

2016-17
OPERATING FUND BUDGET
AMENDMENT

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

RESOLUTION #5
AS OF JANUARY 31, 2017

**OPERATING FUND
PROJECTED REVENUE
RESOLUTION #5
JANUARY 31, 2017**

REVENUE	2016-17 AMENDED REVENUE #4	2016-17 AMENDED REVENUE #5	DIFFERENCE	
			AMOUNT	%
<u>FEDERAL SOURCES</u>				
3121 IMPACT AID	694,794	694,794	0	0.00
3202 MEDICAID REIMBURSEMENT	<u>1,889,592</u>	<u>1,889,592</u>	<u>0</u>	<u>0.00</u>
TOTAL FEDERAL	2,584,386	2,584,386	0	0.00
<u>STATE SOURCES</u>				
3310 F.E.F.P.	157,925,550	157,925,550	0	0.00
3310 SAFE SCHOOLS	1,607,631	1,607,631	0	0.00
3310 SUPPLEMENTAL ACADEMIC INSTRUCTION	19,437,414	19,437,414	0	0.00
3310 ESE GUARANTEED ALLOCATION	29,701,296	29,701,296	0	0.00
3310 READING ALLOCATION	3,271,779	3,271,779	0	0.00
3310 DJJ SUPPLEMENTAL ALLOCATION	183,431	183,431	0	0.00
3310 DISCRETIONARY MILLAGE COMPRESSION	7,572,351	7,572,351	0	0.00
3310 TEACHER CLASSROOM SUPPLY ASSISTANCE	1,180,342	1,180,342	0	0.00
3310 INSTRUCTIONAL MATERIALS	6,237,916	6,237,916	0	0.00
3310 STUDENT TRANSPORTATION	9,980,587	9,980,587	0	0.00
3310 VIRTUAL EDUCATION CONTRIBUTION	57,456	57,456	0	0.00
3310 DIGITAL CLASSROOM ALLOCATION	1,637,296	1,637,296	0	0.00
3310 FEDERALLY CONNECTED STUDENT SUPPLMNT	2,510,475	2,510,475	0	0.00
3315 WORKFORCE DEVELOPMENT	3,809,489	3,809,489	0	0.00
3323 C.O. & D.S.	40,481	40,481	0	0.00
3341 RACING COMMISSION	223,250	223,250	0	0.00
3343 STATE LICENSE TAX	200,000	200,000	0	0.00
3355 CLASS SIZE REDUCTION	79,975,545	79,975,545	0	0.00
3361 SCHOOL RECOGNITION	4,099,770	4,099,770	0	0.00
3371 VOLUNTARY PREKINDERGARTEN	2,450,000	2,450,000	0	0.00
3372 PREKINDERGARTEN	261,500	261,500	0	0.00
3397 CHARTER SCHOOL CAPITAL OUTLAY	824,385	824,385	0	0.00
3399 MISCELLANEOUS STATE	<u>241,816</u>	<u>241,816</u>	<u>0</u>	<u>0.00</u>
TOTAL STATE	333,429,761	333,429,761	0	0.00

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REVENUE	2016-17 AMENDED REVENUE #4	2016-17 AMENDED REVENUE #5	DIFFERENCE	
			AMOUNT	%
<u>LOCAL SOURCES</u>				
341X AD VALOREM	186,313,559	186,313,559	0	0.00
341X PRIOR PERIOD ADJUSTED MILLAGE	206,632	206,632	0	0.00
3425 RENT	298,474	298,474	0	0.00
343X INCOME/INVESTMENTS	278,893	278,893	0	0.00
346X ADULT STUDENT FEES	96,000	96,000	0	0.00
347X OTHER STUDENT FEES	12,000	12,000	0	0.00
3494 FEDERAL-INDIRECT	2,256,040	2,256,040	0	0.00
3499 FOOD SERVICE-INDIRECT	710,312	710,312	0	0.00
349X ADDITIONAL AD VALOREM	1,406,635	1,406,635	0	0.00
349X MISCELLANEOUS LOCAL	<u>1,527,533</u>	<u>1,743,060</u>	<u>215,528</u>	<u>14.11</u>
TOTAL LOCAL	193,106,078	193,321,605	215,528	0.11
<u>OTHER FINANCING SOURCES</u>				
3630 TRANSFERS FROM CAPITAL PROJECTS	4,665,687	4,665,687	0	0.00
3690 TRANSFER FROM ENTERPRISE FUND	<u>2,299,035</u>	<u>2,299,035</u>	<u>0</u>	<u>0.00</u>
TOTAL OTHER	6,964,722	6,964,722	0	0.00
TOTAL REVENUE	536,084,947	536,300,474	215,528	0.04
FUND BALANCE JULY 1:				
RESERVED	48,235,885	48,235,885	0	0.00
UNRESERVED	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	48,235,885	48,235,885	0	0.00
GRAND TOTAL	584,320,832	584,536,360	215,528	0.04

**OPERATING FUND
EXPENDITURES BY FUNCTION
RESOLUTION #5
January 31, 2017**

FUNCTION	2016-17 AMENDED BUDGET #4	2016-17 AMENDED BUDGET #5	DIFFERENCE	
			AMOUNT	%
5100 BASIC K-12	266,047,673	265,946,458	-101,215	-0.04
5200 EXCEPTIONAL EDUCATION	79,913,166	79,917,201	4,035	0.01
5300 VOCATIONAL EDUCATION	10,789,441	10,790,685	1,244	0.01
5400 ADULT EDUCATION	1,781,862	1,791,046	9,183	0.52
5500 OTHER INSTRUCTIONAL	2,340,535	2,341,815	1,280	0.05
5900 NON-FEFP EDUCATION	<u>1,235,048</u>	<u>1,238,901</u>	<u>3,853</u>	<u>0.31</u>
INSTRUCTIONAL TOTAL	362,107,725	362,026,105	-81,619	-0.02
6110 ATTENDANCE/SOCIAL WORK	1,506,000	1,530,590	24,590	1.63
6120 GUIDANCE	13,500,299	13,497,007	-3,292	-0.02
6130 HEALTH	2,621,821	2,621,726	-95	0.00
6140 PSYCHOLOGICAL SERVICES	1,054,691	1,054,691	0	0.00
6150 PARENTAL INVOLVEMENT	119,093	119,093	0	0.00
6200 INSTRUCTIONAL MEDIA	7,257,100	7,258,843	1,743	0.02
6300 INSTRUCTIONAL CURR. DEVELOP.	13,423,716	13,423,212	-505	0.00
6400 INSTRUCTIONAL STAFF TRAINING	2,747,416	2,854,712	107,297	3.91
6500 INSTRUCTIONAL RELATED TECHNOLOGY	<u>8,871,188</u>	<u>8,871,189</u>	<u>1</u>	<u>0.00</u>
INSTRUCTIONAL SUPPORT TOTAL	51,101,325	51,231,064	129,738	0.25
7100 BOARD OF EDUCATION	1,226,144	1,226,244	100	0.01
7200 GENERAL ADMINISTRATION	1,197,649	1,199,338	1,689	0.14
7300 SCHOOL ADMINISTRATION	37,695,624	37,703,394	7,770	0.02
7400 FACILITIES/ACQUISITION/CONST.	1,163,018	1,160,010	-3,007	-0.26
7500 FISCAL SERVICES	2,730,593	2,730,750	157	0.01
7600 FOOD SERVICE	172,939	172,939	0	0.00
7710 RESEARCH DEVELOPMENT	493,885	493,885	0	0.00
7720 INFORMATION SERVICES	1,177,934	1,240,654	62,720	5.32
7730 STAFF SERVICES	2,638,116	2,659,036	20,919	0.79
7731 ADMIN/CLASSIFIED INSERVICE	623,314	626,033	2,720	0.44
7760 WAREHOUSE/PURCHASING	1,954,619	1,956,042	1,423	0.07
7790 OTHER CENTRAL SERVICES	97,400	94,679	-2,721	-2.79
7800 TRANSPORTATION	18,156,481	18,359,903	203,422	1.12
7900 UTILITY/CUSTODIAL	46,716,610	46,776,660	60,049	0.13
7910 ENVIRONMENTAL SERVICES	558,997	563,997	5,000	0.89
8100 MAINTENANCE	10,982,595	10,978,680	-3,915	-0.04
8110 TRANSPORTATION MAINTENANCE	1,880,845	1,680,896	-199,949	-10.63
8120 TECHNOLOGY REPAIR	122,282	126,260	3,978	3.25

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FUNCTION	2016-17 AMENDED BUDGET #4	2016-17 AMENDED BUDGET #5	DIFFERENCE	
			AMOUNT	%
8200 ADMINISTRATIVE TECH SERVICES	4,486,230	4,486,190	-40	0.00
9100 COMMUNITY SERVICES	487,690	499,187	11,497	2.36
9400 OVERHEAD	<u>75,000</u>	<u>75,000</u>	<u>0</u>	<u>0.00</u>
GENERAL SUPPORT TOTAL	134,637,963	134,809,775	171,812	0.13
SCHOOL/DEPARTMENT TOTAL	547,847,013	548,066,944	219,931	0.04
9700 OTHER FINANCES USES TRANSFER TO CAPITAL FUND	<u>2,013,185</u>	<u>2,013,185</u>	<u>0</u>	<u>0.00</u>
OTHER FINANCES USES TOTAL	2,013,185	2,013,185	0	0.00
RESERVED FUND BALANCE:				
9400 ENDING CASH	50,000	50,000	0	0.00
9400 INVENTORY	834,571	834,571	0	0.00
9400 SCHOOL BOARD CONTINGENCIES	19,880,369	19,880,369	0	0.00
9400 EMPLOYEE COMPENSATION	500,000	500,000	0	0.00
9400 MAINTENANCE CHARGEBACK	500,000	500,000	0	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	<u>8,714,931</u>	<u>8,710,527</u>	<u>-4,403</u>	<u>-0.05</u>
	30,479,870	30,475,467	-4,403	-0.01
9400* UNRESERVED FUND BALANCE	3,980,763	3,980,763	0	0.00
DISTRICT TOTAL	584,320,832	584,536,360	215,528	0.04

* THESE ARE NOT EXPENDITURE ACCOUNTS BUT REPRESENT FUNDS WHICH MAY BE TRANSFERRED TO APPROPRIATE EXPENDITURE ACCOUNTS DURING THE YEAR.

**OPERATING FUND
EXPENDITURES BY OBJECT
RESOLUTION #5
January 31, 2017**

OBJECT	2016-17 AMENDED BUDGET #4	2016-17 AMENDED BUDGET #5	DIFFERENCE	
			AMOUNT	%
111 ADMINISTRATOR - REGULAR PAY	20,613,438	20,614,631	1,194	0.01
112 ADMINISTRATOR - EXTRA DUTY PAY	22,550	23,455	905	4.01
113 ADMINISTRATOR - SUPPLEMENTS	1,200	1,200	0	0.00
114 ADMINISTRATOR - TERMINAL PAY	930,449	930,449	0	0.00
121 TEACHER - SALARY	201,145,933	201,065,922	-80,011	-0.04
122 TEACHER - EXTRA DUTY PAY	2,095,018	2,114,782	19,763	0.94
123 TEACHER - SUPPLEMENTS	4,646,338	4,655,981	9,643	0.21
124 TEACHER - TERMINAL PAY	2,605,144	2,605,144	0	0.00
126 TEACHER - BONUS	2,824,738	2,824,398	-341	-0.01
131 OTHER CERTIFIED - BASE PAY	22,129,225	22,136,358	7,133	0.03
132 OTHER CERTIFIED - EXTRA DUTY PAY	639,610	634,488	-5,121	-0.80
133 OTHER CERTIFIED - SUPPLEMENTS	328,230	328,753	523	0.16
136 OTHER CERTIFIED - BONUS	257,000	257,000	0	0.00
141 SUBSTITUTE - REGULAR PAY	3,359,803	3,434,251	74,448	2.22
142 SUBSTITUTE - NON INSTRUCTIONAL	348,498	348,955	458	0.13
151 AIDE - REGULAR PAY	10,928,767	10,923,112	-5,655	-0.05
152 AIDE - OVERTIME/ADDITIONAL TIME	495	1,495	1,000	202.22
161 OTHER SUPPORT HOURLY - REGULAR PAY	43,552,457	43,551,731	-727	0.00
162 OTHER SUPPORT HOURLY - OVT/ADT	791,766	809,425	17,659	2.23
164 OTHER SUPPORT HOURLY - TERMINAL PAY	1,204,011	1,204,011	0	0.00
166 OTHER SUPPORT HOURLY - BONUS	757,150	757,150	0	0.00
168 OTHER SUPPORT - TEMPORARY	87,842	91,411	3,569	4.06
171 SCHOOL BOARD - REGULAR PAY	196,130	196,130	0	0.00
181 EAP - REGULAR PAY	13,144,298	13,144,298	0	0.00
184 EAP - TERMINAL PAY	273,003	273,003	0	0.00
186 EAP - BONUS	<u>-610</u>	<u>-610</u>	<u>0</u>	<u>0.00</u>
1XX SALARIES TOTAL	332,882,482	332,926,919	44,437	0.01
210 RETIREMENT	26,210,439	26,206,323	-4,115	-0.02
220 FICA	24,111,225	24,110,281	-944	0.00
231 LIFE INSURANCE	232,584	232,576	-8	0.00
232 HOSPITALIZATION	41,515,857	41,526,737	10,880	0.03
241 WORK. COMP. - GENERAL	1,599,809	1,600,033	224	0.01
242 WORK. COMP. - BUS DRIVER	398,124	398,124	0	0.00
243 WORK. COMP. - MAINTENANCE	812,274	812,300	26	0.00

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OBJECT		2016-17 AMENDED BUDGET #4	2016-17 AMENDED BUDGET #5	DIFFERENCE	
				AMOUNT	%
244	WORK. COMP. - CAFETERIA	1,394	1,394	0	0.00
250	UNEMPLOYMENT	<u>275,000</u>	<u>275,000</u>	<u>0</u>	<u>0.00</u>
2XX	FRINGE TOTAL	95,156,705	95,162,768	6,063	0.01
311	LEGAL SERVICES	386,136	386,236	100	0.03
312	PROFESSIONAL/TECHNICAL	52,870,783	52,977,040	106,257	0.20
314	MEDICAL TESTS	91,182	93,642	2,460	2.70
315	REIMBURSE TUITION AND BOOKS	100,000	100,000	0	0.00
321	TRANSPORTATION INSURANCE	266,824	266,824	0	0.00
322	PROPERTY INSURANCE	4,787,253	4,787,253	0	0.00
323	LIABILITY INSURANCE	817,810	817,810	0	0.00
324	FIDELITY BOND INSURANCE	10,364	10,364	0	0.00
325	FLEET INSURANCE	51,483	51,483	0	0.00
326	DRIVERS ED INSURANCE	8,959	8,959	0	0.00
331	TRAVEL - IN-COUNTY	210,368	213,480	3,112	1.48
332	TRAVEL - OUT-OF-COUNTY	548,796	566,462	17,665	3.22
333	TRAVEL - OUT-OF-STATE	101,451	104,270	2,819	2.78
351	REPAIR - INSTRUCTIONAL	40,411	44,361	3,950	9.77
352	REPAIR - NON-INSTRUCTIONAL	131,404	131,034	-370	-0.28
353	MAINFRAME MAINTENANCE	190,827	190,827	0	0.00
354	SPECIALIZED SERVICES	1,897,567	1,865,700	-31,867	-1.68
355	REPAIR - GENERAL MAINTENANCE	6,350	6,500	150	2.36
356	MAINT & WARRANTY AGREEMENTS	342,680	341,680	-1,000	-0.29
360	RENTALS	380,263	379,649	-613	-0.16
361	SOFTWARE RENTAL	193,451	193,451	0	0.00
363	HARDWARE LEASE	102,107	102,107	0	0.00
364	MAINTENANCE FEES - SOFTWARE	128,445	128,445	0	0.00
365	SUBSCRIPTION FEES - SOFTWARE	2,690,817	2,712,191	21,374	0.79
371	TELEPHONE BASE	373,915	373,672	-243	-0.06
372	TELEPHONE LONG DISTANCE	64,787	65,318	531	0.82
373	POSTAGE	225,968	232,759	6,791	3.01
374	TELEPHONE EQUIPMENT	123,137	123,137	0	0.00
375	TELEPHONE MAINTENANCE	141,727	141,727	0	0.00
376	PDA DATA USAGE	17,104	18,024	920	5.38
377	PDA VOICE/CELL	87,291	89,563	2,273	2.60

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EXPENDITURES BY OBJECT
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OBJECT	2016-17 AMENDED BUDGET #4	2016-17 AMENDED BUDGET #5	DIFFERENCE	
			AMOUNT	%
378 DATA COMMUNICATIONS SERVICES	981,226	981,226	0	0.00
384 WATER	1,042,686	1,042,686	0	0.00
385 REFUSE	735,823	737,121	1,298	0.18
386 RECYCLING	211,842	211,842	0	0.00
387 SEWER	1,179,309	1,179,309	0	0.00
388 LANDFILL	267,025	267,025	0	0.00
389 RECLAIMED WATER	500	500	0	0.00
391 PRINTING	1,925,902	1,903,050	-22,853	-1.19
393 DRY CLEANING	128	128	0	0.00
394 LINEN SERVICE	34,992	34,992	0	0.00
395 PEST CONTROL	255	255	0	0.00
397 ISOLATED TRANSPORTATION	25,000	25,000	0	0.00
399 PRINTING CHARGE-BACK	<u>-600,000</u>	<u>-600,000</u>	<u>0</u>	<u>0.00</u>
3XX PURCHASED SERVICES TOTAL	73,194,347	73,307,100	112,753	0.15
410 NATURAL GAS	104,555	104,767	212	0.20
420 BOTTLED GAS	148,865	148,865	0	0.00
430 ELECTRICITY	11,613,351	11,622,761	9,409	0.08
440 FUEL OIL	13,669	13,669	0	0.00
450 GASOLINE	1,012,830	812,830	-200,000	-19.75
460 DIESEL	2,015,426	2,218,405	202,979	10.07
470 ENERGY CONSERVATION AT SCHOOLS	<u>747,197</u>	<u>742,889</u>	<u>-4,307</u>	<u>-0.58</u>
4XX ENERGY SERVICES TOTAL	15,655,894	15,664,188	8,293	0.05
511 SUPPLIES	10,319,432	10,346,856	27,424	0.27
515 FINANCIAL PROCESSING SUPPORT	14,968	14,968	0	0.00
516 INSTRUCTIONAL PROCESSING SUPPORT	20,898	20,898	0	0.00
521 NON-STATE ADOPTED TEXTBOOKS	3,857,969	3,855,442	-2,527	-0.07
522 STATE ADOPTED TEXTBOOKS	3,693,708	3,688,662	-5,047	-0.14
523 NON-STATE ADOPTED TEXTBOOKS EBOOKS	236,592	236,562	-30	-0.01
524 STATE ADOPTED TEXTBOOKS EBOOKS	556,567	556,567	0	0.00
530 PERIODICALS	16,968	17,370	402	2.37
544 GREASE/OIL	52,010	52,010	0	0.00
550 REPAIR PARTS	817,651	808,145	-9,506	-1.16

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OBJECT		2016-17 AMENDED BUDGET #4	2016-17 AMENDED BUDGET #5	DIFFERENCE	
				AMOUNT	%
560	TIRES/TUBES	229,910	230,057	148	0.06
594	UNIFORMS	<u>70,968</u>	<u>72,932</u>	1,964	<u>2.77</u>
5XX	SUPPLIES/MATERIALS TOTAL	19,887,640	19,900,468	12,828	0.06
612	LIBRARY BOOKS -REPLACEMENT	358,317	352,289	-6,028	-1.68
621	A/V MATERIALS > \$1000	18,437	18,437	0	0.00
622	A/V MATERIALS < \$1000	19,517	20,575	1,059	5.42
641	FURN/FIXT/EQUIP > \$1000	715,062	730,604	15,542	2.17
642	FURN/FIXT/EQUIP < \$1000	836,440	867,795	31,354	3.75
643	COMPUTER HARDWARE > \$1000	897,371	893,789	-3,583	-0.40
644	COMPUTER HARDWARE < \$1000	3,168,081	3,090,387	-77,694	-2.45
652	OTHER VEHICLES	246,841	246,841	0	0.00
671	SITE IMPROVEMENT - CONTRACTED	139,697	142,170	2,473	1.77
677	SITE IMPROVEMENT - DIRECT POs	1,392	1,392	0	0.00
681	REMODEL - CONTRACTED	113,859	113,859	0	0.00
682	REMODEL - IN-HOUSE	28,611	21,711	-6,900	-24.12
684	REMODEL - PROF FEES	32,153	39,114	6,961	21.65
686	REMODEL - ADMIN	1,373	1,373	0	0.00
687	REMODEL/RENOVATIONS	52,622	52,622	0	0.00
691	COMPUTER SOFTWARE > \$1000	216,892	215,291	-1,600	-0.74
692	COMPUTER SOFTWARE < \$1000	67,651	68,292	641	0.95
693	LICENSE FEES - SOFTWARE > \$1000	156,221	164,470	8,249	5.28
694	LICENSE FEES - SOFTWARE < \$1000	<u>59,342</u>	<u>50,787</u>	<u>-8,555</u>	<u>-14.42</u>
6XX	CAPITAL OUTLAY TOTAL	7,129,878	7,091,798	-38,080	-0.53
737	DUES/FEES	3,344,122	3,380,415	36,293	1.09
738	FINGERPRINT FEES PAID	222,100	224,931	2,831	1.27
739	FISCAL BANK CHARGES	70,556	70,556	0	0.00
740	JUDGMENTS/SETTLEMENTS	5,000	5,000	0	0.00
783	UNINSURED PROPERTY LOSSES	97,400	94,679	-2,721	-2.79
794	FIELD TRIPS	199,989	237,222	37,233	18.62
795	MISCELLANEOUS EXPENSE	<u>900</u>	<u>900</u>	<u>0</u>	<u>0.00</u>
7XX	OTHER EXPENDITURES TOTAL	3,940,067	4,013,703	73,636	1.87

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			AMOUNT	%
SCHOOL/DEPARTMENT TOTAL	547,847,013	548,066,944	219,931	0.04
930 OTHER FINANCES USES				
TRANSFER TO CAPITAL PROJECTS	<u>2,013,185</u>	<u>2,013,185</u>	<u>0</u>	<u>0.00</u>
OTHER FINANCES USES TOTAL	2,013,185	2,013,185	0	0.00
RESERVED FUND BALANCE:				
971 ENDING CASH	50,000	50,000	0	0.00
972 INVENTORY	834,571	834,571	0	0.00
972 SCHOOL BOARD CONTINGENCY	19,880,369	19,880,369	0	0.00
972 EMPLOYEE COMPENSATION	500,000	500,000	0	0.00
972 MAINTENANCE CHARGEBACK	500,000	500,000	0	0.00
XXX ENCUMBRANCE/CARRY-FORWARD	<u>8,714,931</u>	<u>8,710,527</u>	<u>-4,403</u>	<u>-0.05</u>
	30,479,870	30,475,467	-4,403	-0.01
972* UNRESERVED FUND BALANCE	3,980,763	3,980,763	0	0.00
DISTRICT TOTAL	584,320,832	584,536,360	215,528	0.04

* THESE ARE NOT EXPENDITURE ACCOUNTS BUT REPRESENT FUNDS WHICH MAY BE TRANSFERRED TO APPROPRIATE EXPENDITURE ACCOUNTS DURING THE YEAR.

ADOPTED BY THE BOARD: March 14, 2017

CERTIFIED CORRECT: _____