



# SCHOOL BOARD OF POLK COUNTY

P.O. BOX 391  
BARTOW, FLORIDA 33831

(863) 534-0500

1915 SOUTH FLORAL AVENUE  
BARTOW, FLORIDA 33830

## Board Members

BOARD CHAIR  
KAY FIELDS  
DISTRICT 5

BILLY TOWNSEND  
DISTRICT 1

LORI CUNNINGHAM  
DISTRICT 2

HAZEL SELLERS  
DISTRICT 3

SARA BETH REYNOLDS  
DISTRICT 4

LYNN WILSON  
DISTRICT 6

TIM HARRIS  
DISTRICT 7

C. WESLEY BRIDGES, II  
General Counsel

Administration  
JACQUELINE M. BYRD  
Superintendent

5/19/2017

TO: Ms. Jacqueline Byrd, Superintendent of Schools

FROM: Mike Perrone, Associate Superintendent, CFO  
Jason Pitts, Director of Budget

SUBJECT: 2016/17 April Budget Amendments – 6/13/2017 Board Meeting

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In an effort to assist in better understanding the final changes in our budgets for April 1, 2017 through April 30, 2017, we have prepared the following summary. Please note the additional attachment to the April 2017 Budget Revision EAgenda item containing the transactional detail from SAP which is used to compile each monthly budget amendment by fund.

### General Fund:

- ✓ Net Fund Balance Decrease (\$768,583) due to:
  - (\$197,960) Transfer for approved Capital Projects
  - (\$105,000) Transfers for Teen Challenge Truck Simulator
  - (\$45,085) AICE Program adjust to 3<sup>rd</sup> Calc FEFP
  - (\$420,358) Charter/DJJ Schools adjustment on February FTE count
- ✓ Donation of \$34,130 were recorded with corresponding appropriations.
- ✓ Recycling Revenues of \$257,071 were recorded with corresponding appropriations.
- ✓ Increase Charter Capital Outlay per DOE work papers \$42,993 with corresponding appropriations.
- ✓ Decrease of (\$1,400,982) Sales Tax transfer for projects with corresponding appropriations.
- ✓ Various Routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

### Debt Service Fund:

- ✓ No amendment necessary.

### Capital Projects Fund:

- ✓ Net Fund Balance Decrease (\$1,755,768) due to:
  - \$1,400,982 Sales Tax transfers for Projects
  - (\$3,156,750) Create project for Countywide purchase 30 portables
- ✓ Increase Charter Capital Outlay per DOE work papers \$42,993 with corresponding appropriations.
- ✓ Various Routine transfers were made to reclassify expenditure budgets appropriately based upon actual needs and proper function.

### Special Revenue Fund (Food Service):

- ✓ No amendment necessary.

**Special Revenue Fund (Other-Grants):**

- ✓ \$6,804 Approved Rollover funds loaded Carl Perkins with corresponding appropriations.
- ✓ \$627,956 Approved Rollover funds loaded for IDEA with corresponding appropriations.
- ✓ (\$75,012) Award letter decrease for Title I SIA with corresponding appropriations.
- ✓ \$176876 Approved Rollover funds loaded ESOL with corresponding appropriations.
- ✓ Various routine transfers were made to reclassify expenditure budgets based upon actual needs and proper function. No change in fund balance.

**Special Revenue Fund (ARRA):**

- ✓ No amendment necessary.

**Special Revenue Fund (Other-MISC):**

- ✓ \$4,590 JHW Standard Student Attire budget load to match award letter with corresponding appropriations.
- ✓ Various routine transfers were made to reclassify expenditure budgets based upon actual needs and proper function. No change in fund balance.

**Internal Service Funds:**

- ✓ No amendment necessary.

**Internal Accounts (Trust & Agency Funds):**

- ✓ No amendment necessary.

**Enterprise Fund:**

- ✓ No amendment necessary.

SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2016-2017**

RESOLUTION NO 38  
 FUND: GENERAL FUND

\*\*\*\*\*ESTIMATED REVENUE\*\*\*\*\*

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	841,298,772.19	291,201.05	1,357,989.00	840,231,984.24
2800 Beginning Fund Balance	63,824,504.89			63,824,504.89
3191 R.O.T.C.	1,040,000.00			1,040,000.00
3202 Medicaid Reimbursements	2,400,000.00			2,400,000.00
32** Miscellaneous				
3310 Florida Educ Fin Program	421,159,391.00			421,159,391.00
3315 Workforce Development	8,507,792.00			8,507,792.00
3317 Workforce Development Performance				
3318 Adults with Disabilities				
3323 CO&DS Withheld For Admin Exp	50,000.00			50,000.00
3334 Florida Teachers Lead Program				
3336 Instructional Materials				
3343 State License Tax	900,000.00			900,000.00
3344 Discretionary Lottery Funds				
3354 Transportation				
3355 Class Size Reduction/Operating Funds	107,520,311.00			107,520,311.00
3361 School Recognition Funds	4,149,364.00			4,149,364.00
3371 Voluntary Prekindergarten Program	4,219,862.00			4,219,862.00
3372 Preschool Projects	233,125.00			233,125.00
3399 Misc State	250,000.00			250,000.00
3411 District School Taxes	160,677,751.00			160,677,751.00
3425 Rent	25,800.00			25,800.00
3431 Interest on Investments	200,000.00			200,000.00
3440 Gifts, Grant, and Bequests	202,237.00	34,130.00		236,367.00
346* Course Fees	1,976,700.00			1,976,700.00
347* Child Care Fees	785,000.00			785,000.00
349* Other Misc Local Sources	5,432,400.23	257,071.05		5,689,471.28
3740 Loss Recoveries				
3630 Tfers From Capital Proj Funds	56,515,762.07		1,357,989.00	55,157,773.07
3670 Tfers From Internal Service Funds	1,228,772.00			1,228,772.00
3*** All Other revenue items	-			

\*\*\*\*\*APPROPRIATIONS\*\*\*\*\*

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	529,157,392.66	532,324.81		529,689,717.47
6100 Pupil Personnel Services	29,264,361.99		390.08	29,263,971.91
6200 Instructional Media Services	7,383,997.05		540.10	7,383,456.95
6300 Instr Curriculum Dev Serv	4,217,412.56	458.14		4,217,870.70
6400 Instr Staff Training Services	2,766,236.22	17,826.37		2,784,062.59
6500 Instructional Technology Services	13,636,408.32		18,392.58	13,618,015.74
7100 Board	3,504,631.35			3,504,631.35
7200 General Administration	3,250,036.42	28,036.68		3,278,073.10
7300 School Administration	45,868,776.79	10,894.18		45,879,670.97
7400 Facilities Acq & Construction	20,068,776.19		840,053.99	19,228,722.20
7500 Fiscal Services	3,168,915.90	5,464.90		3,174,380.80
7700 Central Services	12,121,801.51	58,663.28		12,180,464.79
7800 Pupil Transportation Services	40,805,878.73	28,580.29		40,834,459.02
7900 Operation of Plant	45,885,470.73	82,421.17		45,967,891.90
8100 Maintenance of Plant	32,302,770.53		199,973.31	32,102,797.22
8200 Administrative Technology Services	7,424,608.02		4,025.00	7,420,583.02
9100 Community Services	427,490.99	500.00		427,990.99
9200 Debt Services				
9700 Transfer of funds				
2700 Ending Fund Balance	40,043,806.23		768,582.71	39,275,223.52
TOTAL REVISIONS	841,298,772.19	765,169.82	1,831,957.77	840,231,984.24

ADOPTED BY BOARD: June 13, 2017

CERTIFIED CORRECT

SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2016-2017**

RESOLUTION NO 40  
 FUND: SPECIAL REVENUE - OTHER

\*\*\*\*\* ESTIMATED REVENUE \*\*\*\*\*

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	127,019,259.80	860,636.66	75,012.00	127,804,884.46
2800 Beginning Fund Balance	37,913.51			37,913.51
3130 Head Start	11,130,409.63			11,130,409.63
3199 Misc Federal Direct	13,288,931.73			13,288,931.73
3201 Vocational Education Acts	1,411,266.12	6,804.00		1,418,070.12
3220 Workforce Investment Act	1,410,827.06			1,410,827.06
3225 Teacher and Princ Training/Recruit	7,389,564.52			7,389,564.52
3226 Eisenhower Math and Science	960,125.81			960,125.81
3230 Indiv with Disabilities Educ	25,957,243.84	676,956.34		26,634,200.18
3240 Elem & Sec Educ Act T1	61,289,688.90		75,012.00	61,214,676.90
3241 Language Instruction-TT III	296,326.84			296,326.84
3242 Twenty-first Century-TT IV	550,202.88			550,202.88
3251 Adult General Education	-			-
3270 Elem & Sec Ed Act Title IV	-			-
3299 Other Federal through State	2,801,354.96	176,876.32		2,978,231.28
3399 Other Misc State	495,404.00			495,404.00
3495 Other Misc Local State	-			-
3610 Transfers In from General Fund	-			-

\*\*\*\*\* APPROPRIATIONS \*\*\*\*\*

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	67,576,409.08	863,273.86		68,439,682.94
6100 Pupil Personnel Services	8,696,518.47		5,562.25	8,690,956.22
6200 Instructional Media Services	1,035,561.21	1,114.32		1,036,675.53
6300 Instr Curriculum Dev Serv	12,885,614.06	24,715.01		12,910,329.07
6400 Instr Staff Training Services	25,767,937.19		83,155.35	25,684,781.84
6500 Instr Related Technology	875.57			875.57
7200 General Administration	5,013,422.76		9,501.02	5,003,921.74
7300 School Administration	290.71	502.00		792.71
7400 Facilities Acq & Construction	10,000.00			10,000.00
7500 Fiscal Services	237,779.65	336.32		238,115.97
7600 Food Services	179,337.37		16,014.78	163,322.59
7700 Central Services	2,524,080.93	45,621.75		2,569,702.68
7800 Pupil Transportation Services	606,553.88	7,853.99		614,407.87
7900 Operation of Plant	198,808.17		32,698.80	166,109.37
8100 Maintenance of Plant	45,035.31		13,173.39	31,861.92
9100 Community Services	2,203,121.93	2,313.00		2,205,434.93
9700 Transfer of funds	-			-
2700 Ending Fund Balance	37,913.51			37,913.51
<b>TOTAL REVISIONS</b>	<b>127,019,259.80</b>	<b>945,730.25</b>	<b>160,105.59</b>	<b>127,804,884.46</b>

ADOPTED BY BOARD: June 13, 2017  
 CERTIFIED CORRECT \_\_\_\_\_

SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2016-2017**

RESOLUTION NO 39  
 FUND: CAPITAL PROJECTS

\*\*\*\*\* ESTIMATED REVENUE \*\*\*\*\*

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	166,322,615.70	42,993.00	-	166,365,608.70
2800 Beginning Fund Balance	71,582,616.70			71,582,616.70
3321 CO&DS Distributed	400,000.00			400,000.00
3325 Interest on Undistributed CO&DS	5,000.00			5,000.00
3391 Public Educ Cap Outlay (PECO)	3,271,341.00			3,271,341.00
3396 Class Size Reduction/Capital Funds	-			-
3397 Charter School Capital Outlay	1,545,882.00	42,993.00		1,588,875.00
339* Other Misc State revenue	-			-
3413 District Local Capital Impr Tax	45,517,776.00			45,517,776.00
3418 Local Sales Tax	36,000,000.00			36,000,000.00
3431 Interest on Investments	-			-
3440 Gifts, Grants, and Bequests	-			-
3496 Impact Fees	8,000,000.00			8,000,000.00
349* Other Misc Local Sources	-			-
3620 Transfers In from Debt Service Funds	-			-
3710 Sale of Bonds	-			-
3721 Section 237.161 Loans	-			-
3730 Sale of Fixed Assets	-			-
3750 Proc of Cert's of Part	-			-
3*** All Other revenue items	-			-

\*\*\*\*\* APPROPRIATIONS \*\*\*\*\*

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	-			-
6100 Pupil Personnel Services	-			-
6200 Instructional Media Services	-			-
6300 Instr Curriculum Dev Serv	-			-
6400 Instr Staff Training Services	-			-
6500 Instructional Technology Services	-			-
7100 Board	-			-
7200 General Administration	-			-
7300 School Administration	-			-
7400 Facilities Acq & Construction	40,839,759.40	3,156,750.00		43,996,509.40
7500 Fiscal Services	-			-
7600 Food Services	-			-
7700 Central Services	-			-
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	-			-
8100 Maintenance of Plant	-			-
8200 Administrative Technology Services	-			-
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	102,436,281.62		1,357,989.00	101,078,292.62
2700 Ending Fund Balance	23,046,574.68		1,755,768.00	21,290,806.68
<b>TOTAL REVISIONS</b>	<b>166,322,615.70</b>	<b>3,156,750.00</b>	<b>3,113,757.00</b>	<b>166,365,608.70</b>

ADOPTED BY BOARD: June 13, 2017

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

SCHOOL BOARD OF POLK COUNTY  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET 2016-2017**

RESOLUTION NO 41  
 FUND: SPECIAL REVENUE - MISC

\*\*\*\*\* ESTIMATED REVENUE \*\*\*\*\*

TOTAL REVENUE TRANSFER AND BALANCES	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
	2,679,553.41	4,590.00	-	2,684,143.41

2800 Beginning Fund Balance	-			-
3199 Misc Federal Direct	55,000.00			55,000.00
3201 Vocational Education Acts	-			-
3220 Workforce Investment Act	-			-
3226 Eisenhower Math and Science	-			-
3227 Drug Free Schools	-			-
3230 Indiv with Disabilities Educ	-			-
3240 Elem & Sec Educ Act T1	-			-
3251 Adult General Education	-			-
3270 Elem & Sec Ed Act Title IV	-			-
3299 Other Federal through State	2,624,553.41	4,590.00		2,629,143.41
3399 Other Misc State	-			-
3495 Other Misc Local State	-			-
3610 Transfers In from General Fund	-			-

\*\*\*\*\* APPROPRIATIONS \*\*\*\*\*

FUNCTION	ORIGINAL BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	1,396,163.74			1,396,163.74
6100 Pupil Personnel Services	56,210.98			56,210.98
6200 Instructional Media Services	21,123.37			21,123.37
6300 Instr Curriculum Dev Serv	151,486.03			151,486.03
6400 Instr Staff Training Services	407,631.64			407,631.64
6500 Instr Related Technology	-			-
7100 Board	-			-
7200 General Administration	-			-
7300 School Administration	-			-
7400 Facilities Acq & Construction	-			-
7500 Fiscal Services	-			-
7600 Food Services	-			-
7700 Central Services	-			-
7800 Pupil Transportation Services	-			-
7900 Operation of Plant	17,449.00	4,590.00		22,039.00
8100 Maintenance of Plant	557,452.65			557,452.65
8200 Administrative Technology	72,036.00			72,036.00
9100 Community Services	-			-
9200 Debt Services	-			-
9700 Transfer of funds	-			-
2700 Ending Fund Balance	-			-

TOTAL REVISIONS	2,679,553.41	4,590.00	-	2,684,143.41
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ADOPTED BY BOARD: June 13, 2017  
 CERTIFIED CORRECT \_\_\_\_\_