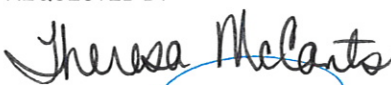



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: November 19, 2019		ITEM NUMBER: V. b. 2. C. 2.	
AGENDA REFERENCE: Resolutions to Amend 2019-2020 District School Budget		FISCAL IMPACT / AMOUNT: These amendments properly reflect 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 ASSISTANT SUPERINTENDENT		DATE November 6, 2019	
 Terry St. Cyr Finance and Business Services		DATE November 6, 2019	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD NOV 19 2019

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

November 19, 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	88,812.00		1,224,986.43
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 Svcs Indirect Cost Rate	389,700.00	389,700.00			389,700.00
3630 Trans From CP Proj Funds	8,238,196.00	11,614,072.10			11,614,072.10
9999 Beginning Fund Balance	44,115,277.79	44,115,277.79			44,115,277.79
TOTAL:	365,609,923.17	368,985,799.27	88,812.00	0.00	369,074,611.27

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

November 19, 2019

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	197,049,629.77	196,565,373.77		104,575.00	196,460,798.77
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	88,812.00		4,108,092.86
6500 Instr Tech Svc	3,057,665.75	3,057,665.75			3,057,665.75
7100 Board	1,703,277.43	5,797,692.32			5,797,692.32
7200 General Administration	893,468.00	893,468.00			893,468.00
7300 School Administration	15,895,344.33	16,386,344.33	152,987.00		16,539,331.33
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	14,401.99		7,994,110.82
7800 Transportation Services	16,683,755.33	16,683,755.33			16,683,755.33
7900 Operation Of Plant	26,764,604.77	26,765,971.27		33,896.38	26,732,074.89
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	1,251,638.39		958.50	1,250,679.89
9800 Reserves	40,532,306.22	39,806,364.73		27,959.11	39,778,405.62
TOTAL:	365,609,923.17	368,985,799.27	256,200.99	167,388.99	369,074,611.27

ADOPTED BY BOARD: _____ November 19, 2019
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

NOV 19 2019

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 2
BOARD MEETING November 19, 2019**

Account Name	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>Ldrship & Faculty Development</u>	
Misc Fedl Thru State	88,812.00
	<u>88,812.00</u>
Clstrm Tchr-Other Pay	42,300.00
Pro & Tech Services	22,500.00
Substitute Teachers	11,404.80
Supplies	4,607.20
Retirement Benefits	4,200.00
Social Security Benefits	3,200.00
Workers Compensation	600.00
	<u>88,812.00</u>

Explanation: To set up budget for Leadership & Faculty Development project.

II. <u>Amendments Between Appropriations & Reserves</u>	
a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	958.50
Temporary Employment	(958.50)
	<u>0.00</u>

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

b) <u>Sch Energy Incentive Prog</u>	
Supplies	35,425.00
Electricity	(35,425.00)
	<u>0.00</u>

Explanation: To appropriate funds from undistributed Utilities & Communications project to School Energy Incentive Program project.

c) <u>Various Projects</u>	
Other Support-Reg Pay	150,000.00
Supplies	14,401.99
Clstrm Tchr-Reg-Pay	(150,000.00)
Reserve For Contingencies	(14,401.99)
	<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 2
BOARD MEETING November 19, 2019

Account Name		Increase (Decrease)
d) <u>Discr Lottery Fnd-Sch Impr Act</u>		
Tech Furn Fixtures & Equip-Cap	Basic (K-12)	5,500.00
Supplies	Basic (K-12)	3,000.00
High School Student Employment	School Administration	2,707.00
Supplies	Operation Of Plant	1,003.62
Furn Fixtures & Equip-Non-Cap	Basic (K-12)	900.00
Pro & Tech Services	Basic (K-12)	600.00
Technology-Related Rentals	Operation Of Plant	525.00
Social Security Benefits	School Administration	242.00
Workers Compensation	School Administration	38.00
Reserve For Contingencies	Reserves	(14,515.62)
		<u>0.00</u>

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - SPECIAL REVENUE - FEDERAL PROGRAMS

November 19, 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		80,865.46	2,546,128.47
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		768,683.67	18,699,737.79
3299 Misc Fedl Thru State	3,482,907.71	3,547,907.71		113,312.91	3,434,594.80
TOTAL:	39,974,911.02	40,039,911.02	0.00	962,862.04	39,077,048.98

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - SPECIAL REVENUE - FEDERAL PROGRAMS

November 19, 2019

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	15,272,751.04	15,367,561.55		373,053.42	14,994,508.13
6100 Student Support Services	1,866,560.92	1,883,121.92		15,906.47	1,867,215.45
6200 Instructional Media Svc	48,190.89	48,190.89		10,055.89	38,135.00
6300 Instruct & Curr Dev Svc	8,474,700.60	8,514,824.60		256,735.58	8,258,089.02
6400 Instruct Staff Trng Svc	6,324,910.10	6,402,096.10		178,845.71	6,223,250.39
6500 Instr Tech Svc	1,511,770.58	1,511,770.58		28,846.00	1,482,924.58
7200 General Administration	1,820,583.47	1,820,583.96		84,611.45	1,735,972.51
7300 School Administration	6,319.68	15,769.68	5,460.32		21,230.00
7400 Facility Acq & Construc	2,000.00	0.00			0.00
7700 Central Services	227,092.60	221,092.60		10,877.11	210,215.49
7800 Transportation Services	3,289,297.79	3,117,165.79		9,387.50	3,107,778.29
7900 Operation Of Plant	17,846.35	17,846.35		3.23	17,843.12
8200 Admin Tech Svc	82,644.00	89,644.00			89,644.00
9100 Community Services	1,030,243.00	1,030,243.00			1,030,243.00
TOTAL:	39,974,911.02	40,039,911.02	5,460.32	968,322.36	39,077,048.98

ADOPTED BY BOARD: _____ November 19, 2019
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

NOV 19 2019

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 2
SPECIAL REVENUES
BOARD MEETING November 19, 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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
HE-1254-16-1-0031	Military : Smooth Sailing Explanation: To adjust 2019-2020 budget.	(81,182.66)
HE1254-17-1-0028	Operation: Cyber World Explanation: To adjust 2019-2020 budget.	317.20
170-2620A-0CD01	FDLRS Associate Center IDEA Part B Discretionary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2240B-0CT01	Title I, Part A, Basic - Salaries & Benefits Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(3,128.00)
170-2240B-0CT01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(600.00)
170-2240B-0CT01	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
170-1910A-0CG01	Adult Geographic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2269A-9CS01	Title I, Unisig Explanation: To decrease budget to close project.	(727,465.79)
170-2260B-0C001	Title I, Unisig 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. 2
SPECIAL REVENUES
BOARD MEETING November 19, 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.

Project No.	Project Name	Increase (Decrease)
170-2419A-9C001	Title IV, Student Academic Explanation: To decrease budget to close project.	(169,135.76)
170-2120B-0CB01	Title I, Part A, Roll Forward Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	3,728.00
170-2240B-0CT01	Title II - Staff Development Explanation: To increase budget per Florida Department of Education.	55,822.85
170-1270B-0CH01	Title X, Part C - Homeless Children & Youth Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2179B-9CF01	Title I, Pt C - Migrant Ed Explanation: To decrease budget to close project.	(41,217.88)

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

November 19, 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
TOTAL:	139,431,661.82	139,431,661.82	0.00	0.00	139,431,661.82

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

November 19, 2019

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	80,236,531.21	80,411,927.77	1,390,407.95		81,802,335.72
9700 Transfer Of Funds	18,855,696.00	22,231,572.10			22,231,572.10
9800 Reserves	40,339,434.61	36,788,161.95		1,390,407.95	35,397,754.00
TOTAL:	139,431,661.82	139,431,661.82	1,390,407.95	1,390,407.95	139,431,661.82

ADOPTED BY BOARD: _____ November 19, 2019 _____
 (Date)

CERTIFIED CORRECT: _____ *Malcolm Thomas* _____
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

NOV 19 2019

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 2
 BOARD MEETING November 19, 2019

FUND NAME	PROJECT	INCREASE (DECREASE)
II. Amendments Between Appropriations & Reserves		
a) <u>3429 - Peco Maintenance Fund FY 19</u>		
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	6,670.91
Remod/Renov-Non-Cap	Energy Management Systems	(6,670.91)
		<u>0.00</u>

Explanation: To transfer funds between projects to re-establish project from fund 3428.

b) <u>3719 - Cap Imprv Tax Constr Fd FY 19</u>		
Furn Fixtures & Equip-Capltzd	Equipment	322,143.00
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	20,986.87
Reserve For Contingencies	Unrestricted Reserve	(343,129.87)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to Portable Classroom Renovation, Relocation, Setup & Utility project and Equipment project.

c) <u>3948 - Half Cent Sales Tax 2008</u>		
Bldgs & Fixed Equip-Contractor	Covered PE Play Area	2,253,043.00
Furn Fixtures & Equip-Capltzd	Covered PE Play Area	32,387.05
Bldgs & Fixed Equip-Contractor	Covered PE Play Area	5,918.87
Bldgs & Fixed Equip-Contractor	Covered PE Play Area	1,302.69
Furn Fixtures & Equip-Non-Cap	Covered PE Play Area	1,163.55
Furn Fixtures & Equip-Non-Cap	Covered PE Play Area	945.33
Remod/Renov-Capitalized	Covered PE Play Area	(1,751,979.38)
Furn Fixtures & Equip-Non-Cap	Covered PE Play Area	(501,063.62)
Furn Fixtures & Equip-Non-Cap	Covered PE Play Area	(41,717.49)
		<u>0.00</u>

Explanation: To transfer funds between objects and cost centers within the Covered PE Play Area project to facilitate the proper classification of expenditures.

d) <u>3948 - Half Cent Sales Tax 2008</u>		
Furn Fixtures & Equip-Capltzd	Roy Hyatt Rebuild	15,662.77
Furn Fixtures & Equip-Non-Cap	Roy Hyatt Rebuild	9,253.50
Reserve For Contingencies	Unrestricted Reserve	(24,916.27)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to Roy Hyatt Rebuild project to facilitate the proper classification of expenditures.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 2
 BOARD MEETING November 19, 2019**

FUND NAME	PROJECT	INCREASE (DECREASE)
e) <u>3948 - Half Cent Sales Tax 2008</u>		
Reserve For Contingencies	Unrestricted Reserve	8,739.85
Bldgs & Fixed Equip-Contractor	Ernest Ward Rebuild	(5,635.00)
Remod/Renov-Non-Cap	Ernest Ward Rebuild	(2,213.35)
Tech Furn Fixture&Equip-Noncap	Beulah Middle New Construction	(891.50)
		<u>0.00</u>

Explanation: To transfer funds to project Reserve For Contingencies.

f) <u>3949 - Sales Tax Revenue Bonds 2016</u>		
Remod/Renov-Non-Cap	Woodham Middle Repurpose	826,685.14
Imprv Not Bldg Noncap/Acq-Cons	Woodham Middle Repurpose	173,314.86
Reserve For Contingencies	West Florida Tech Repurpose	(1,000,000.00)
		<u>0.00</u>

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

g) <u>3949 - Sales Tax Revenue Bonds 2016</u>		
Bldgs & Fixed Equip-Direct Pur	Beulah Middle New Construction	31,101.66
Reserve For Contingencies	Beulah Middle New Construction	(31,101.66)
		<u>0.00</u>

Explanation: To transfer funds between functions within the Beulah Middle New Construction project.