

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: September 10, 2019		ITEM NUMBER: II. I. Resolution 12 – General Operating Fund Resolution 11 – Capital Projects 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 September 4, 2019	
ASSISTANT SUPERINTENDENT <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE September 4, 2019	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

SEP 10 2019

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 12 - GENERAL OPERATING FUND

September 10, 2019

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	350,000.00	573,760.31			573,760.31
3191 ROTC	450,000.00	495,904.33			495,904.33
3199 Misc Federal Direct	0.00	71.93			71.93
3202 Medicaid	1,625,000.00	1,341,847.15			1,341,847.15
3299 Misc Fedl Thru State	1,124,734.78	1,220,224.43			1,220,224.43
3310 FL Ed Finance Program (FEFP)	153,665,477.00	151,052,919.00			151,052,919.00
3315 Workforce Development	3,745,691.00	3,745,691.00			3,745,691.00
3317 Performance Based Incentives	0.00	169,383.00			169,383.00
3323 CO & DS for Admin Expense	24,217.00	24,217.14			24,217.14
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	55,000.00	55,512.34			55,512.34
3344 Dist Disc Lottery Funds	68,572.00	133,344.00			133,344.00
3355 Class Size Reduction/Operating	42,264,998.00	42,406,259.00			42,406,259.00
3361 School Recognition Funds	1,134,520.00	981,092.00			981,092.00
3371 Voluntary Pre-K Program	1,349,878.75	1,261,085.60			1,261,085.60
3399 Other Misc State Revenue	3,645,612.00	3,920,186.64			3,920,186.64
3411 District School Taxes	90,785,688.00	92,400,715.70			92,400,715.70
3425 Rent	200,000.00	223,949.05			223,949.05
3431 Interest On Investments	500,000.00	1,021,356.08			1,021,356.08
3440 Gifts Grants & Bequests	69,150.00	165,916.33			165,916.33
3461 Adult General Ed Course Fees	12,000.00	91,685.29			91,685.29
3462 Postsecondary Vocational Fees	600,000.00	750,535.46			750,535.46
3463 Continuing Workforce Ed Fees	30,000.00	48,546.96			48,546.96
3464 Capital Improvement Fees	25,000.00	38,872.20			38,872.20
3465 Postsecondary Lab Fees	153,940.00	153,772.11			153,772.11
3467 GED Testing Fees	10,000.00	14,861.75			14,861.75
3468 Financial Aid Fees	65,000.00	69,672.58			69,672.58
3469 Other Student Fees	43,000.00	63,456.90			63,456.90
3473 School-Age Child Care Fees	409,000.00	531,917.04			531,917.04
3491 Bus Fees	300,000.00	439,207.74			439,207.74
3493 Sale Of Junk	100,000.00	206,028.05			206,028.05
3494 Fedl Indirect Cost Rate	1,200,000.00	1,308,207.68			1,308,207.68
3495 Other Misc Local Sources	480,626.46	662,109.77			662,109.77
3497 Refunds Of Prior Year Exp	0.00	78,165.66			78,165.66
3498 Lost Damaged & Sale Txbks	30,000.00	23,639.66			23,639.66
3499 Food Svcs Indirect Cost Rate	300,000.00	490,598.51			490,598.51
3630 Trans From CP Proj Funds	8,636,107.00	8,546,703.78			8,546,703.78
3742 Other Loss Recovery	0.00	19,554.69			19,554.69
9999 Beginning Fund Balance	45,166,239.61	45,166,239.61			45,166,239.61
TOTAL:	359,065,951.60	360,343,710.47	0.00	0.00	360,343,710.47

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 12 - GENERAL OPERATING FUND

September 10, 2019

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	195,830,047.17	198,515,296.50	1,149,816.54		199,665,113.04
6100 Student Support Services	16,224,965.36	16,752,469.96			16,752,469.96
6200 Instructional Media Svc	4,517,626.44	4,686,796.83			4,686,796.83
6300 Instruct & Curr Dev Svc	6,638,335.34	6,837,844.23	18,000.00		6,855,844.23
6400 Instruct Staff Trng Svc	3,502,747.05	4,031,362.54	8,000.00		4,039,362.54
6500 Instr Tech Svc	3,165,909.66	3,121,418.91	6,000.00		3,127,418.91
7100 Board	1,431,213.72	2,278,678.50			2,278,678.50
7200 General Administration	886,368.65	915,368.79			915,368.79
7300 School Administration	15,963,635.40	16,874,744.02			16,874,744.02
7400 Facility Acq & Construc	2,595,957.35	2,819,285.25			2,819,285.25
7500 Fiscal Services	2,600,330.75	2,572,860.75			2,572,860.75
7600 Food Services	70,011.52	103,887.06			103,887.06
7700 Central Services	6,968,687.94	7,371,005.87			7,371,005.87
7800 Transportation Services	16,604,238.72	16,896,827.12			16,896,827.12
7900 Operation Of Plant	25,997,666.20	28,906,257.86			28,906,257.86
8100 Maintenance Of Plant	11,027,343.75	12,516,726.85			12,516,726.85
8200 Admin Tech Svc	3,188,282.56	3,222,211.02			3,222,211.02
9100 Community Services	1,092,875.94	1,199,614.02			1,199,614.02
9800 Reserves	40,759,708.08	30,721,054.39		1,181,816.54	29,539,237.85
TOTAL:	359,065,951.60	360,343,710.47	1,181,816.54	1,181,816.54	360,343,710.47

ADOPTED BY BOARD: _____ September 10, 2019
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 10 2019

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 12
BOARD MEETING September 10, 2019

Account Name	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>	
a) <u>Reserve-Contingencies</u>	
Reserve For Contingencies Unrestricted Reserve	411,122.51
Reserve For Contingencies Reserve-Inventory	113,906.64
Reserve For Contingencies Medicaid-Direct Services	<u>(525,029.15)</u>
	<u>0.00</u>

Explanation: To adjust budgets for projects Reserve For Contingencies.

b) <u>Various Projects</u>	
Clstrm Tchr-Reg-Pay Basic (K-12)	1,365,602.65
Reserve For Contingencies Const Amend Classsize Red	122,162.00
Reserve For Contingencies Supp Academic Instr-Beyond 180	(633,730.59)
Reserve For Contingencies SAI Operational Cost-Reg Term	(548,085.95)
Reserve For Contingencies Unrestricted Reserve	(122,162.00)
Clstrm Tchr-Other Pay Basic (K-12)	(108,786.11)
Technology-Related Rentals Basic (K-12)	<u>(75,000.00)</u>
	<u>0.00</u>

Explanation: To adjust budgets to actual expenditures.

c) <u>Various Projects</u>	
Supplies Instruct & Curr Dev Svc	18,000.00
Clstrm Tchr-Reg-Pay Vocational-Technical	15,716.89
Clstrm Tchr-Reg-Pay Basic (K-12)	10,959.66
Supplies Instruct Staff Trng Svc	8,000.00
Supplies Instr Tech Svc	6,000.00
Social Security Benefits Vocational-Technical	1,202.35
Workers Compensation Vocational-Technical	152.73
Supplies Vocational-Technical	(32,000.00)
Clstrm Tchr-Reg-Pay Vocational-Technical	(15,716.89)
Clstrm Tchr-Reg-Pay Basic (K-12)	(10,959.66)
Social Security Benefits Vocational-Technical	(1,202.35)
Workers Compensation Vocational-Technical	<u>(152.73)</u>
	<u>0.00</u>

Explanation: To adjust budgets between functions and projects.

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - CAPITAL PROJECTS FUND

September 10, 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	5,485,568.78			5,485,568.78
3716 Cap Imprv Tax Constr Fd FY 16	3,808,978.72	3,808,978.72	1,579.25		3,810,557.97
3717 Cap Imprv Tax Constr Fd FY 17	1,349,387.99	1,350,147.86			1,350,147.86
3718 Cap Imprv Tax Constr Fd FY 18	4,343,347.35	4,413,112.93			4,413,112.93
3719 Cap Imprv Tax Constr Fd FY 19	25,265,136.00	25,889,329.87	34,860.60		25,924,190.47
3910 Local Capital Improvement Fund	1,663,461.91	4,956,569.73	5,396.82		4,961,966.55
3920 Educ Facil Security Grant Fund	0.00	1,388,359.00			1,388,359.00
3948 Half Cent Sales Tax 2008	75,681,382.40	81,287,349.94	13,209.87		81,300,559.81
3949 Sales Tax Revenue Bonds 2016	18,784,146.46	19,109,075.13	22,060.44		19,131,135.57
3980 Charter Schools-Capital Outlay	367,538.00	375,979.00			375,979.00
TOTAL:	138,177,126.96	149,535,550.48	77,106.98	0.00	149,612,657.46

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - CAPITAL PROJECTS FUND

September 10, 2019

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	90,595,488.68	95,191,517.56	77,309.00		95,268,826.56
9200 Debt Service	0.00	1,548.82			1,548.82
9700 Transfer Of Funds	19,272,032.00	20,000,937.78			20,000,937.78
9800 Reserves	28,309,606.28	34,341,546.32		202.02	34,341,344.30
TOTAL:	138,177,126.96	149,535,550.48	77,309.00	202.02	149,612,657.46

ADOPTED BY BOARD: _____ September 10, 2019
 (Date)

CERTIFIED CORRECT: _____
Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 10 2019

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 11
 BOARD MEETING September 10, 2019

FUND NAME	PROJECT	INCREASE (DECREASE)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves		
a) <u>3716 - Cap Imprv Tax Constr Fd FY 16</u>		
Refunds Of Prior Year Exp		1,579.25
		<u>1,579.25</u>
Computer Hardware-Non-Cap	Computer Equipment	1,579.25
		<u>1,579.25</u>

Explanation: To appropriate revenue to the Computer Equipment project to utilize the balance in Fund 3716.

b) <u>3719 - Cap Imprv Tax Constr Fd FY 19</u>		
Interest On Investments		37,648.84
Net Inc/Dec Fmv Of Investment		(2,788.24)
		<u>34,860.60</u>
Reserve For Contingencies	Unrestricted Reserve	34,860.60
		<u>34,860.60</u>

Explanation: To appropriate interest to project Reserve For Contingencies.

c) <u>3910 - Local Capital Improvement Fund</u>		
Interest On Investments		5,828.47
Net Inc/Dec Fmv Of Investment		(431.65)
		<u>5,396.82</u>
Reserve For Contingencies	Unrestricted Reserve	5,396.82
		<u>5,396.82</u>

Explanation: To appropriate interest to project Reserve For Contingencies.

d) <u>3948 - Half Cent Sales Tax 2008</u>		
Interest On Investments		14,266.43
Net Inc/Dec Fmv Of Investment		(1,056.56)
		<u>13,209.87</u>
Reserve For Contingencies	Unrestricted Reserve	13,209.87
		<u>13,209.87</u>

Explanation: To appropriate interest to project Reserve For Contingencies.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 11
 BOARD MEETING September 10, 2019

FUND NAME	PROJECT	INCREASE (DECREASE)
e) <u>3949 - Sales Tax Revenue Bonds 2016</u>		
Interest On Investments		22,060.44
		<u>22,060.44</u>
Reserve For Contingencies	Unrestricted Reserve	22,060.44
		<u>22,060.44</u>

Explanation: To appropriate interest to project Reserve For Contingencies.

II. Amendments Between Appropriations & Reserves

a) <u>3719 - Cap Imprv Tax Constr Fd FY 19</u>		
Remod/Renov-Non-Cap	General Renovations	77,309.00
Computer Hardware-Capltzd	Computer Equipment	(1,579.25)
Reserve For Contingencies	Unrestricted Reserve	(75,729.75)
		<u>0.00</u>

Explanation: To transfer funds between projects and objects to facilitate the proper classification of expenditures.