

***School District of Volusia County  
Budget Amendment No. 1  
July 1, 2019 through March 31, 2020***

**General Fund**

**Revenues:**

- Florida Education Finance Program (3310) decreased (\$8,557,513) based on the 3<sup>rd</sup> FEFP calculation. This decrease includes the McKay Scholarship adjustment and Family Empowerment Scholarships. It also includes reductions for the following:
  - Lottery Funds (3344) decreased (\$145,652) based on the 3<sup>rd</sup> FEFP calculation.
  - Class Size Reduction (3355) decreased (\$177,246) based on 3<sup>rd</sup> FEFP calculation.
  - School Recognition/Merit Schools (3361) decreased (\$17,776) based on the actual award amount.
  - Miscellaneous State (3390) increased \$139,812 due to the Instructional Leadership Grant.

**Appropriations:**

- Function 5000 – Instruction - Adjustments were made for the 3<sup>rd</sup> FEFP calculation including Class Size, ESE Scholarships, Family Empowerment Scholarships, DJJ Supplement, Turnaround Supplement, and Supplemental Academic Instruction. The Career and Technical Education – CAPE allocation was also distributed to the schools.
- Function 6100 – Student Support Services – An adjustment was made to the Mental Health allocation based on the 3<sup>rd</sup> FEFP calculation.
- Function 6200 – Instructional Media Services - An adjustment was made to the media portion of the Instructional Materials project based the 3<sup>rd</sup> FEFP calculation.
- Function 6300 – Instruction and Curriculum Development Services increased due to the Instructional Leadership award.
- Function 6400 – Instructional Staff Training Services – There was a reduction of lottery dollars based on the 3<sup>rd</sup> FEFP calculation and an increase based on the Instructional Leadership award. The School Recognition project was adjusted based on the award letter.
- Function 6500 – Instruction-Related Technology – This small adjustment was to the Digital Learning allocation based on the 3<sup>rd</sup> FEFP calculation.
- Function 7700 – Central Services - Increased based on prior year inventory invoices that weren't processed until FY20.
- Function 7800 – Transportation - An adjustment was made for the 3<sup>rd</sup> Calculation and to move labor burdening.
- Function 7900 – Operation of the Plant - An adjustment was made for Safe Schools based on the 3<sup>rd</sup> FEFP Calculation.

**DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY 2019-2020**

*Budget Amendment - March 2020*

**General Fund**

<b>Revenue Account</b>	<b>Description</b>	<b>Original Budget (Sept. 24, 2019)</b>	<b>Activity Thru February</b>	<b>Adopted Budget as of February</b>	<b>Increase/Decrease March</b>	<b>March Budget Proposal</b>
3191	R.O.T.C	320,000.00	-	320,000.00	-	320,000.00
3202	Medicaid	2,725,000.00	-	2,725,000.00	-	2,725,000.00
3280	Federal Through Local	-	-	-	-	-
3290	Other Federal Through State	-	-	-	-	-
3310	Florida Education Finance Program	211,952,482.00	-	211,952,482.00	(8,557,513.00)	203,394,969.00
3323	CO & DS Withheld for Administrative Expenses	34,900.00	-	34,900.00	-	34,900.00
3341	Sales Tax Distribution	283,485.00	-	283,485.00	-	283,485.00
3343	State License Tax	515,000.00	-	515,000.00	-	515,000.00
3344	District Discretionary Lottery Funds	206,419.00	-	206,419.00	(145,652.00)	60,767.00
3355	Class Size Reduction	66,327,515.00	-	66,327,515.00	(177,246.00)	66,150,269.00
3361	School Recognition/Merit Schools	1,569,861.00	-	1,569,861.00	(17,776.00)	1,552,085.00
3371	Universal Pre-K	250,000.00	-	250,000.00	-	250,000.00
3390	Miscellaneous State Revenue	-	-	-	139,812.00	139,812.00
3411	District School Taxes	181,136,068.00	-	181,136,068.00	-	181,136,068.00
3422	Payments in Lieu of Taxes	5,000.00	-	5,000.00	-	5,000.00
3425	Rent	100,000.00	-	100,000.00	-	100,000.00
3431	Interest	500,000.00	-	500,000.00	-	500,000.00
3440	Miscellaneous Contributions	-	-	-	-	-
3472	Prekindergarten Early Intervention Fees	-	-	-	-	-
3473	School Age Child Care Fees	-	-	-	-	-
3490	Miscellaneous Local Sources	1,959,368.00	-	1,959,368.00	-	1,959,368.00
3491	Bus Fees	-	-	-	-	-
3493	Sale of Junk	-	-	-	-	-
3494	Receipt of Federal Indirect costs	1,700,000.00	-	1,700,000.00	-	1,700,000.00
3497	Prior Year Refunds	6,000.00	-	6,000.00	-	6,000.00
3498	Lost and Damaged Text Books	-	-	-	-	-
3499	Receipt of Food Service Indirect Cost	800,000.00	-	800,000.00	-	800,000.00
	<b>Total Estimated Revenue</b>	<b>470,391,098.00</b>	<b>-</b>	<b>470,391,098.00</b>	<b>(8,758,375.00)</b>	<b>461,632,723.00</b>
3630	Transfers from Capital Projects	8,554,431.00	-	8,554,431.00	-	8,554,431.00
3733	Sale of Equipment	250,000.00	-	250,000.00	-	250,000.00
	<b>Total Other Financing Sources</b>	<b>8,804,431.00</b>	<b>-</b>	<b>8,804,431.00</b>	<b>-</b>	<b>8,804,431.00</b>
	Nonspendable Fund Balance	1,437,950.00	-	1,437,950.00	-	1,437,950.00
	Restricted Fund Balance	4,939,677.00	-	4,939,677.00	-	4,939,677.00
	Committed Fund Balance	-	-	-	-	-
	Assigned State and Local Fund Balance	15,841,327.00	-	15,841,327.00	-	15,841,327.00
	Assigned Subsequent Fund Balance	8,129,718.00	-	8,129,718.00	-	8,129,718.00
	Unassigned Fund Balance	26,201,039.00	-	26,201,039.00	0.00	26,201,039.00
	<b>Total Beginning Balance</b>	<b>56,549,711.00</b>	<b>-</b>	<b>56,549,711.00</b>	<b>0.00</b>	<b>56,549,711.00</b>
	<b>Total Revenue &amp; Beginning Fund Balance</b>	<b>535,745,240.00</b>	<b>0.00</b>	<b>535,745,240.00</b>	<b>(8,758,375.00)</b>	<b>526,986,865.00</b>

**DISTRICT SCHOOL BOARD OF VOLUSIA COUNTY 2019-2020**

*Budget Amendment - March 2020*

**General Fund**

<b>Expenditure Account</b>	<b>Description</b>	<b>Original Budget (Sept. 24, 2019)</b>	<b>Activity Thru February</b>	<b>Adopted Budget as of February</b>	<b>Increase/Decrease March</b>	<b>March Budget Proposal</b>
5000	Instruction	323,017,870.82	-	323,017,870.82	(7,718,953.29)	315,298,917.53
6100	Student Support Services	18,134,964.56	-	18,134,964.56	(1,783.00)	18,133,181.56
6200	Instructional Media Services	6,910,744.53	-	6,910,744.53	(3,169.00)	6,907,575.53
6300	Instruction and Curriculum Development Services	14,252,014.76	-	14,252,014.76	6,277.15	14,258,291.91
6400	Instructional Staff Training Services	1,394,636.28	-	1,394,636.28	(93,428.00)	1,301,208.28
6500	Instruction-Related Technology	4,234,256.46	-	4,234,256.46	95.00	4,234,351.46
7100	Board	868,527.62	-	868,527.62	56,635.85	925,163.47
7200	General Administration	1,863,949.68	-	1,863,949.68	-	1,863,949.68
7300	School Administration	36,570,046.07	-	36,570,046.07	-	36,570,046.07
7400	Facilities Acquisition and Construction	85,425.00	-	85,425.00	-	85,425.00
7500	Fiscal Services	3,075,606.44	-	3,075,606.44	-	3,075,606.44
7600	Food Service	-	-	-	-	-
7700	Central Services	8,761,712.71	-	8,761,712.71	27,706.40	8,789,419.11
7800	Student Transportation Services	17,264,606.92	-	17,264,606.92	(1,037,330.11)	16,227,276.81
7900	Operation of Plant	41,592,648.90	-	41,592,648.90	5,574.00	41,598,222.90
8100	Maintenance of Plant	15,008,808.47	-	15,008,808.47	-	15,008,808.47
8200	Administrative Technology Services	11,334,823.02	-	11,334,823.02	-	11,334,823.02
9100	Community Services	3,735,608.76	-	3,735,608.76	-	3,735,608.76
9200	Debt Service	-	-	-	-	-
9300	Other Capital Outlay	-	-	-	-	-
	<b>Total Appropriations</b>	<b>508,106,251.00</b>	<b>-</b>	<b>508,106,251.00</b>	<b>(8,758,375.00)</b>	<b>499,347,876.00</b>
9700	Transfers from Capital Projects	8,554,431.00	-	8,554,431.00	-	8,554,431.00
	<b>Total Other Financing Uses</b>					<b>-</b>
	Nonspendable Fund Balance	1,437,950.00	-	1,437,950.00	-	1,437,950.00
	Restricted Fund Balance	-	-	-	-	-
	Committed Fund Balance	-	-	-	-	-
	Assigned State and Local Fund Balance	-	-	-	-	-
	Assigned Subsequent Fund Balance	-	-	-	-	-
	Unassigned Fund Balance	26,201,039.00	-	26,201,039.00	-	26,201,039.00
	<b>Total Ending Balance</b>	<b>27,638,989.00</b>	<b>-</b>	<b>27,638,989.00</b>	<b>0.00</b>	<b>27,638,989.00</b>
	<b>Total Appropriations &amp; Ending Fund Balance</b>	<b>535,745,240.00</b>	<b>-</b>	<b>535,745,240.00</b>	<b>(8,758,375.00)</b>	<b>526,986,865.00</b>