


<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: May 15, 2018		ITEM NUMBER: V. b. 2. C. 2.  a. Resolution 8 – 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	
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 ASSISTANT SUPERINTENDENT		DATE  May 2, 2018	
Terry St. Cyr Finance and Business Services		DATE  May 2, 2018	DATE OF BOARD APPROVAL  <b>APPROVED</b> <b>ESCAMBIA COUNTY SCHOOL BOARD</b>  <b>MAY 15 2018</b>

MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY

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

May 15, 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	1,872,834.96			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	3,091,379.48			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
<b>TOTAL:</b>	<b>357,140,356.58</b>	<b>355,380,314.42</b>	<b>0.00</b>	<b>0.00</b>	<b>355,380,314.42</b>

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

May 15, 2018

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5100 Basic (K-12)	142,805,720.76	143,225,540.21		158,566.61	143,066,973.60
5200 Exceptional	42,807,508.82	43,371,760.55	1,386.79		43,373,147.34
5300 Vocational-Technical	7,567,706.78	9,308,118.78			9,308,118.78
5400 Adult General	885,284.18	898,365.05			898,365.05
5500 Pre-K	1,982,128.83	1,901,996.01			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	160,000.00		8,812,220.11
6130 Health Services	2,598,905.88	2,655,991.28			2,655,991.28
6140 Psychological Services	1,205,486.79	1,209,771.51			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	52,000.00		741,663.64
6200 Instructional Media Svc	4,755,242.27	4,684,442.27	763.44		4,685,205.71
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	40,000.00		15,823,458.48
7400 Facility Acq & Construc	793,213.98	2,439,143.40	2,239.06		2,441,382.46
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	4,280,702.93			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	83,000.00		3,220,856.84
9100 Community Services	1,029,130.01	1,022,328.09		1,616.22	1,020,711.87
9800 Reserves	42,836,947.75	35,419,966.39		179,206.46	35,240,759.93
<b>TOTAL:</b>	<b>357,140,356.58</b>	<b>355,380,314.42</b>	<b>339,389.29</b>	<b>339,389.29</b>	<b>355,380,314.42</b>

ADOPTED BY BOARD: \_\_\_\_\_ May 15, 2018  
 ( Date)

CERTIFIED CORRECT: \_\_\_\_\_  
  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 15 2018

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:  
 General Operating Fund  
 Resolution Number 8  
 Board Meeting May 15, 2018

Account Name		Increase (Decrease)
<b>II. Amendments Between Appropriations &amp; Reserves</b>		
a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	1,616.22
Temporary Employment	Community Services	(1,616.22)
		0.00

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

b) <u>Discr Lottery Fnd-Sch Impr Act</u>		
Renovations-Network/Retrofit	Facility Acq & Construc	1,339.06
Supplies	Exceptional	1,248.76
Tech Furn Fixtures & Equip-Cap	Basic (K-12)	1,233.44
Tech Furn Fixture&Equip-Noncap	Instructional Media Svc	593.82
Tech Furn Fixture&Equip-Noncap	Basic (K-12)	199.95
Technology-Related Supplies	Instructional Media Svc	169.62
Furn Fixtures & Equip-Non-Cap	Exceptional	138.03
Reserve For Contingencies	Reserves	(4,922.68)
		0.00

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

c) <u>Safe Schools</u>		
Remod/Renov-Non-Cap	Facility Acq & Construc	900.00
Reserve For Contingencies	Safe Schools-Security	(900.00)
		0.00

**Explanation: To appropriate funds from project Reserve For Contingencies for Safe Schools.**

d) <u>Various Projects</u>		
Supplies	Guidance Services	160,000.00
Admin-Sick Pay	Admin Tech Svc	83,000.00
Other Support-Sick Pay	School Administration	40,000.00
Other Tchr-Term Pay	Other Student Personl Svc	40,000.00
Other Support-Term Pay	Other Student Personl Svc	12,000.00
Supplies	Basic (K-12)	(160,000.00)
Reserve For Contingencies	Sick Leave Pay Upon Retirement	(123,000.00)
Reserve For Contingencies	Terminal Annual Leave	(52,000.00)
		0.00

**Explanation: To adjust budgets between functions and objects.**

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

May 15, 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	1,040.00		3,465,184.09
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
<b>TOTAL:</b>	<b>31,947,692.93</b>	<b>35,419,109.69</b>	<b>1,040.00</b>	<b>0.00</b>	<b>35,420,149.69</b>

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

May 15, 2018

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	11,873,721.64	14,168,005.38		8,609.00	14,159,396.38
6100 Pupil Personnel Services	2,166,122.05	2,237,751.66	7,226.14		2,244,977.80
6200 Instructional Media Svc	265,819.00	271,747.39	2,400.00		274,147.39
6300 Instruct & Curr Dev Svc	7,346,435.90	7,045,081.87		6,553.00	7,038,528.87
6400 Instruct Staff Trng Svc	3,094,142.36	4,383,783.28		3,387.45	4,380,395.83
6500 Instr Tech Svc	1,542,616.50	1,536,825.18	2,239.31		1,539,064.49
7200 General Administration	1,354,865.64	1,529,341.22			1,529,341.22
7300 School Administration	120,160.15	135,217.06			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	74,731.17			74,731.17
7800 Transportation Services	2,903,879.91	2,868,858.86	7,724.00		2,876,582.86
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	1,051,146.11			1,051,146.11
<b>TOTAL:</b>	<b>31,947,692.93</b>	<b>35,419,109.69</b>	<b>19,589.45</b>	<b>18,549.45</b>	<b>35,420,149.69</b>

ADOPTED BY BOARD: \_\_\_\_\_ May 15, 2018  
 (Date)

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

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 15 2018

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 8  
SPECIAL REVENUES  
BOARD MEETING May 15, 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>
P063Q164159	Federal Administrative Cost Allowance  <b>Explanation: To increase budget per U.S. Department of Education.</b>	1,040.00
HE1254-14-1-0011	Military Precision: Shipshape  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-1618A-8CS01	Carl Perkins Secondary  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2625A-5C001	FDLRS Associate Center IDEA Part B Discretionary  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2665A-5C001	FDLRS Associate Center IDEA Part B Pre-School  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2237A-7CX01	Title I, Delinquent  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2128B-8CB01	Title I, Part A, Basic - Salaries & Benefits  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	(69,187.24)
170-2128B-8CB01	Title I, Part A, Basic  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2128B-8CB01	Title I, Part A Basic - Parental Involvement  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 8  
SPECIAL REVENUES  
BOARD MEETING May 15, 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.

<b>Project No.</b>	<b>Project Name</b>	<b>Increase (Decrease)</b>
170-2128B-8CB01	Title I, Part A, Basic - Summer School & Pre-K  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2128B-8CB01	Title I, Basic - Private School Services  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2128B-8CB01	Title I, Part A, Basic - Low Performing Schools  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	69,187.24
170-2268A-8CS01	Title I, Unisig  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-1275A-5CH01	Title X, Part C - Homeless Children & Youth  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00



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

May 15, 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
3943	Half Cent Sales Tax 2003	0.00	0.00	3,687.50		3,687.50
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
<b>TOTAL:</b>		<b>182,481,053.02</b>	<b>182,646,946.02</b>	<b>3,687.50</b>	<b>0.00</b>	<b>182,650,633.52</b>

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

May 15, 2018

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	112,917,728.32	120,845,330.13	303,687.50		121,149,017.63
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	42,821,327.89		300,000.00	42,521,327.89
<b>TOTAL:</b>	<b>182,481,053.02</b>	<b>182,646,946.02</b>	<b>303,687.50</b>	<b>300,000.00</b>	<b>182,650,633.52</b>

ADOPTED BY BOARD: \_\_\_\_\_ May 15, 2018  
 (Date)

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

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 15 2018

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:  
 Capital Projects Fund  
 Resolution Number 8  
 Board Meeting May 15, 2018

Fund Name	Project	Increase (Decrease)
<u>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u>		
a) <u>3943 - HALF CENT SALES TAX 2003</u>		
Refunds Of Prior Year Exp		3,687.50
		<u>3,687.50</u>
Remod/Renov-Non-Cap	General Renovations	3,687.50
		<u>3,687.50</u>

**Explanation: To appropriate revenue to General Renovations project.**

II. Amendments Between Appropriations & Reserves

a) <u>3948 - HALF CENT SALES TAX 2008</u>		
Bldgs & Fixed Equip-Contractor	Covered PE Play Area	200,000.00
Bldgs & Fixed Equip-Contractor	Covered PE Play Area	100,000.00
Reserve For Contingencies	Unrestricted Reserve	(300,000.00)
		<u>0.00</u>

**Explanation: To transfer funds from project Reserve for Contingencies to facilitate additional funds for Oakcrest and West Pensacola Covered PE Play Area project.**