

Budget Amendment Resolution

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

21

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 | \$ 256,962,559.53 | (\$251,711.12) | \$ 256,710,848.41 |
| 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. | | | |
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| | | | |
| TOTAL REVISIONS | | | |

Adopted by the Board: _____
Date

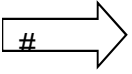
Certified Correct: _____
District Superintendent

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 | 90,129,915.00 | 1 (917,194.00) | 89,212,721.00 |
| 3315 | WORKFORCE DEVELOPMENT | 239,640.00 | - | 239,640.00 |
| 3317 | WORKFORCE PERFORMANCE INCENTIVE | 5,888.00 | - | 5,888.00 |
| 3318 | ADULTS WITH DISABILITIES | - | - | - |
| 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 | 99,456.00 | 2 (99,456.00) | - |
| 3354 | TRANSPORTATION | | - | |
| 3355 | CLASS SIZE REDUCTION | 30,357,307.00 | - | 30,357,307.00 |
| 3361 | SCHOOL RECOGNITION PROGRAM | 1,227,312.00 | 3 757,984.00 | 1,985,296.00 |
| 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 | 2,236,927.36 | - | 2,236,927.36 |
| 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 | 80,018.87 | - | 80,018.87 |
| 3490 | MISC LOCAL | 1,141,129.60 | 4 6,954.88 | 1,148,084.48 |
| 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 | 350,569.00 | - | 350,569.00 |
| 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 | | - | |
| TOTAL EST. REVENUE | | \$ 229,083,491.83 | \$ (251,711.12) | \$ 228,831,780.71 |
| FUND BALANCE 07/01/2015 | | \$ 27,879,067.70 | \$ - | \$ 27,879,067.70 |
| TOTAL EST. REV. AND BEG BALANCE | | \$ 256,962,559.53 | \$ (251,711.12) | \$ 256,710,848.41 |

2015-16 Budget Amendment #21
GENERAL FUND
4/30/2016

This budget amendment represents an increase in the General Fund in the amount of: \$ (251,711.12)



| | | | |
|---|---|----|---------------------|
| 1 | FEFP Calc 4 Funding Adjustment | \$ | (917,194.00) |
| 2 | Discretionary Lottery Calc 4 Funding Adjustment | \$ | (99,456.00) |
| 3 | School Recognition Program | \$ | 757,984.00 |
| 4 | Elementary Fine Arts Program | \$ | 5,798.50 |
| | National Literacy Project | \$ | 1,000.00 |
| | Miscellaneous | \$ | 156.38 |
| | Total | \$ | <u>(251,711.12)</u> |

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

Notes:

Dir. Instr.

| | | | | | |
|-----|---------|------------------|--------------------------|------------------------|--------------------------|
| {1} | 5000.10 | Salaries | \$ 80,008,739.92 | \$ 2,183,256.01 | \$ 82,191,995.93 |
| {2} | .20 | Benefits | 23,993,517.55 | 496,010.69 | 24,489,528.24 |
| {3} | .30 | Purchase Service | 17,983,985.48 | (165,389.51) | 17,818,595.97 |
| | .40 | Energy Service | 12,350.00 | - | 12,350.00 |
| | .50 | Supplies | 8,456,701.67 | 50,031.20 | 8,506,732.87 |
| | .60 | Capital Outlay | 3,826,456.18 | 32,927.34 | 3,859,383.52 |
| | .70 | Other Expense | 1,898,297.62 | 5,482.01 | 1,903,779.63 |
| | | | <u>\$ 136,180,048.42</u> | <u>\$ 2,602,317.74</u> | <u>\$ 138,782,366.16</u> |

Pupil Pers.

| | | | | | |
|-----|---------|------------------|-------------------------|----------------------|-------------------------|
| {4} | 6100.10 | Salaries | \$ 8,395,395.91 | \$ 123,878.70 | \$ 8,519,274.61 |
| | .20 | Benefits | 2,733,349.21 | 40,376.55 | 2,773,725.76 |
| | .30 | Purchase Service | 1,039,078.92 | 21,176.50 | 1,060,255.42 |
| | .40 | Energy Service | 700.00 | - | 700.00 |
| | .50 | Supplies | 136,997.48 | (21,242.70) | 115,754.78 |
| | .60 | Capital Outlay | 90,544.19 | (3,825.51) | 86,718.68 |
| | .70 | Other Expense | 28,782.04 | 2,900.00 | 31,682.04 |
| | | | <u>\$ 12,424,847.75</u> | <u>\$ 163,263.54</u> | <u>\$ 12,588,111.29</u> |

Instr. Media

| | | | | | |
|--|---------|------------------|------------------------|---------------------|------------------------|
| | 6200.10 | Salaries | \$ 3,098,343.49 | \$ 45,717.77 | \$ 3,144,061.26 |
| | .20 | Benefits | 1,054,565.68 | 15,560.70 | 1,070,126.38 |
| | .30 | Purchase Service | 57,319.48 | 13,742.50 | 71,061.98 |
| | .40 | Energy Service | - | - | - |
| | .50 | Supplies | 47,491.88 | 2,122.33 | 49,614.21 |
| | .60 | Capital Outlay | 207,371.94 | (13,456.41) | 193,915.53 |
| | .70 | Other Expense | 3,831.00 | - | 3,831.00 |
| | | | <u>\$ 4,468,923.47</u> | <u>\$ 63,686.89</u> | <u>\$ 4,532,610.36</u> |

Curr. Dev.

| | | | | | |
|--|---------|------------------|------------------------|---------------------|------------------------|
| | 6300.10 | Salaries | \$ 3,180,443.96 | \$ 46,929.21 | \$ 3,227,373.17 |
| | .20 | Benefits | 988,523.08 | 14,586.20 | 1,003,109.28 |
| | .30 | Purchase Service | 99,721.62 | (895.85) | 98,825.77 |
| | .40 | Energy Service | 900.00 | (400.00) | 500.00 |
| | .50 | Supplies | 27,174.34 | 1,075.33 | 28,249.67 |
| | .60 | Capital Outlay | 17,289.06 | 1,107.75 | 18,396.81 |
| | .70 | Other Expense | 19,670.00 | 2,455.00 | 22,125.00 |
| | | | <u>\$ 4,333,722.06</u> | <u>\$ 64,857.64</u> | <u>\$ 4,398,579.70</u> |

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

Notes:

Staff Dev.

| | | | | |
|---------|------------------|------------------------|---------------------|------------------------|
| 6400.10 | Salaries | \$ 963,007.49 | \$ 22,445.46 | \$ 985,452.95 |
| .20 | Benefits | 202,248.44 | \$ 3,904.30 | 206,152.74 |
| .30 | Purchase Service | 457,342.64 | 1,627.71 | 458,970.35 |
| .40 | Energy Service | - | - | - |
| .50 | Supplies | 82,432.59 | - | 82,432.59 |
| .60 | Capital Outlay | 112,955.02 | (5,504.00) | 107,451.02 |
| .70 | Other Expense | 160,057.68 | 17,093.50 | 177,151.18 |
| | | <u>\$ 1,978,043.86</u> | <u>\$ 39,566.97</u> | <u>\$ 2,017,610.83</u> |

Workf Instr. Tech.

| | | | | |
|---------|------------------|------------------------|---------------------|------------------------|
| 6500.10 | Salaries | \$ 2,227,369.26 | \$ 27,858.74 | \$ 2,255,228.00 |
| .20 | Benefits | 630,097.76 | 9,704.76 | 639,802.52 |
| .30 | Purchase Service | 382,835.26 | 1,706.50 | 384,541.76 |
| .40 | Energy Service | 2,800.00 | - | 2,800.00 |
| .50 | Supplies | 20,494.94 | (21,606.02) | (1,111.08) |
| .60 | Capital Outlay | 124,216.29 | 20,824.41 | 145,040.70 |
| .70 | Other Expense | 44,128.87 | - | 44,128.87 |
| | | <u>\$ 3,431,942.38</u> | <u>\$ 38,488.39</u> | <u>\$ 3,470,430.77</u> |

Board of Ed.

| | | | | |
|---------|------------------|------------------------|--------------------|------------------------|
| 7100.10 | Salaries | \$ 181,620.00 | \$ 2,679.90 | \$ 184,299.90 |
| .20 | Benefits | 314,260.78 | 4,637.09 | 318,897.87 |
| .30 | Purchase Service | 343,740.90 | 108.21 | 343,849.11 |
| .40 | Energy Service | - | - | - |
| .50 | Supplies | 1,000.00 | - | 1,000.00 |
| .60 | Capital Outlay | 325.00 | - | 325.00 |
| .70 | Other Expense | 258,175.00 | (108.21) | 258,066.79 |
| | | <u>\$ 1,099,121.68</u> | <u>\$ 7,316.99</u> | <u>\$ 1,106,438.67</u> |

Gen. Admin.

| | | | | |
|---------|------------------|----------------------|---------------------|----------------------|
| 7200.10 | Salaries | \$ 700,918.24 | \$ 10,342.44 | \$ 711,260.68 |
| .20 | Benefits | 161,691.66 | 2,385.85 | 164,077.51 |
| .30 | Purchase Service | 63,453.79 | 15.50 | 63,469.29 |
| .40 | Energy Service | 2,000.00 | - | 2,000.00 |
| .50 | Supplies | 7,538.99 | (15.50) | 7,523.49 |
| .60 | Capital Outlay | 1,900.00 | - | 1,900.00 |
| .70 | Other Expense | 4,050.00 | - | 4,050.00 |
| | | <u>\$ 941,552.68</u> | <u>\$ 12,728.29</u> | <u>\$ 954,280.97</u> |

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

Notes:

Sch. Adm.

| | | | | | |
|-----|---------|------------------|------------------|---------------|------------------|
| {5} | 7300.10 | Salaries | \$ 10,204,274.52 | \$ 155,569.71 | \$ 10,359,844.23 |
| {6} | .20 | Benefits | 3,233,407.76 | 49,720.47 | 3,283,128.23 |
| | .30 | Purchase Service | 142,694.47 | 3,843.17 | 146,537.64 |
| | .40 | Energy Service | - | - | - |
| | .50 | Supplies | 86,518.70 | 278.19 | 86,796.89 |
| | .60 | Capital Outlay | 112,471.72 | 2,933.52 | 115,405.24 |
| | .70 | Other Expense | 50,051.94 | 4,730.00 | 54,781.94 |
| | | | <hr/> | | |
| | | | \$ 13,829,419.11 | \$ 217,075.06 | \$ 14,046,494.17 |

Facilities Acq.

| | | | | | |
|--|---------|------------------|-----------------|-------------|-----------------|
| | 7400.10 | Salaries | \$ 90,659.52 | \$ 1,337.73 | \$ 91,997.25 |
| | .20 | Benefits | 21,966.29 | 324.12 | 22,290.41 |
| | .30 | Purchase Service | 416,010.00 | - | 416,010.00 |
| | .40 | Energy Service | - | - | - |
| | .50 | Supplies | 10.00 | - | 10.00 |
| | .60 | Capital Outlay | 620,297.17 | 4,946.96 | 625,244.13 |
| | .70 | Other Expense | - | - | - |
| | | | <hr/> | | |
| | | | \$ 1,148,942.98 | \$ 6,608.81 | \$ 1,155,551.79 |

Fiscal Services

| | | | | | |
|--|---------|------------------|-----------------|--------------|-----------------|
| | 7500.10 | Salaries | \$ 1,377,605.24 | \$ 20,327.33 | \$ 1,397,932.57 |
| | .20 | Benefits | 385,384.46 | 5,686.56 | 391,071.02 |
| | .30 | Purchase Service | 58,150.00 | (4,000.00) | 54,150.00 |
| | .40 | Energy Service | - | - | - |
| | .50 | Supplies | 18,251.00 | (2,900.00) | 15,351.00 |
| | .60 | Capital Outlay | 4,799.00 | 2,900.00 | 7,699.00 |
| | .70 | Other Expense | 150.00 | 2,800.00 | 2,950.00 |
| | | | <hr/> | | |
| | | | \$ 1,844,339.70 | \$ 24,813.89 | \$ 1,869,153.59 |

Central Serv.

| | | | | | |
|--|---------|------------------|-----------------|--------------|-----------------|
| | 7700.10 | Salaries | \$ 2,348,063.96 | \$ 34,646.98 | \$ 2,382,710.94 |
| | .20 | Benefits | 692,291.17 | 10,215.14 | 702,506.31 |
| | .30 | Purchase Service | 765,805.80 | 18,216.30 | 784,022.10 |
| | .40 | Energy Service | 30,842.30 | - | 30,842.30 |
| | .50 | Supplies | (9,238.34) | 850.00 | (8,388.34) |
| | .60 | Capital Outlay | 12,509.58 | (300.00) | 12,209.58 |
| | .70 | Other Expense | 36,693.35 | 2,300.00 | 38,993.35 |
| | | | <hr/> | | |
| | | | \$ 3,876,967.82 | \$ 65,928.42 | \$ 3,942,896.24 |

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

Notes:

| <u>Pupil Trans.</u> | | | | | |
|------------------------|---------|------------------|------------------|---------------|------------------|
| {7} | 7800.10 | Salaries | \$ 6,322,589.84 | \$ 93,293.31 | \$ 6,415,883.15 |
| | .20 | Benefits | 2,601,697.51 | 38,389.48 | 2,640,086.99 |
| | .30 | Purchase Service | 736,161.88 | 5,182.91 | 741,344.79 |
| | .40 | Energy Service | 1,490,000.00 | - | 1,490,000.00 |
| | .50 | Supplies | 957,950.00 | - | 957,950.00 |
| | .60 | Capital Outlay | 177,225.50 | - | 177,225.50 |
| | .70 | Other Expense | 12,219.48 | - | 12,219.48 |
| | | | <hr/> | | |
| | | | \$ 12,297,844.21 | \$ 136,865.70 | \$ 12,434,709.91 |
| <u>Opr. of Plant</u> | | | | | |
| {8} | 7900.10 | Salaries | \$ 5,497,230.26 | \$ 81,114.67 | \$ 5,578,344.93 |
| | .20 | Benefits | 2,339,308.55 | 34,517.79 | 2,373,826.34 |
| | .30 | Purchase Service | 6,954,246.48 | (16,548.46) | 6,937,698.02 |
| | .40 | Energy Service | 8,536,988.75 | - | 8,536,988.75 |
| | .50 | Supplies | 399,975.45 | 6,225.61 | 406,201.06 |
| | .60 | Capital Outlay | 256,830.36 | 4,809.23 | 261,639.59 |
| | .70 | Other Expense | 15,051.90 | - | 15,051.90 |
| | | | <hr/> | | |
| | | | \$ 23,999,631.75 | \$ 110,118.84 | \$ 24,109,750.59 |
| <u>Maint. of Plant</u> | | | | | |
| {9} | 8100.10 | Salaries | \$ 4,400,136.28 | \$ 64,926.44 | \$ 4,465,062.72 |
| | .20 | Benefits | 1,390,177.26 | 20,512.83 | 1,410,690.09 |
| | .30 | Purchase Service | 602,838.80 | 11,455.00 | 614,293.80 |
| | .40 | Energy Service | 159,550.00 | - | 159,550.00 |
| | .50 | Supplies | 590,713.56 | (17,955.00) | 572,758.56 |
| | .60 | Capital Outlay | 94,849.26 | 7,415.00 | 102,264.26 |
| | .70 | Other Expense | 20,000.00 | - | 20,000.00 |
| | | | <hr/> | | |
| | | | \$ 7,258,265.16 | \$ 86,354.27 | \$ 7,344,619.43 |
| <u>Admin. Tech.</u> | | | | | |
| | 8200.10 | Salaries | \$ 1,078,714.48 | \$ 15,917.03 | \$ 1,094,631.51 |
| | .20 | Benefits | 305,406.82 | 4,506.45 | 309,913.27 |
| | .30 | Purchase Service | 429,746.62 | (4,799.48) | 424,947.14 |
| | .40 | Energy Service | - | - | - |
| | .50 | Supplies | 663.12 | - | 663.12 |
| | .60 | Capital Outlay | 73,949.82 | (36.88) | 73,912.94 |
| | .70 | Other Expense | - | - | - |
| | | | <hr/> | | |
| | | | \$ 1,888,480.86 | \$ 15,587.12 | \$ 1,904,067.98 |

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

Notes:

| | | | | |
|---|------------------|--------------------------|------------------------|--------------------------|
| <u>Comm. Ed.</u> | | | | |
| 9100.10 | Salaries | \$ 2,431,977.80 | \$ 35,885.18 | \$ 2,467,862.98 |
| .20 | Benefits | 655,217.89 | 9,668.10 | 664,885.99 |
| .30 | Purchase Service | 228,835.20 | (66.95) | 228,768.25 |
| .40 | Energy Service | 2,300.00 | - | 2,300.00 |
| .50 | Supplies | 441,510.75 | - | 441,510.75 |
| .60 | Capital Outlay | 190,303.48 | - | 190,303.48 |
| .70 | Other Expense | 23,652.00 | - | 23,652.00 |
| | | <u>\$ 3,973,797.12</u> | <u>\$ 45,486.33</u> | <u>\$ 4,019,283.45</u> |
| <u>Debt Serv.</u> | | | | |
| 9200.70 | Other Expense | \$ - | \$ - | \$ - |
| <u>Transfers</u> | | | | |
| 9700.90 | Transfers | \$ - | \$ - | \$ - |
| <u>Contingency</u> | | | | |
| {10} 2700 | | \$ 21,986,668.52 | \$ (3,952,776.01) | \$ 18,033,892.51 |
| TOTAL APPROP. AND ENDING BALANCE | | <u>\$ 256,962,559.53</u> | <u>\$ (251,711.12)</u> | <u>\$ 256,710,848.41</u> |

Budget Amendment #21 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of April 1, 2016 through April 30, 2016

{1} 5000.10 – Salaries – \$2,183,256.01:

- a. an increase of \$1,474,105.71 in Salaries budget due to negotiated salary package.
- b. an increase of \$704,118.90 in School Recognition Salaries budget at various schools from new DOE funding.
- c. a net increase of \$5,031.40 in Salaries budget offset by decreases in other Function/Object accounts.

{2} 5000.20 – Benefits – \$496,010.69:

- a. an increase of \$440,317.29 in Benefits budget due to negotiated salary package.
- b. an increase of \$53,865.10 in School Recognition Benefits budget at various schools from new DOE funding.
- c. a net increase of \$1,828.30 in Benefits budget offset by decreases in other Function/Object accounts.

{3} 5000.30 – Purchase Service – (\$165,389.51):

- a. a decrease of (\$197,380.53) in Digital Learning Categorical Purchase Service budget offset by an increase in the 5000 supplies budget.
- b. an increase of \$20,000.00 in Purchase Service budget offset by a decrease in Assigned Fund balance for graduations costs.
- c. an increase of \$15,000.00 in Cambridge Purchase Service budget offset by a decrease in Assigned Fund balance to pay for tests.
- d. a net decrease of (\$3,008.98) in Salaries budget offset by decreases in other Function/Object

{4} 6000.10 – Salaries – \$123,878.70:

- a. an increase of \$123,878.70 in Salaries budget due to negotiated salary package.

{5} 7300.10 – Salaries – \$155,569.71:

- a. an increase of \$150,569.71 in Salaries budget due to negotiated salary package.
- b. an increase of \$4,000 in IB Salaries budget offset by a decrease in 5000 supplies budget.
- C. an increase of \$1,000 in Cambridge Salaries budget offset by a decrease in 5000 supplies budget.

{6} 7300.20 –Benefits – \$49,720.47:

- a. an increase of \$47,710.72 in Benefits budget due to negotiated salary package.
- b. a net increase of \$2,009.75 in Benefits budget offset by decreases in other Function/Object accounts.

{7} 7800.10 - Salaries - \$93,293.31:

- a. an increase of \$93,293.31 in Salaries budget due to negotiated salary package.

{8} 7900.10 - Salaries - \$81,114.67:

- a. an increase of \$81,114.671 in Salaries budget due to negotiated salary package.

{9} 8100.10 - Salaries - \$64,926.44:

- a. an increase of \$64,926.44 in Salaries budget due to negotiated salary package.

Budget Amendment #21 - General Fund Notes- Appropriation Changes on Schedule II
For the Period of April 1, 2016 through April 30, 2016

{10} 2700 – Contingency – (\$3,952,776.01):

- a. a decrease of (\$2,950,380.01) in Unassigned fund balance for negotiated salary package.
- b. a decrease of (\$350,000.00) in Assigned Transportation Audit Adjustment fund balance, used to offset used to offset decrease in CALC 4 funding.
- c. a decrease of (\$300,000.00) in Assigned FTE Audit fund balance, used to offset decrease in CALC 4 funding.
- d. a decrease of (\$150,000.00) in Assigned Board Reserve fund balance, used to fund the Buchholz Athletic Bathrooms project.
- e. an increase of \$150,000.00 in Assigned Buchholz Athletic Bathrooms fund balance, transferred from the Board Reserve Assigned Balance.
- f. a decrease of (\$170,000.00) in Assigned Out of County Transfers fund balance, used to offset the Decrease in CALC 4 funding.
- g. a decrease of (\$147,396.00) in Unassigned fund balance, used to offset decrease in CALC 4 funding.
- h. a decrease of (\$20,000) in Assigned Miscellaneous School fund for graduation costs offset by an increase in 5000 Purchase Service budget.
- i. a decrease of (\$15,000) in Assigned Miscellaneous School fund for Cambridge test expense offset by an increase in 5000 Purchase Service budget.

Contingency Fund Balances 4/30/2016

| | | |
|---------------------------------|--------------|-----------------------------|
| <u>Nonspendable</u> | | |
| 2711 - Reserved for Inventories | 1,295,552.72 | <u>1,295,552.72</u> |
| <u>Restricted</u> | | |
| 2723 - Workforce Development | 2,585,708.00 | |
| 1 Mill Tax Reserve | 22,793.83 | <u>2,608,501.83</u> |
| <u>Assigned</u> | | |
| 2749 - Solar Panel Reserve | 195,922.54 | |
| School Projects | 142,413.44 | |
| E-Rate | 47,479.44 | |
| VAB Reserve | 25,000.00 | |
| FTE Audit Reserve | - | |
| Terminal Pay | 500,000.00 | |
| Board Reserve | 1,293,956.00 | |
| Buchholz Athletic Bathrooms | 150,000.00 | |
| Reserve for Financial Software | 175,000.00 | |
| Transportation Audit Adjustment | - | |
| State & Local Grants | 412,113.59 | |
| EDEP Reserve | 239,999.45 | |
| Federal Terminal Pay | 251,103.30 | <u>3,432,987.76</u> |
| <u>Unassigned</u> | | |
| 2750 - Unassigned Fund Balance | | <u>10,696,850.20</u> |
| Total Contingency 2700 | | <u><u>18,033,892.51</u></u> |

Florida Statue Requirements for General Funds

| | | |
|---------------------------------|---------------|-------|
| Minimum Fund Balance Required | | |
| 3% of General Fund Revenues | 6,864,953.42 | 3.00% |
| Current Fund Balance | | |
| Assigned and Unassigned Balance | 14,129,837.96 | 6.17% |