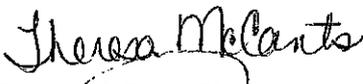
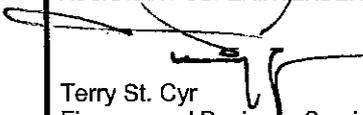


THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: November 17, 2015		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 2 – General Operating Fund b. Resolution 2 – Special Revenue - Federal Programs c. Resolution 2 – Capital Projects Fund 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 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 November 4, 2015	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE November 4, 2015	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

NOV 17 2015

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - GENERAL OPERATING FUND

November 17, 2015

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	354,258,044.46	354,316,094.46	98,460.00	0.00	354,414,554.46
3121 Fedl Impact Funds--Cur Op	550,000.00	550,000.00			550,000.00
3191 ROTC	350,000.00	350,000.00			350,000.00
3199 Misc Federal Direct	175,000.00	175,000.00			175,000.00
3202 Medicaid	1,400,000.00	1,400,000.00			1,400,000.00
3299 Misc Fedl Through State	871,456.00	871,456.00	98,460.00		969,916.00
3310 FL Ed Finance Program	144,674,076.00	144,674,076.00			144,674,076.00
3315 Workforce Development	4,449,147.00	4,449,197.00			4,449,197.00
3317 Performance Based Incentive	60,000.00	60,000.00			60,000.00
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	58,000.00	58,000.00			58,000.00
3344 Dist Disc Lottery Funds	139,295.00	139,295.00			139,295.00
3355 Class Size Reduction	43,352,102.00	43,352,102.00			43,352,102.00
3361 School Recognition Funds	1,420,617.00	1,420,617.00			1,420,617.00
3371 Voluntary Prekindergarten Program	1,414,941.67	1,414,941.67			1,414,941.67
3399 Other Misc State Revenue	451,541.62	451,541.62			451,541.62
3411 District School Tax	90,623,293.00	90,623,293.00			90,623,293.00
3425 Rent	200,000.00	200,000.00			200,000.00
3431 Interest on Investments	50,000.00	50,000.00			50,000.00
3440 Gifts, Grants & Bequests	215,000.00	215,000.00			215,000.00
3461 Adult General Education Course Fees	15,000.00	15,000.00			15,000.00
3462 Postsecondary Vocational Course Fees	500,000.00	500,000.00			500,000.00
3463 Continuing Workforce Educ Course Fee	50,000.00	50,000.00			50,000.00
3464 Capital Improvement Fees	23,000.00	23,000.00			23,000.00
3465 Postsecondary Lab Fees	63,000.00	63,000.00			63,000.00
3467 GED Testing Fees	5,000.00	5,000.00			5,000.00
3468 Financial Aid Fees	45,000.00	45,000.00			45,000.00
3469 Other Student Fees	23,000.00	23,000.00			23,000.00
3473 School Age Child Care Fees	350,000.00	408,000.00			408,000.00
3491 Bus Fees	300,000.00	300,000.00			300,000.00
3493 Sale of Junk	150,000.00	150,000.00			150,000.00
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	347,911.00			347,911.00
3497 Refunds of Prior Year Exp	200,000.00	200,000.00			200,000.00
3498 Lost, Damaged & Sale Txbks	30,000.00	30,000.00			30,000.00
3499 Food Serv Indir Cost Rate	252,089.00	252,089.00			252,089.00
3630 Trans from Cap Proj Funds	8,412,830.00	8,412,830.00			8,412,830.00
9999 Beginning Fund Balance	51,266,062.17	51,266,062.17			51,266,062.17

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

NOV 17 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - GENERAL OPERATING FUND

November 17, 2015

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		354,258,044.46	354,316,094.46	991,369.48	892,909.48
5100 Basic (K-12)	142,534,895.90	140,913,042.72	84,728.83		140,997,771.55
5200 Exceptional	39,031,642.00	39,031,842.00	61,009.61		39,092,851.61
5300 Vocational	8,813,159.02	8,738,159.02		615,962.89	8,122,196.13
5400 Adult General	341,131.81	391,131.81	210,682.01		601,813.82
5500 Prekindergarten	1,832,811.60	1,832,811.60			1,832,811.60
5900 Other Instruction	33,772.79	33,772.79			33,772.79
6110 Attendance and Social Work	2,639,687.00	2,639,687.00			2,639,687.00
6120 Guidance Services	8,774,581.09	8,774,581.09	51,781.91		8,826,363.00
6130 Health Services	2,405,152.14	2,405,152.14			2,405,152.14
6140 Psychological Services	49,883.70	1,049,883.70	1,540.32		1,051,424.02
6150 Parental Involvement	14,596.86	14,596.86			14,596.86
6190 Other Pupil Personnel Services	149,174.38	149,174.38			149,174.38
6200 Instructional Media Services	4,447,261.46	4,447,261.46			4,447,261.46
6300 Instruction and Curr Development Svcs	5,410,460.98	5,690,460.98	239,352.34		5,929,813.32
6400 Instructional Staff Training Services	3,310,798.52	3,363,048.59	193,423.83		3,556,472.42
6500 Instruction Related Technology	2,435,641.42	2,435,641.42	21,973.57		2,457,614.99
7100 Board	1,459,901.94	1,459,901.94			1,459,901.94
7200 General Administration (Supt & Staff)	898,149.70	898,149.70			898,149.70
7300 School Administration (Office of the Prin)	15,913,125.97	15,923,450.97	123,397.06		16,046,848.03
7400 Facilities Acquisition and Construction	1,549,299.26	1,909,299.26			1,909,299.26
7500 Fiscal Services	2,859,433.93	2,859,433.93			2,859,433.93
7600 Food Services	137,000.02	137,000.02			137,000.02
7710 Planning, Research, Dev. & Eval Svcs	778,317.14	778,317.14			778,317.14
7720 Information Services	221,511.17	196,511.17			196,511.17
7730 Staff Services	3,780,226.56	3,780,226.56			3,780,226.56
7760 Internal Services	1,781,045.47	1,781,045.47			1,781,045.47
7800 Pupil Transportation Services	17,884,717.10	17,884,717.10			17,884,717.10
7900 Operation of Plant	27,677,527.62	27,707,457.62	3,480.00		27,710,937.62
8100 Maintenance of Plant	11,870,640.79	11,870,640.79			11,870,640.79
8200 Administrative Technology Services	3,329,470.71	3,329,470.71			3,329,470.71
9100 Community Services	860,912.73	860,226.57		628.04	859,598.53
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	41,022,113.68	41,019,997.95		276,318.55	40,743,679.40

ADOPTED BY BOARD: _____ November 17, 2015

(Date)

CERTIFIED CORRECT: _____

Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

NOV 17 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 2
 Board Meeting November 17, 2015

NOV 17 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY Increase
 (Decrease)

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Leadership & Faculty Development</u>		
Misc Fedl Through State		98,460.00
		98,460.00
Professional and Technical Services	Instructional Staff Training Services	84,100.00
Travel - Local	Instructional Staff Training Services	4,360.00
Travel - Away	Instructional Staff Training Services	10,000.00
		98,460.00

Explanation: To set up budget for Leadership & Faculty Development project.

II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	628.04
Temporary Employment	Community Services	(628.04)
		0.00

Explanation: To appropriate 4% of district operated child care revenue received in October.

b) <u>Discretionary Lottery Funds-Sch Impr Activity</u>		
Other Non-Prof. Purchased Services	Operation of Plant	480.00
Supplies	Basic (K-12)	4,301.74
Supplies	School Administration (Office of the Prin)	377.00
Furn., Fixtures, and Equip. - Capitalized	Basic (K-12)	5,773.00
Furn., Fixtures, and Equip. - Capitalized	School Administration (Office of the Prin)	4,515.00
Furn., Fixtures, and Equip. - Non-Capitalized	Basic (K-12)	760.00
Computer Hardware - Non-Capitalized	Basic (K-12)	2,808.09
Computer Hardware - Non-Capitalized	Basic (K-12)	1,260.00
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(20,274.83)
		0.00

Explanation: To appropriate funds from project Reserve for Contingencies for equipment, supplies and purchased services.

c) <u>Medicaid - Direct Services</u>		
Supplies	Exceptional	61,009.61
Supplies	Psychological Services	1,540.32
Reserve for Contingencies	Medicaid - Direct Services	(62,549.93)
		0.00

Explanation: To appropriate funds from project Reserve for Contingencies for Medicaid - Direct Services.

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 2
 Board Meeting November 17, 2015

NOV 17 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
d) Workforce Education		
Administrative - Regular Pay	School Administration (Office of the Prin)	88,446.96
Classroom Teacher - Other	Adult General	201,151.22
Other Certified Instructional - Regular Pay	Guidance Services	2,580.00
Other Certified Instructional - Regular Pay	Instruction and Curr Development Svcs	166,940.00
Other Certified Instructional - Other	Instruction Related Technology	1,088.00
Other Support - Regular Pay	Guidance Services	39,055.24
Other Support - Regular Pay	Instruction Related Technology	18,298.00
Other Support - Regular Pay	School Administration (Office of the Prin)	10,827.33
Other Support - Other	School Administration (Office of the Prin)	1,185.00
Retirement	Adult General	6,459.33
Retirement	Guidance Services	5,452.70
Retirement	Instruction and Curr Development Svcs	14,337.24
Retirement	Instruction Related Technology	1,244.04
Retirement	School Administration (Office of the Prin)	9,417.86
Social Security	Adult General	3,071.46
Social Security	Guidance Services	2,972.97
Social Security	Instruction and Curr Development Svcs	11,737.88
Social Security	Instruction Related Technology	1,343.53
Social Security	School Administration (Office of the Prin)	7,466.04
Group Insurance - Health & Hospital	Instruction and Curr Development Svcs	19,873.00
Worker's Compensation	Instruction and Curr Development Svcs	1,853.22
Worker's Compensation	School Administration (Office of the Prin)	1,161.87
Furn., Fixtures, and Equip. - Capitalized	Vocational	(579,628.79)
Remodeling and Renovations - Non-Cap	Vocational	(36,334.10)
		0.00
		0.00

Explanation: To adjust budget to reflect actual expenditures for Workforce Education.

e) Safe Schools		
Administrative - Regular Pay	Instruction and Curr Development Svcs	2,575.00
Other Certified Instructional - Regular Pay	Instruction and Curr Development Svcs	9,322.00
Other Support - Regular Pay	Guidance Services	1,721.00
Other Support - Regular Pay	Instruction and Curr Development Svcs	1,593.00
Retirement	Instruction and Curr Development Svcs	5,850.00
Group Insurance - Health & Hospital	Instruction and Curr Development Svcs	5,271.00
Professional and Technical Services	Basic (K-12)	34,143.00
Travel Away - Out of State	Instructional Staff Training Services	3,000.00
Supplies	Basic (K-12)	6,683.00
Reserve for Contingencies	Safe Schools--School Resource Officers	(70,158.00)
		0.00
		0.00

Explanation: To appropriate funds from project Reserve for Contingencies for Safe Schools.

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 2
 Board Meeting November 17, 2015

Account Name	Function	Increase (Decrease)
f) <u>Reading Allocation</u>		
Group Insurance - Life	Instructional Staff Training Services	2,500.00
Group Insurance - Dental	Instructional Staff Training Services	2,500.00
Travel - Local	Instructional Staff Training Services	1,500.00
Travel - Away	Instructional Staff Training Services	4,500.00
Travel Away - Out of State	Instructional Staff Training Services	9,000.00
Repairs and Maintenance	Instructional Staff Training Services	129.95
Supplies	Basic (K-12)	52,000.00
Supplies	Instructional Staff Training Services	35,000.00
Computer Software - Non-Capitalized	Instructional Staff Training Services	12,833.88
Substitute Teachers	Instructional Staff Training Services	4,000.00
Reserve for Contingencies	Reading Allocation	(123,963.83)
		<u>0.00</u>

Explanation: To adjust Reading Allocation budget from project Reserve for Contingencies.

g) <u>Object Reserves</u>		
Supplies	Instructional Staff Training Services	20,000.00
Supplies	Operation of Plant	3,000.00
Supplies	Basic (K-12)	(23,000.00)
		<u>0.00</u>

Explanation: To adjust budgets between functions.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

NOV 17 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 2
PART IV - SPECIAL REVENUES
BOARD MEETING November 17, 2015**

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>
HE1254-12-1-0039	DODEA Military Grant - Anchors Away Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2625B-5CD01	FDLRS/Westgate IDEA Part B Discretionary Explanation: To decrease budget to close project.	(1.40)
170-2665A-5CD01	FDLRS/Westgate Associate Explanation: To decrease budget to close project.	(5.87)
170-2625B-5CD02	Alt Assessment for Students with Disabilities Explanation: To decrease budget to close project.	(20.14)
170-2636B-6CB01	IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2676B-6CP01	IDEA, Part B, Pre-School Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2265B-5CS01	Title I School Improvement Initiative Explanation: To decrease budget to close project.	(32,583.61)
170-2126B-6CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(1,176.00)
170-2126B-6CB01	Title I, Part A, Basic - Summer School & Pre-K Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2126B-6CB01	Title I, Basic - Private School Services Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	1,176.00

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

NOV 17 2015

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

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 2
Board Meeting November 17, 2015**

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations		
a) 3711 - Capital Improve Tax Constr Fd - FY2011		
Furn., Fixtures, and Equip. - Capitalized	Equipment	7,000.00
Remodeling and Renovations - Non-Cap	General Renovations	5,000.00
Reserve for Contingencies	Unrestricted Reserve	(12,000.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Equipment project and General Renovations project.

b) 3714 - Capital Improve Tax Constr Fd - FY2014		
Reserve for Contingencies	Unrestricted Reserve	4,085.86
Remodeling and Renovations - Non-Cap	Preventive Maintenance Program	(4,085.86)
		<u>0.00</u>

Explanation: To transfer funds from Preventive Maintenance Program project to reserve project.

c) 3714 - Capital Improve Tax Constr Fd - FY2014		
Computer Hardware - Capitalized	Computer Equipment	65,000.00
Remodeling and Renovations - Non-Cap	Fire Protection Sys	334,835.00
Reserve for Contingencies	Unrestricted Reserve	(399,835.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Computer Equipment project and Fire Protection System project.

d) 3948 - Half Cent Sales Tax - FY2008		
Improvements Other Than Bldgs. - Non-Cap	School Project Requests	13,791.40
Buildings and Fixed Equipment - Construction	School Project Requests	(481.92)
Buildings and Fixed Equipment - Construction	School Project Requests	(3,150.00)
Improvements Other Than Bldgs. - Cap	School Project Requests	(274.00)
Improvements Other Than Bldgs. - Cap	School Project Requests	(1,083.60)
Remodeling and Renovations - Non-Cap	School Project Requests	(8,801.88)
		<u>0.00</u>

Explanation: To transfer funds between objects and cost centers within School Project Requests project to facilitate the proper classification of expenditures.

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

NOV 17 2015

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