

## Board Meeting Agenda Item Executive Summary

|                                |                |
|--------------------------------|----------------|
| <b>Supt.'s Office Use Only</b> |                |
| <b>Board Meeting</b>           | <u>1-17-17</u> |
| <b>Agenda</b>                  | <u>Consent</u> |
| <b>Item No.</b>                | <u>G. 6.</u>   |

|                            |  |
|----------------------------|--|
| <b>Board Meeting Date:</b> | 1/17/2017  |
| <b>Submitted By:</b>       | Alex Rella, Asst. Superintendent Business Services |
| <b>Item Description:</b>   | Budget Amendment #7                                |

**Purpose and Explanation:**

Budget Amendment #7 represents the budget changes in the General Fund for the period of November 1, 2016 through December 31, 2016. Revenues reflect changes in the Calc 3 budget received from DOE along with miscellaneous sources.

### BUDGETARY IMPACT

**Funding Source (Description):** Various Accounts                      **Amount:**    \$            (1,731,037.84)

|  |                               |   |
|--|-------------------------------|---|
| <b>Staff Attorney Review &amp; Approval</b><br><i>(For Contracts Only)</i> | Date: _____<br>Initial: _____ | <b>ADDITIONAL INFORMATION</b><br>Yes: _____ No: _____ |
|--|-------------------------------|---|

## Budget Amendment Resolution

SCHOOL BOARD OF ALACHUA COUNTY

RESOLUTION NUMBER

7

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                        | \$ 266,443,914.60 | (\$1,731,037.84)       | \$ 264,712,876.76 |
| 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. |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
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|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
|  |                |                        |                |
| TOTAL REVISIONS                                      |                |                        |                |

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

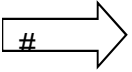
Certified Correct: \_\_\_\_\_  
District Superintendent

Reference # on Revenue  
 Summary

| REVENUE ACCT. #                        | DESCRIPTION                      | APPROVED 2016-2017 BUDGET | INCREASE / (DECREASE)    | REVISED 2016-2017 BUDGET |
|--|----------------------------------|---------------------------|--------------------------|--------------------------|
| 3191                                   | ROTC                             | \$ 190,000.00             | \$ -                     | \$ 190,000.00            |
| 3202                                   | MEDICAID                         | 1,000,000.00              | -                        | 1,000,000.00             |
| 3310                                   | FEFP                             | 97,637,629.00             | 1 (1,854,025.00)         | 95,783,604.00            |
| 3315                                   | WORKFORCE DEVELOPMENT            | 307,847.00                | -                        | 307,847.00               |
| 3317                                   | WORKFORCE PERFORMANCE INCENTIVE  | 5,000.00                  | -                        | 5,000.00                 |
| 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                    |                           | -                        |                          |
| 3354                                   | TRANSPORTATION                   |                           | -                        |                          |
| 3355                                   | CLASS SIZE REDUCTION             | 30,614,505.00             | 2 (334,086.00)           | 30,280,419.00            |
| 3361                                   | SCHOOL RECOGNITION PROGRAM       | 1,985,296.00              | -                        | 1,985,296.00             |
| 3363                                   | EXCELLENT TEACHING PROGRAM       |                           | -                        |                          |
| 3371                                   | VOLUNTARY PRE-K PROGRAM          | 900,000.00                | -                        | 900,000.00               |
| 3373                                   | READING PROGRAMS                 |                           | -                        |                          |
| 3375                                   | PUBLIC SCHOOL TECHNOLOGY         |                           | -                        |                          |
| 3376                                   | TEACHER TRAINING                 |                           | -                        |                          |
| 3378                                   | FULL SERVICE SCHOOLS             |                           | -                        |                          |
| 3390                                   | MISC. STATE                      | 269,991.00                | -                        | 269,991.00               |
| 3397                                   | CHARTER SCHOOL CAPITAL OUTLAY    | 750,000.00                | -                        | 750,000.00               |
| 3411                                   | TAXES                            | 85,538,654.00             | -                        | 85,538,654.00            |
| 3421                                   | TAX REDEMPTION                   | 100,000.00                | -                        | 100,000.00               |
| 3425                                   | RENT                             |                           | -                        |                          |
| 3430                                   | INTEREST                         | 300,000.00                | -                        | 300,000.00               |
| 3472                                   | PRE-K EARLY INTERVENTION FEES    |                           | -                        |                          |
| 3473                                   | SCHOOL AGE CHILD CARE FEES       | 3,954,915.00              | -                        | 3,954,915.00             |
| 3483                                   | COLLECTION OF INTERNAL ACCOUNTS  | 42,960.64                 | 3 9,047.00               | 52,007.64                |
| 3490                                   | MISC LOCAL                       | 269,310.82                | 4 448,026.16             | 717,336.98               |
| 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      | 380,000.00                | -                        | 380,000.00               |
| 3630                                   | TRANSFERS FROM CAPITAL PROJECTS  | 7,000,000.00              | -                        | 7,000,000.00             |
| 3741                                   | INSURANCE LOSS RECOVERY          |                           | -                        |                          |
| <b>TOTAL EST. REVENUE</b>              |                                  | <b>\$ 232,782,051.46</b>  | <b>\$ (1,731,037.84)</b> | <b>\$ 231,051,013.62</b> |
| <b>FUND BALANCE 07/01/2016</b>         |                                  | <b>\$ 33,661,863.14</b>   | <b>\$ -</b>              | <b>\$ 33,661,863.14</b>  |
| <b>TOTAL EST. REV. AND BEG BALANCE</b> |                                  | <b>\$ 266,443,914.60</b>  | <b>\$ (1,731,037.84)</b> | <b>\$ 264,712,876.76</b> |

2016-2017 Budget Amendment #7  
GENERAL FUND  
12/31/2016

This budget amendment represents an increase in the General Fund in the amount of: \$ (1,731,037.84)



|   |                                      |                   |
|---|--------------------------------------|-------------------|
| 1 | FEFP CALC 3 Funding Adjustment       | \$ (1,854,025.00) |
| 2 | Class Size CALC 3 Funding Adjustment | \$ (334,086.00)   |
| 3 | Collection of Internal Accounts      | \$ 9,047.00       |
| 4 | E-RATE funds                         | \$ 445,788.66     |
|   | Secondary Honor Choir                | \$ 900.00         |
|   | Sale of Facilities Scrap Metal       | \$ 800.00         |
|   | Thomas Center Art Show Donation      | \$ 300.00         |
|   | GET Operating Account                | \$ 237.50         |

Total \$ (1,731,037.84)

| APPROP.<br>ACCOUNT<br>FUNC/OBJ | OBJECT CODE<br>DESCRIPTION | APPROVED<br>2016-2017<br>BUDGET | INCREASE /<br>(DECREASE) | REVISED<br>2016-2017<br>BUDGET |
|--------------------------------|----------------------------|---------------------------------|--------------------------|--------------------------------|
|--------------------------------|----------------------------|---------------------------------|--------------------------|--------------------------------|

**Notes:**

Dir. Instr.

|     |         |                  |                          |                        |                          |
|-----|---------|------------------|--------------------------|------------------------|--------------------------|
| {1} | 5000.10 | Salaries         | \$ 81,995,726.37         | \$ 158,040.25          | \$ 82,153,766.62         |
|     | .20     | Benefits         | 24,938,967.40            | 69,104.21              | 25,008,071.61            |
| {2} | .30     | Purchase Service | 19,246,897.52            | 180,571.89             | 19,427,469.41            |
|     | .40     | Energy Service   | 11,950.83                | 23.00                  | 11,973.83                |
| {3} | .50     | Supplies         | 9,829,051.20             | (639,168.77)           | 9,189,882.43             |
|     | .60     | Capital Outlay   | 2,581,602.53             | (55,014.50)            | 2,526,588.03             |
|     | .70     | Other Expense    | 1,926,368.93             | 16,913.23              | 1,943,282.16             |
|     |         |                  | <u>\$ 140,530,564.78</u> | <u>\$ (269,530.69)</u> | <u>\$ 140,261,034.09</u> |

Pupil Pers.

|         |                  |                 |                         |                      |                         |
|---------|------------------|-----------------|-------------------------|----------------------|-------------------------|
| 6100.10 | Salaries         | \$ 8,311,702.99 | \$ 73,691.37            | \$ 8,385,394.36      |                         |
| .20     | Benefits         | 2,709,192.90    | 15,031.49               | 2,724,224.39         |                         |
| .30     | Purchase Service | 1,661,388.04    | 6,496.00                | 1,667,884.04         |                         |
| .40     | Energy Service   | 500.00          | -                       | 500.00               |                         |
| .50     | Supplies         | 111,781.96      | (6,292.03)              | 105,489.93           |                         |
| .60     | Capital Outlay   | 22,006.64       | 27,091.80               | 49,098.44            |                         |
| .70     | Other Expense    | 21,040.03       | -                       | 21,040.03            |                         |
|         |                  |                 | <u>\$ 12,837,612.56</u> | <u>\$ 116,018.63</u> | <u>\$ 12,953,631.19</u> |

Instr. Media

|         |                  |                 |                        |                      |                        |
|---------|------------------|-----------------|------------------------|----------------------|------------------------|
| 6200.10 | Salaries         | \$ 3,131,051.36 | \$ -                   | \$ 3,131,051.36      |                        |
| .20     | Benefits         | 1,087,568.42    | -                      | 1,087,568.42         |                        |
| .30     | Purchase Service | 53,089.39       | 6,970.00               | 60,059.39            |                        |
| .40     | Energy Service   | -               | -                      | -                    |                        |
| .50     | Supplies         | 47,419.06       | 578.50                 | 47,997.56            |                        |
| .60     | Capital Outlay   | 231,984.00      | (11,489.10)            | 220,494.90           |                        |
| .70     | Other Expense    | 6,629.00        | (233.20)               | 6,395.80             |                        |
|         |                  |                 | <u>\$ 4,557,741.23</u> | <u>\$ (4,173.80)</u> | <u>\$ 4,553,567.43</u> |

Curr. Dev.

|         |                  |                 |                        |                    |                        |
|---------|------------------|-----------------|------------------------|--------------------|------------------------|
| 6300.10 | Salaries         | \$ 3,721,593.04 | \$ 11,345.00           | \$ 3,732,938.04    |                        |
| .20     | Benefits         | 1,128,103.18    | 1,426.58               | 1,129,529.76       |                        |
| .30     | Purchase Service | 105,755.07      | (919.13)               | 104,835.94         |                        |
| .40     | Energy Service   | 700.00          | 477.00                 | 1,177.00           |                        |
| .50     | Supplies         | 26,885.55       | (833.63)               | 26,051.92          |                        |
| .60     | Capital Outlay   | 25,323.00       | (742.82)               | 24,580.18          |                        |
| .70     | Other Expense    | 18,996.00       | (2,352.04)             | 16,643.96          |                        |
|         |                  |                 | <u>\$ 5,027,355.84</u> | <u>\$ 8,400.96</u> | <u>\$ 5,035,756.80</u> |

| APPROP.<br>ACCOUNT<br>FUNC/OBJ | OBJECT CODE<br>DESCRIPTION | APPROVED<br>2016-2017<br>BUDGET | INCREASE /<br>(DECREASE) | REVISED<br>2016-2017<br>BUDGET |
|--------------------------------|----------------------------|---------------------------------|--------------------------|--------------------------------|
|--------------------------------|----------------------------|---------------------------------|--------------------------|--------------------------------|

**Notes:**

Staff Dev.

|         |                  |                        |                     |                        |
|---------|------------------|------------------------|---------------------|------------------------|
| 6400.10 | Salaries         | \$ 879,824.44          | \$ 2,557.83         | \$ 882,382.27          |
| .20     | Benefits         | 194,784.34             | \$ 2,723.58         | 197,507.92             |
| .30     | Purchase Service | 336,390.88             | (341.24)            | 336,049.64             |
| .40     | Energy Service   | -                      | -                   | -                      |
| .50     | Supplies         | 53,910.77              | (259.76)            | 53,651.01              |
| .60     | Capital Outlay   | 191,518.26             | (5,244.00)          | 186,274.26             |
| .70     | Other Expense    | 82,859.20              | 12,738.97           | 95,598.17              |
|         |                  | <u>\$ 1,739,287.89</u> | <u>\$ 12,175.38</u> | <u>\$ 1,751,463.27</u> |

Instr. Tech.

|         |                  |                        |                      |                        |
|---------|------------------|------------------------|----------------------|------------------------|
| 6500.10 | Salaries         | \$ 2,337,762.40        | \$ 5,037.36          | \$ 2,342,799.76        |
| .20     | Benefits         | 673,317.64             | 1,089.41             | 674,407.05             |
| {4} .30 | Purchase Service | 424,845.64             | 171,056.00           | 595,901.64             |
| .40     | Energy Service   | 1,500.00               | -                    | 1,500.00               |
| .50     | Supplies         | 31,814.63              | (1,500.00)           | 30,314.63              |
| .60     | Capital Outlay   | 247,157.32             | 10,000.00            | 257,157.32             |
| .70     | Other Expense    | 47,300.00              | -                    | 47,300.00              |
|         |                  | <u>\$ 3,763,697.63</u> | <u>\$ 185,682.77</u> | <u>\$ 3,949,380.40</u> |

Board of Ed.

|         |                  |                        |             |                        |
|---------|------------------|------------------------|-------------|------------------------|
| 7100.10 | Salaries         | \$ 182,085.00          | \$ -        | \$ 182,085.00          |
| .20     | Benefits         | 317,307.56             | -           | 317,307.56             |
| .30     | Purchase Service | 402,580.22             | -           | 402,580.22             |
| .40     | Energy Service   | -                      | -           | -                      |
| .50     | Supplies         | 2,000.00               | -           | 2,000.00               |
| .60     | Capital Outlay   | -                      | -           | -                      |
| .70     | Other Expense    | 260,000.00             | -           | 260,000.00             |
|         |                  | <u>\$ 1,163,972.78</u> | <u>\$ -</u> | <u>\$ 1,163,972.78</u> |

Gen. Admin.

|         |                  |                      |             |                      |
|---------|------------------|----------------------|-------------|----------------------|
| 7200.10 | Salaries         | \$ 623,329.00        | \$ -        | \$ 623,329.00        |
| .20     | Benefits         | 194,750.97           | -           | 194,750.97           |
| .30     | Purchase Service | 59,092.78            | -           | 59,092.78            |
| .40     | Energy Service   | 2,800.00             | -           | 2,800.00             |
| .50     | Supplies         | 8,000.00             | -           | 8,000.00             |
| .60     | Capital Outlay   | 4,800.00             | -           | 4,800.00             |
| .70     | Other Expense    | 4,700.00             | -           | 4,700.00             |
|         |                  | <u>\$ 897,472.75</u> | <u>\$ -</u> | <u>\$ 897,472.75</u> |

| APPROP.<br>ACCOUNT<br>FUNC/OBJ | OBJECT CODE<br>DESCRIPTION | APPROVED<br>2016-2017<br>BUDGET | INCREASE /<br>(DECREASE) | REVISED<br>2016-2017<br>BUDGET |
|--------------------------------|----------------------------|---------------------------------|--------------------------|--------------------------------|
|--------------------------------|----------------------------|---------------------------------|--------------------------|--------------------------------|

**Notes:**

Sch. Adm.

|         |                  |                         |                     |                         |
|---------|------------------|-------------------------|---------------------|-------------------------|
| 7300.10 | Salaries         | \$ 11,092,982.73        | \$ 8,977.18         | \$ 11,101,959.91        |
| .20     | Benefits         | 3,468,005.52            | 9,517.41            | 3,477,522.93            |
| .30     | Purchase Service | 184,033.13              | 3,469.92            | 187,503.05              |
| .40     | Energy Service   | -                       | -                   | -                       |
| .50     | Supplies         | 75,741.62               | 2,571.27            | 78,312.89               |
| .60     | Capital Outlay   | 104,422.90              | (11,182.58)         | 93,240.32               |
| .70     | Other Expense    | 43,541.35               | 592.00              | 44,133.35               |
|         |                  | <u>\$ 14,968,727.25</u> | <u>\$ 13,945.20</u> | <u>\$ 14,982,672.45</u> |

Facilities Acq.

|         |                  |                      |                     |                      |
|---------|------------------|----------------------|---------------------|----------------------|
| 7400.10 | Salaries         | \$ -                 | \$ -                | \$ -                 |
| .20     | Benefits         | -                    | -                   | -                    |
| .30     | Purchase Service | 576,820.00           | -                   | 576,820.00           |
| .40     | Energy Service   | -                    | -                   | -                    |
| .50     | Supplies         | -                    | -                   | -                    |
| .60     | Capital Outlay   | 242,516.63           | 11,643.54           | 254,160.17           |
| .70     | Other Expense    | -                    | -                   | -                    |
|         |                  | <u>\$ 819,336.63</u> | <u>\$ 11,643.54</u> | <u>\$ 830,980.17</u> |

Fiscal Services

|         |                  |                        |             |                        |
|---------|------------------|------------------------|-------------|------------------------|
| 7500.10 | Salaries         | \$ 1,339,032.36        | \$ -        | \$ 1,339,032.36        |
| .20     | Benefits         | 397,814.79             | -           | 397,814.79             |
| .30     | Purchase Service | 15,900.00              | 300.00      | 16,200.00              |
| .40     | Energy Service   | -                      | -           | -                      |
| .50     | Supplies         | 14,300.00              | (1,300.00)  | 13,000.00              |
| .60     | Capital Outlay   | 6,959.00               | -           | 6,959.00               |
| .70     | Other Expense    | 750.00                 | 1,000.00    | 1,750.00               |
|         |                  | <u>\$ 1,774,756.15</u> | <u>\$ -</u> | <u>\$ 1,774,756.15</u> |

Central Serv.

|         |                  |                        |                    |                        |
|---------|------------------|------------------------|--------------------|------------------------|
| 7700.10 | Salaries         | \$ 2,038,427.16        | \$ -               | \$ 2,038,427.16        |
| .20     | Benefits         | 654,461.35             | -                  | 654,461.35             |
| .30     | Purchase Service | 593,184.26             | 2,982.12           | 596,166.38             |
| .40     | Energy Service   | 32,008.58              | -                  | 32,008.58              |
| .50     | Supplies         | 74,602.61              | -                  | 74,602.61              |
| .60     | Capital Outlay   | 56,300.00              | -                  | 56,300.00              |
| .70     | Other Expense    | 64,000.00              | 155.00             | 64,155.00              |
|         |                  | <u>\$ 3,512,983.96</u> | <u>\$ 3,137.12</u> | <u>\$ 3,516,121.08</u> |

| APPROP.<br>ACCOUNT<br>FUNC/OBJ | OBJECT CODE<br>DESCRIPTION | APPROVED<br>2016-2017<br>BUDGET | INCREASE /<br>(DECREASE) | REVISED<br>2016-2017<br>BUDGET |
|--------------------------------|----------------------------|---------------------------------|--------------------------|--------------------------------|
|--------------------------------|----------------------------|---------------------------------|--------------------------|--------------------------------|

**Notes:**

Pupil Trans.

|         |                  |                         |                     |                         |
|---------|------------------|-------------------------|---------------------|-------------------------|
| 7800.10 | Salaries         | \$ 6,330,784.36         | \$ -                | \$ 6,330,784.36         |
| .20     | Benefits         | 2,596,748.65            | -                   | 2,596,748.65            |
| .30     | Purchase Service | 612,303.51              | 20,753.75           | 633,057.26              |
| .40     | Energy Service   | 1,258,056.44            | -                   | 1,258,056.44            |
| .50     | Supplies         | 932,451.75              | -                   | 932,451.75              |
| .60     | Capital Outlay   | 287,877.98              | -                   | 287,877.98              |
| .70     | Other Expense    | 7,000.00                | -                   | 7,000.00                |
|         |                  | <u>\$ 12,025,222.69</u> | <u>\$ 20,753.75</u> | <u>\$ 12,045,976.44</u> |

Opr. of Plant

|         |                  |                         |                     |                         |
|---------|------------------|-------------------------|---------------------|-------------------------|
| 7900.10 | Salaries         | \$ 5,795,292.94         | \$ (4,697.34)       | \$ 5,790,595.60         |
| .20     | Benefits         | 2,277,833.30            | (783.13)            | 2,277,050.17            |
| .30     | Purchase Service | 6,938,933.29            | 9,229.63            | 6,948,162.92            |
| .40     | Energy Service   | 8,381,578.80            | (66.00)             | 8,381,512.80            |
| .50     | Supplies         | 345,533.44              | (3,327.81)          | 342,205.63              |
| .60     | Capital Outlay   | 197,260.80              | 22,319.78           | 219,580.58              |
| .70     | Other Expense    | 18,951.79               | -                   | 18,951.79               |
|         |                  | <u>\$ 23,955,384.36</u> | <u>\$ 22,675.13</u> | <u>\$ 23,978,059.49</u> |

Maint. of Plant

|         |                  |                        |                  |                        |
|---------|------------------|------------------------|------------------|------------------------|
| 8100.10 | Salaries         | \$ 4,778,492.14        | \$ -             | \$ 4,778,492.14        |
| .20     | Benefits         | 1,472,610.80           | -                | 1,472,610.80           |
| .30     | Purchase Service | 515,972.16             | -                | 515,972.16             |
| .40     | Energy Service   | 119,000.00             | -                | 119,000.00             |
| .50     | Supplies         | 613,033.08             | -                | 613,033.08             |
| .60     | Capital Outlay   | 114,665.13             | 800.00           | 115,465.13             |
| .70     | Other Expense    | 15,000.00              | -                | 15,000.00              |
|         |                  | <u>\$ 7,628,773.31</u> | <u>\$ 800.00</u> | <u>\$ 7,629,573.31</u> |

Admin. Tech.

|         |                  |                        |             |                        |
|---------|------------------|------------------------|-------------|------------------------|
| 8200.10 | Salaries         | \$ 1,126,336.36        | \$ -        | \$ 1,126,336.36        |
| .20     | Benefits         | 314,895.46             | -           | 314,895.46             |
| .30     | Purchase Service | 123,401.28             | -           | 123,401.28             |
| .40     | Energy Service   | -                      | -           | -                      |
| .50     | Supplies         | -                      | -           | -                      |
| .60     | Capital Outlay   | 23,500.00              | -           | 23,500.00              |
| .70     | Other Expense    | -                      | -           | -                      |
|         |                  | <u>\$ 1,588,133.10</u> | <u>\$ -</u> | <u>\$ 1,588,133.10</u> |



| APPROP.<br>ACCOUNT<br>FUNC/OBJ | OBJECT CODE<br>DESCRIPTION | APPROVED<br>2016-2017<br>BUDGET | INCREASE /<br>(DECREASE) | REVISED<br>2016-2017<br>BUDGET |
|--------------------------------|----------------------------|---------------------------------|--------------------------|--------------------------------|
|--------------------------------|----------------------------|---------------------------------|--------------------------|--------------------------------|

**Notes:**

|                                  |                  |                          |                          |                          |
|----------------------------------|------------------|--------------------------|--------------------------|--------------------------|
| <u>Comm. Ed.</u>                 |                  |                          |                          |                          |
| 9100.10                          | Salaries         | \$ 2,637,373.07          | \$ -                     | \$ 2,637,373.07          |
| .20                              | Benefits         | 686,231.46               | -                        | 686,231.46               |
| .30                              | Purchase Service | 168,965.00               | 195.40                   | 169,160.40               |
| .40                              | Energy Service   | 2,000.00                 | -                        | 2,000.00                 |
| .50                              | Supplies         | 440,350.00               | (694.42)                 | 439,655.58               |
| .60                              | Capital Outlay   | 117,688.00               | 299.02                   | 117,987.02               |
| .70                              | Other Expense    | 17,235.00                | 200.00                   | 17,435.00                |
|                                  |                  | <u>\$ 4,069,842.53</u>   | <u>\$ 0.00</u>           | <u>\$ 4,069,842.53</u>   |
| <u>Debt Serv.</u>                |                  |                          |                          |                          |
| 9200.70                          | Other Expense    |                          | \$ -                     |                          |
| <u>Transfers</u>                 |                  |                          |                          |                          |
| 9700.90                          | Transfers        | \$ -                     | \$ -                     | \$ -                     |
| <u>Contingency</u>               |                  |                          |                          |                          |
| {5} 2700                         |                  | \$ 25,583,049.16         | \$ (1,852,565.83)        | \$ 23,730,483.33         |
| TOTAL APPROP. AND ENDING BALANCE |                  | <u>\$ 266,443,914.60</u> | <u>\$ (1,731,037.84)</u> | <u>\$ 264,712,876.76</u> |

Budget Amendment #7 - General Fund Notes- Appropriation Changes on Schedule II  
For the Period of November 1, 2016 - December 31, 2016

{1} 5000.10 –Salaries – \$158,040.25:

- a. an increase of \$157,940.00 in Advanced Placement Salaries budget at various schools offset by decreases in 5000 Supplies budget.
- b. a decrease of (\$95,107.00) in School Recognition budget offset by an increase in 5000 Purchase Services budget.
- c. an increase of \$83,250.00 in Cambridge Salaries budget for Gainesville High School offset by a decrease in 5000 Supplies.
- d. a net increase of \$11,957.25 which is offset by decreases in other Function/Object accounts.

{2} 5000.30 –Purchase Service– \$180,571.89:

- a. an increase of \$95,107.00 in School Recognition budget for Charter School awards, offset by a decrease in 5000 Salaries.
- b. an increase of \$66,830.00 in 1Mil Technology Purchase Service budget offset by decreases in other Function/Object accounts.
- c. a net increase of \$18,634.89 which is offset by decreases in other Function/Object accounts.

{3} 5000.50 – Supplies – (\$639,168.77):

- a. a decrease of (\$312,152.61) in Advanced Placement Supplies budget for various schools offset by increases in 5000 Salaries budget and other accounts.
- b. a decrease of (\$84,661.38) in Cambridge Supplies budget for Gainesville High School offset by increases in other accounts.
- c. a decrease of (\$76,642.44) in Industry Certified Careers Supplies budget for various schools offset by increases in other accounts.
- d. a decrease of (\$58,753.65) in IMA Supplies budget for October FTE budget adjustments.
- e. a decrease of (\$48,200.00) in IB Supplies budget at Eastside High offset by increases in other Function/Object accounts.
- f. a decrease of (\$17,729.25) in Rental Supplies budget for various schools offset by increases in other accounts.
- g. a decrease of (\$14,383.95) in Fund Raising Equivalency Supplies budget for various schools offset by increases in other accounts.
- h. a decrease of (\$7,100.00) in 1Mil Middle School Band Supplies budget for various schools offset by increases in other accounts.
- i. a net decrease of (\$19,545.49) which is offset by increases in other Function/Object acct.

{4} 6500.30 –Purchase Service – \$171,056.00:

- a. an increase of \$170,056.00 in E-Rate Purchase Service budget for Infinite Campus Contract.
- b. an increase of \$1,000.00 in 6500 Purchase Service budget which is offset in other Function/Obj acct.

{5} 2700.00 –Contingency – (\$1,852,565.83):

- a. a decrease of (\$2,112,223.00) in Unassigned Fund Balance for Calc 3 budget adjustments.
- b. an increase of \$275,732.66 in Assigned E-Rate Balance from new revenue.
- c. a decrease of (\$32,252.00) in Assigned State and Local Grants balance for defibrators at various schools and centers.
- d. an increase of \$17,176.51 in Assigned School Project Balance from October FTE adjustments.
- e. a decrease of (\$1,000.00) in Assigned Solar Panel Reserve for equipment purchase.

Contingency Fund Balances 12/31/2016

|                                 |              |                             |
|---------------------------------|--------------|-----------------------------|
| <u>Nonspendable</u>             |              |                             |
| 2711 - Reserved for Inventories | 1,308,827.15 | <u>1,308,827.15</u>         |
| <u>Restricted</u>               |              |                             |
| 2723 - Workforce Development    | 2,177,334.00 |                             |
| 1 Mill Tax Reserve              | 876,132.19   |                             |
| State Required Carryover        | 417,114.50   |                             |
|                                 |              | <u>3,470,580.69</u>         |
| <u>Assigned</u>                 |              |                             |
| 2749 - Solar Panel Reserve      | 244,809.69   |                             |
| School Projects                 | 200,598.40   |                             |
| E-Rate                          | 284,389.11   |                             |
| VAB Reserve                     | 25,000.00    |                             |
| Terminal Pay                    | 500,000.00   |                             |
| Board Reserve                   | 1,268,956.00 |                             |
| Buchholz Athletic Bathrooms     | 150,000.00   |                             |
| FTE Audit                       | 300,000.00   |                             |
| McKay Scholarships              | 1,900,000.00 |                             |
| Reserve for Financial Software  | 175,000.00   |                             |
| Transportation FTE Adjustment   | 345,116.00   |                             |
| State & Local Grants            | 396,236.31   |                             |
| EDEP Reserve                    | 848,777.52   |                             |
| Federal Terminal Pay            | 17,040.58    | <u>6,655,923.61</u>         |
| <u>Unassigned</u>               |              |                             |
| 2750 - Unassigned Fund Balance  |              | <u>12,295,151.88</u>        |
| Total Contingency 2700          |              | <u><u>23,730,483.33</u></u> |

Florida Statue Requirements for General Funds

|                                 |               |       |
|---------------------------------|---------------|-------|
| Minimum Fund Balance Required   |               |       |
| 3% of General Fund Revenues     | 6,931,530.41  | 3.00% |
| Current Fund Balance            |               |       |
| Assigned and Unassigned Balance | 18,951,075.49 | 8.20% |