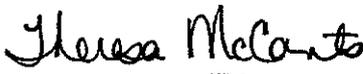


<b>THE SCHOOL DISTRICT OF ESCAMBIA COUNTY</b> <b>Finance and Business Services</b>		<b>SCHOOL BOARD AGENDA</b> <b>EXECUTIVE SUMMARY</b>	
AGENDA DATE: May 17, 2016		ITEM NUMBER: V. b. 2. C. 2.  a. Resolution 9 – General Operating Fund b. Resolution 8 – Special Revenue - Federal Programs c. Resolution 8 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund f. No item submitted – Race to the Top Fund	
AGENDA REFERENCE: Resolutions to Amend 2015-2016 District School Budget		FISCAL IMPACT / AMOUNT: These amendments properly reflect the estimated revenues and appropriations, and allow for better utilization of budgeted funds. These amendments show the estimated revenues and appropriations for each fund and provide a description of items amended.	
FUND SOURCE: Various			
BACKGROUND INFORMATION / DESCRIPTION On September 15, 2015, the School Board adopted the budget for fiscal year 2015-2016. As the fiscal year progresses, we ask you to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are the results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues; increases or decreases in appropriations to more accurately reflect estimated expenditures; and schools, departments, and projects make changes to their budget in order to better utilize funds.			
EDUCATIONAL IMPACT These amendments facilitate the effective operations of the District through more efficient use of funds.			
OTHER REFERENCES OR NOTES			
ACTION REQUIRED Approval of resolutions to amend District School Budget			
STRATEGIC ALIGNMENT  GOAL: F.3: Improve transparency of financial information to all stakeholders.  OBJECTIVE: n/a			
REQUESTED BY   Theresa McCants, Director Budgeting Department		DATE  May 4, 2016	
ASSISTANT SUPERINTENDENT   Terry St. Cyr Finance and Business Services		DATE  May 4, 2016	DATE OF BOARD APPROVAL  APPROVED ESCAMBIA COUNTY SCHOOL BOARD  MAY 17 2016

MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 9 - GENERAL OPERATING FUND

May 17, 2016

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	354,258,044.46	354,468,338.63	133,369.00	1,039,237.00	353,562,470.63
3121 Fedl Impact Funds--Cur Op	550,000.00	550,000.00			550,000.00
3191 ROTC	350,000.00	350,000.00			350,000.00
3199 Misc Federal Direct	175,000.00	175,000.00			175,000.00
3202 Medicaid	1,400,000.00	1,400,000.00			1,400,000.00
3299 Misc Fedl Through State	871,456.00	969,916.00			969,916.00
3310 FL Ed Finance Program	144,674,076.00	142,737,976.00		899,595.00	141,838,381.00
3315 Workforce Development	4,449,147.00	4,449,197.00			4,449,197.00
3317 Performance Based Incentive	60,000.00	60,000.00			60,000.00
3323 CO&DS for Admin Expense	24,183.00	24,183.00			24,183.00
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	58,000.00	58,000.00			58,000.00
3344 Dist Disc Lottery Funds	139,295.00	139,642.00		139,642.00	0.00
3355 Class Size Reduction	43,352,102.00	43,441,343.00			43,441,343.00
3361 School Recognition Funds	1,420,617.00	1,420,617.00	133,369.00		1,553,986.00
3371 Voluntary Prekindergarten Program	1,414,941.67	1,414,941.67			1,414,941.67
3399 Other Misc State Revenue	451,541.62	878,228.58			878,228.58
3411 District School Tax	90,623,293.00	90,623,293.00			90,623,293.00
3425 Rent	200,000.00	200,000.00			200,000.00
3431 Interest on Investments	50,000.00	50,000.00			50,000.00
3440 Gifts, Grants & Bequests	215,000.00	215,000.00			215,000.00
3461 Adult General Education Course Fees	15,000.00	15,000.00			15,000.00
3462 Postsecondary Vocational Course Fees	500,000.00	500,000.00			500,000.00
3463 Continuing Workforce Educ Course Fee	50,000.00	50,000.00			50,000.00
3464 Capital Improvement Fees	23,000.00	23,000.00			23,000.00
3465 Postsecondary Lab Fees	63,000.00	88,488.02			88,488.02
3467 GED Testing Fees	5,000.00	5,000.00			5,000.00
3468 Financial Aid Fees	45,000.00	45,000.00			45,000.00
3469 Other Student Fees	23,000.00	26,718.51			26,718.51
3473 School Age Child Care Fees	350,000.00	408,000.00			408,000.00
3491 Bus Fees	300,000.00	300,000.00			300,000.00
3493 Sale of Junk	150,000.00	150,000.00			150,000.00
3494 Fedl Indirect Cost Rate	1,300,000.00	1,300,000.00			1,300,000.00
3495 Other Misc Local Sources	347,911.00	347,911.00			347,911.00
3497 Refunds of Prior Year Exp	200,000.00	200,000.00			200,000.00
3498 Lost, Damaged & Sale Txbs	30,000.00	30,000.00			30,000.00
3499 Food Serv Indir Cost Rate	252,089.00	252,089.00			252,089.00
3630 Trans from Cap Proj Funds	8,412,830.00	8,412,830.00			8,412,830.00
3742 Other Loss Recovery	0.00	1,444,402.68			1,444,402.68
9999 Beginning Fund Balance	51,266,062.17	51,266,062.17			51,266,062.17

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 17 2016

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 9 - GENERAL OPERATING FUND

May 17, 2016

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		354,258,044.46	354,468,338.63	562,225.22	1,468,093.22
5100 Basic (K-12)	142,534,895.90	139,996,981.88	191,827.22		140,188,809.10
5200 Exceptional	39,031,642.00	40,440,787.04	359,000.00		40,799,787.04
5300 Vocational	8,813,159.02	9,781,063.81			9,781,063.81
5400 Adult General	341,131.81	601,813.82	11,398.00		613,211.82
5500 Prekindergarten	1,832,811.60	1,832,811.60			1,832,811.60
5900 Other Instruction	33,772.79	34,924.79			34,924.79
6100 Pupil Personnel Services	0.00	146,344.62			146,344.62
6110 Attendance and Social Work	2,639,687.00	2,689,687.00			2,689,687.00
6120 Guidance Services	8,774,581.09	8,831,787.60			8,831,787.60
6130 Health Services	2,405,152.14	2,705,152.14			2,705,152.14
6140 Psychological Services	49,883.70	1,051,424.02			1,051,424.02
6150 Parental Involvement	14,596.86	14,596.86			14,596.86
6190 Other Pupil Personnel Services	149,174.38	249,174.38			249,174.38
6200 Instructional Media Services	4,447,261.46	4,460,860.33		882.69	4,459,977.64
6300 Instruction and Curr Development Svcs	5,410,460.98	5,987,264.32			5,987,264.32
6400 Instructional Staff Training Services	3,310,798.52	3,476,186.60		614.31	3,475,572.29
6500 Instruction Related Technology	2,435,641.42	2,457,614.99			2,457,614.99
7100 Board	1,459,901.94	1,459,901.94			1,459,901.94
7200 General Administration (Supt & Staff)	898,149.70	898,149.70			898,149.70
7300 School Administration (Office of the Prin)	15,913,125.97	16,046,848.03			16,046,848.03
7400 Facilities Acquisition and Construction	1,549,299.26	1,928,299.26			1,928,299.26
7500 Fiscal Services	2,859,433.93	2,859,433.93			2,859,433.93
7600 Food Services	137,000.02	137,000.02			137,000.02
7710 Planning, Research, Dev, & Eval Svcs	778,317.14	778,317.14			778,317.14
7720 Information Services	221,511.17	196,511.17			196,511.17
7730 Staff Services	3,780,226.56	3,780,226.56			3,780,226.56
7760 Internal Services	1,781,045.47	1,781,045.47			1,781,045.47
7800 Pupil Transportation Services	17,884,717.10	17,884,717.10			17,884,717.10
7900 Operation of Plant	27,677,527.62	27,689,028.66			27,689,028.66
8100 Maintenance of Plant	11,870,640.79	11,870,912.31			11,870,912.31
8200 Administrative Technology Services	3,329,470.71	3,329,470.71			3,329,470.71
9100 Community Services	860,912.73	930,404.98		2,129.28	928,275.70
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	41,022,113.68	38,129,595.85		1,464,466.94	36,665,128.91

ADOPTED BY BOARD: \_\_\_\_\_ May 17, 2016  
 (Date)

CERTIFIED CORRECT: Malcolm Thomas  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 17 2016

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
 General Operating Fund  
 Resolution Number 9  
 Board Meeting May 17, 2016**

Account Name	Function	Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>		
<b>a) <u>Various Projects</u></b>		
FL Ed Finance Program		(637,728.00)
FL Ed Finance Program		(225,821.00)
FL Ed Finance Program		8,656.00
FL Ed Finance Program		(5,932.00)
FL Ed Finance Program		(2,022.00)
FL Ed Finance Program		(1,451.00)
FL Ed Finance Program		(31,333.00)
FL Ed Finance Program		(396.00)
FL Ed Finance Program		(1,146.00)
FL Ed Finance Program		(2,422.00)
Dist Disc Lottery Funds		(139,642.00)
School Recognition Funds		133,369.00
		<u>(905,868.00)</u>
Supplies	Basic (K-12)	(396.00)
Supplies	Instructional Staff Training Services	(1,692.83)
Textbooks	Basic (K-12)	(31,333.00)
Library Books - Existing Library	Instructional Media Services	(1,451.00)
Computer Hardware - Non-Capitalized	Basic (K-12)	(2,422.00)
Reserve for Contingencies	Reserve-Contingency	(994,535.00)
Reserve for Contingencies	Reading Allocation	(4,239.17)
Reserve for Contingencies	DJJ Supplemental Allocation	(2,022.00)
Reserve for Contingencies	Safe Schools--School Resource Officers	(1,146.00)
Reserve for Contingencies	Florida School Recognition Program	133,369.00
		<u>(905,868.00)</u>

**Explanation: To adjust revenue and appropriations per 4th FEFP calculation.**

**II. Amendments Between Appropriations & Reserves**

<b>a) <u>Child Care (After School) (Dist Oper)</u></b>		
Reserve for Contingencies	Unrestricted Reserve	2,129.28
Temporary Employment	Community Services	(2,129.28)
		<u>0.00</u>

**Explanation: To appropriate 4% of district operated child care revenue received in March and April.**

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 17 2016

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
 General Operating Fund  
 Resolution Number 9  
 Board Meeting May 17, 2016**

Account Name	Function	Increase (Decrease)
<b>b) <u>Safe Schools--School Resource Officers</u></b>		
Professional and Technical Services	Basic (K-12)	211,265.00
Other Non-Prof. Purchased Services	Basic (K-12)	246.00
Computer Software - Non-Capitalized	Basic (K-12)	4,400.00
Training Tuition Fees	Basic (K-12)	1,950.00
Reserve for Contingencies	Safe Schools--School Resource Officers	(217,861.00)
		<u>0.00</u>

**Explanation: To appropriate funds from project Reserve for Contingencies for Safe Schools.**

<b>c) <u>Adult General Ed Performance Funding Alloc</u></b>		
Supplies	Adult General	11,398.00
Reserve for Contingencies	Reserve-Workforce Development	(11,398.00)
		<u>0.00</u>

**Explanation: To appropriate funds from Workforce Development Reserve for Contingencies to Adult General Education.**

<b>d) <u>Discretionary Lottery Funds-Sch Impr Activity</u></b>		
Classroom Teacher - Other	Basic (K-12)	2,250.00
Social Security	Basic (K-12)	172.13
Worker's Compensation	Basic (K-12)	26.77
Travel Away - Out of State	Instructional Staff Training Services	1,078.52
Supplies	Instructional Media Services	114.95
Furn., Fixtures, and Equip. - Non-Capitalized	Basic (K-12)	4,179.30
Computer Hardware - Non-Capitalized	Basic (K-12)	1,489.02
Computer Hardware - Non-Capitalized	Instructional Media Services	453.36
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(9,764.05)
		<u>0.00</u>

**Explanation: To appropriate funds from project Reserve for Contingencies for Discretionary Lottery.**

<b>e) <u>SAI - Low Performing Schools</u></b>		
Classroom Teacher - Other	Exceptional	359,000.00
Reserve for Contingencies	SAI - Low Performing Schools	(359,000.00)
		<u>0.00</u>

**Explanation: To appropriate funds from project Reserve for Contingencies for SAI - Low Performing Schools.**

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 17 2016

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY





**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 8  
SPECIAL REVENUES  
BOARD MEETING May 17, 2016**

Amend Budget Functions, Objects, Estimated Revenues, and Appropriations as approved by the Board and/or specified by the Department of Education Project Application and Amendment Procedures or other granting agencies.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
HE1254-14-1-0011	Military Precision : Shipshape  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-1616A-6CS01	Carl Perkins Secondary  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2636B-6CB01	IDEA, Part B, Entitlement  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2230A-0CD01	Title I, Delinquent  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2126B-6CB01	Title I, Part A, Basic  <b>Explanation: To increase budget per Florida Department of Education.</b>	278,733.80
170-2126B-6CB01	Title I, Part A, Basic - Summer School & Pre-K  <b>Explanation: To increase budget per Florida Department of Education.</b>	176,239.48
170-2126B-6CB01	Title I, Part A, Basic - Technology  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	(13,160.56)
170-2126B-6CB01	Title I, Part A, Basic - Low Performing Schools  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2126B-6CB01	Title I, Part A, Basic - Fam Res Act Mod Early Ed  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2126B-6CB01	Title I, Part A, Basic - Family Resource Center  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00

APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD

MAY 17 2016

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 8  
SPECIAL REVENUES  
BOARD MEETING May 17, 2016**

Amend Budget Functions, Objects, Estimated Revenues, and Appropriations as approved by the Board and/or specified by the Department of Education Project Application and Amendment Procedures or other granting agencies.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-2246B-6CT01	Title II - Teacher & Principal Training & Recruiting  <b>Explanation: To increase hudget per Florida Department of Education.</b>	6,786.20
170-2246B-6CT01	Title II - Staff Development  <b>Explanation: To increase budget per Florida Department of Education.</b>	199,187.34

APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD

MAY 17 2016

MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY





**Explanation of Budget Amendment as Follows:  
 Capital Projects Fund  
 Resolution Number 8  
 Board Meeting May 17, 2016**

Fund Name	Project	Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>		
<b>a) <u>3910 - Local Capital Improvement Fund</u></b>		
Sale of Buildings		639,864.50
		<u>639,864.50</u>
Remodeling and Renovations - Non-Cap	General Renovations	639,864.50
		<u>639,864.50</u>

**Explanation: To appropriate proceeds from the sale of Allie Ynuestra to general renovations project.**

**II. Amendments Between Appropriations**

<b>a) <u>3711 - Capital Improve Tax Constr Fd - FY2011</u></b>		
Remodeling and Renovations - Non-Cap	Environmentl & Hazardous Matl Disposal	4,584.23
Reserve for Contingencies	Unrestricted Reserve	(4,584.23)
		<u>0.00</u>

**Explanation: To transfer funds from reserve project to Environmental & Hazardous Material Disposal project.**

<b>b) <u>3716 - Capital Improve Tax Constr Fd - FY2016</u></b>		
Remodeling and Renovations - Non-Cap	Bleacher Repair and Replacement	50,000.00
Remodeling and Renovations - Non-Cap	Preventive Maintenance Program	(50,000.00)
		<u>0.00</u>

**Explanation: To transfer funds from Preventive Maintenance Program project to Bleacher Repair and Replacement project.**

<b>c) <u>3943 - Half Cent Sales Tax - FY2003</u></b>		
Furn., Fixtures, and Equip. - Non-Capitalized	Northview High PE Facilities & Sitework	318.41
Buildings and Fixed Equipment - Construction	Northview High PE Facilities & Sitework	(318.41)
		<u>0.00</u>

**Explanation: To transfer funds within Northview High PE Facilities & Sitework project to facilitate the proper classification of expenditures.**

<b>d) <u>3948 - Half Cent Sales Tax - FY2008</u></b>		
Improvements Other Than Bldgs. - Cap	AK Suter Rebuild	97,000.00
Buildings and Fixed Equipment - Construction	AK Suter Rebuild	(97,000.00)
		<u>0.00</u>

**Explanation: To transfer funds within AK Suter Rebuild project to facilitate the proper classification of expenditures.**

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 17 2016

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
 Capital Projects Fund  
 Resolution Number 8  
 Board Meeting May 17, 2016**

Fund Name	Project	Increase (Decrease)
e) 3948 - Half Cent Sales Tax - FY2008		
Remodeling and Renovations - Non-Cap	Flooring	60,000.00
Remodeling and Renovations - Non-Cap	Doors	35,000.00
Remodeling and Renovations - Cap	Security Systems	(95,000.00)
Land	Westside Elementary	76,628.28
Buildings and Fixed Equipment - Construction	Westside Elementary	(76,628.28)
		<u>0.00</u>

**Explanation: To transfer funds from Security Systems project to Flooring project and Doors project and within Westside Elementary project to facilitate the proper classification of expenditures.**

f) 3948 - Half Cent Sales Tax - FY2008		
Reserve for Contingencies	Unrestricted Reserve	2,098,593.56
Land	Northwest Middle School New Construction	(2,098,593.56)
		<u>0.00</u>

**Explanation: To transfer funds from Northwest Middle School New Construction project to reserve project. Project funded in Sales Tax Revenue Bonds Fund (3949).**

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 17 2016

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY