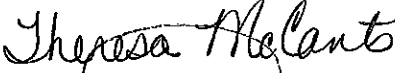



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: September 9, 2016		ITEM NUMBER: II. I. Resolution 13 – General Operating Fund Resolution 12 – Special Revenue - Federal Programs Resolution 12 – Capital Projects Fund Resolution 1 – Special Revenue - Food Service Fund Resolution 3 – Debt Service 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 August 31, 2016	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE August 31, 2016	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

SEP 09 2016

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 13 - GENERAL OPERATING FUND

September 9, 2016

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		354,258,044.46	355,157,191.71	34.14	0.00
3121 Fedl Impact Funds--Cur Op	550,000.00	520,324.15			520,324.15
3191 ROTC	350,000.00	457,308.87			457,308.87
3199 Misc Federal Direct	175,000.00	0.00			0.00
3202 Medicaid	1,400,000.00	1,679,078.82			1,679,078.82
3299 Misc Fedl Through State	871,456.00	1,065,538.72			1,065,538.72
3310 FL Ed Finance Program	144,674,076.00	141,767,900.00			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	137,727.00			137,727.00
3323 CO&DS for Admin Expense	24,183.00	24,183.00	34.14		24,217.14
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	58,000.00	61,657.57			61,657.57
3344 Dist Disc Lottery Funds	139,295.00	0.00			0.00
3355 Class Size Reduction	43,352,102.00	43,443,387.00			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	1,500,041.77			1,500,041.77
3399 Other Misc State Revenue	451,541.62	774,148.07			774,148.07
3411 District School Tax	90,623,293.00	91,336,026.04			91,336,026.04
3425 Rent	200,000.00	296,817.40			296,817.40
3431 Interest on Investments	50,000.00	138,682.54			138,682.54
3440 Gifts, Grants & Bequests	215,000.00	262,435.96			262,435.96
3461 Adult General Education Course Fees	15,000.00	13,910.00			13,910.00
3462 Postsecondary Vocational Course Fees	500,000.00	798,103.39			798,103.39
3463 Continuing Workforce Educ Course Fee	50,000.00	87,642.05			87,642.05
3464 Capital Improvement Fees	23,000.00	38,707.14			38,707.14
3465 Postsecondary Lab Fees	63,000.00	164,727.75			164,727.75
3467 GED Testing Fees	5,000.00	7,892.50			7,892.50
3468 Financial Aid Fees	45,000.00	70,568.00			70,568.00
3469 Other Student Fees	23,000.00	54,781.06			54,781.06
3473 School Age Child Care Fees	350,000.00	471,105.20			471,105.20
3491 Bus Fees	300,000.00	259,827.36			259,827.36
3493 Sale of Junk	150,000.00	162,515.74			162,515.74
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	547,496.80			547,496.80
3497 Refunds of Prior Year Exp	200,000.00	17,184.69			17,184.69
3498 Lost, Damaged & Sale Txbs	30,000.00	24,511.84			24,511.84
3499 Food Serv Indir Cost Rate	252,089.00	394,835.05			394,835.05
3630 Trans from Cap Proj Funds	8,412,830.00	8,115,754.81			8,115,754.81
3742 Other Loss Recovery	0.00	1,446,626.25			1,446,626.25
9999 Beginning Fund Balance	51,266,062.17	51,266,062.17			51,266,062.17

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 09 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 13 - GENERAL OPERATING FUND

September 9, 2016

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	354,258,044.46	355,157,191.71	1,929,038.25	1,929,004.11	355,157,225.85
5100 Basic (K-12)	142,534,895.90	142,715,739.58	1,913,672.38		144,629,411.96
5200 Exceptional	39,031,642.00	41,577,601.87			41,577,601.87
5300 Vocational	8,813,159.02	9,774,343.68			9,774,343.68
5400 Adult General	341,131.81	689,075.69			689,075.69
5500 Prekindergarten	1,832,811.60	2,024,545.40			2,024,545.40
5900 Other Instruction	33,772.79	40,764.79			40,764.79
6110 Attendance and Social Work	2,639,687.00	2,988,089.62			2,988,089.62
6120 Guidance Services	8,774,581.09	9,468,346.97	2,159.90		9,470,506.87
6130 Health Services	2,405,152.14	2,745,152.14			2,745,152.14
6140 Psychological Services	49,883.70	1,221,191.34			1,221,191.34
6150 Parental Involvement	14,596.86	14,596.86			14,596.86
6190 Other Pupil Personnel Services	149,174.38	635,132.38			635,132.38
6200 Instructional Media Services	4,447,261.46	4,908,414.65			4,908,414.65
6300 Instruction and Curr Development Svcs	5,410,460.98	6,411,903.96	139.44		6,412,043.40
6400 Instructional Staff Training Services	3,310,798.52	3,691,724.76		174.15	3,691,550.61
6500 Instruction Related Technology	2,435,641.42	2,974,397.14			2,974,397.14
7100 Board	1,459,901.94	1,438,388.86			1,438,388.86
7200 General Administration (Supt & Staff)	898,149.70	900,567.70	34.14		900,601.84
7300 School Administration (Office of the Prin)	15,913,125.97	16,181,375.30			16,181,375.30
7400 Facilities Acquisition and Construction	1,549,299.26	1,255,887.83	5,616.80		1,261,504.63
7500 Fiscal Services	2,859,433.93	2,882,198.16			2,882,198.16
7600 Food Services	137,000.02	377,316.02			377,316.02
7710 Planning, Research, Dev, & Eval Svcs	778,317.14	919,424.14			919,424.14
7720 Information Services	221,511.17	196,511.17			196,511.17
7730 Staff Services	3,780,226.56	3,676,775.66			3,676,775.66
7760 Internal Services	1,781,045.47	1,881,045.47			1,881,045.47
7800 Pupil Transportation Services	17,884,717.10	18,864,709.36			18,864,709.36
7900 Operation of Plant	27,677,527.62	28,085,246.94	1,501.62		28,086,748.56
8100 Maintenance of Plant	11,870,640.79	11,754,519.58			11,754,519.58
8200 Administrative Technology Services	3,329,470.71	3,310,470.71	5,913.97		3,316,384.68
9100 Community Services	860,912.73	1,014,603.49			1,014,603.49
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	41,022,113.68	30,527,130.49		1,928,829.96	28,598,300.53

ADOPTED BY BOARD: _____ September 9, 2016
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 09 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 13
 Board Meeting September 9, 2016**

Account Name	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>DOE Administrative Expense</u>	
CO&DS for Admin Expense	34.14
	<u>34.14</u>
Pro & Tech Services	
General Administration	34.14
	<u>34.14</u>

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

II. Amendments Between Appropriations & Reserves

a) <u>Various Projects</u>		
Clsm Tchr-Reg-Pay	Basic (K-12)	1,000,000.00
Textbooks	Basic (K-12)	395,041.72
Clsm Tchr-Other Pay	Basic (K-12)	316,392.16
Clsm Tchr-Reg-Pay	Basic (K-12)	217,396.08
Reserve For Contingencies	Reserves	65,570.31
Supplies	Admin Tech Svc	5,913.97
Supplies	Facility Acq & Construc	5,616.80
Furn Fixtures & Equip-Non-Cap	Guidance Services	2,159.90
Supplies	Operation Of Plant	1,501.62
Clsm Tchr-Other Pay	Basic (K-12)	174.15
Supplies	Instruct & Curr Dev Svc	139.44
Reserve For Contingencies	Reserves	(1,217,396.08)
Reserve For Contingencies	Reserves	(395,041.72)
Reserve For Contingencies	Reserves	(381,962.47)
Supplies	Basic (K-12)	(13,171.83)
Supplies	Basic (K-12)	(2,159.90)
Clsm Tchr-Other Pay	Instruct Staff Trng Svc	(174.15)
		<u>0.00</u>

Explanation: To adjust budgets to actual expenditures.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 09 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 12
SPECIAL REVENUES
BOARD MEETING September 9, 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>
170-2126B-6CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

SEP 09 2016

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
 Capital Projects Fund
 Resolution Number 12
 Board Meeting September 9, 2016

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 09 2016

Fund Name	Project	MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
a) 3610 - Cap Outlay & Debt Srv (CO&DS)			
	Interest On Undistr CO&DS		1,164.60
			<u>1,164.60</u>
Dues & Fees	DOE Administrative Expense		1,164.60
			<u>1,164.60</u>
Explanation: To record 2015-2016 CO&DS administrative dues and fees.			
b) 3716 - Cap Imprv Tax Constr Fd Fy 16			
	Interest On Investments		3,799.64
	Net Inc/Dec Fmv Of Investment		1,365.04
			<u>5,164.68</u>
Reserve For Contingencies	Unrestricted Reserve		5,164.68
			<u>5,164.68</u>
Explanation: To appropriate June 2016 interest to reserve project.			
c) 3910 - Local Capital Improvement Fund			
	Interest On Investments		162.84
			<u>162.84</u>
Reserve For Contingencies	Unrestricted Reserve		162.84
			<u>162.84</u>
Explanation: To appropriate June 2016 interest to reserve project.			
d) 3948 - Half Cent Sales Tax 2008			
	Interest On Investments		45,603.66
	Net Inc/Dec Fmv Of Investment		11,607.94
	Net Inc/Dec Fmv Of Investment		36,535.65
			<u>93,747.25</u>
Reserve For Contingencies	Unrestricted Reserve		93,747.25
			<u>93,747.25</u>
Explanation: To appropriate June 2016 interest to reserve project.			
e) 3949 - Sales Tax Revenue Bonds 2016			
	Interest On Investments		16,551.65
			<u>16,551.65</u>
Remod/Renov-Non-Cap	West Florida Tech Repurpose		16,551.65
			<u>16,551.65</u>
Explanation: To appropriate June 2016 interest to West Florida Technical Repurpose project.			

**Explanation of Budget Amendment as Follows:
Special Revenue - Food Service Fund
Resolution Number 1
Board Meeting September 9, 2016**

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Various Revenue Objects</u>		
School Lunch Reimb		767,707.01
School Breakfast Reimb		246,004.11
Summer Food Serv Program		87,324.79
Misc Fedl Through State		47,780.00
USDA Donated Foods		18,703.65
Fresh Fruit and Vegetable Program		9,279.50
Refunds of Prior Year Exp		7,794.50
Other Misc Local Sources		2,285.74
Other Food Sales		1,079.96
Misc Local Revenue		76.00
Student Lunches		(606,621.50)
Student & Adlt A La Carte		(405,917.45)
Student Breakfasts		(69,162.09)
Adult Breakfast/Lunch		(67,242.02)
School Breakfast Supplmt		(18,539.00)
After School Snack Reimbursement		(15,673.92)
Other Misc State Revenue		(3,000.00)
School Lunch Supplmt		(1,767.00)
Interest on Investments		(112.28)
		0.00

Explanation: To adjust revenue to actual revenue received.

II. Amendments Between Appropriations & Reserves

a) <u>Various Reserve for Contingencies Projects</u>		
Reserve for Contingencies	Reserve-Inventory	979,279.67
Reserve for Contingencies	Unrestricted Reserve	(979,279.67)
		0.00

Explanation: To adjust inventory reserves.

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

SEP 09 2016

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 Debt Service Fund
 Resolution Number 3
 Board Meeting September 9, 2016**

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>SBE/COBI Bonds Fund</u>		
SBE/COBI Bond Interest		118.27
CO&DS for SBE/COBI Bonds		<u>(16,202.24)</u>
		<u>(16,083.97)</u>
Debt Service/Issuance Fees	Debt Services	192.99
Reserve for Contingencies	Reserve-Contingency Future Yrs Debt Svc	<u>(16,276.96)</u>
		<u>(16,083.97)</u>

Explanation: To adjust budgets to actual per DOE.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 09 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY