
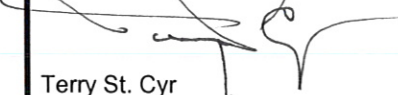


| | | | |
|--|--|--|--|
| THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services | | SCHOOL BOARD AGENDA EXECUTIVE SUMMARY | |
| AGENDA DATE: November 13, 2018 | | ITEM NUMBER: V. b. 2. C. 2. a. Resolution 2 – General Operating Fund b. Resolution 2 – Special Revenue - Federal Programs c. Resolution 1 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund | |
| AGENDA REFERENCE: Resolutions to Amend 2018-2019 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 18, 2018, the School Board adopted the budget for fiscal year 2018-2019. 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 November 1, 2018 | |
| ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services | | DATE November 1, 2018 | DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD |

NOV 13 2018

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - GENERAL OPERATING FUND

November 13, 2018

| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|-------------------------------------|-----------------------|-----------------------|-------------|-------------|-----------------------|
| 3121 Fedl Impact Funds-Cur Op | 350,000.00 | 350,000.00 | | | 350,000.00 |
| 3191 ROTC | 450,000.00 | 450,000.00 | | | 450,000.00 |
| 3202 Medicaid | 1,625,000.00 | 1,625,000.00 | | | 1,625,000.00 |
| 3299 Misc Fedl Thru State | 1,124,734.78 | 1,124,734.78 | | | 1,124,734.78 |
| 3310 FL Ed Finance Program (FEFP) | 153,665,477.00 | 153,665,477.00 | | | 153,665,477.00 |
| 3315 Workforce Development | 3,745,691.00 | 3,745,691.00 | | | 3,745,691.00 |
| 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 | 68,572.00 | 68,572.00 | | | 68,572.00 |
| 3355 Class Size Reduction/Operating | 42,264,998.00 | 42,264,998.00 | | | 42,264,998.00 |
| 3361 School Recognition Funds | 1,134,520.00 | 1,134,520.00 | | | 1,134,520.00 |
| 3371 Voluntary Pre-K Program | 1,349,878.75 | 1,349,878.75 | | | 1,349,878.75 |
| 3399 Other Misc State Revenue | 3,645,612.00 | 3,661,972.00 | | | 3,661,972.00 |
| 3411 District School Taxes | 90,785,688.00 | 90,785,688.00 | | | 90,785,688.00 |
| 3425 Rent | 200,000.00 | 200,000.00 | | | 200,000.00 |
| 3431 Interest On Investments | 500,000.00 | 500,000.00 | | | 500,000.00 |
| 3440 Gifts Grants & Bequests | 69,150.00 | 69,150.00 | | | 69,150.00 |
| 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 | 153,940.00 | 153,940.00 | | | 153,940.00 |
| 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 | 43,000.00 | 43,000.00 | | | 43,000.00 |
| 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 | 480,626.46 | 480,626.46 | | | 480,626.46 |
| 3498 Lost Damaged & Sale Txbks | 30,000.00 | 30,000.00 | | | 30,000.00 |
| 3499 Food Svcs Indirect Cost Rate | 300,000.00 | 300,000.00 | | | 300,000.00 |
| 3630 Trans From CP Proj Funds | 8,636,107.00 | 8,636,107.00 | | | 8,636,107.00 |
| 9999 Beginning Fund Balance | 45,166,239.61 | 45,166,239.61 | | | 45,166,239.61 |
| TOTAL: | 359,065,951.60 | 359,082,311.60 | 0.00 | 0.00 | 359,082,311.60 |

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

NOV 13 2018

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - GENERAL OPERATING FUND

November 13, 2018

| EXPENDITURE FUNCTION NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|------------------------------------|-----------------------|-----------------------|-------------------|-------------------|-----------------------|
| 5000 Instruction | 195,830,047.17 | 195,698,959.07 | | 102,166.88 | 195,596,792.19 |
| 6100 Student Support Services | 16,224,965.36 | 16,224,965.36 | | 27,530.84 | 16,197,434.52 |
| 6200 Instructional Media Svc | 4,517,626.44 | 4,517,626.44 | | | 4,517,626.44 |
| 6300 Instruct & Curr Dev Svc | 6,638,335.34 | 6,638,335.34 | 68,924.00 | | 6,707,259.34 |
| 6400 Instruct Staff Trng Svc | 3,502,747.05 | 3,502,997.05 | | | 3,502,997.05 |
| 6500 Instr Tech Svc | 3,165,909.66 | 3,165,909.66 | | | 3,165,909.66 |
| 7100 Board | 1,431,213.72 | 1,814,713.72 | | | 1,814,713.72 |
| 7200 General Administration | 886,368.65 | 886,368.65 | | | 886,368.65 |
| 7300 School Administration | 15,963,635.40 | 16,113,635.40 | 83,842.00 | | 16,197,477.40 |
| 7400 Facility Acq & Construc | 2,595,957.35 | 2,595,957.35 | | | 2,595,957.35 |
| 7500 Fiscal Services | 2,600,330.75 | 2,600,330.75 | | | 2,600,330.75 |
| 7600 Food Services | 70,011.52 | 70,011.52 | | | 70,011.52 |
| 7700 Central Services | 6,968,687.94 | 6,968,687.94 | | | 6,968,687.94 |
| 7800 Transportation Services | 16,604,238.72 | 16,604,238.72 | | | 16,604,238.72 |
| 7900 Operation Of Plant | 25,997,666.20 | 25,999,548.32 | | 23,068.28 | 25,976,480.04 |
| 8100 Maintenance Of Plant | 11,027,343.75 | 11,027,343.75 | | | 11,027,343.75 |
| 8200 Admin Tech Svc | 3,188,282.56 | 3,188,282.56 | | | 3,188,282.56 |
| 9100 Community Services | 1,092,875.94 | 1,092,235.06 | | 1,045.68 | 1,091,189.38 |
| 9800 Reserves | 40,759,708.08 | 40,372,164.94 | 1,045.68 | | 40,373,210.62 |
| TOTAL: | 359,065,951.60 | 359,082,311.60 | 153,811.68 | 153,811.68 | 359,082,311.60 |

ADOPTED BY BOARD: _____ November 13, 2018
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

NOV 13 2018

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 2
BOARD MEETING November 13, 2018**

| Account Name | Increase (Decrease) |
|--|-------------------------------|
| II. <u>Amendments Between Appropriations & Reserves</u> | |
| a) <u>Child Care-After Sch(Dist Opr)</u> | |
| Reserve For Contingencies | Unrestricted Reserve 1,045.68 |
| Temporary Employment | Community Services (1,045.68) |
| | <u>0.00</u> |

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

| | |
|-------------------------------------|--------------------------------|
| b) <u>Sch Energy Incentive Prog</u> | |
| Supplies | Basic (K-12) 35,350.00 |
| Electricity | Operation Of Plant (35,350.00) |
| | <u>0.00</u> |

Explanation: To appropriate funds from undistributed Utilities & Communications project to School Energy Incentive Program project.

| | |
|-------------------------------|-----------------------------------|
| c) <u>Workforce Education</u> | |
| Admin-Regular Pay | School Administration 83,842.00 |
| Admin-Regular Pay | Instruct & Curr Dev Svc 68,924.00 |
| Workers Compensation | Operation Of Plant 12,281.72 |
| Supplies | Vocational-Technical (137,516.88) |
| Other Tchr-Reg-Pay | Guidance Services (27,530.84) |
| | <u>0.00</u> |

Explanation: To adjust budgets between functions and objects for Workforce Education.

| | |
|---------------------------------|------------------------------------|
| d) <u>Reserve-Contingencies</u> | |
| Reserve For Contingencies | Unrestricted Reserve 220,289.00 |
| Reserve For Contingencies | Workforce Development (220,289.00) |
| | <u>0.00</u> |

Explanation: To adjust Workforce Development reserve.

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

NOV 13 2018

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - SPECIAL REVENUE - FEDERAL PROGRAMS

November 13, 2018

| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|------------------------------------|----------------------|----------------------|---------------------|-------------------|----------------------|
| 3199 Misc Federal Direct | 2,950,485.90 | 2,950,485.90 | 260.00 | | 2,950,745.90 |
| 3201 Vocational Education Acts | 614,344.21 | 614,344.21 | | | 614,344.21 |
| 3220 Workforce Investment Act | 187,221.00 | 187,221.00 | | 187,221.00 | 0.00 |
| 3221 Adult General Education | 189,856.00 | 189,856.00 | | | 189,856.00 |
| 3224 Other WIOA Programs | 0.00 | 0.00 | 187,221.00 | | 187,221.00 |
| 3230 Individuals With Disab Ed Act | 12,026,400.29 | 12,026,400.29 | | | 12,026,400.29 |
| 3240 Elem & Sec Ed Act, Title I | 16,343,800.42 | 16,343,800.42 | 3,427,695.00 | | 19,771,495.42 |
| 3299 Misc Fedl Thru State | 3,068,119.28 | 3,068,119.28 | | | 3,068,119.28 |
| TOTAL: | 35,380,227.10 | 35,380,227.10 | 3,615,176.00 | 187,221.00 | 38,808,182.10 |

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

NOV 13 2018

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - SPECIAL REVENUE - FEDERAL PROGRAMS

November 13, 2018

| EXPENDITURE FUNCTION NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|------------------------------------|----------------------|----------------------|---------------------|-------------|----------------------|
| 5000 Instruction | 13,996,762.07 | 13,848,840.25 | 1,813,587.19 | | 15,662,427.44 |
| 6100 Student Support Services | 1,513,361.06 | 1,524,701.06 | 45,604.84 | | 1,570,305.90 |
| 6200 Instructional Media Svc | 16,013.07 | 16,013.07 | 38,867.39 | | 54,880.46 |
| 6300 Instruct & Curr Dev Svc | 6,781,716.75 | 6,845,530.99 | 32,805.27 | | 6,878,336.26 |
| 6400 Instruct Staff Trng Svc | 5,241,279.42 | 5,314,709.12 | 1,284,304.31 | | 6,599,013.43 |
| 6500 Instr Tech Svc | 1,459,993.91 | 1,483,408.49 | | | 1,483,408.49 |
| 7200 General Administration | 1,649,830.61 | 1,640,915.61 | 188,866.00 | | 1,829,781.61 |
| 7300 School Administration | 98,346.50 | 97,346.50 | | | 97,346.50 |
| 7400 Facility Acq & Construc | 1,000.00 | 6,200.00 | | | 6,200.00 |
| 7700 Central Services | 119,494.93 | 120,494.93 | 4,000.00 | | 124,494.93 |
| 7800 Transportation Services | 3,396,366.65 | 3,373,672.65 | 19,920.00 | | 3,393,592.65 |
| 7900 Operation Of Plant | 20,070.65 | 21,570.65 | | | 21,570.65 |
| 8200 Admin Tech Svc | 80,027.00 | 80,859.30 | | | 80,859.30 |
| 9100 Community Services | 1,005,964.48 | 1,005,964.48 | | | 1,005,964.48 |
| TOTAL: | 35,380,227.10 | 35,380,227.10 | 3,427,955.00 | 0.00 | 38,808,182.10 |

ADOPTED BY BOARD: _____ November 13, 2018
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

NOV 13 2018

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 2
SPECIAL REVENUES
BOARD MEETING November 13, 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) |
|------------------|---|------------------------|
| P063Q164159 | Federal Administrative Cost Allowance Explanation: To set up budget per Florida Department of Education. | 5.00 |
| P063Q174159 | Federal Administrative Cost Allowance Explanation: To set up budget per Florida Department of Education. | 255.00 |
| HE1254-17-1-0028 | Operation: Cyber World Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds. | 0.00 |
| 170-2239A-9CD01 | Title I, Delinquent Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds. | 0.00 |
| 170-2269A-9CS01 | Title I, Unisig Explanation: To set up budget per Florida Department of Education. | 3,427,695.00 |
| WIA-2008-2009-03 | Workforce Innovation & Opportunity Act (WIOA) Explanation: To correct revenue object code. | 0.00 |

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

NOV 13 2018

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 1 - CAPITAL PROJECTS FUND

November 13, 2018

| FUND NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|--------------------------------------|-----------------------|-----------------------|-------------|-------------|-----------------------|
| 3428 PECO Maintenance Fund FY 18 | 572,600.52 | 572,600.52 | | | 572,600.52 |
| 3429 PECO Maintenance Fund FY 19 | 898,479.00 | 898,479.00 | | | 898,479.00 |
| 3610 Cap Outlay & Debt Srv (CO & DS) | 5,442,668.61 | 5,442,668.61 | | | 5,442,668.61 |
| 3716 Cap Imprv Tax Constr Fd FY 16 | 3,808,978.72 | 3,808,978.72 | | | 3,808,978.72 |
| 3717 Cap Imprv Tax Constr Fd FY 17 | 1,349,387.99 | 1,349,387.99 | | | 1,349,387.99 |
| 3718 Cap Imprv Tax Constr Fd FY 18 | 4,343,347.35 | 4,343,347.35 | | | 4,343,347.35 |
| 3719 Cap Imprv Tax Constr Fd FY 19 | 25,265,136.00 | 25,265,136.00 | | | 25,265,136.00 |
| 3910 Local Capital Improvement Fund | 1,663,461.91 | 1,663,461.91 | | | 1,663,461.91 |
| 3948 Half Cent Sales Tax 2008 | 75,681,382.40 | 75,681,382.40 | | | 75,681,382.40 |
| 3949 Sales Tax Revenue Bonds 2016 | 18,784,146.46 | 18,784,146.46 | | | 18,784,146.46 |
| 3980 Charter Schools-Capital Outlay | 367,538.00 | 367,538.00 | | | 367,538.00 |
| TOTAL: | 138,177,126.96 | 138,177,126.96 | 0.00 | 0.00 | 138,177,126.96 |

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

NOV 13 2018

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 1 - CAPITAL PROJECTS FUND

November 13, 2018

| FUNCTION NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|------------------------------|-----------------------|-----------------------|-------------|-------------|-----------------------|
| 7400 Facility Acq & Construc | 90,595,488.68 | 90,595,488.68 | | | 90,595,488.68 |
| 9700 Transfer Of Funds | 19,272,032.00 | 19,272,032.00 | | | 19,272,032.00 |
| 9800 Reserves | 28,309,606.28 | 28,309,606.28 | | | 28,309,606.28 |
| TOTAL: | 138,177,126.96 | 138,177,126.96 | 0.00 | 0.00 | 138,177,126.96 |

ADOPTED BY BOARD: _____ November 13, 2018
 (Date)

CERTIFIED CORRECT: _____
Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

NOV 13 2018

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 1
 BOARD MEETING November 13, 2018**

| FUND NAME | PROJECT | INCREASE (DECREASE) |
|--|----------------------|------------------------|
| II. <u>Amendments Between Appropriations & Reserves</u> | | |
| a) <u>3948 - Half Cent Sales Tax 2008</u> | | |
| Furn Fixtures & Equip-Capltzd | Covered PE Play Area | 45,000.00 |
| Bldgs & Fixed Equip-Contractor | Covered PE Play Area | (45,000.00) |
| | | 0.00 |

Explanation: To transfer funds between objects to facilitate funding for furniture, fixtures & equipment for Covered PE Play Area projects.

| | | |
|---|--------------------------|----------------|
| b) <u>3949 - Sales Tax Revenue Bonds 2016</u> | | |
| Furn Fixtures & Equip-Capltzd | Woodham Middle Repurpose | 500,000.00 |
| Furn Fixtures & Equip-Non-Cap | Woodham Middle Repurpose | 500,000.00 |
| Remod/Renov-Direct Pur-Noncap | Woodham Middle Repurpose | (1,000,000.00) |
| | | 0.00 |

Explanation: To transfer funds between objects to facilitate funding for furniture, fixtures & equipment for the Woodham Middle Repurpose project.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

NOV 13 2018

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY