



<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: October 20, 2015		ITEM NUMBER: V. b. 2. C. 2.  a. Resolution 13 – General Operating Fund b. No item submitted – Special Revenue - Federal Programs c. Resolution 12 – 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 2014-2015 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 16, 2014, the School Board adopted the budget for fiscal year 2014-2015. 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  October 7, 2015	
ASSISTANT SUPERINTENDENT   Terry St. Cyr Finance and Business Services		DATE  October 7, 2015	DATE OF BOARD APPROVAL  <b>APPROVED</b> <b>ESCAMBIA COUNTY SCHOOL BOARD</b>

OCT 20 2015

MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY

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

October 20, 2015

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	348,974,456.45	355,848,719.80	0.01	0.00	355,848,719.81
3121 Fedl Impact Funds--Cur Op	500,000.00	615,565.46			615,565.46
3191 ROTC	400,000.00	438,955.45			438,955.45
3199 Misc Federal Direct	200,000.00	186,877.66			186,877.66
3202 Medicaid	1,250,000.00	1,763,828.88			1,763,828.88
3299 Misc Fedl Through State	871,456.00	1,195,898.88			1,195,898.88
3310 FL Ed Finance Program	137,020,707.00	133,079,212.00			133,079,212.00
3315 Workforce Development	4,799,731.00	4,799,731.00			4,799,731.00
3317 Performance Based Incentive	0.00	80,398.00			80,398.00
3318 Adults with Disabilities	177,755.96	167,298.00			167,298.00
3323 CO&DS for Admin Expense	24,183.00	24,217.14			24,217.14
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	58,000.00	58,688.68			58,688.68
3344 Dist Disc Lottery Funds	387,861.00	142,093.00			142,093.00
3355 Class Size Reduction	44,048,794.00	43,750,668.00			43,750,668.00
3361 School Recognition Funds	809,820.00	1,420,617.00			1,420,617.00
3371 Voluntary Prekindergarten Program	1,292,145.33	1,341,474.30			1,341,474.30
3399 Other Misc State Revenue	299,424.00	683,765.72			683,765.72
3411 District School Tax	91,051,655.00	95,102,044.79			95,102,044.79
3425 Rent	325,000.00	302,313.38			302,313.38
3431 Interest on Investments	50,000.00	97,288.50	0.01		97,288.51
3440 Gifts, Grants & Bequests	455,743.00	327,162.20			327,162.20
3461 Adult General Education Course Fees	30,000.00	15,845.00			15,845.00
3462 Postsecondary Vocational Course Fees	500,000.00	610,106.38			610,106.38
3463 Continuing Workforce Educ Course Fee	25,000.00	70,808.41			70,808.41
3464 Capital Improvement Fees	23,000.00	28,758.73			28,758.73
3465 Postsecondary Lab Fees	60,000.00	106,784.17			106,784.17
3467 GED Testing Fees	12,000.00	7,468.75			7,468.75
3468 Financial Aid Fees	45,000.00	52,696.24			52,696.24
3469 Other Student Fees	54,600.00	52,623.00			52,623.00
3473 School Age Child Care Fees	409,000.00	424,982.60			424,982.60
3491 Bus Fees	0.00	241,944.10			241,944.10
3493 Sale of Junk	0.00	137,648.77			137,648.77
3494 Fedl Indirect Cost Rate	1,753,929.00	1,413,664.19			1,413,664.19
3495 Other Misc Local Sources	71,071.00	535,887.78			535,887.78
3497 Refunds of Prior Year Exp	0.00	185,921.90			185,921.90
3498 Lost, Damaged & Sale Txbs	55,000.00	18,101.53			18,101.53
3499 Food Serv Indir Cost Rate	0.00	506,387.45			506,387.45
3501 Misc Local Revenue	0.00	37,130.66			37,130.66
3630 Trans from Cap Proj Funds	8,007,949.00	8,585,934.63			8,585,934.63
3670 Trans from Int Serv Funds		46,970.14			46,970.14
3741 Insurance Loss Recoveries	0.00	451,891.51			451,891.51
3742 Other Loss Recovery	0.00	2,833,433.66			2,833,433.66
9999 Beginning Fund Balance	53,459,132.16	53,459,132.16			53,459,132.16

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

OCT 20 2015

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

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

October 20, 2015

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		348,974,456.45	355,848,719.80	0.01	0.00
5100 Basic (K-12)	138,650,618.80	150,411,448.34			150,411,448.34
5200 Exceptional	37,942,418.57	40,219,811.97			40,219,811.97
5300 Vocational	7,593,492.33	9,088,841.59			9,088,841.59
5400 Adult General	486,906.15	555,179.18			555,179.18
5500 Prekindergarten	1,789,067.30	1,903,552.36			1,903,552.36
5900 Other Instruction	65,877.87	43,268.87			43,268.87
6100 Pupil Personnel Services	8,972,669.00	0.00			0.00
6110 Attendance and Social Work	2,457,051.98	2,774,307.56			2,774,307.56
6120 Guidance Services	854,242.75	8,444,091.16			8,444,091.16
6130 Health Services	2,037,293.09	2,390,727.28			2,390,727.28
6140 Psychological Services	36,840.34	1,136,288.39			1,136,288.39
6150 Parental Involvement	15,000.00	16,077.00			16,077.00
6190 Other Pupil Personnel Services	89,433.21	626,383.05			626,383.05
6200 Instructional Media Services	4,449,915.16	4,811,338.32			4,811,338.32
6300 Instruction and Curr Development Svcs	4,775,243.59	5,215,671.43			5,215,671.43
6400 Instructional Staff Training Services	3,234,896.94	3,807,314.81			3,807,314.81
6500 Instruction Related Technology	2,355,900.38	2,407,816.24			2,407,816.24
7100 Board	1,295,166.87	1,679,082.96			1,679,082.96
7200 General Administration (Supt & Staff)	679,395.42	859,783.16			859,783.16
7300 School Administration (Office of the Prin)	15,025,249.58	15,895,926.93			15,895,926.93
7400 Facilities Acquisition and Construction	1,920,437.50	1,590,346.88			1,590,346.88
7500 Fiscal Services	3,115,440.69	3,220,404.69			3,220,404.69
7600 Food Services	0.00	152,440.76			152,440.76
7700 Central Services	3,938,289.00	0.00			0.00
7710 Planning, Research, Dev, & Eval Svcs	1,241,040.12	801,821.57			801,821.57
7720 Information Services	116,300.00	180,972.93			180,972.93
7730 Staff Services	1,212,428.36	4,155,444.37			4,155,444.37
7760 Internal Services	135,770.72	1,721,723.04			1,721,723.04
7800 Pupil Transportation Services	18,111,873.42	17,452,631.44			17,452,631.44
7900 Operation of Plant	29,487,302.34	29,471,454.34			29,471,454.34
8100 Maintenance of Plant	11,866,400.43	14,697,685.33			14,697,685.33
8200 Administrative Technology Services	3,306,665.85	3,379,665.85			3,379,665.85
9100 Community Services	783,703.18	873,371.30			873,371.30
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	42,922,125.51	25,853,846.70	0.01		25,853,846.71

ADOPTED BY BOARD: \_\_\_\_\_ October 20, 2015  
 (Date)

CERTIFIED CORRECT: \_\_\_\_\_  
*Malcolm Thomas*  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

OCT 20 2015

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
 Resolution Number 13  
 Board Meeting October 20, 2015**

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u>		
a) <u>Interest</u>		
Interest on Investments		0.01
		<u>0.01</u>
Reserve for Contingencies	Unrestricted Reserve	0.01
		<u>0.01</u>

**Explanation: To appropriate interest earned to project Reserve for Contingencies.**

**APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD**

**OCT 20 2015**

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





**Explanation of Budget Amendment as Follows:  
 Part III - Capital Projects Fund  
 Resolution Number 12  
 Board Meeting October 20, 2015**

Fund Name	Project	Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>		
<b>a) <u>3715 - Capital Improve Tax Constr Fd - FY2015</u></b>		
Interest on Investments		3,908.26
Net Inc (Dec) in Fair Value of Investments		<u>(1,059.74)</u>
		<u>2,848.52</u>
Reserve for Contingencies	Unrestricted Reserve	<u>2,848.52</u>
		<u>2,848.52</u>

**Explanation: To appropriate and adjust interest to reserve project.**

<b>b) <u>3910 - Local Capital Improvement Fund</u></b>		
Interest on Investments		349.15
		<u>349.15</u>
Reserve for Contingencies	Unrestricted Reserve	349.15
		<u>349.15</u>

**Explanation: To appropriate interest to reserve project.**

<b>c) <u>3948 - Half Cent Sales Tax - FY2008</u></b>		
Interest on Investments		59,528.17
Net Inc (Dec) in Fair Value of Investments		(1,582.05)
Net Inc (Dec) in Fair Value of Investments		<u>(39,495.90)</u>
		<u>18,450.22</u>
Reserve for Contingencies	Unrestricted Reserve	18,450.22
		<u>18,450.22</u>

**Explanation: To appropriate and adjust interest to reserve project.**

<b>d) <u>3948 - Half Cent Sales Tax - FY2008</u></b>		
Local Sales Tax		(1,807,554.61)
		<u>(1,807,554.61)</u>
Reserve for Contingencies	Unrestricted Reserve	(1,807,554.61)
		<u>(1,807,554.61)</u>

**Explanation: To adjust local sales tax revenue to actual revenue received.**

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