



<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: June 19, 2018		ITEM NUMBER: V. b. 2. C. 2.  a. Resolution 9 – General Operating Fund b. Resolution 9 – Special Revenue - Federal Programs c. Resolution 9 – 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  Theresa McCants, Director Budgeting Department		DATE June 6, 2018	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE June 6, 2018	DATE OF BOARD APPROVAL  <b>APPROVED</b> <b>ESCAMBIA COUNTY SCHOOL BOARD</b>

**JUN 19 2018**

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

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 9 - GENERAL OPERATING FUND

June 19, 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	1,872,834.96			1,872,834.96
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	148,501,579.00	838,490.00		149,340,069.00
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	69,273.00		664.00	68,609.00
3355 Class Size Reduction/Operating	42,252,840.00	42,364,764.00			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	3,091,379.48		113,600.00	2,977,779.48
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	1,364.26		13,364.26
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	8,281.61		33,281.61
3465 Postsecondary Lab Fees	127,840.00	127,840.00	17,841.14		145,681.14
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	11,697.63		54,642.63
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	40,000.00		550,791.16
3498 Lost Damaged & Sale Txbks	30,000.00	30,000.00			30,000.00
3499 Food Srvs 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>355,380,314.42</b>	<b>917,674.64</b>	<b>114,264.00</b>	<b>356,183,725.06</b>

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 9 - GENERAL OPERATING FUND

June 19, 2018

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5100 Basic (K-12)	142,805,720.76	143,066,973.60	1,205,069.38		144,272,042.98
5200 Exceptional	42,807,508.82	43,373,147.34		281,200.00	43,091,947.34
5300 Vocational-Technical	7,567,706.78	9,308,118.78	204,725.64		9,512,844.42
5400 Adult General	885,284.18	898,365.05		84,700.00	813,665.05
5500 Pre-K	1,982,128.83	1,901,996.01	400.00		1,902,396.01
5900 Other Instr	12,945.00	12,945.00	2,159.00		15,104.00
6110 Attendance & Social Wrk	3,050,997.90	2,974,497.90	100,000.00		3,074,497.90
6120 Guidance Services	8,619,220.11	8,812,220.11	20,600.00		8,832,820.11
6130 Health Services	2,598,905.88	2,655,991.28	8,000.00		2,663,991.28
6140 Psychological Services	1,205,486.79	1,209,771.51	17,100.00		1,226,871.51
6150 Parental Involvement	16,574.00	16,574.00			16,574.00
6190 Other Student Personl Svc	644,626.77	741,663.64	19,500.00		761,163.64
6200 Instructional Media Svc	4,755,242.27	4,685,205.71	148,000.00		4,833,205.71
6300 Instruct & Curr Dev Svc	7,096,895.64	7,044,488.13	73,368.94		7,117,857.07
6400 Instruct Staff Trng Svc	2,230,897.10	2,889,124.78	213,439.12		3,102,563.90
6500 Instr Tech Svc	3,643,530.63	3,663,530.63	147,000.00		3,810,530.63
7100 Board	1,476,746.00	1,490,246.00	10,600.00		1,500,846.00
7200 General Administration	854,317.00	878,317.00			878,317.00
7300 School Administration	15,388,319.79	15,823,458.48	198,000.00		16,021,458.48
7400 Facility Acq & Construc	793,213.98	2,441,382.46	32,359.94		2,473,742.40
7500 Fiscal Services	2,691,661.55	2,691,661.55	46,000.00		2,737,661.55
7600 Food Services	119,800.90	119,800.90	40,000.00		159,800.90
7710 Plan,Research,Dev,Eval	895,529.00	895,529.00	6,500.00		902,029.00
7720 Information Services	277,102.00	280,702.00			280,702.00
7730 Staff Services	4,071,705.81	4,280,702.93	95,427.46		4,376,130.39
7760 Internal Services	1,691,168.27	1,691,168.27	8,000.00		1,699,168.27
7800 Transportation Services	16,061,471.22	16,108,943.72	161,800.00		16,270,743.72
7900 Operation Of Plant	25,191,771.71	25,161,516.71	175,200.00		25,336,716.71
8100 Maintenance Of Plant	10,699,943.29	10,779,943.29	276,289.00		11,056,232.29
8200 Admin Tech Svc	3,137,856.84	3,220,856.84			3,220,856.84
9100 Community Services	1,029,130.01	1,020,711.87		926.24	1,019,785.63
9800 Reserves	42,836,947.75	35,240,759.93		2,039,301.60	33,201,458.33
<b>TOTAL:</b>	<b>357,140,356.58</b>	<b>355,380,314.42</b>	<b>3,209,538.48</b>	<b>2,406,127.84</b>	<b>356,183,725.06</b>

ADOPTED BY BOARD: \_\_\_\_\_ June 19, 2018  
 (Date)

CERTIFIED CORRECT: Malcolm Thomas  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

JUN 19 2018

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:  
 General Operating Fund  
 Resolution Number 9  
 Board Meeting June 19, 2018

Account Name	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>	
a) <u>Best/Brightest Teacher Scholar</u>	
Other Misc State Revenue	(113,600.00)
	<u>(113,600.00)</u>
Clstrm Tchr-Other Pay	Basic (K-12) (105,527.06)
Social Security Benefits	Basic (K-12) (8,072.94)
	<u>(113,600.00)</u>

**Explanation: To adjust revenue and appropriation to actual.**

b) <u>Wellness Program - Risk Mgmt</u>	
Other Misc Local Sources	40,000.00
	<u>40,000.00</u>
Pro & Tech Services	Staff Services 80,000.00
Reserve For Contingencies	Unrestricted Reserve (40,000.00)
	<u>40,000.00</u>

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

c) <u>Various Projects</u>	
FI Ed Finance Program (FEFP)	411,244.00
FI Ed Finance Program (FEFP)	363,504.00
FI Ed Finance Program (FEFP)	20,173.00
FI Ed Finance Program (FEFP)	9,939.00
FI Ed Finance Program (FEFP)	(11,466.00)
FI Ed Finance Program (FEFP)	51,566.00
FI Ed Finance Program (FEFP)	3,153.00
FI Ed Finance Program (FEFP)	2,260.00
FI Ed Finance Program (FEFP)	1,027.00
FI Ed Finance Program (FEFP)	(12,402.00)
Dist Disc Lottery Funds	(664.00)
FI Ed Finance Program (FEFP)	(399.00)
FI Ed Finance Program (FEFP)	(109.00)
	<u>837,826.00</u>
Reserve For Contingencies	Unrestricted Reserve 793,394.00
Reserve For Contingencies	Sai Operational Cost-Reg Term 51,566.00
Clstrm Tchr-Other Pay	Basic (K-12) 3,153.00
Computer Hardware-Non-Cap	Basic (K-12) 2,260.00
Reserve For Contingencies	Safe Schools-Security 1,027.00
Reserve For Contingencies	Instruct Materials-Textbooks (10,111.00)
Textbooks	Basic (K-12) (2,291.00)
Reserve For Contingencies	Discr Lottery Fnd-Sch Impr Act (664.00)
Reserve For Contingencies	Instruct Materials-Library (399.00)
Reserve For Contingencies	Science Lab Materials (109.00)
	<u>837,826.00</u>

**Explanation: To adjust revenue and appropriations per 4th FEFP calculation.**

Explanation of Budget Amendment as Follows:  
 General Operating Fund  
 Resolution Number 9  
 Board Meeting June 19, 2018

Account Name	Increase (Decrease)
d) <u>Various Projects</u>	
Postsecondary Lab Fees	12,835.06
Capital Improvement Fees	8,281.61
Other Student Fees	8,208.63
Postsecondary Lab Fees	4,068.08
Other Student Fees	2,159.00
Adult General Ed Course Fees	1,364.26
Other Student Fees	1,330.00
Postsecondary Lab Fees	938.00
	39,184.64
	39,184.64
Supplies	12,835.06
Furn Fixtures & Equip-Captlzd	8,281.61
Supplies	8,208.63
Supplies	4,068.08
Supplies	2,159.00
Supplies	1,364.26
Supplies	1,330.00
Supplies	938.00
	39,184.64
	39,184.64

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

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	926.24
Temporary Employment	Community Services	(926.24)
		0.00
		0.00

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

b) <u>Various Projects</u>		
Textbooks	Basic (K-12)	2,267,381.93
Other Non-Prof Purc Services	Staff Services	9,227.46
Reserve For Contingencies	Instruct Materials-Textbooks	(2,267,381.93)
Reserve For Contingencies	Human Resources Imaging	(9,227.46)
		0.00
		0.00

**Explanation: To appropriate funds from project Reserve For Contingencies for various projects.**

c) <u>DJJ Supplemental Allocation</u>		
Clstrm Tchr-Reg-Pay	Basic (K-12)	92,705.00
Clstrm Tchr-Reg-Pay	Basic (K-12)	33,515.00
Reserve For Contingencies	Unrestricted Reserve	12,011.00
Pro & Tech Services	Basic (K-12)	(126,986.00)
Pro & Tech Services	Basic (K-12)	(11,245.00)
		0.00
		0.00

**Explanation: To adjust budget to actual expenditures.**

**Explanation of Budget Amendment as Follows:  
 General Operating Fund  
 Resolution Number 9  
 Board Meeting June 19, 2018**

<u>Account Name</u>		<u>Increase (Decrease)</u>
d) <u>Discr Lottery Fnd-Sch Impr Act</u>		
Renovations-Network/Retrofit	Facility Acq & Construc	7,359.94
Tech Furn Fixture&Equip-Noncap	Basic (K-12)	7,123.17
Technology-Related Supplies	Basic (K-12)	5,596.65
Supplies	Basic (K-12)	3,129.39
Clsm Tchr-Other Pay	Basic (K-12)	2,560.00
Substitute Teachers	Instruct Staff Trng Svc	630.00
Retirement Benefits	Basic (K-12)	198.98
Social Security Benefits	Basic (K-12)	195.80
Workers Compensation	Basic (K-12)	30.40
Social Security Benefits	Instruct Staff Trng Svc	9.12
Reserve For Contingencies	Reserves	(26,833.45)
		<u>0.00</u>

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

e) <u>Various Projects</u>		
Repairs & Maintenance	Maintenance Of Plant	243,289.00
Clsm Tchr-Sick Pay	Basic (K-12)	172,000.00
Supplies	Instruct Staff Trng Svc	165,000.00
Subst Employment-Non-Instr	Transportation Services	157,000.00
Supplies	Exceptional	105,000.00
High School Student Employment	Vocational-Technical	103,500.00
Supplies	Operation Of Plant	100,000.00
Supplies	Instructional Media Svc	90,000.00
Supplies	Instr Tech Svc	85,000.00
Supplies	School Administration	75,000.00
Other Tchr-Sick Pay	Attendance & Social Wrk	72,000.00
Clsm Tchr-Sick Pay	Exceptional	70,000.00
Other Support-Reg Pay	School Administration	70,000.00
Supplies	Instruct & Curr Dev Svc	60,000.00
Clsm Tchr-Reg-Pay	Vocational-Technical	58,200.00
Subst Employment-Non-Instr	Operation Of Plant	58,000.00
Other Support-Term Pay	Fiscal Services	46,000.00
Substitute Teachers	Instructional Media Svc	41,000.00
Supplies	Food Services	40,000.00
Other Tchr-Sick Pay	Instr Tech Svc	39,000.00
Temporary Employment	School Administration	37,000.00
Other Support-Sick Pay	Transportation Services	28,000.00
Supplies	Attendance & Social Wrk	28,000.00
Other Support-Sick Pay	Plan,Research,Dev,Eval	26,500.00
Other Support-Term Pay	Instruct Staff Trng Svc	26,300.00
Supplies	Facility Acq & Construc	25,000.00
College Student Employment	Staff Services	24,100.00
Other Support-Term Pay	Instr Tech Svc	23,000.00
Substitute Teachers	Instruct & Curr Dev Svc	22,000.00
Other Support-Sick Pay	Instruct Staff Trng Svc	21,500.00
Other Tchr-Other Pay	Guidance Services	20,000.00
Other Tchr-Other Pay	Other Student Personl Svc	19,500.00
Other Tchr-Sick Pay	Instruct & Curr Dev Svc	19,000.00
Other Support-Other Pay	Operation Of Plant	17,200.00
Other Tchr-Sick Pay	Psychological Services	17,100.00

Explanation of Budget Amendment as Follows:  
 General Operating Fund  
 Resolution Number 9  
 Board Meeting June 19, 2018

Account Name		Increase (Decrease)
<u>Various Projects (Continued)</u>		
Other Support-Sick Pay	Instructional Media Svc	17,000.00
Temporary Employment	Maintenance Of Plant	17,000.00
Other Support-Other Pay	School Administration	16,000.00
Other Support-Term Pay	Maintenance Of Plant	16,000.00
Clstrm Tchr-Other Pay	Exceptional	14,000.00
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc	11,368.94
Temporary Employment	Board	10,600.00
Supplies	Adult General	9,000.00
Supplies	Health Services	8,000.00
Supplies	Internal Services	8,000.00
Supplies	Transportation Services	8,000.00
Clstrm Tchr-Sick Pay	Vocational-Technical	6,000.00
Other Support-Sick Pay	Guidance Services	600.00
Aides-Sick Pay	Pre-K	400.00
Supplies	Basic (K-12)	(806,000.00)
Reserve For Contingencies	Sick Leave Pay Upon Retirement	(489,100.00)
Subst Employment-Non-Instr	Exceptional	(470,200.00)
Computer Hardware-Non-Cap	Basic (K-12)	(243,289.00)
Group Ins-Health & Hosp	Basic (K-12)	(70,000.00)
Reserve For Contingencies	Terminal Annual Leave	(54,400.00)
Other Support-Other Pay	Transportation Services	(31,200.00)
Clstrm Tchr-Other Pay	Adult General	(35,500.00)
Clstrm Tchr-Reg-Pay	Adult General	(26,700.00)
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc	(20,000.00)
Other Support-Term Pay	Plan,Research,Dev,Eval	(20,000.00)
Other Support-Term Pay	Instruct & Curr Dev Svc	(19,000.00)
Retirement Benefits	Adult General	(18,500.00)
Other Support-Term Pay	Staff Services	(17,900.00)
Social Security Benefits	Adult General	(13,000.00)
Clstrm Tchr-Other Pay	Basic (K-12)	(11,368.94)
		0.00

Explanation: To adjust budgets between functions and objects.

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 9 - SPECIAL REVENUE - FEDERAL PROGRAMS

June 19, 2018

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	2,958,793.69	3,465,184.09		752.65	3,464,431.44
3201 Vocational Education Acts	603,072.78	634,655.78			634,655.78
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	729,284.82		12,446,604.45
3240 Elem & Sec Ed Act, Title I	14,352,371.47	16,969,752.92			16,969,752.92
3299 Misc Fedl Thru State	1,939,058.36	2,256,160.27	40,219.64		2,296,379.91
<b>TOTAL:</b>	<b>31,947,692.93</b>	<b>35,420,149.69</b>	<b>769,504.46</b>	<b>752.65</b>	<b>36,188,901.50</b>



SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 9 - SPECIAL REVENUE - FEDERAL PROGRAMS

June 19, 2018

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	11,873,721.64	14,159,396.38	413,010.55		14,572,406.93
6100 Pupil Personnel Services	2,166,122.05	2,244,977.80	18,729.75		2,263,707.55
6200 Instructional Media Svc	265,819.00	274,147.39		8,705.83	265,441.56
6300 Instruct & Curr Dev Svc	7,346,435.90	7,038,528.87	54,844.32		7,093,373.19
6400 Instruct Staff Trng Svc	3,094,142.36	4,380,395.83	68,231.93		4,448,627.76
6500 Instr Tech Svc	1,542,616.50	1,539,064.49	2,300.00		1,541,364.49
7200 General Administration	1,354,865.64	1,529,341.22		717.14	1,528,624.08
7300 School Administration	120,160.15	135,217.06	65,050.00		200,267.06
7400 Facility Acq & Construc	27,500.00	10,000.00		9,476.00	524.00
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	9,987.06		16,487.06
7730 Staff Services	61,150.68	74,731.17		2,313.52	72,417.65
7800 Transportation Services	2,903,879.91	2,876,582.86	157,810.69		3,034,393.55
7900 Operation Of Plant	17,029.51	19,729.51			19,729.51
8200 Admin Tech Svc	76,391.00	80,391.00			80,391.00
9100 Community Services	1,046,938.70	1,051,146.11			1,051,146.11
<b>TOTAL:</b>	<b>31,947,692.93</b>	<b>35,420,149.69</b>	<b>789,964.30</b>	<b>21,212.49</b>	<b>36,188,901.50</b>

ADOPTED BY BOARD: \_\_\_\_\_ June 19, 2018  
 (Date)

CERTIFIED CORRECT: \_\_\_\_\_  
  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

JUN 19 2018

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 9  
SPECIAL REVENUES  
BOARD MEETING June 19, 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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
HE1254-14-1-0011	Military Precision: Shipshape  <b>Explanation: To adjust 2017-2018 budget.</b>	(752.65)
170-1618A-8CS01	Carl Perkins Secondary  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-1648A-8C001	Carl Perkins State Leadership  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2635A-5CB01	IDEA, Part B, Entitlement  <b>Explanation: To increase budget per Florida Department of Education.</b>	728,577.82
170-2675A-5CP01	IDEA, Part B, Pre-School Entitlement  <b>Explanation: To increase budget per Florida Department of Education.</b>	707.00
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
170-2128B-8CB01	Title I, Part A, Basic  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	17,358.00
170-2128B-8CB01	Title I, Basic - Private School Services  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-1915A-5CG02	Adult Geographic  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 9  
SPECIAL REVENUES  
BOARD MEETING June 19, 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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-2128B-8CB01	Title I, Part A, Basic - Low Performing Schools  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	(17,358.00)
170-2245A-5CT01	Title II - Staff Development  <b>Explanation: To increase budget per Florida Department of Education.</b>	31,691.21
170-1027A-7CX01	Title III - English Language Acquisition  <b>Explanation: To increase budget per Florida Department of Education.</b>	8,528.43

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 9 - CAPITAL PROJECTS FUND

June 19, 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
3943	Half Cent Sales Tax 2003	0.00	3,687.50			3,687.50
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>182,650,633.52</b>	<b>0.00</b>	<b>0.00</b>	<b>182,650,633.52</b>

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 9 - CAPITAL PROJECTS FUND

June 19, 2018

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	112,917,728.32	121,149,017.63	118,134.96		121,267,152.59
7430 Charter Schl Local Cap Imprvmt	0.00	271,558.00			271,558.00
9700 Transfer Of Funds	19,023,730.00	18,708,730.00			18,708,730.00
9800 Reserves	50,539,594.70	42,521,327.89		118,134.96	42,403,192.93
<b>TOTAL:</b>	<b>182,481,053.02</b>	<b>182,650,633.52</b>	<b>118,134.96</b>	<b>118,134.96</b>	<b>182,650,633.52</b>

ADOPTED BY BOARD: June 19, 2018  
 ( Date)

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

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

**JUN 19 2018**

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:  
**Capital Projects Fund**  
**Resolution Number 9**  
**Board Meeting June 19, 2018**

Fund Name	Project	Increase (Decrease)
-----------	---------	------------------------

II. Amendments Between Appropriations & Reserves

a) 3717 - CAP IMPRV TAX CONSTR FD FY 17

Reserve For Contingencies	Reserve-Major Self Ins Losses	(100,000.00)
Remod/Renov-Non-Cap	Ancillary Facility	100,000.00
		<u>0.00</u>

**Explanation: To transfer funds from project Reserve For Contingencies to facilitate additional funding for the Ancillary Facility project.**

b) 3718 - CAP IMPRV TAX CONSTR FD FY 18

Reserve For Contingencies	Unrestricted Reserve	(18,134.96)
Remod/Renov-Non-Cap	Indoor Air Quality	18,134.96
		<u>0.00</u>

**Explanation: To transfer funds from project Reserve For Contingencies to Indoor Air Quality project to facilitate funding for HVAC work at Escambia Westgate.**

c) 3949 - SALES TAX REVENUE BONDS 2016

Furn Fixtures & Equip-Captlzd	Beulah Middle New Construction	(198,735.00)
Bldgs & Fixed Equip-Contractor	Beulah Middle New Construction	198,735.00
		<u>0.00</u>

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