

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: November 19, 2013		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 – Targeted ARRA Stimulus Fund g. No item submitted – 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 17, 2013, the School Board adopted the budget for fiscal year 2013-2014. 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 <i>Theresa McCants</i> Theresa McCants, Director Budgeting Department		DATE November 6, 2013	
ASSISTANT SUPERINTENDENT <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE November 6, 2013	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD NOV 19 2013

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 19, 2013

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		339,705,423.86	339,742,441.41	16,621.63	0.00
3121 Fedl Impact Funds--Cur Op	500,000.00	500,000.00			500,000.00
3191 ROTC	450,000.00	450,000.00			450,000.00
3199 Misc Federal Direct	300,000.00	300,000.00			300,000.00
3202 Medicaid	1,000,000.00	1,000,000.00			1,000,000.00
3299 Misc Fedl Through State	467,859.00	467,859.00			467,859.00
3310 FL Ed Finance Program	132,432,736.00	132,432,736.00			132,432,736.00
3315 Workforce Development	4,895,677.00	4,895,677.00			4,895,677.00
3318 Adults with Disabilities	181,079.45	170,000.00			170,000.00
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
3355 Class Size Reduction	43,630,289.00	43,630,289.00			43,630,289.00
3361 School Recognition Funds	751,448.00	751,448.00			751,448.00
3371 Voluntary Prekindergarten Program	999,346.83	999,346.83			999,346.83
3399 Other Misc State Revenue	184,442.00	222,182.00	1,650.00		223,832.00
3411 District School Tax	87,995,309.00	87,995,309.00			87,995,309.00
3425 Rent	356,531.00	356,531.00			356,531.00
3431 Interest on Investments	103,100.00	103,100.00			103,100.00
3440 Gifts, Grants & Bequests	276,000.00	276,000.00			276,000.00
3461 Adult General Education Course Fees	30,000.00	30,000.00			30,000.00
3462 Postsecondary Vocational Course Fees	500,000.00	500,000.00			500,000.00
3463 Continuing Workforce Educ Course Fee	48,000.00	48,000.00			48,000.00
3464 Capital Improvement Fees	23,000.00	23,000.00			23,000.00
3465 Postsecondary Lab Fees	60,000.00	60,000.00			60,000.00
3467 GED Testing Fees	12,000.00	12,000.00			12,000.00
3468 Financial Aid Fees	45,000.00	45,000.00			45,000.00
3469 Other Student Fees	31,100.00	41,457.00	5,160.00		46,617.00
3473 School Age Child Care Fees	409,000.00	409,000.00			409,000.00
3493 Sale of Junk	50,000.00	50,000.00			50,000.00
3494 Fedl Indirect Cost Rate	900,000.00	900,000.00			900,000.00
3495 Other Misc Local Sources	543,371.00	543,371.00	9,811.63		553,182.63
3497 Refunds of Prior Year Exp	15,000.00	15,000.00			15,000.00
3498 Lost, Damaged & Sale Txbs	55,000.00	55,000.00			55,000.00
3499 Food Serv Indir Cost Rate	650,000.00	650,000.00			650,000.00
3630 Trans from Cap Proj Funds	10,678,082.00	10,678,082.00			10,678,082.00
9999 Beginning Fund Balance	50,586,370.58	50,586,370.58			50,586,370.58

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

NOV 19 2013

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 19, 2013

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		339,705,423.86	339,742,441.41	288,068.15	271,446.52
5100 Basic (K-12)	148,881,910.31	148,734,042.31		7,318.80	148,726,723.51
5200 Exceptional	38,006,437.04	38,006,737.04			38,006,737.04
5300 Vocational	6,960,756.39	6,960,756.39	128,114.59		7,088,870.98
5400 Adult General	647,722.32	637,191.18			637,191.18
5500 Prekindergarten	1,744,420.65	1,740,914.65		14,542.50	1,726,372.15
5900 Other Instruction	42,914.07	53,271.07			53,271.07
6110 Attendance and Social Work	2,482,089.00	2,479,077.00			2,479,077.00
6120 Guidance Services	8,039,863.74	8,039,863.74			8,039,863.74
6130 Health Services	1,529,203.66	1,529,203.66			1,529,203.66
6140 Psychological Services	1,166,710.15	1,166,710.15			1,166,710.15
6150 Parental Involvement	18,416.35	19,416.35			19,416.35
6190 Other Pupil Personnel Services	604,854.30	604,854.30	1,650.00		606,504.30
6200 Instructional Media Services	4,450,830.81	4,450,830.81			4,450,830.81
6300 Instruction and Curr Development Svcs	4,556,253.98	4,532,691.67			4,532,691.67
6400 Instructional Staff Training Services	2,297,091.05	2,697,332.05	83,995.00		2,781,327.05
6500 Instruction Related Technology	1,784,786.48	1,784,786.48			1,784,786.48
7100 Board	1,678,927.00	1,678,927.00			1,678,927.00
7200 General Administration (Supt & Staff)	762,577.36	762,577.36			762,577.36
7300 School Administration (Office of the Prin)	14,319,183.00	14,319,183.00			14,319,183.00
7400 Facilities Acquisition and Construction	1,643,133.56	1,643,133.56	14,542.50		1,657,676.06
7500 Fiscal Services	2,935,915.49	2,935,915.49			2,935,915.49
7600 Food Services	149,870.00	149,870.00			149,870.00
7710 Planning, Research, Dev, & Eval Svcs	683,622.69	683,622.69			683,622.69
7720 Information Services	143,100.00	143,100.00	71.00		143,171.00
7730 Staff Services	3,070,837.10	3,070,837.10	8,100.00		3,078,937.10
7760 Internal Services	1,763,797.85	1,763,797.85			1,763,797.85
7800 Pupil Transportation Services	17,708,324.31	17,709,824.31			17,709,824.31
7900 Operation of Plant	30,804,946.72	30,804,946.72	1,595.06		30,806,541.78
8100 Maintenance of Plant	15,300,788.24	15,300,788.24	50,000.00		15,350,788.24
8200 Administrative Technology Services	3,213,487.61	3,213,487.61			3,213,487.61
9100 Community Services	747,422.29	785,162.29		3,153.69	782,008.60
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	21,555,230.34	21,329,589.34		246,431.53	21,083,157.81

ADOPTED BY BOARD: _____ November 19, 2013
 (Date)

CERTIFIED CORRECT: _____ *Malcolm Thomas* _____
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 NOV 19 2013
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 2
 Board Meeting November 19, 2013

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

NOV 19 2013

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Various Projects</u>		
Other Misc Local Sources		9,811.63
Other Student Fees		3,160.00
Other Student Fees		2,000.00
		<u>14,971.63</u>
Supplies	Vocational	9,811.63
Supplies	Vocational	3,160.00
Supplies	Vocational	2,000.00
		<u>14,971.63</u>
Explanation: To adjust revenue and appropriations to actual revenue received.		
b) <u>Contributions to Special Education</u>		
Other Misc State Revenue		1,650.00
		<u>1,650.00</u>
Supplies	Other Pupil Personnel Services	1,650.00
		<u>1,650.00</u>
Explanation: To appropriate contributions to audiology clinic at Holm Elementary.		
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>Reading Allocation</u>		
Computer Software - Non-Capitalized	Instructional Staff Training Services	11,995.00
Other Non-Prof. Purchased Services	Basic (K-12)	(11,995.00)
		<u>0.00</u>
Explanation: To provide funds for Learning A-Z software license renewal.		
b) <u>Various Projects</u>		
Reserve for Contingencies	Unrestricted Reserve	4,362.18
Training Tuition Fees	Vocational	(1,657.04)
Other Miscellaneous Expenses	Community Services	(2,705.14)
		<u>0.00</u>
Explanation: To reduce appropriations of 2012 FSAG and Bright Futures for actual expenditures.		
c) <u>Buildings & Grounds Maintenance</u>		
Rentals	Maintenance of Plant	50,000.00
Reserve for Contingencies	Unrestricted Reserve	(50,000.00)
		<u>0.00</u>
Explanation: To appropriate allocation for maintenance equipment rentals.		

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 2
 Board Meeting November 19, 2013

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 NOV 19 2013
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
d) <u>Discretionary Lottery Funds-Sch Impr Activity</u>		
Advertising	Information Services	71.00
Supplies	Basic (K-12)	4,676.20
Supplies	Operation of Plant	50.06
Furn., Fixtures, and Equip. - Non-Capitalized	Operation of Plant	1,545.00
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(6,342.26)
		<u>0.00</u>

Explanation: To increase appropriations from project reserves for supplies, equipment and advertising at various schools.

e) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	448.55
Temporary Employment	Community Services	(448.55)
		<u>0.00</u>

Explanation: To appropriate 4% of district operated child care revenue received through September, 2013.

f) <u>Various Reserve Projects</u>		
Reserve for Contingencies	Reserve-Workforce Development	745,613.00
Reserve for Contingencies	Unrestricted Reserve	(745,613.00)
		<u>0.00</u>

Explanation: To adjust Workforce Development Reserve.

g) <u>Reading Allocation</u>		
Retirement	Instructional Staff Training Services	23,000.00
Social Security	Instructional Staff Training Services	40,000.00
Worker's Compensation	Instructional Staff Training Services	4,000.00
Travel - Local	Instructional Staff Training Services	1,500.00
Supplies	Instructional Staff Training Services	3,500.00
Reserve for Contingencies	Reading Allocation	(72,000.00)
		<u>0.00</u>

Explanation: To adjust budget to reflect actual expenditures.

h) <u>Workforce Education</u>		
Professional and Technical Services	Vocational	69,800.00
Computer Software - Non-Capitalized	Vocational	45,000.00
Reserve for Contingencies	Reserve-Workforce Development	(114,800.00)
		<u>0.00</u>

Explanation: To allocate funds to implement Focus program at George Stone.

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 2
 Board Meeting November 19, 2013

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 NOV 19 2013
 MALCOLM THOMAS, SUPERINTENDENT
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Account Name	Function	Increase (Decrease)
i) <u>Voluntary Pre-K Education Program</u>		
Improvements Other Than Bldgs. - Cap	Facilities Acquisition and Construction	14,542.50
Supplies	Prekindergarten	(14,542.50)
		<u>0.00</u>

Explanation: To allocate funds for playground equipment at Weis Elementary.

j) <u>Fraud Hotline</u>		
Other Non-Prof. Purchased Services	Staff Services	8,100.00
Reserve for Contingencies	Unrestricted Reserve	(8,100.00)
		<u>0.00</u>

Explanation: To appropriate funds for Fraud Hotline.

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - SPECIAL REVENUE - FEDERAL PROGRAMS

November 19, 2013

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		39,488,297.85	39,488,297.85	248,033.51	272,913.50
5000 Instruction	20,119,861.86	20,251,096.70	218,937.15		20,470,033.85
6100 Pupil Personnel Services	2,975,751.27	2,990,152.88		14,553.36	2,975,599.52
6200 Instruct Media Services	16,721.00	16,721.00			16,721.00
6300 Instruct & Curr Develop Services	5,577,393.21	5,491,543.30	97.08		5,491,640.38
6400 Instruct Staff Training Services	5,839,992.36	5,826,555.89		145,466.01	5,681,089.88
6500 Instruction Related Technology	1,983,502.94	1,987,501.09		90,239.00	1,897,262.09
7200 General Administration	1,205,129.40	1,205,433.18			1,205,433.18
7300 School Administration	1,176.00	13,405.87	28,089.16		41,495.03
7400 Facil Acquisition & Construction	26,792.00	6,792.00			6,792.00
7500 Fiscal Services	20,000.00	0.00			0.00
7710 Planning, Research, Development	5,340.00	5,340.00		2,745.01	2,594.99
7720 Information Services	45,000.00	25,000.00			25,000.00
7730 Staff Services	67,585.00	67,735.00		18,410.12	49,324.88
7800 Pupil Transportation Services	457,331.87	454,300.00		1,500.00	452,800.00
7900 Operation of Plant	20,582.55	20,582.55			20,582.55
8100 Maintenance of Plant	3,500.00	3,500.00			3,500.00
8200 Admin Tech Serv	85,094.00	85,094.00	910.12		86,004.12
9100 Community Services	948,104.39	948,104.39			948,104.39
9800 Reserves	89,440.00	89,440.00			89,440.00

ADOPTED BY BOARD: November 19, 2013
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 NOV 19 2013
 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 19, 2013**

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.

Project No.	Project Name	Increase (Decrease)
HE1254-12-1-0039	DODEA Military Grant - Anchors Away <i>Explanation: To decrease budget to close project.</i>	(56,679.13)
HE1254-12-1-0039	DODEA Military Grant - Anchors Away <i>Explanation: To increase budget per DOD Education Activity DFAS.</i>	31,799.14
170-2634A-4CB01	IDEA, Part B, Entitlement <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2674A-4CP01	IDEA, Part B, Pre-School Entitlement <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2234A-4CD01	Title I, Delinquent <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2124A-4CB01	Title I, Part A, Basic - Salaries & Benefits <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(140,586.00)
170-2124A-4CB01	Title I, Part A, Basic <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	172,947.00
170-2124A-4CB01	Title I Technology Coordinator Salaries & Benefits <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(29,913.00)
170-2124A-4CB01	Title I, Part A Basic - Parental Involvement <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(33.00)
170-2124A-4CB01	Title I, Basic - Private School Services <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(2,415.00)

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

NOV 19 2013

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 2
Board Meeting November 19, 2013**

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

NOV 19 2013

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations		
a) <u>3712 - Capital Improve Tax Constr Fd - FY2012</u>		
Improvements Other Than Bldgs. - Non-Cap	Port Class Hookups	7,000.00
Remodeling and Renovations - Non-Cap	Port Class Hookups	(7,000.00)
		<u>0.00</u>
Explanation: To transfer funds within the portable classroom hookups project to facilitate the proper classification of expenditures at Oakcrest Elementary.		
b) <u>3719 - Capital Improve Tax Constr Fd - FY2009</u>		
Reserve for Contingencies	Unrestricted Reserve	526.40
Furn., Fixtures, and Equip. - Capitalized	Subsidy - High School Bands	(526.40)
		<u>0.00</u>
Explanation: To transfer funds from High School Bands Subsidy project to reserve project.		
c) <u>3719 - Capital Improve Tax Constr Fd - FY2009</u>		
Furn., Fixtures, and Equip. - Non-Capitalized	Equipment	2,739.14
Reserve for Contingencies	Unrestricted Reserve	(2,739.14)
		<u>0.00</u>
Explanation: To transfer funds from reserve project to Equipment project for Human Resources conference room tables.		
d) <u>3943 - Half Cent Sales Tax - FY2003</u>		
Remodeling and Renovations - Non-Cap	Air Conditioning & Heating	155.00
Computer Hardware - Capitalized	Air Conditioning & Heating	(155.00)
		<u>0.00</u>
Explanation: To transfer funds within the Air Conditioning & Heating project to facilitate the proper classification of expenditures.		
e) <u>3948 - Half Cent Sales Tax - FY2008</u>		
Improvements Other Than Bldgs. - Cap	School Project Requests	500.00
Remodeling and Renovations - Non-Cap	School Project Requests	(500.00)
		<u>0.00</u>
Explanation: To transfer funds within the School Project Requests project to facilitate the proper classification of expenditures at Pleasant Grove Elementary.		