

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: April 17, 2018		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 7 – General Operating Fund b. Resolution 7 – Special Revenue - Federal Programs c. Resolution 7 – 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 <i>Theresa McCants</i> Theresa McCants, Director Budgeting Department		DATE April 4, 2018	
ASSISTANT SUPERINTENDENT <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE April 4, 2018	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

APR 17 2018

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - GENERAL OPERATING FUND

April 17, 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	222,834.96		1,872,834.96
3299 Misc Fedl Thru State	1,068,983.00	1,061,564.00			1,061,564.00
3310 FL Ed Finance Program (FEFP)	152,431,287.00	148,501,579.00			148,501,579.00
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	69,273.00			69,273.00
3355 Class Size Reduction/Operating	42,252,840.00	42,364,764.00			42,364,764.00
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	993,324.14	2,098,055.34		3,091,379.48
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	353,059,424.12	2,320,890.30	0.00	355,380,314.42

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - GENERAL OPERATING FUND

April 17, 2018

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5100 Basic (K-12)	142,805,720.76	141,121,270.12	2,104,270.09		143,225,540.21
5200 Exceptional	42,807,508.82	42,902,508.82	469,251.73		43,371,760.55
5300 Vocational-Technical	7,567,706.78	9,228,922.51	79,196.27		9,308,118.78
5400 Adult General	885,284.18	895,584.18	2,780.87		898,365.05
5500 Pre-K	1,982,128.83	1,879,705.33	22,290.68		1,901,996.01
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	4,284.72		1,209,771.51
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	4,684,442.27			4,684,442.27
6300 Instruct & Curr Dev Svc	7,096,895.64	7,044,488.13			7,044,488.13
6400 Instruct Staff Trng Svc	2,230,897.10	2,889,124.78			2,889,124.78
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	15,783,458.48			15,783,458.48
7400 Facility Acq & Construc	793,213.98	2,364,143.40	75,000.00		2,439,143.40
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	168,997.12		4,280,702.93
7760 Internal Services	1,691,168.27	1,691,168.27			1,691,168.27
7800 Transportation Services	16,061,471.22	16,108,943.72			16,108,943.72
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	1,023,530.84		1,202.75	1,022,328.09
9800 Reserves	42,836,947.75	36,023,944.82		603,978.43	35,419,966.39
TOTAL:	357,140,356.58	353,059,424.12	2,926,071.48	605,181.18	355,380,314.42

ADOPTED BY BOARD: _____ April 17, 2018
 (Date)

CERTIFIED CORRECT: _____

 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 17 2018

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 7
 Board Meeting April 17, 2018

Account Name	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves	
a) <u>Medicaid-Direct Services</u>	
Medicaid	222,834.96
	<u>222,834.96</u>
Supplies	107,132.73
Supplies	4,284.72
Reserve For Contingencies	111,417.51
	<u>222,834.96</u>

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

b) <u>Best/Brightest Teacher Scholar</u>	
Other Misc State Revenue	2,098,055.34
	<u>2,098,055.34</u>
Clstrm Tchr-Other Pay	1,488,116.71
Clstrm Tchr-Other Pay	337,556.73
Social Security Benefits	115,585.53
Clstrm Tchr-Other Pay	73,896.17
Charter School Distributions	41,600.00
Social Security Benefits	24,562.27
Clstrm Tchr-Other Pay	20,808.16
Social Security Benefits	5,300.10
Clstrm Tchr-Other Pay	2,601.02
Social Security Benefits	1,482.52
Social Security Benefits	179.85
Pro & Tech Services	(13,633.72)
	<u>2,098,055.34</u>

Explanation: To set up budget for Best and Brightest Teacher Scholarship project.

II. Amendments Between Appropriations & Reserves	
a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	1,202.75
Temporary Employment	(1,202.75)
	<u>0.00</u>

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

Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 7
 Board Meeting April 17, 2018

Account Name		Increase (Decrease)
b) <u>Best/Brightest Teacher Non-Cat</u>		
Clsm Tchr-Other Pay	Basic (K-12)	439,572.18
Social Security Benefits	Basic (K-12)	32,283.51
Reserve For Contingencies	Unrestricted Reserve	(471,855.69)
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve For Contingencies for Best and Brightest Teacher project.

c) <u>Aviation-Power Plant</u>		
Bldgs & Fixed Equip-Contractor	Facility Acq & Construc	75,000.00
Reserve For Contingencies	Workforce Development	(75,000.00)
		<u>0.00</u>

Explanation: To appropriate funds from Workforce Development project Reserve For Contingencies to Aviation-Power Plant project.

d) <u>Human Resources Imaging</u>		
Other Non-Prof Purc Services	Staff Services	168,997.12
Reserve For Contingencies	Human Resources Imaging	(168,997.12)
		<u>0.00</u>

Explanation: To adjust Human Resources Imaging project budget between functions and objects.

e) <u>Discr Lottery Fnd-Sch Impr Act</u>		
Supplies	Basic (K-12)	745.88
Reserve For Contingencies	Reserves	(745.88)
		<u>0.00</u>

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - SPECIAL REVENUE - FEDERAL PROGRAMS

April 17, 2018

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	2,958,793.69	3,464,144.09			3,464,144.09
3201 Vocational Education Acts	603,072.78	634,655.78			634,655.78
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	16,969,752.92			16,969,752.92
3299 Misc Fedl Thru State	1,939,058.36	2,256,160.27			2,256,160.27
TOTAL:	31,947,692.93	35,419,109.69	0.00	0.00	35,419,109.69

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - SPECIAL REVENUE - FEDERAL PROGRAMS

April 17, 2018

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	11,873,721.64	14,161,183.73	6,821.65		14,168,005.38
6100 Pupil Personnel Services	2,166,122.05	2,243,361.84		5,610.18	2,237,751.66
6200 Instructional Media Svc	265,819.00	271,215.56	531.83		271,747.39
6300 Instruct & Curr Dev Svc	7,346,435.90	7,049,602.23		4,520.36	7,045,081.87
6400 Instruct Staff Trng Svc	3,094,142.36	4,387,792.59		4,009.31	4,383,783.28
6500 Instr Tech Svc	1,542,616.50	1,535,330.64	1,494.54		1,536,825.18
7200 General Administration	1,354,865.64	1,529,150.22	191.00		1,529,341.22
7300 School Administration	120,160.15	137,217.06		2,000.00	135,217.06
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	0.00			0.00
7720 Information Services	6,500.00	6,500.00			6,500.00
7730 Staff Services	61,150.68	71,777.75	2,953.42		74,731.17
7800 Transportation Services	2,903,879.91	2,868,918.86		60.00	2,868,858.86
7900 Operation Of Plant	17,029.51	19,729.51			19,729.51
8200 Admin Tech Svc	76,391.00	80,391.00			80,391.00
9100 Community Services	1,046,938.70	1,046,938.70	4,207.41		1,051,146.11
TOTAL:	31,947,692.93	35,419,109.69	16,199.85	16,199.85	35,419,109.69

ADOPTED BY BOARD: _____ April 17, 2018
 (Date)

CERTIFIED CORRECT: _____
Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 17 2018

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 7
SPECIAL REVENUES
BOARD MEETING April 17, 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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
HE1254-14-1-0011	Military Precision: Shipshape	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
HE1254-15-1-0053	Military : Diamond Formation	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
HE1254-17-1-0028	Operation: Cyber World	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-1515A-5CP02	Carl Perkins Postsecondary	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-1618A-8CS01	Carl Perkins Secondary	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-1612A-8CS01	Workforce Innovation & Opportunity Act (WIOA)	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2625A-5C001	FDLRS Associate Center IDEA Part B Discretionary	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2237A-7CX01	Title I, Delinquent	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2128B-8CB01	Title I, Part A, Basic	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 7
SPECIAL REVENUES
BOARD MEETING April 17, 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)
170-2128B-8CB01	Title I, Neglected & Delinquent Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2268A-8CS01	Title I, Unisig Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1027A-7CX01	Title III - English Language Acquisition Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - CAPITAL PROJECTS FUND

April 17, 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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - CAPITAL PROJECTS FUND

April 17, 2018

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	112,917,728.32	119,317,768.45	1,527,561.68		120,845,330.13
7430 Charter Schl Local Cap Imprvmt	0.00	271,558.00			271,558.00
9700 Transfer Of Funds	19,023,730.00	18,708,730.00			18,708,730.00
9800 Reserves	50,539,594.70	44,348,889.57		1,527,561.68	42,821,327.89
TOTAL:	182,481,053.02	182,646,946.02	1,527,561.68	1,527,561.68	182,646,946.02

ADOPTED BY BOARD: _____ April 17, 2018
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 17 2018

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 Capital Projects Fund
 Resolution Number 7
 Board Meeting April 17, 2018**

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations & Reserves		
a) <u>3428 - PECO MAINTENANCE FUND FY 18</u>		
Imprv Not Bldg Noncap/Acq-Cons	Bleacher Repair & Replacement	104,413.00
Remod/Renov-Non-Cap	Bleacher Repair & Replacement	<u>(104,413.00)</u>
		<u>0.00</u>

Explanation: To transfer funds between objects within the Bleacher Repair & Replacement project to facilitate the proper classification of expenditures.

b) <u>3718 - CAP IMPRV TAX CONSTR FD FY 18</u>		
Renovations-Network/Retrofit	Doors	728,000.00
Reserve For Contingencies	Unrestricted Reserve	<u>(728,000.00)</u>
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to Doors project to facilitate school security improvements.

c) <u>3948 - HALF CENT SALES TAX 2008</u>		
Furn Fixtures & Equip-Non-Cap	New Gymnasium - Workman Middle	25,000.00
Furn Fixtures & Equip-Cap/ld	New Gymnasium - Workman Middle	24,561.68
Reserve For Contingencies	Unrestricted Reserve	<u>(49,561.68)</u>
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to facilitate additional funds for Workman Middle Gym project.

d) <u>3948 - HALF CENT SALES TAX 2008</u>		
Bldgs & Fixed Equip-Contractor	Modular Classrooms	750,000.00
Reserve For Contingencies	Unrestricted Reserve	<u>(750,000.00)</u>
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to facilitate funding for a six classroom modular building at Ferry Pass Middle.