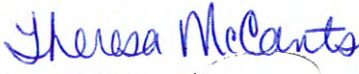
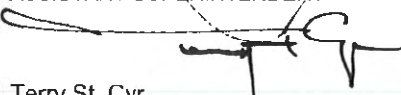


THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: June 16, 2015		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 10 – General Operating Fund b. Resolution 9 – Special Revenue - Federal Programs c. Resolution 9 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund f. 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 16, 2014, the School Board adopted the budget for fiscal year 2014-2015. 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 June 3, 2015	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE June 3, 2015	

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JUN 16 2015

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY ACCOUNTING DEPARTMENT

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 10 - GENERAL OPERATING FUND

June 16, 2015

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	348,974,456.45	348,678,067.74	0.00	11,842.00	348,666,225.74
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	200,000.00	200,000.00			200,000.00
3202 Medicaid	1,250,000.00	1,384,202.19			1,384,202.19
3299 Misc Fedl Through State	871,456.00	1,069,084.76			1,069,084.76
3310 FL Ed Finance Program	137,020,707.00	133,079,212.00			133,079,212.00
3315 Workforce Development	4,799,731.00	4,799,731.00			4,799,731.00
3318 Adults with Disabilities	177,755.96	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	58,000.00	58,000.00			58,000.00
3344 Dist Disc Lottery Funds	367,861.00	142,093.00		11,842.00	130,251.00
3355 Class Size Reduction	44,048,794.00	43,749,431.00			43,749,431.00
3361 School Recognition Funds	809,820.00	1,420,617.00			1,420,617.00
3371 Voluntary Prekindergarten Program	1,292,145.33	1,292,145.33			1,292,145.33
3399 Other Misc State Revenue	299,424.00	620,564.94			620,564.94
3411 District School Tax	91,051,655.00	91,051,655.00			91,051,655.00
3425 Rent	325,000.00	325,000.00			325,000.00
3431 Interest on Investments	50,000.00	50,000.00			50,000.00
3440 Gifts, Grants & Bequests	455,743.00	507,035.00			507,035.00
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	25,000.00	25,000.00			25,000.00
3464 Capital Improvement Fees	23,000.00	23,000.00			23,000.00
3465 Postsecondary Lab Fees	60,000.00	63,000.33			63,000.33
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	54,600.00	59,063.73			59,063.73
3473 School Age Child Care Fees	409,000.00	409,000.00			409,000.00
3491 Bus Fees	0.00	241,944.10			241,944.10
3494 Fedl Indirect Cost Rate	1,753,929.00	1,753,929.00			1,753,929.00
3495 Other Misc Local Sources	71,071.00	226,142.11			226,142.11
3498 Lost, Damaged & Sale Txbs	55,000.00	55,000.00			55,000.00
3499 Food Serv Indir Cost Rate	0.00	371,884.24			371,884.24
3630 Trans from Cap Proj Funds	8,007,949.00	8,007,949.00			8,007,949.00
3670 Trans from Int Serv Funds		46,970.14			46,970.14
3741 Insurance Loss Recoveries	0.00	451,891.51			451,891.51
3742 Other Loss Recovery	0.00	1,607,707.20			1,607,707.20
9999 Beginning Fund Balance	53,459,132.16	53,459,132.16			53,459,132.16

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUN 16 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY ~~XXXXXXXXXX~~ SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 10 - GENERAL OPERATING FUND

June 16, 2015

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	348,974,456.45	348,678,067.74	2,774,555.49	2,786,397.49	348,666,225.74
5100 Basic (K-12)	138,650,618.80	145,955,104.73		1,805,194.87	144,149,909.86
5200 Exceptional	37,942,418.57	39,174,516.63	130,000.00		39,304,516.63
5300 Vocational	7,593,492.33	8,171,018.92	254,865.67		8,425,884.59
5400 Adult General	486,906.15	572,036.18			572,036.18
5500 Prekindergarten	1,789,067.30	1,815,342.39			1,815,342.39
5900 Other Instruction	65,877.87	65,877.87			65,877.87
6100 Pupil Personnel Services	8,972,669.00	0.00	41,524.00		41,524.00
6110 Attendance and Social Work	2,457,051.98	3,064,932.56			3,064,932.56
6120 Guidance Services	854,242.75	8,152,977.50	289,113.66		8,442,091.16
6130 Health Services	2,037,293.09	2,256,027.70	36,804.46		2,292,832.16
6140 Psychological Services	36,840.34	1,031,608.85	103,505.52		1,135,114.37
6150 Parental Involvement	15,000.00	15,577.00			15,577.00
6190 Other Pupil Personnel Services	89,433.21	89,433.21	483,949.84		573,383.05
6200 Instructional Media Services	4,449,915.16	4,478,825.83	33,212.49		4,512,038.32
6300 Instruction and Curr Development Svcs	4,775,243.59	5,021,455.00	50,000.00		5,071,455.00
6400 Instructional Staff Training Services	3,234,896.94	3,511,850.57			3,511,850.57
6500 Instruction Related Technology	2,355,900.38	2,368,816.24			2,368,816.24
7100 Board	1,295,166.87	1,595,166.87	52,916.09		1,648,082.96
7200 General Administration (Supt & Staff)	679,395.42	804,745.42	7,037.60		811,783.02
7300 School Administration (Office of the Prin)	15,025,249.58	15,425,260.48	60,000.00		15,485,260.48
7400 Facilities Acquisition and Construction	1,920,437.50	2,117,437.50			2,117,437.50
7500 Fiscal Services	3,115,440.69	3,115,440.69			3,115,440.69
7600 Food Services	0.00	105,040.76	1,000.00		106,040.76
7700 Central Services	3,938,289.00	0.00			0.00
7710 Planning, Research, Dev, & Eval Svcs	1,241,040.12	1,251,320.06		331,105.49	920,214.57
7720 Information Services	116,300.00	210,300.00			210,300.00
7730 Staff Services	1,212,428.36	3,947,076.50	148,479.87		4,095,556.37
7760 Internal Services	135,770.72	1,374,059.72	349,786.32		1,723,846.04
7800 Pupil Transportation Services	16,111,873.42	15,722,595.53	325,028.21		16,047,623.74
7900 Operation of Plant	29,487,302.34	28,519,100.58	407,331.76		28,926,432.34
8100 Maintenance of Plant	11,866,400.43	14,430,581.44			14,430,581.44
8200 Administrative Technology Services	3,306,665.85	3,306,665.85			3,306,665.85
9100 Community Services	783,703.18	823,976.08		931.66	823,044.42
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	42,922,125.51	30,173,899.08		649,165.47	29,524,733.61

ADOPTED BY BOARD: _____ June 16, 2015

(Date)

CERTIFIED CORRECT: _____ *Malcolm Thomas*

(District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUN 16 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDS & SECRETARY

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 10
Board Meeting June 16, 2015**

<u>Account Name</u>	<u>Function</u>	<u>Increase (Decrease)</u>
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Discretionary Lottery Funds-Sch Impr Activity</u>		
Dist Disc Lottery Funds		(11,842.00)
		<u>(11,842.00)</u>
Reserve for Contingencies	Unrestricted Reserve	(11,842.00)
		<u>(11,842.00)</u>

Explanation: To adjust Discretionary Lottery Funds revenue to actual received.

II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	931.66
Temporary Employment	Community Services	(931.66)
		<u>0.00</u>

Explanation: To appropriate 4% of district operated child care revenue received for April.

b) <u>Discretionary Lottery Funds-Sch Impr Activity</u>		
Supplies	Basic (K-12)	145.60
Furn., Fixtures, and Equip. - Non-Capitalized	Basic (K-12)	139.98
Furn., Fixtures, and Equip. - Capitalized	Operation of Plant	2,450.00
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(285.58)
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(2,450.00)
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve for Contingencies for the purchase of supplies and equipment for Jim Allen Elementary and equipment for Washington High.

c) <u>Various Projects</u>		
Reserve for Contingencies	Hurricane Ivan 2004 - Permanent	439,823.37
Reserve for Contingencies	Hurricane Ivan - Alternate FEMA	(435,378.37)
Reserve for Contingencies	Hurricane Ivan Alternate FEMA-USO	(4,445.00)
		<u>0.00</u>

Explanation: To adjust budget to combine Hurricane Ivan projects.

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 10
 Board Meeting June 16, 2015

Account Name	Function	Increase (Decrease)
d) <u>Various Projects</u>		
Salaries	Vocational	254,865.67
Salaries	Pupil Personnel Services	41,524.00
Salaries	Other Pupil Personnel Services	483,949.84
Salaries	Instructional Media Services	33,212.49
Salaries	Board	52,916.09
Salaries	General Administration (Supt & Staff)	7,037.60
Salaries	Pupil Transportation Services	125,028.21
Salaries	Operation of Plant	404,881.76
Other Certified Instructional - Regular Pay	Guidance Services	289,113.66
Other Certified Instructional - Regular Pay	Psychological Services	103,505.52
Other Support - Regular Pay	Health Services	36,804.46
Other Support - Regular Pay	Staff Services	148,479.87
Other Support - Regular Pay	Internal Services	349,786.32
Salaries	Basic (K-12)	(2,000,000.00)
Group Insurance - Health & Hospital	Planning, Research, Dev, & Eval Svcs	(331,105.49)
Salaries	Pupil Transportation Services	200,000.00
Salaries	Exceptional	130,000.00
Salaries	School Administration (Office of the Prin)	60,000.00
Salaries	Basic (K-12)	(390,000.00)
Administrative - Terminal Pay	Instruction and Curr Development Svcs	50,000.00
Other Support - Sick Leave	Food Services	1,000.00
Classroom Teacher - Terminal Pay	Basic (K-12)	(51,000.00)
Salaries	Basic (K-12)	635,519.55
Reserve for Contingencies	SAI Operational Cost - Regular Term	(635,519.55)
		0.00

Explanation: To adjust budget to reflect actual expenditures.

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 9
PART IV - SPECIAL REVENUES
BOARD MEETING June 16, 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
170-1615A-5CS01	Carl Perkins Secondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2625B-5CD02	Alt Assessment for Students with Disabilities Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2635A-5CB01	IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2125A-5CB01	Title I, Part A, Basic - Salaries & Benefits Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	2,404.54
170-2125A-5CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(2,404.54)
170-2125A-5CB01	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
170-2125A-5CB01	Title I, Basic - Private School Services Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1915A-5CG01	Adult Geographic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 9
PART IV - SPECIAL REVENUES
BOARD MEETING June 16, 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>
170-2125A-5CB01	Title I, Basic - Low Performing Schools Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2245A-5CT01	Title II - Science Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	129.00
170-2245B-5CT01	Title II - Staff Development Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(129.00)
170-1025A-5C001	Title III - English Language Acquisition Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 9
Board Meeting June 16, 2015**

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations		
a) <u>3710 - Capital Improve Tax Constr Fd - FY2010</u>		
Computer Hardware - Non-Capitalized	Computer Equipment	938.03
Computer Hardware - Non-Capitalized	Computer Equipment	874.66
Furn., Fixtures, and Equip. - Non-Capitalized	Equipment	(1,812.69)
		<u>0.00</u>

Explanation: To transfer funds from Equipment project to Computer Equipment project.

b) <u>3712 - Capital Improve Tax Constr Fd - FY2012</u>		
Computer Hardware - Non-Capitalized	Computer Equipment	382.13
Improvements Other Than Bldgs. - Non-Cap	Sitework	0.01
Remodeling and Renovations - Non-Cap	Doors	2,021.19
Remodeling and Renovations - Non-Cap	Doors	6,630.00
Reserve for Contingencies	Unrestricted Reserve	(9,033.33)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Computer Equipment project, Sitework project, and Doors project.

c) <u>3713 - Capital Improve Tax Constr Fd - FY2013</u>		
Computer Hardware - Non-Capitalized	Computer Equipment	2,979.90
Remodeling and Renovations - Non-Cap	Doors	68.25
Buses	School Bus Replacement	(85.33)
Reserve for Contingencies	Unrestricted Reserve	(2,962.82)
		<u>0.00</u>

Explanation: To transfer funds from reserve project and School Bus Replacement project to Computer Equipment project and Doors project.

d) <u>3714 - Capital Improve Tax Constr Fd - FY2014</u>		
Computer Hardware - Capitalized	Administrative Computers - School Based	309.68
Remodeling and Renovations - Non-Cap	Preventive Maintenance Program	271.44
	Portable Classroom Renovation, Relocation, Setup	
Remodeling and Renovations - Non-Cap	& Utility Connections	359.34
Furn., Fixtures, and Equip. - Capitalized	Subsidy - High School Bands	(225.07)
Furn., Fixtures, and Equip. - Capitalized	Subsidy - High School Bands	(240.00)
Reserve for Contingencies	Unrestricted Reserve	(475.39)
		<u>0.00</u>

Explanation: To transfer funds from reserve project and Subsidy-High School Bands project to Administrative Computers - School Based project, Preventive Maintenance Program project, and Portable Classroom Renovation, Relocation, Setup project.

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 9
Board Meeting June 16, 2015**

Fund Name	Project	Increase (Decrease)
e) 3714 - Capital Improve Tax Constr Fd - FY2014		
Furn., Fixtures, and Equip. - Capitalized	Equipment-Grounds	28,574.33
Remodeling and Renovations - Non-Cap	Flood Disaster 2014	1,669,782.77
Reserve for Contingencies	Unrestricted Reserve	(1,698,357.10)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Equipment-Grounds project and Flood Disaster 2014 project.

f) 3715 - Capital Improve Tax Constr Fd - FY2015		
Remodeling and Renovations - Non-Cap	Flood Disaster 2014	918,695.23
Reserve for Contingencies	Unrestricted Reserve	(918,695.23)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Flood Disaster 2014 project.

g) 3719 - Capital Improve Tax Constr Fd - FY2009		
Remodeling and Renovations - Non-Cap	Preventive Maintenance Program	172.00
Remodeling and Renovations - Non-Cap	Environmentl & Hazardous Matl Disposal	250.00
Remodeling and Renovations - Non-Cap	Gym Renovations	11.30
Furn., Fixtures, and Equip. - Capitalized	Equipment	(173.00)
Reserve for Contingencies	Unrestricted Reserve	(260.30)
		<u>0.00</u>

Explanation: To transfer funds from reserve project and Equipment project to Preventive Maintenance Program project, Environmental & Hazardous Material Disposal project and Gym Renovations project.

h) 3948 - Half Cent Sales Tax - FY2008		
Furn., Fixtures, and Equip. - Capitalized	AK Suter Rebuild	201,651.42
Buildings and Fixed Equipment - Construction	AK Suter Rebuild	(201,651.42)
Furn., Fixtures, and Equip. - Capitalized	Ernest Ward Middle Rebuild	74,322.89
Computer Hardware - Capitalized	Ernest Ward Middle Rebuild	60,689.70
Computer Hardware - Non-Capitalized	Ernest Ward Middle Rebuild	8,163.76
Buildings and Fixed Equipment - Construction	Ernest Ward Middle Rebuild	(143,176.35)
Computer Hardware - Capitalized	School Project Requests	5,460.00
Remodeling and Renovations - Cap	School Project Requests	(5,460.00)
		<u>0.00</u>

Explanation: To transfer funds within AK Suter Rebuild project, Ernest Ward Middle Rebuild project, and School Project Requests project.

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 3
PART IV - RACE TO THE TOP FUND
BOARD MEETING June 16, 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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-RA111-5C002	Race to the Top - Digital Learning Support Explanation: To set up budget per Department of Education.	370,598.91