

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: January 21, 2014		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 4 – General Operating Fund b. Resolution 4 – Special Revenue - Federal Programs c. Resolution 4 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund f. Resolution 1 – 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 January 8, 2014	
ASSISTANT SUPERINTENDENT <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE January 8, 2014	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD JAN 21 2014

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 21, 2014

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		339,705,423.86	339,845,863.04	3,350.00	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	553,859.00			553,859.00
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	224,632.00			224,632.00
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	46,617.00	3,350.00		49,967.00
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			553,182.63
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

JAN 21 2014

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

January 21, 2014

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		339,705,423.86	339,845,863.04	5,712.31	2,362.31
5100 Basic (K-12)	148,881,910.31	147,998,723.51	1,112.31		147,999,835.82
5200 Exceptional	38,006,437.04	38,006,737.04			38,006,737.04
5300 Vocational	6,960,756.39	7,088,870.98	3,350.00		7,092,220.98
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			2,479,077.00
6120 Guidance Services	8,039,863.74	8,085,303.71			8,085,303.71
6130 Health Services	1,529,203.66	1,820,203.66			1,820,203.66
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			607,304.30
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	2,781,327.05			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	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			683,622.69
7720 Information Services	143,100.00	143,171.00			143,171.00
7730 Staff Services	3,070,837.10	3,078,937.10			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	17,710,524.60			17,710,524.60
7900 Operation of Plant	30,804,946.72	30,795,211.78	1,250.00		30,796,461.78
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			3,213,487.61
9100 Community Services	747,422.29	781,134.35		1,029.97	780,104.38
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	21,555,230.34	21,055,362.06		1,332.34	21,054,029.72

ADOPTED BY BOARD: _____ January 21, 2014
 (Date)

CERTIFIED CORRECT: _____
Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JAN 21 2014

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 4
Board Meeting January 21, 2014**

<u>Account Name</u>	<u>Function</u>	<u>Increase (Decrease)</u>
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Various Projects</u>		
Other Student Fees		1,950.00
Other Student Fees		1,400.00
		<u>3,350.00</u>
Supplies	Vocational	1,950.00
Supplies	Vocational	1,400.00
		<u>3,350.00</u>

Explanation: To adjust revenue and appropriations to actual revenue received.

II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>Unrestricted Reserve</u>		
Reserve for Contingencies	Unrestricted Reserve	1,029.97
Temporary Employment	Community Services	(1,029.97)
		<u>0.00</u>

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

b) <u>Discretionary Lottery Funds-Sch Impr Activity</u>		
Supplies	Basic (K-12)	424.30
Supplies	Basic (K-12)	688.01
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(424.30)
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(688.01)
		<u>0.00</u>

Explanation: To appropriate funds from Reserve for Contingencies for supplies at Navy Point Elementary School and Northview High School.

c) <u>Regular Operations--Departments</u>		
Supplies	Operation of Plant	136.00
Computer Hardware - Non-Capitalized	Operation of Plant	634.00
Computer Software - Non-Capitalized	Operation of Plant	480.00
Reserve for Contingencies	Unrestricted Reserve	(1,250.00)
		<u>0.00</u>

Explanation: To appropriate funds from Reserve for Contingencies for Raptor Security Systems.

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

JAN 21 2014

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

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 4
PART IV - SPECIAL REVENUES
BOARD MEETING January 21, 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>
P063P124159	Pell Grant <i>Explanation: To decrease budget to close project.</i>	(49,029.81)
170-1614A-4CS01	Carl Perkins Secondary <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-1612A-4CS01	Workforce Escarosa - Workforce Investment Act <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2624B-4CD01	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
170-2263A-3CS01	Title I School Improvement Initiative <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>	169,713.88
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>	58,958.84
170-2124A-4CB01	Title I, Part A, Basic <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i>	(145,868.70)
170-2123A-3CB01	Title I, Part A Basic - Parental Involvement <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i>	159.35

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**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 4
PART IV - SPECIAL REVENUES
BOARD MEETING January 21, 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>
170-2123A-3CB01	Title I, Part A, Basic - Summer School & Pre-K <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(59,111.82)
170-2124A-4CB01	Title I, Part A, Basic - Summer School & Pre-K <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
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>	1,860.20
170-2123A-3CB01	Title I Basic - Professional Development <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i>	(128.03)
170-2123A-3CB01	School Improvement Grant 1003 (g) - Weis/Montclair <i>Explanation: To decrease budget to close project.</i>	(35,392.48)
170-2123A-3CB01	Title I, Part A, Basic - Fam Res Act Mod Early Ed <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	121.66
170-2124A-4CB01	Title I, Part A, Basic - Fam Res Act Mod Early Ed <i>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</i>	(25,705.38)

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ESCAMBIA COUNTY SCHOOL BOARD

JAN 21 2014

MALCOLM THOMAS, SUPERINTENDENT
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**Explanation of Budget Amendment as Follows:
 Part III - Capital Projects Fund
 Resolution Number 4
 Board Meeting January 21, 2014**

Fund Name	Project	Increase (Decrease)
II. <u>Amendments Between Appropriations</u>		
a) <u>3910 - Local Capital Improvement Fund</u>		
Remodeling and Renovations - Non-Cap	Spencer Bibbs Elementary Renov/Remodeling	500,000.00
Reserve for Contingencies	Unrestricted Reserve	(500,000.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Spencer Bibbs Elementary Renovation/Remodeling project.

b) <u>3948 - Half Cent Sales Tax - FY2008</u>		
Remodeling and Renovations - Non-Cap	Bellview Elementary 12 Classrooms Addition	33,340.91
Furn., Fixtures, and Equip. - Capitalized	Bellview Elementary 12 Classrooms Addition	(31,940.91)
Improvements Other Than Bldgs. - Cap	Bellview Elementary 12 Classrooms Addition	(1,400.00)
		<u>0.00</u>

Explanation: To transfer funds between objects within Bellview Elementary 12 Classrooms Addition project to facilitate the proper classification of expenditures.

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**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
 EXPLANATION OF BUDGET AMENDMENT NO. 1
 PART IV - TARGETED ARRA STIMULUS FUND
 BOARD MEETING January 21, 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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-1260S-3C001	School Improvement Grants-Section 1003(g) ARRA	(394,286.36)
	<i>Explanation: To decrease budget to close project.</i>	

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