

# Board Meeting Agenda Item Executive Summary

|                                |                |
|--------------------------------|----------------|
| <b>Supt.'s Office Use Only</b> |                |
| Board Meeting                  | <u>1-19-16</u> |
| Agenda                         | <u>Consent</u> |
| Item No.                       | <u>I. 6.</u>   |

|                            |  |
|----------------------------|--|
| <b>Board Meeting Date:</b> | 1/19/2016  |
| <b>Submitted By:</b>       | Alex Rella, Asst. Superintendent Business Services |
| <b>Item Description:</b>   | Budget Amendment #9                                |

Budget Amendment #9 represents all budget changes in the General Fund for the period of December 1, 2015 through December 31, 2015. Revenues reflect changes in the Calc 3 budget received from DOE along with miscellaneous sources. Changes in appropriations reflect the above revenues, along with the closure of 6 vacant Instructional Reserve Units.

|                         |
|-------------------------|
| <b>BUDGETARY IMPACT</b> |
|-------------------------|

|   |  |
|---|--|
| <b>Funding Source (Description):</b> Various Accounts | <b>Amount:</b> \$                      85,006.60 |
|---|--|

|  |  |                   |   |  |
|--|--|-------------------|---|--|
| <table border="1" style="width: 100%;"> <tr> <td style="width: 70%; text-align: center;"> <b>Staff Attorney Review &amp; Approval</b><br/> <i>(For Contracts Only)</i> </td> <td style="width: 30%;">                 Date:<br/>                 Initial:             </td> </tr> </table> | <b>Staff Attorney Review &amp; Approval</b><br><i>(For Contracts Only)</i> | Date:<br>Initial: | <table border="1" style="width: 100%;"> <tr> <td style="text-align: center;">                 ADDITIONAL INFORMATION<br/>                 Yes: _____ No: _____             </td> </tr> </table> | ADDITIONAL INFORMATION<br>Yes: _____ No: _____ |
| <b>Staff Attorney Review &amp; Approval</b><br><i>(For Contracts Only)</i>   | Date:<br>Initial:  |                   |   |  |
| ADDITIONAL INFORMATION<br>Yes: _____ No: _____   |  |                   |   |  |

## Budget Amendment Resolution

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

9

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<br>(DECREASE) | REVISED BUDGET    |
|---|-------------------|------------------------|-------------------|
| TOTAL REVENUE                               |                   |                        |                   |
| TRANSFERS & BALANCES                        | \$ 255,014,734.21 | \$85,006.60            | \$ 255,099,740.81 |
| SEE SCHEDULE I ATTACHED FOR ACCOUNT DETAIL. |                   |                        |                   |
| O   |                   |                        |                   |
| B   |                   |                        |                   |
| J   |                   |                        |                   |
| E   |                   |                        |                   |
| C   |                   |                        |                   |
| T   |                   |                        |                   |
| S   |                   |                        |                   |

### APPROPRIATIONS

| FUNCTION/ OBJECT                                     | PRESENT BUDGET | INCREASE<br>(DECREASE) | REVISED BUDGET |
|--|----------------|------------------------|----------------|
|  |                |                        |                |
| SEE SCHEDULE II ATTACHED FOR FUNCTION/OBJECT DETAIL. |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
| TOTAL REVISIONS                                      |                |                        |                |

Adopted by the Board: \_\_\_\_\_  
Date

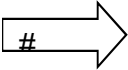
Certified Correct: \_\_\_\_\_  
District Superintendent

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             | 1 (614,761.00)        | 90,129,915.00            |
| 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                    | 98,618.00                 | 2 838.00              | 99,456.00                |
| 3354                                   | TRANSPORTATION                   |                           | -                     |                          |
| 3355                                   | CLASS SIZE REDUCTION             | 30,074,185.00             | 3 283,122.00          | 30,357,307.00            |
| 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                      | 669,195.00                | -                     | 669,195.00               |
| 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  | 23,622.92                 | 4 11,250.26           | 34,873.18                |
| 3490                                   | MISC LOCAL                       | 667,200.59                | 5 404,557.34          | 1,071,757.93             |
| 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>\$ 227,135,666.51</b>  | <b>\$ 85,006.60</b>   | <b>\$ 227,220,673.11</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>\$ 255,014,734.21</b>  | <b>\$ 85,006.60</b>   | <b>\$ 255,099,740.81</b> |

2015-16 Budget Amendment #9  
 GENERAL FUND  
 12/31/2015

This budget amendment represents an increase in the General Fund in the amount of:                   \$           85,006.60



|       |                                      |    |                         |
|-------|--------------------------------------|----|-------------------------|
| 1     | FEFP CALC 3 Funding Adjustment       | \$ | (614,761.00)            |
| 2     | Lottery CALC 3 Funding Adjustment    |    | 838.00                  |
| 3     | Class Size CALC 3 Funding Adjustment |    | 283,122.00              |
| 4     | Collection of Internal Accounts      | \$ | 11,250.26               |
| 5     | E-Rate                               |    | 401,543.78              |
|       | Concert in the Gardens Donation      |    | 2,252.44                |
|       | Donation for Pre-K ESE Backpacks     |    | 500.00                  |
|       | E-School Fundraising/ Donations      |    | 261.12                  |
| Total |                                      | \$ | <u><u>85,006.60</u></u> |

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

**Notes:**

Dir. Instr.

|     |         |                  |                          |                        |                          |
|-----|---------|------------------|--------------------------|------------------------|--------------------------|
| {1} | 5000.10 | Salaries         | \$ 78,752,833.89         | \$ (57,181.03)         | \$ 78,695,652.86         |
| {2} | .20     | Benefits         | 23,939,070.52            | (55,953.66)            | 23,883,116.86            |
| {3} | .30     | Purchase Service | 17,412,930.10            | 261,480.97             | 17,674,411.07            |
|     | .40     | Energy Service   | 12,750.00                | -                      | 12,750.00                |
| {4} | .50     | Supplies         | 9,501,208.73             | (460,789.25)           | 9,040,419.48             |
| {5} | .60     | Capital Outlay   | 3,892,779.34             | (99,609.54)            | 3,793,169.80             |
|     | .70     | Other Expense    | 1,818,650.68             | 11,959.47              | 1,830,610.15             |
|     |         |                  | <u>\$ 135,330,223.26</u> | <u>\$ (400,093.04)</u> | <u>\$ 134,930,130.22</u> |

Pupil Pers.

|     |         |                  |                         |                     |                         |
|-----|---------|------------------|-------------------------|---------------------|-------------------------|
| {6} | 6100.10 | Salaries         | \$ 8,302,051.42         | \$ 61,039.38        | \$ 8,363,090.80         |
|     | .20     | Benefits         | 2,693,907.68            | 21,063.09           | 2,714,970.77            |
|     | .30     | Purchase Service | 1,045,610.92            | 98.00               | 1,045,708.92            |
|     | .40     | Energy Service   | 900.00                  | -                   | 900.00                  |
|     | .50     | Supplies         | 112,756.75              | 1,171.91            | 113,928.66              |
|     | .60     | Capital Outlay   | 71,130.55               | (39.58)             | 71,090.97               |
|     | .70     | Other Expense    | 27,844.00               | -                   | 27,844.00               |
|     |         |                  | <u>\$ 12,254,201.32</u> | <u>\$ 83,332.80</u> | <u>\$ 12,337,534.12</u> |

Instr. Media

|  |         |                  |                        |                     |                        |
|--|---------|------------------|------------------------|---------------------|------------------------|
|  | 6200.10 | Salaries         | \$ 3,073,503.07        | \$ 24,840.42        | \$ 3,098,343.49        |
|  | .20     | Benefits         | 1,047,877.75           | 6,582.90            | 1,054,460.65           |
|  | .30     | Purchase Service | 49,199.38              | 9,263.00            | 58,462.38              |
|  | .40     | Energy Service   | -                      | -                   | -                      |
|  | .50     | Supplies         | 51,179.42              | 48.38               | 51,227.80              |
|  | .60     | Capital Outlay   | 206,531.00             | (5,299.50)          | 201,231.50             |
|  | .70     | Other Expense    | 4,190.00               | -                   | 4,190.00               |
|  |         |                  | <u>\$ 4,432,480.62</u> | <u>\$ 35,435.20</u> | <u>\$ 4,467,915.82</u> |

Curr. Dev.

|  |         |                  |                        |                     |                        |
|--|---------|------------------|------------------------|---------------------|------------------------|
|  | 6300.10 | Salaries         | \$ 3,167,651.95        | \$ 9,370.48         | \$ 3,177,022.43        |
|  | .20     | Benefits         | 986,712.56             | 1,286.87            | 987,999.43             |
|  | .30     | Purchase Service | 101,136.51             | 400.00              | 101,536.51             |
|  | .40     | Energy Service   | 900.00                 | -                   | 900.00                 |
|  | .50     | Supplies         | 27,540.55              | 252.13              | 27,792.68              |
|  | .60     | Capital Outlay   | 18,483.47              | (86.38)             | 18,397.09              |
|  | .70     | Other Expense    | 18,370.00              | -                   | 18,370.00              |
|  |         |                  | <u>\$ 4,320,795.04</u> | <u>\$ 11,223.10</u> | <u>\$ 4,332,018.14</u> |

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

**Notes:**

Staff Dev.

|         |                  |                        |                      |                        |
|---------|------------------|------------------------|----------------------|------------------------|
| 6400.10 | Salaries         | \$ 865,270.71          | \$ 30,033.03         | \$ 895,303.74          |
| .20     | Benefits         | 187,905.20             | \$ 5,815.57          | 193,720.77             |
| {7} .30 | Purchase Service | 344,197.42             | 82,222.80            | 426,420.22             |
| .40     | Energy Service   | -                      | -                    | -                      |
| .50     | Supplies         | 82,672.59              | -                    | 82,672.59              |
| .60     | Capital Outlay   | 153,441.77             | 230.00               | 153,671.77             |
| .70     | Other Expense    | 98,616.17              | 21,782.00            | 120,398.17             |
|         |                  | <u>\$ 1,732,103.86</u> | <u>\$ 140,083.40</u> | <u>\$ 1,872,187.26</u> |

Instr. Tech.

|             |                  |                        |                      |                        |
|-------------|------------------|------------------------|----------------------|------------------------|
| {8} 6500.10 | Salaries         | \$ 2,119,367.68        | \$ 88,305.83         | \$ 2,207,673.51        |
| .20         | Benefits         | 621,715.59             | 3,297.97             | 625,013.56             |
| .30         | Purchase Service | 378,352.20             | 11,638.00            | 389,990.20             |
| .40         | Energy Service   | 2,800.00               | -                    | 2,800.00               |
| .50         | Supplies         | 31,000.00              | (160.00)             | 30,840.00              |
| .60         | Capital Outlay   | 152,311.92             | (1,175.24)           | 151,136.68             |
| .70         | Other Expense    | 59,128.87              | -                    | 59,128.87              |
|             |                  | <u>\$ 3,364,676.26</u> | <u>\$ 101,906.56</u> | <u>\$ 3,466,582.82</u> |

Board of Ed.

|         |                  |                        |             |                        |
|---------|------------------|------------------------|-------------|------------------------|
| 7100.10 | Salaries         | \$ 181,620.00          | \$ -        | \$ 181,620.00          |
| .20     | Benefits         | 314,260.78             | -           | 314,260.78             |
| .30     | Purchase Service | 343,740.90             | -           | 343,740.90             |
| .40     | Energy Service   | -                      | -           | -                      |
| .50     | Supplies         | 1,000.00               | -           | 1,000.00               |
| .60     | Capital Outlay   | 325.00                 | -           | 325.00                 |
| .70     | Other Expense    | 258,175.00             | -           | 258,175.00             |
|         |                  | <u>\$ 1,099,121.68</u> | <u>\$ -</u> | <u>\$ 1,099,121.68</u> |

Gen. Admin.

|         |                  |                      |             |                      |
|---------|------------------|----------------------|-------------|----------------------|
| 7200.10 | Salaries         | \$ 700,918.24        | \$ -        | \$ 700,918.24        |
| .20     | Benefits         | 161,691.66           | -           | 161,691.66           |
| .30     | Purchase Service | 63,453.79            | -           | 63,453.79            |
| .40     | Energy Service   | 2,700.00             | -           | 2,700.00             |
| .50     | Supplies         | 6,938.99             | -           | 6,938.99             |
| .60     | Capital Outlay   | 2,100.00             | -           | 2,100.00             |
| .70     | Other Expense    | 3,750.00             | -           | 3,750.00             |
|         |                  | <u>\$ 941,552.68</u> | <u>\$ -</u> | <u>\$ 941,552.68</u> |

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

**Notes:**

Sch. Adm.

|         |                  |                         |                     |                         |
|---------|------------------|-------------------------|---------------------|-------------------------|
| 7300.10 | Salaries         | \$ 10,189,824.40        | \$ 5,823.72         | \$ 10,195,648.12        |
| .20     | Benefits         | 3,217,569.12            | 6,972.27            | 3,224,541.39            |
| .30     | Purchase Service | 130,591.05              | (1,252.00)          | 129,339.05              |
| .40     | Energy Service   | -                       | -                   | -                       |
| .50     | Supplies         | 78,238.26               | 2,441.00            | 80,679.26               |
| .60     | Capital Outlay   | 102,269.24              | 1,964.12            | 104,233.36              |
| .70     | Other Expense    | 37,604.09               | 10,000.00           | 47,604.09               |
|         |                  | <u>\$ 13,756,096.16</u> | <u>\$ 25,949.11</u> | <u>\$ 13,782,045.27</u> |

Facilities Acq.

|         |                  |                      |                     |                      |
|---------|------------------|----------------------|---------------------|----------------------|
| 7400.10 | Salaries         | \$ 90,659.52         | \$ -                | \$ 90,659.52         |
| .20     | Benefits         | 21,966.29            | -                   | 21,966.29            |
| .30     | Purchase Service | 416,010.00           | -                   | 416,010.00           |
| .40     | Energy Service   | -                    | -                   | -                    |
| .50     | Supplies         | 10.00                | -                   | 10.00                |
| .60     | Capital Outlay   | 190,716.94           | 47,531.77           | 238,248.71           |
| .70     | Other Expense    | -                    | -                   | -                    |
|         |                  | <u>\$ 719,362.75</u> | <u>\$ 47,531.77</u> | <u>\$ 766,894.52</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         | 15,651.00              | -           | 15,651.00              |
| .60     | Capital Outlay   | 6,499.00               | -           | 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         | \$ 2,348,063.96        | \$ -               | \$ 2,348,063.96        |
| .20     | Benefits         | 692,046.17             | -                  | 692,046.17             |
| .30     | Purchase Service | 684,556.99             | 14,000.88          | 698,557.87             |
| .40     | Energy Service   | 35,400.00              | (4,600.00)         | 30,800.00              |
| .50     | Supplies         | 4,258.63               | (453.88)           | 3,804.75               |
| .60     | Capital Outlay   | 14,250.00              | 900.00             | 15,150.00              |
| .70     | Other Expense    | 37,779.35              | (3,000.00)         | 34,779.35              |
|         |                  | <u>\$ 3,816,355.10</u> | <u>\$ 6,847.00</u> | <u>\$ 3,823,202.10</u> |

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

**Notes:**

Pupil Trans.

|         |                  |                         |                    |                         |
|---------|------------------|-------------------------|--------------------|-------------------------|
| 7800.10 | Salaries         | \$ 6,322,589.84         | \$ -               | \$ 6,322,589.84         |
| .20     | Benefits         | 2,600,957.51            | 640.00             | 2,601,597.51            |
| .30     | Purchase Service | 674,205.42              | 3,680.00           | 677,885.42              |
| .40     | Energy Service   | 1,490,000.00            | -                  | 1,490,000.00            |
| .50     | Supplies         | 953,950.00              | 5,000.00           | 958,950.00              |
| .60     | Capital Outlay   | 156,225.50              | (5,000.00)         | 151,225.50              |
| .70     | Other Expense    | 9,404.48                | 2,250.00           | 11,654.48               |
|         |                  | <u>\$ 12,207,332.75</u> | <u>\$ 6,570.00</u> | <u>\$ 12,213,902.75</u> |

Opr. of Plant

|         |                  |                         |                     |                         |
|---------|------------------|-------------------------|---------------------|-------------------------|
| 7900.10 | Salaries         | \$ 5,496,630.26         | \$ 500.00           | \$ 5,497,130.26         |
| .20     | Benefits         | 2,338,798.55            | 510.00              | 2,339,308.55            |
| .30     | Purchase Service | 6,980,109.89            | (10,964.00)         | 6,969,145.89            |
| .40     | Energy Service   | 8,536,691.41            | 170.00              | 8,536,861.41            |
| {9} .50 | Supplies         | 325,622.36              | 66,219.80           | 391,842.16              |
| .60     | Capital Outlay   | 255,223.88              | (3,605.22)          | 251,618.66              |
| .70     | Other Expense    | 13,526.90               | 1,525.00            | 15,051.90               |
|         |                  | <u>\$ 23,946,603.25</u> | <u>\$ 54,355.58</u> | <u>\$ 24,000,958.83</u> |

Maint. of Plant

|         |                  |                        |             |                        |
|---------|------------------|------------------------|-------------|------------------------|
| 8100.10 | Salaries         | \$ 4,400,136.28        | \$ -        | \$ 4,400,136.28        |
| .20     | Benefits         | 1,390,177.26           | -           | 1,390,177.26           |
| .30     | Purchase Service | 597,838.80             | -           | 597,838.80             |
| .40     | Energy Service   | 159,550.00             | -           | 159,550.00             |
| .50     | Supplies         | 600,713.56             | -           | 600,713.56             |
| .60     | Capital Outlay   | 90,349.26              | -           | 90,349.26              |
| .70     | Other Expense    | 20,000.00              | -           | 20,000.00              |
|         |                  | <u>\$ 7,258,765.16</u> | <u>\$ -</u> | <u>\$ 7,258,765.16</u> |

Admin. Tech.

|          |                  |                        |                      |                        |
|----------|------------------|------------------------|----------------------|------------------------|
| 8200.10  | Salaries         | \$ 1,078,714.48        | \$ -                 | \$ 1,078,714.48        |
| .20      | Benefits         | 305,406.82             | -                    | 305,406.82             |
| {10} .30 | Purchase Service | 165,677.42             | 263,819.20           | 429,496.62             |
| .40      | Energy Service   | -                      | -                    | -                      |
| .50      | Supplies         | 663.12                 | -                    | 663.12                 |
| .60      | Capital Outlay   | 70,637.40              | -                    | 70,637.40              |
| .70      | Other Expense    | -                      | -                    | -                      |
|          |                  | <u>\$ 1,621,099.24</u> | <u>\$ 263,819.20</u> | <u>\$ 1,884,918.44</u> |



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

**Notes:**

|                                  |                  |                          |                     |                          |
|----------------------------------|------------------|--------------------------|---------------------|--------------------------|
| <u>Comm. Ed.</u>                 |                  |                          |                     |                          |
| 9100.10                          | Salaries         | \$ 2,452,477.80          | \$ -                | \$ 2,452,477.80          |
| .20                              | Benefits         | 643,417.89               | -                   | 643,417.89               |
| .30                              | Purchase Service | 219,385.20               | -                   | 219,385.20               |
| .40                              | Energy Service   | 2,300.00                 | -                   | 2,300.00                 |
| .50                              | Supplies         | 449,354.76               | 105.50              | 449,460.26               |
| .60                              | Capital Outlay   | 184,678.63               | -                   | 184,678.63               |
| .70                              | Other Expense    | 23,852.00                | -                   | 23,852.00                |
|                                  |                  | <u>\$ 3,975,466.28</u>   | <u>\$ 105.50</u>    | <u>\$ 3,975,571.78</u>   |
| <u>Debt Serv.</u>                |                  |                          |                     |                          |
| 9200.70                          | Other Expense    | \$ -                     | \$ -                | \$ -                     |
| <u>Transfers</u>                 |                  |                          |                     |                          |
| 9700.90                          | Transfers        | \$ -                     | \$ -                | \$ -                     |
| <u>Contingency</u>               |                  |                          |                     |                          |
| {11} 2700                        |                  | \$ 22,394,159.10         | \$ (292,059.58)     | \$ 22,102,099.52         |
| TOTAL APPROP. AND ENDING BALANCE |                  | <u>\$ 255,014,734.21</u> | <u>\$ 85,006.60</u> | <u>\$ 255,099,740.81</u> |

Budget Amendment #9 - General Fund Notes- Appropriation Changes on Schedule II  
For the Period of December 1, 2015 through December 31, 2015

{1} 5000.10 – Salaries – (\$57,181.03):

- a. a decrease of (\$252,000.00) in Teacher Salaries budget from the closure of 6 vacant Instructional Reserve units, offset by an increase in Unassigned Fund Balance.
- b. an increase of \$170,055.02 in Advanced Placement funds offset by a decrease in 5000 Supplies.
- c. an increase of \$21,050.00 in Teacher Salaries budget from Cambridge Program balance at GHS offset by a decrease in 5100 Supplies.
- d. a net increase of \$3,713.95 which is offset by decreases in other Function/Object acct.

{2} 5000.20 – Benefits – (\$55,953.66):

- a. a decrease of (\$77,324.40) in Benefits budget from the closure of 6 vacant Instructional Reserve units, offset by an increase in Unassigned Fund Balance.
- b. an increase of \$18,156.68 in Advanced Placement funds offset by a decrease in 5000 Supplies.
- c. an increase of \$1,441.72 in Benefits budget from Cambridge Program balance at GHS offset by a decrease in 5100 Supplies.
- d. a net increase of \$1,772.34 which is offset by decreases in other Function/Object acct.

{3} 5000.30 – Purchase Services – \$261,480.97:

- a. an increase of \$253,697.00 in Purchase Services budget for Charter Schools due to an increase in funding, offset by a decrease in 2700 Contingency.
- b. a net increase of \$7,783.97 which is offset by decreases in other Function/Object acct.

{4} 5000.50 – Supplies – (\$460,789.25):

- a. a decrease of (\$404,635.35) in Advanced Placement budget offset by an increase in other budgets.
- b. a decrease of (\$43,031.88) in Cambridge budget at GHS offset by an increase in other budgets.
- c. a net decrease of (\$13,122.02) which is offset by increases in other Function/Object acct.

{5} 5100.60 –Capital Outlay – (\$99,609.54):

- a. a decrease of (\$91,944.28) in 1 Mill Technology Capital Outlay budget offset by an increase in Function 6500 Salaries and Benefits.
- b. a decrease of (\$82,574.23) in Digital Classrooms budget offset by an increase in 6400 Purchased Services and Other Expenses.
- c. an increase of \$38,572.57 in Advanced Placement funds offset by a decrease in 5000 Supplies.
- d. an increase of \$11,250.26 in Internal Accounts funds used to purchase Computers.
- e. an increase of \$10,230 in Reading Categorical funds from the Calc 3 Budget from DOE.
- f. an increase of \$14,856.14 which is offset by decreases in other Function/Object accounts.

{6} 6100.10 – Salaries – \$61,039.38:

- a. an increase of \$61,039.38 in Advanced Placement funds offset by a decrease in 5000 Supplies.

{7} 6400.30 – Purchase Service – \$82,222.80:

- a. an increase of \$76,610.00 in Digital Classroom budget offset by a decrease in 5100 Capital Outlay.
- b. an increase of \$5,612.80 which is offset by decreases in other Function/Object accounts.

{8} 6500.10 – Salaries – \$88,305.83:

- a. an increase of \$80,000.00 in 1 Mill Technology budget offset by a decrease in 5100 Capital Outlay.
- b. an increase of \$8,305.83 which is offset by decreases in other Function/Object accounts.

Budget Amendment #9 - General Fund Notes- Appropriation Changes on Schedule II  
For the Period of December 1, 2015 through December 31, 2015

{9} 7900.50 – Supplies – \$66,219.80:

- a. an increase of \$63,925.00 in Supplies offset by a decrease in Contingency for EDEP Custodial Supplies.
- b. an increase of \$2,294.80 which is offset by decreases in other Function/Object accounts.

{10} 8200.30 –Purchase Service – \$263,819.20:

- a. an increase of \$263,819.20 in E-Rate Purchase Services from new revenues.

{11} 2700 – Contingency – (\$292,059.58):

- a. an increase of \$1,836,108.00 in Unassigned Fund Balance from new revenues.
- b. an increase of \$329,324.40 in Unassigned fund Balance from the closure of 6 Instructional Reserve Units.
- c. an increase of \$137,724.58 in Assigned E-Rate Balance from new revenue.
- d. an increase of \$17,014.44 in Assigned School Projects Balance due to a project over allocation.
- e. a decrease of (\$1,800,000.00) in Assigned Balance for McKay Scholarship reduction.
- f. a decrease of (\$253,697.00) in Unassigned Balance to cover the cost of Charter School payments.
- g. a decrease of (\$63,925.00) in Assigned EDEP reserve, distributed to the schools for Custodial
- h. a decrease of (\$24,600.00) in Assigned School Projects Balance from the schools October FTE budget adjustments.
- i. a decrease of (\$2,000.00) in Assigned School Projects Balance for Horizon Custodial Supplies.

Contingency Fund Balances 12/31/2015

| <u>Nonspendable</u>             |              |                             |
|---------------------------------|--------------|-----------------------------|
| 2711 - Reserved for Inventories | 1,295,552.72 | <u>1,295,552.72</u>         |
| <u>Restricted</u>               |              |                             |
| 2723 - Workforce Development    | 2,585,708.00 |                             |
| 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                 | 178,413.44   |                             |
| E-Rate                          | 261,358.44   |                             |
| VAB Reserve                     | 25,000.00    |                             |
| FTE Audit Reserve               | 300,000.00   |                             |
| Terminal Pay                    | 500,000.00   |                             |
| McKay Scholarships              | -            |                             |
| 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            | 500,113.59   |                             |
| EDEP Reserve                    | 239,999.45   |                             |
| Federal Terminal Pay            | 251,103.30   | <u>4,410,297.76</u>         |
| <u>Unassigned</u>               |              |                             |
| 2750 - Unassigned Fund Balance  |              | <u>13,787,747.21</u>        |
| Total Contingency 2700          |              | <u><u>22,102,099.52</u></u> |

Florida Statue Requirements for General Funds

|                                 |               |       |
|---------------------------------|---------------|-------|
| Minimum Fund Balance Required   |               |       |
| 3% of General Fund Revenues     | 6,814,070.00  | 3.00% |
| Current Fund Balance            |               |       |
| Assigned and Unassigned Balance | 18,198,044.97 | 8.44% |