

<b>THE SCHOOL DISTRICT OF ESCAMBIA COUNTY</b> <b>Finance and Business Services</b>		<b>SCHOOL BOARD AGENDA</b> <b>EXECUTIVE SUMMARY</b>	
AGENDA DATE: June 24, 2014		ITEM NUMBER: V. b. 2. C. 2.  a. Resolution 9 – General Operating Fund b. Resolution 10 – 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. No item submitted – Targeted ARRA Stimulus Fund g. 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 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  June 4, 2014	
ASSISTANT SUPERINTENDENT  <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE  June 4, 2014	DATE OF BOARD APPROVAL <b>APPROVED</b> <b>ESCAMBIA COUNTY SCHOOL BOARD</b>  <b>JUN 24 2014</b>

MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 9 - GENERAL OPERATING FUND

June 24, 2014

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	339,705,423.86	337,786,219.18	65,351.05	0.00	337,851,570.23
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	1,026,103.40			1,026,103.40
3299 Misc Fedl Through State	467,859.00	563,981.00			563,981.00
3310 FL Ed Finance Program	132,432,736.00	130,085,150.00			130,085,150.00
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
3344 Dist Disc Lottery Funds	0.00	387,403.00			387,403.00
3355 Class Size Reduction	43,630,289.00	43,317,417.00			43,317,417.00
3361 School Recognition Funds	751,448.00	809,820.00			809,820.00
3371 Voluntary Prekindergarten Program	999,346.83	999,346.83			999,346.83
3399 Other Misc State Revenue	184,442.00	261,619.09			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	292,331.00			292,331.00
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	78,206.68	24,001.23		102,207.91
3467 GED Testing Fees	12,000.00	12,712.00	93.75		12,805.75
3468 Financial Aid Fees	45,000.00	45,000.00			45,000.00
3469 Other Student Fees	31,100.00	55,517.00	8,956.07		64,473.07
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	590,859.60	32,300.00		623,159.60
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

JUN 24 2014

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 9 - GENERAL OPERATING FUND

June 24, 2014

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		339,705,423.86	337,786,219.18	1,436,339.59	1,370,988.54
5100 Basic (K-12)	148,881,910.31	151,354,804.74		1,147,922.00	150,206,882.74
5200 Exceptional	38,006,437.04	39,930,338.08	507,461.00		40,437,799.08
5300 Vocational	6,960,756.39	7,967,467.11	255,908.59		8,223,375.70
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	209.00		53,480.07
6110 Attendance and Social Work	2,482,089.00	2,616,033.27	35,736.00		2,651,769.27
6120 Guidance Services	8,039,863.74	8,740,207.34	186,464.00		8,926,671.34
6130 Health Services	1,529,203.66	1,848,408.26			1,848,408.26
6140 Psychological Services	1,166,710.15	1,168,285.91			1,168,285.91
6150 Parental Involvement	18,416.35	21,976.12			21,976.12
6190 Other Pupil Personnel Services	604,854.30	607,904.30	3,910.00		611,814.30
6200 Instructional Media Services	4,450,830.81	4,460,179.24	16,849.00		4,477,028.24
6300 Instruction and Curr Development Svcs	4,556,253.98	4,747,181.57	60,376.00		4,807,557.57
6400 Instructional Staff Training Services	2,297,091.05	2,806,505.63			2,806,505.63
6500 Instruction Related Technology	1,784,786.48	1,812,739.24	72,495.00		1,885,234.24
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	15,636,547.73	21,283.00		15,657,830.73
7400 Facilities Acquisition and Construction	1,643,133.56	2,095,560.06	32,300.00		2,127,860.06
7500 Fiscal Services	2,935,915.49	2,935,915.49			2,935,915.49
7600 Food Services	149,870.00	165,789.31			165,789.31
7710 Planning, Research, Dev, & Eval Svcs	683,622.69	693,802.78			693,802.78
7720 Information Services	143,100.00	143,171.00			143,171.00
7730 Staff Services	3,070,837.10	3,704,476.00	181,094.00		3,885,570.00
7760 Internal Services	1,763,797.85	1,788,797.85	36,696.00		1,825,493.85
7800 Pupil Transportation Services	17,708,324.31	17,710,524.60			17,710,524.60
7900 Operation of Plant	30,804,946.72	30,472,867.34			30,472,867.34
8100 Maintenance of Plant	15,300,788.24	14,893,588.24			14,893,588.24
8200 Administrative Technology Services	3,213,487.61	3,383,087.61	25,558.00		3,408,645.61
9100 Community Services	747,422.29	800,188.56		1,241.06	798,947.50
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	21,555,230.34	10,323,612.30		221,825.48	10,101,786.82

ADOPTED BY BOARD: \_\_\_\_\_ June 24, 2014 \_\_\_\_\_  
 (Date)

CERTIFIED CORRECT: \_\_\_\_\_ *Malcolm Thomas* \_\_\_\_\_  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

JUN 24 2014

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Resolution Number 9  
Board Meeting June 24, 2014**

Account Name	Function	Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>		
<b>a) <u>Various Projects</u></b>		
Postsecondary Lab Fees		5,619.54
Postsecondary Lab Fees		9,253.18
Postsecondary Lab Fees		9,128.51
GED Testing Fees		93.75
Other Student Fees		6,697.07
Other Student Fees		930.00
Other Student Fees		1,120.00
Other Student Fees		209.00
		<u>33,051.05</u>
Supplies	Vocational	5,619.54
Supplies	Vocational	9,253.18
Supplies	Vocational	9,128.51
Other Non-Prof. Purchased Services	Vocational	93.75
Supplies	Vocational	6,697.07
Supplies	Vocational	930.00
Supplies	Vocational	1,120.00
Supplies	Other Instruction	209.00
		<u>33,051.05</u>

Explanation: To appropriate revenue to actual fees collected.

<b>b) <u>Energy Conservation</u></b>		
Other Misc Local Sources		32,300.00
		<u>32,300.00</u>
Remodeling and Renovations - Non-Cap	Facilities Acquisition and Construction	32,300.00
		<u>32,300.00</u>

Explanation: To appropriate revenue received from Gulf Power for EarthCents Rewards.

<b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b>		
<b>a) <u>Child Care (After School) (Dist Oper)</u></b>		
Reserve for Contingencies	Unrestricted Reserve	1,241.06
Temporary Employment	Community Services	(1,241.06)
		<u>0.00</u>

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

APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD

JUN 24 2014

MALCOLM THOMAS, SUPERINTENDENT  
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**Explanation of Budget Amendment as Follows:**  
**Part I - General Operating Fund**  
**Resolution Number 9**  
**Board Meeting June 24, 2014**

Account Name	Function	Increase (Decrease)
<b>b) <u>Supplemental Acad Instr--Reg 180 Day Term</u></b>		
Other Support - Regular Pay	Instruction and Curr Development Svcs	18,038.00
Retirement	Instruction and Curr Development Svcs	1,418.00
Social Security	Instruction and Curr Development Svcs	1,380.00
Group Insurance - Health & Hospital	Instruction and Curr Development Svcs	6,000.00
Group Insurance - Life	Instruction and Curr Development Svcs	46.00
Group Insurance - Dental	Instruction and Curr Development Svcs	140.00
Worker's Compensation	Instruction and Curr Development Svcs	361.00
Other Support - Regular Pay	Attendance and Social Work	(18,038.00)
Retirement	Attendance and Social Work	(1,418.00)
Social Security	Attendance and Social Work	(1,380.00)
Group Insurance - Health & Hospital	Attendance and Social Work	(6,000.00)
Group Insurance - Life	Attendance and Social Work	(46.00)
Group Insurance - Dental	Attendance and Social Work	(140.00)
Worker's Compensation	Attendance and Social Work	(361.00)
		<u>0.00</u>

Explanation: To adjust budget to reflect actual expenditures.

<b>c) <u>Cape FTE Funds</u></b>		
Other Non-Prof. Purchased Services	Vocational	223,066.54
Reserve for Contingencies	Reserve-K 12 FTE Vocational	(223,066.54)
		<u>0.00</u>

Explanation: To appropriate Cape FTE earnings from Reserve for Contingencies.

<b>d) <u>Salaries &amp; Benefits</u></b>		
Classroom Teacher - Regular Pay	Exceptional	507,461.00
Other Certified Instructional - Regular Pay	Attendance and Social Work	63,119.00
Other Certified Instructional - Regular Pay	Guidance Services	186,464.00
Other Certified Instructional - Regular Pay	Instructional Media Services	16,849.00
Other Certified Instructional - Regular Pay	Instruction and Curr Development Svcs	32,993.00
Other Support - Regular Pay	Other Pupil Personnel Services	3,910.00
Other Support - Regular Pay	Instruction Related Technology	72,495.00
Other Support - Regular Pay	School Administration (Office of the Prin)	21,283.00
Other Support - Regular Pay	Staff Services	181,094.00
Other Support - Regular Pay	Internal Services	36,696.00
Other Support - Regular Pay	Administrative Technology Services	25,558.00
Classroom Teacher - Regular Pay	Basic (K-12)	(1,147,922.00)
		<u>0.00</u>

Explanation: To adjust budget to reflect actual expenditures.

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

JUN 24 2014

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY





**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 10  
PART IV - SPECIAL REVENUES  
BOARD MEETING June 24, 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.

Project No.	Project Name	Increase (Decrease)
HE1254-12-1-0039	DODEA Military Grant - Anchors Away <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-1614A-4CP01	Carl Perkins Postsecondary <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
170-2634A-4CB01	IDEA, Part B, Entitlement <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2124A-4CB01	Title I, Part A, Basic - Salaries & Benefits <i>Explanation: To increase budget per Florida Department of Education.</i>	433,815.77
170-2124A-4CB01	Title I, Part A, Basic <i>Explanation: To increase budget per Florida Department of Education.</i>	2,802,648.09
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>	0.00
170-2124A-4CB01	Title I, Part A, Basic - Summer School & Pre-K <i>Explanation: To increase budget per Florida Department of Education.</i>	445,219.37
170-1263A-4C001	School Improvement Grant 1003 (g) - Weis/Montclair <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-1914A-4CG01	Adult Geographic <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00

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EXPLANATION OF BUDGET AMENDMENT NO. 10  
PART IV - SPECIAL REVENUES  
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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)
170-2124A-4CB01	Title I, Basic - Low Performing Schools  <i>Explanation: To increase budget per Florida Department of Education.</i>	373,170.76
170-2124A-4CB01	Title I, PK - Low Performing Schools  <i>Explanation: To increase budget per Florida Department of Education.</i>	490,904.40
170-2124A-4CB01	Title I, Part A, Basic - Fam Res Act Mod Early Ed  <i>Explanation: To increase budget per Florida Department of Education.</i>	3,500.00
170-2244B-4CT01	Title II - Staff Development  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-1274A-4CH01	Title X, Part C - Homeless Children & Youth  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00

APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD

JUN 24 2014

MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY





**Explanation of Budget Amendment as Follows:**

**Part III - Capital Projects Fund**

**Resolution Number 9**

**Board Meeting June 24, 2014**

Fund Name	Project	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>		
a) 3980 - Charter Schools-Capital Outlay		
Charter School Capital Outlay		208,175.00
		<u>208,175.00</u>
Transfers to General Fund	Charter School Capital Outlay	208,175.00
		<u>208,175.00</u>

**Explanation: To adjust 2013-2014 Charter School Capital Outlay budget to actual received.**

**II. Amendments Between Appropriations**

a) 3710 - Capital Improve Tax Constr Fd - FY2010		
Reserve for Contingencies	Unrestricted Reserve	152.02
Computer Hardware - Capitalized	Computer Equipment-Vocational Education	(152.02)
		<u>0.00</u>

**Explanation: To transfer funds from Vocational Education Computer Equipment project to reserve project.**

b) 3711 - Capital Improve Tax Constr Fd - FY2011		
Remodeling and Renovations - Non-Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	13,072.78
Improvements Other Than Bldgs. - Non-Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	(869.00)
Renovations - Network/Retrofit	Portable Classroom Renovation, Relocation, Setup & Utility Connections	(12,203.78)
		<u>0.00</u>

**Explanation: To transfer funds within Portable Classroom project to facilitate the proper classification of expenditures.**

c) 3711 - Capital Improve Tax Constr Fd - FY2011		
Remodeling and Renovations - Non-Cap	General Renovations	9,600.00
Reserve for Contingencies	Unrestricted Reserve	(9,600.00)
		<u>0.00</u>

**Explanation: To transfer funds from reserve project to Inventory Systems General Renovations project for the relocation of courier service to Warehouse.**

d) 3943 - Half Cent Sales Tax - FY2003		
Reserve for Contingencies	Unrestricted Reserve	837.02
Buildings and Fixed Equipment - Construction	George Stone Culinary Arts/Walk in Freezer	(837.02)
		<u>0.00</u>

**Explanation: To transfer funds from George Stone Culinary Arts/Walk in Freezer project to reserve project.**

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**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 3  
PART IV - RACE TO THE TOP FUND  
BOARD MEETING June 24, 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.

Project No.	Project Name	Increase (Decrease)
170-RL111-1C301	Race to the Top - Administration  <i>Explanation: To increase budget per Department of Education.</i>	7,234.97
170-RL111-1C301	Race to the Top - Flight Academy  <i>Explanation: To decrease budget per Department of Education.</i>	(10,332.49)
170-RL111-1C301	Race to the Top - STEM  <i>Explanation: To increase budget per Department of Education.</i>	89,402.04
170-RL111-1C301	Race to the Top - Computer Based Testing  <i>Explanation: To decrease budget per Department of Education.</i>	(6,824.16)
170-RL111-1C301	Race to the Top - Local Instructional Improvement System  <i>Explanation: To decrease budget per Department of Education.</i>	(59,243.32)
170-RL111-1C301	Race to the Top - Great Teachers/Great Leaders  <i>Explanation: To decrease budget per Department of Education.</i>	(19,113.16)
170-RL111-1C301	Race to the Top - Struggling Schools  <i>Explanation: To decrease budget per Department of Education.</i>	(1,123.88)

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