

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

	YTD April 2017	YTD May 2017	Budget Amendments	Percentage Difference	
<u>GENERAL FUND</u>					
00101 - General Fund					
3XX - Revenues					
31X - Federal Direct	-528,500	-530,710	-2,210	0%	
32X - Federal Through State	-2,147,176	-2,161,610	-14,434	1%	
33X - Revenue From State Sources	-178,368,046	-178,644,207	-276,162	0%	
34X - Revenue From Local Sources	-189,368,657	-189,666,079	-297,423	0%	
36X - Transfers	-13,553,244	-13,553,244	0	0%	
37X - Other Financing Sources	-4,250	-4,250	0	0%	
39X - Beginning Fund Balance	-16,189,118	-16,189,118	0	0%	
	-400,158,990	-400,749,218	-590,229	0%	
5XX - Instruction	251,089,308	248,738,203	-2,351,105	-1%	
61X - Pupil Personnel Services	16,711,834	16,989,413	277,579	2%	
62X - Instructional Media Services	4,517,085	4,566,685	49,600	1%	
63X - Curriculum	4,969,758	5,133,856	164,097	3%	
64X - Instructional Staff Training	2,324,924	2,362,492	37,568	2%	
65X - Instructional Technology	1,818,407	1,818,407	0	0%	
71X - Board	947,900	947,900	0	0%	
72X - General Admin-Superintendent	1,612,968	1,615,915	2,946	0%	
73X - School Administration	24,705,225	25,223,074	517,849	2%	
74X - Facility Acq and Construction	2,440,284	2,479,761	39,477	2%	
75X - Fiscal Service	2,131,730	2,214,452	82,721	4%	
77X - Central Service	12,127,445	12,181,200	53,754	0%	
78X - Transportation	13,114,594	13,721,620	607,026	5%	1
79X - Operation of Plant	29,978,238	30,439,127	460,890	2%	
81X - Maintenance of Plant	9,426,272	9,802,009	375,736	4%	
82X - Administrative Technology	6,507,631	6,620,467	112,836	2%	
91X - Community Services	3,496,273	3,655,527	159,254	5%	2
92X - Debt Services	239,111	239,111	0	0%	
98X - Appropriations	12,000,000	12,000,000	0	0%	

1. 00101 - General Fund 78X-Transportation increased \$607,026 in the areas of 41X -Salaries and 42X - Employee Benefits for extra regular hours and terminal pay.

2. 00101 - General Fund 91X - Community Services increased \$159,254 in the areas of 41X - Salaries, 42X - Employee Benefits, 43X - Purchased Services, and 47X Other Expenses for the After School Enrichment Program.

Note: There is no change in General Fund budgeted ending fund balance.

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	-864,319	-865,104	-785	0%	
92X - Debt Services	70,616	70,616	0	0%	
98X - Appropriations	793,703	794,488	785	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%	

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92X - Debt Services	1,622,646	1,622,646	0	0%
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	-2,105,299	-2,105,735	-436	0%
92X - Debt Services	2,105,299	2,105,735	436	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	-45,628,620	-45,628,629	-9	0%
92X - Debt Services	45,628,620	45,628,629	9	0%
00297 - QZAB 2004				
3XX - Revenues	-1,117,424	-1,118,105	-682	0%
92X - Debt Services	80,205	80,205	0	0%
98X - Appropriations	1,037,219	1,037,900	682	0%
00299 - QSCB 2010				
3XX - Revenues	-7,778,353	-7,775,463	2,890	0%
92X - Debt Services	1,849,716	1,849,716	0	0%
98X - Appropriations	5,928,637	5,925,747	-2,890	0%

Note: There were no budget amendments exceeding 5%. The Debt Service budgeted fund balance decreased \$1,423.51 resulting from the net of interest adjustments.

CAPITAL OUTLAY FUNDS

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	122,457	122,457	0	0%
98X - Appropriations	1,106,770	1,106,770	0	0%
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	12,081,240	12,080,500	-740	0%
97X - Transfers	3,003,825	3,004,565	740	0%

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00377 - Local Capital Imp. 2016/17					
3XX - Revenues	-48,488,965	-48,488,965	0	0%	
74X - Facility Acq and Construction	20,455,511	20,496,831	41,320	0%	
92X - Debt Services	605,127	605,127	0	0%	
97X - Transfers	14,420,687	14,419,947	-740	0%	
98X - Appropriations	13,007,641	12,967,061	-40,580	0%	
00387 - Sales Tax Revenue Bond 2017					
3XX - Revenues	-151,340,265	-151,486,163	-145,899	0%	
74X - Facility Acq and Construction	17,324,469	17,324,469	0	0%	
97X - Transfers	1,045,513	1,045,513	0	0%	
98X - Appropriations	132,970,283	133,116,182	145,899	0%	
00391 - Fuel Tax Refund					
3XX - Revenues	-353,263	-353,263	0	0%	
74X - Facility Acq and Construction	217,389	267,389	50,000	23%	3
98X - Appropriations	135,874	85,874	-50,000	-37%	3
00392 - Sales Tax Proceeds					
3XX - Revenues	-46,727,860	-46,747,009	-19,150	0%	
74X - Facility Acq and Construction	15,637,598	15,687,598	50,000	0%	
92X - Debt Services	91,652	91,652	0	0%	
97X - Transfers	27,049,744	27,049,744	0	0%	
98X - Appropriations	3,948,866	3,918,015	-30,850	-1%	
00394 - Other - Property Sales					
3XX - Revenues	-2,199,810	-2,199,810	0	0%	
97X - Transfers	2,199,810	2,199,810	0	0%	
00396 - Charter School Capital Outlay					
3XX - Revenues	-1,500,000	-1,500,000	0	0%	
97X - Transfers	1,500,000	1,500,000	0	0%	
00397 - Impact Fees					
3XX - Revenues	-7,433,708	-7,437,564	-3,857	0%	
74X - Facility Acq and Construction	5,487,500	5,487,500	0	0%	
98X - Appropriations	1,946,208	1,950,064	3,857	0%	

3. 00391 - Fuel Tax Refund, 74X - Facilities Acq and Construction increased \$50,000 and 98X - Appropriations decreased \$50,000 resulting from funds being reallocated from fund balance reserves to the Sea Breeze Elementary Traffic Safety Project.

Note: The Capital Outlay budgeted fund balance increased \$28,325 resulting from the net of interest received and budget being allocated to fund new projects.

FOOD SERVICE FUND

00410 - Food Service					
3XX - Revenues	-34,803,554	-34,850,384	-46,830	0%	
76X - Food Service	27,696,927	27,743,757	46,830	0%	
98X - Appropriations	7,106,627	7,106,627	0	0%	

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

FEDERAL FUNDS

00421 - Federal Cash Advance					
3XX - Revenues	-38,840,468	-38,840,468	0	0%	
5XX - Instruction	18,633,421	18,721,852	88,432	0%	
61X - Pupil Personnel Services	2,498,284	2,475,826	-22,458	-1%	
63X - Curriculum	7,316,849	7,316,725	-124	0%	
64X - Instructional Staff Training	7,259,577	7,195,710	-63,866	-1%	
65X - Instructional Technology	16	16	0	0%	
71X - Board	38	38	0	0%	

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72X - General Admin-Superintendent	1,504,456	1,504,456	0	0%	
73X - School Administration	1,273,345	1,273,345	0	0%	
75X - Fiscal Service	18,715	18,715	0	0%	
77X - Central Service	141,823	141,823	0	0%	
78X - Transportation	193,946	191,963	-1,984	-1%	
00422 - Federal Non Cash Advance					
3XX - Revenues	-2,252,524	-2,724,999	-472,475	21%	4
5XX - Instruction	2,182,817	2,655,293	472,475	22%	4
63X - Curriculum	38,341	38,341	0	0%	
64X - Instructional Staff Training	30,750	30,750	0	0%	
72X - General Admin-Superintendent	299	299	0	0%	
79X - Operation of Plant	317	317	0	0%	

4. 00422 - Federal Non Cash Advance - 3XX Revenues increased \$472,475 for Pell Grant revenue received. A corresponding budget amendment was processed to allocate budget in the same amount to 5XX - Instruction in the areas of 42X - Employee Benefits and 47X - Other Expenses.

Note: There were no changes in budgeted ending fund balance.

INTERNAL SERVICE FUNDS

00711 - Self-Insurance - Health					
3XX - Revenues	-63,794,642	-63,794,642	0	0%	
77X - Central Service	53,572,744	53,572,744	0	0%	
98X - Appropriations	10,221,898	10,221,898	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	-14,134	-14,384	-250	2%	
61X - Pupil Personnel Services	6,662	6,912	250	4%	
77X - Central Service	7,472	7,472	0	0%	
00830 - Financial Aid Fee Trust					
3XX - Revenues	-272,901	-282,040	-9,139	3%	
5XX - Instruction	272,901	282,040	9,139	3%	

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