



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: January 22, 2013		ITEM NUMBER: V. B. 3. a. - Resolution 4 – General Operating Fund V. B. 3. b. - Resolution 4 – Special Revenue – Federal Programs V. B. 3. c. - Resolution 4 – Capital Projects Fund V. B. 3. d. - No item submitted – Special Revenue – Food Service Fund V. B. 3. e. - No item submitted – Debt Service Funds V. B. 3. f. - No item submitted – Targeted ARRA Stimulus Fund V. B. 3. 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 18, 2012, the School Board adopted the budget for fiscal year 2012-2013. 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  Laura F. Shaud, Director Budgeting Department ASSISTANT SUPERINTENDENT		DATE January 9, 2013	
 Terry St. Cyr Finance and Business Services		DATE January 9, 2013	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD JAN 22 2013

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - GENERAL OPERATING FUND

January 22, 2013

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	331,518,567.14	331,841,618.79	7,291.21	3,076.66	331,845,833.34
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	463,885.50	568,635.50			568,635.50
3310 FL Ed Finance Program	114,864,684.00	114,864,684.00			114,864,684.00
3315 Workforce Development	4,778,222.00	4,778,222.00			4,778,222.00
3317 Performance Based Incentive	75,721.00	75,721.00			75,721.00
3318 Adults with Disabilities	170,000.00	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	43,547,769.00	43,547,769.00			43,547,769.00
3361 School Recognition Funds	2,148,515.00	2,148,515.00			2,148,515.00
3371 Voluntary Prekindergarten Program	843,038.00	843,038.00			843,038.00
3400 Other Misc State Revenue	215,827.00	251,216.00	125.00		251,341.00
3411 District School Tax	90,019,167.00	90,019,167.00			90,019,167.00
3425 Rent	314,263.00	314,263.00			314,263.00
3431 Interest on Investments	103,100.00	103,100.00			103,100.00
3440 Gifts, Grants & Bequests	210,000.00	225,860.00		3,076.66	222,783.34
3461 Adult General Education Course Fees	3,000.00	3,000.00			3,000.00
3462 Postsecondary Vocational Course Fees	490,000.00	490,000.00			490,000.00
3463 Continuing Workforce Educ Course Fee	20,000.00	20,000.00			20,000.00
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	0.00	14,880.00			14,880.00
3468 Financial Aid Fees	40,000.00	40,000.00			40,000.00
3469 Other Student Fees	45,200.00	67,017.26			67,017.26
3473 School Age Child Care Fees	409,000.00	409,000.00			409,000.00
3491 Bus Fees	365,000.00	365,000.00			365,000.00
3493 Sale of Junk	83,000.00	83,000.00			83,000.00
3494 Fedl Indirect Cost Rate	700,000.00	700,000.00			700,000.00
3498 Lost, Damaged & Sale Txbks	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	460,300.00	544,300.00	7,166.21		551,466.21
3507 Misc Rev Prof Cert Fees	48,000.00	48,000.00			48,000.00
3630 Trans from Cap Proj Funds	11,390,820.16	11,390,820.16			11,390,820.16
3741 Insurance Loss Recoveries	1,000,000.00	1,000,000.00			1,000,000.00
3742 Other Loss Recovery	0.00	46,355.39			46,355.39
9999 Beginning Fund Balance	55,481,372.48	55,481,372.48			55,481,372.48

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JAN 22 2013

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - GENERAL OPERATING FUND

January 22, 2013

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		331,518,567.14	331,841,618.79	64,645.31	60,430.76
5100 Basic (K-12)	143,931,043.98	144,371,432.46	15,828.21		144,387,260.67
5200 Exceptional	37,392,757.87	36,914,015.32	18,471.76		36,932,487.08
5300 Vocational	6,956,400.82	7,097,098.08		2,000.00	7,095,098.08
5400 Adult General	620,197.00	640,197.00	888.34		641,085.34
5500 Prekindergarten	1,459,267.25	1,551,229.25			1,551,229.25
5900 Other Instruction	54,842.93	67,842.93			67,842.93
6110 Attendance and Social Work	2,509,591.00	2,532,349.00			2,532,349.00
6120 Guidance Services	7,762,425.00	7,825,435.00			7,825,435.00
6130 Health Services	845,511.71	860,511.71			860,511.71
6140 Psychological Services	950,868.00	1,007,332.40		18,471.76	988,860.64
6150 Parental Involvement	0.00	15,000.00			15,000.00
6190 Other Pupil Personnel Services	374,771.00	389,771.00	125.00		389,896.00
6200 Instructional Media Services	4,269,237.31	4,294,750.23			4,294,750.23
6300 Instruction and Curr Development Svcs	4,407,569.00	4,444,429.00		3,965.00	4,440,464.00
6400 Instructional Staff Training Services	3,317,853.13	2,913,824.83	5,000.00		2,918,824.83
6500 Instruction Related Technology	1,788,942.00	1,824,629.00			1,824,629.00
7100 Board	1,562,228.60	1,672,228.60			1,672,228.60
7200 General Administration (Supt & Staff)	709,542.00	717,542.00			717,542.00
7300 School Administration (Office of the Prin)	13,880,521.74	13,919,949.74			13,919,949.74
7400 Facilities Acquisition and Construction	1,784,198.86	1,626,878.86			1,626,878.86
7500 Fiscal Services	2,267,445.01	2,333,360.03			2,333,360.03
7600 Food Services	150,968.00	150,968.00			150,968.00
7710 Planning, Research, Dev, & Eval Svcs	582,983.44	591,145.44			591,145.44
7720 Information Services	128,490.00	138,490.00			138,490.00
7730 Staff Services	3,602,597.68	3,209,627.41			3,209,627.41
7760 Internal Services	1,714,605.00	1,747,419.00	20,000.00		1,767,419.00
7800 Pupil Transportation Services	17,325,295.31	17,345,295.31			17,345,295.31
7900 Operation of Plant	30,800,318.00	31,064,652.07	432.00		31,065,084.07
8100 Maintenance of Plant	15,688,058.59	16,163,997.59	3,900.00		16,167,897.59
8200 Administrative Technology Services	3,296,784.51	3,317,374.51			3,317,374.51
9100 Community Services	495,135.90	761,050.93		841.81	760,209.12
9200 Debt Services	0.00	5,000.00			5,000.00
9700 Transfer of Funds	0.00	0.00			0.00
9800 Reserves	20,888,116.50	20,326,792.09		35,152.19	20,291,639.90

ADOPTED BY BOARD: _____ January 22, 2013

(Date)

CERTIFIED CORRECT: _____

Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JAN 22 2013

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 4
 Board Meeting January 22, 2013

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 JAN 22 2013
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Pensacola Electrical Apprenticeship</u>		
Gifts, Grants & Bequests		(3,965.00)
		<u>(3,965.00)</u>
Other Support - Regular Pay	Instruction and Curr Development Svcs	(3,965.00)
		<u>(3,965.00)</u>
Explanation: To reduce budget to actual expenditures.		
b) <u>Classroom Technology</u>		
Misc Local Revenue		7,166.21
		<u>7,166.21</u>
Computer Hardware - Non-Capitalized	Basic (K-12)	7,166.21
		<u>7,166.21</u>
Explanation: To appropriate Dealers Tax Credit revenue to Classroom Technology project.		
c) <u>Special Contributions</u>		
Gifts, Grants & Bequests		888.34
		<u>888.34</u>
Computer Hardware - Non-Capitalized	Adult General	888.34
		<u>888.34</u>
Explanation: To appropriate special contributions to Special Ed.		
d) <u>Contributions to Special Education</u>		
Other Misc State Revenue		125.00
		<u>125.00</u>
Furn., Fixtures, and Equip. - Capitalized	Other Pupil Personnel Services	125.00
		<u>125.00</u>
Explanation: To appropriate contribution to Audiology clinic.		
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>Federal Stimulus - Indirect Cost</u>		
Other Non-Prof. Purchased Services	Internal Services	20,000.00
Reserve for Contingencies	Federal Stimulus - Indirect Cost	(20,000.00)
		<u>0.00</u>
Explanation: To appropriate funds for payroll temporary position from project Reserve for Contingencies.		

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 4
 Board Meeting January 22, 2013

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JAN 22 2013

MALCOLM THOMAS, SUPERINTENDENT
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Account Name	Function	Increase (Decrease)
b) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	841.81
Supplies	Community Services	(14.70)
Temporary Employment	Community Services	(827.11)
		<u>0.00</u>

Explanation: To appropriate 4% of district operated child care revenue received through November, 2012 to Reserve for Contingencies.

c) <u>Discretionary Lottery Funds-Sch Impr Activity</u>		
Other Non-Prof. Purchased Services	Operation of Plant	432.00
Supplies	Basic (K-12)	1,181.00
Computer Hardware - Capitalized	Basic (K-12)	4,481.00
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(6,094.00)
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve for Contingencies for other purchased services, supplies and computers at various schools.

d) <u>IB-MYP - Workman M/S</u>		
Travel Away - Out of State	Instructional Staff Training Services	3,000.00
Professional Organization Dues & Fees	Basic (K-12)	3,000.00
Reserve for Contingencies	Unrestricted Reserve	(6,000.00)
		<u>0.00</u>

Explanation: To provide funds from Reserve for Contingencies for IB membership and out of state travel.

e) <u>Medicaid - Direct Services</u>		
Supplies	Exceptional	18,471.76
Supplies	Psychological Services	(18,471.76)
		<u>0.00</u>

Explanation: To allocate Medicaid revenue to appropriate cost centers.

f) <u>George Stone Vocational Programs</u>		
Travel - Away	Instructional Staff Training Services	2,000.00
Supplies	Vocational	(2,000.00)
		<u>0.00</u>

Explanation: To allocate funds for conference travel.

g) <u>Custodial</u>		
Repairs and Maintenance	Maintenance of Plant	3,900.00
Reserve for Contingencies	Unrestricted Reserve	(3,900.00)
		<u>0.00</u>

Explanation: To allocate funds from Reserve for Contingencies for custodial repairs at Tate High School.

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 4
PART IV - SPECIAL REVENUES
BOARD MEETING January 22, 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)
170-1613A-3CP01	Carl Perkins Postsecondary <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-1613A-3CS01	Carl Perkins Secondary <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2623B-3CD01	FDLRS/Westgate IDEA Part B Discretionary <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2233A-3CD01	Title I, Delinquent <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2123A-3CB01	Title I, Part A, Basic - Salaries & Benefits <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(32,684.00)
170-2123A-3CB01	Title I, Part A, Basic <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	31,483.73
170-2123A-3CB01	Title I, Part A Basic - SES Monitoring <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	1,200.27
170-2123A-3CB01	Title I, Part A, Basic - Technology <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2123A-3CB01	School Improvement Grant 1003 (g) - Weis/Montclair <i>Explanation: To increase budget per Florida Department of Education.</i>	200,000.00

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

JAN 22 2013

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - CAPITAL PROJECTS FUND

January 22, 2013

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	125,587,666.09	125,587,666.09	700,000.00	0.00	126,287,666.09
3419 PECO Construction Fund - FY2009	2,667.12	2,667.12			2,667.12
3421 PECO Maintenance Fund - FY2011	200,256.51	200,256.51			200,256.51
3610 Capital Outlay & Debt Serv Fd (CO&DS)	705,476.49	705,476.49			705,476.49
3710 Capital Improve Tax Constr Fd - FY2010	3,030,056.68	3,030,056.68			3,030,056.68
3711 Capital Improve Tax Constr Fd - FY2011	5,048,993.44	5,048,993.44			5,048,993.44
3712 Capital Improve Tax Constr Fd - FY2002	4,797,583.90	4,797,583.90			4,797,583.90
3713 Capital Improve Tax Constr Fd - FY2013	21,576,981.00	21,576,981.00			21,576,981.00
3719 Capital Improve Tax Constr Fd - FY2009	3,269,318.96	3,269,318.96			3,269,318.96
3910 Local Capital Improvement Fund	1,714,325.20	1,714,325.20	700,000.00		2,414,325.20
3940 Half Cent Sales Tax	1,564,017.69	1,564,017.69			1,564,017.69
3943 Half Cent Sales Tax - FY2003	12,383,166.09	12,383,166.09			12,383,166.09
3948 Half Cent Sales Tax - FY2008	71,004,319.11	71,004,319.11			71,004,319.11
3980 Charter Schools-Capital Outlay	290,503.90	290,503.90			290,503.90

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
JAN 22 2013
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 Part III - Capital Projects Fund
 Resolution Number 4
 Board Meeting January 22, 2013**

**APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD**

JAN 22 2013

**MALCOLM THOMAS, SUPERINTENDENT
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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		700,000.00
		<u>700,000.00</u>
Buildings and Fixed Equipment - Construction	District Health Clinic Building Purchase	700,000.00
		<u>700,000.00</u>

Explanation: To appropriate funds for District Health Clinic Building Purchase.

II. <u>Amendments Between Appropriations</u>		
a) <u>3421 - PECO Maintenance Fund - FY2011</u>		
Remodeling and Renovations - Non-Cap	Capital Outlay Crew	1,800.00
Improvements Other Than Bldgs. - Cap	Capital Outlay Crew	(1,782.00)
Remodeling and Renovations - Non-Cap	Capital Outlay Crew	(18.00)
		<u>0.00</u>

Explanation: To transfer funds within Capital Outlay Crew project to facilitate the proper classification of expenditures.

b) <u>3421 - PECO Maintenance Fund - FY2011</u>		
Remodeling and Renovations - Non-Cap	Capital Outlay Crew	12,702.20
Remodeling and Renovations - Non-Cap	Energy Conservation	(86.34)
Remodeling and Renovations - Non-Cap	Energy Conservation	(2,800.00)
Remodeling and Renovations - Non-Cap	Energy Conservation	(330.00)
Remodeling and Renovations - Non-Cap	Energy Conservation	(1,500.00)
Remodeling and Renovations - Non-Cap	Energy Conservation	(4,803.22)
Remodeling and Renovations - Non-Cap	Energy Conservation	(2,722.49)
Remodeling and Renovations - Non-Cap	Energy Conservation	(460.15)
		<u>0.00</u>

Explanation: To transfer funds from Energy Conservation project to Capital Outlay Crew project.

c) <u>3711 - Capital Improve Tax Constr Fd - FY2011</u>		
Improvements Other Than Bldgs. - Cap	Lighting-Outdoor	3,500.00
Reserve for Contingencies	Unrestricted Reserve	(3,500.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Lighting-Outdoor project.

d) <u>3910 - Local Capital Improvement Fund</u>		
Improvements Other Than Bldgs. - Cap	Washington High Sitework	1,000.00
Remodeling and Renovations - Non-Cap	Washington High Sitework	(1,000.00)
		<u>0.00</u>

Explanation: To transfer funds within Washington High Sitework project to facilitate the proper classification of expenditures.

Explanation of Budget Amendment as Follows:
 Part III - Capital Projects Fund
 Resolution Number 4
 Board Meeting January 22, 2013

Fund Name	Project	Increase (Decrease)
e) 3948 - Half Cent Sales Tax - FY2008		
Improvements Other Than Bldgs. - Cap	School Project Requests	15,000.00
Remodeling and Renovations - Non-Cap	School Project Requests	(15,000.00)
		<u>0.00</u>

Explanation: To transfer funds within School Project Requests project to facilitate the proper classification of expenditures.

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