACCT. #	DESCRIPTION	APPROVED 2015-2016 BUDGET	INCREASE / (DECREASE)	REVISED 2015-2016 BUDGET
3191	ROTC	\$ 135,000.00	\$ -	\$ 135,000.00
3202	MEDICAID	1,000,000.00	-	1,000,000.00
3310	FEFP	90,744,676.00	-	90,744,676.00
3315	WORKFORCE DEVELOPMENT	239,640.00	-	239,640.00
3317	WORKFORCE PERFORMANCE INCENTIVE	5,888.00	-	5,888.00
3318	ADULTS WITH DISALBILTIES	-	-	-
3323	CO&DS WITHHELD	15,943.00	-	15,943.00
3334	FLA TEACHER LEAD PROGRAM	-	-	-
3336	INSTR. MAT.	-	-	-
3342	STATE FOREST FUNDS	-	-	-
3343	STATE LICENSE TAX	100,000.00	-	100,000.00
3344	LOTTERY FUNDS	98,618.00	-	98,618.00
3354	TRANSPORTATION	-	-	-
3355	CLASS SIZE REDUCTION	30,074,185.00	-	30,074,185.00
3361	SCHOOL RECOGNITION PROGRAM	1,227,312.00	-	1,227,312.00
3363	EXCELLENT TEACHING PROGRAM	-	-	-
3371	VOLUNTARY PRE-K PROGRAM	890,000.00	-	890,000.00
3373	READING PROGRAMS	-	-	-
3375	PUBLIC SCHOOL TECHNOLOGY	-	-	-
3376	TEACHER TRAINING	-	-	-
3378	FULL SERVICE SCHOOLS	-	-	-
3390	MISC. STATE	600,000.00	-	600,000.00
3397	CHARTER SCHOOL CAPITAL OUTLAY	750,000.00	-	750,000.00
3411	TAXES	86,988,028.00	-	86,988,028.00
3421	TAX REDEMPTION	100,000.00	-	100,000.00
3425	RENT	-	-	-
3430	INTEREST	400,000.00	-	400,000.00
3472	PRE-K EARLY INTERVENTION FEES	-	-	-
3473	SCHOOL AGE CHILD CARE FEES	3,786,358.00	-	3,786,358.00
3483	COLLECTION OF INTERNAL ACCOUNTS	-	1 7,079.43	7,079.43
3490	MISC LOCAL	400,000.00	2 247,200.59	647,200.59
3491	BUS FEES	100,000.00	-	100,000.00
3492	TRANSPORTATION SCHOOL ACTIVITIES	250,000.00	-	250,000.00
3494	FEDERAL INDIRECT COSTS	900,000.00	-	900,000.00
3497	REFUND PRIOR YEAR EXPENDITURES	170,000.00	-	170,000.00
3499	FOOD SERVICE INDIRECT COSTS	300,000.00	-	300,000.00
3630	TRANSFERS FROM CAPITAL PROJECTS	7,500,000.00	-	7,500,000.00
3741	INSURANCE LOSS RECOVERY	-	-	-
<b>TOTAL EST. REVENUE</b>		<b>\$ 226,775,648.00</b>	<b>\$ 254,280.02</b>	<b>\$ 227,029,928.02</b>
<b>FUND BALANCE 07/01/2015</b>		<b>\$ 27,879,067.70</b>	<b>\$ -</b>	<b>\$ 27,879,067.70</b>
<b>TOTAL EST. REV. AND BEG BALANCE</b>		<b>\$ 254,654,715.70</b>	<b>\$ 254,280.02</b>	<b>\$ 254,908,995.72</b>

2015-2016 BUDGET AMENDMENT #1  
GENERAL FUND  
9/30/2015

This budget amendment represents an increase in the General Fund in the amount of: \$ 254,280.02



1	Collection of Internal Accounts	\$ 7,079.43
2	HIPPY	\$ 195,121.95
	First Colony Days	30,000.00
	G.E.T. Transition Program	7,847.00
	Summer Drama Program	5,925.64
	K-12 Fine Arts Program	4,006.00
	Yellow Buses in the Park Program	4,000.00
	Student Art Exhibits & Receptions	300.00
	Total	<u>\$ 254,280.02</u>

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2015-2016 BUDGET	INCREASE / (DECREASE)	REVISED 2015-2016 BUDGET
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**Notes:**

Dir. Instr.

5000.10	Salaries	\$ 78,755,533.02	\$ 20,115.55	\$ 78,775,648.57
.20	Benefits	23,920,758.03	6,795.42	23,927,553.45
{1} .30	Purchase Service	16,443,627.00	919,532.42	17,363,159.42
.40	Energy Service	13,150.00	(400.00)	12,750.00
{2} .50	Supplies	5,534,885.82	4,191,459.52	9,726,345.34
{3} .60	Capital Outlay	3,127,903.79	687,490.56	3,815,394.35
.70	Other Expense	1,861,706.00	(65,143.00)	1,796,563.00
		<u>\$ 129,657,563.66</u>	<u>\$ 5,759,850.47</u>	<u>\$ 135,417,414.13</u>

Pupil Pers.

{4} 6100.10	Salaries	\$ 8,128,226.48	\$ 115,833.73	\$ 8,244,060.21
.20	Benefits	2,640,376.43	49,530.53	2,689,906.96
.30	Purchase Service	972,599.04	72,825.80	1,045,424.84
.40	Energy Service	1,100.00	-	1,100.00
.50	Supplies	104,990.00	9,452.83	114,442.83
.60	Capital Outlay	10,709.00	395.77	11,104.77
.70	Other Expense	18,978.00	8,186.00	27,164.00
		<u>\$ 11,876,978.95</u>	<u>\$ 256,224.66</u>	<u>\$ 12,133,203.61</u>

Instr. Media

6200.10	Salaries	\$ 3,071,008.16	\$ 1,500.00	\$ 3,072,508.16
.20	Benefits	1,047,474.72	200.00	1,047,674.72
.30	Purchase Service	44,100.00	3,432.38	47,532.38
.40	Energy Service	-	-	-
.50	Supplies	48,134.00	3,705.20	51,839.20
.60	Capital Outlay	193,265.00	9,898.63	203,163.63
.70	Other Expense	2,450.00	1,715.00	4,165.00
		<u>\$ 4,406,431.88</u>	<u>\$ 20,451.21</u>	<u>\$ 4,426,883.09</u>

Curr. Dev.

6300.10	Salaries	\$ 3,140,173.47	\$ 23,038.48	\$ 3,163,211.95
.20	Benefits	983,344.34	3,271.21	986,615.55
.30	Purchase Service	86,551.00	8,926.76	95,477.76
.40	Energy Service	900.00	-	900.00
.50	Supplies	31,773.00	(1,458.12)	30,314.88
.60	Capital Outlay	16,410.00	2,988.60	19,398.60
.70	Other Expense	21,670.00	-	21,670.00
		<u>\$ 4,280,821.81</u>	<u>\$ 36,766.93</u>	<u>\$ 4,317,588.74</u>

2015-2016 BUDGET AMENDMENT #1  
 9/30/2015 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2015-2016 BUDGET	INCREASE / (DECREASE)	REVISED 2015-2016 BUDGET
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**Notes:**

Staff Dev.

6400.10	Salaries	\$ 666,930.08	\$ 69,215.00	\$ 736,145.08
.20	Benefits	169,566.40	11,928.13	181,494.53
.30	Purchase Service	291,987.00	(32,135.35)	259,851.65
.40	Energy Service	-	-	-
.50	Supplies	46,900.00	21,789.35	68,689.35
{5} .60	Capital Outlay	16,050.00	258,271.78	274,321.78
.70	Other Expense	34,600.00	50,821.00	85,421.00
		<hr/>		
		\$ 1,226,033.48	\$ 379,889.91	\$ 1,605,923.39

Instr. Tech.

6500.10	Salaries	\$ 2,116,867.68	\$ 2,500.00	\$ 2,119,367.68
.20	Benefits	621,715.59	-	621,715.59
.30	Purchase Service	309,350.00	69,100.00	378,450.00
.40	Energy Service	2,800.00	-	2,800.00
.50	Supplies	31,100.00	(50.00)	31,050.00
.60	Capital Outlay	139,550.00	5,835.76	145,385.76
.70	Other Expense	25,500.00	33,628.87	59,128.87
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		\$ 3,246,883.27	\$ 111,014.63	\$ 3,357,897.90

Board of Ed.

7100.10	Salaries	\$ 181,620.00	\$ -	\$ 181,620.00
.20	Benefits	314,260.78	-	314,260.78
.30	Purchase Service	341,050.00	2,690.90	343,740.90
.40	Energy Service	-	-	-
.50	Supplies	-	1,000.00	1,000.00
.60	Capital Outlay	-	325.00	325.00
.70	Other Expense	260,000.00	(1,825.00)	258,175.00
		<hr/>		
		\$ 1,096,930.78	\$ 2,190.90	\$ 1,099,121.68

Gen. Admin.

7200.10	Salaries	\$ 700,918.24	\$ -	\$ 700,918.24
.20	Benefits	161,691.66	-	161,691.66
.30	Purchase Service	64,512.78	(558.99)	63,953.79
.40	Energy Service	2,700.00	-	2,700.00
.50	Supplies	8,930.00	(1,491.01)	7,438.99
.60	Capital Outlay	1,050.00	1,050.00	2,100.00
.70	Other Expense	2,750.00	-	2,750.00
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		\$ 942,552.68	\$ (1,000.00)	\$ 941,552.68

2015-2016 BUDGET AMENDMENT #1  
 9/30/2015 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2015-2016 BUDGET	INCREASE / (DECREASE)	REVISED 2015-2016 BUDGET
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**Notes:**

Sch. Adm.

7300.10	Salaries	\$ 10,170,868.52	\$ 14,829.73	\$ 10,185,698.25
.20	Benefits	3,210,883.89	5,517.76	3,216,401.65
.30	Purchase Service	115,812.00	11,409.05	127,221.05
.40	Energy Service	-	-	-
.50	Supplies	68,532.00	10,048.69	78,580.69
.60	Capital Outlay	67,449.00	26,936.62	94,385.62
.70	Other Expense	7,140.00	14,571.59	21,711.59
		<u>\$ 13,640,685.41</u>	<u>\$ 83,313.44</u>	<u>\$ 13,723,998.85</u>

Facilities Acq.

7400.10	Salaries	\$ 90,659.52	\$ -	\$ 90,659.52
.20	Benefits	21,966.29	-	21,966.29
.30	Purchase Service	320,010.00	94,500.00	414,510.00
.40	Energy Service	-	-	-
.50	Supplies	10.00	-	10.00
{7} .60	Capital Outlay	64,010.00	91,432.48	155,442.48
.70	Other Expense	-	-	-
		<u>\$ 496,655.81</u>	<u>\$ 185,932.48</u>	<u>\$ 682,588.29</u>

Fiscal Services

7500.10	Salaries	\$ 1,377,605.24	\$ -	\$ 1,377,605.24
.20	Benefits	385,384.46	-	385,384.46
.30	Purchase Service	59,050.00	-	59,050.00
.40	Energy Service	-	-	-
.50	Supplies	17,400.00	(1,749.00)	15,651.00
.60	Capital Outlay	4,750.00	1,749.00	6,499.00
.70	Other Expense	150.00	-	150.00
		<u>\$ 1,844,339.70</u>	<u>\$ -</u>	<u>\$ 1,844,339.70</u>

Central Serv.

7700.10	Salaries	\$ 2,393,062.68	\$ -	\$ 2,393,062.68
.20	Benefits	699,392.45	2,000.00	701,392.45
{6} .30	Purchase Service	495,285.00	104,537.87	599,822.87
.40	Energy Service	35,300.00	700.00	36,000.00
.50	Supplies	-	(29,511.37)	(29,511.37)
.60	Capital Outlay	22,050.00	(500.00)	21,550.00
.70	Other Expense	43,450.00	2,309.35	45,759.35
		<u>\$ 3,688,540.13</u>	<u>\$ 79,535.85</u>	<u>\$ 3,768,075.98</u>

2015-2016 BUDGET AMENDMENT #1  
 9/30/2015 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2015-2016 BUDGET	INCREASE / (DECREASE)	REVISED 2015-2016 BUDGET
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**Notes:**

Pupil Trans.

7800.10	Salaries	\$ 6,342,662.96	\$ -	\$ 6,342,662.96
.20	Benefits	2,604,303.70	-	2,604,303.70
{7} .30	Purchase Service	534,202.00	112,345.11	646,547.11
.40	Energy Service	1,490,000.00	-	1,490,000.00
.50	Supplies	980,000.00	(25,050.00)	954,950.00
.60	Capital Outlay	153,900.00	2,325.50	156,225.50
.70	Other Expense	8,700.00	704.48	9,404.48
		<hr/>		
		\$ 12,113,768.66	\$ 90,325.09	\$ 12,204,093.75

Opr. of Plant

{8} 7900.10	Salaries	\$ 6,126,830.64	\$ (630,200.38)	\$ 5,496,630.26
{9} .20	Benefits	2,442,470.11	(103,745.86)	2,338,724.25
{10} .30	Purchase Service	5,898,448.55	1,053,919.41	6,952,367.96
.40	Energy Service	8,535,625.94	965.47	8,536,591.41
.50	Supplies	325,892.24	481.95	326,374.19
.60	Capital Outlay	131,873.00	86,972.58	218,845.58
.70	Other Expense	1,700.00	11,437.90	13,137.90
		<hr/>		
		\$ 23,462,840.48	\$ 419,831.07	\$ 23,882,671.55

Maint. of Plant

8100.10	Salaries	\$ 4,420,594.84	\$ (20,458.56)	\$ 4,400,136.28
.20	Benefits	1,393,587.70	(3,410.44)	1,390,177.26
{11} .30	Purchase Service	480,907.00	119,431.80	600,338.80
.40	Energy Service	158,050.00	-	158,050.00
.50	Supplies	551,800.00	48,913.56	600,713.56
.60	Capital Outlay	86,000.00	4,349.26	90,349.26
.70	Other Expense	20,000.00	-	20,000.00
		<hr/>		
		\$ 7,110,939.54	\$ 148,825.62	\$ 7,259,765.16

Admin. Tech.

8200.10	Salaries	\$ 1,078,714.48	\$ -	\$ 1,078,714.48
.20	Benefits	305,406.82	-	305,406.82
.30	Purchase Service	-	56,917.42	56,917.42
.40	Energy Service	-	-	-
.50	Supplies	-	663.12	663.12
.60	Capital Outlay	-	70,830.00	70,830.00
.70	Other Expense	-	-	-
		<hr/>		
		\$ 1,384,121.30	\$ 128,410.54	\$ 1,512,531.84

Comm. Ed.

9100.10	Salaries	\$ 2,425,897.80	\$ 24,480.00	\$ 2,450,377.80
.20	Benefits	667,017.89	(20,900.00)	646,117.89
.30	Purchase Service	210,654.25	8,630.95	219,285.20
.40	Energy Service	2,300.00	-	2,300.00 <sup>8</sup>
.50	Supplies	456,264.61	(5,564.00)	450,700.61
.60	Capital Outlay	183,027.78	-	183,027.78



2015-2016 BUDGET AMENDMENT #1  
 9/30/2015 GENERAL FUND - APPROPRIATIONS

SCHEDULE II

APPROP. ACCOUNT FUNC/OBJ	OBJECT CODE DESCRIPTION	APPROVED 2015-2016 BUDGET	INCREASE / (DECREASE)	REVISED 2015-2016 BUDGET
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**Notes:**

.70	Other Expense	23,852.00	-	23,852.00
		<u>\$ 3,969,014.33</u>	<u>\$ 6,646.95</u>	<u>\$ 3,975,661.28</u>
<u>Debt Serv.</u>				
9200.70	Other Expense	\$ -	\$ -	\$ -
<u>Transfers</u>				
9700.90	Transfers	\$ -	\$ -	\$ -
<u>Contingency</u>				
{12} 2700		\$ 30,209,613.83	\$ (7,453,929.73)	\$ 22,755,684.10
TOTAL APPROP. AND ENDING BALANCE		<u>\$ 254,654,715.70</u>	<u>\$ 254,280.02</u>	<u>\$ 254,908,995.72</u>

Budget Amendment #1 - General Fund Notes- Appropriation Changes on Schedule II  
For the Period of September 15, 2015 through September 30, 2015

{1} 5000.30 – Purchase Services – \$919,532.42:

- a. an increase of \$230,000.00 in Purchase Services budget for Technology Grant, offset by a decrease in function 5000 Capital Outlay budget.
- b. an increase of \$215,349.99 in Purchase Services budget for 1 Mill Technology, offset by a decrease in function 5000 Capital Outlay budget.
- c. an increase of \$163,884.92 for 06/30/2015 Encumbrance Roll Forward offset by a decrease in 2700 Contingency.
- d. an increase of \$109,280.99 in Digital Classrooms Purchase Services budget at various schools, offset by decreases in Function 5000 Capital Outlay accounts.
- e. an increase of \$70,000.00 in Adult Education Purchase Services budget offset by decreases in Function 5000 Other Expenses accounts.
- f. an increase of \$26,501.27 in Purchase Services budget for Advanced Placement at various schools offset by decreases in Advanced Placement Supplies budget accounts.
- g. an increase of \$17,212.39 in Fundraising Equalization Purchase Services budget at various schools, offset by decreases in Function 5000 Supplies accounts.
- h. a net increase of \$87,302.86 which is offset by decreases in other Function/Object acct.

{2} 5000.50 – Supplies – \$4,191,459.52:

- a. an increase of \$4,388,413.78 for 06/30/2014 Project Roll Forward balances offset by decreases in 2700 Contingency.
- b. an increase of \$109,832.05 for 06/30/2014 Encumbrance Roll Forward offset by a decrease in 2700 Contingency.
- c. an increase of \$123,404.85 in Rental Receipts Supplies budget at various schools, offset by a decrease in 2700 Contingency.
- d. a decrease of (\$191,735.35) in Advanced Placement Supplies budget for various schools offset by increases in other accounts.
- e. a decrease of (\$45,923.42) in Fundraising Equalization Supplies budget for various schools offset by increases in other accounts.
- f. a decrease of (\$31,366.03) in Rental Receipts Supplies budget fat various schools, offset by increases in teacher salaries.
- g. a decrease of (\$27,830.90) in Lottery Supplies budget for various schools offset by increases in other accounts.
- h. a decrease of (\$23,472.25) in Cambridge Supplies budget for Gainesville High School offset by increases in other accounts.
- i. a decrease of (\$21,971.85) in Industry Certified Careers Supplies budget for various schools offset by increases in other accounts.
- j. a decrease of (\$12,635.23) in International Baccalaureate Supplies budget for Eastside High School, offset by increases in teacher salaries.
- k. a net decrease of (\$75,236.13) which is offset by increases in other Function/Object acct.

{3} 5000.60 – Capital Outlay – \$687,490.56:

- a. an increase of \$977,995.44 for 06/30/2014 Project Roll Forward balances offset by decreases in 2700 Contingency.
- b. an increase of \$163,885.34 for 06/30/2014 Encumbrance Roll Forward offset by a decrease in 2700 Contingency.
- c. an increase of \$35,776.51 in Capital Outlay budget for Advanced Placement at various schools offset by decreases in Function 5000 Supplies accounts.
- d. an increase of \$20,135.76 in Capital Outlay budget for Industry Certified Careers at various schools offset by decreases in Function 5000 Supplies accounts.
- f. a decrease of (\$230,800.00) in Technology Grant Capital Outlay budget for Instructional Technology offset by increases in function 5000 Purchase Services budget.
- g. a decrease of (\$215,349.99) in 1 Mill Technology Capital Outlay budget for Instructional Technology offset by increases in other function 5000 budgets.
- h. a decrease of (\$109,280.99) in Digital Classrooms Capital Outlay budget for various schools offset by increases in other accounts.
- i. a net increase of \$45,128.49 which is offset by decreases in other Function/Object acct.

Budget Amendment #1 - General Fund Notes- Appropriation Changes on Schedule II  
For the Period of September 15, 2015 through September 30, 2015

{4} 6100.1 –Salaries – \$115,833.73:

- a. an increase of \$105,600.00 in Salaries for HIPPY Program.
- b. an increase of \$8,900.00 in Cambridge salaries offset by a decrease in function 5100 Supplies.
- c. a net increase of \$1,333.73 which is offset by decreases in other Function/Object acct.

{5} 6400.60 – Capital Outlay – \$258,271.78:

- a. an increase of \$586,838.78 in 06/30/2014 Project Roll Forward balance for Reading Categorical, offset by a decrease in 2700 Contingency.
- b. a decrease of (\$330,000.00) in Reading Categorical Capital Outlay budget offset by an increase in other Function 6400 budgets.
- c. a net increase of \$1,433.00 which is offset by decreases in other Function/Object acct.

{6} 7700.30 – Purchase Services – \$104,537.87:

- a. an increase of \$78,251.76 for 06/30/2014 Encumbrance Roll Forward offset by a decrease in 2700 Contingency.
- b. an increase of \$15,775.00 in Purchase Services for HIPPY Program.
- c. a net increase of \$10,511.11 which is offset by decreases in other Function/Object acct.

{7} 7800.30 – Purchase Services – \$112,345.11:

- a. an increase of \$77,304.85 for 06/30/2015 Encumbrance Roll Forward offset by a decrease in 2700 Contingency.
- b. an increase of \$10,000.00 in Purchase Services budget for Advanced Placement at various schools offset by decreases in Advanced Placement Supplies budget accounts.
- c. an increase of \$8,000.00 in Purchase Services budget for First Colony Days grant new revenue.
- d. an increase of \$5,254.93 for 06/30/2014 Project Roll Forward balances offset by decreases in 2700 Contingency.
- e. an increase of \$4,000.00 for Yellow Buses in the Park grant new revenue.
- f. a net increase of \$7,385.33 which is offset by decreases in other Function/Object acct.

{8} 7900.10 – Salaries – (\$630,200.38):

- a. a decrease of (\$630,200.38) offset by an increase in 7900.30 for the Custodial Conversion for Contracted Services.

{9} 7900.20 – Benefits – (\$103,745.86):

- a. a decrease of (\$103,745.86) offset by an increase in 7900.30 for the Custodial Conversion for Contracted Services.

{10} 7900.30 – Purchase Services – \$1,053,919.41:

- a. an increase of \$733,946.24 from 7900.10 and 7900.20 for the Custodial Conversion for Contracted Services.
- b. an increase of \$200,000.00 in Purchase Services budget for the Technology Grant instructional Technology offset by decreases in Function 5000 Capital Outlay.
- c. an increase of \$46,322.00 in E-Rate budget for Information Resources, offset by a decrease in 2700 Contingency.
- d. an increase of \$25,019.21 for 06/30/2015 Encumbrance Roll Forward offset by a decrease in 2700 Contingency.
- e. an increase of \$15,878.54 in Purchase Services budget for Fund Raising Equalization at various schools offset by decreases in Function 5000 Supplies accounts.
- f. an increase of \$24,790.18 in Purchase Services budget for Advanced Placement at various schools offset by decreases in Function 5000 Supplies accounts.
- g. a net increase of \$7,963.26 which is offset by decreases in other Function/Object acct.

Budget Amendment #1 - General Fund Notes- Appropriation Changes on Schedule II  
For the Period of September 15, 2015 through September 30, 2015

{11} 8100.30 – Purchase Services – \$119,431.80:

- a. an increase of \$107,454.55 for 06/30/2014 Encumbrance Roll Forward offset by a decrease in 2700 Contingency.
- b. a net increase of \$11,977.25 which is offset by decreases in other Function/Object accounts.

{12} 2700 – Contingency – (\$7,453,929.73):

- a. a decrease of (\$3,216,770.63) in Assigned Fund Balance for 06/30/2014 Encumbrance Roll Forward balances offset by an increase in Function/Object accounts.
- b. a decrease of (\$2,959,146.85) in Restricted Fund Balance for Digital Classrooms balances offset by an increase in various Function/Object accounts.
- c. a decrease of (\$1,005,835.85) in Assigned Fund Balance for 06/30/2014 Encumbrance Roll Forward balances offset by an increase in Function/Object accounts.
- d. a decrease of (\$123,404.85) in Assigned Rental Receipts Reserve distributed to the schools.
- e. a decrease of (\$101,427.00) in Assigned E-Rate balance used for District Projects.

Contingency Fund Balances 9/30/2015

<u>Nonspendable</u>		
2711 - Reserved for Inventories	1,295,552.72	<u>1,295,552.72</u>
<u>Restricted</u>		
2723 - Workforce Development	2,785,708.00	
1 Mill Tax Reserve	22,793.83	<u>2,808,501.83</u>
<u>Assigned</u>		
2749 - Solar Panel Reserve	245,922.54	
School Projects	200,000.00	
E-Rate	174,333.86	
VAB Reserve	25,000.00	
FTE Audit Reserve	300,000.00	
Terminal Pay	500,000.00	
McKay Scholarships	1,800,000.00	
Board Reserve	1,263,387.00	
Out of County Transfers	170,000.00	
Reserve for Financial Software	175,000.00	
Transportation Audit Adjustment	350,000.00	
State & Local Grants	548,938.59	
EDEP Reserve	303,924.45	
Federal Terminal Pay	251,103.30	<u>6,307,609.74</u>
<u>Unassigned</u>		
2750 - Unassigned Fund Balance		<u>12,344,019.81</u>
Total Contingency 2700		<u><u>22,755,684.10</u></u>

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Florida Statue Requirements for General Funds

Minimum Fund Balance Required		
3% of General Fund Revenues	6,810,897.84	3.00%
Current Fund Balance		
Assigned and Unassigned Balance	18,651,629.55	8.44%

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