
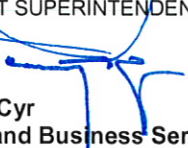


THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: April 21, 2020		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 7 – General Operating Fund b. Resolution 7 – Special Revenue - Federal Programs c. Resolution 7 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund	
AGENDA REFERENCE: Resolutions to Amend 2019-2020 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 17, 2019, the School Board adopted the budget for fiscal year 2019-2020. 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 OBJECTIVE: n/a			
REQUESTED BY  Theresa McCants, Director Budgeting Department		DATE April 8, 2020	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE April 8, 2020	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD APR 21 2020

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

April 21, 2020

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	500,000.00	500,000.00			500,000.00
3191 ROTC	450,000.00	450,000.00			450,000.00
3202 Medicaid	1,200,000.00	1,390,681.98			1,390,681.98
3299 Misc Fedl Thru State	1,136,174.43	1,224,986.43			1,224,986.43
3310 FL Ed Finance Program (FEFP)	162,863,669.00	158,750,225.00			158,750,225.00
3315 Workforce Development	3,794,637.00	3,794,637.00			3,794,637.00
3317 Performance Based Incentives	135,000.00	135,000.00	123,000.00		258,000.00
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	132,336.00	39,484.00			39,484.00
3355 Class Size Reduction/Operating	42,274,952.00	42,474,530.00			42,474,530.00
3361 School Recognition Funds	981,092.00	1,604,518.00			1,604,518.00
3371 Voluntary Pre-K Program	1,478,528.43	1,484,911.22			1,484,911.22
3399 Other Misc State Revenue	719,693.80	992,335.80	4,430.00		996,765.80
3411 District School Taxes	92,173,545.00	92,173,545.00			92,173,545.00
3425 Rent	200,000.00	200,000.00			200,000.00
3431 Interest On Investments	750,000.00	750,000.00			750,000.00
3440 Gifts Grants & Bequests	84,150.00	84,150.00			84,150.00
3461 Adult General Ed Course Fees	50,000.00	50,000.00			50,000.00
3462 Postsecondary Vocational Fees	600,000.00	600,000.00			600,000.00
3463 Continuing Workforce Ed Fees	20,000.00	20,000.00			20,000.00
3464 Capital Improvement Fees	25,000.00	25,000.00			25,000.00
3465 Postsecondary Lab Fees	139,500.00	139,500.00			139,500.00
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	38,000.00	38,000.00			38,000.00
3473 School-Age Child Care Fees	409,000.00	409,000.00			409,000.00
3491 Bus Fees	400,000.00	400,000.00			400,000.00
3493 Sale Of Junk	200,000.00	200,000.00			200,000.00
3494 Fedl Indirect Cost Rate	1,000,000.00	1,000,000.00			1,000,000.00
3495 Other Misc Local Sources	480,754.72	489,147.21			489,147.21
3498 Lost Damaged & Sale Txbs	30,000.00	30,000.00			30,000.00
3499 Food Srvs Indirect Cost Rate	389,700.00	389,700.00			389,700.00
3630 Trans From CP Proj Funds	8,238,196.00	11,614,072.10			11,614,072.10
9999 Beginning Fund Balance	44,115,277.79	44,115,277.79			44,115,277.79
TOTAL:	365,609,923.17	366,169,418.53	127,430.00	0.00	366,296,848.53

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

April 21, 2020

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	197,049,629.77	199,548,680.41		474,919.55	199,073,760.86
6100 Student Support Services	17,248,312.09	17,418,320.81	113,010.54		17,531,331.35
6200 Instructional Media Svc	4,756,576.63	4,783,575.63	53,807.76		4,837,383.39
6300 Instruct & Curr Dev Svc	7,342,984.94	7,424,581.94	73,377.72		7,497,959.66
6400 Instruct Staff Trng Svc	4,019,280.86	4,477,139.81	94,492.58		4,571,632.39
6500 Instr Tech Svc	3,057,665.75	3,043,776.75	20,319.58		3,064,096.33
7100 Board	1,703,277.43	5,797,692.32			5,797,692.32
7200 General Administration	893,468.00	893,468.00			893,468.00
7300 School Administration	15,895,344.33	17,230,754.51	99,802.37		17,330,556.88
7400 Facility Acq & Construc	2,842,042.85	2,829,121.85			2,829,121.85
7500 Fiscal Services	2,696,622.75	2,696,622.75			2,696,622.75
7600 Food Services	70,050.94	130,050.94			130,050.94
7700 Central Services	7,979,708.83	8,068,610.82			8,068,610.82
7800 Transportation Services	16,683,755.33	16,775,155.33			16,775,155.33
7900 Operation Of Plant	26,764,604.77	26,734,589.69	1,979.40		26,736,569.09
8100 Maintenance Of Plant	11,491,026.76	11,485,626.76			11,485,626.76
8200 Admin Tech Svc	3,330,918.73	3,430,918.73			3,430,918.73
9100 Community Services	1,252,346.19	1,245,340.56	3,163.52		1,248,504.08
9800 Reserves	40,532,306.22	32,155,390.92	142,396.08		32,297,787.00
TOTAL:	365,609,923.17	366,169,418.53	602,349.55	474,919.55	366,296,848.53

ADOPTED BY BOARD: _____ April 21, 2020
 (Date)

CERTIFIED CORRECT: _____
Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 21 2020

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 GENERAL OPERATING FUND
 RESOLUTION NUMBER 7
 BOARD MEETING April 21, 2020

Account Name	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>Various Projects</u>	
Performance Based Incentives	123,000.00
Other Misc State Revenue	4,430.00
	<u>127,430.00</u>
Reserve For Contingencies	120,045.67
Other Misc Expenses	4,430.00
Reserve For Contingencies	2,954.33
	<u>127,430.00</u>

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

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	1,266.48
Temporary Employment	(1,266.48)
	<u>0.00</u>

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

b) <u>Discr Lottery Fnd-Sch Impr Act</u>	
Supplies	3,501.00
Technology-Related Supplies	3,000.00
Tech Furn Fixtures & Equip-Cap	2,990.00
Furn Fixtures & Equip-Non-Cap	1,979.40
Reserve For Contingencies	(11,470.40)
	<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 GENERAL OPERATING FUND
 RESOLUTION NUMBER 7
 BOARD MEETING April 21, 2020

Account Name		Increase (Decrease)
c) <u>Various Projects</u>		
Clstrm Tchr-Other Pay	Exceptional	617,053.12
Clstrm Tchr-Reg-Pay	Exceptional	500,000.00
Other Tchr-Other Pay	Instruct & Curr Dev Svc	102,977.72
Admin-Other Pay	School Administration	99,802.37
Other Tchr-Other Pay	Guidance Services	82,147.70
Clstrm Tchr-Other Pay	Vocational-Technical	78,772.95
Other Tchr-Other Pay	Instruct Staff Trng Svc	64,492.58
Other Tchr-Other Pay	Instructional Media Svc	53,807.76
Clstrm Tchr-Other Pay	Adult General	50,000.00
Other Tchr-Other Pay	Attendance & Social Wrk	30,862.84
Training Tuition Fees	Instruct Staff Trng Svc	30,000.00
Reserve For Contingencies	Unrestricted Reserve	29,600.00
Other Tchr-Other Pay	Instr Tech Svc	20,319.58
Clstrm Tchr-Other Pay	Basic (K-12)	(1,150,236.62)
Clstrm Tchr-Reg-Pay	Basic (K-12)	(500,000.00)
Clstrm Tchr-Other Pay	Vocational-Technical	(50,000.00)
Supplies	Basic (K-12)	(30,000.00)
Av Matls-Non-Capitalized	Instruct & Curr Dev Svc	(29,600.00)
		<u>0.00</u>

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

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

April 21, 2020

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	2,626,993.93	2,546,128.47		21,127.27	2,525,001.20
3201 Vocational Education Acts	704,111.50	750,120.50			750,120.50
3221 Adult General Education	189,856.00	189,856.00			189,856.00
3224 Other WIOA Programs	315,000.00	315,000.00			315,000.00
3230 Individuals With Disab Ed Act	13,187,620.42	13,187,970.42			13,187,970.42
3240 Elem & Sec Ed Act, Title I	19,468,421.46	19,545,241.79			19,545,241.79
3299 Misc Fedl Thru State	3,482,907.71	3,434,594.80	66,894.18		3,501,488.98
TOTAL:	39,974,911.02	39,968,911.98	66,894.18	21,127.27	40,014,678.89

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

April 21, 2020

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	15,272,751.04	16,933,255.07	26,926.47		16,960,181.54
6100 Student Support Services	1,866,560.92	1,748,836.38	800.00		1,749,636.38
6200 Instructional Media Svc	48,190.89	49,158.48		5,815.91	43,342.57
6300 Instruct & Curr Dev Svc	8,474,700.60	8,187,690.79		8,148.29	8,179,542.50
6400 Instruct Staff Trng Svc	6,324,910.10	5,438,825.74	32,150.41		5,470,976.15
6500 Instr Tech Svc	1,511,770.58	1,466,651.15			1,466,651.15
7200 General Administration	1,820,583.47	1,665,626.85		883.77	1,664,743.08
7300 School Administration	6,319.68	15,730.00			15,730.00
7400 Facility Acq & Construc	2,000.00	5,947.75			5,947.75
7700 Central Services	227,092.60	192,215.49		12.00	192,203.49
7800 Transportation Services	3,289,297.79	3,132,459.16	750.00		3,133,209.16
7900 Operation Of Plant	17,846.35	12,543.12			12,543.12
8200 Admin Tech Svc	82,644.00	89,729.00			89,729.00
9100 Community Services	1,030,243.00	1,030,243.00			1,030,243.00
TOTAL:	39,974,911.02	39,968,911.98	60,626.88	14,859.97	40,014,678.89

ADOPTED BY BOARD: _____ April 21, 2020
 (Date)

CERTIFIED CORRECT: _____
Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 21 2020

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 7
SPECIAL REVENUES
BOARD MEETING April 21, 2020

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 for 2019-2020 fiscal year.	(21,127.27)
170-2230B-0CD01	Title I, Delinquent Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2670B-0CP01	Title IV, Student Academic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1270B-0CH01	Title IX, Part A, Homeless Explanation: To increase budget per Florida Department of Education.	10,348.00
170-1020A-0C001	Title III - English Language Acquisition Explanation: To increase budget per Florida Department of Education.	56,546.18

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

April 21, 2020

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3428 PECO Maintenance Fund FY 18	61,374.45	61,374.45			61,374.45
3429 PECO Maintenance Fund FY 19	788,906.34	788,906.34			788,906.34
3610 Cap Outlay & Debt Srv (CO & DS)	6,399,787.96	6,399,787.96			6,399,787.96
3710 Cap Imprv Tax Constr Fd FY 20	26,540,167.00	26,540,167.00			26,540,167.00
3717 Cap Imprv Tax Constr Fd FY 17	955,520.73	74,934.90			74,934.90
3718 Cap Imprv Tax Constr Fd FY 18	3,119,675.59	942,222.68			942,222.68
3719 Cap Imprv Tax Constr Fd FY 19	6,756,027.37	4,477,258.40			4,477,258.40
3910 Local Capital Improvement Fund	3,540,368.06	3,540,368.06			3,540,368.06
3920 Ed Fac Security Grant Fd FY 19	131,529.73	131,529.73			131,529.73
3921 Ed Fac Security Grant Fd FY 20	0.00	697,641.00			697,641.00
3948 Half Cent Sales Tax 2008	81,714,322.71	81,714,322.71			81,714,322.71
3949 Sales Tax Revenue Bonds 2016	9,026,455.88	9,026,455.88			9,026,455.88
3980 Charter Schools-Capital Outlay	397,526.00	397,526.00			397,526.00
TOTAL:	139,431,661.82	134,792,495.11	0.00	0.00	134,792,495.11

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

April 21, 2020

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	80,236,531.21	86,047,720.75	307,787.19		86,355,507.94
9700 Transfer Of Funds	18,855,696.00	18,855,696.00			18,855,696.00
9800 Reserves	40,339,434.61	29,889,078.36		307,787.19	29,581,291.17
TOTAL:	139,431,661.82	134,792,495.11	307,787.19	307,787.19	134,792,495.11

ADOPTED BY BOARD: _____ April 21, 2020
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 21 2020

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 7
 BOARD MEETING April 21, 2020

FUND NAME	PROJECT	INCREASE (DECREASE)
<u>II. Amendments Between Appropriations & Reserves</u>		
a) <u>3710 - Cap Imprv Tax Constr Fd FY 20</u>		
Computer Hardware-Capltzd	Equipment-Vocational Education	21,435.00
Tech Furn Fixture&Equip-Noncap	Equipment-Vocational Education	3,803.68
Furn Fixtures & Equip-Non-Cap	Equipment-Vocational Education	720.61
Furn Fixtures & Equip-Capltzd	Equipment-Vocational Education	494.00
Computer Hardware-Capltzd	Computer Equipment-Voc Ed	(24,380.40)
Computer Hardware-Non-Cap	Computer Equipment-Voc Ed	(2,072.89)
		<u>0.00</u>

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

b) <u>3910 - Local Capital Improvement Fund</u>		
Land	Land Purchase	307,787.19
Reserve For Contingencies	Unrestricted Reserve	(307,787.19)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to Land Purchase project.