



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: December 18, 2018		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 3 – General Operating Fund b. Resolution 3 – Special Revenue - Federal Programs c. Resolution 2 – 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.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 December 5, 2018	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE December 5, 2018	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

DEC 18 2018

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

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

December 18, 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	101,037.50		1,225,772.28
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	3,661,972.00			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	2,092.66		482,719.12
3498 Lost Damaged & Sale Txbks	30,000.00	30,000.00			30,000.00
3499 Food Svcs 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	359,082,311.60	103,130.16	0.00	359,185,441.76

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

DEC 18 2018

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

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

December 18, 2018

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	195,830,047.17	195,596,792.19	599,517.03		196,196,309.22
6100 Student Support Services	16,224,965.36	16,197,434.52			16,197,434.52
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	6,707,259.34			6,707,259.34
6400 Instruct Staff Trng Svc	3,502,747.05	3,502,997.05			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	1,814,713.72			1,814,713.72
7200 General Administration	886,368.65	886,368.65			886,368.65
7300 School Administration	15,963,635.40	16,197,477.40			16,197,477.40
7400 Facility Acq & Construc	2,595,957.35	2,595,957.35	28,038.57		2,623,995.92
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	25,976,480.04	915.00		25,977,395.04
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	1,091,189.38		1,313.41	1,089,875.97
9800 Reserves	40,759,708.08	40,373,210.62		524,027.03	39,849,183.59
TOTAL:	359,065,951.60	359,082,311.60	628,470.60	525,340.44	359,185,441.76

ADOPTED BY BOARD: _____ December 18, 2018
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

DEC 18 2018

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 GENERAL OPERATING FUND
 RESOLUTION NUMBER 3
 BOARD MEETING DECEMBER 18, 2018

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

DEC 18 2018

Account Name	MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves		
a) <u>C.A. Weis Pre-K/Head Start</u>		
Misc Fedl Thru State		54,037.50
		<u>54,037.50</u>
Clsmr Tchr-Reg-Pay	Pre-K	38,600.00
Aides-Reg Pay	Pre-K	15,437.50
		<u>54,037.50</u>

Explanation: To set up budget for C.A. Weis Pre-K/Head Start project.

b) <u>Various Projects</u>		
Misc Fedl Thru State		47,000.00
Other Misc Local Sources		1,850.00
Other Misc Local Sources		242.66
		<u>49,092.66</u>
Clsmr Tchr-Reg-Pay	Basic (K-12)	40,207.00
Technology-Related Supplies	Basic (K-12)	12,791.24
Clsmr Tchr-Reg-Pay	Exceptional	5,907.00
Non-Fefp Chrtr Schl Distrib	Basic (K-12)	886.00
Supplies	Basic (K-12)	242.66
Reserve For Contingencies	Unrestricted Reserve	(10,941.24)
		<u>49,092.66</u>

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

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	1,313.41
Temporary Employment	Community Services	(1,313.41)
		<u>0.00</u>

Explanation: To appropriate 4% of district operated child care revenue received in October.

b) <u>Discr Lottery Fnd-Sch Impr Act</u>		
Technology-Related Rentals	Basic (K-12)	1,484.20
Technology-Related Rentals	Operation Of Plant	1,020.00
Non-Fefp Chrtr Schl Distrib	Operation Of Plant	(105.00)
Reserve For Contingencies	Reserves	(2,399.20)
		<u>0.00</u>

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 3
BOARD MEETING DECEMBER 18, 2018**

<u>Account Name</u>		Increase (Decrease)
c) <u>CAPE FTE Funds</u>		
Supplies	Vocational-Technical	500,000.00
Reserve For Contingencies	Cape FTE Funds	<u>(500,000.00)</u>
		<u>0.00</u>

Explanation: To adjust CAPE budget between functions and objects.

d) <u>Workforce Education</u>		
Imprv Not Bldg Noncap/Acq-Cons	Facility Acq & Construc	12,000.00
Reserve For Contingencies	Workforce Development	<u>(12,000.00)</u>
		<u>0.00</u>

Explanation: To appropriate funds from Workforce Development project Reserve For Contingencies to Workforce Education project.

e) <u>Vocational Prod Shop Flow-Thru</u>		
Remod/Renov-Non-Cap	Facility Acq & Construc	16,038.57
Supplies	Vocational-Technical	<u>(16,038.57)</u>
		<u>0.00</u>

Explanation: To adjust budget between functions and objects.

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

DEC 18 2018

**MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY**

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 3 - SPECIAL REVENUE - FEDERAL PROGRAMS

December 18, 2018

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	2,950,485.90	2,950,745.90			2,950,745.90
3201 Vocational Education Acts	614,344.21	614,344.21	73,413.00		687,757.21
3221 Adult General Education	189,856.00	189,856.00			189,856.00
3224 Other WIOA Programs	0.00	187,221.00			187,221.00
3230 Individuals With Disab Ed Act	12,026,400.29	12,026,400.29		610.50	12,025,789.79
3240 Elem & Sec Ed Act, Title I	16,343,800.42	19,771,495.42		12,994.71	19,758,500.71
3299 Misc Fedl Thru State	3,068,119.28	3,068,119.28		53,605.23	3,014,514.05
TOTAL:	35,380,227.10	38,808,182.10	73,413.00	67,210.44	38,814,384.66

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

DEC 18 2018

MALCOLM THOMAS, SUPERINTENDENT
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SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 3 - SPECIAL REVENUE - FEDERAL PROGRAMS

December 18, 2018

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	13,996,762.07	15,662,427.44	67,336.77		15,729,764.21
6100 Student Support Services	1,513,361.06	1,570,305.90		3,362.02	1,566,943.88
6200 Instructional Media Svc	16,013.07	54,880.46			54,880.46
6300 Instruct & Curr Dev Svc	6,781,716.75	6,878,336.26		16,535.02	6,861,801.24
6400 Instruct Staff Trng Svc	5,241,279.42	6,599,013.43		5,622.09	6,593,391.34
6500 Instr Tech Svc	1,459,993.91	1,483,408.49			1,483,408.49
7200 General Administration	1,649,830.61	1,829,781.61	2,689.15		1,832,470.76
7300 School Administration	98,346.50	97,346.50		4,253.00	93,093.50
7400 Facility Acq & Construc	1,000.00	6,200.00			6,200.00
7700 Central Services	119,494.93	124,494.93		3,738.00	120,756.93
7800 Transportation Services	3,396,366.65	3,393,592.65		30,317.00	3,363,275.65
7900 Operation Of Plant	20,070.65	21,570.65	36.07		21,606.72
8200 Admin Tech Svc	80,027.00	80,859.30		32.30	80,827.00
9100 Community Services	1,005,964.48	1,005,964.48			1,005,964.48
TOTAL:	35,380,227.10	38,808,182.10	70,061.99	63,859.43	38,814,384.66

ADOPTED BY BOARD: _____ December 18, 2018
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

DEC 18 2018

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 3
SPECIAL REVENUES
BOARD MEETING December 18, 2018**

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

DEC 18 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.

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Project No.	Project Name	Increase (Decrease)
170-1619A-9CP01	Carl Perkins Postsecondary	13,749.00
	Explanation: To increase budget per Florida Department of Education.	
170-1619A-9CS01	Carl Perkins Secondary	59,664.00
	Explanation: To increase budget per Florida Department of Education.	
170-2628B-8CD01	FDLRS Associate Center IDEA Part B Discretionary	(610.50)
	Explanation: To decrease budget to close project.	
170-2629A-9CD01	FDLRS Associate Center IDEA Part B Discretionary	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2639A-9CB01	IDEA, Part B, Entitlement	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2679A-9CP01	IDEA, Part B, Pre-School Entitlement	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2129A-9CB01	Title I, Part A, Basic	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2129B-9CB01	Title I, Part A Basic - Parental Involvement	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2129B-9CB01	Title I, Part A, Basic - Summer School & Pre-K	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 3
SPECIAL REVENUES
BOARD MEETING December 18, 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)
170-1919A-9CG01	Adult Geographic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2418A-8C001	Title IV, Student Academic Explanation: To decrease budget to close project.	(45,039.39)
170-1278B-8CH01	Title IX, Part A, Homeless Explanation: To decrease budget to close project.	(7,017.26)
170-1279B-9CH01	Title IX, Part A, Homeless Explanation: To decrease budget per Florida Department of Education.	(2,000.00)
170-1029A-9CP001	Title III - English Language Acquisition Explanation: To increase budget per Florida Department of Education.	451.57
170-2178B-8CF01	Title I, Pt C - Migrant Ed Explanation: To decrease budget to close project.	(1,977.71)
170-2179B-9CF01	Title I, Pt C - Migrant Ed Explanation: To decrease budget per Florida Department of Education.	(11,017.00)
170-1029M-9CI01	Enhanced Inst Opp for Recently Arrived Imm Children & Youth Explanation: To decrease budget per Florida Department of Education.	(0.15)

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

DEC 18 2018

**MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY**

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

December 18, 2018

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3428 PECO Maintenance Fund FY 18	572,600.52	572,600.52			572,600.52
3429 PECO Maintenance Fund FY 19	898,479.00	898,479.00			898,479.00
3610 Cap Outlay & Debt Srv (CO & DS)	5,442,668.61	5,442,668.61			5,442,668.61
3716 Cap Imprv Tax Constr Fd FY 16	3,808,978.72	3,808,978.72			3,808,978.72
3717 Cap Imprv Tax Constr Fd FY 17	1,349,387.99	1,349,387.99			1,349,387.99
3718 Cap Imprv Tax Constr Fd FY 18	4,343,347.35	4,343,347.35			4,343,347.35
3719 Cap Imprv Tax Constr Fd FY 19	25,265,136.00	25,265,136.00			25,265,136.00
3910 Local Capital Improvement Fund	1,663,461.91	1,663,461.91			1,663,461.91
3948 Half Cent Sales Tax 2008	75,681,382.40	75,681,382.40			75,681,382.40
3949 Sales Tax Revenue Bonds 2016	18,784,146.46	18,784,146.46			18,784,146.46
3980 Charter Schools-Capital Outlay	367,538.00	367,538.00			367,538.00
TOTAL:	138,177,126.96	138,177,126.96	0.00	0.00	138,177,126.96

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

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

December 18, 2018

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	90,595,488.68	90,595,488.68		692,124.78	89,903,363.90
9700 Transfer Of Funds	19,272,032.00	19,272,032.00			19,272,032.00
9800 Reserves	28,309,606.28	28,309,606.28	692,124.78		29,001,731.06
TOTAL:	138,177,126.96	138,177,126.96	692,124.78	692,124.78	138,177,126.96

ADOPTED BY BOARD: _____ December 18, 2018
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

DEC 18 2018

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 2
 BOARD MEETING December 18, 2018**

FUND NAME	PROJECT	INCREASE (DECREASE)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>3948 - Half Cent Sales Tax 2008</u>		
Reserve For Contingencies	Unrestricted Reserve	903,985.50
Bldgs & Fixed Equip-Contractor	New Gymnasium - Workman Middle	(903,985.50)
		<u>0.00</u>
Explanation: To transfer funds from Workman Middle New Gymnasium project to project Reserve For Contingencies.		
b) <u>3948 - Half Cent Sales Tax 2008</u>		
Furn Fixtures & Equip-Capltzd	Kingsfield Elem New Const	246,711.54
Computer Hardware-Non-Cap	Kingsfield Elem New Const	113,435.21
Furn Fixtures & Equip-Non-Cap	Kingsfield Elem New Const	59,528.41
Bldgs & Fixed Equip-Direct Pur	Kingsfield Elem New Const	(207,814.44)
Reserve For Contingencies	Unrestricted Reserve	(211,860.72)
		<u>0.00</u>
Explanation: To transfer funds from project Reserve For Contingencies and between objects to facilitate funding for furniture, fixtures and equipment for the Kingsfield Elementary New Construction project.		

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