
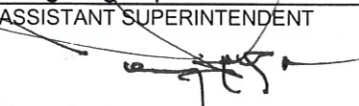


<b>THE SCHOOL DISTRICT OF ESCAMBIA COUNTY</b> <b>Finance and Business Services</b>		<b>SCHOOL BOARD AGENDA</b> <b>EXECUTIVE SUMMARY</b>	
AGENDA DATE: <b>September 10, 2020</b>		ITEM NUMBER: <b>II. 1.</b>  Resolution 12 – General Operating Fund Resolution 12 – Special Revenue - Federal Programs Resolution 12 – Capital Projects Fund Resolution 2 – Debt Service Fund	
AGENDA REFERENCE:  <b>Resolutions to Amend 2019-2020 District School Budget</b>		FISCAL IMPACT / AMOUNT:  <b>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.</b>	
FUND SOURCE:  <b>Various</b>			
BACKGROUND INFORMATION / DESCRIPTION  <b>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.</b>			
EDUCATIONAL IMPACT  <b>These amendments facilitate the effective operations of the District through more efficient use of funds.</b>			
OTHER REFERENCES OR NOTES			
ACTION REQUIRED  <b>Approval of resolutions to amend District School Budget</b>			
STRATEGIC ALIGNMENT  GOAL: <b>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</b>  OBJECTIVE: <b>n/a</b>			
REQUESTED BY   <b>Theresa McCants, Director</b> <b>Budgeting Department</b>		DATE  <b>September 2, 2020</b>	
ASSISTANT SUPERINTENDENT   <b>Terry St. Cyr</b> <b>Finance and Business Services</b>		DATE  <b>September 2, 2020</b>	DATE OF BOARD APPROVAL  <b>APPROVED</b> <b>ESCAMBIA COUNTY SCHOOL BOARD</b>  <b>SEP 10 2020</b>

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

September 10, 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	499,663.42			499,663.42
3202 Medicaid	1,200,000.00	1,657,890.22			1,657,890.22
3299 Misc Fedl Thru State	1,136,174.43	1,514,400.57			1,514,400.57
3310 FL Ed Finance Program (FEFP)	162,863,669.00	158,121,503.00			158,121,503.00
3315 Workforce Development	3,794,637.00	3,794,637.00			3,794,637.00
3317 Performance Based Incentives	135,000.00	258,000.00			258,000.00
3323 CO & DS for Admin Expense	24,217.00	24,217.00	0.14		24,217.14
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	55,000.00	55,000.00			55,000.00
3344 Dist Disc Lottery Funds	132,336.00	39,797.00			39,797.00
3355 Class Size Reduction/Operating	42,274,952.00	42,475,573.00			42,475,573.00
3361 School Recognition Funds	981,092.00	1,604,518.00			1,604,518.00
3371 Voluntary Pre-K Program	1,478,528.43	1,156,029.36			1,156,029.36
3399 Other Misc State Revenue	719,693.80	1,059,589.08		30,200.38	1,029,388.70
3411 District School Taxes	92,173,545.00	93,739,773.48			93,739,773.48
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	143,987.30			143,987.30
3461 Adult General Ed Course Fees	50,000.00	17,490.00			17,490.00
3462 Postsecondary Vocational Fees	600,000.00	600,000.00			600,000.00
3463 Continuing Workforce Ed Fees	20,000.00	20,000.00	20,521.12		40,521.12
3464 Capital Improvement Fees	25,000.00	44,794.32			44,794.32
3465 Postsecondary Lab Fees	139,500.00	176,940.33			176,940.33
3467 GED Testing Fees	10,000.00	13,107.25			13,107.25
3468 Financial Aid Fees	65,000.00	75,363.42			75,363.42
3469 Other Student Fees	38,000.00	56,408.00			56,408.00
3473 School-Age Child Care Fees	409,000.00	424,372.73			424,372.73
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	528,699.72			528,699.72
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	8,190,836.00			8,190,836.00
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>364,324,067.99</b>	<b>20,521.26</b>	<b>30,200.38</b>	<b>364,314,388.87</b>

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

September 10, 2020

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	197,049,629.77	201,350,771.49	1,195,003.40		202,545,774.89
6100 Student Support Services	17,248,312.09	17,240,829.19			17,240,829.19
6200 Instructional Media Svc	4,756,576.63	5,019,862.20			5,019,862.20
6300 Instruct & Curr Dev Svc	7,342,984.94	8,046,724.77			8,046,724.77
6400 Instruct Staff Trng Svc	4,019,280.86	4,826,252.34		4,050.00	4,822,202.34
6500 Instr Tech Svc	3,057,665.75	3,138,964.03			3,138,964.03
7100 Board	1,703,277.43	1,547,499.47			1,547,499.47
7200 General Administration	893,468.00	911,468.00	0.14		911,468.14
7300 School Administration	15,895,344.33	17,888,303.75			17,888,303.75
7400 Facility Acq & Construc	2,842,042.85	2,085,993.96			2,085,993.96
7500 Fiscal Services	2,696,622.75	2,795,142.75			2,795,142.75
7600 Food Services	70,050.94	169,621.98			169,621.98
7700 Central Services	7,979,708.83	7,694,942.30			7,694,942.30
7800 Transportation Services	16,683,755.33	16,681,848.89			16,681,848.89
7900 Operation Of Plant	26,764,604.77	27,916,145.10			27,916,145.10
8100 Maintenance Of Plant	11,491,026.76	11,593,408.72			11,593,408.72
8200 Admin Tech Svc	3,330,918.73	3,720,075.45			3,720,075.45
9100 Community Services	1,252,346.19	1,271,546.93			1,271,546.93
9800 Reserves	40,532,306.22	30,424,666.67		1,200,632.66	29,224,034.01
<b>TOTAL:</b>	<b>365,609,923.17</b>	<b>364,324,067.99</b>	<b>1,195,003.54</b>	<b>1,204,682.66</b>	<b>364,314,388.87</b>

ADOPTED BY BOARD: \_\_\_\_\_ September 10, 2020  
 (Date)

CERTIFIED CORRECT: Malcolm Thomas  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 10 2020

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
GENERAL OPERATING FUND  
RESOLUTION NUMBER 12  
BOARD MEETING September 10, 2020**

Account Name	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>	
a) <u>Various Projects</u>	
Continuing Workforce Ed Fees	20,521.12
CO&DS For Admin Expense	0.14
Other Misc State Revenue	(30,200.38)
	<u>(9,679.12)</u>
Reserve For Contingencies	Unrestricted Reserve 20,521.12
Pro & Tech Services	General Administration 0.14
Training Tuition Fees	Vocational-Technical (13,618.88)
Pro & Tech Services	Vocational-Technical (12,531.50)
Travel-Away-In State	Instruct Staff Trng Svc (4,050.00)
	<u>(9,679.12)</u>

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

**II. Amendments Between Appropriations & Reserves**

a) <u>Reserve-Contingencies</u>	
Reserve For Contingencies	Unrestricted Reserve 2,248,641.71
Reserve For Contingencies	Reserve-Major Self Ins Losses 800,000.00
Reserve For Contingencies	Workforce Education 2,000.00
Reserve For Contingencies	Min Self-Ins Loss-Auto/Gn Liab (2,062,874.70)
Reserve For Contingencies	Medicaid-Direct Services (728,160.43)
Reserve For Contingencies	Human Resources Imaging (259,606.58)
	<u>0.00</u>

**Explanation: To adjust budgets for projects Reserve For Contingencies.**

b) <u>Various Projects</u>	
Substitute Teachers	Basic (K-12) 869,421.55
Pro & Tech Services	Basic (K-12) 314,786.00
Supplies	Vocational-Technical 274,788.46
Social Security Benefits	Basic (K-12) 66,510.75
Workers Compensation	Basic (K-12) 10,433.05
Reserve For Contingencies	SAI Operational Cost-Reg Term (777,196.09)
Clstrm Tchr-Other Pay	Basic (K-12) (208,394.00)
Reserve For Contingencies	Supp Academic Instr-Beyond 180 (169,169.26)
Reserve For Contingencies	Workforce Development (161,465.46)
Reserve For Contingencies	Unrestricted Reserve (113,322.97)
Technology-Related Rentals	Basic (K-12) (70,736.00)
Retirement Benefits	Basic (K-12) (17,213.00)
Social Security Benefits	Basic (K-12) (15,942.00)
Workers Compensation	Basic (K-12) (2,501.00)
Supplies	Basic (K-12) (0.03)
	<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.: 12 - SPECIAL REVENUE - FEDERAL PROGRAMS

September 10, 2020

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	2,626,993.93	3,298,707.45		726,792.02	2,571,915.43
3201 Vocational Education Acts	704,111.50	758,477.50			758,477.50
3221 Adult General Education	189,856.00	189,856.00			189,856.00
3224 Other WIOA Programs	315,000.00	231,858.38			231,858.38
3230 Individuals With Disab Ed Act	13,187,620.42	14,735,674.91			14,735,674.91
3240 Elem & Sec Ed Act, Title I	19,468,421.46	19,545,231.95			19,545,231.95
3299 Misc Fedl Thru State	3,482,907.71	3,655,824.75			3,655,824.75
<b>TOTAL:</b>	<b>39,974,911.02</b>	<b>42,415,630.94</b>	<b>0.00</b>	<b>726,792.02</b>	<b>41,688,838.92</b>

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 12 - SPECIAL REVENUE - FEDERAL PROGRAMS

September 10, 2020

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	15,272,751.04	18,086,759.50			18,086,759.50
6100 Student Support Services	1,866,560.92	1,800,559.94			1,800,559.94
6200 Instructional Media Svc	48,190.89	46,119.18			46,119.18
6300 Instruct & Curr Dev Svc	8,474,700.60	8,326,078.56			8,326,078.56
6400 Instruct Staff Trng Svc	6,324,910.10	5,452,127.47			5,452,127.47
6500 Instr Tech Svc	1,511,770.58	1,502,235.70			1,502,235.70
7200 General Administration	1,820,583.47	1,830,803.53			1,830,803.53
7300 School Administration	6,319.68	15,844.93			15,844.93
7400 Facility Acq & Construc	2,000.00	5,947.75			5,947.75
7600 Food Services	0.00	63,485.54			63,485.54
7700 Central Services	227,092.60	215,552.23			215,552.23
7800 Transportation Services	3,289,297.79	3,287,069.29			3,287,069.29
7900 Operation Of Plant	17,846.35	76,151.04			76,151.04
8100 Maintenance Of Plant	0.00	726,792.02		726,792.02	0.00
8200 Admin Tech Svc	82,644.00	87,428.60			87,428.60
9100 Community Services	1,030,243.00	892,675.66			892,675.66
<b>TOTAL:</b>	<b>39,974,911.02</b>	<b>42,415,630.94</b>	<b>0.00</b>	<b>726,792.02</b>	<b>41,688,838.92</b>

ADOPTED BY BOARD: \_\_\_\_\_ September 10, 2020  
 (Date)

CERTIFIED CORRECT: Malcolm Thomas  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 10 2020

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 12  
SPECIAL REVENUES  
BOARD MEETING September 10, 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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-1240A-1C001	Cares Act - ESSER	(726,792.02)
<b>Explanation: To adjust 2019-2020 ESSER budget.</b>		

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

September 10, 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	6,437,992.74	1,668.81		6,439,661.55
3710 Cap Imprv Tax Constr Fd FY 20	26,540,167.00	26,790,533.85			26,790,533.85
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	4,571,424.28			4,571,424.28
3910 Local Capital Improvement Fund	3,540,368.06	4,102,704.69			4,102,704.69
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	86,150,161.30			86,150,161.30
3949 Sales Tax Revenue Bonds 2016	9,026,455.88	9,137,253.08			9,137,253.08
3980 Charter Schools-Capital Outlay	397,526.00	374,388.00			374,388.00
<b>TOTAL:</b>	<b>139,431,661.82</b>	<b>140,261,067.04</b>	<b>1,668.81</b>	<b>0.00</b>	<b>140,262,735.85</b>



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

September 10, 2020

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	80,236,531.21	93,376,075.99			93,376,075.99
9200 Debt Service	0.00	0.00	1,668.81		1,668.81
9700 Transfer Of Funds	18,855,696.00	18,785,198.00			18,785,198.00
9800 Reserves	40,339,434.61	28,099,793.05			28,099,793.05
<b>TOTAL:</b>	<b>139,431,661.82</b>	<b>140,261,067.04</b>	<b>1,668.81</b>	<b>0.00</b>	<b>140,262,735.85</b>

ADOPTED BY BOARD: \_\_\_\_\_ September 10, 2020  
 (Date)

CERTIFIED CORRECT: \_\_\_\_\_  
*Malcolm Thomas*  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 10 2020

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CAPITAL PROJECTS FUND  
 RESOLUTION NUMBER 12  
 BOARD MEETING September 10, 2020

FUND NAME	PROJECT	INCREASE (DECREASE)
I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u>		
a) <u>3610 - Cap Outlay &amp; Debt Srv (CO&amp;DS)</u>		
Interest On Undistr CO&DS		<u>1,668.81</u>
		<u>1,668.81</u>
Dues & Fees	DOE Administrative Expense	<u>1,668.81</u>
		<u>1,668.81</u>

**Explanation: To appropriate interest and record 2019-2020 CO&DS administrative dues and fees.**

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 2 - DEBT SERVICE FUND

September 10, 2020

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3322 CO & DS For SBE/COBI Bonds	217,355.00	217,355.00		4,208.80	213,146.20
3326 SBE/COBI Bond Interest	0.00	0.00	297.31		297.31
3630 Trans From CP Proj Funds	10,617,500.00	10,617,500.00		230,125.00	10,387,375.00
3715 Sale Of Refunded Bonds Proceed	0.00	0.00	126,000.00		126,000.00
3792 Prem On Sale Of Refunding Bond	0.00	0.00	24,818.31		24,818.31
9999 Beginning Fund Balance	10,008,532.54	10,008,532.54			10,008,532.54
<b>TOTAL:</b>	<b>20,843,387.54</b>	<b>20,843,387.54</b>	<b>151,115.62</b>	<b>234,333.80</b>	<b>20,760,169.36</b>

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 2 - DEBT SERVICE FUND

September 10, 2020

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200 Debt Service	10,849,855.00	10,850,605.00	144,815.19		10,995,420.19
9800 Reserves	9,993,532.54	9,992,782.54		228,033.37	9,764,749.17
<b>TOTAL:</b>	<b>20,843,387.54</b>	<b>20,843,387.54</b>	<b>144,815.19</b>	<b>228,033.37</b>	<b>20,760,169.36</b>

ADOPTED BY BOARD: \_\_\_\_\_ September 10, 2020  
 ( Date)

CERTIFIED CORRECT: \_\_\_\_\_  
*Malcolm Thomas*  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 10 2020

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
DEBT SERVICE FUND  
RESOLUTION NUMBER 2  
BOARD MEETING September 10, 2020**

<u>Account Name</u>	<u>Increase (Decrease)</u>
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>	
a) <u>2110 - SBE/COBI Bonds Fund</u>	
Sale Of Refunded Bonds Proceed	126,000.00
Prem On Sale Of Refunding Bond	24,818.31
SBE/COBI Bond Interest	297.31
CO&DS For SBE/COBI Bonds	(4,208.80)
	<u>146,906.82</u>
Other Debt Service	Debt Service 150,234.22
Debt Svc/Issuance Fees	Debt Service 830.97
Reserve For Contingencies	Reserves (4,158.37)
	<u>146,906.82</u>

**Explanation: To adjust budgets to actual per DOE.**

b) <u>2910 - C O P Rent Serv Fund</u>	
Trans From CP Proj Funds	(230,125.00)
	<u>(230,125.00)</u>
Reserve For Contingencies	Reserves (223,875.00)
Debt Svc/Issuance Fees	Debt Service (6,250.00)
	<u>(230,125.00)</u>

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