

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: October 20, 2020		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 f. Resolution 1 – 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 <i>Theresa McCants</i> Theresa McCants, Director Budgeting Department		DATE October 7, 2020	
ASSISTANT SUPERINTENDENT <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE October 7, 2020	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD OCT 20 2020

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

October 20, 2020

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	490,000.00			490,000.00
3202 Medicaid	1,500,000.00	1,500,000.00			1,500,000.00
3299 Misc Fedl Thru State	917,609.00	917,609.00			917,609.00
3310 FL Ed Finance Program (FEFP)	161,293,098.00	161,293,098.00			161,293,098.00
3315 Workforce Development	3,840,386.00	3,840,386.00			3,840,386.00
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
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	1,025,220.90			1,025,220.90
3399 Other Misc State Revenue	401,685.87	401,685.87			401,685.87
3411 District School Taxes	95,662,518.00	95,662,518.00			95,662,518.00
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	84,150.00	84,150.00			84,150.00
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	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	449,348.57	449,348.57			449,348.57
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			8,325,385.00
9999 Beginning Fund Balance	45,829,886.18	45,829,886.18			45,829,886.18
TOTAL:	367,681,980.52	367,681,980.52	0.00	0.00	367,681,980.52

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

October 20, 2020

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	196,563,359.72	196,563,359.72		513,409.00	196,049,950.72
6100 Student Support Services	17,093,759.81	17,093,759.81	500,000.00		17,593,759.81
6200 Instructional Media Svc	4,547,293.91	4,547,293.91			4,547,293.91
6300 Instruct & Curr Dev Svc	7,035,652.49	7,035,652.49	23,409.00		7,059,061.49
6400 Instruct Staff Trng Svc	4,120,585.85	4,120,585.85		10,000.00	4,110,585.85
6500 Instr Tech Svc	3,886,881.69	3,886,881.69			3,886,881.69
7100 Board	1,467,747.00	1,467,747.00			1,467,747.00
7200 General Administration	715,147.00	715,147.00	150,000.00		865,147.00
7300 School Administration	16,775,451.60	16,775,451.60	400,000.00		17,175,451.60
7400 Facility Acq & Construc	1,305,677.63	1,305,677.63	1,000,000.00		2,305,677.63
7500 Fiscal Services	2,484,795.55	2,484,795.55			2,484,795.55
7600 Food Services	79,000.00	79,000.00			79,000.00
7700 Central Services	7,147,196.47	7,147,196.47			7,147,196.47
7800 Transportation Services	17,034,969.61	17,034,969.61		1,075,000.00	15,959,969.61
7900 Operation Of Plant	28,280,508.51	28,280,508.51			28,280,508.51
8100 Maintenance Of Plant	11,831,049.33	11,831,049.33			11,831,049.33
8200 Admin Tech Svc	3,211,961.00	3,211,961.00	75,000.00		3,286,961.00
9100 Community Services	1,038,085.64	1,038,085.64			1,038,085.64
9800 Reserves	43,062,857.71	43,062,857.71		550,000.00	42,512,857.71
TOTAL:	367,681,980.52	367,681,980.52	2,148,409.00	2,148,409.00	367,681,980.52

ADOPTED BY BOARD: _____ October 20, 2020
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

OCT 20 2020

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 1
BOARD MEETING October 20, 2020

Account Name	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>	
a) <u>Various Projects</u>	
Other Support-Reg Pay	Facility Acq & Construc 600,000.00
Other Support-Reg Pay	Facility Acq & Construc 400,000.00
Other Support-Reg Pay	Guidance Services 250,000.00
Group Ins-Health & Hosp	Guidance Services 250,000.00
Other Support-Reg Pay	School Administration 200,000.00
Group Ins-Health & Hosp	School Administration 200,000.00
Admin-Regular Pay	General Administration 150,000.00
Clsm Tchr-Other Pay	Adult General 82,000.00
Other Support-Reg Pay	Admin Tech Svc 75,000.00
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc 23,409.00
Technology-Related Rentals	Basic (K-12) 10,000.00
Other Support-Reg Pay	Transportation Services (775,000.00)
Reserve For Contingencies	Unrestricted Reserve (550,000.00)
Group Ins-Health & Hosp	Transportation Services (300,000.00)
Other Support-Reg Pay	Basic (K-12) (250,000.00)
Retirement Benefits	Exceptional (250,000.00)
Supplies	Basic (K-12) (82,000.00)
Supplies	Basic (K-12) (23,409.00)
Supplies	Instruct Staff Trng Svc (10,000.00)
	<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.: 1 - SPECIAL REVENUE - FEDERAL PROGRAMS

October 20, 2020

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	2,349,752.15	2,349,752.15	155.00		2,349,907.15
3201 Vocational Education Acts	877,424.23	877,424.23			877,424.23
3221 Adult General Education	266,361.87	266,361.87			266,361.87
3224 Other WIOA Programs	315,000.00	315,000.00			315,000.00
3230 Individuals With Disab Ed Act	14,663,773.10	14,663,773.10			14,663,773.10
3240 Elem & Sec Ed Act, Title I	18,976,066.88	18,976,066.88			18,976,066.88
3299 Misc Fedl Thru State	4,418,041.90	4,418,041.90			4,418,041.90
TOTAL:	41,866,420.13	41,866,420.13	155.00	0.00	41,866,575.13

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

October 20, 2020

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	18,420,354.74	18,420,354.74			18,420,354.74
6100 Student Support Services	1,504,974.04	1,504,974.04		2,000.00	1,502,974.04
6200 Instructional Media Svc	31,719.23	31,719.23			31,719.23
6300 Instruct & Curr Dev Svc	8,798,020.13	8,798,020.13			8,798,020.13
6400 Instruct Staff Trng Svc	5,824,790.46	5,824,790.46	155.00		5,824,945.46
6500 Instr Tech Svc	242,101.48	242,101.48			242,101.48
7200 General Administration	1,918,822.69	1,918,822.69			1,918,822.69
7300 School Administration	15,800.00	15,800.00			15,800.00
7400 Facility Acq & Construc	2,000.00	2,000.00			2,000.00
7700 Central Services	441,084.97	441,084.97			441,084.97
7800 Transportation Services	3,589,264.60	3,589,264.60			3,589,264.60
7900 Operation Of Plant	24,410.79	24,410.79			24,410.79
8200 Admin Tech Svc	84,383.00	84,383.00	2,000.00		86,383.00
9100 Community Services	968,694.00	968,694.00			968,694.00
TOTAL:	41,866,420.13	41,866,420.13	2,155.00	2,000.00	41,866,575.13

ADOPTED BY BOARD: _____ October 20, 2020
 (Date)

CERTIFIED CORRECT: _____

 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

OCT 20 2020

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 1
SPECIAL REVENUES
BOARD MEETING October 20, 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)
PO63Q104159	Federal Administrative Cost Allowance	35.00
	Explanation: To set up budget per U.S. Department of Education.	
PO63Q094159	Federal Administrative Cost Allowance	120.00
	Explanation: To set up budget per U.S. Department of Education.	
170-2631B-1CB01	IDEA, Part B, Entitlement	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-1271B-ICH01	Title IX, Part A, Homeless	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2170B-0CF01	Title I, Pt C - Migrant Ed	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	

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

October 20, 2020

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	6,518,517.03	38,205.00		6,556,722.03
3710 Cap Imprv Tax Constr Fd FY 20	6,095,811.62	6,095,811.62			6,095,811.62
3711 Cap Imprv Tax Constr Fd Fy 21	28,236,850.00	28,236,850.00			28,236,850.00
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	2,865,252.90			2,865,252.90
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
3941 Series 2020 Cop Proceeds	44,650,000.00	44,650,000.00			44,650,000.00
3948 Half Cent Sales Tax 2008	83,249,079.18	83,249,079.18			83,249,079.18
3949 Sales Tax Revenue Bonds 2016	2,130,599.29	2,130,599.29			2,130,599.29
3980 Charter Schools-Capital Outlay	400,021.00	400,021.00			400,021.00
TOTAL:	178,140,191.05	178,140,191.05	38,205.00	0.00	178,178,396.05

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

October 20, 2020

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	121,803,970.59	121,803,970.59			121,803,970.59
9700 Transfer Of Funds	20,454,321.00	20,454,321.00			20,454,321.00
9800 Reserves	35,881,899.46	35,881,899.46	38,205.00		35,920,104.46
TOTAL:	178,140,191.05	178,140,191.05	38,205.00	0.00	178,178,396.05

ADOPTED BY BOARD: _____ October 20, 2020 _____
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

OCT 20 2020

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 1
 BOARD MEETING October 20, 2020

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3610 - Cap Outlay & Debt Srv (CO&DS)</u>		
Interest On Undistr CO&DS		45,690.00
CO&DS Distributed		<u>(7,485.00)</u>
		<u>38,205.00</u>
Reserve For Contingencies	Unrestricted Reserve	<u>38,205.00</u>
		<u>38,205.00</u>

Explanation: To adjust the 2020-2021 CO&DS budget.

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

October 20, 2020

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4410 CARES Act - ESSER Fund	5,179,741.00	5,179,741.00			5,179,741.00
4420 CARES Act Fund - Other	1,581,017.94	1,581,017.94	293,186.00		1,874,203.94
TOTAL:	6,760,758.94	6,760,758.94	293,186.00	0.00	7,053,944.94

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

October 20, 2020

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	3,108,966.44	3,108,966.44		188,705.52	2,920,260.92
6100 Student Support Services	796,049.94	796,049.94	8,190.75		804,240.69
6200 Instructional Media Svc	66,000.00	66,000.00	18,255.83		84,255.83
6300 Instruct & Curr Dev Svc	63,000.00	63,000.00	54,586.16		117,586.16
6400 Instruct Staff Trng Svc	158,000.00	158,000.00	45,118.01		203,118.01
6500 Instr Tech Svc	1,578,304.00	1,578,304.00		649,534.16	928,769.84
7100 Board	56,810.00	56,810.00			56,810.00
7300 School Administration	0.00	0.00	10,532.04		10,532.04
7700 Central Services	0.00	0.00	41,327.80		41,327.80
7800 Transportation Services	0.00	0.00	30,299.17		30,299.17
7900 Operation Of Plant	912,628.56	912,628.56	923,115.92		1,835,744.48
8100 Maintenance Of Plant	21,000.00	21,000.00			21,000.00
TOTAL:	6,760,758.94	6,760,758.94	1,131,425.68	838,239.68	7,053,944.94

ADOPTED BY BOARD: _____ October 20, 2020
 (Date)

CERTIFIED CORRECT: _____
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

OCT 20 2020

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:

CARES ACT FUND

RESOLUTION NUMBER 1

BOARD MEETING October 20, 2020

Fund Name	Project	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves		
a) <u>4420 - CARES Act Fund - Other</u>		
Educ Stabilization Fund K-12	GEER-Rapid Credentialing-GS	240,119.00
		<u>240,119.00</u>
Student Reg/Admission Fees	GEER-Rapid Credentialing-GS	130,000.00
Furn Fixtures & Equip-Captlzd	GEER-Rapid Credentialing-GS	49,253.00
Clsm Tchr-Reg-Pay	GEER-Rapid Credentialing-GS	38,000.00
Furn Fixtures & Equip-Non-Cap	GEER-Rapid Credentialing-GS	12,450.00
Supplies	GEER-Rapid Credentialing-GS	5,057.00
Social Security Benefits	GEER-Rapid Credentialing-GS	2,907.00
Technology-Related Rentals	GEER-Rapid Credentialing-GS	2,000.00
Workers Compensation	GEER-Rapid Credentialing-GS	452.00
		<u>240,119.00</u>

Explanation: To set up budget for GEER-Rapid Credentialing - George Stone Technical College project.

b) <u>4420 - CARES Act Fund - Other</u>		
Misc Federal Direct	CARES Act - GSTC	53,067.00
		<u>53,067.00</u>
Clsm Tchr-Other Pay	CARES Act - GSTC	50,685.03
Technology-Related Rentals	CARES Act - GSTC	958.36
Other Tchr-Other Pay	CARES Act - GSTC	958.36
Other Support-Other Pay	CARES Act - GSTC	465.25
		<u>53,067.00</u>

Explanation: To set up budget for CARES Act - George Stone Technical College project.

II. Amendments Between Appropriations & Reserves

a) <u>4410 - CARES Act - ESSER Fund</u>		
Supplies	CARES Act - ESSER	982,931.05
Tech Furn Fixture&Equip-Noncap	ESSER-School Alloc	57,733.64
Clsm Tchr-Other Pay	CARES Act - ESSER	45,118.01
Temporary Employment	CARES Act - ESSER	40,040.00
Admin-Regular Pay	CARES Act - ESSER	30,737.41
Other Support-Other Pay	CARES Act - ESSER	10,066.79
Pro & Tech Services	CARES Act - ESSER	5,100.00
Technology-Related Supplies	ESSER-School Alloc	4,171.10
Furn Fixtures & Equip-Non-Cap	ESSER-School Alloc	3,210.94
Supplies	ESSER-School Alloc	3,090.75
Tech Furn Fixtures & Equip-Cap	ESSER-School Alloc	1,477.99
Other Tchr-Other Pay	CARES Act - ESSER	1,287.80
Retirement Benefits	ESSER-School Alloc	8.86
Clsm Tchr-Reg-Pay	CARES Act - ESSER	(557,640.53)
Other Non-Prof Purc Services	CARES Act - ESSER	(557,640.53)
Supplies	ESSER-School Alloc	(69,693.28)
		<u>0.00</u>

Explanation: To transfer funds between functions, objects and cost centers within the ESSER projects.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT FUND
 RESOLUTION NUMBER 1
 BOARD MEETING October 20, 2020

Fund Name	Project	Increase (Decrease)
b) <u>4420 - CARES Act Fund - Other</u>		
Other Support-Reg Pay	GEER-CARES Act	30,299.17
Other Tchr-Reg-Pay	GEER-CARES Act	23,848.75
Other Tchr-Reg-Pay	GEER-CARES Act	18,255.83
Aides-Reg Pay	GEER-CARES Act	13,781.03
Other Support-Reg Pay	GEER-CARES Act	6,667.21
Other Non-Prof Purc Services	GEER-CARES Act	(92,851.99)
		<u>0.00</u>

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