

<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: July 19, 2016		ITEM NUMBER: V. b. 2. C. 2.  a. Resolution 11 – General Operating Fund b. Resolution 10 – Special Revenue - Federal Programs c. Resolution 10 – 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  <i>Theresa McCants</i> Theresa McCants, Director Budgeting Department		DATE  July 6, 2016	
ASSISTANT SUPERINTENDENT  <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE  July 6, 2016	DATE OF BOARD APPROVAL  <b>APPROVED</b> <b>ESCAMBIA COUNTY SCHOOL BOARD</b>

**JUL 19 2016**

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

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 11 - GENERAL OPERATING FUND

July 19, 2016

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	354,258,044.46	353,728,128.47	181,121.38	77,011.00	353,832,238.85
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	1,559,817.84			1,559,817.84
3299 Misc Fedl Through State	871,456.00	969,916.00			969,916.00
3310 FL Ed Finance Program	144,674,076.00	141,838,381.00		70,481.00	141,767,900.00
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	0.00			0.00
3355 Class Size Reduction	43,352,102.00	43,441,343.00	2,044.00		43,443,387.00
3361 School Recognition Funds	1,420,617.00	1,553,986.00			1,553,986.00
3371 Voluntary Prekindergarten Program	1,414,941.67	1,414,941.67	78,111.62		1,493,053.29
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	12,000.00		227,000.00
3461 Adult General Education Course Fees	15,000.00	15,000.00		5,000.00	10,000.00
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	10,342.80		33,342.80
3465 Postsecondary Lab Fees	63,000.00	88,488.02	50,735.71		139,223.73
3467 GED Testing Fees	5,000.00	5,000.00		1,530.00	3,470.00
3468 Financial Aid Fees	45,000.00	45,000.00	17,487.63		62,487.63
3469 Other Student Fees	23,000.00	32,558.51	10,399.62		42,958.13
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

JUL 19 2016

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 11 - GENERAL OPERATING FUND

July 19, 2016

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		354,258,044.46	353,728,128.47	385,133.14	281,022.76
5100 Basic (K-12)	142,534,895.90	141,290,520.25	71,903.50		141,362,423.75
5200 Exceptional	39,031,642.00	41,078,742.70			41,078,742.70
5300 Vocational	8,813,159.02	9,781,063.81	51,928.13		9,832,991.94
5400 Adult General	341,131.81	613,211.82			613,211.82
5500 Prekindergarten	1,832,811.60	1,832,811.60	69,047.32		1,901,858.92
5900 Other Instruction	33,772.79	40,764.79	1,020.00		41,784.79
6100 Pupil Personnel Services	0.00	146,344.62		146,344.62	0.00
6110 Attendance and Social Work	2,639,687.00	2,689,687.00	146,344.62		2,836,031.62
6120 Guidance Services	8,774,581.09	8,831,787.60			8,831,787.60
6130 Health Services	2,405,152.14	2,745,152.14			2,745,152.14
6140 Psychological Services	49,883.70	1,055,652.11			1,055,652.11
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	4,459,977.64	7,484.55		4,467,462.19
6300 Instruction and Curr Development Svcs	5,410,460.98	5,997,264.32	8,464.30		6,005,728.62
6400 Instructional Staff Training Services	3,310,798.52	3,475,572.29			3,475,572.29
6500 Instruction Related Technology	2,435,641.42	2,457,614.99		73,091.00	2,384,523.99
7100 Board	1,459,901.94	1,404,901.94			1,404,901.94
7200 General Administration (Supt & Staff)	898,149.70	893,149.70			893,149.70
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	12,000.00		1,940,299.26
7500 Fiscal Services	2,859,433.93	2,869,433.93			2,869,433.93
7600 Food Services	137,000.02	244,000.02			244,000.02
7710 Planning, Research, Dev, & Eval Svcs	778,317.14	907,317.14			907,317.14
7720 Information Services	221,511.17	196,511.17			196,511.17
7730 Staff Services	3,780,226.56	3,760,226.56			3,760,226.56
7760 Internal Services	1,781,045.47	1,881,045.47			1,881,045.47
7800 Pupil Transportation Services	17,884,717.10	17,884,717.10	600.00		17,885,317.10
7900 Operation of Plant	27,677,527.62	27,769,028.66			27,769,028.66
8100 Maintenance of Plant	11,870,640.79	11,790,912.31			11,790,912.31
8200 Administrative Technology Services	3,329,470.71	3,329,470.71			3,329,470.71
9100 Community Services	860,912.73	927,077.20	16,340.72		943,417.92
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	41,022,113.68	35,125,250.35		61,587.14	35,063,663.21

ADOPTED BY BOARD: \_\_\_\_\_ July 19, 2016 \_\_\_\_\_

(Date)

CERTIFIED CORRECT: \_\_\_\_\_

*Malcolm Thomas*  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 19 2016

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
 General Operating Fund  
 Resolution Number 11  
 Board Meeting July 19, 2016**

Account Name	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>	
a) <u>SUMMER VOLUNTARY PRE-K ED PRGM</u> Voluntary Prekindergarten Program	<u>78,111.62</u> <u>78,111.62</u>
Classroom Tchr -Other	Prekindergarten 43,011.00
Teacher Aides - Other	Prekindergarten 14,679.00
Other Certified Instr -Other	Instruction & Curr Development Svcs 7,283.00
Social Security	Prekindergarten 4,413.29
Retirement	Prekindergarten 4,251.75
Supplies	Prekindergarten 2,000.00
Worker's Compensation	Prekindergarten 692.28
Other Miscellaneous Expenses	Pupil Transportation Services 600.00
Social Security	Instruction & Curr Development Svcs 557.15
Retirement	Instruction & Curr Development Svcs 536.75
Worker's Compensation	Instruction & Curr Development Svcs 87.40
	<u>78,111.62</u>

**Explanation: To set up budget for Summer Voluntary Pre-K Education Program.**

b) <u>PHYSICAL EDUCATION GRANTS</u> Gifts, Grants, & Bequests	<u>12,000.00</u> <u>12,000.00</u>
Supplies	Basic (K-12) <u>12,000.00</u> <u>12,000.00</u>

**Explanation: To appropriate revenue for physical education grant received.**

c) <u>VARIOUS PROJECTS</u> Class Size Reduction	2,044.00
FL Ed Finance Program	<u>(70,481.00)</u> <u>(68,437.00)</u>
Classroom Tchr -Reg Pay	Basic (K-12) 2,044.00
Reserve for Contingencies	Reserves <u>(70,481.00)</u> <u>(68,437.00)</u>

**Explanation: To adjust revenue and appropriations to actual revenue received.**

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Explanation of Budget Amendment as Follows:

General Operating Fund  
 Resolution Number 11  
 Board Meeting July 19, 2016

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MALCOLM THOMAS, SUPERINTENDENT  
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Account Name	Increase (Decrease)
<b>d) <u>VARIOUS PROJECTS</u></b>	
Postsecondary Lab Fees	30,717.17
Financial Aid Fees	17,487.63
Postsecondary Lab Fees	10,742.44
Capital Improvement Fees	10,342.80
Postsecondary Lab Fees	9,276.10
Other Student Fees	7,204.62
Other Student Fees	2,255.00
Other Student Fees	1,020.00
Other Student Fees	(80.00)
GED Testing Fees	(1,530.00)
Adult General Education Course Fees	(5,000.00)
	82,435.76
Supplies	30,717.17
Other Miscellaneous Expenses	17,487.63
Supplies	10,742.44
Furniture, Fixtures, & Equip - Cap	10,342.80
Supplies	9,276.10
Supplies	7,204.62
Supplies	2,255.00
Supplies	1,020.00
Supplies	(80.00)
Supplies	(1,530.00)
Supplies	(5,000.00)
	82,435.76

**Explanation: To adjust revenue and appropriations to actual revenue fees received.**

**II. Amendments Between Appropriations & Reserves**

<b>a) <u>CHILD CARE-AFTER SCH(DIST OPR)</u></b>	
Reserve for Contingencies	Reserves 1,146.91
Temporary Employment	Community Services (1,146.91)
	0.00

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

<b>b) <u>DISCR LOTTERY FND-SCH IMPR ACT</u></b>	
Furniture, Fixtures, & Equip - Cap	Instructional Media Services 4,029.97
Supplies	Instructional Media Services 1,968.32
Furniture, Fixtures, & Equip - Non-Cap	Instructional Media Services 1,118.98
Repairs & Maintenance	Instructional Media Services 367.28
Reserve for Contingencies	Reserves (6,365.57)
Reserve for Contingencies	Reserves (1,118.98)
	0.00

**Explanation: To appropriate funds from project Reserve for Contingencies for the purchase of supplies, equipment and repairs and maintenance.**

Explanation of Budget Amendment as Follows:  
 General Operating Fund  
 Resolution Number 11  
 Board Meeting July 19, 2016

Account Name	Increase (Decrease)
c) <u>VARIOUS PROJECTS</u>	
Salaries	Attendance and Social Work 146,344.62
Supplies	Basic (K-12) 127,316.30
Reserve for Contingencies	Reserves 75,334.62
Remodeling & Renovations - Non-Cap	Facilities Acquisition and Construction 12,000.00
Salaries	Pupil Personnel Service (146,344.62)
Reserve for Contingencies	Reserves (60,103.12)
Repairs & Maintenance	Basic (K-12) (54,225.30)
Other Non-Prof Purchased Services	Instruction Related Technology (43,591.00)
Professional & Technical Services	Instruction Related Technology (29,500.00)
Supplies	Basic (K-12) (13,751.50)
Furniture, Fixtures, & Equip - Cap	Vocational (12,000.00)
Supplies	Basic (K-12) (1,480.00)
	0.00

**Explanation: To adjust budgets between functions and objects and Reserve for Contingencies.**

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 19 2016

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY





**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 10  
SPECIAL REVENUES  
BOARD MEETING July 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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
HE1254-12-1-0039	DODEA Military Grant - Anchors Away  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
HE1254-15-1-0053	Military : Diamond Formation  <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
170-2236B-6CD01	Title I, Delinquent  <b>Explanation: To increase budget per Florida Department of Education.</b>	33,667.00
170-1916B-6CG01	Adult Geographic  <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 - Low Performing Schools  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2176B-6CF01	Title I, Pt C - Migrant Ed  <b>Explanation: To increase budget per Florida Department of Education.</b>	50,288.00
170-1045A-6CS01	Supp for Enhanced Inst Opp for Recently Arrived Imm Children & Youth  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-1026B-6CI01	Enhanced Inst Opp for Recently Arrived Imm Children & Youth  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00

**APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD**

**JUL 19 2016**

**MALCOLM THOMAS, SUPERINTENDENT  
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Explanation of Budget Amendment as Follows:  
 Capital Projects Fund  
 Resolution Number 10  
 Board Meeting July 19, 2016

JUL 19 2016

MALCOLM THOMAS, SUPERINTENDENT  
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Fund Name	Project	Increase (Decrease)
<b>II. Amendments Between Appropriations</b>		
a) <u>3711 - Capital Improve Tax Constr Fd - FY2011</u>		
Renovations - Network/Retrofit	Computer Equipment	47.48
Computer Hardware - Non-Capitalized	Computer Equipment	(47.48)
		0.00

**Explanation: To transfer funds between objects within Computer Equipment project to facilitate the proper classification of expenditures.**

b) <u>3712 - Capital Improve Tax Constr Fd - FY2012</u>		
Remodeling and Renovations - Non-Cap	General Renovations	45,000.00
Remodeling and Renovations - Non-Cap	General Renovations	40,000.00
Remodeling and Renovations - Non-Cap	Preventive Maintenance Program	26,667.62
Computer Hardware - Capitalized	School Printers	1,102.21
Computer Hardware - Non-Capitalized	Computer Equipment	745.00
Computer Hardware - Non-Capitalized	School Printers	528.87
Improvements Other Than Bldgs. - Non-Cap	Sitework	(20,283.26)
Improvements Other Than Bldgs. - Non-Cap	Sitework	(19,716.74)
Furn., Fixtures, and Equip. - Non-Capitalized	Equipment	(15,187.15)
Computer Hardware - Non-Capitalized	Administrative Computers - School Based	(2,376.08)
Reserve for Contingencies	Unrestricted Reserve	(56,480.47)
		0.00

**Explanation: To transfer funds between projects and Reserve for Contingencies to facilitate the transfer of projects between funds.**

c) <u>3712 - Capital Improve Tax Constr Fd - FY2012</u>		
Remodeling and Renovations - Non-Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	21,896.62
Improvements Other Than Bldgs. - Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	(21,896.62)
		0.00

**Explanation: To transfer funds within Portable Classroom Renovation, Relocation, Setup & Utility Connections project to facilitate the proper classification of expenditures.**

d) <u>3714 - Capital Improve Tax Constr Fd - FY2014</u>		
Reserve for Contingencies	Unrestricted Reserve	25,890.32
Improvements Other Than Bldgs. - Cap	Maj Self-Insured Losses-Property	12,650.00
Remodeling and Renovations - Non-Cap	Gym Renovations	232.55
Furn., Fixtures, and Equip. - Capitalized	Equipment-Vocational Education	177.13
Improvements Other Than Bldgs. - Non-Cap	Fuel Tank Compliance	(26,300.00)
Reserve for Contingencies	Reserve-Major Self Insured Losses	(12,650.00)
		0.00

**Explanation: To transfer funds between projects and Reserve for Contingencies to facilitate the transfer of projects between funds.**

**Explanation of Budget Amendment as Follows:  
 Capital Projects Fund  
 Resolution Number 10  
 Board Meeting July 19, 2016**

Fund Name	Project	Increase (Decrease)
<b>e) 3716 - Capital Improve Tax Constr Fd - FY2016</b>		
Reserve for Contingencies	Unrestricted Reserve	204,071.03
Renovations - Network/Retrofit	Computer Equipment	96,670.79
Transfers to General Fund	Millage Fund Transfer for Leased Equipment	(139,777.00)
Transfers to General Fund	Millage Fund Transfer for Leased Equipment	(24,400.00)
Transfers to General Fund	Excess Insurance Coverage-Property & Bonds	(93,220.00)
Computer Hardware - Non-Capitalized	Computer Equipment	(43,344.82)
		<u>0.00</u>

**Explanation: To transfer funds between projects and Reserve for Contingencies to facilitate the transfer of projects between funds.**

<b>f) 3910 - Local Capital Improvement Fund</b>		
Remodeling and Renovations - Non-Cap	Demo of Various School Bldgs	54,329.21
Remodeling and Renovations - Non-Cap	Asbestos Removal	2,000.00
Reserve for Contingencies	Unrestricted Reserve	(56,329.21)
		<u>0.00</u>

**Explanation: To transfer funds from reserve project to Demo of Various School Buildings project and Asbestos Removal project.**

<b>g) 3948 - Half Cent Sales Tax - FY2008</b>		
Remodeling and Renovations - Non-Cap	School Project Requests	76,568.78
Improvements Other Than Bldgs. - Cap	School Project Requests	(76,568.78)
		<u>0.00</u>

**Explanation: To transfer funds between objects within School Project Requests project to facilitate the proper classification of expenditures.**

<b>h) 3949 - Sales Tax Revenue Bonds</b>		
Land	Northwest Middle School New Construction	2,096,576.36
Buildings and Fixed Equipment - Construction	Northwest Middle School New Construction	(2,096,576.36)
		<u>0.00</u>

**Explanation: To transfer funds between objects within Northwest Middle School New Construction project to facilitate the proper classification of expenditures.**

**APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD**

**JUL 19 2016**

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