



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: January 19, 2016		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 4 – General Operating Fund b. Resolution 4 – Special Revenue - Federal Programs c. Resolution 4 – 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 January 6, 2016	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE January 6, 2016	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

JAN 19 2016

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - GENERAL OPERATING FUND

January 19, 2016

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	354,258,044.46	354,414,554.46	0.00	0.00	354,414,554.46
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	144,674,076.00			144,674,076.00
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	139,295.00			139,295.00
3355 Class Size Reduction	43,352,102.00	43,352,102.00			43,352,102.00
3361 School Recognition Funds	1,420,617.00	1,420,617.00			1,420,617.00
3371 Voluntary Prekindergarten Program	1,414,941.67	1,414,941.67			1,414,941.67
3399 Other Misc State Revenue	451,541.62	451,541.62			451,541.62
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	63,000.00			63,000.00
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	23,000.00			23,000.00
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
9999 Beginning Fund Balance	51,266,062.17	51,266,062.17			51,266,062.17

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JAN 19 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - GENERAL OPERATING FUND

January 19, 2016

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	354,258,044.46	354,414,554.46	401,311.07	401,311.07	354,414,554.46
5100 Basic (K-12)	142,534,895.90	141,030,303.08	324,362.00		141,354,665.08
5200 Exceptional	39,031,642.00	39,092,851.61			39,092,851.61
5300 Vocational	8,813,159.02	8,645,966.07		19,000.00	8,626,966.07
5400 Adult General	341,131.81	601,813.82			601,813.82
5500 Prekindergarten	1,832,811.60	1,832,811.60			1,832,811.60
5900 Other Instruction	33,772.79	33,772.79			33,772.79
6110 Attendance and Social Work	2,639,687.00	2,639,687.00	50,000.00		2,689,687.00
6120 Guidance Services	8,774,581.09	8,826,363.00			8,826,363.00
6130 Health Services	2,405,152.14	2,405,152.14			2,405,152.14
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	149,174.38			149,174.38
6200 Instructional Media Services	4,447,261.46	4,447,486.46	7,469.07		4,454,955.53
6300 Instruction and Curr Development Svcs	5,410,460.98	5,932,813.32			5,932,813.32
6400 Instructional Staff Training Services	3,310,798.52	3,563,842.42			3,563,842.42
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	1,909,299.26	19,000.00		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	27,684,581.62	480.00		27,685,061.62
8100 Maintenance of Plant	11,870,640.79	11,870,640.79			11,870,640.79
8200 Administrative Technology Services	3,329,470.71	3,329,470.71			3,329,470.71
9100 Community Services	860,912.73	857,903.60			857,903.60
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	41,022,113.68	40,204,833.86		382,311.07	39,822,522.79

ADOPTED BY BOARD: _____ January 19, 2016
 (Date)

CERTIFIED CORRECT: _____
Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JAN 19 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 4
Board Meeting January 19, 2016**

<u>Account Name</u>	<u>Function</u>	<u>Increase (Decrease)</u>
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>Discretionary Lottery Funds-Sch Impr Activity</u>		
Other Non-Prof. Purchased Services	Operation of Plant	480.00
Supplies	Instructional Media Services	3,684.72
Furn., Fixtures, and Equip. - Non-Capitalized	Instructional Media Services	3,784.35
Computer Software - Non-Capitalized	Basic (K-12)	2,168.00
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(10,117.07)
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve for Contingencies for supplies, equipment, software and purchased services.

b) <u>Industry Certifications-Performance Based</u>		
Remodeling and Renovations - Non-Cap	Facilities Acquisition and Construction	19,000.00
Supplies	Vocational	(19,000.00)
		<u>0.00</u>

Explanation: To adjust Industry Certifications-Performance Based project budget between functions and objects.

c) <u>Reading Allocation</u>		
Classroom Teacher - Other	Basic (K-12)	372,194.00
Reserve for Contingencies	Reading Allocation	(372,194.00)
		<u>0.00</u>

Explanation: To adjust Reading Allocation budget from project Reserve for Contingencies.

d) <u>Salaries & Benefits</u>		
Salaries	Attendance and Social Work	50,000.00
Salaries	Basic (K-12)	(50,000.00)
		<u>0.00</u>

Explanation: To adjust budget between functions.

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JAN 19 2016

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - SPECIAL REVENUE - FEDERAL PROGRAMS

January 19, 2016

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		32,318,713.87	32,684,590.51	471,169.50	468,318.50
5000 Instruction	10,828,999.02	10,982,835.22	453,983.72		11,436,818.94
6100 Pupil Personnel Services	2,347,375.81	2,451,046.44	10,336.70		2,461,383.14
6200 Instruct Media Services	40,765.00	41,861.53	2,153.80		44,015.33
6300 Instruct & Curr Develop Services	6,938,646.58	7,024,351.60		467,373.50	6,556,978.10
6400 Instruct Staff Training Services	5,738,061.84	5,730,251.35	4,001.28		5,734,252.63
6500 Instruction Related Technology	1,877,786.00	1,877,786.00			1,877,786.00
7200 General Administration	1,078,653.95	1,073,834.56		945.00	1,072,889.56
7300 School Administration	17,047.00	23,547.84			23,547.84
7400 Facil Acquisition & Construction	19,447.19	19,412.97			19,412.97
7710 Planning, Research, Development	0.00	25,059.50			25,059.50
7720 Information Services	16,531.13	16,531.13			16,531.13
7730 Staff Services	57,541.09	58,116.09	694.00		58,810.09
7800 Pupil Transportation Services	2,246,007.84	2,248,905.34			2,248,905.34
7900 Operation of Plant	28,652.92	27,852.44			27,852.44
8200 Admin Tech Serv	76,052.00	76,052.00			76,052.00
9100 Community Services	1,007,146.50	1,007,146.50			1,007,146.50
9800 Reserves	0.00	0.00			0.00

ADOPTED BY BOARD: _____ January 19, 2016
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JAN 19 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 4
PART IV - SPECIAL REVENUES
BOARD MEETING January 19, 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.

Project No.	Project Name	Increase (Decrease)
107-1616A-6C'S01	Carl Perkins Secondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2636B-6C'B01	IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2676B-6C'P01	IDEA, Part B, Pre-School Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2236A-6C'D01	Title I, Delinquent Explanation: To increase budget per Florida Department of Education.	2,851.00
170-2126A-6C'B01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2126A-6C'B01	Title I, Part A, Basic - Low Performing Schools Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2126A-6C'B01	Title I, Part A, Basic - Fam Res Act Mod Early Ed Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1026A-6C'001	Title III - English Language Acquisition Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

JAN 19 2016

**MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY**

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - CAPITAL PROJECTS FUND

January 19, 2016

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	126,234,678.55	126,234,678.55	0.00	0.00	126,234,678.55
3425 PECO Maintenance Fund - FY2015	132,362.84	132,362.84			132,362.84
3426 PECO Maintenance Fund - FY2016	912,198.00	912,198.00			912,198.00
3610 Capital Outlay & Debt Serv Fd (CO&DS)	1,287,445.78	1,287,445.78			1,287,445.78
3710 Capital Improve Tax Constr Fd - FY2010	545,632.63	545,632.63			545,632.63
3711 Capital Improve Tax Constr Fd - FY2011	3,486,312.67	3,486,312.67			3,486,312.67
3712 Capital Improve Tax Constr Fd - FY2012	1,099,456.94	1,099,456.94			1,099,456.94
3713 Capital Improve Tax Constr Fd - FY2013	449,571.86	449,571.86			449,571.86
3714 Capital Improve Tax Constr Fd - FY2014	3,217,860.03	3,217,860.03			3,217,860.03
3715 Capital Improve Tax Constr Fd - FY2015	3,945,945.95	3,945,945.95			3,945,945.95
3716 Capital Improve Tax Constr Fd - FY2016	21,540,180.00	21,540,180.00			21,540,180.00
3910 Local Capital Improvement Fund	1,853,105.03	1,853,105.03			1,853,105.03
3943 Half Cent Sales Tax - FY2003	5,194,471.84	5,194,471.84			5,194,471.84
3948 Half Cent Sales Tax - FY2008	82,280,456.98	82,280,456.98			82,280,456.98
3980 Charter Schools-Capital Outlay	289,678.00	289,678.00			289,678.00

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

 JAN 19 2016

 MALCOLM THOMAS, SUPERINTENDENT
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SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - CAPITAL PROJECTS FUND

January 19, 2016

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	126,234,678.55	126,234,678.55	514,932.58	514,932.58	126,234,678.55
7400 Facilities Acquisition and Construction	89,087,321.29	89,847,610.82	514,932.58		90,362,543.40
9700 Transfer of Funds	12,111,795.00	12,111,795.00			12,111,795.00
9800 Reserves	25,035,562.26	24,275,272.73		514,932.58	23,760,340.15

ADOPTED BY BOARD: _____ January 19, 2016
 (Date)

CERTIFIED CORRECT: _____ *Malcolm Thomas*
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 JAN 19 2016
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 4
Board Meeting January 19, 2016**

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations		
a) <u>3711 - Capital Improve Tax Constr Fd - FY2011</u>		
Furn., Fixtures, and Equip. - Capitalized	Equipment	3,313.49
Reserve for Contingencies	Unrestricted Reserve	(3,313.49)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Equipment project.

b) <u>3714 - Capital Improve Tax Constr Fd - FY2014</u>		
Remodeling and Renovations - Non-Cap	Gym Renovations	25,637.09
Remodeling and Renovations - Non-Cap	Indoor Air Quality	10,000.00
Remodeling and Renovations - Non-Cap	Bleacher Repair and Replacement	225.00
Reserve for Contingencies	Unrestricted Reserve	(35,862.09)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Gym Renovations project, Indoor Air Quality project, and Bleacher Repair and Replacement project.

c) <u>3715 - Capital Improve Tax Constr Fd - FY2015</u>		
Remodeling and Renovations - Non-Cap	Roofing	322,757.00
Remodeling and Renovations - Non-Cap	Air Conditioning & Heating	110,000.00
Reserve for Contingencies	Unrestricted Reserve	(432,757.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Roofing project and Air Conditioning & Heating project.

d) <u>3910 - Local Capital Improvement Fund</u>		
Remodeling and Renovations - Non-Cap	General Renovations	43,000.00
Reserve for Contingencies	Unrestricted Reserve	(43,000.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to General Renovations project.

e) <u>3948 - Half Cent Sales Tax - FY2008</u>		
Remodeling and Renovations - Cap	Security Systems	50,000.00
Remodeling and Renovations - Non-Cap	Gym Renovations	(50,000.00)
		<u>0.00</u>

Explanation: To transfer funds from Gym Renovations project to Security Systems project.

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

JAN 19 2016

**MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY**