

**MANATEE COUNTY SCHOOLS  
BUDGET AMENDMENT REPORT FOR  
February 2017**

	YTD February 2017	YTD March 2017	Budget Amendments	Percentage Difference	
<b>GENERAL FUND</b>					
00101 - General Fund					
3XX - Revenues					
31X - Federal Direct	-528,500.0	-528,500.0	0.0	0%	
32X - Federal Through State	-2,132,600.0	-2,132,600.0	0.0	0%	
33X - Revenue From State Sources	-177,989,358.6	-177,895,046.6	94,312.0	0%	
34X - Revenue From Local Sources	-188,530,345.3	-188,172,690.4	357,654.9	0%	
36X - Transfers	-13,553,244.0	-13,553,244.0	0.0	0%	
37X - Other Financing Sources	-4,250.0	-4,250.0	0.0	0%	
39X - Beginning Fund Balance	-16,189,117.5	-16,189,117.5	0.0	0%	
	-398,927,415.4	-398,475,448.5	451,966.9	0%	
5XX - Instruction	246,656,141.9	250,105,404.3	3,449,262.4	1%	
61X - Pupil Personnel Services	17,070,813.6	16,694,232.9	-376,580.7	-2%	
62X - Instructional Media Services	4,496,576.7	4,517,525.7	20,949.0	0%	
63X - Curriculum	4,879,013.5	4,891,769.3	12,755.9	0%	
64X - Instructional Staff Training	2,401,777.6	2,304,624.3	-97,153.2	-4%	
65X - Instructional Technology	1,818,408.4	1,818,408.4	0.0	0%	
71X - Board	895,028.5	879,305.1	-15,723.3	-2%	
72X - General Admin-Superintendent	1,749,132.8	1,612,968.4	-136,164.4	-8%	1
73X - School Administration	24,709,757.9	24,727,616.9	17,859.0	0%	
74X - Facility Acq and Construction	2,456,604.9	2,440,285.7	-16,319.2	-1%	
75X - Fiscal Service	2,164,614.3	2,129,752.5	-34,861.8	-2%	
77X - Central Service	12,780,834.5	12,117,582.2	-663,252.2	-5%	2
78X - Transportation	13,468,589.4	12,655,356.5	-813,232.9	-6%	3
79X - Operation of Plant	29,784,471.5	29,946,832.2	162,360.6	1%	
81X - Maintenance of Plant	10,003,953.0	9,438,204.9	-565,748.1	-6%	4
82X - Administrative Technology	6,916,009.2	6,507,631.1	-408,378.1	-6%	5
91X - Community Services	3,441,006.5	3,448,837.0	7,830.5	0%	
92X - Debt Services	234,681.4	239,111.0	4,429.6	2%	
98X - Appropriations	13,000,000.0	12,000,000.0	-1,000,000.0	-8%	

1. 00101- General Fund 72X - General Admin Superintendent decreased \$136,164 resulting from departmental cost containment measures in the following areas: 41X - Salaries, 43X - Purchased Services, 45X - Materials and Supplies, 46X - Capital Outlay, 47X - Other Expenses.

2. 00101- General Fund 77X - Central Service decreased \$663,252 resulting from departmental cost containment measures in the following areas: 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, 45X - Materials and Supplies, 46X - Capital Outlay, 47X - Other Expenses.

3. 00101- General Fund 78X - Transportation decreased \$812,233 resulting from departmental cost containment measures in the following areas: 41X - Salaries, 43X - Purchased Services, 45X - Materials and Supplies, 47X - Other Expenses.

4. 00101- General Fund 81X - Maintenance of Plant decreased \$565,748 resulting from departmental cost containment measures in the following areas: 41X - Salaries, 43X - Purchased Services, 45X - Materials and Supplies, 46X - Capital Outlay, 47X - Other Expenses.

5. 00101- General Fund 82X - Administrative Technology decreased \$408,378 resulting from departmental cost containment measures in the following areas: 41X - Salaries, 43X - Purchased Services, 45X - Materials and Supplies, 46X - Capital Outlay, 47X - Other Expenses.

**Notes: (1) Regarding 41X - Salaries: Budget associated with vacant positions was moved to reserve funding and will be reallocated based on approval of post vacant positions. (2.) Cost saving measures were enacted for the preservation of the fund balance and in anticipation of decreased funding. (3.) The General Fund budgeted fund balance decreased \$1,000,000 due to an anticipated decrease in revenues for school age child care fees.**

**DEBT SERVICE FUNDS**

00204 - 2008A COPs Refunding					
3XX - Revenues	-5,994,706	-5,994,706	0	0%	
92X - Debt Services	5,994,706	5,994,706	0	0%	
00206 - QZAB 2005					
3XX - Revenues	-862,707	-863,457	-750	0%	
92X - Debt Services	70,616	70,616	0	0%	
98X - Appropriations	792,091	792,841	750	0%	
00207 - Sales Tax Revenue Bond 2005					
3XX - Revenues	-3,163,122	-3,163,122	0	0%	
92X - Debt Services	3,163,122	3,163,122	0	0%	
00208 - Lease Purchase Bond 2007					
3XX - Revenues	-3,191,581	-3,191,581	0	0%	
92X - Debt Services	3,191,581	3,191,581	0	0%	
00209 - Lease Purchase Bond 2009					
3XX - Revenues	-1,622,646	-1,622,646	0	0%	
92X - Debt Services	1,622,646	1,622,646	0	0%	

	YTD February 2017	YTD March 2017	Budget Amendments	Percentage Difference	
00210 - State Memo SBE Bonds					
3XX - Revenues	-1,643,863	-1,643,863	0	0%	
92X - Debt Services	1,498,000	1,498,000	0	0%	
98X - Appropriations	145,863	145,863	0	0%	
00282 - Lease Purchase Bond 2011					
3XX - Revenues	-2,104,813	-2,104,979	-166	0%	
92X - Debt Services	2,104,813	2,104,979	166	0%	
00287 - Sales Tax Revenue Bond 2017					
3XX - Revenues	-1,727,660	-1,727,660	0	0%	
92X - Debt Services	1,727,660	1,727,660	0	0%	
00289 - 2012 Sales Tax Revenue Refund					
3XX - Revenues	-12,306,000	-12,306,000	0	0%	
92X - Debt Services	12,306,000	12,306,000	0	0%	
00290 - Lease Purchase Bond 2015					
3XX - Revenues	-4,428,028	-4,428,028	0	0%	
92X - Debt Services	4,428,028	4,428,028	0	0%	
00296 - Lease Purchase Bond 2016A					
3XX - Revenues	-45,628,603	-45,628,614	-11	0%	
92X - Debt Services	45,628,603	45,628,614	11	0%	
00297 - QZAB 2004					
3XX - Revenues	-1,117,021	-1,116,899	123	0%	
92X - Debt Services	80,205	80,205	0	0%	
98X - Appropriations	1,036,816	1,036,694	-123	0%	
00299 - QSCB 2010					
3XX - Revenues	-7,144,205	-7,692,950	-548,745	8%	6
92X - Debt Services	1,346,736	1,849,716	502,980	37%	6
98X - Appropriations	5,797,470	5,843,234	45,765	1%	
6. 00299 - QSXB 2010 3XX-Revenues increased \$548,748 for Interest Rebate received less sequestered amount.					
7. 92X - Debt Services increased 502,980 for the payment of interest expense.					
<b>Note: The Debt Service budgeted fund balance increased \$46,392 resulting from the net of interest received less sequestered amount and a fair market value adjustment.</b>					
<b>CAPITAL OUTLAY FUNDS</b>					
00342 - PECO Maintenance					
3XX - Revenues	-1,111,704	-1,111,704	0	0%	
97X - Transfers	1,111,704	1,111,704	0	0%	
00360 - Capital Outlay & Debt Service					
3XX - Revenues	-1,229,227	-1,229,227	0	0%	
74X - Facility Acq and Construction	150,000	122,457	-27,543	-18%	7
98X - Appropriations	1,079,227	1,106,770	27,543	3%	7
00375 - Local Capital Imp. 2014/15					
3XX - Revenues	-21,132	-21,132	0	0%	
74X - Facility Acq and Construction	21,132	21,132	0	0%	
00376 - Local Capital Imp. 2015/16					
3XX - Revenues	-15,085,065	-15,085,065	0	0%	
74X - Facility Acq and Construction	12,377,596	12,064,189	-313,407	-3%	
97X - Transfers	2,707,469	3,020,876	313,407	12%	8
00377 - Local Capital Imp. 2016/17					
3XX - Revenues	-48,488,965	-48,488,965	0	0%	
74X - Facility Acq and Construction	16,463,881	19,105,940	2,642,059	16%	9
92X - Debt Services	605,127	605,127	0	0%	
97X - Transfers	16,916,853	14,403,636	-2,513,217	-15%	9
98X - Appropriations	14,503,104	14,374,262	-128,842	-1%	
00387 - Sales Tax Revenue Bond 2017					
3XX - Revenues	-151,045,513	-151,202,182	-156,670	0%	
74X - Facility Acq and Construction	12,386,419	15,292,469	2,906,050	23%	10
97X - Transfers	1,045,513	1,045,513	0	0%	
98X - Appropriations	137,613,581	134,864,201	-2,749,380	-2%	
00391 - Fuel Tax Refund					

	YTD February 2017	YTD March 2017	Budget Amendments	Percentage Difference	
3XX - Revenues	-353,263	-353,263	0	0%	
74X - Facility Acq and Construction	162,389	162,389	0	0%	
98X - Appropriations	190,874	190,874	0	0%	
<b>00392 - Sales Tax Proceeds</b>					
3XX - Revenues	-46,697,993	-46,727,860	-29,867	0%	
74X - Facility Acq and Construction	15,622,349	15,637,598	15,249	0%	
92X - Debt Services	91,652	91,652	0	0%	
97X - Transfers	27,049,744	27,049,744	0	0%	
98X - Appropriations	3,934,248	3,948,866	14,618	0%	
<b>00394 - Other - Property Sales</b>					
3XX - Revenues	-2,199,810	-2,199,810	0	0%	
97X - Transfers	0	2,199,810	2,199,810		11
98X - Appropriations	2,199,810	0	-2,199,810	-100%	11
<b>00396 - Charter School Capital Outlay</b>					
3XX - Revenues	-1,500,000	-1,500,000	0	0%	
97X - Transfers	1,500,000	1,500,000	0	0%	
<b>00397 - Impact Fees</b>					
3XX - Revenues	-7,428,242	-7,433,708	-5,466	0%	
74X - Facility Acq and Construction	5,487,500	5,487,500	0	0%	
98X - Appropriations	1,940,742	1,946,208	5,466	0%	

7. 00360 - Capital Outlay & Debt Service 74X Facility Acquisition and Construction decreased \$27,543 and 98X - Appropriations increased in the same amount resulting from remaining funding from completed school HVAC projects being returned to the fund balance.

8. 00376 - Local Capital Imp. 2015/16 74X- Facility Acquisition and Construction decreased \$313,407 and 97X - Transfers increased by the same amount due to the completion of the Blackburn Elementary project and reimbursement from food service funds.

9. 00377 - Local Capital Imp. 2016/17 74-X Facility Acquisition and Construction increased \$2,642,059 resulting from an increase to the Enterprise Resource Planning Budget. 97X - Transfers decreased \$2,513,217 due to property sale funds being utilized for school maintenance in lieu of Local Capital Improvement.

10. 00387 - Sales Tax Revenue Bond 2017 74 - X Facility Acquisition and Construction increased \$2,906,050 for additional projects including the Manatee High School HVAC project.

11. 00394 - Other - Property Sales 97X - Transfers increased \$2,199,810 and 98X Appropriations decreased in the same amount due to the transfer if property sale proceeds to the General Fund for school maintenance.

**Note: The Capital Outlay budgeted fund balance decreased \$5,030,406 as a result of sales tax and impact fee revenue received less allocations to current projects.**

#### **FOOD SERVICE FUND**

00410 - Food Service					
3XX - Revenues	-34,722,425	-34,766,766	-44,341	0%	
76X - Food Service	27,584,185	27,660,139	75,954	0%	
98X - Appropriations	7,138,240	7,106,627	-31,613	0%	

**Note: The Food Service budgeted fund balance decreased \$31,613 for Physical Education Equipment and Nutritional Education Supplies purchased with funds received for achieving a USDA certification.**

#### **FEDERAL FUNDS**

00421 - Federal Cash Advance					
3XX - Revenues	-38,565,612	-38,713,555	-147,943	0%	
5XX - Instruction	18,800,853	18,560,663	-240,190	-1%	
61X - Pupil Personnel Services	2,490,185	2,489,740	-444	0%	
63X - Curriculum	7,034,341	7,162,910	128,570	2%	
64X - Instructional Staff Training	7,017,223	7,338,024	320,801	5%	12
65X - Instructional Technology	16	16	0	0%	
71X - Board	38	38	0	0%	
72X - General Admin-Superintendent	1,502,716	1,506,226	3,510	0%	
73X - School Administration	1,273,345	1,273,345	0	0%	
75X - Fiscal Service	85,906	49,940	-35,966	-42%	13
77X - Central Service	141,823	141,823	0	0%	
78X - Transportation	219,168	190,831	-28,337	-13%	14
00422 - Federal Non Cash Advance					
3XX - Revenues	-2,249,906	-2,252,524	-2,618	0%	
5XX - Instruction	2,190,199	2,182,817	-7,382	0%	
63X - Curriculum	25,541	36,341	10,800	42%	15
64X - Instructional Staff Training	33,550	32,750	-800	-2%	
72X - General Admin-Superintendent	299	299	0	0%	
79X - Operation of Plant	317	317	0	0%	

YTD February 2017 YTD March 2017 Budget Amendments Percentage Difference

12. 00421- Federal Cash Advance 64 X - Instructional Staff Training Increased \$320,801 in the areas of 41X - Salaries, 43X - Purchased Services, and 45X - Materials and Supplies.

13. 00421- Federal Cash Advance 75X-Fiscal Services- decreased \$35,966 in the areas of 41X - Salaries, and 42X -Employee Benefits.

14. 00421- Federal Cash Advance 78X - Transportation decreased \$28,337 in the areas of 43X - Purchased Services, and 47X - Other Expenses.

15.00422- Federal Non Cash Advance 63X - Curriculum increased \$10,800 for 45X - Materials and Supplies.

**Note: There was no change to budgeted ending fund balance.**

**INTERNAL SERVICE FUNDS**

00711 - Self-Insurance - Health					
3XX - Revenues	-63,644,222	-63,644,222	0	0%	
77X - Central Service	53,455,244	53,455,244	0	0%	
98X - Appropriations	10,188,978	10,188,978	0	0%	
00712 - Self-Insurance - Work Comp					
3XX - Revenues	-6,062,994	-6,062,994	0	0%	
77X - Central Service	3,663,666	3,663,666	0	0%	
98X - Appropriations	2,399,328	2,399,328	0	0%	

**Note: There were no budget amendments exceeding 5% and no changes to budgeted ending fund balance.**

**TRUST & AGENCY FUNDS**

00821 - Trust & Agency Expend. Trust					
3XX - Revenues	-13,625	-14,134	-509	4%	16
61X - Pupil Personnel Services	6,154	6,662	509	8%	16
77X - Central Service	7,472	7,472	0	0%	
00830 - Financial Aid Fee Trust					
3XX - Revenues	-193,963	-209,170	-15,207	8%	17
5XX - Instruction	193,963	209,170	15,207	8%	17

16. 00830 - Financial Aid Fee Trust 3XX - Revenues increased \$509 for Gifts, Grants, and Bequests. Budget in the same amount was allocated to 61X - Pupil Personal Services, 45X - Materials and Supplies.

17. 00830 - Financial Aid Fee Trust 3XX - Revenues increased \$15,207 for Financial Aid Fees. Budget in the same amount was allocated to Other Expenses, dues and fees.

**Note: There was no change to budgeted ending fund balance.**