

<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: February 20, 2018		ITEM NUMBER: V. b. 2. C. 2.  a. Resolution 5 – General Operating Fund b. Resolution 5 – Special Revenue - Federal Programs c. Resolution 5 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund	
AGENDA REFERENCE: Resolutions to Amend 2017-2018 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 14, 2017, the School Board adopted the budget for fiscal year 2017-2018. 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.2 – To improve district-wide accuracy and comprehensiveness of financial information reporting from departments and schools  OBJECTIVE: n/a			
REQUESTED BY  <i>Theresa McCants</i> Theresa McCants, Director Budgeting Department		DATE  February 7, 2018	
ASSISTANT SUPERINTENDENT  <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE  February 7, 2018	DATE OF BOARD APPROVAL  APPROVED ESCAMBIA COUNTY SCHOOL BOARD  FEB 20 2018

MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 5 - GENERAL OPERATING FUND

February 20, 2018

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	400,000.00	400,000.00			400,000.00
3191 ROTC	450,000.00	450,000.00			450,000.00
3202 Medicaid	1,650,000.00	1,650,000.00			1,650,000.00
3299 Misc Fedl Thru State	1,068,983.00	1,061,564.00			1,061,564.00
3310 FL Ed Finance Program (FEFP)	152,431,287.00	152,431,287.00		3,929,708.00	148,501,579.00
3315 Workforce Development	4,060,898.00	4,060,898.00			4,060,898.00
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	643,093.00	119,240.00		49,967.00	69,273.00
3355 Class Size Reduction/Operating	42,252,840.00	42,252,840.00	111,924.00		42,364,764.00
3361 School Recognition Funds	610,667.00	1,134,520.00			1,134,520.00
3371 Voluntary Pre-K Program	1,466,217.61	1,420,879.51			1,420,879.51
3399 Other Misc State Revenue	1,194,239.66	993,324.14			993,324.14
3411 District School Taxes	88,175,298.00	88,175,298.00			88,175,298.00
3425 Rent	200,000.00	200,000.00			200,000.00
3431 Interest On Investments	200,000.00	200,000.00			200,000.00
3440 Gifts Grants & Bequests	203,500.00	203,500.00			203,500.00
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	127,840.00	127,840.00			127,840.00
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	42,945.00	42,945.00			42,945.00
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	470,300.00	510,791.16			510,791.16
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	8,447,289.00	8,447,289.00			8,447,289.00
9999 Beginning Fund Balance	49,438,242.31	49,438,242.31			49,438,242.31
<b>TOTAL:</b>	<b>357,140,356.58</b>	<b>356,927,175.12</b>	<b>111,924.00</b>	<b>3,979,675.00</b>	<b>353,059,424.12</b>

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 20 2018

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 5 - GENERAL OPERATING FUND

February 20, 2018

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5100 Basic (K-12)	142,805,720.76	140,769,899.64	148,229.42		140,918,129.06
5200 Exceptional	42,807,508.82	42,902,508.82			42,902,508.82
5300 Vocational-Technical	7,567,706.78	8,048,464.07	1,180,458.44		9,228,922.51
5400 Adult General	885,284.18	885,284.18	10,300.00		895,584.18
5500 Pre-K	1,982,128.83	1,879,705.33			1,879,705.33
5900 Other Instr	12,945.00	12,945.00			12,945.00
6110 Attendance & Social Wrk	3,050,997.90	2,974,497.90			2,974,497.90
6120 Guidance Services	8,619,220.11	8,652,220.11			8,652,220.11
6130 Health Services	2,598,905.88	2,655,991.28			2,655,991.28
6140 Psychological Services	1,205,486.79	1,205,486.79			1,205,486.79
6150 Parental Involvement	16,574.00	16,574.00			16,574.00
6190 Other Student Personl Svc	644,626.77	689,663.64			689,663.64
6200 Instructional Media Svc	4,755,242.27	4,682,742.27	1,700.00		4,684,442.27
6300 Instruct & Curr Dev Svc	7,096,895.64	7,054,788.13		10,300.00	7,044,488.13
6400 Instruct Staff Trng Svc	2,230,897.10	2,835,876.31	13,248.47		2,849,124.78
6500 Instr Tech Svc	3,643,530.63	3,663,530.63			3,663,530.63
7100 Board	1,476,746.00	1,490,246.00			1,490,246.00
7200 General Administration	854,317.00	878,317.00			878,317.00
7300 School Administration	15,388,319.79	15,762,319.79	21,138.69		15,783,458.48
7400 Facility Acq & Construc	793,213.98	2,364,143.40			2,364,143.40
7500 Fiscal Services	2,691,661.55	2,691,661.55			2,691,661.55
7600 Food Services	119,800.90	119,800.90			119,800.90
7710 Plan,Research,Dev,Eval	895,529.00	895,529.00			895,529.00
7720 Information Services	277,102.00	280,702.00			280,702.00
7730 Staff Services	4,071,705.81	4,111,705.81			4,111,705.81
7760 Internal Services	1,691,168.27	1,691,168.27			1,691,168.27
7800 Transportation Services	16,061,471.22	16,105,321.22	3,622.50		16,108,943.72
7900 Operation Of Plant	25,191,771.71	25,161,516.71			25,161,516.71
8100 Maintenance Of Plant	10,699,943.29	10,779,943.29			10,779,943.29
8200 Admin Tech Svc	3,137,856.84	3,137,856.84			3,137,856.84
9100 Community Services	1,029,130.01	1,025,577.04		1,158.60	1,024,418.44
9800 Reserves	42,836,947.75	41,501,188.20		5,234,989.92	36,266,198.28
<b>TOTAL:</b>	<b>357,140,356.58</b>	<b>356,927,175.12</b>	<b>1,378,697.52</b>	<b>5,246,448.52</b>	<b>353,059,424.12</b>

ADOPTED BY BOARD: \_\_\_\_\_ February 20, 2018  
 (Date)

CERTIFIED CORRECT: Malcolm Thomas  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 20 2018

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
 General Operating Fund  
 Resolution Number 5  
 Board Meeting February 20, 2018**

<u>Account Name</u>	<u>Increase (Decrease)</u>
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>	
a) <u>Various Projects</u>	
Class Size Reduction/Operating	111,924.00
FI Ed Finance Program (FEFP)	37,046.00
FI Ed Finance Program (FEFP)	10,429.00
FI Ed Finance Program (FEFP)	7,147.00
FI Ed Finance Program (FEFP)	3,096.00
FI Ed Finance Program (FEFP)	2,707.00
FI Ed Finance Program (FEFP)	1,406.00
FI Ed Finance Program (FEFP)	151.00
FI Ed Finance Program (FEFP)	41.00
FI Ed Finance Program (FEFP)	(1,853,443.00)
FI Ed Finance Program (FEFP)	(1,743,347.00)
FI Ed Finance Program (FEFP)	(383,937.00)
FI Ed Finance Program (FEFP)	(11,004.00)
Dist Disc Lottery Funds	(49,967.00)
	<u>(3,867,751.00)</u>

Clstrm Tchr-Other Pay	Basic (K-12)	523,853.00
Reserve For Contingencies	Const Amend Classsize Red	111,924.00
Textbooks	Basic (K-12)	62,733.00
Reserve For Contingencies	Sai Operational Cost-Reg Term	30,178.00
Supplies	Instruct Staff Trng Svc	10,429.00
Pro & Tech Services	Basic (K-12)	7,147.00
Computer Hardware-Non-Cap	Basic (K-12)	3,096.00
Reserve For Contingencies	Instruct Materials-Library	151.00
Reserve For Contingencies	Science Lab Materials	41.00
Reserve For Contingencies	Reserve-Opp/Mckay Scholarships	(2,500,000.00)
Reserve For Contingencies	Reserve-Contingency	(858,338.00)
Reserve For Contingencies	Discr Lottery Fnd-Sch Impr Act	(573,820.00)
Clstrm Tchr-Other Pay	Basic (K-12)	(414,115.00)
Reserve For Contingencies	Reserve-Transportation Revenue	(200,000.00)
Reserve For Contingencies	Instruct Materials-Textbooks	(60,026.00)
Pro & Tech Services	Basic (K-12)	(11,004.00)
		<u>(3,867,751.00)</u>

**Explanation: To adjust revenue and appropriations per 3rd FEFP calculation.**

**II. Amendments Between Appropriations & Reserves**

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	1,158.60
Temporary Employment	Community Services	(1,158.60)
		<u>0.00</u>

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

**APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD**

**FEB 20 2018**

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

**Explanation of Budget Amendment as Follows:  
 General Operating Fund  
 Resolution Number 5  
 Board Meeting February 20, 2018**

Account Name		Increase (Decrease)
<b>b) <u>Discr Lottery Fnd-Sch Impr Act</u></b>		
Supplies	Basic (K-12)	4,833.43
Other Misc Expenses	Transportation Services	3,622.50
Furn Fixtures & Equip-Captlzd	Basic (K-12)	2,390.00
Library Books-Exist Libr	Instructional Media Svc	1,700.00
Training Tuition Fees	Instruct Staff Trng Svc	1,644.95
Supplies	Instruct Staff Trng Svc	1,210.30
Software-Non Capitalized	Basic (K-12)	199.95
Furn Fixtures & Equip-Non-Cap	Basic (K-12)	186.95
Social Security Benefits	Instruct Staff Trng Svc	2.32
Workers Compensation	Instruct Staff Trng Svc	1.90
Reserve For Contingencies	Reserves	(15,752.30)
Substitute Teachers	Instruct Staff Trng Svc	(40.00)
		<u>0.00</u>

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

<b>c) <u>Workforce Education</u></b>		
Pro & Tech Services	Adult General	10,300.00
Admin-Regular Pay	Instruct & Curr Dev Svc	(10,300.00)
		<u>0.00</u>

**Explanation: To adjust Workforce Education budget between functions and objects.**

<b>d) <u>Cape FTE Funds</u></b>		
Other Non-Prof Purc Services	Vocational-Technical	1,170,506.22
Reserve For Contingencies	Unrestricted Reserve	(1,170,506.22)
		<u>0.00</u>

**Explanation: To appropriate Cape FTE earnings from project Reserve For Contingencies.**

<b>e) <u>Regular Operations-Schools</u></b>		
Supplies	School Administration	21,138.69
Supplies	Vocational-Technical	9,952.22
Supplies	Basic (K-12)	(31,090.91)
		<u>0.00</u>

**Explanation: To adjust Regular Operations-Schools budget between functions.**

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 20 2018

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 5 - SPECIAL REVENUE - FEDERAL PROGRAMS

February 20, 2018

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	2,958,793.69	2,969,799.39	494,344.70		3,464,144.09
3201 Vocational Education Acts	603,072.78	611,268.78			611,268.78
3220 Workforce Investment Act	187,221.00	187,221.00			187,221.00
3221 Adult General Education	189,856.00	189,856.00			189,856.00
3230 Individuals With Disab Ed Act	11,717,319.63	11,717,319.63			11,717,319.63
3240 Elem & Sec Ed Act, Title I	14,352,371.47	17,090,914.09		121,161.17	16,969,752.92
3299 Misc Fedl Thru State	1,939,058.36	1,939,058.36	317,101.91		2,256,160.27
<b>TOTAL:</b>	<b>31,947,692.93</b>	<b>34,705,437.25</b>	<b>811,446.61</b>	<b>121,161.17</b>	<b>35,395,722.69</b>

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 20 2018

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SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 5 - SPECIAL REVENUE - FEDERAL PROGRAMS

February 20, 2018

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	11,873,721.64	13,833,228.39	312,323.61		14,145,552.00
6100 Pupil Personnel Services	2,166,122.05	2,244,873.37		517.86	2,244,355.51
6200 Instructional Media Svc	265,819.00	269,215.56	2,000.00		271,215.56
6300 Instruct & Curr Dev Svc	7,346,435.90	7,270,822.01		228,732.92	7,042,089.09
6400 Instruct Staff Trng Svc	3,094,142.36	3,778,061.62	609,937.17		4,387,998.79
6500 Instr Tech Svc	1,542,616.50	1,535,302.12	28.52		1,535,330.64
7200 General Administration	1,354,865.64	1,488,905.56	39,131.66		1,528,037.22
7300 School Administration	120,160.15	138,733.09		1,516.03	137,217.06
7400 Facility Acq & Construc	27,500.00	10,000.00			10,000.00
7500 Fiscal Services	41,227.61	0.00			0.00
7710 Plan,Research,Dev,Eval	3,192.28	0.00			0.00
7720 Information Services	6,500.00	6,500.00			6,500.00
7730 Staff Services	61,150.68	64,230.46	7,218.29		71,448.75
7800 Transportation Services	2,903,879.91	2,921,205.86		52,287.00	2,868,918.86
7900 Operation Of Plant	17,029.51	17,029.51	2,700.00		19,729.51
8200 Admin Tech Svc	76,391.00	80,391.00			80,391.00
9100 Community Services	1,046,938.70	1,046,938.70			1,046,938.70
<b>TOTAL:</b>	<b>31,947,692.93</b>	<b>34,705,437.25</b>	<b>973,339.25</b>	<b>283,053.81</b>	<b>35,395,722.69</b>

ADOPTED BY BOARD: \_\_\_\_\_ February 20, 2018  
 (Date)

CERTIFIED CORRECT: Malcolm Thomas  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 20 2018

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 5  
SPECIAL REVENUES  
BOARD MEETING February 20, 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.

<b>Project No.</b>	<b>Project Name</b>	<b>Increase (Decrease)</b>
P063Q164159	Federal Administrative Cost Allowance  <b>Explanation: To increase budget per U.S. Department of Education.</b>	220.00
HE1254-15-1-0053	Military : Diamond Formation  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
HE-1254-16-1-0031	Military : Smooth Sailing  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
HE1254-17-1-0028	Operation: Cyber World  <b>Explanation: To set up budget per U.S. Department of Defense.</b>	494,124.70
170-2628B-8CD02	Sednet/Idea Part B  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2237A-7CX01	Title I, Delinquent  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2267B-7CS01	Title I School Improvement Initiative  <b>Explanation: To decrease budget to close project.</b>	(45,259.17)
170-2128B-8CB01	Title I, Part A, Basic - Salaries & Benefits  <b>Explanation: To decrease budget per Florida Department of Education.</b>	(21,790.00)
170-2128B-8CB01	Title I, Part A, Basic  <b>Explanation: To increase budget per Florida Department of Education.</b>	15,717.46

APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD

FEB 20 2018

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VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 5  
SPECIAL REVENUES  
BOARD MEETING February 20, 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.

<b>Project No.</b>	<b>Project Name</b>	<b>Increase (Decrease)</b>
170-2128B-8CB01	Title I, Part A, Basic - Salaries & Benefits  <b>Explanation: To decrease budget per Florida Department of Education.</b>	(1,517.86)
170-212A-0CB01	Title I, Part A, Basic - Salaries & Benefits  <b>Explanation: To decrease budget per Florida Department of Education.</b>	(64,842.91)
170-2128B-8CB01	Title I, Basic - Private School Services  <b>Explanation: To decrease budget per Florida Department of Education.</b>	(3,468.69)
170-2418A-8C001	Safe and Drug-Free Schools Enhancement  <b>Explanation: To set up budget per Florida Department of Education.</b>	317,101.91
170-1027A-7CX01	Title III - English Language Acquisition  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00

**APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD**

**FEB 20 2018**

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

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 5 - CAPITAL PROJECTS FUND

February 20, 2018

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3427 PECO Maintenance Fund Fy 17	268,239.20	268,239.20			268,239.20
3428 Peco Maintenance Fund Fy 18	923,026.00	923,026.00			923,026.00
3610 Cap Outlay & Debt Srv (CO & DS)	3,686,592.40	3,686,592.40			3,686,592.40
3715 Cap Imprv Tax Constr Fd Fy 15	2,718,061.22	2,718,061.22			2,718,061.22
3716 Cap Imprv Tax Constr Fd Fy 16	3,919,899.96	3,919,899.96			3,919,899.96
3717 Cap Imprv Tax Constr Fd Fy 17	4,667,008.84	4,667,008.84			4,667,008.84
3718 Cap Imprv Tax Constr Fd Fy 18	25,777,226.00	25,777,226.00			25,777,226.00
3910 Local Capital Improvement Fund	1,818,706.34	1,984,599.34			1,984,599.34
3948 Half Cent Sales Tax 2008	99,372,681.15	99,372,681.15			99,372,681.15
3949 Sales Tax Revenue Bonds 2016	39,168,408.91	39,168,408.91			39,168,408.91
3980 Charter Schools-Capital Outlay	161,203.00	161,203.00			161,203.00
<b>TOTAL:</b>	<b>182,481,053.02</b>	<b>182,646,946.02</b>	<b>0.00</b>	<b>0.00</b>	<b>182,646,946.02</b>

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 20 2018

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SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 5 - CAPITAL PROJECTS FUND

February 20, 2018

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	112,917,728.32	113,022,468.45	6,295,300.00		119,317,768.45
7430 Charter Schl Local Cap Imprvmt	0.00	0.00	271,558.00		271,558.00
9700 Transfer Of Funds	19,023,730.00	19,023,730.00		315,000.00	18,708,730.00
9800 Reserves	50,539,594.70	50,600,747.57		6,251,858.00	44,348,889.57
<b>TOTAL:</b>	<b>182,481,053.02</b>	<b>182,646,946.02</b>	<b>6,566,858.00</b>	<b>6,566,858.00</b>	<b>182,646,946.02</b>

ADOPTED BY BOARD: \_\_\_\_\_ February 20, 2018  
 ( Date)

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

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

**FEB 20 2018**

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
 Capital Projects Fund  
 Resolution Number 5  
 Board Meeting February 20, 2018**

<b>Fund Name</b>	<b>Project</b>	<b>Increase (Decrease)</b>
<b>II. Amendments Between Appropriations &amp; Reserves</b>		
<b>a) 3715 - CAP IMPRV TAX CONSTR FD FY 15</b>		
Remod/Renov-Non-Cap	General Renovations	25,300.00
Reserve For Contingencies	Unrestricted Reserve	(25,300.00)
		<u>0.00</u>

**Explanation: To transfer funds from project Reserve For Contingencies to facilitate funding for Escambia Westgate renovations project.**

<b>b) 3717 - CAP IMPRV TAX CONSTR FD FY 17</b>		
Remod/Renov-Non-Cap	Ancillary Facility	150,000.00
Reserve For Contingencies	Reserve-Major Self Ins Losses	(37,842.44)
Renovations-Network/Retrofit	Computer Equipment	(112,157.56)
		<u>0.00</u>

**Explanation: To transfer funds between projects to facilitate additional funding for the Ancillary Facility project.**

<b>c) 3718 - CAP IMPRV TAX CONSTR FD FY 18</b>		
Renovations-Network/Retrofit	Computer Equipment	112,157.56
Reserve For Contingencies	Reserve-Major Self Ins Losses	37,842.44
Reserve For Contingencies	Unrestricted Reserve	(150,000.00)
		<u>0.00</u>

**Explanation: To transfer funds from project Reserve For Contingencies to re-establish projects from fund 3717.**

<b>d) 3718 - CAP IMPRV TAX CONSTR FD FY 18</b>		
Remod/Renov-Non-Cap	Gym Renovations	60,000.00
Reserve For Contingencies	Unrestricted Reserve	(60,000.00)
		<u>0.00</u>

**Explanation: To transfer funds from project Reserve For Contingencies to Gym Renovations project.**

<b>e) 3718 - CAP IMPRV TAX CONSTR FD FY 18</b>		
Charter School Distributions	Charter School-Millage	271,558.00
Reserve For Contingencies	Unrestricted Reserve	43,442.00
Transfer To General Fd	Charter School Capital Outlay	(315,000.00)
		<u>0.00</u>

**Explanation: To transfer funds between projects to facilitate the distribution of charter school 1.5 Mill capital outlay funding.**

**APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD**

**FEB 20 2018**

Explanation of Budget Amendment as Follows:  
**Capital Projects Fund**  
**Resolution Number 5**  
**Board Meeting February 20, 2018**

Fund Name	Project	Increase (Decrease)
f) <u>3948 - HALF CENT SALES TAX 2008</u>		
Bldgs & Fixed Equip-Contractor	Brown Barge New Gym And Track	4,500,000.00
Remod/Renov-Non-Cap	Brown Barge General Renov	1,500,000.00
Bldgs & Fixed Equip-Contractor	Roy Hyatt Rebuild	39,000.00
Furn Fixtures & Equip-Captlzd	Roy Hyatt Rebuild	21,000.00
Reserve For Contingencies	Unrestricted Reserve	(6,060,000.00)
		<u>0.00</u>

**Explanation: To transfer funds from project Reserve For Contingencies to facilitate funding for Brown Barge Middle Gymnasium, Track and General Renovations projects and facilitate additional funding for the Roy Hyatt Rebuild project.**

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 20 2018

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