

THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA  
SCHOOL BOARD AGENDA ITEM



DATE: 04/04/2017

Presentation

Consent

TO: SCHOOL BOARD MEMBERS

Information

Regular

FROM: DR. DEBRA PACE, SUPERINTENDENT

SUBJECT/ Approve the Budget Amendments for the Period of February 1 to February 28, 2017  
RECOMMENDATION:

FINANCIAL SOURCE: N/A

EXECUTIVE SUMMARY: The attached documents summarize the amendments to the 2016-17 annual budget for the period of February 1 through February 28, 2017.

STRATEGIC PLAN GOALS:

1. ACADEMIC SUCCESS:

- 1A. LITERACY
- 1B. MATH
- 1C. COLLEGE & CAREER
- 1D. STEM/CTE
- 1E. COLLABORATIVE PROCESSES

4. COMMUNITY ENGAGEMENT:

- 4A. COMMUNICATE VALUE
- 4B. BUILD UNDERSTANDING

2. TALENT MANAGEMENT:

- 2A. BUILD LEADERSHIP
- 2B. STRENGTHEN RECRUITMENT
- 2C. PROFESSIONAL GROWTH

5. GOVERNANCE:

- 5A. BUILD CAPACITY
- 5B. CUSTOMER SERVICE

3. FISCAL RESPONSIBILITY:

- 3A. EVALUATE RESOURCES
- 3B. MAXIMIZE FUNDING
- 3C. REVENUE SOURCES

Submitted by: Jose Gonzalez, Director of Budget

Staff Recommended by: Sarah E. Graber, Chief Business & Finance Officer

The following is a summary of significant changes to the 2016-17 annual budget for the period of February 1 to February 28, 2017:

### **100-17-06**

#### **General Fund**

- Estimated Revenue increased by a net \$127,465.48 as a result of the following:
  - \$67,067.15 increase in State Sources for the AVID program
  - \$8,015.58 increase to local sources due to:
    - \$8,000 Sales of Surplus
    - \$25,000 reduction to Dell Rebates projections
    - \$20,000 increase to the Osceola Community Betterment Grant award
    - \$5,015.58 increase in other miscellaneous local sources
  - \$50,843 increase in the transfer from the Capital Projects Fund for Charter School Capital Outlay.
  - \$1,539.75 increase to Loss Recovery revenue based on insurance claims
- Appropriations increased by \$127,465.48 as a result of the changes to Estimated Revenue.
- Ending Fund Balance did not change.

### **3XX-17-06**

#### **Capital Projects**

- Estimated Revenue increased by \$50,843 for Charter School Capital Outlay funding, as allocated by the FDOE.
- Appropriations increased by \$902,358.78 due to the following:
  - \$47,700 to allocate funds for Liberty High School to replace carpet
  - \$350,128.13 to allocate funds for Gateway High School - Chiller
  - \$453,687.65 to allocate funds for Technology Services – Partial funding for intercom projects and servers
  - \$50,843 to increase the transfer out to the General Fund for Charter School Capital Outlay
- Ending Fund Balance decreased by \$851,515.78 as a result to the changes to Estimated Revenue and Appropriations.

### **42X-17-05**

#### **Special Revenue**

- Estimated Revenues increased by a net \$514,051.85 to record the receipt of Carl Perkins, 21<sup>st</sup> Century, Title I and Pre-School IDEA B roll forward funding.
- Appropriations increased by \$514,051.85 as a result of the changes to Estimated Revenue. Reallocations between functions reflect grant budget adjustments that were made to meet program needs at the school and department levels.
- Ending Fund Balance did not change.

The School District of Osceola County, FL

Budget Amendment

February 1 - February 28, 2017

FUND 100  
General Fund

Amendment Number: 100-17-06

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	588,000.00	588,000.00	0.00
Federal Through State	0200	2,000,000.00	2,000,000.00	0.00
State Sources	0300	317,486,533.25	317,553,600.40	67,067.15
Local Sources	0400	128,775,884.69	128,783,900.27	8,015.58
Transfers In	0600	15,035,014.90	15,085,857.90	50,843.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	172,069.72	173,609.47	1,539.75
<b>TOTAL ESTIMATED REVENUES</b>		464,057,502.56	464,184,968.04	127,465.48
Beginning Fund Balance	27XX	66,516,538.03	66,516,538.03	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 530,574,040.59</b>	<b>\$ 530,701,506.07</b>	<b>\$ 127,465.48</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	326,879,723.11	327,011,493.03	131,769.92
Pupil Personnel Services	6100	22,395,964.66	22,395,964.66	0.00
Instructional Media Services	6200	4,520,054.49	4,520,054.49	0.00
Intrucltional & Curriculum Development Svcs	6300	10,406,324.30	10,406,324.30	0.00
Instructional Staff Training Svcs	6400	5,671,198.02	5,671,198.02	0.00
Instructional Related Technology	6500	4,213,258.89	4,213,258.89	0.00
Board of Education	7100	1,750,000.00	1,750,000.00	0.00
General Administration	7200	1,690,012.88	1,690,012.88	0.00
School Administration	7300	24,432,375.84	24,432,375.84	0.00
Facilities Acquisition and Construction	7400	4,643,897.32	4,643,897.32	0.00
Fiscal Services	7500	2,145,059.91	2,145,059.91	0.00
Food Services	7600	150,000.00	150,000.00	0.00
Central Services	7700	7,821,114.02	7,822,862.91	1,748.89
Pupil Transportation Services	7800	19,786,399.35	19,786,399.35	0.00
Operation of Plant	7900	33,023,589.80	33,007,996.72	(15,593.08)
Maintenance of Plant	8100	8,543,663.73	8,545,203.48	1,539.75
Administrative Technology Services	8200	4,177,108.88	4,185,108.88	8,000.00
Community Services	9100	3,914,722.69	3,914,722.69	0.00
Debt Service	9200	243,647.90	243,647.90	0.00
Transfers Out	9700	0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS</b>		486,408,115.79	486,535,581.27	127,465.48
Ending Fund Balance		44,165,924.80	44,165,924.80	(0.00)
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 530,574,040.59</b>	<b>\$ 530,701,506.07</b>	<b>\$ 127,465.48</b>

The School District of Osceola County, FL

Budget Amendment

February 1 - February 28, 2017

FUND 3XX

Capital Projects

Amendment Number:

3XX-17-06

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	0.00	0.00	0.00
Federal Through State	0200	0.00	0.00	0.00
State Sources	0300	9,007,884.00	9,058,727.00	50,843.00
Local Sources	0400	79,920,511.00	79,920,511.00	0.00
Transfers In	0600	6,352,605.00	6,352,605.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES</b>		95,281,000.00	95,331,843.00	50,843.00
Beginning Fund Balance	27XX	80,113,737.42	80,113,737.42	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 175,394,737.42</b>	<b>\$ 175,445,580.42</b>	<b>\$ 50,843.00</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	0.00	0.00	0.00
Pupil Personnel Services	6100	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00
Instructional & Curriculum Development Svcs	6300	0.00	0.00	0.00
Instructional Staff Training Svcs	6400	0.00	0.00	0.00
Instructional Related Technology	6500	0.00	0.00	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	109,224,342.02	110,075,857.80	851,515.78
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00
Pupil Transportation Services	7800	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	35,632,829.94	35,683,672.94	50,843.00
<b>TOTAL APPROPRIATIONS</b>		144,857,171.96	145,759,530.74	902,358.78
Ending Fund Balance		30,537,565.46	29,686,049.68	(851,515.78)
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 175,394,737.42</b>	<b>\$ 175,445,580.42</b>	<b>\$ 50,843.00</b>

Submitted to Board:

April 4, 2017

The School District of Osceola County, FL

Budget Amendment

February 1 - February 28, 2017

FUND 42X

Special Revenue-Other Federal

Amendment Number:

42X-17-05

Account Name	Account	Current Budget	Revised Budget	Change
<b>ESTIMATED REVENUES</b>				
Federal Direct	0100	1,462,720.44	1,479,581.44	16,861.00
Federal Through State	0200	48,000,755.66	48,497,946.51	497,190.85
State Sources	0300	0.00	0.00	0.00
Local Sources	0400	0.00	0.00	0.00
Transfers In	0600	0.00	0.00	0.00
Long-term Debt Proceeds/Sale of Capital Assets/Loss Recovery	0700	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>49,463,476.10</b>	<b>49,977,527.95</b>	<b>514,051.85</b>
Beginning Fund Balance	27XX	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$ 49,463,476.10</b>	<b>\$ 49,977,527.95</b>	<b>\$ 514,051.85</b>
<b>APPROPRIATIONS</b>				
Instruction	5000	27,886,625.83	28,573,641.42	687,015.59
Pupil Personnel Services	6100	2,464,229.31	2,472,829.16	8,599.85
Instructional Media Services	6200	238,587.35	238,587.35	0.00
Instructional & Curriculum Development Svcs	6300	8,976,551.17	8,659,606.72	(316,944.45)
Instructional Staff Training Svcs	6400	5,335,596.06	5,332,593.49	(3,002.57)
Instructional Related Technology	6500	294,187.35	294,187.35	0.00
Board of Education	7100	0.00	0.00	0.00
General Administration	7200	1,222,496.20	1,405,143.65	182,647.45
School Administration	7300	12,850.00	12,850.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	75,000.00	75,000.00	0.00
Central Services	7700	544,477.54	535,684.33	(8,793.21)
Pupil Transportation Services	7800	653,002.90	600,671.09	(52,331.81)
Operation of Plant	7900	500.00	500.00	0.00
Maintenance of Plant	8100	46,289.71	46,289.71	0.00
Administrative Technology Services	8200	35,352.08	35,352.08	0.00
Community Services	9100	1,434,082.70	1,450,943.70	16,861.00
Debt Service	9200	0.00	0.00	0.00
Transfers Out	9700	243,647.90	243,647.90	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>49,463,476.10</b>	<b>49,977,527.95</b>	<b>514,051.85</b>
Ending Fund Balance		0.00	0.00	0.00
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>		<b>\$ 49,463,476.10</b>	<b>\$ 49,977,527.95</b>	<b>\$ 514,051.85</b>

Submitted to Board:

April 4, 2017