

2015-16
OPERATING FUND BUDGET
AMENDMENT

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

RESOLUTION #2
AS OF OCTOBER 31, 2015

**OPERATING FUND
PROJECTED REVENUE
RESOLUTION #2
OCTOBER 31, 2015**

REVENUE	2015-16 AMENDED REVENUE #1	2015-16 AMENDED REVENUE #2	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.	169,636,414	169,636,414	0	0.00
3310 SAFE SCHOOLS	1,612,860	1,612,860	0	0.00
3310 SUPPLEMENTAL ACADEMIC INSTRUCTION	19,020,386	19,020,386	0	0.00
3310 ESE GUARANTEED ALLOCATION	27,020,967	27,020,967	0	0.00
3310 READING ALLOCATION	3,314,128	3,314,128	0	0.00
3310 DJJ SUPPLEMENTAL ALLOCATION	229,184	229,184	0	0.00
3310 DISCRETIONARY MILLAGE COMPRESSION	7,466,425	7,466,425	0	0.00
3310 TEACHER CLASSROOM SUPPLY ASSISTANCE	1,195,994	1,195,994	0	0.00
3310 INSTRUCTIONAL MATERIALS	6,317,923	6,317,923	0	0.00
3310 STUDENT TRANSPORTATION	10,426,645	10,426,645	0	0.00
3310 VIRTUAL EDUCATION CONTRIBUTION	29,925	29,925	0	0.00
3310 DIGITAL CLASSROOM ALLOCATION	1,352,590	1,352,590	0	0.00
3310 FEDERALLY CONNECTED STUDENT SUPPLMNT	2,594,616	2,594,616	0	0.00
3315 WORKFORCE DEVELOPMENT	3,545,190	3,545,190	0	0.00
3323 C.O. & D.S.	40,482	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
3344 LOTTERY ENHANCEMENT	262,106	262,106	0	0.00
3355 CLASS SIZE REDUCTION	80,748,485	80,748,485	0	0.00
3361 SCHOOL RECOGNITION	3,871,778	3,871,778	0	0.00
3371 VOLUNTARY PREKINDERGARTEN	2,450,000	2,450,000	0	0.00
3372 PREKINDERGARTEN	290,551	290,551	0	0.00
3397 CHARTER SCHOOL CAPITAL OUTLAY	996,786	996,786	0	0.00
3399 MISCELLANEOUS STATE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
TOTAL STATE	342,846,685	342,846,684	0	0.00

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REVENUE	2015-16 AMENDED REVENUE #1	2015-16 AMENDED REVENUE #2	DIFFERENCE	
			AMOUNT	%
LOCAL SOURCES				
341X AD VALOREM	183,881,526	183,881,526	0	0.00
341X PRIOR PERIOD ADJUSTED MILLAGE	95,573	95,573	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	1,963,488	1,963,488	0	0.00
3499 FOOD SERVICE-INDIRECT	619,580	619,580	0	0.00
349X ADDITIONAL AD VALOREM	1,391,887	1,391,887	0	0.00
349X MISCELLANEOUS LOCAL	<u>1,496,037</u>	<u>1,696,736</u>	<u>200,699</u>	<u>13.42</u>
TOTAL LOCAL	190,133,458	190,334,157	200,699	0.11
OTHER FINANCING SOURCES				
3630 TRANSFERS FROM CAPITAL PROJECTS	4,663,623	4,663,623	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	6,962,658	6,962,658	0	0.00
TOTAL REVENUE	542,527,187	542,727,885	200,699	0.04
FUND BALANCE JULY 1:				
RESERVED	48,191,140	48,191,140	0	0.00
PRIOR PERIOD ADJUSTMENT	<u>-157</u>	<u>-157</u>	<u>0</u>	<u>0.00</u>
	48,190,983	48,190,983	0	0.00
GRAND TOTAL	590,718,169	590,918,868	200,699	0.03

**OPERATING FUND
EXPENDITURES BY OBJECT
RESOLUTION #2
OCTOBER 31, 2015**

OBJECT	2015-16 AMENDED BUDGET #1	2015-16 AMENDED BUDGET #2	DIFFERENCE	
			AMOUNT	%
111 ADMINISTRATOR - REGULAR PAY	20,677,422	20,716,823	39,401	0.19
112 ADMINISTRATOR - EXTRA DUTY PAY	17,311	19,358	2,047	11.83
113 ADMINISTRATOR - SUPPLEMENTS	1,200	1,200	0	0.00
114 ADMINISTRATOR - TERMINAL PAY	930,449	930,449	0	0.00
121 TEACHER - SALARY	194,461,856	194,801,245	339,389	0.17
122 TEACHER - EXTRA DUTY PAY	2,443,700	2,478,134	34,434	1.41
123 TEACHER - SUPPLEMENTS	4,031,221	4,076,956	45,735	1.13
124 TEACHER - TERMINAL PAY	2,605,144	2,605,144	0	0.00
126 TEACHER - BONUS	3,175	15,975	12,800	0.00
128 TEACHER - SHORT TERM CONTRACT	84,928	84,928	0	0.00
131 OTHER CERTIFIED - BASE PAY	21,740,406	21,737,406	-3,000	-0.01
132 OTHER CERTIFIED - EXTRA DUTY PAY	631,405	705,613	74,208	11.75
133 OTHER CERTIFIED - SUPPLEMENTS	337,385	340,385	3,000	0.89
141 SUBSTITUTE - REGULAR PAY	3,542,709	3,686,783	144,073	4.07
142 SUBSTITUTE - NON INSTRUCTIONAL	345,596	346,196	600	0.17
151 AIDE - REGULAR PAY	10,389,160	10,391,460	2,300	0.02
152 AIDE - OVERTIME/ADDITIONAL TIME	-2,224	362	2,586	0.00
161 OTHER SUPPORT HOURLY - REGULAR PAY	40,987,721	41,088,203	100,481	0.25
162 OTHER SUPPORT HOURLY - OVT/ADT	745,594	766,000	20,407	2.74
164 OTHER SUPPORT HOURLY - TERMINAL PAY	1,204,011	1,204,011	0	0.00
168 OTHER SUPPORT - TEMPORARY	114,892	115,126	234	0.20
171 SCHOOL BOARD - REGULAR PAY	189,200	189,200	0	0.00
181 EAP - REGULAR PAY	12,614,847	12,614,847	0	0.00
184 EAP - TERMINAL PAY	273,003	273,003	0	0.00
186 EAP - BONUS	-610	-610	0	0.00
1XX SALARIES TOTAL	318,369,500	319,188,197	818,697	0.26
210 RETIREMENT	24,806,992	24,778,245	-28,748	-0.12
220 FICA	23,555,839	23,526,478	-29,360	-0.12
231 LIFE INSURANCE	226,865	226,896	31	0.01
232 HOSPITALIZATION	38,434,238	38,439,123	4,885	0.01
241 WORK. COMP. - GENERAL	1,531,762	1,532,550	789	0.05
242 WORK. COMP. - BUS DRIVER	353,197	356,586	3,389	0.96
243 WORK. COMP. - MAINTENANCE	680,204	680,222	18	0.00
244 WORK. COMP. - CAFETERIA	10,693	10,699	6	0.06
250 UNEMPLOYMENT	275,000	275,000	0	0.00

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OBJECT	2015-16 AMENDED BUDGET #1	2015-16 AMENDED BUDGET #2	DIFFERENCE	
			AMOUNT	%
291 HOUSING ALLOWANCE	3,946	3,946	0	0.00
2XX FRINGE TOTAL	89,878,736	89,829,747	-48,989	-0.05
311 LEGAL SERVICES	306,067	340,359	34,292	11.20
312 PROFESSIONAL/TECHNICAL	23,046,402	26,010,442	2,964,040	12.86
314 MEDICAL TESTS	71,250	78,150	6,900	9.68
315 REIMBURSE TUITION AND BOOKS	362,740	362,740	0	0.00
321 TRANSPORTATION INSURANCE	266,824	266,824	0	0.00
322 PROPERTY INSURANCE	4,787,262	4,787,262	0	0.00
323 LIABILITY INSURANCE	816,770	816,770	0	0.00
324 FIDELITY BOND INSURANCE	10,355	10,355	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	236,174	236,272	98	0.04
332 TRAVEL - OUT-OF-COUNTY	515,369	556,445	41,076	7.97
333 TRAVEL - OUT-OF-STATE	70,124	73,815	3,692	5.26
351 REPAIR - INSTRUCTIONAL	36,839	45,495	8,656	23.50
352 REPAIR - NON-INSTRUCTIONAL	93,312	95,593	2,281	2.44
353 MAINFRAME MAINTENANCE	192,395	192,395	0	0.00
354 SPECIALIZED SERVICES	1,768,549	1,834,340	65,790	3.72
355 REPAIR - GENERAL MAINTENANCE	7,733	7,733	0	0.00
356 MAINT & WARRANTY AGREEMENTS	619,903	613,106	-6,797	-1.10
360 RENTALS	368,854	389,449	20,594	5.58
361 SOFTWARE RENTAL	280,307	280,307	0	0.00
363 HARDWARE LEASE	107,556	107,556	0	0.00
364 MAINTENANCE FEES - SOFTWARE	123,228	130,428	7,200	5.84
365 SUBSCRIPTION FEES - SOFTWARE	2,259,887	2,299,481	39,594	1.75
371 TELEPHONE BASE	393,073	389,814	-3,259	-0.83
372 TELEPHONE LONG DISTANCE	74,469	74,469	0	0.00
373 POSTAGE	271,061	276,435	5,374	1.98
374 TELEPHONE EQUIPMENT	123,137	123,137	0	0.00
375 TELEPHONE MAINTENANCE	144,257	143,693	-564	-0.39
376 PDA DATA USAGE	12,801	12,863	62	0.49
377 PDA VOICE/CELL	80,896	84,350	3,454	4.27
378 DATA COMMUNICATIONS SERVICES	1,086,998	1,086,998	0	0.00
384 WATER	946,841	946,841	0	0.00

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OBJECT	2015-16 AMENDED BUDGET #1	2015-16 AMENDED BUDGET #2	DIFFERENCE	
			AMOUNT	%
385 REFUSE	711,244	711,244	0	0.00
386 RECYCLING	207,189	207,189	0	0.00
387 SEWER	1,096,648	1,096,648	0	0.00
388 LANDFILL	263,830	263,830	0	0.00
391 PRINTING	1,954,900	2,017,225	62,324	3.19
394 LINEN SERVICE	33,323	33,323	0	0.00
395 PEST CONTROL	255	255	0	0.00
397 ISOLATED TRANSPORTATION	9,900	9,900	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	43,219,164	46,473,972	3,254,807	7.53
410 NATURAL GAS	104,721	104,721	0	0.00
420 BOTTLED GAS	154,296	154,296	0	0.00
430 ELECTRICITY	12,906,205	12,916,631	10,427	0.08
440 FUEL OIL	17,620	17,620	0	0.00
450 GASOLINE	1,001,190	1,002,259	1,069	0.11
460 DIESEL	2,720,466	2,767,958	47,492	1.75
470 ENERGY CONSERVATION AT SCHOOLS	<u>841,016</u>	<u>826,185</u>	<u>-14,831</u>	0.00
4XX ENERGY SERVICES TOTAL	17,745,513	17,789,670	44,156	0.25
511 SUPPLIES	10,516,646	10,752,298	235,652	2.24
515 FINANCIAL PROCESSING SUPPORT	23,971	24,010	39	0.16
516 INSTRUCTIONAL PROCESSING SUPPORT	21,575	21,575	0	0.00
521 NON-STATE ADOPTED TEXTBOOKS	2,491,147	2,491,848	701	0.03
522 STATE ADOPTED TEXTBOOKS	2,394,782	2,390,273	-4,509	-0.19
523 NON-STATE ADOPTED TEXTBOOKS EBOOKS	1,455,861	1,461,503	5,642	0.00
524 STATE ADOPTED TEXTBOOKS EBOOKS	353,963	362,915	8,952	0.00
530 PERIODICALS	18,387	19,801	1,414	7.69
544 GREASE/OIL	46,314	46,331	17	0.04
550 REPAIR PARTS	809,664	809,671	7	0.00
560 TIRES/TUBES	198,297	198,506	210	0.11
594 UNIFORMS	<u>74,584</u>	<u>75,216</u>	<u>633</u>	<u>0.85</u>
5XX SUPPLIES/MATERIALS TOTAL	18,405,191	18,653,949	248,758	1.35

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OBJECT	2015-16 AMENDED BUDGET #1	2015-16 AMENDED BUDGET #2	DIFFERENCE	
			AMOUNT	%
612 LIBRARY BOOKS -REPLACEMENT	424,184	424,313	129	0.03
621 A/V MATERIALS > \$1000	36,372	36,372	0	0.00
622 A/V MATERIALS < \$1000	21,069	21,634	565	2.68
641 FURN/FIXT/EQUIP > \$1000	551,410	534,947	-16,463	-2.99
642 FURN/FIXT/EQUIP < \$1000	620,715	651,784	31,069	5.01
643 COMPUTER HARDWARE > \$1000	1,027,641	1,052,476	24,835	2.42
644 COMPUTER HARDWARE < \$1000	1,173,064	1,188,341	15,277	1.30
652 OTHER VEHICLES	471,447	471,447	0	0.00
671 SITE IMPROVEMENT - CONTRACTED	64,601	77,102	12,501	19.35
672 SITE IMPROVEMENT - IN HOUSE	916	916	0	0.00
681 REMODEL - CONTRACTED	108,546	135,546	27,000	24.87
682 REMODEL - IN-HOUSE	35,576	36,076	500	1.41
684 REMODEL - PROF FEES	53,844	54,730	886	0.00
686 REMODEL - ADMIN	21,193	26,307	5,114	0.00
687 REMODEL/RENOVATIONS	679	679	0	0.00
691 COMPUTER SOFTWARE > \$1000	148,638	147,338	-1,300	-0.87
692 COMPUTER SOFTWARE < \$1000	65,322	66,828	1,507	2.31
693 LICENSE FEES - SOFTWARE > \$1000	55,287	54,961	-326	-0.59
694 LICENSE FEES - SOFTWARE < \$1000	<u>390,351</u>	<u>388,058</u>	<u>-2,294</u>	<u>-0.59</u>
6XX CAPITAL OUTLAY TOTAL	5,270,855	5,369,854	99,000	1.88
737 DUES/FEES	1,748,031	2,330,957	582,926	33.35
738 FINGERPRINT FEES PAID	207,033	222,998	15,964	7.71
739 FISCAL BANK CHARGES	74,058	74,058	0	0.00
740 JUDGMENTS/SETTLEMENTS	20,500	20,500	0	0.00
783 UNINSURED PROPERTY LOSSES	100,000	100,000	0	0.00
794 FIELD TRIPS	151,462	187,661	36,199	23.90
795 MISCELLANEOUS EXPENSE	<u>900</u>	<u>900</u>	<u>0</u>	<u>0.00</u>
7XX OTHER EXPENDITURES TOTAL	2,301,984	2,937,074	635,089	27.59
972* APPROPRIATED FOR:				
STATE CATEGORICAL PROJECTS				
CHARTER SCHOOLS CAPITAL OUTLAY	996,786	844,513	-152,273	-15.28

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OBJECT	2015-16 AMENDED BUDGET #1	2015-16 AMENDED BUDGET #2	DIFFERENCE	
			AMOUNT	%
DIGITAL CLASSROOM ALLOCATION	1,361,361	1,361,361	0	0.00
DJJ CARRY FORWARD	64,028	64,028	0	0.00
DJJ SUPPLEMENTAL ALLOCATION	182,375	182,375	0	0.00
FEDERALLY IMPACTED STUDENTS ALLOCATION	579,621	579,621	0	0.00
FLORIDA FIRST START	76,027	76,027	0	0.00
LOTTERY - SCHOOL ADVISORY COUNSEL	262,106	262,106	0	0.00
LOTTERY - SCHOOL RECOGNITION	3,877,443	3,877,443	0	0.00
READING ALLOCATION	109,116	109,116	0	0.00
TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,216,994	1,216,994	0	0.00
VOLUNTARY PREK	83,594	83,594	0	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	305,712	303,912	-1,800	-0.59
<u>LOCAL CATEGORICAL PROJECTS</u>				
AICE	961,380	6,485	-954,896	-99.33
BUDGET REDUCTION TARGETS	-2,700,000	-2,700,000	0	0.00
CAPE ACADEMY	1,239,358	926,860	-312,498	-25.21
CHARTER SCHOOLS	25,065,913	22,281,944	-2,783,969	-11.11
COURSE FEES	143,900	135,244	-8,656	-6.02
DUAL ENROLLMENT	2,600,000	2,600,000	0	0.00
EMPLOYMENT RELATED FEES	138,900	131,100	-7,800	-5.62
E-RATE	849,725	804,081	-45,643	0.00
FTE STUDENT RESERVE	3,776,457	3,776,457	0	0.00
INTERNATIONAL BACCALAUREATE	344,215	665	-343,550	-99.81
MCKAY SCHOLARSHIPS	9,029,165	9,029,165	0	0.00
MISCELLANEOUS LOCAL	156,750	-49,217	-205,967	-131.40
RENT	187,000	187,000	0	0.00
SCHOOL RESERVE	851,951	818,184	-33,767	-3.96
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	102,272	102,272	0	0.00
SUBSTITUTE INITIATIVE PLANNING	350,000	350,000	0	0.00
FUND BALANCE - HEALTH INSURANCE TRUST FUND	3,100,000	3,100,000	0	0.00
972* OTHER APPROPRIATIONS TOTAL	55,312,150	50,461,331	-4,850,819	-8.77
SCHOOL/DEPARTMENT TOTAL	550,503,094	550,703,792	200,698	0.04

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OBJECT	2015-16 AMENDED BUDGET #1	2015-16 AMENDED BUDGET #2	DIFFERENCE	
			AMOUNT	%
930 OTHER FINANCES USES TRANSFER TO CAPITAL PROJECTS	<u>2,014,995</u>	<u>2,014,995</u>	<u>0</u>	<u>0.00</u>
OTHER FINANCES USES TOTAL	2,014,995	2,014,995	0	0.00
RESERVED FUND BALANCE:				
971 ENDING CASH	50,000	50,000	0	0.00
972 INVENTORY	844,807	844,807	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>598,747</u>	<u>598,747</u>	<u>0</u>	<u>0.00</u>
	22,373,923	22,373,922	0	0.00
972* UNRESERVED FUND BALANCE	15,826,158	15,826,158	0	0.00
DISTRICT TOTAL	590,718,169	590,918,868	200,699	0.03

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

**OPERATING FUND
EXPENDITURES BY FUNCTION
RESOLUTION #2
OCTOBER 31, 2015**

FUNCTION	2015-16 AMENDED BUDGET #1	2015-16 AMENDED BUDGET #2	DIFFERENCE	
			AMOUNT	%
5100 BASIC K-12	234,622,315	238,350,825	3,728,510	1.59
5200 EXCEPTIONAL EDUCATION	65,803,135	65,802,788	-347	0.00
5300 VOCATIONAL EDUCATION	7,799,560	8,093,227	293,667	3.77
5400 ADULT EDUCATION	1,379,139	1,385,661	6,522	0.47
5500 OTHER INSTRUCTIONAL	2,163,133	2,164,060	927	0.04
5900 NON-FEFP EDUCATION	<u>1,313,093</u>	<u>1,726,702</u>	<u>413,609</u>	<u>31.50</u>
INSTRUCTIONAL TOTAL	313,080,375	317,523,264	4,442,889	1.42
6110 ATTENDANCE/SOCIAL WORK	1,247,343	1,247,343	0	0.00
6120 GUIDANCE	13,099,214	13,103,328	4,114	0.03
6130 HEALTH	2,675,153	2,675,144	-8	0.00
6140 PSYCHOLOGICAL SERVICES	976,481	976,481	0	0.00
6150 PARENTAL INVOLVEMENT	136,031	136,031	0	0.00
6200 INSTRUCTIONAL MEDIA	7,058,454	7,063,024	4,570	0.06
6300 INSTRUCTIONAL CURR. DEVELOP.	11,868,814	11,894,853	26,038	0.22
6400 INSTRUCTIONAL STAFF TRAINING	2,982,821	3,122,049	139,228	4.67
6500 INSTRUCTIONAL RELATED TECHNOLOGY	<u>9,129,559</u>	<u>9,129,639</u>	<u>80</u>	<u>0.00</u>
INSTRUCTIONAL SUPPORT TOTAL	49,173,868	49,347,890	174,022	0.35
7100 BOARD OF EDUCATION	1,284,133	1,317,389	33,256	2.59
7200 GENERAL ADMINISTRATION	1,951,470	1,951,795	325	0.02
7300 SCHOOL ADMINISTRATION	36,607,414	36,691,476	84,063	0.23
7400 FACILITIES/ACQUISITION/CONST.	1,217,903	1,277,147	59,244	4.86
7500 FISCAL SERVICES	3,615,578	3,616,374	796	0.02
7600 FOOD SERVICE	-94	-76	18	0.00
7710 RESEARCH DEVELOPMENT	541,395	541,395	0	0.00
7720 INFORMATION SERVICES	1,024,423	1,064,321	39,899	3.89
7730 STAFF SERVICES	2,444,906	2,500,734	55,828	2.28
7731 ADMIN/CLASSIFIED INSERVICE	500,478	500,752	273	0.05
7760 WAREHOUSE/PURCHASING	2,030,274	2,030,469	195	0.01
7800 TRANSPORTATION	17,797,390	17,801,912	4,522	0.03
7900 UTILITY/CUSTODIAL	45,998,098	46,010,093	11,995	0.03
7910 ENVIRONMENTAL SERVICES	542,772	542,772	0	0.00
8100 MAINTENANCE	10,467,851	10,469,089	1,238	0.01

**OPERATING FUND
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FUNCTION	2015-16 AMENDED BUDGET #1	2015-16 AMENDED BUDGET #2	DIFFERENCE	
			AMOUNT	%
8110 TRANSPORTATION MAINTENANCE	2,105,925	2,105,925	0	0.00
8120 TECHNOLOGY REPAIR	129,093	130,900	1,806	1.40
8200 ADMINISTRATIVE TECH SERVICES	4,403,674	4,403,674	0	0.00
9100 COMMUNITY SERVICES	199,017	340,166	141,149	70.92
9400 OVERHEAD	<u>75,000</u>	<u>75,000</u>	<u>0</u>	<u>0.00</u>
GENERAL SUPPORT TOTAL	132,936,701	133,371,308	434,607	0.33
SCHOOL/DEPARTMENT TOTAL	495,190,944	500,242,462	5,051,518	1.02
9400* APPROPRIATED FOR:				
CHARTER SCHOOLS CAPITAL OUTLAY	996,786	844,513	-152,273	-15.28
DIGITAL CLASSROOMS ALLOCATION	1,361,361	1,361,361	0	0.00
DJJ CARRY FORWARD	64,028	64,028	0	0.00
DJJ SUPPLEMENTAL ALLOCATION	182,375	182,375	0	0.00
FEDERALLY IMPACTED STUDENTS ALLOCATION	579,621	579,621	0	0.00
FLORIDA FIRST START	76,027	76,027	0	0.00
LOTTERY - SCHOOL ADVISORY COUNSEL	262,106	262,106	0	0.00
LOTTERY - SCHOOL RECOGNITION	3,877,443	3,877,443	0	0.00
READING ALLOCATION	109,116	109,116	0	0.00
TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,216,994	1,216,994	0	0.00
VOLUNTARY PREK	83,594	83,594	0	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	305,712	303,912	-1,800	-0.59
<u>LOCAL CATEGORICAL PROJECTS</u>				
AICE	961,380	6,485	-954,896	-99.33
BUDGET REDUCTION TARGETS	-2,700,000	-2,700,000	0	0.00
CAPE ACADEMY	1,239,358	926,860	-312,498	-25.21
CHARTER SCHOOLS	25,065,913	22,281,944	-2,783,969	-11.11
COURSE FEES	143,900	135,244	-8,656	-6.02
DUAL ENROLLMENT	2,600,000	2,600,000	0	0.00
EMPLOYMENT RELATED FEES	138,900	131,100	-7,800	-5.62
E-RATE	849,725	804,081	-45,643	0.00
FTE STUDENT RESERVE	3,776,457	3,776,457	0	0.00

**OPERATING FUND
EXPENDITURES BY FUNCTION
RESOLUTION #2
OCTOBER 31, 2015**

FUNCTION	2015-16 AMENDED BUDGET #1	2015-16 AMENDED BUDGET #2	DIFFERENCE	
			AMOUNT	%
INTERNATIONAL BACCALAUREATE	344,215	665	-343,550	-99.81
MCKAY SCHOLARSHIPS	9,029,165	9,029,165	0	0.00
MISCELLANEOUS LOCAL	156,750	-49,217	-205,967	-131.40
RENT	187,000	187,000	0	0.00
SCHOOL RESERVE	851,951	818,184	-33,767	-3.96
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	102,272	102,272	0	0.00
SUBSTITUTE INITIATIVE PLANNING	350,000	350,000	0	0.00
FUND BALANCE - MEDICAL INSURANCE TRUST FUND	<u>3,100,000</u>	<u>3,100,000</u>	<u>0</u>	<u>0.00</u>
OTHER APPROPRIATIONS TOTAL	55,312,150	50,461,331	-4,850,819	-8.77
9700 OTHER FINANCES USES				
TRANSFER TO CAPITAL FUND	<u>2,014,995</u>	<u>2,014,995</u>	<u>0</u>	<u>0.00</u>
OTHER FINANCES USES TOTAL	2,014,995	2,014,995	0	0.00
RESERVED FUND BALANCE:				
9400 ENDING CASH	50,000	50,000	0	0.00
9400 INVENTORY	844,807	844,807	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>598,747</u>	<u>598,747</u>	<u>0</u>	<u>0.00</u>
	22,373,923	22,373,922	0	0.00
9400* UNRESERVED FUND BALANCE	15,826,158	15,826,158	0	0.00
DISTRICT TOTAL	590,718,169	590,918,868	200,699	0.03

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

**OPERATING FUND
EXPENDITURES BY COST CENTER
RESOLUTION #2
OCTOBER 31, 2015**

COST CENTER	2015-16 AMENDED BUDGET #1	2015-16 AMENDED BUDGET #2	DIFFERENCE	
			AMOUNT	%
9000 SCHOOL BOARD	358,837	358,837	0	0.00
9100 SUPERINTENDENT	455,848	455,848	0	0.00
9122 DISTRICT COMMUNICATIONS	1,155,417	1,196,165	40,749	3.53
9123 PRINTING SERVICES	418,364	418,364	0	0.00
9150 ATTORNEY	302,267	336,559	34,292	11.34
9170 DISTRICT/SCHOOL SECURITY	661,549	693,034	31,485	4.76
9180 SCHOOL CHOICE	<u>319,657</u>	<u>319,657</u>	<u>0</u>	<u>0.00</u>
SUPERINTENDENT TOTAL	3,671,939	3,778,465	106,525	2.90
9200 INSTRUCTIONAL SERVICES	517,254	517,254	0	0.00
9210 ELEMENTARY PROGRAMS	1,009,971	1,009,971	0	0.00
9212 TITLE I	33,666	33,666	0	0.00
9215 HEAD START ADMINISTRATION OFFICE	0	0	0	0.00
9220 SPECIAL PROJECTS	0	0	0	0.00
9221 ACCESS	0	0	0	0.00
9230 SECONDARY PROGRAMS	866,627	866,627	0	0.00
9231 MIDDLE SCHOOL PROGRAMS	704,632	704,632	0	0.00
9240 ADULT EDUCATION	473,395	473,396	0	0.00
9250 ACCOUNTABILITY, TESTING & EVALUATION	549,958	549,958	0	0.00
9260 STUDENT SERVICES	256,374	256,374	0	0.00
9270 CAREER & TECHNICAL EDUCATION	1,479,447	1,739,014	259,567	17.54
9280 ESE PROGRAM SUPPORT	1,255,949	1,256,021	72	0.01
9285 FDLRS	109,513	109,513	0	0.00
9290 ESE ADMINISTRATIVE SUPPORT	201,842	201,842	0	0.00
9295 STUDENTS AT RISK	<u>881,411</u>	<u>881,411</u>	<u>0</u>	<u>0.00</u>
INSTRUCTIONAL SERVICES TOTAL	8,340,040	8,599,679	259,640	3.11
9300 FINANCIAL SERVICES	236,102	236,102	0	0.00
9310 ACCOUNTING SERVICES	1,696,989	1,697,033	44	0.00
9330 BUDGETING/COST ACCOUNTING	432,835	432,835	0	0.00

**OPERATING FUND
EXPENDITURES BY COST CENTER
RESOLUTION #2
OCTOBER 31, 2015**

COST CENTER	2015-16 AMENDED BUDGET #1	2015-16 AMENDED BUDGET #2	DIFFERENCE	
			AMOUNT	%
9340 TRANSPORTATION	9,398,112	9,446,742	48,629	0.52
9341 NORTH AREA TRANSPORTATION	2,050,492	2,056,518	6,026	0.29
9342 SOUTH AREA TRANSPORTATION	3,251,579	3,264,703	13,125	0.40
9343 CENTRAL AREA TRANSPORTATION	2,676,256	2,707,935	31,678	1.18
9344 MIDSOUTH AREA TRANSPORTATION	2,374,523	2,395,083	20,560	0.87
9360 FOOD SERVICES	0	0	0	0.00
9370 RISK MANAGEMENT	1,096,602	1,096,602	0	0.00
9380 WAREHOUSE SERVICES	1,236,609	1,236,609	0	0.00
9830 FISCAL OVERHEAD	6,750,822	6,751,074	252	0.00
9850 SELF INSURED RISK	0	0	0	0.00
9855 SELF-INSURED RISK	<u>5,998,347</u>	<u>5,998,347</u>	<u>0</u>	<u>0.00</u>
BUSINESS & FISCAL TOTAL	37,199,268	37,319,582	120,313	0.32
9400 HUMAN RESOURCES SERVICES	1,501,029	1,545,437	44,408	2.96
9420 LABOR RELATIONS	632,451	632,451	0	0.00
9421 EMPLOYEE COMPENSATION & BENEFITS	144,179	144,179	0	0.00
9430 RECRUITMENT AND RETENTION	168,564	168,564	0	0.00
9480 CERT & INSTR PROF DEVELOPMENT	0	0	0	0.00
9485 EDUC LEADERSHIP & PROF DEVELOPMENT	<u>1,904,784</u>	<u>1,960,227</u>	<u>55,443</u>	<u>2.91</u>
HUMAN RESOURCES TOTAL	4,351,007	4,450,858	99,851	2.29
9500 FACILITIES SERVICES	236,188	236,188	0	0.00
9530 PLANNING, DESIGN & CONSTRUCTION	676,874	677,474	600	0.09
9533 PROJECTS	87,265	87,265	0	0.00
9540 ENERGY/RESOURCE CONSERVATION	231,890	231,890	0	0.00
9550 PLANNING & PERMITTING	246	246	0	0.00
9560 PLANT OPERATIONS	1,578,170	1,578,170	0	0.00
9562 MAINTENANCE	<u>10,014,729</u>	<u>10,015,967</u>	<u>1,238</u>	<u>0.01</u>
FACILITIES & SUPPORT SRVCS. TOTAL	12,825,363	12,827,201	1,838	0.01

**OPERATING FUND
EXPENDITURES BY COST CENTER
RESOLUTION #2
OCTOBER 31, 2015**

COST CENTER	2015-16 AMENDED BUDGET #1	2015-16 AMENDED BUDGET #2	DIFFERENCE		
			AMOUNT	%	
9720 EDUCATIONAL TECHNOLOGY	218,536	218,536	0	0.00	
9721 INFORMATION SYSTEMS SERVICES	<u>13,101,011</u>	<u>13,116,613</u>	<u>15,602</u>	<u>0.12</u>	
INFORMATION SERVICES TOTAL	13,319,547	13,335,149	15,602	0.12	
7100 PSYCHOLOGICAL SERVICES OFFICE	909,297	909,297	0	0.00	
7200 NORTH AREA SUPERINTENDENT	712,972	712,972	0	0.00	
7300 SOUTH AREA SUPERINTENDENT	720,391	720,391	0	0.00	
7400 CENTRAL AREA SUPERINTENDENT	<u>590,238</u>	<u>590,238</u>	<u>0</u>	<u>0.00</u>	
AREA OFFICES TOTAL	2,932,897	2,932,897	0	0.00	
9820 COUNTYWIDE UTILITIES	2,135,763	2,135,763	0	0.00	
9860 EDUCATIONAL SRVS. FACILITY	606,380	606,958	578	0.10	
9862 ESF CAFETERIA	0	0	0	0.00	
9865 ESF - CENTRAL SERVICES	134,462	134,657	195	0.14	
9868 DISTRICT TELEPHONE	<u>231,250</u>	<u>231,250</u>	<u>0</u>	<u>0.00</u>	
DISTRICT OFFICES TOTAL	3,107,855	3,108,628	773	0.02	
NON-SCHOOL TOTAL	85,747,917	86,352,459	604,542	0.71	
ALL SCHOOLS	385,789,732	391,073,545	5,283,813	1.37	
9810* INSTRUCTIONAL/OTHER	12,566,833	11,776,349	-790,484	-6.29	
9811* INSTRUCTIONAL TECH/OTHER	2,116,704	2,101,628	-15,076	-0.71	
9814* INSTRUCTIONAL/BASIC EDUCATION	328,717	328,717	0	0.00	
9815* INSTRUCTIONAL/EX ED	2,325,254	2,325,254	0	0.00	
6950* DISTRICT TRANSFER	6,315,787	6,284,510	-31,277	-0.50	
<u>STATE CATEGORICAL PROJECTS</u>					
9810* CHARTER SCHOOLS CAPITAL OUTLAY	996,786	844,513	-152,273	-15.28	
9810* DIGITAL CLASSROOMS ALLOCATION	1,361,361	1,361,361	0	0.00	

**OPERATING FUND
EXPENDITURES BY COST CENTER
RESOLUTION #2
OCTOBER 31, 2015**

COST CENTER	2015-16 AMENDED BUDGET #1	2015-16 AMENDED BUDGET #2	DIFFERENCE	
			AMOUNT	%
9810* DJJ CARRY FORWARD	64,028	64,028	0	0.00
9810* DJJ SUPPLEMENTAL ALLOCATION	182,375	182,375	0	0.00
9810* FEDERALLY IMPACTED STUDENTS ALLOCATION	579,621	579,621	0	0.00
9810* FLORIDA FIRST START	76,027	76,027	0	0.00
9810* LOTTERY - SCHOOL ADVISORY COUNSEL	262,106	262,106	0	0.00
9810* LOTTERY - SCHOOL RECOGNITION	3,877,443	3,877,443	0	0.00
9810* READING ALLOCATION	109,116	109,116	0	0.00
9810* TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,216,994	1,216,994	0	0.00
9810* VOLUNTARY PREK	83,594	83,594	0	0.00
9810* WORKFORCE DEVELOPMENT CATEGORICAL	305,712	303,912	-1,800	-0.59
<u>LOCAL CATEGORICAL PROJECTS</u>				
9810* AICE	961,380	6,485	-954,896	-99.33
9810* BUDGET REDUCTION TARGETS	-2,700,000	-2,700,000	0	0.00
9810* CAPE ACADEMY	1,239,358	926,860	-312,498	-25.21
9810* CHARTER SCHOOLS	25,065,913	22,281,944	-2,783,969	-11.11
9810* COURSE FEES	143,900	135,244	-8,656	-6.02
9810* DUAL ENROLLMENT	2,600,000	2,600,000	0	0.00
9810* EMPLOYMENT RELATED FEES	138,900	131,100	-7,800	-5.62
9810* E-RATE	849,725	804,081	-45,643	0.00
9810* FTE STUDENT RESERVE	3,776,457	3,776,457	0	0.00
9810* INTERNATIONAL BACCALAUREATE	344,215	665	-343,550	-99.81
9810* MCKAY SCHOLARSHIPS	9,029,165	9,029,165	0	0.00
9810* MISCELLANEOUS LOCAL	156,750	-49,217	-205,967	-131.40
9810* RENT	187,000	187,000	0	0.00
9810* SCHOOL RESERVE	851,951	818,184	-33,767	-3.96
9810* SECONDARY SCHOOLS OF NATIONAL PROMINENCE	102,272	102,272	0	0.00
9810* SUBSTITUTE INITIATIVE PLANNING	350,000	350,000	0	0.00
9810* FUND BALANCE - MEDICAL INSURANCE TRUST FUND	<u>3,100,000</u>	<u>3,100,000</u>	<u>0</u>	<u>0.00</u>
SCHOOLS TOTAL	464,755,177	464,351,334	-403,843	-0.09

**OPERATING FUND
EXPENDITURES BY COST CENTER
RESOLUTION #2
OCTOBER 31, 2015**

COST CENTER	2015-16 AMENDED BUDGET #1	2015-16 AMENDED BUDGET #2	DIFFERENCE	
			AMOUNT	%
0000 OTHER FINANCES USES TRANSFER TO CAPITAL FUND	<u>2,014,995</u>	<u>2,014,995</u>	<u>0</u>	<u>0.00</u>
OTHER FINANCES USES TOTAL	2,014,995	2,014,995	0	0.00
RESERVED FUND BALANCE:				
9830 ENDING CASH	50,000	50,000	0	0.00
9810 INVENTORY	844,807	844,807	0	0.00
9810 SCHOOL BOARD CONTINGENCIES	19,880,369	19,880,369	0	0.00
9810 EMPLOYEE COMPENSATION	500,000	500,000	0	0.00
9810 MAINTENANCE CHARGEBACK	500,000	500,000	0	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	<u>598,747</u>	<u>598,747</u>	<u>0</u>	<u>0.00</u>
	22,373,923	22,373,922	0	0.00
0000 UNRESERVED FUND BALANCE	15,826,158	15,826,158	0	0.00
DISTRICT TOTAL	590,718,169	590,918,868	200,699	0.03

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

ADOPTED BY THE BOARD: December 8, 2015

CERTIFIED CORRECT: _____