

# Board Meeting Agenda Item Executive Summary

|                                |         |
|--------------------------------|---------|
| <b>Supt.'s Office Use Only</b> |         |
| <b>Board Meeting</b>           | 4-4-17  |
| <b>Agenda</b>                  | Consent |
| <b>Item No.</b>                | G. 5.   |

|                            |  |
|----------------------------|--|
| <b>Board Meeting Date:</b> | 4/4/2017   |
| <b>Submitted By:</b>       | Alex Rella, Asst. Superintendent Business Services |
| <b>Item Description:</b>   | Budget Amendment #13                               |

**Purpose and Explanation:**

Budget Amendment #13 represents the budget changes in the General Fund for the period of February 1, 2017 through February 28, 2017. Revenues reflect changes in local sources. Changes in appropriations reflect the above revenues.

**BUDGETARY IMPACT**

**Funding Source (Description):** Various Accounts                      **Amount:**      \$                      31,202.73

|  |                               |   |
|--|-------------------------------|---|
| <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

13

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                        | \$ 264,089,335.56 | \$31,202.73            | \$ 264,120,538.29 |
| 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

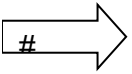
Certified Correct: \_\_\_\_\_  
District Superintendent

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                             | 93,508,697.00             | -                     | 93,508,697.00            |
| 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             | 30,280,419.00             | -                     | 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                      | 1,647,006.82              | -                     | 1,647,006.82             |
| 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  | 76,740.17                 | 30,320.73             | 107,060.90               |
| 3490                                   | MISC LOCAL                       | 772,886.43                | 882.00                | 773,768.43               |
| 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   | 364,068.00                | -                     | 364,068.00               |
| 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>\$ 230,427,472.42</b>  | <b>\$ 31,202.73</b>   | <b>\$ 230,458,675.15</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>\$ 264,089,335.56</b>  | <b>\$ 31,202.73</b>   | <b>\$ 264,120,538.29</b> |

2016-2017 Budget Amendment #13  
GENERAL FUND  
2/28/2017

This budget amendment represents an increase in the General Fund in the amount of: \$ 31,202.73



|   |                                      |    |           |
|---|--------------------------------------|----|-----------|
| 1 | Collection of Internal Accounts      | \$ | 30,320.73 |
| 2 | Teacher Job Fair Donations           | \$ | 800.00    |
|   | Migrant Office Picnic Table Donation | \$ | 82.00     |

Total \$ 31,202.73

| 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         | \$ 83,119,352.37         | \$ 76,650.33         | \$ 83,196,002.70         |
|     | .20     | Benefits         | 24,977,493.98            | 19,625.48            | 24,997,119.46            |
|     | .30     | Purchase Service | 18,950,176.67            | 45,219.08            | 18,995,395.75            |
|     | .40     | Energy Service   | 11,973.83                | -                    | 11,973.83                |
|     | .50     | Supplies         | 8,982,070.20             | (28,862.27)          | 8,953,207.93             |
|     | .60     | Capital Outlay   | 3,004,132.60             | 12,241.02            | 3,016,373.62             |
|     | .70     | Other Expense    | 1,946,922.84             | 5,016.84             | 1,951,939.68             |
|     |         |                  | <u>\$ 140,992,122.49</u> | <u>\$ 129,890.48</u> | <u>\$ 141,122,012.97</u> |

Pupil Pers.

|         |                  |                 |                         |                     |                         |
|---------|------------------|-----------------|-------------------------|---------------------|-------------------------|
| 6100.10 | Salaries         | \$ 8,553,670.20 | \$ 850.00               | \$ 8,554,520.20     |                         |
| .20     | Benefits         | 2,764,283.75    | 761.20                  | 2,765,044.95        |                         |
| .30     | Purchase Service | 1,672,659.71    | 5,530.88                | 1,678,190.59        |                         |
| .40     | Energy Service   | 500.00          | 600.00                  | 1,100.00            |                         |
| .50     | Supplies         | 104,424.15      | (1,043.26)              | 103,380.89          |                         |
| .60     | Capital Outlay   | 50,931.44       | (600.00)                | 50,331.44           |                         |
| .70     | Other Expense    | 21,040.03       | 5,403.87                | 26,443.90           |                         |
|         |                  |                 | <u>\$ 13,167,509.28</u> | <u>\$ 11,502.69</u> | <u>\$ 13,179,011.97</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 | 60,059.39       | 4,499.10               | 64,558.49          |                        |
| .40     | Energy Service   | -               | -                      | -                  |                        |
| .50     | Supplies         | 49,811.68       | (1,103.55)             | 48,708.13          |                        |
| .60     | Capital Outlay   | 223,905.00      | (4,245.29)             | 219,659.71         |                        |
| .70     | Other Expense    | 6,321.80        | -                      | 6,321.80           |                        |
|         |                  |                 | <u>\$ 4,558,717.65</u> | <u>\$ (849.74)</u> | <u>\$ 4,557,867.91</u> |

Curr. Dev.

|         |                  |                 |                        |                    |                        |
|---------|------------------|-----------------|------------------------|--------------------|------------------------|
| 6300.10 | Salaries         | \$ 3,732,938.04 | \$ 5,898.51            | \$ 3,738,836.55    |                        |
| .20     | Benefits         | 1,130,499.76    | 1,470.60               | 1,131,970.36       |                        |
| .30     | Purchase Service | 104,985.94      | 461.53                 | 105,447.47         |                        |
| .40     | Energy Service   | 1,061.44        | -                      | 1,061.44           |                        |
| .50     | Supplies         | 26,251.96       | 424.64                 | 26,676.60          |                        |
| .60     | Capital Outlay   | 24,130.18       | (1,558.67)             | 22,571.51          |                        |
| .70     | Other Expense    | 16,643.96       | 457.04                 | 17,101.00          |                        |
|         |                  |                 | <u>\$ 5,036,511.28</u> | <u>\$ 7,153.65</u> | <u>\$ 5,043,664.93</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         | \$ 905,853.77          | \$ 1,710.00        | \$ 907,563.77          |
| .20     | Benefits         | 199,592.03             | \$ 318.38          | 199,910.41             |
| .30     | Purchase Service | 347,916.64             | 100.00             | 348,016.64             |
| .40     | Energy Service   | -                      | -                  | -                      |
| .50     | Supplies         | 50,611.02              | (1,350.77)         | 49,260.25              |
| .60     | Capital Outlay   | 186,274.26             | -                  | 186,274.26             |
| .70     | Other Expense    | 98,419.17              | 5,098.27           | 103,517.44             |
|         |                  | <u>\$ 1,788,666.89</u> | <u>\$ 5,875.88</u> | <u>\$ 1,794,542.77</u> |

Instr. Tech.

|         |                  |                        |                    |                        |
|---------|------------------|------------------------|--------------------|------------------------|
| 6500.10 | Salaries         | \$ 2,346,577.76        | \$ -               | \$ 2,346,577.76        |
| .20     | Benefits         | 675,257.95             | -                  | 675,257.95             |
| .30     | Purchase Service | 595,901.64             | (4,537.35)         | 591,364.29             |
| .40     | Energy Service   | 1,500.00               | -                  | 1,500.00               |
| .50     | Supplies         | 30,223.73              | (17.21)            | 30,206.52              |
| .60     | Capital Outlay   | 277,028.42             | 13,017.21          | 290,045.63             |
| .70     | Other Expense    | 47,300.00              | -                  | 47,300.00              |
|         |                  | <u>\$ 3,973,789.50</u> | <u>\$ 8,462.65</u> | <u>\$ 3,982,252.15</u> |

Board of Ed.

|         |                  |                        |             |                        |
|---------|------------------|------------------------|-------------|------------------------|
| 7100.10 | Salaries         | \$ 182,085.00          | \$ -        | \$ 182,085.00          |
| .20     | Benefits         | 317,307.56             | -           | 317,307.56             |
| .30     | Purchase Service | 401,830.22             | -           | 401,830.22             |
| .40     | Energy Service   | -                      | -           | -                      |
| .50     | Supplies         | 2,750.00               | -           | 2,750.00               |
| .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         | 8,300.00             | -           | 8,300.00             |
| .60     | Capital Outlay   | 4,800.00             | -           | 4,800.00             |
| .70     | Other Expense    | 4,700.00             | -           | 4,700.00             |
|         |                  | <u>\$ 897,772.75</u> | <u>\$ -</u> | <u>\$ 897,772.75</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         | \$ 11,104,999.17        | \$ 3,967.27         | \$ 11,108,966.44        |
| .20     | Benefits         | 3,479,923.27            | 5,878.79            | 3,485,802.06            |
| .30     | Purchase Service | 190,347.93              | 3,343.93            | 193,691.86              |
| .40     | Energy Service   | -                       | -                   | -                       |
| .50     | Supplies         | 79,472.69               | 5,936.66            | 85,409.35               |
| .60     | Capital Outlay   | 94,357.16               | (4,633.25)          | 89,723.91               |
| .70     | Other Expense    | 44,289.35               | 708.56              | 44,997.91               |
|         |                  | <u>\$ 14,993,389.57</u> | <u>\$ 15,201.96</u> | <u>\$ 15,008,591.53</u> |

Facilities Acq.

|         |                  |                      |                       |                      |
|---------|------------------|----------------------|-----------------------|----------------------|
| 7400.10 | Salaries         | \$ -                 | \$ -                  | \$ -                 |
| .20     | Benefits         | -                    | -                     | -                    |
| .30     | Purchase Service | 576,820.00           | (27,840.00)           | 548,980.00           |
| .40     | Energy Service   | -                    | -                     | -                    |
| .50     | Supplies         | -                    | -                     | -                    |
| .60     | Capital Outlay   | 284,311.53           | 7,242.50              | 291,554.03           |
| .70     | Other Expense    | -                    | -                     | -                    |
|         |                  | <u>\$ 861,131.53</u> | <u>\$ (20,597.50)</u> | <u>\$ 840,534.03</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 | 16,200.00              | -           | 16,200.00              |
| .40     | Energy Service   | -                      | -           | -                      |
| .50     | Supplies         | 13,000.00              | -           | 13,000.00              |
| .60     | Capital Outlay   | 6,959.00               | -           | 6,959.00               |
| .70     | Other Expense    | 1,750.00               | -           | 1,750.00               |
|         |                  | <u>\$ 1,774,756.15</u> | <u>\$ -</u> | <u>\$ 1,774,756.15</u> |

Central Serv.

|         |                  |                        |                  |                        |
|---------|------------------|------------------------|------------------|------------------------|
| 7700.10 | Salaries         | \$ 2,038,667.16        | \$ -             | \$ 2,038,667.16        |
| .20     | Benefits         | 654,498.82             | -                | 654,498.82             |
| .30     | Purchase Service | 597,243.38             | 1,941.65         | 599,185.03             |
| .40     | Energy Service   | 32,008.58              | -                | 32,008.58              |
| .50     | Supplies         | 85,102.61              | (561.61)         | 84,541.00              |
| .60     | Capital Outlay   | 56,800.00              | 384.49           | 57,184.49              |
| .70     | Other Expense    | 69,755.00              | (1,233.00)       | 68,522.00              |
|         |                  | <u>\$ 3,534,075.55</u> | <u>\$ 531.53</u> | <u>\$ 3,534,607.08</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         | \$ (10,349.96)        | \$ 6,320,434.40         |
| .20     | Benefits         | 2,596,748.65            | (797.25)              | 2,595,951.40            |
| .30     | Purchase Service | 662,253.46              | (8,408.35)            | 653,845.11              |
| .40     | Energy Service   | 1,258,056.44            | -                     | 1,258,056.44            |
| .50     | Supplies         | 932,451.75              | -                     | 932,451.75              |
| .60     | Capital Outlay   | 278,877.98              | -                     | 278,877.98              |
| .70     | Other Expense    | 7,000.00                | -                     | 7,000.00                |
|         |                  | <u>\$ 12,066,172.64</u> | <u>\$ (19,555.56)</u> | <u>\$ 12,046,617.08</u> |

Opr. of Plant

|         |                  |                         |                     |                         |
|---------|------------------|-------------------------|---------------------|-------------------------|
| 7900.10 | Salaries         | \$ 5,792,555.60         | \$ -                | \$ 5,792,555.60         |
| .20     | Benefits         | 2,277,140.17            | 14.56               | 2,277,154.73            |
| {2} .30 | Purchase Service | 6,948,246.72            | 52,776.39           | 7,001,023.11            |
| .40     | Energy Service   | 8,381,562.80            | -                   | 8,381,562.80            |
| .50     | Supplies         | 416,044.89              | (5,789.85)          | 410,255.04              |
| .60     | Capital Outlay   | 221,669.16              | 7,612.93            | 229,282.09              |
| .70     | Other Expense    | 18,951.79               | -                   | 18,951.79               |
|         |                  | <u>\$ 24,056,171.13</u> | <u>\$ 54,614.03</u> | <u>\$ 24,110,785.16</u> |

Maint. of Plant

|         |                  |                        |             |                        |
|---------|------------------|------------------------|-------------|------------------------|
| 8100.10 | Salaries         | \$ 4,743,673.64        | \$ -        | \$ 4,743,673.64        |
| .20     | Benefits         | 1,469,947.18           | -           | 1,469,947.18           |
| .30     | Purchase Service | 541,972.16             | -           | 541,972.16             |
| .40     | Energy Service   | 119,000.00             | -           | 119,000.00             |
| .50     | Supplies         | 586,833.08             | -           | 586,833.08             |
| .60     | Capital Outlay   | 113,665.13             | -           | 113,665.13             |
| .70     | Other Expense    | 15,000.00              | -           | 15,000.00              |
|         |                  | <u>\$ 7,590,091.19</u> | <u>\$ -</u> | <u>\$ 7,590,091.19</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 | 781,851.28             | 10,602.06           | 792,453.34             |
| .40     | Energy Service   | -                      | -                   | -                      |
| .50     | Supplies         | -                      | -                   | -                      |
| .60     | Capital Outlay   | 23,500.00              | -                   | 23,500.00              |
| .70     | Other Expense    | -                      | -                   | -                      |
|         |                  | <u>\$ 2,246,583.10</u> | <u>\$ 10,602.06</u> | <u>\$ 2,257,185.16</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         | \$ 2,518,940.01          | \$ -                | \$ 2,518,940.01          |
| .20                              | Benefits         | 658,666.47               | -                   | 658,666.47               |
| .30                              | Purchase Service | 169,160.40               | -                   | 169,160.40               |
| .40                              | Energy Service   | 2,000.00                 | -                   | 2,000.00                 |
| .50                              | Supplies         | 439,306.15               | -                   | 439,306.15               |
| .60                              | Capital Outlay   | 118,336.45               | -                   | 118,336.45               |
| .70                              | Other Expense    | 17,435.00                | -                   | 17,435.00                |
|                                  |                  | <u>\$ 3,923,844.48</u>   | <u>\$ -</u>         | <u>\$ 3,923,844.48</u>   |
| <u>Debt Serv.</u>                |                  |                          |                     |                          |
| 9200.70                          | Other Expense    |                          | \$ -                |                          |
| <u>Transfers</u>                 |                  |                          |                     |                          |
| 9700.90                          | Transfers        | \$ -                     | \$ -                | \$ -                     |
| <u>Contingency</u>               |                  |                          |                     |                          |
| {3} 2700                         |                  | \$ 21,464,057.60         | \$ (171,629.40)     | \$ 21,292,428.20         |
| TOTAL APPROP. AND ENDING BALANCE |                  | <u>\$ 264,089,335.56</u> | <u>\$ 31,202.73</u> | <u>\$ 264,120,538.29</u> |

Budget Amendment #13 - General Fund Notes- Appropriation Changes on Schedule II  
For the Period of February 1, 2017 - February 28, 2017

{1} 5000.10 –Salaries – \$76,650.33:

- a. an increase of \$46,578.61 in Advanced Placement funds offset by a decrease in 5000 Supplies.
- b. an increase of \$40,000.00 in International Baccalaureate funds offset by a decrease in 5000 Supplies.
- c. an increase of \$25,000.00 in Teacher Salaries budget from Cambridge Program at GHS offset by a decrease in 5000 Supplies.
- d. an increase of \$13,404.00 in Industry Certified Careers Salaries budget at various schools offset by a decrease in 5000 Supplies.
- e. a decrease of (\$50,658.95) in Best and Brightest Scholarships offset by an increase in 5000 Purchase Services for Charter School teachers.
- f. a net increase of \$2,326.67 which is offset by decreases in other Function/Object accounts.

{2} 7900.30 –Purchase Service– \$52,776.39:

- a. an increase of \$54,000.00 in ERA Purchase Services budget offset by a decrease in increase in 5000 Capital Outlay budget.
- b. a net decrease of (\$1,223.61) which is offset by decreases in other Function/Object accounts.

{3} 2700.00 –Contingency – (\$171,629.40):

- a. a decrease of (\$88,129.40) in Assigned School Projects Balance for Cambridge final allocation.
- b. a decrease of (\$54,000.00) in Assigned ERA Fund Balance for Colo Rental and phone expense.
- c. a decrease of (\$16,500.00) in Assigned School Projects Balance offset by increases in various schools 5000 budget.
- d. a decrease of (\$13,000.00) in Assigned School Projects Balance for Graduation expenses.

Contingency Fund Balances 2/28/2017

|                                 |              |                      |
|---------------------------------|--------------|----------------------|
| <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                 | 56,011.77    |                      |
| E-Rate                          | 230,389.11   |                      |
| VAB Reserve                     | 25,000.00    |                      |
| Terminal Pay                    | 500,000.00   |                      |
| Board Reserve                   | 1,463,024.00 |                      |
| Buchholz Athletic Bathrooms     | 150,000.00   |                      |
| FTE Audit                       | 300,000.00   |                      |
| State & Local Grants            | 396,236.31   |                      |
| EDEP Reserve                    | 782,577.52   |                      |
| Federal Terminal Pay            | 17,040.58    |                      |
|                                 |              | <u>4,165,088.98</u>  |
| <u>Unassigned</u>               |              |                      |
| 2750 - Unassigned Fund Balance  |              | <u>12,347,931.38</u> |
|                                 |              | <u>21,292,428.20</u> |

Florida Statue Requirements for General Funds

|                                 |               |       |
|---------------------------------|---------------|-------|
| Minimum Fund Balance Required   |               |       |
| 3% of General Fund Revenues     | 6,913,760.25  | 3.00% |
| Current Fund Balance            |               |       |
| Assigned and Unassigned Balance | 16,513,020.36 | 7.17% |