

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: August 15, 2017		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 11 – General Operating Fund b. Resolution 11 – Special Revenue - Federal Programs c. Resolution 11 – Capital Projects Fund d. Resolution 1 – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund	
AGENDA REFERENCE: Resolutions to Amend 2016-2017 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 15, 2016, the School Board adopted the budget for fiscal year 2016-2017. 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 August 2, 2017	
ASSISTANT SUPERINTENDENT <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE August 2, 2017	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

AUG 15 2017

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - GENERAL OPERATING FUND

August 15, 2017

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	520,000.00	520,000.00		112,512.75	407,487.25
3191 ROTC	360,000.00	360,000.00	111,063.16		471,063.16
3202 Medicaid	1,620,000.00	1,455,379.64	63,889.77		1,519,269.41
3299 Misc Fedl Thru State	1,025,290.73	1,047,778.78	85,445.72		1,133,224.50
3310 FL Ed Finance Program (FEFP)	150,553,374.00	147,813,119.00			147,813,119.00
3315 Workforce Development	4,382,422.00	4,382,422.00			4,382,422.00
3323 CO & DS for Admin Expense	24,183.00	24,183.00			24,183.00
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	58,000.00	58,000.00		2,642.49	55,357.51
3344 Dist Disc Lottery Funds	133,369.00	657,935.00			657,935.00
3355 Class Size Reduction/Operating	43,217,500.00	42,987,789.00	1,227.00		42,989,016.00
3361 School Recognition Funds	1,420,617.00	610,667.00			610,667.00
3371 Voluntary Pre-K Program	1,477,449.99	1,450,793.47			1,450,793.47
3399 Other Misc State Revenue	375,295.00	1,191,994.65	92,285.26		1,284,279.91
3411 District School Taxes	88,904,049.00	88,904,049.00	2,966.08		88,907,015.08
3425 Rent	200,000.00	200,000.00			200,000.00
3431 Interest On Investments	100,000.00	100,000.00			100,000.00
3440 Gifts Grants & Bequests	211,292.00	211,292.00			211,292.00
3461 Adult General Ed Course Fees	20,000.00	20,000.00		7,070.00	12,930.00
3462 Postsecondary Vocational Fees	600,000.00	600,000.00	170,276.67		770,276.67
3463 Continuing Workforce Ed Fees	30,000.00	32,044.80			32,044.80
3464 Capital Improvement Fees	23,000.00	34,903.06	2,356.15		37,259.21
3465 Postsecondary Lab Fees	135,000.00	154,734.68	10,769.46		165,504.14
3467 GED Testing Fees	10,000.00	10,000.00		803.75	9,196.25
3468 Financial Aid Fees	65,000.00	69,684.55	4,926.53		74,611.08
3469 Other Student Fees	33,000.00	51,994.61	3,236.18		55,230.79
3473 School-Age Child Care Fees	409,000.00	409,000.00	66,397.93		475,397.93
3491 Bus Fees	300,000.00	300,000.00			300,000.00
3493 Sale Of Junk	150,000.00	150,000.00			150,000.00
3494 Fedl Indirect Cost Rate	1,200,000.00	1,200,000.00			1,200,000.00
3495 Other Misc Local Sources	409,507.00	423,582.07	309,668.32		733,250.39
3497 Refunds Of Prior Year Exp	182,895.72	182,895.72			182,895.72
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	192,789.62		492,789.62
3630 Trans From CP Proj Funds	8,246,350.00	8,246,350.00	201,111.85		8,447,461.85
3741 Insurance Loss Recovery	0.00	0.00	1,790,673.91		1,790,673.91
3742 Other Loss Recovery	1,000,000.00	1,000,000.00		1,000,000.00	0.00
9999 Beginning Fund Balance	48,543,839.04	48,543,839.04			48,543,839.04
TOTAL:	356,716,933.48	354,180,931.07	3,109,083.61	1,123,028.99	356,166,985.69

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - GENERAL OPERATING FUND

August 15, 2017

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5100 Basic (K-12)	141,847,526.23	142,001,838.35	1,940,992.20		143,942,830.55
5200 Exceptional	40,066,266.85	41,059,674.69	85,222.14		41,144,896.83
5300 Vocational-Technical	8,840,113.79	9,339,173.12	32,436.63		9,371,609.75
5400 Adult General	353,769.01	771,399.47			771,399.47
5500 Pre-K	2,123,629.38	2,005,277.84	1.04		2,005,278.88
5900 Other Instr	31,126.54	33,269.54			33,269.54
6110 Attendance & Social Wrk	2,393,614.97	2,794,014.97			2,794,014.97
6120 Guidance Services	11,537,901.23	10,382,747.63		499,971.13	9,882,776.50
6130 Health Services	2,519,397.45	2,592,397.45			2,592,397.45
6140 Psychological Services	494,294.85	1,222,499.26	5,783.23		1,228,282.49
6150 Parental Involvement	13,616.23	13,616.23			13,616.23
6190 Other Student Personl Svc	370,221.67	660,221.67			660,221.67
6200 Instructional Media Svc	4,928,279.41	4,877,051.30	78,945.00		4,955,996.30
6300 Instruct & Curr Dev Svc	6,777,691.63	6,989,148.15	489,737.52		7,478,885.67
6400 Instruct Staff Trng Svc	3,046,529.64	3,131,906.71	1,448.29		3,133,355.00
6500 Instr Tech Svc	2,859,193.23	2,862,538.74			2,862,538.74
7100 Board	1,497,695.29	1,499,195.29			1,499,195.29
7200 General Administration	895,349.78	899,349.78			899,349.78
7300 School Administration	15,794,639.88	16,344,778.92	162,400.00		16,507,178.92
7400 Facility Acq & Construc	2,153,820.34	2,564,731.60	42,864.82		2,607,596.42
7500 Fiscal Services	3,039,918.74	3,065,418.74		27,000.00	3,038,418.74
7600 Food Services	155,000.00	180,000.00			180,000.00
7710 Plan,Research,Dev,Eval	835,235.00	885,235.00	221,640.00		1,106,875.00
7720 Information Services	224,217.39	227,217.39			227,217.39
7730 Staff Services	2,745,436.91	3,616,011.37	305,000.00		3,921,011.37
7760 Internal Services	1,540,491.90	1,617,666.95	21,200.00		1,638,866.95
7800 Transportation Services	16,804,316.60	17,262,261.60	1,337,000.00		18,599,261.60
7900 Operation Of Plant	26,064,943.87	26,143,195.00	399,630.00		26,542,825.00
8100 Maintenance Of Plant	10,890,994.42	11,386,841.44	12,888.34		11,399,729.78
8200 Admin Tech Svc	3,184,959.00	3,186,259.00	136,550.00		3,322,809.00
9100 Community Services	989,755.27	1,016,427.08	71,239.81		1,087,666.89
9800 Reserves	41,686,986.98	33,549,566.79		2,831,953.27	30,717,613.52
TOTAL:	356,716,933.48	354,180,931.07	5,344,979.02	3,358,924.40	356,166,985.69

ADOPTED BY BOARD: _____ August 15, 2017
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 15 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 11
 Board Meeting August 15, 2017

Account Name	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves	
a) <u>Medicaid-Direct Services</u>	
Medicaid	228,010.77
	<u>228,010.77</u>
Supplies	108,222.14
Supplies	5,783.23
Reserve For Contingencies	114,005.40
	<u>228,010.77</u>

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

b) <u>Child Care-After School</u>	
School-Age Child Care Fees	21,309.43
School-Age Child Care Fees	45,088.50
	<u>66,397.93</u>
Temporary Employment	21,309.43
Supplies	30,361.18
Other Support-Reg Pay	14,727.32
	<u>66,397.93</u>

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

c) <u>Adoption Benefits-State Employ</u>	
Other Misc State Revenue	40,000.00
	<u>40,000.00</u>
Clstrm Tchr-Other Pay	27,870.00
Clstrm Tchr-Other Pay	9,290.00
Social Security Benefits	2,130.00
Social Security Benefits	710.00
	<u>40,000.00</u>

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

Explanation of Budget Amendment as Follows:
General Operating Fund
Resolution Number 11
Board Meeting August 15, 2017

Account Name	Increase (Decrease)
d) <u>Various Projects</u>	
Insurance Loss Recovery	1,000,000.00
Insurance Loss Recovery	942,622.83
Trans From Cp Proj Funds	367,825.51
Food Srvs Indirect Cost Rate	192,789.62
Postsecondary Vocational Fees	170,276.67
ROTC	111,063.16
Misc Fedl Thru State	85,184.00
District School Taxes	66,253.65
Other Misc State Revenue	59,699.17
Other Misc Local Sources	24,571.00
Other Misc Local Sources	11,223.00
Other Misc Local Sources	4,985.97
Class Size Reduction/Operating	1,227.00
Misc Fedl Thru State	260.68
Misc Fedl Thru State	1.04
Other Loss Recovery	(1,000,000.00)
Medicaid	(164,121.00)
Insurance Loss Recovery	(151,948.92)
Fedl Impact Funds-Cur Op	(112,512.75)
Trans From Cp Proj Funds	(97,561.00)
District School Taxes	(63,287.57)
Trans From Cp Proj Funds	(52,241.00)
Trans From Cp Proj Funds	(16,911.66)
Other Misc State Revenue	(6,816.81)
State License Tax	(2,642.49)
Other Misc State Revenue	(597.10)
	<u>1,369,343.00</u>
Reserve For Contingencies	Unrestricted Reserve 1,444,681.54
Retirement Benefits	Maintenance Of Plant 4,479.26
Other Support-Other Pay	Maintenance Of Plant 1,378.76
Reserve For Contingencies	Const Amend Classsize Red 1,227.00
Social Security Benefits	Maintenance Of Plant 74.07
Group Ins-Life	Maintenance Of Plant 9.48
Supplies	Pre-K 1.04
Other Non-Prof Purc Services	Basic (K-12) (52,241.00)
Group Ins-Health & Hosp	Maintenance Of Plant (9,066.20)
Workers Compensation	Maintenance Of Plant (8,142.17)
Pro & Tech Services	Basic (K-12) (6,816.81)
Other Support-Reg Pay	Maintenance Of Plant (5,104.66)
Training Tuition Fees	Vocational-Technical (597.10)
Group Ins-Dental	Maintenance Of Plant (540.20)
Clstrm Tchr-Other Pay	Basic (K-12) (0.01)
	<u>1,369,343.00</u>

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

**Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 11
 Board Meeting August 15, 2017**

Account Name	Increase (Decrease)
e) <u>Various Projects</u>	
Other Misc Local Sources	11,860.00
Postsecondary Lab Fees	10,841.25
Financial Aid Fees	4,926.53
Other Student Fees	2,356.18
Capital Improvement Fees	2,356.15
Postsecondary Lab Fees	1,783.52
Postsecondary Lab Fees	585.00
Other Student Fees	520.00
Other Student Fees	360.00
Adult General Ed Course Fees	(7,070.00)
Postsecondary Lab Fees	(2,440.31)
Ged Testing Fees	(803.75)
	25,274.57

Supplies	Vocational-Technical	11,860.00
Supplies	Vocational-Technical	10,841.25
Other Misc Expenses	Community Services	4,926.53
Supplies	Vocational-Technical	2,356.18
Furn Fixtures & Equip-Captlzd	Vocational-Technical	2,356.15
Supplies	Vocational-Technical	1,783.52
Supplies	Vocational-Technical	585.00
Supplies	Vocational-Technical	520.00
Supplies	Vocational-Technical	360.00
Supplies	Vocational-Technical	(7,070.00)
Supplies	Vocational-Technical	(2,440.31)
Supplies	Vocational-Technical	(803.75)
		25,274.57

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

f) <u>P-Card Rebate</u>		
Other Misc Local Sources	257,151.15	
	257,151.15	
Reserve For Contingencies	Unrestricted Reserve	211,534.54
Renovations-Network/Retrofit	Facility Acq & Construc	32,798.94
Remod/Renov-Non-Cap	Facility Acq & Construc	10,065.88
Travel-Away-In State	Vocational-Technical	3,197.14
Supplies	Basic (K-12)	2,805.86
Pro & Tech Services	Instruct Staff Trng Svc	(3,251.21)
		257,151.15

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

**Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 11
 Board Meeting August 15, 2017**

Account Name	Increase (Decrease)
g) <u>Escambia County Road Prison</u>	
Other Misc Local Sources	(122.80)
	<u>(122.80)</u>
Workers Compensation	(62.45)
Group Ins-Life	(36.19)
Group Ins-Dental	(24.16)
	<u>(122.80)</u>

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

II. Amendments Between Appropriations & Reserves

a) <u>Various Projects</u>		
Reserve For Contingencies	Unrestricted Reserve	70,111.00
Reserve For Contingencies	Const Amend Classsize Red	13,794.00
Reserve For Contingencies	Sai Operational Cost-Reg Term	3,159.00
Reserve For Contingencies	Instruct Materials-Textbooks	955.00
Reserve For Contingencies	Reading Allocation	666.00
Reserve For Contingencies	Safe Schools-Security	415.00
Reserve For Contingencies	Digital Classrooms	386.00
Reserve For Contingencies	Instruct Materials-Library	55.00
Reserve For Contingencies	Science Lab Materials	15.00
Pro & Tech Services	Basic (K-12)	(69,850.00)
Pro & Tech Services	Basic (K-12)	(261.00)
Pro & Tech Services	Basic (K-12)	(13,794.00)
Pro & Tech Services	Basic (K-12)	(3,159.00)
Textbooks	Basic (K-12)	(955.00)
Pro & Tech Services	Basic (K-12)	(666.00)
Pro & Tech Services	Basic (K-12)	(415.00)
Computer Hardware-Non-Cap	Basic (K-12)	(386.00)
Library Books-Exist Libr	Instructional Media Svc	(55.00)
Supplies	Basic (K-12)	(15.00)
		<u>0.00</u>

Explanation: To adjust charter school budgets.

b) <u>Various Projects</u>		
Repairs & Maintenance	Basic (K-12)	6,103.16
Supplies	Basic (K-12)	2,785.73
Furn Fixtures & Equip-Captlzd	Basic (K-12)	2,275.00
Furn Fixtures & Equip-Non-Cap	Basic (K-12)	(1,281.00)
Reserve For Contingencies	Md Sc Orchestra-Dist Level App	(9,882.89)
		<u>0.00</u>

Explanation: To adjust budget to actual expenditures.

**Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 11
 Board Meeting August 15, 2017**

Account Name	Increase (Decrease)
c) <u>Various Projects</u>	
Clrm Tchr-Sick Pay	1,296,575.00
Subst Employment-Non-Instr	1,171,000.00
Clrm Tchr-Reg-Pay	350,000.00
Social Security Benefits	299,900.00
Other Tchr-Sick Pay	224,440.00
Other Support-Reg Pay	205,000.00
Group Ins-Health & Hosp	166,000.00
Other Tchr-Sick Pay	149,500.00
Subst Employment-Non-Instr	148,000.00
Temporary Employment	145,000.00
Other Support-Sick Pay	124,200.00
Other Support-Sick Pay	118,300.00
Other Support-Sick Pay	118,140.00
Substitute Teachers	100,000.00
Group Ins-Health & Hosp	100,000.00
Group Ins-Health & Hosp	99,000.00
Other Support-Reg Pay	64,000.00
Group Ins-Health & Hosp	54,000.00
Other Support-Term Pay	53,000.00
Other Tchr-Reg-Pay	40,337.52
Substitute Teachers	25,000.00
Other Support-Other Pay	17,800.00
Other Support-Other Pay	16,330.00
Other Support-Term Pay	12,350.00
Other Support-Reg Pay	12,000.00
Other Support-Sick Pay	11,200.00
Other Support-Reg Pay	10,000.00
Retirement Benefits	5,200.00
Social Security Benefits	5,200.00
Retirement Benefits	4,500.00
Furn Fixtures & Equip-Non-Cap	3,900.00
Supplies	3,100.00
Reserve For Contingencies	(2,042,355.00)
Social Security Benefits	(1,301,200.00)
Group Ins-Health & Hosp	(757,900.00)
Reserve For Contingencies	(450,000.00)
Reserve For Contingencies	(406,530.00)
Reserve For Contingencies	(69,850.00)
Workers Compensation	(40,800.00)
Supplies	(40,337.52)
Pro & Tech Services	(27,000.00)
Clrm Tchr-Reg-Pay	(10,000.00)
Supplies	(7,000.00)
	0.00

Explanation: To adjust budgets between functions and objects.

**Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 11
 Board Meeting August 15, 2017**

Account Name	Increase (Decrease)
d) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	Unrestricted Reserve 84.65
Temporary Employment	Community Services (84.65)
	<u>0.00</u>

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

e) <u>Discr Lottery Fnd-Sch Impr Act</u>	
Clstrm Tchr-Other Pay	Instruct Staff Trng Svc 3,856.00
Other Non-Prof Purc Services	Basic (K-12) 524.00
Retirement Benefits	Instruct Staff Trng Svc 502.71
Social Security Benefits	Instruct Staff Trng Svc 294.96
Workers Compensation	Instruct Staff Trng Svc 45.83
Reserve For Contingencies	Reserves (5,223.50)
	<u>0.00</u>

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

f) <u>Various Projects</u>	
Textbooks	Basic (K-12) 1,658,300.79
Textbooks	Exceptional 7,800.00
Other Support-Reg Pay	Guidance Services 22,413.43
Group Ins-Health & Hosp	Guidance Services 7,545.80
Retirement Benefits	Guidance Services 1,685.44
Social Security Benefits	Guidance Services 1,389.54
Workers Compensation	Guidance Services 266.53
Group Ins-Dental	Guidance Services 129.03
Group Ins-Life	Guidance Services 59.10
Clstrm Tchr-Reg-Pay	Vocational-Technical 7,774.32
Training Tuition Fees	Vocational-Technical 1,837.03
Reserve For Contingencies	Instruct Materials-Textbooks (1,666,100.79)
Reserve For Contingencies	Sai Operational Cost-Reg Term (33,488.87)
Reserve For Contingencies	Unrestricted Reserve (9,611.35)
	<u>0.00</u>

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - SPECIAL REVENUE - FEDERAL PROGRAMS

August 15, 2017

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	3,006,292.61	3,642,990.81		868,116.15	2,774,874.66
3201 Vocational Education Acts	544,312.00	562,108.00			562,108.00
3220 Workforce Investment Act	207,352.00	207,352.00		19,617.70	187,734.30
3221 Adult General Education	195,036.46	195,036.46			195,036.46
3230 Individuals With Disab Ed Act	11,653,137.53	12,002,429.17			12,002,429.17
3240 Elem & Sec Ed Act, Title I	13,976,232.81	14,108,972.93	16,051.00		14,125,023.93
3299 Misc Fedl Thru State	2,442,311.72	3,069,286.76			3,069,286.76
9999 Beginning Fund Balance	1,104.10	1,104.10			1,104.10
TOTAL:	32,025,779.23	33,789,280.23	16,051.00	887,733.85	32,917,597.38

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - SPECIAL REVENUE - FEDERAL PROGRAMS

August 15, 2017

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	11,820,459.25	12,116,060.64	196,585.89		12,312,646.53
6100 Pupil Personnel Services	1,847,883.84	2,020,325.63		26,247.16	1,994,078.47
6200 Instructional Media Svc	10,000.00	104,055.67		2,286.73	101,768.94
6300 Instruct & Curr Dev Svc	6,737,539.54	7,114,217.75		548,031.85	6,566,185.90
6400 Instruct Staff Trng Svc	4,836,866.73	5,149,018.32		78,154.72	5,070,863.60
6500 Instr Tech Svc	1,588,627.08	1,882,098.91		13,427.35	1,868,671.56
7200 General Administration	1,120,637.74	1,300,488.26	272.57		1,300,760.83
7300 School Administration	1,869.47	14,369.47	1,372.44		15,741.91
7400 Facility Acq & Construc	11,662.97	16,112.32		217.66	15,894.66
7710 Plan,Research,Dev,Eval	9,297.78	15,085.52		1,321.02	13,764.50
7720 Information Services	9,766.87	9,766.87	63.92		9,830.79
7730 Staff Services	71,341.46	52,778.52		7,822.15	44,956.37
7800 Transportation Services	2,849,399.58	2,890,099.87		169,430.12	2,720,669.75
7900 Operation Of Plant	29,957.00	24,332.56	217.55		24,550.11
8200 Admin Tech Svc	75,372.00	75,372.00			75,372.00
9100 Community Services	1,005,097.92	1,005,097.92		223,256.46	781,841.46
TOTAL:	32,025,779.23	33,789,280.23	198,512.37	1,070,195.22	32,917,597.38

ADOPTED BY BOARD: _____ August 15, 2017
 (Date)

CERTIFIED CORRECT: _____

 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 AUG 15 2017
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 11
SPECIAL REVENUES
BOARD MEETING August 15, 2017**

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>
P063P154159	Pell Grant Explanation: To decrease budget to close project.	(306,443.18)
P063P064159	Pell Grant Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
HE1254-12-1-0039	DODEA Military Grant - Anchors Away Explanation: To decrease budget to close project.	(495.20)
HE1254-14-1-0011	Military Precision : Shipshape Explanation: To decrease budget to close project.	(65,835.00)
HE1254-15-1-0053	Military : Diamond Formation Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
HE1254-16-1-0031	Military : Smooth Sailing Explanation: To decrease budget to close project.	(495,342.77)
170-1617A-7CS01	Carl Perkins Secondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1612A-7CS01	Workforce Innovation & Opportunity Act (WIOA) Explanation: To decrease budget to close project.	(19,617.70)
170-2626A-6C002	FDLRS Associate Center IDEA Part B Discretionary 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. 11
SPECIAL REVENUES
BOARD MEETING August 15, 2017**

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>
170-2666A-6C001	FDLRS Associate Center IDEA Part B Pre-School Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2627B-7CD02	Alt Assessment for Students with Disabilities Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2627B-7CDT1	Sednet/Idea Part B - Trust Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2637B-7CB01	IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2676A-6CP01	IDEA, Part B, Pre-School Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2236A-6CD01	Title I, Delinquent Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	0.00
170-2127B-7CB01	Title I, Part A, Basic - Salaries & Benefits Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	(86,775.91)
170-2127B-7CB01	Title I, Part A, Basic Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	(192,286.28)

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 11
SPECIAL REVENUES
BOARD MEETING August 15, 2017**

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>
170-2127B-7CB01	Title I, Part A Basic - Parental Involvement Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	(3,284.00)
170-2127B-7CB01	Title I, Part A, Basic - Summer School & Pre-K Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	(170,108.31)
170-2127B-7CB01	Title I, Part A, Basic - Technology Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	(19,854.34)
170-2127B-7CB01	Title I, Part A, Basic - Low Performing Schools Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	537,307.84
170-2127B-7CB01	Title I, Part A, Basic - Family Resource Center Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	(4,999.00)
170-2127B-7CB01	Title I, Part A, Basic - Foster Student Transportation Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	(60,000.00)
170-1027B-7C001	Title III - English Language Acquisition Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	0.00
170-2177B-7C001	Title I, Pt C - Migrant Ed Explanation: To increase budget per Florida Department of Education.	16,051.00

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - CAPITAL PROJECTS FUND

August 15, 2017

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3426 PECO Maintenance Fund Fy 16	73,156.62	73,156.62			73,156.62
3427 PECO Maintenance Fund Fy 17	1,388,480.00	1,388,480.00			1,388,480.00
3610 Cap Outlay & Debt Srv (CO & DS)	2,552,541.86	2,552,541.86			2,552,541.86
3712 Cap Imprv Tax Constr Fd Fy 12	458,963.82	458,963.82			458,963.82
3714 Cap Imprv Tax Constr Fd Fy 14	2,536,421.12	2,536,421.12			2,536,421.12
3715 Cap Imprv Tax Constr Fd Fy 15	3,532,898.96	3,532,898.96			3,532,898.96
3716 Cap Imprv Tax Constr Fd Fy 16	4,314,428.95	4,314,428.95	22,985.13		4,337,414.08
3717 Cap Imprv Tax Constr Fd Fy 17	24,007,706.00	24,007,706.00	51,128.77		24,058,834.77
3910 Local Capital Improvement Fund	1,988,416.77	1,988,416.77	3,071.73		1,991,488.50
3943 Half Cent Sales Tax 2003	4,257,469.39	4,257,469.39			4,257,469.39
3948 Half Cent Sales Tax 2008	91,208,157.16	91,208,157.16	5,354,798.10		96,562,955.26
3949 Sales Tax Revenue Bonds 2016	56,616,004.84	56,616,004.84	412,673.57		57,028,678.41
3980 Charter Schools-Capital Outlay	290,103.00	290,103.00		52,241.00	237,862.00
TOTAL:	193,224,748.49	193,224,748.49	5,844,657.30	52,241.00	199,017,164.79

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - CAPITAL PROJECTS FUND

August 15, 2017

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	91,973,147.11	127,472,259.36	184,603.23		127,656,862.59
9700 Transfer Of Funds	19,095,828.00	18,998,267.00	298,672.85		19,296,939.85
9800 Reserves	82,155,773.38	46,754,222.13	5,309,140.22		52,063,362.35
TOTAL:	193,224,748.49	193,224,748.49	5,792,416.30	0.00	199,017,164.79

ADOPTED BY BOARD: August 15, 2017
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 15 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 Capital Projects Fund
 Resolution Number 11
 Board Meeting August 15, 2017**

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3716 - CAP IMPRV TAX CONSTR FD FY 16</u>		
Interest On Investments		20,023.13
Local Capital Improvement Tax		4,021.10
Net Inc/Dec Fmv Of Investment		(1,059.10)
		<u>22,985.13</u>
Renovations-Network/Retrofit	Computer Equipment	<u>22,985.13</u>
		<u>22,985.13</u>

Explanation: To appropriate interest to Computer Equipment project.

b) <u>3717 - CAP IMPRV TAX CONSTR FD FY 17</u>		
Interest On Investments		59,302.91
Local Capital Improvement Tax	Reserve-Prior Year Beach Taxes	17,888.66
Local Capital Improvement Tax		(23,731.00)
Net Inc/Dec Fmv Of Investment		(2,331.80)
		<u>51,128.77</u>
Reserve For Contingencies	Unrestricted Reserve	39,561.17
Renovations-Network/Retrofit	Computer Equipment	11,567.60
		<u>51,128.77</u>

Explanation: To appropriate interest to Reserve project and Computer Equipment project.

c) <u>3910 - LOCAL CAPITAL IMPROVEMENT FUND</u>		
Interest On Investments		3,071.73
		<u>3,071.73</u>
Remod/Renov-Non-Cap	Spencer Bibbs Renov/Remodeling	3,071.73
		<u>3,071.73</u>

Explanation: To appropriate interest to Spencer Bibbs Renovations/Remodeling project.

Explanation of Budget Amendment as Follows:
 Capital Projects Fund
 Resolution Number 11
 Board Meeting August 15, 2017

Fund Name	Project	Increase (Decrease)
d) <u>3948 - HALF CENT SALES TAX 2008</u>		
School Distr Local Sales Tax		4,900,899.28
Interest On Investments		826,282.77
Net Inc/Dec Fmv Of Investment		(349,936.38)
Net Inc/Dec Fmv Of Investment		(22,447.57)
		<u>5,354,798.10</u>
Reserve For Contingencies	Unrestricted Reserve	5,354,798.10
		<u>5,354,798.10</u>

Explanation: To appropriate interest and adjust revenue to Reserve project.

e) <u>3949- SALES TAX REVENUE BONDS 2016</u>		
Interest On Investments		418,777.13
Net Inc/Dec Fmv Of Investment		7,630.63
Net Inc/Dec Fmv Of Investment		(13,734.19)
		<u>412,673.57</u>
Bldgs & Fixed Equip-Contractor	Beulah Middle New Construction	412,673.57
		<u>412,673.57</u>

Explanation: To appropriate interest to Beulah Middle New Construction project.

f) <u>3980 - CHARTER SCHOOLS-CAPITAL OUTLAY</u>		
Charter School Capital Outlay	Charter School Capital Outlay	(52,241.00)
		<u>(52,241.00)</u>
Transfer To General Fd	Charter School Capital Outlay	(52,241.00)
		<u>(52,241.00)</u>

Explanation: To adjust 2016-2017 Charter School Capital Outlay to actual received.

Explanation of Budget Amendment as Follows:

Capital Projects Fund

Resolution Number 11

Board Meeting August 15, 2017

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations & Reserves		
a) <u>3427 - PECO MAINTENANCE FUND FY 17</u>		
Remod/Renov-Non-Cap	Capital Outlay Crew	37,448.56
Remod/Renov-Non-Cap	Asbestos Removal	(13,003.13)
Remod/Renov-Non-Cap	Energy Conservation	(7,533.77)
Transfer To General Fd	Painting	(16,911.66)
		<u>0.00</u>

Explanation: To transfer funds from various projects to facilitate additional funding for Capital Outlay Crew project.

b) <u>3714 - CAP IMPRV TAX CONSTR FD FY 14</u>		
Computer Hardware-Non-Cap	Computer Equipment	11,001.49
Computer Hardware-Capltzd	Computer Equipment	8,011.44
Furn Fixtures & Equip-Capltzd	Equipment	7,495.00
Remod/Renov-Non-Cap	Fire Protection Sys	(26,507.93)
		<u>0.00</u>

Explanation: To transfer funds between projects to utilize the balance in Fund 3714.

c) <u>3715 - CAP IMPRV TAX CONSTR FD FY 15</u>		
Computer Hardware-Non-Cap	Computer Equipment	57,448.60
Remod/Renov-Non-Cap	Air Conditioning & Heating	(57,448.60)
		<u>0.00</u>

Explanation: To transfer funds from Air Conditioning & Heating project to Computer Equipment project.

d) <u>3716 - CAP IMPRV TAX CONSTR FD FY 16</u>		
Renovations-Network/Retrofit	Computer Equipment	6,605.87
Computer Hardware-Non-Cap	Computer Equipment	(6,605.87)
		<u>0.00</u>

Explanation: To transfer funds between objects within Computer Equipment project to facilitate the proper classification of expenditures.

e) <u>3717 - CAP IMPRV TAX CONSTR FD FY 17</u>		
Computer Hardware-Non-Cap	Computer Equipment	47,354.87
Renovations-Network/Retrofit	Computer Equipment	(47,354.87)
		<u>0.00</u>

Explanation: To transfer funds between objects within the Computer Equipment project to facilitate the proper classification of expenditures.

Explanation of Budget Amendment as Follows:
Capital Projects Fund
Resolution Number 11
Board Meeting August 15, 2017

Fund Name	Project	Increase (Decrease)
f) 3717 - CAP IMPRV TAX CONSTR FD FY 17		
Remod/Renov-Non-Cap	Mechanical & Life Safety Sys	231,095.53
Remod/Renov-Non-Cap	General Renovations	104,878.05
Remod/Renov-Non-Cap	Roofing Program	84,565.99
Remod/Renov-Non-Cap	Security Systems	52,555.59
Remod/Renov-Non-Cap	Fire Protection Sys	34,364.17
Remod/Renov-Non-Cap	West Florida Tech Repurpose	27,232.51
Imprv Not Bldg Cap /Acq-Const	Sitework	25,928.91
Remod/Renov-Non-Cap	Woodham Middle Repurpose	22,275.42
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	16,489.29
Remod/Renov-Non-Cap	Tornado Disaster - 2016	14,881.58
Imprv Not Bldg Cap /Acq-Const	Maj Self-Ins Loss-Property	11,523.03
Remod/Renov-Non-Cap	Flooring	11,936.14
Remod/Renov-Non-Cap	Energy Management Systems	10,543.27
Imprv Not Bldg Cap /Acq-Const	A K Suter Rebuild	8,463.39
Remod/Renov-Non-Cap	Safety Renovations	8,691.88
Remod/Renov-Non-Cap	Gymnasium Construction/Reno	8,142.17
Remod/Renov-Non-Cap	New Gymnasium - Workman Middle	8,096.49
Imprv Not Bldg Noncap/Acq-Cons	Soil Remediation	6,545.30
Remod/Renov-Non-Cap	Spencer Bibbs Renov/Remodeling	6,012.79
Remod/Renov-Non-Cap	Preventive Maintenance Program	5,918.80
Remod/Renov-Non-Cap	Roofing	5,106.93
Remod/Renov-Non-Cap	Demo Of Various School Bldgs	5,028.05
Remod/Renov-Non-Cap	Air Conditioning & Heating	4,616.52
Imprv Not Bldg Cap /Acq-Const	Maj Self-Ins Loss-Property	4,385.54
Remod/Renov-Non-Cap	Ancillary Facility	3,513.79
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	3,801.79
Remod/Renov-Non-Cap	Doors	3,550.29
Remod/Renov-Non-Cap	Ese Renovations	2,722.84
Remod/Renov-Non-Cap	Bleacher Repair & Replacement	2,605.48
Remod/Renov-Non-Cap	Indoor Air Quality	2,291.61
Imprv Not Bldg Noncap/Acq-Cons	Port Clsrm Reno,Relo,Setup,Utl	2,054.22
Remod/Renov-Non-Cap	Asbestos Removal	1,106.44
Remod/Renov-Non-Cap	Ancillary Facility	857.26
Imprv Not Bldg Noncap/Acq-Cons	Spencer Bibbs Renov/Remodeling	801.45
Remod/Renov-Non-Cap	Athletic/Pe Facility Renos	745.49
Imprv Not Bldg Cap /Acq-Const	A K Suter Rebuild	599.26
Remod/Renov-Non-Cap	Ernest Ward Rebuild	390.92
Imprv Not Bldg Noncap/Acq-Cons	Tornado Disaster - 2016	343.12
Imprv Not Bldg Noncap/Acq-Cons	A K Suter Rebuild	24.16
Remod/Renov-Non-Cap	Abatement-Capital Outlay	(744,685.46)
		<u>0.00</u>

Explanation: To spread 2016-2017 Salary Abatement to various projects.

Explanation of Budget Amendment as Follows:
Capital Projects Fund
Resolution Number 11
Board Meeting August 15, 2017

Fund Name	Project	Increase (Decrease)
g) <u>3717 - CAP IMPRV TAX CONSTR FD FY 17</u>		
Transfer To General Fd	Exp Transferred To 2 Mills	367,825.51
Remod/Renov-Non-Cap	School Closing & Consolidation	(211,113.34)
Reserve For Contingencies	Unrestricted Reserve	(85,505.07)
Renovations-Network/Retrofit	Computer Equipment	(51,452.89)
Furn Fixtures & Equip-Capltzd	Equipment	(15,460.67)
Remod/Renov-Non-Cap	Abatement-Capital Outlay	(4,293.54)
		<u>0.00</u>

Explanation: To transfer funds from various projects to facilitate additional funding for Expenditures Transferred to 2Mills project.

h) <u>3948 - HALF CENT SALES TAX 2008</u>		
Remod/Renov-Non-Cap	Demo Of Various School Bldgs	448.00
Reserve For Contingencies	Unrestricted Reserve	286.02
Furn Fixtures & Equip-Non-Cap	Ernest Ward Rebuild	(734.02)
		<u>0.00</u>

Explanation: To transfer funds from Ernest Ward Rebuild to Reserve project and Demolition of Various School Buildings project.

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 1 - SPECIAL REVENUE - FOOD SERVICE FUND

August 15, 2017

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3261 School Lunch Reimb	12,300,000.00	12,300,000.00			12,300,000.00
3262 School Breakfast Reimb	4,100,000.00	4,100,000.00	41,360.90		4,141,360.90
3263 After School Snack Reimb	30,000.00	30,000.00	10,384.74		40,384.74
3264 Child Care Food Program	0.00	0.00	21,036.12		21,036.12
3265 Usda Donated Commodities	1,395,000.00	1,395,000.00			1,395,000.00
3266 Cash In Lieu Of Donated Foods	0.00	0.00	1,531.11		1,531.11
3267 Summer Food Svcs Program	45,000.00	45,000.00	83,845.80		128,845.80
3268 Fresh Fruit & Veg Prgm	20,000.00	20,000.00	23,711.78		43,711.78
3337 School Breakfast Supplement	130,000.00	130,000.00	1,042.00		131,042.00
3338 School Lunch Supplement	150,000.00	150,000.00		3,402.00	146,598.00
3399 Other Misc State Revenue	3,000.00	3,000.00		3,000.00	0.00
3431 Interest On Investments	5,500.00	5,500.00	329.82		5,829.82
3451 Student Lunches	1,200,000.00	1,200,000.00		240,978.60	959,021.40
3452 Student Breakfasts	90,000.00	90,000.00		6,705.53	83,294.47
3453 Adult Breakfasts/Lunches	170,000.00	170,000.00		43,297.00	126,703.00
3454 Student & Adult A La Carte	1,700,000.00	1,700,000.00	31,262.17		1,731,262.17
3456 Other Food Sales	100,000.00	100,000.00	17,943.21		117,943.21
3495 Other Misc Local Sources	0.00	0.00	61,040.49		61,040.49
3497 Refunds Of Prior Year Exp	0.00	0.00	3,894.99		3,894.99
9999 Beginning Fund Balance	6,826,147.03	6,826,147.03			6,826,147.03
TOTAL:	28,264,647.03	28,264,647.03	297,383.13	297,383.13	28,264,647.03

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 1 - SPECIAL REVENUE - FOOD SERVICE FUND

August 15, 2017

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7600 Food Services	21,474,330.36	21,474,330.36			21,474,330.36
9800 Reserves	6,790,316.67	6,790,316.67			6,790,316.67
TOTAL:	28,264,647.03	28,264,647.03	0.00	0.00	28,264,647.03

ADOPTED BY BOARD: _____ August 15, 2017
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 15 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
 Special Revenue - Food Service Fund
 Resolution Number 1
 Board Meeting August 15, 2017

Account Name	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>Various Revenue Objects</u>	
Summer Food Srvs Program	83,845.80
Other Misc Local Sources	61,040.49
School Breakfast Reimb	41,360.90
Student & Adult A La Carte	31,262.17
Fresh Fruit & Veg Prgm	23,711.78
Child Care Food Program	21,036.12
Other Food Sales	16,648.75
After School Snack Reimb	10,384.74
Refunds Of Prior Year Exp	3,894.99
Cash In Lieu Of Donated Foods	1,531.11
School Breakfast Supplement	1,042.00
Other Food Sales	1,037.84
Interest On Investments	329.82
Other Food Sales	256.62
Student Lunches	(240,978.60)
Adult Breakfasts/Lunches	(43,297.00)
Student Breakfasts	(6,705.53)
School Lunch Supplement	(3,402.00)
Other Misc State Revenue	(3,000.00)
	<u>0.00</u>

Explanation: To adjust revenue to actual revenue received.