

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: July 17, 2018		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 10 – General Operating Fund b. Resolution 10 – Special Revenue - Federal Programs c. Resolution 10 – 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 July 3, 2018	
ASSISTANT SUPERINTENDENT <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE July 3, 2018	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

JUL 17 2018

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 10 - GENERAL OPERATING FUND

July 17, 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	149,340,069.00			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	68,609.00			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	48,384.00		1,469,263.51
3399 Other Misc State Revenue	1,194,239.66	2,977,779.48	588,161.75		3,565,941.23
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	13,364.26			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	817.92		30,817.92
3464 Capital Improvement Fees	25,000.00	33,281.61			33,281.61
3465 Postsecondary Lab Fees	127,840.00	145,681.14			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	54,642.63			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	550,791.16			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
TOTAL:	357,140,356.58	356,183,725.06	637,363.67	0.00	356,821,088.73

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 10 - GENERAL OPERATING FUND

July 17, 2018

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5100 Basic (K-12)	142,805,720.76	144,272,042.98		93,691.86	144,178,351.12
5200 Exceptional	42,807,508.82	43,091,947.34		27,350.00	43,064,597.34
5300 Vocational-Technical	7,567,706.78	9,512,844.42	582,195.28		10,095,039.70
5400 Adult General	885,284.18	813,665.05			813,665.05
5500 Pre-K	1,982,128.83	1,902,396.01	51,462.99		1,953,859.00
5900 Other Instr	12,945.00	15,104.00			15,104.00
6110 Attendance & Social Wrk	3,050,997.90	3,074,497.90			3,074,497.90
6120 Guidance Services	8,619,220.11	8,832,820.11	69,001.12		8,901,821.23
6130 Health Services	2,598,905.88	2,663,991.28			2,663,991.28
6140 Psychological Services	1,205,486.79	1,226,871.51			1,226,871.51
6150 Parental Involvement	16,574.00	16,574.00			16,574.00
6190 Other Student Personl Svc	644,626.77	761,163.64			761,163.64
6200 Instructional Media Svc	4,755,242.27	4,833,205.71	18.00		4,833,223.71
6300 Instruct & Curr Dev Svc	7,096,895.64	7,117,857.07	13,319.88		7,131,176.95
6400 Instruct Staff Trng Svc	2,230,897.10	3,102,563.90	31,226.92		3,133,790.82
6500 Instr Tech Svc	3,643,530.63	3,810,530.63			3,810,530.63
7100 Board	1,476,746.00	1,500,846.00	10,200.00		1,511,046.00
7200 General Administration	854,317.00	878,317.00			878,317.00
7300 School Administration	15,388,319.79	16,021,458.48	51,937.20		16,073,395.68
7400 Facility Acq & Construc	793,213.98	2,473,742.40	251,438.70		2,725,181.10
7500 Fiscal Services	2,691,661.55	2,737,661.55	10,000.00		2,747,661.55
7600 Food Services	119,800.90	159,800.90			159,800.90
7710 Plan,Research,Dev,Eval	895,529.00	902,029.00			902,029.00
7720 Information Services	277,102.00	280,702.00	5,000.00		285,702.00
7730 Staff Services	4,071,705.81	4,376,130.39	1,600.00		4,377,730.39
7760 Internal Services	1,691,168.27	1,699,168.27	18,100.00		1,717,268.27
7800 Transportation Services	16,061,471.22	16,270,743.72	403,492.50		16,674,236.22
7900 Operation Of Plant	25,191,771.71	25,336,716.71	16,000.00		25,352,716.71
8100 Maintenance Of Plant	10,699,943.29	11,056,232.29	56,000.00		11,112,232.29
8200 Admin Tech Svc	3,137,856.84	3,220,856.84			3,220,856.84
9100 Community Services	1,029,130.01	1,019,785.63		1,603.72	1,018,181.91
9800 Reserves	42,836,947.75	33,201,458.33		810,983.34	32,390,474.99
TOTAL:	357,140,356.58	356,183,725.06	1,570,992.59	933,628.92	356,821,088.73

ADOPTED BY BOARD: _____ July 17, 2018
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 17 2018

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 10
 Board Meeting July 17, 2018**

Account Name	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves	
a) <u>FJG Workforce Training Grant</u>	
Other Misc State Revenue	548,245.00
	<u>548,245.00</u>
Bldgs & Fixed Equip-Contractor	200,000.00
Other Non-Prof Purc Services	75,801.35
Computer Hardware-Capltzd	62,097.00
Tech Furn Fixtures & Equip-Cap	53,678.50
Supplies	43,042.00
Furn Fixtures & Equip-Non-Cap	41,171.22
Furn Fixtures & Equip-Capltzd	29,181.57
Remod/Renov-Non-Cap	20,000.00
Technology-Related Rentals	6,164.00
Pro & Tech Services	5,002.00
Supplies	5,000.00
Software-Non Capitalized	3,995.00
Technology-Related Supplies	1,019.70
Training Tuition Fees	1,000.00
Tech Furn Fixture&Equip-Noncap	947.66
Textbooks	145.00
	<u>548,245.00</u>

Explanation: To set up budget for Florida Job Growth Workforce Training Grant.

b) <u>Summer Voluntary Pre-K Ed Prgm</u>	
Voluntary Pre-K Program	48,384.00
	<u>48,384.00</u>
Clsrm Tchr-Other Pay	17,023.00
Aides-Other Pay	8,000.00
Retirement Benefits	1,970.00
Social Security Benefits	1,920.00
Workers Compensation	300.00
Supplies	1,250.00
Supplies	1,000.00
Other Support-Other Pay	2,578.94
Retirement Benefits	193.94
Social Security Benefits	197.29
Workers Compensation	30.95
Other Tchr-Other Pay	11,450.00
Retirement Benefits	895.88
Social Security Benefits	850.00
Workers Compensation	124.00
Other Misc Expenses	600.00
	<u>48,384.00</u>

Explanation: To set up budget for Summer Voluntary Pre-K Education Program.

Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 10
 Board Meeting July 17, 2018

Account Name	Increase (Decrease)
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c) <u>Adoption Benefits-State Employ</u>	
Other Misc State Revenue	30,000.00
	<u>30,000.00</u>
Aides-Other Pay	Pre-K 18,578.72
Other Support-Other Pay	Fiscal Services 9,289.36
Social Security Benefits	Pre-K 1,421.27
Social Security Benefits	Fiscal Services 710.64
Reserve For Contingencies	Unrestricted Reserve 0.01
	<u>30,000.00</u>

Explanation: To set up budget for Adoption Benefits-State Employee project.

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d) <u>Law Enf Trng-General</u>	
Other Misc State Revenue	9,916.75
Continuing Workforce Ed Fees	817.92
	<u>10,734.67</u>
Training Tuition Fees	Vocational-Technical 10,734.67
	<u>10,734.67</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 1,603.72
Temporary Employment	Community Services (1,603.72)
	<u>0.00</u>

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

b) <u>Discr Lottery Fnd-Sch Impr Act</u>	
Supplies	Basic (K-12) 4,495.31
Travel Away-Out Of State	School Administration 1,937.20
Other Misc Expenses	Transportation Services 892.50
Technology-Related Supplies	Basic (K-12) 500.00
Computer Hardware-Non-Cap	Basic (K-12) 678.83
Student Reg/Admission Fees	Basic (K-12) 160.00
Reserve For Contingencies	Reserves (8,663.84)
	<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 10
 Board Meeting July 17, 2018**

Account Name	Increase (Decrease)
c) <u>Various Projects</u>	
Pro & Tech Services	Basic (K-12) 65,205.00
Pro & Tech Services	Basic (K-12) 193.00
Pro & Tech Services	Basic (K-12) 15,948.00
Charter School Distributions	Basic (K-12) 1,018.00
Pro & Tech Services	Basic (K-12) 2,765.00
Pro & Tech Services	Basic (K-12) 1,626.00
Pro & Tech Services	Basic (K-12) 460.00
Textbooks	Basic (K-12) 387.00
Library Books-Exist Libr	Instructional Media Svc 18.00
Supplies	Basic (K-12) 5.00
Pro & Tech Services	Basic (K-12) (39,401.00)
Reserve For Contingencies	Unrestricted Reserve (25,225.00)
Pro & Tech Services	Basic (K-12) (772.00)
Reserve For Contingencies	Const Amend Classsize Red (16,966.00)
Reserve For Contingencies	SAI Operational Cost-Reg Term (2,765.00)
Reserve For Contingencies	Discr Lottery Fnd-Sch Impr Act (1,626.00)
Supplies	Basic (K-12) (460.00)
Reserve For Contingencies	Instruct Materials-Textbooks (387.00)
Reserve For Contingencies	Instruct Materials-Library (18.00)
Reserve For Contingencies	Science Lab Materials (5.00)
	<u>0.00</u>

Explanation: To adjust budgets per 4th FEFP calculation.

d) <u>Cape FTE Funds</u>	
Pro & Tech Services	Instruct Staff Trng Svc 11,724.92
Renovations-Network/Retrofit	Facility Acq & Construc 11,438.70
Other Non-Prof Purc Services	Vocational-Technical (22,348.39)
Reserve For Contingencies	Unrestricted Reserve (815.23)
	<u>0.00</u>

Explanation: To appropriate Cape FTE earnings from project Reserve For Contingencies and adjust budgets to actual expenditures.

e) <u>Workforce Education</u>	
Computer Hardware-Captlzd	Vocational-Technical 185,193.00
Software-Capitalized	Vocational-Technical 73,373.00
Reserve For Contingencies	Workforce Development (258,566.00)
	<u>0.00</u>

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

Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 10
 Board Meeting July 17, 2018

Account Name		Increase (Decrease)
f) <u>Various Projects</u>		
Substitute Teachers	Basic (K-12)	425,000.00
Workers Compensation	Transportation Services	355,000.00
Other Tchr-Reg-Pay	Guidance Services	111,000.00
Other Support-Reg Pay	Maintenance Of Plant	56,000.00
Admin-Regular Pay	School Administration	50,000.00
Subst Employment-Non-Instr	Transportation Services	47,000.00
Clstrm Tchr-Other Pay	Basic (K-12)	45,000.00
Other Support-Reg Pay	Facility Acq & Construc	20,000.00
Pro & Tech Services	Internal Services	18,100.00
Substitute Teachers	Vocational-Technical	17,000.00
Workers Compensation	Operation Of Plant	16,000.00
Other Tchr-Reg-Pay	Instruct Staff Trng Svc	14,500.00
Temporary Employment	Board	10,200.00
Other Non-Prof Purc Services	Staff Services	1,600.00
Group Ins-Health & Hosp	Basic (K-12)	(606,500.00)
Reserve For Contingencies	Const Amend Classsize Red	(425,000.00)
Reserve For Contingencies	Salaries & Benefits	(70,950.00)
Other Tchr-Reg-Pay	Guidance Services	(45,000.00)
Workers Compensation	Exceptional	(27,350.00)
Workers Compensation	Basic (K-12)	(10,000.00)
Reserve For Contingencies	Human Resources Imaging	(1,600.00)
		<u>0.00</u>

Explanation: To adjust budgets between functions and objects.

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 10 - SPECIAL REVENUE - FEDERAL PROGRAMS

July 17, 2018

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	2,958,793.69	3,464,431.44			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	12,446,604.45			12,446,604.45
3240 Elem & Sec Ed Act, Title I	14,352,371.47	16,969,752.92	74,413.96		17,044,166.88
3299 Misc Fedl Thru State	1,939,058.36	2,296,379.91			2,296,379.91
TOTAL:	31,947,692.93	36,188,901.50	74,413.96	0.00	36,263,315.46

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 10 - SPECIAL REVENUE - FEDERAL PROGRAMS

July 17, 2018

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	11,873,721.64	14,572,406.93	132,297.36		14,704,704.29
6100 Pupil Personnel Services	2,166,122.05	2,263,707.55	4,166.02		2,267,873.57
6200 Instructional Media Svc	265,819.00	265,441.56			265,441.56
6300 Instruct & Curr Dev Svc	7,346,435.90	7,093,373.19	48,677.24		7,142,050.43
6400 Instruct Staff Trng Svc	3,094,142.36	4,448,627.76		75,269.69	4,373,358.07
6500 Instr Tech Svc	1,542,616.50	1,541,364.49	2,191.00		1,543,555.49
7200 General Administration	1,354,865.64	1,528,624.08		725.69	1,527,898.39
7300 School Administration	120,160.15	200,267.06		39,964.56	160,302.50
7400 Facility Acq & Construc	27,500.00	524.00	3,544.64		4,068.64
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	16,487.06			16,487.06
7730 Staff Services	61,150.68	72,417.65		1,817.16	70,600.49
7800 Transportation Services	2,903,879.91	3,034,393.55	1,460.00		3,035,853.55
7900 Operation Of Plant	17,029.51	19,729.51		145.20	19,584.31
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
TOTAL:	31,947,692.93	36,188,901.50	192,336.26	117,922.30	36,263,315.46

ADOPTED BY BOARD: _____ July 17, 2018
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 17 2018

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 10
SPECIAL REVENUES
BOARD MEETING July 17, 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)
HE1254-14-1-0011	Military Precision : Shipshape Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
HE1254-15-1-0053	Military : Diamond Formation Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
HE-1254-16-1-0031	Military : Smooth Sailing Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
HE1254-17-1-0028	Operation: Cyber World Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1515A-5CP02	Carl Perkins Postsecondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1618A-8CS01	Carl Perkins Secondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1612A-8CS01	Workforce Innovation & Opportunity Act (WIOA) Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2628B-8CD02	Alt Assessment for Students with Disabilities Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2628B-8CDT1	Sednet/Idea Part B - Trust 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. 10
SPECIAL REVENUES
BOARD MEETING July 17, 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>
170-2237A-7CX01	Title I, Delinquent Explanation: To increase budget per Florida Department of Education.	32,998.00
170-2128B-8CB01	Title I, Part A, Basic - Salaries & Benefits Explanation: To increase budget per Florida Department of Education.	18,480.57
170-2128B-8CB01	Title I, Part A, Basic Explanation: To increase budget per Florida Department of Education.	22,935.39
170-2128B-8CB01	Title I, Part A, Basic - Summer School & Pre-K Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	104,000.00
170-1915A-5CG02	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: Changes by schools & departments between objects, functions and projects to better utilize funds.	0.00
170-2128B-8CB01	Title I, Part A, Basic - Foster Student Transportation Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	(104,000.00)
170-1027A-7CX01	Title III - English Language Acquisition Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	0.00

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 10 - CAPITAL PROJECTS FUND

July 17, 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
TOTAL:	182,481,053.02	182,650,633.52	0.00	0.00	182,650,633.52

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 10 - CAPITAL PROJECTS FUND

July 17, 2018

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	112,917,728.32	121,267,152.59	74,361.55		121,341,514.14
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	42,403,192.93		74,361.55	42,328,831.38
TOTAL:	182,481,053.02	182,650,633.52	74,361.55	74,361.55	182,650,633.52

ADOPTED BY BOARD: July 17, 2018
 (Date)

CERTIFIED CORRECT: 
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 17 2018

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
Capital Projects Fund
Resolution Number 10
Board Meeting July 17, 2018

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations & Reserves		
a) <u>3948 - HALF CENT SALES TAX 2008</u>		
Imprv Not Bldg Cap /Acq-Const	PHS Bus Ramp & Tennis Ct Reloc	750,000.00
Imprv Not Bldg Cap /Acq-Const	Covered Bus Loading	(375,000.00)
Imprv Not Bldg Noncap/Acq-Cons	Track/Ten Court Repair/Replace	(375,000.00)
		<u>0.00</u>

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

b) <u>3948 - HALF CENT SALES TAX 2008</u>		
Furn Fixtures & Equip-Non-Cap	Mechanical & Life Safety Sys	34,000.00
Imprv Not Bldg Noncap/Acq-Cons	Roy Hyatt Rebuild	17,750.16
Furn Fixtures & Equip-Non-Cap	Covered PE Play Area	15,000.00
Imprv Not Bldg Cap /Acq-Const	A K Suter Rebuild	13,000.00
Furn Fixtures & Equip-Non-Cap	A K Suter Rebuild	354.75
Remod/Renov-Non-Cap	Mechanical & Life Safety Sys	(34,000.00)
Bldgs & Fixed Equip-Contractor	Roy Hyatt Rebuild	(17,750.16)
Bldgs & Fixed Equip-Contractor	Covered PE Play Area	(15,000.00)
Bldgs & Fixed Equip-Contractor	A K Suter Rebuild	(13,354.75)
		<u>0.00</u>

Explanation: To transfer funds between objects within Mechanical & Life Safety System project, Roy Hyatt Rebuild project, Covered PE Play Area project, and A K Suter Rebuild project to facilitate the proper classification of expenditures.

c) <u>3948 - HALF CENT SALES TAX 2008</u>		
Remod/Renov-Non-Cap	Athletic/PE Improvements	74,361.55
Reserve For Contingencies	Unrestricted Reserve	(74,361.55)
		<u>0.00</u>

Explanation: To transfer funds from Reserve project to Athletic/PE Improvements project.

d) <u>3949 - SALES TAX REVENUE BONDS 2016</u>		
Imprv Not Bldg Cap /Acq-Const	Woodham Middle Repurpose	46,298.00
Remod/Renov-Non-Cap	Woodham Middle Repurpose	(46,298.00)
		<u>0.00</u>

Explanation: To transfer funds between objects within Woodham Middle Repurpose project to facilitate the proper classification of expenditures.