



<b>THE SCHOOL DISTRICT OF ESCAMBIA COUNTY</b> <b>Finance and Business Services</b>		<b>SCHOOL BOARD AGENDA</b> <b>EXECUTIVE SUMMARY</b>	
AGENDA DATE: October 15, 2019		ITEM NUMBER: V. b. 2. C. 2.  a. Resolution 1 – General Operating Fund b. Resolution 1 – Special Revenue - Federal Programs c. Resolution 1 – 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 of Escambia County  OBJECTIVE: n/a			
REQUESTED BY  Theresa McCants, Director Budgeting Department		DATE  October 2, 2019	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE  October 2, 2019	DATE OF BOARD APPROVAL  <b>APPROVED</b> <b>ESCAMBIA COUNTY SCHOOL BOARD</b>

OCT 15 2019

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 15, 2019

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	1,200,000.00			1,200,000.00
3299 Misc Fedl Thru State	1,136,174.43	1,136,174.43			1,136,174.43
3310 FL Ed Finance Program (FEFP)	162,863,669.00	162,863,669.00			162,863,669.00
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			135,000.00
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	132,336.00			132,336.00
3355 Class Size Reduction/Operating	42,274,952.00	42,274,952.00			42,274,952.00
3361 School Recognition Funds	981,092.00	981,092.00			981,092.00
3371 Voluntary Pre-K Program	1,478,528.43	1,478,528.43			1,478,528.43
3399 Other Misc State Revenue	719,693.80	719,693.80			719,693.80
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	480,754.72			480,754.72
3498 Lost Damaged & Sale Txbks	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	8,238,196.00	3,375,876.10		11,614,072.10
9999 Beginning Fund Balance	44,115,277.79	44,115,277.79			44,115,277.79
<b>TOTAL:</b>	<b>365,609,923.17</b>	<b>365,609,923.17</b>	<b>3,375,876.10</b>	<b>0.00</b>	<b>368,985,799.27</b>

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

October 15, 2019

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	197,049,629.77	197,049,629.77		484,256.00	196,565,373.77
6100 Student Support Services	17,248,312.09	17,248,312.09			17,248,312.09
6200 Instructional Media Svc	4,756,576.63	4,756,576.63			4,756,576.63
6300 Instruct & Curr Dev Svc	7,342,984.94	7,342,984.94			7,342,984.94
6400 Instruct Staff Trng Svc	4,019,280.86	4,019,280.86			4,019,280.86
6500 Instr Tech Svc	3,057,665.75	3,057,665.75			3,057,665.75
7100 Board	1,703,277.43	1,703,277.43	4,094,414.89		5,797,692.32
7200 General Administration	893,468.00	893,468.00			893,468.00
7300 School Administration	15,895,344.33	15,895,344.33	491,000.00		16,386,344.33
7400 Facility Acq & Construc	2,842,042.85	2,842,042.85			2,842,042.85
7500 Fiscal Services	2,696,622.75	2,696,622.75			2,696,622.75
7600 Food Services	70,050.94	70,050.94			70,050.94
7700 Central Services	7,979,708.83	7,979,708.83			7,979,708.83
7800 Transportation Services	16,683,755.33	16,683,755.33			16,683,755.33
7900 Operation Of Plant	26,764,604.77	26,764,604.77	1,366.50		26,765,971.27
8100 Maintenance Of Plant	11,491,026.76	11,491,026.76			11,491,026.76
8200 Admin Tech Svc	3,330,918.73	3,330,918.73			3,330,918.73
9100 Community Services	1,252,346.19	1,252,346.19		707.80	1,251,638.39
9800 Reserves	40,532,306.22	40,532,306.22		725,941.49	39,806,364.73
<b>TOTAL:</b>	<b>365,609,923.17</b>	<b>365,609,923.17</b>	<b>4,586,781.39</b>	<b>1,210,905.29</b>	<b>368,985,799.27</b>

ADOPTED BY BOARD: \_\_\_\_\_ October 15, 2019  
 (Date)

CERTIFIED CORRECT: Malcolm Thomas  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

OCT 15 2019

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
GENERAL OPERATING FUND  
RESOLUTION NUMBER 1  
BOARD MEETING October 15, 2019

Account Name	Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>	
a) <u>Beach Taxes Refund</u>	
Trans From CP Proj Funds	3,375,876.10
	<u>3,375,876.10</u>
Judgements-Settlements	4,094,414.89
Reserve For Contingencies	Board Reserve-Proj Loss-Beach Prp Tx (718,538.79)
	<u>3,375,876.10</u>

**Explanation: To adjust revenue and appropriations for beach taxes refund.**

**II. Amendments Between Appropriations & Reserves**

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	707.80
Temporary Employment	Community Services	(707.80)
		<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)	2,000.00
Technology-Related Supplies	Basic (K-12)	3,000.00
Technology-Related Supplies	School Administration	1,000.00
Printing Binding & Reprod	Operation Of Plant	816.50
Technology-Related Rentals	Basic (K-12)	744.00
Tech Furn Fixture&Equip-Noncap	Operation Of Plant	550.00
Reserve For Contingencies	Reserves	(8,110.50)
		<u>0.00</u>

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

c) <u>Salaries &amp; Benefits</u>		
Other Support-Reg Pay	School Administration	490,000.00
Clstrm Tchr-Reg-Pay	Basic (K-12)	(490,000.00)
		<u>0.00</u>

**Explanation: To adjust budgets between functions and objects.**

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

October 15, 2019

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	2,626,993.93	2,626,993.93			2,626,993.93
3201 Vocational Education Acts	704,111.50	704,111.50			704,111.50
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	13,187,620.42			13,187,620.42
3240 Elem & Sec Ed Act, Title I	19,468,421.46	19,468,421.46			19,468,421.46
3299 Misc Fedl Thru State	3,482,907.71	3,482,907.71	65,000.00		3,547,907.71
<b>TOTAL:</b>	<b>39,974,911.02</b>	<b>39,974,911.02</b>	<b>65,000.00</b>	<b>0.00</b>	<b>40,039,911.02</b>

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

October 15, 2019

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	15,272,751.04	15,272,751.04	94,810.51		15,367,561.55
6100 Student Support Services	1,866,560.92	1,866,560.92	16,561.00		1,883,121.92
6200 Instructional Media Svc	48,190.89	48,190.89			48,190.89
6300 Instruct & Curr Dev Svc	8,474,700.60	8,474,700.60	40,124.00		8,514,824.60
6400 Instruct Staff Trng Svc	6,324,910.10	6,324,910.10	77,186.00		6,402,096.10
6500 Instr Tech Svc	1,511,770.58	1,511,770.58			1,511,770.58
7200 General Administration	1,820,583.47	1,820,583.47	0.49		1,820,583.96
7300 School Administration	6,319.68	6,319.68	9,450.00		15,769.68
7400 Facility Acq & Construc	2,000.00	2,000.00		2,000.00	0.00
7700 Central Services	227,092.60	227,092.60		6,000.00	221,092.60
7800 Transportation Services	3,289,297.79	3,289,297.79		172,132.00	3,117,165.79
7900 Operation Of Plant	17,846.35	17,846.35			17,846.35
8200 Admin Tech Svc	82,644.00	82,644.00	7,000.00		89,644.00
9100 Community Services	1,030,243.00	1,030,243.00			1,030,243.00
<b>TOTAL:</b>	<b>39,974,911.02</b>	<b>39,974,911.02</b>	<b>245,132.00</b>	<b>180,132.00</b>	<b>40,039,911.02</b>

ADOPTED BY BOARD: \_\_\_\_\_ October 15, 2019  
 (Date)

CERTIFIED CORRECT: Malcolm Thomas  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

OCT 15 2019

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 1  
SPECIAL REVENUES  
BOARD MEETING October 15, 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.

<b>Project No.</b>	<b>Project Name</b>	<b>Increase (Decrease)</b>
170-2630B-0CB01	IDEA, Part B, Entitlement  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2240B-0CT01	Title I, Part A, Basic - Salaries & Benefits  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	(10,761.00)
170-2240B-0CT01	Title I, Part A, Basic  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	14,489.00
170-2240B-0CT01	Title I, Part A, Basic - Summer School & Pre-K  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.01
170-2240B-0CT01	Title I, Part A, Basic - Private School Services  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.49
170-2120B-0CB01	Title I, Part A, Roll Forward  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	(3,728.00)
170-2120B-0CB01	Title I, Part A, Ed Services  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	(0.50)
170-2240B-0CT01	Title II - Staff Development  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-1020T-0CLL1	Supp Inst Support Leader-ELL  <b>Explanation: To set up budget per Florida Department of Education.</b>	65,000.00

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

October 15, 2019

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	955,520.73			955,520.73
3718 Cap Imprv Tax Constr Fd FY 18	3,119,675.59	3,119,675.59			3,119,675.59
3719 Cap Imprv Tax Constr Fd FY 19	6,756,027.37	6,756,027.37			6,756,027.37
3910 Local Capital Improvement Fund	3,540,368.06	3,540,368.06			3,540,368.06
3920 Educ Facil Security Grant Fund	131,529.73	131,529.73			131,529.73
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
<b>TOTAL:</b>	<b>139,431,661.82</b>	<b>139,431,661.82</b>	<b>0.00</b>	<b>0.00</b>	<b>139,431,661.82</b>



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

October 15, 2019

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	80,236,531.21	80,236,531.21	175,396.56		80,411,927.77
9700 Transfer Of Funds	18,855,696.00	18,855,696.00	3,375,876.10		22,231,572.10
9800 Reserves	40,339,434.61	40,339,434.61		3,551,272.66	36,788,161.95
<b>TOTAL:</b>	<b>139,431,661.82</b>	<b>139,431,661.82</b>	<b>3,551,272.66</b>	<b>3,551,272.66</b>	<b>139,431,661.82</b>

ADOPTED BY BOARD: \_\_\_\_\_  
 October 15, 2019  
 (Date)

CERTIFIED CORRECT: \_\_\_\_\_  
  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

OCT 15 2019

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CAPITAL PROJECTS FUND  
 RESOLUTION NUMBER 1  
 BOARD MEETING October 15, 2019**

FUND NAME	PROJECT	INCREASE (DECREASE)
<b>II. Amendments Between Appropriations &amp; Reserves</b>		
a) <u>3717 - Cap Imprv Tax Constr Fd FY 17</u>		
Transfer To General Fd	Beach Taxes Refund	243,737.88
Reserve For Contingencies	Reserve-Prior Year Beach Taxes	(243,737.88)
		<u>0.00</u>

**Explanation: To transfer funds from project Reserve For Contingencies for Beach Taxes Refund.**

b) <u>3718 - Cap Imprv Tax Constr Fd FY 18</u>		
Reserve For Contingencies	Beach Taxes Refund	2,177,452.91
Reserve For Contingencies	Reserve-Prior Year Beach Taxes	(2,177,452.91)
		<u>0.00</u>

**Explanation: To transfer funds from project Reserve For Contingencies for Beach Taxes Refund.**

c) <u>3719 - Cap Imprv Tax Constr Fd FY 19</u>		
Transfer To General Fd	Beach Taxes Refund	954,685.31
Reserve For Contingencies	Reserve-Prior Year Beach Taxes	(954,685.31)
		<u>0.00</u>

**Explanation: To transfer funds from project Reserve For Contingencies for Beach Taxes Refund.**

d) <u>3719 - Cap Imprv Tax Constr Fd FY 19</u>		
Remod/Renov-Non-Cap	Equipment	294,124.73
Furn Fixtures & Equip-Non-Cap	Equipment	29,877.00
Furn Fixtures & Equip-Non-Cap	Equipment	3,006.46
Furn Fixtures & Equip-Capltzd	Equipment	(294,124.73)
Reserve For Contingencies	Unrestricted Reserve	(32,883.46)
		<u>0.00</u>

**Explanation: To transfer funds between objects and from project Reserve For Contingencies to facilitate the proper classification of expenditures.**

e) <u>3920 - Educ Facil Security Grant Fund</u>		
Remod/Renov-Capitalized	Security Systems	61,734.34
Remod/Renov-Non-Cap	General Renovations	(61,734.34)
		<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CAPITAL PROJECTS FUND  
 RESOLUTION NUMBER 1  
 BOARD MEETING October 15, 2019

FUND NAME	PROJECT	INCREASE (DECREASE)
f) <u>3948 - Half Cent Sales Tax 2008</u>		
Remod/Renov-Non-Cap	Athletic/PE Improvements	142,513.10
Reserve For Contingencies	Unrestricted Reserve	<u>(142,513.10)</u>
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies for Athletic/PE improvements.