



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: October 16, 2018		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 1 – General Operating Fund b. Resolution 1 – Special Revenue - Federal Programs c. No item submitted – 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 October 3, 2018	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE October 3, 2018	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD OCT 16 2018

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

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

October 16, 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	3,645,612.00	16,360.00		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 Srvs 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	359,065,951.60	16,360.00	0.00	359,082,311.60

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

October 16, 2018

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	195,830,047.17	195,830,047.17		131,088.10	195,698,959.07
6100 Student Support Services	16,224,965.36	16,224,965.36			16,224,965.36
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			6,638,335.34
6400 Instruct Staff Trng Svc	3,502,747.05	3,502,747.05	250.00		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	1,431,213.72	383,500.00		1,814,713.72
7200 General Administration	886,368.65	886,368.65			886,368.65
7300 School Administration	15,963,635.40	15,963,635.40	150,000.00		16,113,635.40
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	25,997,666.20	1,882.12		25,999,548.32
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	1,092,875.94		640.88	1,092,235.06
9800 Reserves	40,759,708.08	40,759,708.08		387,543.14	40,372,164.94
TOTAL:	359,065,951.60	359,065,951.60	535,632.12	519,272.12	359,082,311.60

ADOPTED BY BOARD: _____ October 16, 2018
 (Date)

CERTIFIED CORRECT: _____
Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

OCT 16 2018

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:

GENERAL OPERATING FUND
 RESOLUTION NUMBER 1
 BOARD MEETING October 16, 2018

Account Name	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves	
a) <u>Law Enf Trng-General</u>	
Other Misc State Revenue	16,360.00
	<u>16,360.00</u>
Training Tuition Fees	16,110.00
Travel-Away-In State	250.00
Vocational-Technical Instruct Staff Trng Svc	<u>16,360.00</u>

Explanation: To adjust revenue and appropriation.

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	Unrestricted Reserve 640.88
Temporary Employment	Community Services (640.88)
	<u>0.00</u>

Explanation: To appropriate 4% of district operated child care revenue received in July and August.

b) <u>Discr Lottery Fnd-Sch Impr Act</u>	
Supplies	Basic (K-12) 2,801.90
Supplies	Operation Of Plant 245.00
Furn Fixtures & Equip-Non-Cap	Operation Of Plant 1,637.12
Reserve For Contingencies	Reserves (4,684.02)
	<u>0.00</u>

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

c) <u>Workforce Education</u>	
Clstrm Tchr-Other Pay	Adult General 90,000.00
Retirement Benefits	Adult General 15,000.00
Group Ins-Health & Hosp	Adult General 9,000.00
Social Security Benefits	Adult General 7,000.00
Workers Compensation	Adult General 1,000.00
Supplies	Vocational-Technical (122,000.00)
	<u>0.00</u>

Explanation: To adjust budgets between functions and objects.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 GENERAL OPERATING FUND
 RESOLUTION NUMBER 1
 BOARD MEETING October 16, 2018

Account Name		Increase (Decrease)
d) <u>Various Projects</u>		
Judgements-Settlements	Board	383,500.00
Admin-Regular Pay	School Administration	150,000.00
Reserve For Contingencies	Unrestricted Reserve	(383,500.00)
Clstrm Tchr-Reg-Pay	Basic (K-12)	(150,000.00)
		0.00

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 1 - SPECIAL REVENUE - FEDERAL PROGRAMS

October 16, 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			2,950,485.90
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
3221 Adult General Education	189,856.00	189,856.00			189,856.00
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			16,343,800.42
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	0.00	0.00	35,380,227.10

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 1 - SPECIAL REVENUE - FEDERAL PROGRAMS

October 16, 2018

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	13,996,762.07	13,996,762.07		147,921.82	13,848,840.25
6100 Student Support Services	1,513,361.06	1,513,361.06	11,340.00		1,524,701.06
6200 Instructional Media Svc	16,013.07	16,013.07			16,013.07
6300 Instruct & Curr Dev Svc	6,781,716.75	6,781,716.75	63,814.24		6,845,530.99
6400 Instruct Staff Trng Svc	5,241,279.42	5,241,279.42	73,429.70		5,314,709.12
6500 Instr Tech Svc	1,459,993.91	1,459,993.91	23,414.58		1,483,408.49
7200 General Administration	1,649,830.61	1,649,830.61		8,915.00	1,640,915.61
7300 School Administration	98,346.50	98,346.50		1,000.00	97,346.50
7400 Facility Acq & Construc	1,000.00	1,000.00	5,200.00		6,200.00
7700 Central Services	119,494.93	119,494.93	1,000.00		120,494.93
7800 Transportation Services	3,396,366.65	3,396,366.65		22,694.00	3,373,672.65
7900 Operation Of Plant	20,070.65	20,070.65	1,500.00		21,570.65
8200 Admin Tech Svc	80,027.00	80,027.00	832.30		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	180,530.82	180,530.82	35,380,227.10

ADOPTED BY BOARD: _____ October 16, 2018
 (Date)

CERTIFIED CORRECT: _____
Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

OCT 16 2018

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 1
SPECIAL REVENUES
BOARD MEETING October 16, 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)
HE1254-15-1-0053	Military : Diamond Formation Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
HE-1254-16-1-0031	Military : Smooth Sailing Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2639A-9CB01	IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2239A-9CD01	Title I, Delinquent 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.	436,300.73
170-2129A-9CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(436,300.73)
170-2129B-9CB01	Title I, Part A Basic - Parental Involvement 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 - Summer School & Pre-K Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 1
SPECIAL REVENUES
BOARD MEETING October 16, 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)
170-2129B-9CB01	Title I, Basic - Private School Services Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2419A-9C001	Title IV, Student Academic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00