

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: February 19, 2019		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 5 – General Operating Fund b. Resolution 5 – 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 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.1 – To increase fiscal efficiencies while maintaining good stewardship of the District's fiscal assets in order to provide better educational resources to the students of Escambia County OBJECTIVE: n/a			
REQUESTED BY <i>Theresa McCants</i> Theresa McCants, Director Budgeting Department		DATE February 6, 2019	
ASSISTANT SUPERINTENDENT <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE February 6, 2019	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 19 2019

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 5 - GENERAL OPERATING FUND

February 19, 2019

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	1,225,772.28			1,225,772.28
3310 FL Ed Finance Program (FEFP)	153,665,477.00	153,665,477.00		3,307,432.00	150,358,045.00
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	64,533.00		133,105.00
3355 Class Size Reduction/Operating	42,264,998.00	42,264,998.00	137,897.00		42,402,895.00
3361 School Recognition Funds	1,134,520.00	1,134,520.00		153,428.00	981,092.00
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	4,352.00		47,352.00
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	482,719.12			482,719.12
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	359,185,441.76	206,782.00	3,460,860.00	355,931,363.76

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 5 - GENERAL OPERATING FUND

February 19, 2019

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	195,830,047.17	196,372,809.22	1,764,456.63		198,137,265.85
6100 Student Support Services	16,224,965.36	16,651,934.52			16,651,934.52
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	6,655,259.34			6,655,259.34
6400 Instruct Staff Trng Svc	3,502,747.05	3,491,997.05	2,000.00		3,493,997.05
6500 Instr Tech Svc	3,165,909.66	3,129,909.66			3,129,909.66
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	16,185,477.40	27,856.41		16,213,333.81
7400 Facility Acq & Construc	2,595,957.35	2,623,995.92			2,623,995.92
7500 Fiscal Services	2,600,330.75	2,600,330.75			2,600,330.75
7600 Food Services	70,011.52	70,011.52	20,000.00		90,011.52
7700 Central Services	6,968,687.94	6,972,687.94	1,000.00		6,973,687.94
7800 Transportation Services	16,604,238.72	16,604,238.72			16,604,238.72
7900 Operation Of Plant	25,997,666.20	25,957,395.04			25,957,395.04
8100 Maintenance Of Plant	11,027,343.75	11,027,343.75	5,396.10		11,032,739.85
8200 Admin Tech Svc	3,188,282.56	3,188,282.56			3,188,282.56
9100 Community Services	1,092,875.94	1,088,266.89		1,065.27	1,087,201.62
9800 Reserves	40,759,708.08	39,346,792.67		5,073,721.87	34,273,070.80
TOTAL:	359,065,951.60	359,185,441.76	1,820,709.14	5,074,787.14	355,931,363.76

ADOPTED BY BOARD: _____ February 19, 2019
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 19 2019

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 5
BOARD MEETING FEBRUARY 19, 2019

Account Name	Increase (Decrease)
<u>I. Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>Various Projects</u>	
Class Size Reduction/Operating	137,897.00
Dist Disc Lottery Funds	64,533.00
FI Ed Finance Program (FEFP)	8,685.00
FI Ed Finance Program (FEFP)	6,571.00
FI Ed Finance Program (FEFP)	3,929.00
FI Ed Finance Program (FEFP)	3,364.00
FI Ed Finance Program (FEFP)	2,768.00
FI Ed Finance Program (FEFP)	1,780.00
FI Ed Finance Program (FEFP)	487.00
FI Ed Finance Program (FEFP)	27,498.00
FI Ed Finance Program (FEFP)	(3,293,115.00)
FI Ed Finance Program (FEFP)	(33,470.00)
School Recognition Funds	(153,428.00)
FI Ed Finance Program (FEFP)	(33,849.00)
FI Ed Finance Program (FEFP)	(2,080.00)
	<u>(3,258,430.00)</u>
Other Non-Prof Purc Services	Vocational-Technical 1,580,721.08
Reserve For Contingencies	Const Amend Classsize Red 137,897.00
Reserve For Contingencies	Discr Lottery Fnd-Sch Impr Act 64,533.00
Reserve For Contingencies	Reading Allocation 8,685.00
Reserve For Contingencies	Safe Schools-Security 6,571.00
Reserve For Contingencies	Mental Health Assistance 3,929.00
Computer Hardware-Non-Cap	DJJ Supplemental Allocation 3,364.00
Reserve For Contingencies	Basic (K-12) 2,768.00
Reserve For Contingencies	Instruct Materials-Library 1,780.00
Textbooks	Science Lab Materials 487.00
Reserve For Contingencies	Basic (K-12) 80,031.00
Reserve For Contingencies	Instruct Materials-Textbooks (52,533.00)
Reserve For Contingencies	Reserve-Opp/Mckay Scholarships (2,480,226.98)
Reserve For Contingencies	Salaries & Benefits (2,427,079.10)
Clstrm Tchr-Other Pay	Basic (K-12) (153,428.00)
Pro & Tech Services	Basic (K-12) (33,849.00)
Reserve For Contingencies	Sai Operational Cost-Reg Term (2,080.00)
	<u>(3,258,430.00)</u>

Explanation: To adjust revenue and appropriations per 3rd FEFP calculation.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 5
BOARD MEETING FEBRUARY 19, 2019

Account Name	Increase (Decrease)
b) <u>Community School</u>	
Other Student Fees	4,352.00
	<u>4,352.00</u>
Clstrm Tchr-Other Pay	3,475.83
Temporary Employment	281.60
Retirement Benefits	239.80
Social Security Benefits	212.76
Regular Phones, Fax & Modems	104.15
Workers Compensation	37.86
	<u>4,352.00</u>

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

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	1,065.27
Temporary Employment	Community Services	(1,065.27)
		<u>0.00</u>

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

b) <u>Various Projects</u>		
Supplies	School Administration	27,856.41
Supplies	Basic (K-12)	23,243.69
Other Support-Other Pay	Food Services	20,000.00
Other Non-Prof Purc Services	Staff Services	1,000.00
Supplies	Basic (K-12)	(27,856.41)
Reserve For Contingencies	Unrestricted Reserve	(23,243.69)
Clstrm Tchr-Other Pay	Basic (K-12)	(20,000.00)
Reserve For Contingencies	Human Resources Imaging	(1,000.00)
		<u>0.00</u>

Explanation: To adjust budgets between functions, objects and projects.

c) <u>Adv Placement Add-On Alloc</u>		
Supplies	Basic (K-12)	223,283.70
Clstrm Tchr-Other Pay	Basic (K-12)	74,800.00
Social Security Benefits	Basic (K-12)	5,195.57
Reserve For Contingencies	Unrestricted Reserve	(193,279.27)
Reserve For Contingencies	Adv Placement Add-On Alloc	(110,000.00)
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve For Contingencies for Advanced Placement.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 GENERAL OPERATING FUND
 RESOLUTION NUMBER 5
 BOARD MEETING FEBRUARY 19, 2019

Account Name		Increase (Decrease)
d) <u>Safe Schools</u>		
Travel-Away-In State	Instruct Staff Trng Svc	2,000.00
Aides-Other Pay	Basic (K-12)	325.00
Training Tuition Fees	Basic (K-12)	200.00
Aides-Other Pay	Exceptional	175.00
Reserve For Contingencies	Safe Schools-Security	(2,700.00)
		<u>0.00</u>

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

e) <u>Discr Lottery Fnd-Sch Impr Act</u>		
Furn Fixtures & Equip-Non-Cap	Maintenance Of Plant	5,396.10
Tech Furn Fixtures & Equip-Cap	Basic (K-12)	4,495.00
Reserve For Contingencies	Reserves	(5,396.10)
Reserve For Contingencies	Reserves	(4,495.00)
		<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.: 5 - SPECIAL REVENUE - FEDERAL PROGRAMS

February 19, 2019

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	2,950,485.90	2,950,745.90	194,170.43		3,144,916.33
3201 Vocational Education Acts	614,344.21	687,757.21			687,757.21
3221 Adult General Education	189,856.00	189,856.00			189,856.00
3224 Other WIOA Programs	0.00	187,221.00			187,221.00
3230 Individuals With Disab Ed Act	12,026,400.29	12,025,789.79			12,025,789.79
3240 Elem & Sec Ed Act, Title I	16,343,800.42	19,758,500.47		771,808.05	18,986,692.42
3299 Misc Fedl Thru State	3,068,119.28	3,017,121.95			3,017,121.95
TOTAL:	35,380,227.10	38,816,992.32	194,170.43	771,808.05	38,239,354.70

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 5 - SPECIAL REVENUE - FEDERAL PROGRAMS

February 19, 2019

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	13,996,762.07	15,767,039.93		211,864.23	15,555,175.70
6100 Student Support Services	1,513,361.06	1,566,943.88	5,918.14		1,572,862.02
6200 Instructional Media Svc	16,013.07	54,880.46		60.07	54,820.39
6300 Instruct & Curr Dev Svc	6,781,716.75	6,952,933.74		31,247.97	6,921,685.77
6400 Instruct Staff Trng Svc	5,241,279.42	6,503,739.86		187,806.35	6,315,933.51
6500 Instr Tech Svc	1,459,993.91	1,483,408.49	500.00		1,483,908.49
7200 General Administration	1,649,830.61	1,796,253.16		51,460.78	1,744,792.38
7300 School Administration	98,346.50	93,093.50		92,293.50	800.00
7400 Facility Acq & Construc	1,000.00	6,200.00		51.89	6,148.11
7700 Central Services	119,494.93	118,825.45	1,238.58		120,064.03
7800 Transportation Services	3,396,366.65	3,365,275.65		10,569.55	3,354,706.10
7900 Operation Of Plant	20,070.65	21,606.72			21,606.72
8200 Admin Tech Svc	80,027.00	80,827.00	60.00		80,887.00
9100 Community Services	1,005,964.48	1,005,964.48			1,005,964.48
TOTAL:	35,380,227.10	38,816,992.32	7,716.72	585,354.34	38,239,354.70

ADOPTED BY BOARD: _____ February 19, 2019
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 19 2019

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 5
SPECIAL REVENUES
BOARD MEETING February 19, 2019**

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: To decrease budget to close project.	(9,955.00)
HE1254-15-1-0053	Military : Diamond Formation Explanation: To increase budget for 2018-2019 fiscal year.	204,125.43
170-2639A-9CB01	IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2129B-9CB01	Title I, Part A, Basic - Salaries & Benefits Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(50,769.00)
170-2129B-9CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	50,769.00
170-1919A-9CG01	Adult Geographic 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 decrease budget to close project.	(771,808.05)

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - CAPITAL PROJECTS FUND

February 19, 2019

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - CAPITAL PROJECTS FUND

February 19, 2019

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	90,595,488.68	89,903,363.90	1,500,000.00		91,403,363.90
9700 Transfer Of Funds	19,272,032.00	19,272,032.00			19,272,032.00
9800 Reserves	28,309,606.28	29,001,731.06		1,500,000.00	27,501,731.06
TOTAL:	138,177,126.96	138,177,126.96	1,500,000.00	1,500,000.00	138,177,126.96

ADOPTED BY BOARD: _____ February 19, 2019
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 19 2019

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 4
 BOARD MEETING February 19, 2019

FUND NAME	PROJECT	INCREASE (DECREASE)
II. Amendments Between Appropriations & Reserves		
a) <u>3428 - Peco Maintenance Fund Fy 18</u>		
Remod/Renov-Non-Cap	Capital Outlay Crew	50,000.00
Remod/Renov-Non-Cap	Asbestos Removal	(50,000.00)
		<u>0.00</u>
Explanation: To transfer projects between funds to utilize the balance in fund 3428.		
b) <u>3429 - Peco Maintenance Fund Fy 19</u>		
Remod/Renov-Non-Cap	Asbestos Removal	50,000.00
Remod/Renov-Non-Cap	Capital Outlay Crew	(50,000.00)
		<u>0.00</u>
Explanation: To transfer projects between funds to utilize the balance in fund 3428.		
c) <u>3949 - Sales Tax Revenue Bonds 2016</u>		
Bldgs & Fixed Equip-Contractor	Brown Barge New Gym And Track	1,500,000.00
Reserve For Contingencies	West Florida Tech Repurpose	(1,500,000.00)
		<u>0.00</u>
Explanation: To transfer funds between projects to facilitate additional funds for Brown-Barge New Gym and Track project.		