
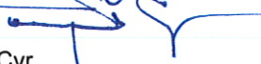


THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: January 16, 2018		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 4 – General Operating Fund b. Resolution 4 – Special Revenue - Federal Programs c. Resolution 4 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund	
AGENDA REFERENCE: Resolutions to Amend 2017-2018 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 14, 2017, the School Board adopted the budget for fiscal year 2017-2018. 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.2 – To improve district-wide accuracy and comprehensiveness of financial information reporting from departments and schools OBJECTIVE: n/a			
REQUESTED BY  Theresa McCants, Director Budgeting Department		DATE January 3, 2018	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE January 3, 2018	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

JAN 16 2018

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 16, 2018

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	400,000.00	400,000.00			400,000.00
3191 ROTC	450,000.00	450,000.00			450,000.00
3202 Medicaid	1,650,000.00	1,650,000.00			1,650,000.00
3299 Misc Fedl Thru State	1,068,983.00	1,068,983.00		7,419.00	1,061,564.00
3310 FL Ed Finance Program (FEFP)	152,431,287.00	152,431,287.00			152,431,287.00
3315 Workforce Development	4,060,898.00	4,060,898.00			4,060,898.00
3323 CO & DS for Admin Expense	24,217.00	24,217.00			24,217.00
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	55,000.00	55,000.00			55,000.00
3344 Dist Disc Lottery Funds	643,093.00	119,240.00			119,240.00
3355 Class Size Reduction/Operating	42,252,840.00	42,252,840.00			42,252,840.00
3361 School Recognition Funds	610,667.00	1,134,520.00			1,134,520.00
3371 Voluntary Pre-K Program	1,466,217.61	1,420,879.51			1,420,879.51
3399 Other Misc State Revenue	1,194,239.66	1,193,324.14		200,000.00	993,324.14
3411 District School Taxes	88,175,298.00	88,175,298.00			88,175,298.00
3425 Rent	200,000.00	200,000.00			200,000.00
3431 Interest On Investments	200,000.00	200,000.00			200,000.00
3440 Gifts Grants & Bequests	203,500.00	203,500.00			203,500.00
3461 Adult General Ed Course Fees	12,000.00	12,000.00			12,000.00
3462 Postsecondary Vocational Fees	600,000.00	600,000.00			600,000.00
3463 Continuing Workforce Ed Fees	30,000.00	30,000.00			30,000.00
3464 Capital Improvement Fees	25,000.00	25,000.00			25,000.00
3465 Postsecondary Lab Fees	127,840.00	127,840.00			127,840.00
3467 GED Testing Fees	10,000.00	10,000.00			10,000.00
3468 Financial Aid Fees	65,000.00	65,000.00			65,000.00
3469 Other Student Fees	42,945.00	42,945.00			42,945.00
3473 School-Age Child Care Fees	409,000.00	409,000.00			409,000.00
3491 Bus Fees	300,000.00	300,000.00			300,000.00
3493 Sale Of Junk	100,000.00	100,000.00			100,000.00
3494 Fedl Indirect Cost Rate	1,200,000.00	1,200,000.00			1,200,000.00
3495 Other Misc Local Sources	470,300.00	510,791.16			510,791.16
3498 Lost Damaged & Sale Txbks	30,000.00	30,000.00			30,000.00
3499 Food Srvs Indirect Cost Rate	300,000.00	300,000.00			300,000.00
3630 Trans From CP Proj Funds	8,447,289.00	8,447,289.00			8,447,289.00
9999 Beginning Fund Balance	49,438,242.31	49,438,242.31			49,438,242.31
TOTAL:	357,140,356.58	357,134,594.12	0.00	207,419.00	356,927,175.12

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JAN 16 2018

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 16, 2018

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5100 Basic (K-12)	142,805,720.76	140,767,299.64	2,600.00		140,769,899.64
5200 Exceptional	42,807,508.82	42,902,508.82			42,902,508.82
5300 Vocational-Technical	7,567,706.78	8,016,699.07	31,765.00		8,048,464.07
5400 Adult General	885,284.18	885,284.18			885,284.18
5500 Pre-K	1,982,128.83	1,879,705.33			1,879,705.33
5900 Other Instr	12,945.00	12,945.00			12,945.00
6110 Attendance & Social Wrk	3,050,997.90	2,974,497.90			2,974,497.90
6120 Guidance Services	8,619,220.11	8,652,220.11			8,652,220.11
6130 Health Services	2,598,905.88	2,655,991.28			2,655,991.28
6140 Psychological Services	1,205,486.79	1,205,486.79			1,205,486.79
6150 Parental Involvement	16,574.00	16,574.00			16,574.00
6190 Other Student Personl Svc	644,626.77	689,663.64			689,663.64
6200 Instructional Media Svc	4,755,242.27	4,682,742.27			4,682,742.27
6300 Instruct & Curr Dev Svc	7,096,895.64	7,098,550.88		43,762.75	7,054,788.13
6400 Instruct Staff Trng Svc	2,230,897.10	3,043,295.31		207,419.00	2,835,876.31
6500 Instr Tech Svc	3,643,530.63	3,663,530.63			3,663,530.63
7100 Board	1,476,746.00	1,490,246.00			1,490,246.00
7200 General Administration	854,317.00	878,317.00			878,317.00
7300 School Administration	15,388,319.79	15,762,319.79			15,762,319.79
7400 Facility Acq & Construc	793,213.98	2,352,145.65	11,997.75		2,364,143.40
7500 Fiscal Services	2,691,661.55	2,691,661.55			2,691,661.55
7600 Food Services	119,800.90	119,800.90			119,800.90
7710 Plan,Research,Dev,Eval	895,529.00	895,529.00			895,529.00
7720 Information Services	277,102.00	280,702.00			280,702.00
7730 Staff Services	4,071,705.81	4,111,705.81			4,111,705.81
7760 Internal Services	1,691,168.27	1,691,168.27			1,691,168.27
7800 Transportation Services	16,061,471.22	16,105,321.22			16,105,321.22
7900 Operation Of Plant	25,191,771.71	25,161,516.71			25,161,516.71
8100 Maintenance Of Plant	10,699,943.29	10,779,943.29			10,779,943.29
8200 Admin Tech Svc	3,137,856.84	3,137,856.84			3,137,856.84
9100 Community Services	1,029,130.01	1,026,722.87		1,145.83	1,025,577.04
9800 Reserves	42,836,947.75	41,502,642.37		1,454.17	41,501,188.20
TOTAL:	357,140,356.58	357,134,594.12	46,362.75	253,781.75	356,927,175.12

ADOPTED BY BOARD: _____ January 16, 2018
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JAN 16 2018

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 4
 Board Meeting January 16, 2018**

Account Name	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves	
a) <u>Learning For Life</u>	
Other Misc State Revenue	(200,000.00)
	<u>(200,000.00)</u>
Pro & Tech Services	
Instruct Staff Trng Svc	(200,000.00)
	<u>(200,000.00)</u>

Explanation: To adjust revenue and appropriation to actual.

b) <u>Ldrship & Faculty Development</u>	
Misc Fedl Thru State	(7,419.00)
	<u>(7,419.00)</u>
Clsm Tchr-Other Pay	1,280.00
Social Security Benefits	492.00
Pro & Tech Services	(6,500.00)
Other Tchr-Other Pay	(2,145.00)
Substitute Teachers	(480.00)
Retirement Benefits	(52.00)
Workers Compensation	(14.00)
	<u>(7,419.00)</u>

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

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	1,145.83
Temporary Employment	(1,145.83)
	<u>0.00</u>

Explanation: To appropriate 4% of district operated child care revenue received in November.

b) <u>Discr Lottery Fnd-Sch Impr Act</u>	
Supplies	2,600.00
Reserve For Contingencies	(2,600.00)
	<u>0.00</u>

Explanation: To appropriate funds from project Reserve For Contingencies for Discretionary Lottery.

**APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD**

JAN 16 2018

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

Explanation of Budget Amendment as Follows:

General Operating Fund

Resolution Number 4

Board Meeting January 16, 2018

Account Name		Increase (Decrease)
c) <u>Cape FTE Funds</u>		
Other Non-Prof Purc Services	Vocational-Technical	31,765.00
Remod/Renov-Non-Cap	Facility Acq & Construc	6,869.18
Remod/Renov-Non-Cap	Facility Acq & Construc	5,128.57
Clsm Tchr-Other Pay	Instruct & Curr Dev Svc	(43,762.75)
		<u>0.00</u>

Explanation: To adjust budgets to actual expenditures.

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

JAN 16 2018

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - SPECIAL REVENUE - FEDERAL PROGRAMS

January 16, 2018

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	2,958,793.69	2,969,799.39			2,969,799.39
3201 Vocational Education Acts	603,072.78	611,268.78			611,268.78
3220 Workforce Investment Act	187,221.00	187,221.00			187,221.00
3221 Adult General Education	189,856.00	189,856.00			189,856.00
3230 Individuals With Disab Ed Act	11,717,319.63	11,717,319.63			11,717,319.63
3240 Elem & Sec Ed Act, Title I	14,352,371.47	14,341,201.09	2,749,713.00		17,090,914.09
3299 Misc Fedl Thru State	1,939,058.36	1,939,058.36			1,939,058.36
TOTAL:	31,947,692.93	31,955,724.25	2,749,713.00	0.00	34,705,437.25

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JAN 16 2018

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - SPECIAL REVENUE - FEDERAL PROGRAMS

January 16, 2018

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	11,873,721.64	11,923,404.26	1,909,824.13		13,833,228.39
6100 Pupil Personnel Services	2,166,122.05	2,243,280.14	1,593.23		2,244,873.37
6200 Instructional Media Svc	265,819.00	266,274.00	2,941.56		269,215.56
6300 Instruct & Curr Dev Svc	7,346,435.90	7,270,659.51	162.50		7,270,822.01
6400 Instruct Staff Trng Svc	3,094,142.36	3,095,073.86	682,987.76		3,778,061.62
6500 Instr Tech Svc	1,542,616.50	1,535,302.12			1,535,302.12
7200 General Administration	1,354,865.64	1,353,239.24	135,666.32		1,488,905.56
7300 School Administration	120,160.15	138,733.09			138,733.09
7400 Facility Acq & Construc	27,500.00	10,000.00			10,000.00
7500 Fiscal Services	41,227.61	0.00			0.00
7710 Plan,Research,Dev,Eval	3,192.28	3,192.28		3,192.28	0.00
7720 Information Services	6,500.00	6,500.00			6,500.00
7730 Staff Services	61,150.68	61,150.68	3,079.78		64,230.46
7800 Transportation Services	2,903,879.91	2,904,555.86	16,650.00		2,921,205.86
7900 Operation Of Plant	17,029.51	17,029.51			17,029.51
8200 Admin Tech Svc	76,391.00	80,391.00			80,391.00
9100 Community Services	1,046,938.70	1,046,938.70			1,046,938.70
TOTAL:	31,947,692.93	31,955,724.25	2,752,905.28	3,192.28	34,705,437.25

ADOPTED BY BOARD: _____ January 16, 2018
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JAN 16 2018

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 4
SPECIAL REVENUES
BOARD MEETING January 16, 2018**

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)
HE1254-15-1-0053	Military : Diamond Formation Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1517A-7CS02	Carl Perkins Secondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2628B-8CD01	FDLRS Associate Center IDEA Part B Discretionary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2237A-7CX01	Title I, Delinquent Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2128B-8CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2268A-8CS01	Title I, Unisig Explanation: To set up budget per Florida Department of Education.	2,801,500.00
170-1275A-5CH01	Title X, Part C - Homeless Children & Youth Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2178B-8CF01	Title I, Pt C - Migrant Ed Explanation: To decrease budget per Florida Department of Education.	(51,787.00)

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

JAN 16 2018

**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 16, 2018

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3427 PECO Maintenance Fund Fy 17	268,239.20	268,239.20			268,239.20
3428 Peco Maintenance Fund Fy 18	923,026.00	923,026.00			923,026.00
3610 Cap Outlay & Debt Srv (CO & DS)	3,686,592.40	3,686,592.40			3,686,592.40
3715 Cap Imprv Tax Constr Fd Fy 15	2,718,061.22	2,718,061.22			2,718,061.22
3716 Cap Imprv Tax Constr Fd Fy 16	3,919,899.96	3,919,899.96			3,919,899.96
3717 Cap Imprv Tax Constr Fd Fy 17	4,667,008.84	4,667,008.84			4,667,008.84
3718 Cap Imprv Tax Constr Fd Fy 18	25,777,226.00	25,777,226.00			25,777,226.00
3910 Local Capital Improvement Fund	1,818,706.34	1,984,599.34			1,984,599.34
3948 Half Cent Sales Tax 2008	99,372,681.15	99,372,681.15			99,372,681.15
3949 Sales Tax Revenue Bonds 2016	39,168,408.91	39,168,408.91			39,168,408.91
3980 Charter Schools-Capital Outlay	161,203.00	161,203.00			161,203.00
TOTAL:	182,481,053.02	182,646,946.02	0.00	0.00	182,646,946.02

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JAN 16 2018

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 16, 2018

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	112,917,728.32	114,550,630.70		1,528,162.25	113,022,468.45
9700 Transfer Of Funds	19,023,730.00	19,023,730.00			19,023,730.00
9800 Reserves	50,539,594.70	49,072,585.32	1,528,162.25		50,600,747.57
TOTAL:	182,481,053.02	182,646,946.02	1,528,162.25	1,528,162.25	182,646,946.02

ADOPTED BY BOARD: _____ January 16, 2018
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JAN 16 2018

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 Capital Projects Fund
 Resolution Number 4
 Board Meeting January 16, 2018**

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations & Reserves		
a) <u>3427 - PECO MAINTENANCE FUND FY 17</u>		
Remod/Renov-Non-Cap	Doors	22,640.67
Remod/Renov-Non-Cap	Energy Management Systems	15,328.55
Remod/Renov-Non-Cap	Indoor Air Quality	10,241.18
Remod/Renov-Non-Cap	Capital Outlay Crew	4,202.38
Remod/Renov-Non-Cap	Flooring	(36,535.42)
Remod/Renov-Non-Cap	Energy Conservation	(11,339.36)
Remod/Renov-Non-Cap	Asbestos Removal	(2,595.00)
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	(1,943.00)
		<u>0.00</u>

Explanation: To transfer funds between projects to utilize the balance in fund 3427.

b) <u>3428 - PECO MAINTENANCE FUND FY 18</u>		
Remod/Renov-Non-Cap	Flooring	16,489.75
Remod/Renov-Non-Cap	Energy Conservation	11,339.36
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	1,943.00
Remod/Renov-Non-Cap	Energy Management Systems	(15,328.55)
Remod/Renov-Non-Cap	Indoor Air Quality	(10,241.18)
Remod/Renov-Non-Cap	Capital Outlay Crew	(4,202.38)
		<u>0.00</u>

Explanation: To transfer funds between projects to re-establish projects from fund 3427.

c) <u>3715 - CAP IMPRV TAX CONSTR FD FY 15</u>		
Reserve For Contingencies	Unrestricted Reserve	1,626,307.82
Computer Hardware-Non-Cap	Computer Equipment	(1,626,307.82)
		<u>0.00</u>

Explanation: To transfer funds from Computer Equipment project to project Reserve For Contingencies.

d) <u>3715 - CAP IMPRV TAX CONSTR FD FY 15</u>		
Remod/Renov-Non-Cap	Air Conditioning & Heating	100,000.00
Reserve For Contingencies	Unrestricted Reserve	(100,000.00)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to Air Conditioning & Heating project.

**APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD**

JAN 16 2018

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

**Explanation of Budget Amendment as Follows:
 Capital Projects Fund
 Resolution Number 4
 Board Meeting January 16, 2018**

Fund Name	Project	Increase (Decrease)
e) <u>3716 - CAP IMPRV TAX CONSTR FD FY 16</u>		
Remod/Renov-Non-Cap	Flooring	20,045.67
Remod/Renov-Non-Cap	Asbestos Removal	2,595.00
Remod/Renov-Non-Cap	Doors	(22,640.67)
		<u>0.00</u>

Explanation: To transfer funds between projects to re-establish projects from fund 3427.

f) <u>3718 - CAP IMPRV TAX CONSTR FD FY 18</u>		
Reserve For Contingencies	Unrestricted Reserve	201,854.43
Computer Hardware-Non-Cap	Computer Equipment	(201,854.43)
		<u>0.00</u>

Explanation: To transfer funds from Computer Equipment project to project Reserve For Contingencies.

g) <u>3948 - HALF CENT SALES TAX 2008</u>		
Imprv Not Bldg Noncap/Acq-Cons	Sitework	200,000.00
Reserve For Contingencies	Unrestricted Reserve	(200,000.00)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to Sitework project.

**APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD**

JAN 16 2018

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