

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: March 25, 2014		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 6 – General Operating Fund b. Resolution 7 – Special Revenue - Federal Programs c. Resolution 6 – 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 March 5, 2014	
ASSISTANT SUPERINTENDENT <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE March 5, 2014	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD MAR 25 2014

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 6 - GENERAL OPERATING FUND

March 25, 2014

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	339,705,423.86	337,204,844.13	44,041.68	0.00	337,248,885.81
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	553,859.00	3,000.00		556,859.00
3310 FL Ed Finance Program	132,432,736.00	130,080,961.00			130,080,961.00
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	43,317,417.00			43,317,417.00
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	227,917.00	33,702.09		261,619.09
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	290,331.00			290,331.00
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	60,692.09	650.62		61,342.71
3467 GED Testing Fees	12,000.00	12,000.00	306.00		12,306.00
3468 Financial Aid Fees	45,000.00	45,000.00			45,000.00
3469 Other Student Fees	31,100.00	51,937.00	590.00		52,527.00
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	553,182.63	5,792.97		558,975.60
3497 Refunds of Prior Year Exp	15,000.00	15,000.00			15,000.00
3498 Lost, Damaged & Sale Txbks	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

MAR 25 2014

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 6 - GENERAL OPERATING FUND

March 25, 2014

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	339,705,423.86	337,204,844.13	4,329,793.73	4,285,752.05	337,248,885.81
5100 Basic (K-12)	148,881,910.31	147,858,509.82		3,920,505.03	143,938,004.79
5200 Exceptional	38,006,437.04	38,006,737.04	1,791,900.00		39,798,637.04
5300 Vocational	6,960,756.39	7,924,137.25	1,546.62		7,925,683.87
5400 Adult General	647,722.32	637,191.18			637,191.18
5500 Prekindergarten	1,744,420.65	1,796,231.89			1,796,231.89
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	134,300.00		2,613,377.00
6120 Guidance Services	8,039,863.74	8,179,003.71	537,100.00		8,716,103.71
6130 Health Services	1,529,203.66	1,822,203.66	18,700.00		1,840,903.66
6140 Psychological Services	1,166,710.15	1,166,710.15			1,166,710.15
6150 Parental Involvement	18,416.35	20,416.35			20,416.35
6190 Other Pupil Personnel Services	604,854.30	607,304.30	600.00		607,904.30
6200 Instructional Media Services	4,450,830.81	4,447,743.81			4,447,743.81
6300 Instruction and Curr Development Svcs	4,556,253.98	4,547,022.67	198,100.00		4,745,122.67
6400 Instructional Staff Training Services	2,297,091.05	2,784,612.05	10,915.00		2,795,527.05
6500 Instruction Related Technology	1,784,786.48	1,784,786.48	20,800.00		1,805,586.48
7100 Board	1,678,927.00	1,678,927.00			1,678,927.00
7200 General Administration (Supt & Staff)	762,577.36	780,638.36			780,638.36
7300 School Administration (Office of the Prin)	14,319,183.00	14,319,183.00	958,600.00		15,277,783.00
7400 Facilities Acquisition and Construction	1,643,133.56	2,063,676.06			2,063,676.06
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	10,180.09		693,802.78
7720 Information Services	143,100.00	143,171.00			143,171.00
7730 Staff Services	3,070,837.10	3,095,337.10	455,338.90		3,550,676.00
7760 Internal Services	1,763,797.85	1,763,797.85			1,763,797.85
7800 Pupil Transportation Services	17,708,324.31	17,710,524.60			17,710,524.60
7900 Operation of Plant	30,804,946.72	30,796,461.78		355,338.90	30,441,122.88
8100 Maintenance of Plant	15,300,788.24	15,390,788.24			15,390,788.24
8200 Administrative Technology Services	3,213,487.61	3,213,487.61	169,600.00		3,383,087.61
9100 Community Services	747,422.29	779,542.11	22,113.12		801,655.23
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	21,555,230.34	17,574,942.81		9,908.12	17,565,034.69

ADOPTED BY BOARD: _____ March 25, 2014
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 MAR 25 2014
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 6
 Board Meeting March 25, 2014

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Florida Student Assistance Grant - Career Ed</u>		
Other Misc State Revenue		25,592.00
Other Misc State Revenue		(2,670.00)
		<u>22,922.00</u>
Other Miscellaneous Expenses	Community Services	22,922.00
		<u>22,922.00</u>

Explanation: To appropriate Term 2 FSAG and refund Term 1 FSAG.

b) <u>Testing</u>		
Other Misc State Revenue		10,180.09
		<u>10,180.09</u>
Supplies	Planning, Research, Dev, & Eval Svcs	10,180.09
		<u>10,180.09</u>

Explanation: To set up budget for PERT Award Letter.

c) <u>Positive Behavior Support</u>		
Misc Fedl Through State		3,000.00
		<u>3,000.00</u>
Reserve for Contingencies	Positive Behavior Support	3,000.00
		<u>3,000.00</u>

Explanation: To appropriate Positive Behavior Support.

d) <u>Contributions to Special Education</u>		
Other Misc State Revenue		600.00
		<u>600.00</u>
Supplies	Other Pupil Personnel Services	600.00
		<u>600.00</u>

Explanation: To appropriate donation to Audiology Clinic.

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Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 6
 Board Meeting March 25, 2014

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
MAR 25 2014
 MALCOLM THOMAS, SUPERINTENDENT
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Account Name	Function	Increase (Decrease)
e) <u>Classroom Technology</u>		
Other Misc Local Sources		5,792.97
		<u>5,792.97</u>
Computer Hardware - Non-Capitalized	Basic (K-12)	5,792.97
		<u>5,792.97</u>

Explanation: To appropriate revenue to Classroom Technology.

f) <u>Various Projects</u>		
Postsecondary Lab Fees		650.62
GED Testing Fees		306.00
Other Student Fees		590.00
		<u>1,546.62</u>
Supplies	Vocational	650.62
Other Non-Prof. Purchased Services	Vocational	306.00
Supplies	Vocational	590.00
		<u>1,546.62</u>

Explanation: To adjust revenue and appropriations to actual fees collected.

II. Amendments Between Appropriations & Reserves

a) <u>Reading Allocation</u>		
Travel Away - Out of State	Instructional Staff Training Services	5,125.00
Computer Hardware - Non-Capitalized	Instructional Staff Training Services	5,790.00
Reserve for Contingencies	Reading Allocation	(10,915.00)
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve for Contingencies for travel and the purchase of equipment.

b) <u>Employee & Vendor Credentialing</u>		
Other Non-Prof. Purchased Services	Staff Services	347,820.88
Other Non-Prof. Purchased Services	Operation of Plant	107,130.00
Supplies	Staff Services	7,518.02
Supplies	Operation of Plant	12,481.98
Other Non-Prof. Purchased Services	Operation of Plant	(454,950.88)
Supplies	Operation of Plant	(20,000.00)
		<u>0.00</u>

Explanation: To adjust allocations to Human Resources Management.

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 6
 Board Meeting March 25, 2014

Account Name	Function	Increase (Decrease)
c) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	808.88
Temporary Employment	Community Services	(808.88)
		<u>0.00</u>

Explanation: To appropriate 4% of district operated child care revenue received through January, 2014.

d) <u>Discretionary Lottery Funds-Sch Impr Activity</u>		
Furn., Fixtures, and Equip. - Non-Capitalized	Basic (K-12)	2,802.00
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(2,802.00)
		<u>0.00</u>

Explanation: To provide funds from project Reserve for Contingencies for equipment purchase at West Florida Technical High School.

e) <u>Salaries & Benefits</u>		
Administrative - Regular Pay	School Administration (Office of the Prin)	958,600.00
Classroom Teacher - Regular Pay	Exceptional	1,791,900.00
Other Certified Instructional - Regular Pay	Attendance and Social Work	134,300.00
Other Certified Instructional - Regular Pay	Guidance Services	537,100.00
Other Certified Instructional - Regular Pay	Instruction and Curr Development Svcs	198,100.00
Other Certified Instructional - Regular Pay	Instruction Related Technology	20,800.00
Other Support - Regular Pay	Health Services	18,700.00
Other Support - Regular Pay	Staff Services	100,000.00
Other Support - Regular Pay	Administrative Technology Services	169,600.00
Classroom Teacher - Regular Pay	Basic (K-12)	(3,929,100.00)
		<u>0.00</u>

Explanation: To adjust budget to reflect expenditures.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

MAR 25 2014

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 7
PART IV - SPECIAL REVENUES
BOARD MEETING March 25, 2014**

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>
170-2634A-4CB01	IDEA, Part B, Entitlement <i>Explanation: To increase budget per Florida Department of Education.</i>	581,052.79
170-2674A-4CP01	IDEA, Part B, Pre-School Entitlement <i>Explanation: To increase budget per Florida Department of Education.</i>	42,497.96
170-2264A-4CS01	Title I School Improvement Initiative <i>Explanation: To increase budget per Florida Department of Education.</i>	221,733.00
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>	800.00
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>	(800.00)

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

MAR 25 2014

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

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 6
Board Meeting March 25, 2014**

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3910 - Local Capital Improvement Fund</u>		
Trans from Int Serv Funds		359.25
		<u>359.25</u>
Remodeling and Renovations - Non-Cap	District Health Clinic Building Purchase	359.25
		<u>359.25</u>

Explanation: To appropriate funds for District Health Clinic project.

II. <u>Amendments Between Appropriations</u>		
a) <u>3711 - Capital Improve Tax Constr Fd - FY2011</u>		
Remodeling and Renovations - Non-Cap	General Renovations	23,374.88
Reserve for Contingencies	Unrestricted Reserve	(23,374.88)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to General Renovations project for Payroll, Purchasing and Human Resource renovations.

b) <u>3711 - Capital Improve Tax Constr Fd - FY2011</u>		
Remodeling and Renovations - Cap	General Renovations	6,000.00
Reserve for Contingencies	Unrestricted Reserve	(6,000.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to General Renovations project for the expansion of the PA system at the McDaniel Building.

c) <u>3713 - Capital Improve Tax Constr Fd - FY2013</u>		
Improvements Other Than Bldgs. - Non-Cap	Sitework	6,000.00
Reserve for Contingencies	Unrestricted Reserve	(6,000.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Sitework project for flag pole replacement at Pensacola High School.

d) <u>3948 - Half Cent Sales Tax - FY2008</u>		
Improvements Other Than Bldgs. - Non-Cap	New Downtown Elementary School	7,177.86
Remodeling and Renovations - Non-Cap	New Downtown Elementary School	200.00
Buildings and Fixed Equipment - Architect/Engineer	New Downtown Elementary School	(3,677.50)
Buildings and Fixed Equipment - Construction	New Downtown Elementary School	(3,700.36)
		<u>0.00</u>

Explanation: To transfer funds within Global Learning Academy Construction project to facilitate the proper classification of expenditures.

**APPROVED
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