

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: May 19, 2015		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 9 – General Operating Fund b. Resolution 8 – Special Revenue - Federal Programs c. Resolution 8 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund f. 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 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 <i>Theresa McCants</i> Theresa McCants, Director Budgeting Department		DATE May 6, 2015	
ASSISTANT SUPERINTENDENT <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE May 6, 2015	APPROVED ESCAMBIA COUNTY SCHOOL BOARD DATE OF BOARD APPROVAL MAY 19 2015 MALCOLM THOMAS, SUPERINTENDENT

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

May 19, 2015

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	348,974,456.45	350,720,283.90	1,016,073.84	3,058,290.00	348,678,067.74
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	1,063,324.00	5,760.76		1,069,084.76
3310 FL Ed Finance Program	137,020,707.00	135,893,446.00		2,814,234.00	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	387,861.00	386,149.00		244,056.00	142,093.00
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	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	98,759.00	127,383.11		226,142.11
3498 Lost, Damaged & Sale Txbks	55,000.00	55,000.00			55,000.00
3499 Food Serv Indir Cost Rate	0.00	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	226,466.07	225,425.44		451,891.51
3742 Other Loss Recovery	0.00	1,564,031.01	43,676.19		1,607,707.20
9999 Beginning Fund Balance	53,459,132.16	53,459,132.16			53,459,132.16

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

May 19, 2015

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	348,974,456.45	350,720,283.90	523,047.24	2,565,263.40	348,678,067.74
5100 Basic (K-12)	138,650,618.80	146,474,009.59		518,904.86	145,955,104.73
5200 Exceptional	37,942,418.57	38,874,516.63	300,000.00		39,174,516.63
5300 Vocational	7,593,492.33	8,171,018.92			8,171,018.92
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			0.00
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			8,152,977.50
6130 Health Services	2,037,293.09	2,256,027.70			2,256,027.70
6140 Psychological Services	36,840.34	1,031,608.85			1,031,608.85
6150 Parental Involvement	15,000.00	15,577.00			15,577.00
6190 Other Pupil Personnel Services	89,433.21	89,433.21			89,433.21
6200 Instructional Media Services	4,449,915.16	4,479,834.83		1,009.00	4,478,825.83
6300 Instruction and Curr Development Svcs	4,775,243.59	4,831,455.00	190,000.00		5,021,455.00
6400 Instructional Staff Training Services	3,234,896.94	3,508,089.81	5,760.76		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			1,595,166.87
7200 General Administration (Supt & Staff)	679,395.42	804,745.42			804,745.42
7300 School Administration (Office of the Prin)	15,025,249.58	15,425,260.48			15,425,260.48
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	85,040.76	20,000.00		105,040.76
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			1,251,320.06
7720 Information Services	116,300.00	210,300.00			210,300.00
7730 Staff Services	1,212,428.36	3,947,076.50			3,947,076.50
7760 Internal Services	135,770.72	1,374,059.72			1,374,059.72
7800 Pupil Transportation Services	16,111,873.42	15,722,595.53			15,722,595.53
7900 Operation of Plant	29,487,302.34	28,511,814.10	7,286.48		28,519,100.58
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	824,967.25		991.17	823,976.08
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	42,922,125.51	32,218,257.45		2,044,358.37	30,173,899.08

ADOPTED BY BOARD: _____ May 19, 2015

(Date)

CERTIFIED CORRECT: _____

Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 19 2015

MALCOLM THOMAS, SUPERINTENDENT

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 9
Board Meeting May 19, 2015**

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Various Projects</u>		
Food Serv Indir Cost Rate		371,884.24
Bus Fees		241,944.10
Insurance Loss Recoveries		225,425.44
Other Misc Local Sources		127,383.11
Other Loss Recovery		43,676.19
		<u>1,010,313.08</u>
Reserve for Contingencies	Unrestricted Reserve	1,010,313.08
		<u>1,010,313.08</u>

Explanation: To appropriate revenue received to project Reserve for Contingencies.

b) <u>Contributions to Special Education</u>		
Misc Fedl Through State		5,760.76
		<u>5,760.76</u>
Travel - Away	Instructional Staff Training Services	5,760.76
		<u>5,760.76</u>

Explanation: To appropriate Transition Education Network grant to ESE Department.

c) <u>Various Projects</u>		
FL Ed Finance Program		(2,738,727.00)
FL Ed Finance Program		(63,701.00)
FL Ed Finance Program		2,746.00
FL Ed Finance Program		(3,695.00)
FL Ed Finance Program		9,046.00
FL Ed Finance Program		(1,009.00)
FL Ed Finance Program		(17,588.00)
FL Ed Finance Program		(276.00)
FL Ed Finance Program		(490.00)
FL Ed Finance Program		(540.00)
Dist Disc Lottery Funds		(244,056.00)
		<u>(3,058,290.00)</u>
Reserve for Contingencies	Unrestricted Reserve	(2,848,142.00)
Reserve for Contingencies	Reading Allocation	(3,695.00)
Reserve for Contingencies	DJJ Supplemental Allocation	9,046.00
Library Books - Existing Library	Instructional Media Services	(1,009.00)
Textbooks	Basic (K-12)	(17,588.00)
Supplies	Basic (K-12)	(276.00)
Reserve for Contingencies	Safe Schools--School Resource Officers	(490.00)
Computer Hardware - Non-Capitalized	Basic (K-12)	(540.00)
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(195,596.00)
		<u>(3,058,290.00)</u>

Explanation: To adjust revenue and appropriation budgets per 4th FEFP calculation.

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 9
Board Meeting May 19, 2015**

Account Name	Function	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	991.17
Temporary Employment	Community Services	(991.17)
		<u>0.00</u>

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

b) <u>Discretionary Lottery Funds-Sch Impr Activity</u>		
Repairs and Maintenance	Basic (K-12)	88.00
Furn., Fixtures, and Equip. - Non-Capitalized	Operation of Plant	3,478.94
Furn., Fixtures, and Equip. - Non-Capitalized	Operation of Plant	3,807.54
Computer Hardware - Non-Capitalized	Basic (K-12)	9,061.14
Computer Software - Non-Capitalized	Basic (K-12)	2,000.00
Computer Hardware - Capitalized	Basic (K-12)	(1,650.00)
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(16,785.62)
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve for Contingencies for the purchase of equipment, software, and repairs and maintenance.

c) <u>Various Reserve Projects</u>		
Reserve for Contingencies	Unrestricted Reserve	1,527,940.82
Reserve for Contingencies	Other Personal Services	(1,000,000.00)
Reserve for Contingencies	Salaries & Benefits	(500,000.00)
Reserve for Contingencies	Hurricane Isaac 2012	(27,940.82)
		<u>0.00</u>

Explanation: To adjust budget between projects within project Reserve for Contingencies.

d) <u>Various Projects</u>		
Substitute Teachers	Exceptional	300,000.00
Other Certified Instructional - Sick Leave	Instruction and Curr Development Svcs	190,000.00
Other Support - Sick Leave	Food Services	20,000.00
Salaries	Basic (K-12)	(510,000.00)
		<u>0.00</u>

Explanation: To adjust budget between functions and projects to reflect actual expenditures.

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 8 - SPECIAL REVENUE - FEDERAL PROGRAMS

May 19, 2015

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	40,016,652.83	37,060,511.01	315,821.62	128,929.72	37,247,402.91
5000 Instruction	19,917,083.88	16,099,855.62	63,200.98		16,163,056.60
6100 Pupil Personnel Services	2,724,279.65	2,542,647.42	52,591.34		2,595,238.76
6200 Instruct Media Services	44,203.00	67,032.08	9,238.61		76,270.69
6300 Instruct & Curr Develop Services	5,789,591.88	5,701,636.94		42,739.64	5,658,897.30
6400 Instruct Staff Training Services	6,975,852.30	7,504,220.90		40,045.67	7,464,175.23
6500 Instruction Related Technology	1,928,262.52	1,929,436.30	18,334.04		1,947,770.34
7200 General Administration	1,211,630.08	954,861.38	141,480.92		1,096,342.30
7300 School Administration	3,266.00	96,140.52	30,709.00		126,849.52
7400 Facil Acquisition & Construction	80,519.23	120,920.17		4,663.99	116,256.18
7500 Fiscal Services	0.00	505.00			505.00
7710 Planning, Research, Development	9,300.00	9,300.00		2,000.00	7,300.00
7720 Information Services	18,000.00	8,000.00			8,000.00
7730 Staff Services	61,549.00	70,334.62		5,748.82	64,585.80
7800 Pupil Transportation Services	1,022,482.92	1,036,191.02		33,231.60	1,002,959.42
7900 Operation of Plant	37,981.14	30,377.71			30,377.71
8100 Maintenance of Plant	500.00	500.00		500.00	0.00
8200 Admin Tech Serv	71,555.00	74,455.10	266.73		74,721.83
9100 Community Services	120,596.23	814,096.23			814,096.23
9800 Reserves	0.00	0.00			0.00

ADOPTED BY BOARD: May 19, 2015
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 19 2015

MALCOLM THOMAS, SUPERINTENDENT

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 8
PART IV - SPECIAL REVENUES
BOARD MEETING May 19, 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
HE1254-14-1-0011	Military Precision : Shipshape Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1615A-5CP01	Carl Perkins Postsecondary 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-5CD01	FDLRS/Westgate IDEA Part B Discretionary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2625B-5CDT1	Sednet/Idea Part B - Trust 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
170-2675A-5CP01	IDEA, Part B, Pre-School 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: To increase budget per Florida Department of Education.	125,370.45
170-2125A-5CB01	Title I, Part A, Basic Explanation: To increase budget per Florida Department of Education.	39.12

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 8
PART IV - SPECIAL REVENUES
BOARD MEETING May 19, 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.

Project No.	Project Name	Increase (Decrease)
170-2125A-5CB01	Title I, Part A, Basic - Summer School & Pre-K Explanation: To increase budget per Florida Department of Education.	43,853.16
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
170-2125A-5CB01	Title I, Basic - Low Performing Schools Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	468,723.58
170-2125A-5CB01	Title I, Supplemental Education Svcs Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(468,723.58)
170-2125A-5CB01	Title I, Part A, Basic - Fam Res Act Mod Early Ed Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	6,510.78
170-1025A-5C001	Title III - English Language Acquisition Explanation: To increase budget per Florida Department of Education.	11,118.39

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 8 - CAPITAL PROJECTS FUND

May 19, 2015

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	135,776,884.53	137,630,207.27	0.00	0.00	137,630,207.27
3425 PECO Maintenance Fund - FY2015	787,693.00	787,693.00			787,693.00
3610 Capital Outlay & Debt Serv Fd (CO&DS)	1,035,390.73	1,035,390.73			1,035,390.73
3710 Capital Improve Tax Constr Fd - FY2010	2,566,242.96	2,566,242.96			2,566,242.96
3711 Capital Improve Tax Constr Fd - FY2011	4,100,799.10	4,102,051.82			4,102,051.82
3712 Capital Improve Tax Constr Fd - FY2012	1,534,449.96	1,534,449.96			1,534,449.96
3713 Capital Improve Tax Constr Fd - FY2013	799,000.32	799,000.32			799,000.32
3714 Capital Improve Tax Constr Fd - FY2014	7,427,648.54	7,427,648.54			7,427,648.54
3715 Capital Improve Tax Constr Fd - FY2015	20,340,194.00	20,340,194.00			20,340,194.00
3719 Capital Improve Tax Constr Fd - FY2009	2,975,291.98	2,977,522.00			2,977,522.00
3910 Local Capital Improvement Fund	2,445,347.44	4,295,187.44			4,295,187.44
3940 Half Cent Sales Tax	4,244.48	4,244.48			4,244.48
3943 Half Cent Sales Tax - FY2003	6,315,967.36	6,315,967.36			6,315,967.36
3948 Half Cent Sales Tax - FY2008	85,044,063.66	85,044,063.66			85,044,063.66
3980 Charter Schools-Capital Outlay	400,551.00	400,551.00			400,551.00

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 8 - CAPITAL PROJECTS FUND

May 19, 2015

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	135,776,884.53	137,630,207.27	362,293.12	362,293.12	137,630,207.27
7400 Facilities Acquisition and Construction	103,750,378.52	106,001,973.38	362,293.12		106,364,266.50
9700 Transfer of Funds	13,007,949.00	13,007,949.00			13,007,949.00
9800 Reserves	19,018,557.01	18,620,284.89		362,293.12	18,257,991.77

ADOPTED BY BOARD: _____ May 19, 2015 _____
 (Date)

CERTIFIED CORRECT: _____ *Malcolm Thomas* _____
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 MAY 19 2015
 MALCOLM THOMAS, SUPERINTENDENT

**Explanation of Budget Amendment as Follows:
 Part III - Capital Projects Fund
 Resolution Number 8
 Board Meeting May 19, 2015**

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations		
a) 3710 - Capital Improve Tax Constr Fd - FY2010		
Furn., Fixtures, and Equip. - Capitalized	Equipment	30,255.48
Furn., Fixtures, and Equip. - Capitalized	E-SEAL Training	(10,879.00)
Remodeling and Renovations - Non-Cap	Electrical Renovations	(7,883.36)
Reserve for Contingencies	Unrestricted Reserve	(11,493.12)
		<u>0.00</u>

Explanation: To transfer funds from completed projects and reserve project to Equipment project for bus cameras.

b) 3712 - Capital Improve Tax Constr Fd - FY2012		
Remodeling and Renovations - Non-Cap	Environmentl & Hazardous Matl Disposal	10,000.00
Remodeling and Renovations - Non-Cap	Indoor Air Quality	(10,000.00)
		<u>0.00</u>

Explanation: To transfer funds from Indoor Air Quality project to Hazardous Material Disposal project.

c) 3910 - Local Capital Improvement Fund		
Improvements Other Than Bldgs. - Non-Cap	Soil Remediation	250,000.00
Remodeling and Renovations - Non-Cap	General Renovations	100,800.00
Reserve for Contingencies	Unrestricted Reserve	(350,800.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Soil Remediation and General Renovations project.