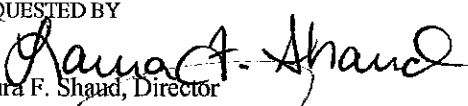



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: December 13, 2011		ITEM NUMBER: V. B. 3. a. – Resolution 3 - General Operating Fund V. B. 3. b. – Resolution 3 - Special Revenue – Federal Programs V. B. 3. c. – Resolution 3 - Capital Projects Fund V. B. 3. d. – No item submitted - Special Revenue-Food Service Fund V. B. 3. e. – No item submitted - Debt Service Fund V. B. 3. f. – Resolution 3 - Targeted ARRA Stimulus Fund V. B. 3. g. – No item submitted - Other ARRA Stimulus Grants V. B. 3. h. – No item submitted - Employee Benefit Trust Fund V. B. 3. i. – Resolution 3 - Race to the Top Fund	
AGENDA REFERENCE: Resolutions to amend 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, 2011, the School Board adopted the budget for fiscal year 2011-2012. 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 budgets 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  Laura F. Shaud, Director Budgeting Department		DATE November 30, 2011	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE November 30, 2011	DATE OF BOARD APPROVAL

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

DEC 13 2011

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 3 - GENERAL OPERATING FUND

December 13, 2011

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		332,058,010.66	332,058,010.66	1,354.32	0.00
3121 Fedl Impact Funds--Cur Op	500,000.00	500,000.00			500,000.00
3191 ROTC	400,000.00	400,000.00			400,000.00
3199 Misc Federal Direct	350,000.00	350,000.00			350,000.00
3202 Medicaid	1,000,000.00	1,000,000.00			1,000,000.00
3299 Misc Fedl Through State	451,571.76	451,571.76			451,571.76
3310 FL Ed Finance Program	106,419,488.00	106,419,488.00			106,419,488.00
3315 Workforce Development	4,765,518.00	4,765,518.00			4,765,518.00
3317 Performance Based Incentive	80,364.00	80,364.00			80,364.00
3318 Adults with Disabilities	200,000.00	200,000.00			200,000.00
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	75,000.00	75,000.00			75,000.00
3344 Dist Disc Lottery Funds	110,505.00	110,505.00			110,505.00
3355 Class Size Reduction	42,407,015.00	42,407,015.00			42,407,015.00
3361 School Recognition Funds	797,002.00	797,002.00			797,002.00
3371 Voluntary Prekindergarten Program	908,085.00	908,085.00			908,085.00
3400 Other Misc State Revenue	587,668.00	587,668.00	112.50		587,780.50
3411 District School Tax	90,240,041.00	90,240,041.00			90,240,041.00
3425 Rent	227,763.00	227,763.00			227,763.00
3431 Interest on Investments	96,000.00	96,000.00			96,000.00
3440 Gifts, Grants & Bequests	306,000.00	306,000.00			306,000.00
3461 Adult General Education Course Fees	5,000.00	5,000.00			5,000.00
3462 Postsecondary Vocational Course Fees	531,000.00	531,000.00			531,000.00
3463 Continuing Workforce Educ Course Fee	35,000.00	35,000.00			35,000.00
3464 Capital Improvement Fees	28,000.00	28,000.00			28,000.00
3465 Postsecondary Lab Fees	87,000.00	87,000.00			87,000.00
3468 Financial Aid Fees	60,000.00	60,000.00			60,000.00
3469 Other Student Fees	49,200.00	49,200.00			49,200.00
3473 School Age Child Care Fees	409,000.00	409,000.00			409,000.00
3491 Bus Fees	263,000.00	263,000.00			263,000.00
3493 Sale of Junk	70,000.00	70,000.00			70,000.00
3494 Fedl Indirect Cost Rate	731,500.00	731,500.00			731,500.00
3497 Refunds of Prior Year Exp	9,000.00	9,000.00			9,000.00
3498 Lost, Damaged & Sale Txbs	55,000.00	55,000.00			55,000.00
3499 Food Serv Indir Cost Rate	295,000.00	295,000.00			295,000.00
3501 Misc Local Revenue	270,980.00	270,980.00	1,241.82		272,221.82
3507 Misc Rev Prof Cert Fees	52,000.00	52,000.00			52,000.00
3630 Trans from Cap Proj Funds	11,819,873.00	11,819,873.00			11,819,873.00
9999 Beginning Fund Balance	66,894,753.90	66,894,753.90			66,894,753.90

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

DEC 13 2011

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 3 - GENERAL OPERATING FUND

December 13, 2011

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		332,058,010.66	332,058,010.66	23,137.52	21,783.20
5100 Basic (K-12)	145,405,223.62	145,468,986.62	2,641.07		145,471,627.69
5200 Exceptional	38,509,891.99	38,509,891.99			38,509,891.99
5300 Vocational	6,796,912.25	6,796,912.25			6,796,912.25
5400 Adult General	1,046,245.20	1,046,245.20			1,046,245.20
5500 Prekindergarten	1,516,282.34	1,516,282.34			1,516,282.34
5900 Other Instruction	76,037.66	76,037.66			76,037.66
6110 Attendance and Social Work	2,510,286.16	2,510,286.16			2,510,286.16
6120 Guidance Services	7,664,069.03	7,656,569.03			7,656,569.03
6130 Health Services	829,505.62	829,505.62			829,505.62
6140 Psychological Services	906,418.99	914,418.99			914,418.99
6150 Parental Involvement	24,461.62	24,461.62			24,461.62
6190 Other Pupil Personnel Services	449,151.90	449,196.18	112.50		449,308.68
6200 Instructional Media Services	4,523,207.34	4,523,207.34			4,523,207.34
6300 Instruction and Curr Development Svcs	5,140,571.33	5,140,527.05		20,400.00	5,120,127.05
6400 Instructional Staff Training Services	2,519,417.29	2,543,114.29	19,013.82		2,562,128.11
6500 Instruction Related Technology	1,627,514.82	1,627,514.82			1,627,514.82
7100 Board	1,734,052.44	1,734,052.44			1,734,052.44
7200 General Administration (Supt & Staff)	770,795.17	770,795.17			770,795.17
7300 School Administration (Office of the Prin)	13,774,878.69	13,774,878.69			13,774,878.69
7400 Facilities Acquisition and Construction	1,589,318.72	1,589,318.72			1,589,318.72
7500 Fiscal Services	2,228,835.18	2,240,654.17			2,240,654.17
7600 Food Services	126,040.00	126,040.00			126,040.00
7710 Planning, Research, Dev, & Eval Svcs	582,213.51	582,213.51			582,213.51
7720 Information Services	146,166.00	146,166.00			146,166.00
7730 Staff Services	3,362,355.74	3,362,355.74			3,362,355.74
7760 Internal Services	1,825,067.75	1,825,067.75			1,825,067.75
7800 Pupil Transportation Services	17,380,167.53	17,380,167.53			17,380,167.53
7900 Operation of Plant	31,296,868.23	31,296,868.23			31,296,868.23
8100 Maintenance of Plant	12,474,957.45	12,475,043.45			12,475,043.45
8200 Administrative Technology Services	3,387,266.40	3,387,266.40			3,387,266.40
9100 Community Services	700,062.46	700,001.31		1,383.20	698,618.11
9200 Debt Services	83,338.00	83,338.00			83,338.00
9800 Reserves	21,050,430.23	20,950,626.39	1,370.13		20,951,996.52

ADOPTED BY BOARD: _____ December 13, 2011
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 DEC 13 2011
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 3
Board Meeting December 13, 2011**

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD
DEC 13 2011
MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Contributions to Special Education</u>		
Other Misc State Revenue		112.50
		<u>112.50</u>
Furn., Fixtures, and Equip. - Capitalized	Other Pupil Personnel Services	112.50
		<u>112.50</u>

Explanation: To appropriate revenue from State of Florida received in November 2011 for audiology clinic at Holm Elementary.

b) <u>Teacher Training</u>		
Misc Local Revenue		1,241.82
		<u>1,241.82</u>
Substitute Teachers	Instructional Staff Training Services	1,241.82
		<u>1,241.82</u>

Explanation: To appropriate revenue received from University of South Florida to reimburse for DOE Middle School Physical Activity Project regional training.

II. Amendments Between Appropriations & Reserves

a) <u>Child Care (After School) (Dist Oper)</u>		
Temporary Employment	Community Services	(1,383.20)
Reserve for Contingencies	Unrestricted Reserve	1,383.20
		<u>0.00</u>

Explanation: To appropriate 4% of district operated child care revenue received through October 2011 to Reserve for Contingencies.

b) <u>Discretionary Lottery Funds-Sch Impr Activity</u>		
Supplies	Basic (K-12)	13.07
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(13.07)
		<u>0.00</u>

Explanation: To provide funds from project Reserve for Contingencies for Positive Behavior books at Woodham Middle.

c) <u>SAI Operational Cost - Regular Term</u>		
Supplies	Basic (K-12)	2,628.00
Salaries	Instruction and Curr Development Svcs	(15,598.00)
Employee Benefits	Instruction and Curr Development Svcs	(4,802.00)
Salaries	Instructional Staff Training Services	13,429.00
Employee Benefits	Instructional Staff Training Services	4,343.00
		<u>0.00</u>

Explanation: To correct function for literacy coach and provide funds for supplies at Pensacola High School.

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 3
PART IV - SPECIAL REVENUES
BOARD MEETING December 13, 2011**

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>
P063P114159	Pell Grant <i>Explanation: To set up budget per Florida Department of Education.</i>	1,006,550.00
170-1612A-2CS01	Workforce Escarosa - Workforce Investment Act <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2622A-2CD01	FDLRS/Westgate IDEA Part B Discretionary <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2632A-2CB01	IDEA, Part B, Entitlement <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i>	0.00
	Title I, Part A, Basic - Salaries & Benefits <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2122A-2CB01	Title I, Part A, Basic <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i>	0.00

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

DEC 13 2011

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 Part III - Capital Projects Fund
 Resolution Number 3
 Board Meeting December 13, 2011**

Fund Name	Project	Increase (Decrease)
II. <u>Amendments Between Appropriations</u>		
a) <u>3940 - Half Cent Sales Tax</u>		
Furn., Fixtures, and Equip. - Capitalized	Cordova Park Elem Gym/Play Area	(998.74)
Reserve for Contingencies	Unrestricted Reserve	998.74
		<u>0.00</u>

Explanation: To reallocate funds from the completed Cordova Park elementary gym/play area project to reserve project.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 DEC 13 2011
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 3
PART IV - TARGETED ARRA STIMULUS FUND
BOARD MEETING December 13, 2011**

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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-1260S-2C001	School Improvement Grants-Section 1003(g) ARRA <i>Explanation: To set up budget per Department of Education.</i>	642,410.00

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

DEC 13 2011

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 3
PART IV - RACE TO THE TOP FUND
BOARD MEETING December 13, 2011**

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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-RL111-1C301	Race to the Top - Local Instructional Improvement System <i>Explanation: To decrease budget per Department of Education.</i>	(64.23)

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD
DEC 13 2011
MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY