



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: September 9, 2021		ITEM NUMBER: II. 1. Resolution 13 – General Operating Fund Resolution 12 – Capital Projects Fund Resolution 3 – Debt Service Fund Resolution 12 – CARES Act Fund	
AGENDA REFERENCE: Resolutions to Amend 2020-2021 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 21, 2020, the School Board adopted the budget for fiscal year 2020-2021. 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 September 3, 2021	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE September 3, 2021	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

SEP 09 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 13 - GENERAL OPERATING FUND

September 9, 2021

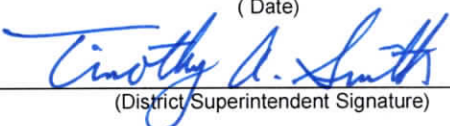
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	450,000.00	450,000.00			450,000.00
3191 ROTC	490,000.00	519,704.14			519,704.14
3199 Misc Federal Direct	0.00	0.00	26,836.94		26,836.94
3202 Medicaid	1,500,000.00	1,885,018.18			1,885,018.18
3299 Misc Fedl Thru State	917,609.00	1,010,860.60			1,010,860.60
3310 FL Ed Finance Program (FEFP)	161,293,098.00	158,923,526.00			158,923,526.00
3315 Workforce Development	3,840,386.00	3,840,386.00			3,840,386.00
3317 Performance Based Incentives	135,000.00	123,000.00			123,000.00
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
3355 Class Size Reduction/Operating	42,713,776.00	42,713,776.00			42,713,776.00
3371 Voluntary Pre-K Program	1,025,220.90	868,245.84			868,245.84
3399 Other Misc State Revenue	401,685.87	407,566.54	29,885.58		437,452.12
3411 District School Taxes	95,662,518.00	96,589,089.16			96,589,089.16
3425 Rent	200,000.00	272,849.33			272,849.33
3431 Interest On Investments	500,000.00	500,000.00			500,000.00
3440 Gifts Grants & Bequests	84,150.00	84,150.00			84,150.00
3461 Adult General Ed Course Fees	12,000.00	12,310.00	840.00		13,150.00
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	47,295.52	1,883.37		49,178.89
3465 Postsecondary Lab Fees	139,500.00	167,308.92	8,187.43		175,496.35
3467 GED Testing Fees	10,000.00	12,821.63	1,481.25		14,302.88
3468 Financial Aid Fees	65,000.00	79,544.09	2,718.59		82,262.68
3469 Other Student Fees	38,000.00	54,240.64	4,221.36		58,462.00
3473 School-Age Child Care Fees	409,000.00	390,343.33			390,343.33
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	449,348.57	626,010.63			626,010.63
3498 Lost Damaged & Sale Txbks	30,000.00	30,000.00			30,000.00
3499 Food Svcs Indirect Cost Rate	389,700.00	389,700.00			389,700.00
3630 Trans From CP Proj Funds	8,325,385.00	8,325,385.00	25,000.00		8,350,385.00
9999 Beginning Fund Balance	45,829,886.18	45,829,886.18			45,829,886.18
TOTAL:	367,681,980.52	366,898,734.73	101,054.52	0.00	366,999,789.25

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 13 - GENERAL OPERATING FUND

September 9, 2021

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	196,563,359.72	200,642,370.54		336,563.84	200,305,806.70
6100 Student Support Services	17,093,759.81	18,254,635.51	2,421.65		18,257,057.16
6200 Instructional Media Svc	4,547,293.91	4,792,766.94		1,130.17	4,791,636.77
6300 Instruct & Curr Dev Svc	7,035,652.49	7,517,519.17		46,549.82	7,470,969.35
6400 Instruct Staff Trng Svc	4,120,585.85	4,493,508.27		4,444.81	4,489,063.46
6500 Instr Tech Svc	3,886,881.69	4,144,170.07	13,368.46		4,157,538.53
7100 Board	1,467,747.00	1,584,747.00	6,520.00		1,591,267.00
7200 General Administration	715,147.00	1,021,147.00		3,100.00	1,018,047.00
7300 School Administration	16,775,451.60	18,156,124.57	47,582.00		18,203,706.57
7400 Facility Acq & Construc	1,305,677.63	3,704,142.22	36,138.58		3,740,280.80
7500 Fiscal Services	2,484,795.55	2,672,795.55	15,110.00		2,687,905.55
7600 Food Services	79,000.00	177,300.00	27,838.95		205,138.95
7700 Central Services	7,147,196.47	7,281,253.86		10,143.96	7,271,109.90
7800 Transportation Services	17,034,969.61	14,707,413.41	1,587.95		14,709,001.36
7900 Operation Of Plant	28,280,508.51	28,414,933.18	70,068.32		28,485,001.50
8100 Maintenance Of Plant	11,831,049.33	12,141,199.33	2,760.22		12,143,959.55
8200 Admin Tech Svc	3,211,961.00	3,863,086.78	6,909.25		3,869,996.03
9100 Community Services	1,038,085.64	1,000,506.12		3,334.26	997,171.86
9800 Reserves	43,062,857.71	32,329,115.21	276,016.00		32,605,131.21
TOTAL:	367,681,980.52	366,898,734.73	506,321.38	405,266.86	366,999,789.25

ADOPTED BY BOARD: _____ September 9, 2021
 (Date)

CERTIFIED CORRECT:  _____
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 09 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 13
BOARD MEETING September 9, 2021**

<u>Account Name</u>	<u>Increase (Decrease)</u>
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>Various Projects</u>	
Postsecondary Lab Fees	5,032.00
Financial Aid Fees	2,718.59
Other Student Fees	1,978.00
Capital Improvement Fees	1,883.37
Other Student Fees	1,883.36
Postsecondary Lab Fees	1,516.24
GED Testing Fees	1,481.25
Postsecondary Lab Fees	1,369.19
Adult General Ed Course Fees	840.00
Other Student Fees	360.00
Postsecondary Lab Fees	270.00
	<u>19,332.00</u>
Supplies	5,032.00
Supplies	2,718.59
Clstrm Tchr-Other Pay	1,978.00
Remod/Renov-Non-Cap	1,883.37
Supplies	1,883.36
Supplies	1,516.24
Supplies	1,481.25
Supplies	1,369.19
Supplies	840.00
Supplies	360.00
Supplies	270.00
	<u>19,332.00</u>

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

b) <u>Various Projects</u>	
Other Misc State Revenue	34,943.00
Trans From CP Proj Funds	25,000.00
Other Misc State Revenue	10,790.27
Other Misc State Revenue	(15,650.94)
Other Misc State Revenue	(196.75)
	<u>54,885.58</u>
Reserve For Contingencies	34,943.00
Non-FEFP Chrtr Schl Distrib	25,000.00
Clstrm Tchr-Other Pay	7,605.24
Other Tchr-Suplmental Pay	1,000.00
Clstrm Tchr-Suplmental Pay	1,000.00
Social Security Benefits	698.68
Retirement Benefits	206.02
Tech Furn Fixture&Equip-Noncap	178.00
Workers Compensation	102.33
Training Tuition Fees	(15,650.94)
Training Tuition Fees	(196.75)
	<u>54,885.58</u>

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

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

September 9, 2021


FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3429 PECO Maintenance Fund FY 19	352,697.34	352,697.34			352,697.34
3610 Cap Outlay & Debt Srv (CO & DS)	6,518,517.03	6,543,220.83	1,785.82		6,545,006.65
3710 Cap Imprv Tax Constr Fd FY 20	6,095,811.62	6,107,902.85			6,107,902.85
3711 Cap Imprv Tax Constr Fd Fy 21	28,236,850.00	28,524,394.01		1,543.68	28,522,850.33
3718 Cap Imprv Tax Constr Fd FY 18	777,310.88	777,310.88			777,310.88
3719 Cap Imprv Tax Constr Fd FY 19	2,359,698.09	2,359,698.09			2,359,698.09
3910 Local Capital Improvement Fund	2,865,252.90	2,945,785.61		686.25	2,945,099.36
3920 Ed Fac Security Grant Fd FY 19	35,277.41	35,277.41			35,277.41
3921 Ed Fac Security Grant Fd FY 20	469,076.31	469,076.31			469,076.31
3922 Ed Fac Security Gt Fd - Fy2021	0.00	578,876.00			578,876.00
3941 Series 2020 Cop Proceeds	44,650,000.00	44,650,000.00	2,607.38		44,652,607.38
3948 Half Cent Sales Tax 2008	83,249,079.18	90,244,465.54		94,304.05	90,150,161.49
3949 Sales Tax Revenue Bonds 2016	2,130,599.29	2,135,767.53	119.97		2,135,887.50
3980 Charter Schools-Capital Outlay	400,021.00	347,992.00			347,992.00
TOTAL:	178,140,191.05	186,072,464.40	4,513.17	96,533.98	185,980,443.59

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

September 9, 2021

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	121,803,970.59	141,111,127.35		25,000.00	141,086,127.35
9200 Debt Service	0.00	0.00	1,785.82		1,785.82
9700 Transfer Of Funds	20,454,321.00	20,686,134.75	66,508.42		20,752,643.17
9800 Reserves	35,881,899.46	24,275,202.30		135,315.05	24,139,887.25
TOTAL:	178,140,191.05	186,072,464.40	68,294.24	160,315.05	185,980,443.59

ADOPTED BY BOARD: September 9, 2021
 (Date)

CERTIFIED CORRECT: 
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 09 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 12
BOARD MEETING September 9, 2021**

Fund Name	Project	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves		
a) <u>3610 - Cap Outlay & Debt Srv (CO&DS)</u>		
Interest On Undistr CO&DS		1,785.82
		<u>1,785.82</u>
Dues & Fees	DOE Administrative Expense	1,785.82
		<u>1,785.82</u>
Explanation: To appropriate interest and record 2020-2021 CO&DS administrative dues and fees.		
b) <u>3711 - Cap Imprv Tax Constr Fd FY 21</u>		
Interest On Investments		2,343.25
Net Inc/Dec FMV Of Investment		(3,886.93)
		<u>(1,543.68)</u>
Reserve For Contingencies	Unrestricted Reserve	(1,543.68)
		<u>(1,543.68)</u>
Explanation: To adjust interest to project Reserve For Contingencies.		
c) <u>3910 - Local Capital Improvement Fund</u>		
Interest On Investments		1,041.72
Net Inc/Dec FMV Of Investment		(1,727.97)
		<u>(686.25)</u>
Reserve For Contingencies	Unrestricted Reserve	(686.25)
		<u>(686.25)</u>
Explanation: To adjust interest to project Reserve For Contingencies.		
d) <u>3941 - Series 2020 COP Proceeds</u>		
Interest On Investments		2,607.38
		<u>2,607.38</u>
Reserve For Contingencies	New Pleasant Grove Elementary	2,607.38
		<u>2,607.38</u>
Explanation: To appropriate interest to project Reserve For Contingencies.		
e) <u>3948 - Half Cent Sales Tax 2008</u>		
Interest On Investments		25,916.07
Net Inc/Dec FMV Of Investment		(4,577.36)
Net Inc/Dec FMV Of Investment		(115,642.76)
		<u>(94,304.05)</u>
Reserve For Contingencies	Unrestricted Reserve	(94,304.05)
		<u>(94,304.05)</u>
Explanation: To adjust interest to project Reserve For Contingencies.		

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 12
 BOARD MEETING September 9, 2021**

<u>Fund Name</u>	<u>Project</u>	<u>Increase (Decrease)</u>
f) <u>3949 - Sales Tax Revenue Bonds 2016</u>		
Interest On Investments		119.97
		<u>119.97</u>
Reserve For Contingencies	Unrestricted Reserve	119.97
		<u>119.97</u>

Explanation: To appropriate interest to project Reserve For Contingencies.

II. Amendments Between Appropriations & Reserves

a) <u>3922 - Ed Fac Security Gt Fd - FY 2021</u>		
Transfer To General Fd	Charter School-Security Grant	25,000.00
Non-FEFP Chrtr Schl Distrib	Charter School-Security Grant	(25,000.00)
		<u>0.00</u>

Explanation: To transfers funds between functions and objects to facilitate the proper classification of expenditures.

b) <u>3941 - Series 2020 COP Proceeds</u>		
Transfer To Debt Svc Fd	Reserve-Future Yrs Debt Svc	41,508.42
Reserve For Contingencies	New Pleasant Grove Elementary	(41,508.42)
		<u>0.00</u>

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 3 - DEBT SERVICE FUND

September 9, 2021

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3322 CO & DS For SBE/COBI Bonds	215,605.00	215,605.00		9,629.20	205,975.80
3326 SBE/COBI Bond Interest	0.00	0.00	13.99		13.99
3431 Interest On Investments	0.00	0.00	941,884.90		941,884.90
3630 Trans From CP Proj Funds	12,128,936.00	12,370,268.75	41,508.42		12,411,777.17
3716 Sales Surtax Bonds	19,290,844.00	0.00			0.00
3750 Proceeds Certs Of Partici	25,359,156.00	37,675,000.00		31,977.00	37,643,023.00
3791 Premium On Sale Of Bonds	0.00	7,210,148.31		6,090.43	7,204,057.88
9999 Beginning Fund Balance	9,764,749.17	9,764,749.17			9,764,749.17
TOTAL:	66,759,290.17	67,235,771.23	983,407.31	47,696.63	68,171,481.91

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 3 - DEBT SERVICE FUND

September 9, 2021

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200 Debt Service	12,344,541.00	12,827,522.06		1,939.17	12,825,582.89
9700 Transfer Of Funds	44,650,000.00	44,650,000.00			44,650,000.00
9800 Reserves	9,764,749.17	9,758,249.17	937,649.85		10,695,899.02
TOTAL:	66,759,290.17	67,235,771.23	937,649.85	1,939.17	68,171,481.91

ADOPTED BY BOARD: _____ September 9, 2021
 (Date)

CERTIFIED CORRECT:  _____
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 09 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
DEBT SERVICE FUND
RESOLUTION NUMBER 3
BOARD MEETING September 9, 2021**

<u>Account Name</u>	<u>Increase (Decrease)</u>
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>2110 - SBE/COBI Bonds Fund</u>	
SBE/COBI Bond Interest	13.99
CO&DS For SBE/COBI Bonds	<u>(9,629.20)</u>
	<u>(9,615.21)</u>
Dues & Fees	Debt Service 90.91
Redemption Of Principal	Debt Service (5,000.00)
Reserve For Contingencies	Reserves (4,235.05)
Interest	Debt Service (471.07)
	<u>(9,615.21)</u>

Explanation: To adjust budgets to actual.

b) <u>2930 - Cert. Of Participation-2020</u>	
Interest On Investments	941,884.90
Trans From CP Proj Funds	41,508.42
Proceeds Certs Of Partici	(31,977.00)
Premium On Sale Of Bonds	<u>(6,090.43)</u>
	<u>945,325.89</u>
Debt Svc/Issuance Fees	Debt Service 3,440.99
Reserve For Contingencies	Reserves 941,884.90
	<u>945,325.89</u>

Explanation: To adjust revenue and appropriations for the 2020 Series Certificates of Participation.

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

September 9, 2021


FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4410 CARES Act - ESSER Fund	5,179,741.00	12,505,473.14			12,505,473.14
4420 CARES Act Fund - Other	1,581,017.94	2,078,044.96		26,836.94	2,051,208.02
TOTAL:	6,760,758.94	14,583,518.10	0.00	26,836.94	14,556,681.16

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

September 9, 2021

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	3,108,966.44	10,092,324.34		26,836.94	10,065,487.40
6100 Student Support Services	796,049.94	564,887.24			564,887.24
6200 Instructional Media Svc	66,000.00	190,667.64			190,667.64
6300 Instruct & Curr Dev Svc	63,000.00	351,400.47			351,400.47
6400 Instruct Staff Trng Svc	158,000.00	527,695.97			527,695.97
6500 Instr Tech Svc	1,578,304.00	65,403.03			65,403.03
7200 General Administration	0.00	333,136.41	36,497.34		369,633.75
7300 School Administration	0.00	42,020.85			42,020.85
7600 Food Services	0.00	0.00	10,535.76		10,535.76
7700 Central Services	0.00	44,980.41			44,980.41
7800 Transportation Services	0.00	243,146.37			243,146.37
7900 Operation Of Plant	912,628.56	2,121,462.71		47,033.10	2,074,429.61
8200 Admin Tech Svc	0.00	6,392.66			6,392.66
TOTAL:	6,760,758.94	14,583,518.10	47,033.10	73,870.04	14,556,681.16

ADOPTED BY BOARD: September 9, 2021
 (Date)

CERTIFIED CORRECT: 
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 09 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT FUND
 RESOLUTION NUMBER 12
 BOARD MEETING September 9, 2021**

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>4420 - CARES Act Fund - Other</u>		
Educ Stabilization Fund K-12	CARES Act-Provider Relief Fund	(26,836.94)
		<u>(26,836.94)</u>
Pro & Tech Services	CARES Act-Provider Relief Fund	(26,836.94)
		<u>(26,836.94)</u>

Explanation: To adjust revenue and appropriation for the CARES Act-Provider Relief Fund project.

II. Amendments Between Appropriations & Reserves

a) <u>4410 - CARES Act - ESSER Fund</u>		
Technology-Related Rentals	CARES Act - ESSER	1,287,000.00
Indirect Cost	CARES Act - ESSER	36,497.34
Supplies	CARES Act - ESSER	10,535.76
Supplies	CARES Act - ESSER	(47,033.10)
Technology-Related Textbooks	CARES Act - ESSER	(1,287,000.00)
		<u>0.00</u>

Explanation: To transfer funds between functions, objects and cost centers within the CARES Act - ESSER project.