

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: August 20, 2019		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 11 – General Operating Fund b. Resolution 11 – Special Revenue - Federal Programs c. Resolution 10 – Capital Projects Fund d. Resolution 1 – Special Revenue - Food Service Fund e. Resolution 1 – Debt Service Fund	
AGENDA REFERENCE: Resolutions to Amend 2018-2019 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 18, 2018, the School Board adopted the budget for fiscal year 2018-2019. As the fiscal year progresses, we ask you to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are the results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues; increases or decreases in appropriations to more accurately reflect estimated expenditures; and schools, departments, and projects make changes to their budget in order to better utilize funds.			
EDUCATIONAL IMPACT These amendments facilitate the effective operations of the District through more efficient use of funds.			
OTHER REFERENCES OR NOTES			
ACTION REQUIRED Approval of resolutions to amend District School Budget			
STRATEGIC ALIGNMENT GOAL: F.1 – To increase fiscal efficiencies while maintaining good stewardship of the District's fiscal assets in order to provide better educational resources to the students of Escambia County OBJECTIVE: n/a			
REQUESTED BY <i>Theresa McCants</i> Theresa McCants, Director Budgeting Department		DATE August 7, 2019	
ASSISTANT SUPERINTENDENT <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE August 7, 2019	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

AUG 20 2019

**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 20, 2019

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	350,000.00	350,000.00	223,760.31		573,760.31
3191 ROTC	450,000.00	450,000.00	45,904.33		495,904.33
3199 Misc Federal Direct	0.00	0.00	71.93		71.93
3202 Medicaid	1,625,000.00	1,769,818.42		427,971.27	1,341,847.15
3299 Misc Fedl Thru State	1,124,734.78	1,225,772.28		5,547.85	1,220,224.43
3310 FL Ed Finance Program (FEFP)	153,665,477.00	151,052,919.00			151,052,919.00
3315 Workforce Development	3,745,691.00	3,745,691.00			3,745,691.00
3317 Performance Based Incentives	0.00	169,383.00			169,383.00
3323 CO & DS for Admin Expense	24,217.00	24,217.00	0.14		24,217.14
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	55,000.00	55,000.00	512.34		55,512.34
3344 Dist Disc Lottery Funds	68,572.00	133,344.00			133,344.00
3355 Class Size Reduction/Operating	42,264,998.00	42,402,895.00	3,364.00		42,406,259.00
3361 School Recognition Funds	1,134,520.00	981,092.00			981,092.00
3371 Voluntary Pre-K Program	1,349,878.75	1,224,635.60	36,450.00		1,261,085.60
3399 Other Misc State Revenue	3,645,612.00	3,909,405.63	10,781.01		3,920,186.64
3411 District School Taxes	90,785,688.00	90,785,688.00	1,615,027.70		92,400,715.70
3425 Rent	200,000.00	200,000.00	23,949.05		223,949.05
3431 Interest On Investments	500,000.00	500,000.00	521,356.08		1,021,356.08
3440 Gifts Grants & Bequests	69,150.00	69,150.00	96,766.33		165,916.33
3461 Adult General Ed Course Fees	12,000.00	12,000.00	79,685.29		91,685.29
3462 Postsecondary Vocational Fees	600,000.00	600,000.00	150,535.46		750,535.46
3463 Continuing Workforce Ed Fees	30,000.00	30,000.00	18,546.96		48,546.96
3464 Capital Improvement Fees	25,000.00	25,000.00	13,872.20		38,872.20
3465 Postsecondary Lab Fees	153,940.00	153,940.00		167.89	153,772.11
3467 GED Testing Fees	10,000.00	10,000.00	4,861.75		14,861.75
3468 Financial Aid Fees	65,000.00	65,000.00	4,672.58		69,672.58
3469 Other Student Fees	43,000.00	48,117.00	15,339.90		63,456.90
3473 School-Age Child Care Fees	409,000.00	409,000.00	122,917.04		531,917.04
3491 Bus Fees	300,000.00	300,000.00	139,207.74		439,207.74
3493 Sale Of Junk	100,000.00	100,000.00	106,028.05		206,028.05
3494 Fedl Indirect Cost Rate	1,200,000.00	1,200,000.00	108,207.68		1,308,207.68
3495 Other Misc Local Sources	480,626.46	482,792.79	179,316.98		662,109.77
3497 Refunds Of Prior Year Exp	0.00	0.00	78,165.66		78,165.66
3498 Lost Damaged & Sale Txbks	30,000.00	30,000.00		6,360.34	23,639.66
3499 Food Svcs Indirect Cost Rate	300,000.00	300,000.00	190,598.51		490,598.51
3630 Trans From CP Proj Funds	8,636,107.00	8,636,107.00		89,403.22	8,546,703.78
3742 Other Loss Recovery	0.00	0.00	19,554.69		19,554.69
9999 Beginning Fund Balance	45,166,239.61	45,166,239.61			45,166,239.61
TOTAL:	359,065,951.60	357,063,707.33	3,809,453.71	529,450.57	360,343,710.47

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

August 20, 2019

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	195,830,047.17	195,718,180.10	2,797,116.40		198,515,296.50
6100 Student Support Services	16,224,965.36	16,824,659.66		72,189.70	16,752,469.96
6200 Instructional Media Svc	4,517,626.44	4,524,596.83	162,200.00		4,686,796.83
6300 Instruct & Curr Dev Svc	6,638,335.34	6,681,728.90	156,115.33		6,837,844.23
6400 Instruct Staff Trng Svc	3,502,747.05	3,495,103.25	536,259.29		4,031,362.54
6500 Instr Tech Svc	3,165,909.66	3,029,909.66	91,509.25		3,121,418.91
7100 Board	1,431,213.72	1,914,713.72	363,964.78		2,278,678.50
7200 General Administration	886,368.65	886,368.65	29,000.14		915,368.79
7300 School Administration	15,963,635.40	16,743,420.38	131,323.64		16,874,744.02
7400 Facility Acq & Construc	2,595,957.35	2,790,285.25	29,000.00		2,819,285.25
7500 Fiscal Services	2,600,330.75	2,600,330.75		27,470.00	2,572,860.75
7600 Food Services	70,011.52	100,011.52	3,875.54		103,887.06
7700 Central Services	6,968,687.94	7,120,405.69	250,600.18		7,371,005.87
7800 Transportation Services	16,604,238.72	16,605,332.12	291,495.00		16,896,827.12
7900 Operation Of Plant	25,997,666.20	27,128,887.50	1,777,370.36		28,906,257.86
8100 Maintenance Of Plant	11,027,343.75	11,978,887.49	537,839.36		12,516,726.85
8200 Admin Tech Svc	3,188,282.56	3,308,781.02		86,570.00	3,222,211.02
9100 Community Services	1,092,875.94	1,073,178.68	126,435.34		1,199,614.02
9800 Reserves	40,759,708.08	34,538,926.16		3,817,871.77	30,721,054.39
TOTAL:	359,065,951.60	357,063,707.33	7,284,104.61	4,004,101.47	360,343,710.47

ADOPTED BY BOARD: _____ August 20, 2019
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 20 2019

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 11
BOARD MEETING August 20, 2019

Account Name	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves	
a) <u>Summer Voluntary Pre-K Ed Prqm</u>	
Voluntary Pre-K Program	36,450.00
	<u>36,450.00</u>
Clsrm Tchr-Other Pay	14,205.00
Other Tchr-Other Pay	12,350.00
Aides-Other Pay	4,000.00
Retirement Benefits	1,542.05
Social Security Benefits	1,392.68
Workers Compensation	1,092.98
Retirement Benefits	1,046.05
Supplies	302.78
Other Misc Expenses	300.00
Workers Compensation	218.46
	<u>36,450.00</u>

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

b) <u>Medicaid-Direct Services</u>	
Medicaid	(128,232.27)
	<u>(128,232.27)</u>
Supplies	144,652.10
Supplies	3,731.72
Reserve For Contingencies	148,383.91
Reserve For Contingencies	(425,000.00)
	<u>(128,232.27)</u>

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

c) <u>Escambia County Road Prison</u>	
Other Misc Local Sources	1,402.89
	<u>1,402.89</u>
Clsrm Tchr-Reg-Pay	799.97
Group Ins-Health & Hosp	412.60
Clsrm Tchr-Other Pay	409.50
Retirement Benefits	132.72
Workers Compensation	(231.01)
Social Security Benefits	(55.71)
Group Ins-Life	(41.03)
Group Ins-Dental	(24.15)
	<u>1,402.89</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 20, 2019

Account Name	Increase (Decrease)
d) <u>Various Projects</u>	
District School Taxes	1,615,027.70
Interest On Investments	521,356.08
Fedl Impact Funds-Cur Op	223,760.31
Food Srvs Indirect Cost Rate	190,598.51
Other Misc Local Sources	167,950.16
Postsecondary Vocational Fees	150,535.46
Bus Fees	139,207.74
Fedl Indirect Cost Rate	108,207.68
Sale Of Junk	106,028.05
Gifts Grants & Bequests	96,766.33
Refunds Of Prior Year Exp	78,165.66
ROTC	45,904.33
Rent	23,949.05
Other Loss Recovery	19,554.69
Continuing Workforce Ed Fees	18,546.96
Other Misc State Revenue	10,781.01
Class Size Reduction/Operating	3,364.00
State License Tax	512.34
Misc Federal Direct	71.93
Co&Ds For Admin Expense	0.14
Misc Fedl Thru State	(5,547.85)
Lost Damaged & Sale Txbks	(6,360.34)
Trans From CP Proj Funds	(89,403.22)
Medicaid	(299,739.00)
	<u>3,119,237.72</u>
Reserve For Contingencies	Unrestricted Reserve 2,662,679.78
Judgements-Settlements	Board 336,964.78
Repairs & Maintenance	Operation Of Plant 96,766.33
Pro & Tech Services	Instruct Staff Trng Svc 32,425.11
Computer Hardware-Non-Cap	Basic (K-12) 16,170.41
Clstrm Tchr-Other Pay	Basic (K-12) 9,289.36
Chtr Schl State Capital Outlay	Basic (K-12) 8,441.00
Technology-Related Supplies	Basic (K-12) 7,643.56
Reserve For Contingencies	Const Amend Classsize Red 3,268.00
Social Security Benefits	Basic (K-12) 710.64
FEFP Chrtr Schl Distributions	Basic (K-12) 96.00
Pro & Tech Services	General Administration 0.14
Substitute Teachers	Basic (K-12) (20,584.49)
Pro & Tech Services	Vocational-Technical (14,475.00)
Clstrm Tchr-Reg-Pay	Pre-K (5,547.85)
Clstrm Tchr-Other Pay	Instruct Staff Trng Svc (4,680.00)
Travel-Away-In State	Instruct Staff Trng Svc (4,411.63)
Retirement Benefits	Instruct Staff Trng Svc (1,830.92)
Training Tuition Fees	Vocational-Technical (1,063.04)
Travel-Local	Instruct & Curr Dev Svc (1,058.77)
Other Tchr-Other Pay	Instruct Staff Trng Svc (576.00)
Social Security Benefits	Instruct Staff Trng Svc (426.56)
Workers Compensation	Instruct Staff Trng Svc (270.71)
Supplies	Instruct & Curr Dev Svc (208.76)
Supplies	Instruct Staff Trng Svc (46.49)
Social Security Benefits	Instruct & Curr Dev Svc (30.14)
Workers Compensation	Instruct & Curr Dev Svc (6.28)
Group Ins-Life	Instruct & Curr Dev Svc (0.75)
	<u>3,119,237.72</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 20, 2019

Account Name	Increase (Decrease)
e) <u>Various Projects</u>	
Adult General Ed Course Fees	79,685.29
Other Student Fees	15,339.90
Capital Improvement Fees	13,872.20
Other Misc Local Sources	9,963.93
Ged Testing Fees	4,861.75
Financial Aid Fees	4,672.58
Postsecondary Lab Fees	(167.89)
	<u>128,227.76</u>
Supplies	102,648.05
Furn Fixtures & Equip-Capltzd	13,872.20
Other Misc Expenses	4,672.58
Student Reg/Admission Fees	2,530.00
Clstrm Tchr-Other Pay	2,399.87
Social Security Benefits	1,049.89
Av Matls-Non-Capitalized	495.00
Tech Furn Fixture&Equip-Noncap	433.93
Retirement Benefits	122.52
Regular Phones, Fax & Modems	3.72
	<u>128,227.76</u>

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

f) <u>Child Care-After Sch(Contract)</u>	
School-Age Child Care Fees	122,917.04
	<u>122,917.04</u>
Temporary Employment	70,894.53
Supplies	34,111.17
Other Support-Reg Pay	11,662.90
Group Ins-Health & Hosp	3,224.76
Retirement Benefits	1,335.91
Social Security Benefits	1,262.28
Workers Compensation	240.64
Group Ins-Dental	83.49
Technology-Related Supplies	74.00
Group Ins-Life	27.36
	<u>122,917.04</u>

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

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	1,154.28
Temporary Employment	(1,154.28)
	<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 11
BOARD MEETING August 20, 2019

Account Name	Increase (Decrease)
b) <u>Adv Placement Add-On Alloc</u>	
Student Reg/Admission Fees	40,966.49
Reserve For Contingencies	(40,966.49)
	<u>0.00</u>

Explanation: To appropriate funds from project Reserve For Contingencies for Advanced Placement Add-On Allocation.

c) <u>SAI - Instructional Contracts</u>	
Pro & Tech Services	350,000.00
Reserve For Contingencies	(350,000.00)
	<u>0.00</u>

Explanation: To appropriate funds from SAI project Reserve For Contingencies for SAI - Instructional Contracts project.

d) <u>Object Reserves</u>	
Supplies	167,000.00
Supplies	145,000.00
Supplies	89,000.00
Supplies	60,000.00
Supplies	41,000.00
Supplies	4,000.00
Supplies	(506,000.00)
	<u>0.00</u>

Explanation: To adjust budget between functions.

e) <u>Hurricane Michael 2018</u>	
Other Support-Other Pay	23,475.44
Supplies	3,615.97
Other Support-Other Pay	2,997.73
Admin-Other Pay	2,734.64
Workers Compensation	1,955.10
Retirement Benefits	1,939.06
Social Security Benefits	1,750.45
Repairs & Maintenance	845.00
Travel-Away-In State	348.34
Retirement Benefits	341.56
Workers Compensation	316.67
Retirement Benefits	225.87
Social Security Benefits	219.58
Social Security Benefits	200.64
Workers Compensation	32.51
Reserve For Contingencies	(40,998.56)
	<u>0.00</u>

Explanation: To appropriate funds from project Reserve For Contingencies for Hurricane Michael 2018 project.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 11
BOARD MEETING August 20, 2019

Account Name		Increase (Decrease)
f) <u>Workforce Education</u>		
Clstrm Tchr-Reg-Pay	Vocational-Technical	101,480.81
Clstrm Tchr-Other Pay	Vocational-Technical	32,973.40
Other Tchr-Other Pay	Guidance Services	19,015.48
Clstrm Tchr-Other Pay	Instruct Staff Trng Svc	17,720.23
Retirement Benefits	Adult General	15,004.76
Social Security Benefits	Adult General	11,887.89
Other Support-Reg Pay	Operation Of Plant	9,143.31
Social Security Benefits	Vocational-Technical	8,164.71
Retirement Benefits	Vocational-Technical	8,133.20
Other Support-Reg Pay	Guidance Services	6,185.35
Admin-Regular Pay	School Administration	5,036.00
Other Tchr-Other Pay	Instr Tech Svc	4,509.25
Advertising	Information Services	4,441.34
Substitute Teachers	Vocational-Technical	3,332.85
Admin-Regular Pay	Instruct & Curr Dev Svc	2,716.00
Other Support-Reg Pay	School Administration	2,543.98
Clstrm Tchr-Reg-Pay	Adult General	2,052.70
Retirement Benefits	Guidance Services	1,852.75
Substitute Teachers	Adult General	1,584.05
Social Security Benefits	Instruct Staff Trng Svc	1,333.64
Travel Away-Out Of State	Instruct Staff Trng Svc	1,075.72
Travel-Away-In State	Instruct Staff Trng Svc	26.90
Workers Compensation	Vocational-Technical	1.58
Reserve For Contingencies	Workforce Development	(203,554.49)
Clstrm Tchr-Other Pay	Adult General	(24,073.41)
Pro & Tech Services	Adult General	(20,588.00)
Imprv Not Bldg Noncap/Acq-Cons	Facility Acq & Construc	(12,000.00)
		0.00

Explanation: To appropriate funds from Workforce Development project Reserve For Contingencies to Workforce Education project and adjust budget between functions and objects.

g) <u>Various Projects</u>		
Clstrm Tchr-Sick Pay	Basic (K-12)	633,570.00
Substitute Teachers	Basic (K-12)	420,550.00
Subst Employment-Non-Instr	Operation Of Plant	182,500.00
Other Tchr-Sick Pay	Instruct Staff Trng Svc	132,345.00
Admin-Sick Pay	School Administration	94,325.00
Other Tchr-Sick Pay	Instruct & Curr Dev Svc	86,970.00
Other Support-Sick Pay	Transportation Services	82,500.00
Pro & Tech Services	Psychological Services	58,140.00
College Student Employment	Internal Services	57,735.00
Retirement Benefits	Operation Of Plant	34,015.00
Other Support-Sick Pay	Internal Services	31,000.00
College Student Employment	General Administration	29,000.00
Substitute Teachers	Exceptional	6,000.00
Other Support-Term Pay	Internal Services	4,655.00
Temporary Employment	Plan,Research,Dev,Eval	200.00
Reserve For Contingencies	Unrestricted Reserve	(649,400.00)
Reserve For Contingencies	Sick Leave Pay Upon Retirement	(299,500.00)
Subst Employment-Non-Instr	Transportation Services	(192,150.00)
Social Security Benefits	Basic (K-12)	(131,400.00)
Group Ins-Health & Hosp	Basic (K-12)	(125,000.00)
Reserve For Contingencies	Terminal Annual Leave	(120,000.00)
Group Ins-Dental	Basic (K-12)	(69,545.00)
Admin-Sick Pay	Admin Tech Svc	(57,625.00)
Social Security Benefits	Basic (K-12)	(43,000.00)
Temporary Employment	School Administration	(37,500.00)
Pro & Tech Services	Fiscal Services	(29,500.00)

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 11
BOARD MEETING August 20, 2019

Account Name	Increase (Decrease)
<u>Various Projects (Continued)</u>	
Other Support-Other Pay	Maintenance Of Plant (21,745.00)
Temporary Employment	Maintenance Of Plant (17,100.00)
Substitute Teachers	Instructional Media Svc (17,000.00)
Other Support-Sick Pay	Fiscal Services (16,970.00)
Other Tchr-Sick Pay	Attendance & Social Wrk (10,000.00)
Substitute Teachers	Instruct & Curr Dev Svc (6,755.00)
Other Tchr-Sick Pay	Psychological Services (3,800.00)
Other Support-Term Pay	School Administration (3,060.00)
Other Tchr-Other Pay	Other Student Personl Svc (2,455.00)
	<u>0.00</u>

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

h) <u>Various Projects</u>		
Textbooks	Basic (K-12)	1,288,984.87
Pro & Tech Services	Exceptional	1,093,089.61
Pro & Tech Services	Operation Of Plant	815,440.72
Pro & Tech Services	Basic (K-12)	357,292.60
Furn Fixtures & Equip-Captlzd	Maintenance Of Plant	300,000.00
Group Ins-Health & Hosp	Transportation Services	298,000.00
Admin-Regular Pay	Operation Of Plant	234,505.00
Other Tchr-Reg-Pay	Instruct Staff Trng Svc	217,200.00
Repair Parts	Maintenance Of Plant	200,000.00
Other Tchr-Reg-Pay	Instructional Media Svc	186,200.00
Other Support-Reg Pay	Transportation Services	176,500.00
Group Ins-Health & Hosp	School Administration	155,000.00
Group Ins-Health & Hosp	Internal Services	147,000.00
Group Ins-Health & Hosp	Operation Of Plant	146,000.00
Other Support-Other Pay	Transportation Services	137,315.00
Furn Fixtures & Equip-Non-Cap	Maintenance Of Plant	100,000.00
Furn Fixtures & Equip-Captlzd	Operation Of Plant	67,000.00
Attorney Fees	Board	66,000.00
Group Ins-Health & Hosp	Psychological Services	55,000.00
Reserve For Contingencies	Science Lab Materials	49,090.52
Gasoline	Maintenance Of Plant	48,000.00
Aides-Reg Pay	Transportation Services	37,030.00
Furn Fixtures & Equip-Non-Cap	Operation Of Plant	25,000.00
Other Support-Other Pay	Maintenance Of Plant	21,745.00
Group Ins-Health & Hosp	Fiscal Services	19,000.00
Other Support-Other Pay	School Administration	17,970.00
Group Ins-Health & Hosp	Admin Tech Svc	16,000.00
Reserve For Contingencies	Reserve-Contingency	14,597.34
Non-FEFP Chrtr Schl Distrib	Basic (K-12)	9,933.49
Other Non-Prof Purc Services	Staff Services	5,568.84
Travel-Away-In State	Instruct Staff Trng Svc	1,375.00
Reserve For Contingencies	Reading Allocation	490.00
Reserve For Contingencies	Instruct Materials-Textbooks	(1,288,984.87)
Reserve For Contingencies	Unrestricted Reserve	(1,083,818.14)
Reserve For Contingencies	Safe Schools-Security	(888,735.94)
Reserve For Contingencies	Const Amend Classsize Red	(885,000.00)
Furn Fixtures & Equip-Non-Cap	Exceptional	(500,000.00)
Reserve For Contingencies	Salaries & Benefits	(284,815.00)
Group Ins-Health & Hosp	Basic (K-12)	(258,000.00)
Other Misc Expenses	Transportation Services	(220,000.00)
Reserve For Contingencies	Reserve-Charter Terminal Pay	(131,193.27)
Social Security Benefits	Basic (K-12)	(109,155.00)
Other Support-Reg Pay	School Administration	(106,185.00)
Other Support-Reg Pay	Maintenance Of Plant	(105,990.00)

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 11
BOARD MEETING August 20, 2019

Account Name		Increase (Decrease)
<u>Various Projects (Continued)</u>		
Other Tchr-Reg-Pay	Attendance & Social Wrk	(88,235.00)
Other Tchr-Reg-Pay	Guidance Services	(57,835.00)
Supplies	Basic (K-12)	(49,090.52)
Other Support-Reg Pay	Admin Tech Svc	(44,945.00)
Other Tchr-Reg-Pay	Psychological Services	(35,790.00)
Supplies	Exceptional	(33,607.00)
Repair Parts	Transportation Services	(28,000.00)
Other Support-Reg Pay	Board	(22,000.00)
Workers Compensation	Maintenance Of Plant	(21,000.00)
Other Support-Reg Pay	Health Services	(18,000.00)
Group Ins-Health & Hosp	Board	(17,000.00)
Group Ins-Health & Hosp	Instructional Media Svc	(11,000.00)
Travel-Local	Exceptional	(8,796.17)
Reserve For Contingencies	Human Resources Imaging	(5,568.84)
Other Tchr-Reg-Pay	Instr Tech Svc	(2,000.00)
FEFP Chrtr Schl Distributions	Basic (K-12)	(1,583.24)
		<u>0.00</u>

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

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

August 20, 2019

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	2,950,485.90	3,144,916.33		710,496.18	2,434,420.15
3201 Vocational Education Acts	614,344.21	687,757.21			687,757.21
3221 Adult General Education	189,856.00	189,856.00			189,856.00
3224 Other WIOA Programs	0.00	212,221.00		14,314.82	197,906.18
3230 Individuals With Disab Ed Act	12,026,400.29	13,471,999.67			13,471,999.67
3240 Elem & Sec Ed Act, Title I	16,343,800.42	19,255,801.26			19,255,801.26
3299 Misc Fedl Thru State	3,068,119.28	3,123,397.53	45,193.35		3,168,590.88
TOTAL:	35,380,227.10	40,085,949.00	45,193.35	724,811.00	39,406,331.35

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

August 20, 2019

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	13,996,762.07	16,140,870.71		443,858.14	15,697,012.57
6100 Student Support Services	1,513,361.06	1,593,366.26	38,269.21		1,631,635.47
6200 Instructional Media Svc	16,013.07	89,305.24	5,789.98		95,095.22
6300 Instruct & Curr Dev Svc	6,781,716.75	7,301,496.49	181,944.95		7,483,441.44
6400 Instruct Staff Trng Svc	5,241,279.42	6,654,582.45		417,795.73	6,236,786.72
6500 Instr Tech Svc	1,459,993.91	1,539,831.34	37,274.00		1,577,105.34
7200 General Administration	1,649,830.61	1,748,408.37	1,105.71		1,749,514.08
7300 School Administration	98,346.50	800.00	3,018.85		3,818.85
7400 Facility Acq & Construc	1,000.00	6,421.11			6,421.11
7700 Central Services	119,494.93	149,317.51		6,253.94	143,063.57
7800 Transportation Services	3,396,366.65	3,727,209.84		61,875.84	3,665,334.00
7900 Operation Of Plant	20,070.65	23,338.77		9,720.95	13,617.82
8200 Admin Tech Svc	80,027.00	84,895.43			84,895.43
9100 Community Services	1,005,964.48	1,026,105.48		7,515.75	1,018,589.73
TOTAL:	35,380,227.10	40,085,949.00	267,402.70	947,020.35	39,406,331.35

ADOPTED BY BOARD: _____ August 20, 2019
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 20 2019

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 11
SPECIAL REVENUES
BOARD MEETING August 20, 2019**

Amend Budget Functions, Objects, Estimated Revenues, and Appropriations as approved by the Board and/or specified by the Department of Education Project Application and Amendment Procedures or other granting agencies.

Project No.	Project Name	Increase (Decrease)
HE1254-15-1-0053	Military : Diamond Formation Explanation: To decrease budget to close project.	(200,882.77)
HE-1254-16-1-0031	Military : Smooth Sailing Explanation: To decrease budget to close project.	(5,831.25)
HE-1254-16-1-0031	Military : Smooth Sailing Explanation: To decrease budget to close project.	(308,536.56)
HE1254-17-1-0028	Operation: Cyber World Explanation: To decrease budget to close project.	(195,245.60)
170-1619A-9CP01	Carl Perkins Postsecondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1619A-9CS01	Carl Perkins Secondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
WIA-2008-2009-03	Workforce Innovation & Opportunity Act (WIOA) Explanation: To decrease budget per Florida Department of Education.	(14,314.82)
170-2629A-9CD01	FDLRS Associate Center IDEA Part B Discretionary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2669A-9CD01	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

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 11
SPECIAL REVENUES
BOARD MEETING August 20, 2019**

Amend Budget Functions, Objects, Estimated Revenues, and Appropriations as approved by the Board and/or specified by the Department of Education Project Application and Amendment Procedures or other granting agencies.

Project No.	Project Name	Increase (Decrease)
170-2639A-9CB01	IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2129B-9CB01	Title I, Part A, Basic - Salaries & Benefits Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2129B-9CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2129B-9CB01	Title I, Part A Basic - Parental Involvement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2129B-9CB01	Title I, Part A, Basic - Summer School & Pre-K Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	0.00
170-1919A-9CG01	Adult Geographic Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	0.00
170-2269A-9CS01	Title I, UniSIG Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	0.00
170-2419A-9C001	Title IV, Student Academic Explanation: To increase budget per Florida Department of Education.	45,193.35
170-2129B-9CB01	Title I, Part A, Roll Forward Explanation: Changes by schools & 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 20, 2019**

Amend Budget Functions, Objects, Estimated Revenues, and Appropriations as approved by the Board and/or specified by the Department of Education Project Application and Amendment Procedures or other granting agencies.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-2249A-9CT01	Title II - Mathematics Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	6,000.00
170-2249B-9CT01	Title II - Social Studies Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	(394.12)
170-2249B-9CT01	Title II - Private Schools Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	26,567.45
170-2249B-9CT01	Title II - Science Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	(273.60)
170-2249B-9CT01	Title II - Staff Development Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	(31,899.73)
170-1279B-9CH01	Title IX, Part A, Homeless Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	0.00
170-1029M-9CI01	Enhanced Inst. Opp for Recently Arrived Imm Children & Youth Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	0.00
170-1029T-9CLL1	Supp Inst Support Leader-ELL 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

August 20, 2019


FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3428 PECO Maintenance Fund FY 18	572,600.52	572,600.52			572,600.52
3429 PECO Maintenance Fund FY 19	898,479.00	898,479.00			898,479.00
3610 Cap Outlay & Debt Srv (CO & DS)	5,442,668.61	5,442,668.61	42,900.17		5,485,568.78
3716 Cap Imprv Tax Constr Fd FY 16	3,808,978.72	3,808,978.72			3,808,978.72
3717 Cap Imprv Tax Constr Fd FY 17	1,349,387.99	1,349,387.99	759.87		1,350,147.86
3718 Cap Imprv Tax Constr Fd FY 18	4,343,347.35	4,343,347.35	69,765.58		4,413,112.93
3719 Cap Imprv Tax Constr Fd FY 19	25,265,136.00	25,265,136.00	624,193.87		25,889,329.87
3910 Local Capital Improvement Fund	1,663,461.91	4,880,351.41	76,218.32		4,956,569.73
3920 Educ Facil Security Grant Fund	0.00	1,388,359.00			1,388,359.00
3948 Half Cent Sales Tax 2008	75,681,382.40	75,681,382.40	5,605,967.54		81,287,349.94
3949 Sales Tax Revenue Bonds 2016	18,784,146.46	18,784,146.46	324,928.67		19,109,075.13
3980 Charter Schools-Capital Outlay	367,538.00	367,538.00	8,441.00		375,979.00
TOTAL:	138,177,126.96	142,782,375.46	6,753,175.02	0.00	149,535,550.48

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

August 20, 2019

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	90,595,488.68	95,016,665.54	174,852.02		95,191,517.56
9200 Debt Service	0.00	0.00	1,548.82		1,548.82
9700 Transfer Of Funds	19,272,032.00	19,272,032.00	728,905.78		20,000,937.78
9800 Reserves	28,309,606.28	28,493,677.92	5,847,868.40		34,341,546.32
TOTAL:	138,177,126.96	142,782,375.46	6,753,175.02	0.00	149,535,550.48

ADOPTED BY BOARD: August 20, 2019
 (Date)

CERTIFIED CORRECT: 
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 20 2019

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 10
 BOARD MEETING August 20, 2019

FUND NAME	PROJECT	INCREASE (DECREASE)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves		
a) <u>3610 - Cap Outlay & Debt Srv (CO&DS)</u>		
CO&DS Distributed		31,375.29
Interest On Undistr CO&DS		9,976.06
		<u>41,351.35</u>
Reserve For Contingencies	Unrestricted Reserve	41,351.35
		<u>41,351.35</u>

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

b) <u>3610 - Cap Outlay & Debt Srv (CO&DS)</u>		
Interest On Undistr CO&DS		1,548.82
		<u>1,548.82</u>
Dues & Fees	DOE Administrative Expense	1,548.82
		<u>1,548.82</u>

Explanation: To appropriate interest and record 2018-2019 CO&DS administrative dues and fees.

c) <u>3717 - Cap Imprv Tax Constr Fd FY 17</u>		
Local Capital Improvement Tax		759.87
		<u>759.87</u>
Reserve For Contingencies	Unrestricted Reserve	759.87
		<u>759.87</u>

Explanation: To appropriate revenue to project Reserve For Contingencies.

d) <u>3718 - Cap Imprv Tax Constr Fd FY 18</u>		
Interest On Investments		76,681.73
Net Inc/Dec Fmv Of Investment		(6,916.15)
		<u>69,765.58</u>
Reserve For Contingencies	Unrestricted Reserve	69,765.58
		<u>69,765.58</u>

Explanation: To appropriate interest to project Reserve For Contingencies.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 10
 BOARD MEETING August 20, 2019

FUND NAME	PROJECT	INCREASE (DECREASE)
e) <u>3719 - Cap Imprv Tax Constr Fd FY 19</u>		
Local Capital Improvement Tax		417,785.05
Interest On Investments		167,196.43
Local Capital Improvement Tax	Reserve-Prior Year Beach Taxes	29,750.71
Net Inc/Dec Fmv Of Investment		9,461.68
		<u>624,193.87</u>
Reserve For Contingencies	Unrestricted Reserve	624,193.87
		<u>624,193.87</u>

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

f) <u>3910 - Local Capital Improvement Fund</u>		
Sale Of Land		64,393.00
Interest On Investments		11,807.43
Net Inc/Dec Fmv Of Investment		17.89
		<u>76,218.32</u>
Reserve For Contingencies	Unrestricted Reserve	76,218.32
		<u>76,218.32</u>

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

g) <u>3948 - Half Cent Sales Tax 2008</u>		
School Distr Local Sales Tax		4,220,186.97
Net Inc/Dec Fmv Of Investment		795,626.40
Interest On Investments		590,734.23
Net Inc/Dec Fmv Of Investment		(580.06)
		<u>5,605,967.54</u>
Reserve For Contingencies	Unrestricted Reserve	5,605,967.54
		<u>5,605,967.54</u>

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

h) <u>3949 - Sales Tax Revenue Bonds 2016</u>		
Interest On Investments		324,928.67
		<u>324,928.67</u>
Reserve For Contingencies	Unrestricted Reserve	324,928.67
		<u>324,928.67</u>

Explanation: To appropriate interest to project Reserve For Contingencies.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 10
 BOARD MEETING August 20, 2019

FUND NAME	PROJECT	INCREASE (DECREASE)
i) <u>3980 - Charter Schools-Capital Outlay</u>		
Charter School Capital Outlay	Charter School Capital Outlay	8,441.00
		<u>8,441.00</u>
Transfer To General Fd	Charter School Capital Outlay	8,441.00
		<u>8,441.00</u>

Explanation: To adjust 2018-2019 Charter School Capital Outlay to actual received.

II. Amendments Between Appropriations & Reserves

a) <u>3428 - PECO Maintenance Fund FY 18</u>		
Remod/Renov-Non-Cap	Capital Outlay Crew	27,263.48
Remod/Renov-Non-Cap	Energy Conservation	1,444.90
Remod/Renov-Non-Cap	Doors	(28,708.38)
		<u>0.00</u>

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

b) <u>3429 - PECO Maintenance Fund FY 19</u>		
Remod/Renov-Non-Cap	Doors	25,746.30
Remod/Renov-Non-Cap	Capital Outlay Crew	24,253.70
Remod/Renov-Non-Cap	Energy Management Systems	(50,000.00)
		<u>0.00</u>

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

c) <u>3716 - Cap Imprv Tax Constr Fd FY 16</u>		
Transfer To General Fd	Beach Taxes Refund	720,464.78
Reserve For Contingencies	Reserve-Prior Year Beach Taxes	(720,464.78)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies and between objects to facilitate the proper classification of expenditures.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 10
 BOARD MEETING August 20, 2019

FUND NAME	PROJECT	INCREASE (DECREASE)
d) <u>3716 - Cap Imprv Tax Constr Fd FY 16</u>		
Computer Hardware-Non-Cap	Computer Equipment	3,032,089.46
Reserve For Contingencies	Reserve-Major Self Ins Losses	(1,505,361.65)
Reserve For Contingencies	Reserve-Prior Year Beach Taxes	(954,685.31)
Reserve For Contingencies	Reserve-Bp Settlement	(306,158.65)
Software-Capitalized	Focus Software	(132,000.00)
Other Motor Vehicles	Trucks	(75,104.14)
Furn Fixtures & Equip-Capltzd	Equipment	(52,777.86)
Remod/Renov-Non-Cap	Asbestos Removal	(2,595.00)
Furn Fixtures & Equip-Capltzd	Subsidy-High School Bands	(1,860.00)
Furn Fixtures & Equip-Non-Cap	Tornado Disaster - 2016	(850.00)
Remod/Renov-Non-Cap	Preventive Maintenance Program	(486.54)
Furn Fixtures & Equip-Non-Cap	Equipment	(210.31)
		<u>0.00</u>

Explanation: To transfer funds between projects to utilize the balance in Fund 3716.

e) <u>3717 - Cap Imprv Tax Constr Fd FY 17</u>		
Imprv Not Bldg Cap /Acq-Const	Safety Renovations	24,000.00
Tech Furn Fixtures & Equip-Cap	Equipment	11,988.00
Remod/Renov-Non-Cap	Ancillary Facility	6,926.92
Furn Fixtures & Equip-Capltzd	Equipment	3,425.00
Renovations-Network/Retrofit	Computer Equipment	972.12
Furn Fixtures & Equip-Non-Cap	Equipment	443.70
Reserve For Contingencies	Unrestricted Reserve	(37,993.90)
Reserve For Contingencies	Reserve-Major Self Ins Losses	(9,261.84)
Imprv Not Bldg Noncap/Acq-Cons	Ancillary Facility	(500.00)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies and between projects and objects to facilitate the proper classification of expenditures.

f) <u>3718 - Cap Imprv Tax Constr Fd FY 18</u>		
Remod/Renov-Non-Cap	Fire Protection Sys	4,661.89
Remod/Renov-Non-Cap	Tornado Disaster 2018	3,740.00
Reserve For Contingencies	Unrestricted Reserve	(8,401.89)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve for contingencies and between projects and objects to facilitate the proper classification of expenditures.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 10
 BOARD MEETING August 20, 2019

FUND NAME	PROJECT	INCREASE (DECREASE)
g) 3719 - Cap Imprv Tax Constr Fd FY 19		
Remod/Renov-Non-Cap	Woodham Middle Repurpose	299,615.04
Remod/Renov-Non-Cap	Ese Renovations	107,452.67
Remod/Renov-Non-Cap	Athletic/Pe Improvements	98,946.18
Remod/Renov-Non-Cap	Mechanical & Life Safety Sys	84,633.80
Imprv Not Bldg Cap /Acq-Const	Sitework	30,589.08
Imprv Not Bldg Noncap/Acq-Cons	Sitework	29,713.42
Remod/Renov-Non-Cap	Roofing Program	28,818.59
Remod/Renov-Non-Cap	Roofing	21,587.87
Remod/Renov-Non-Cap	Security Systems	18,129.28
Remod/Renov-Non-Cap	Fire Protection Sys	14,962.38
Remod/Renov-Non-Cap	Doors	14,492.55
Remod/Renov-Non-Cap	General Renovations	11,008.94
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	10,911.01
Imprv Not Bldg Noncap/Acq-Cons	Woodham Middle Repurpose	7,956.60
Remod/Renov-Non-Cap	Flooring	7,685.82
Remod/Renov-Non-Cap	Ancillary Facility	7,371.11
Imprv Not Bldg Cap /Acq-Const	Woodham Middle Repurpose	6,913.20
Remod/Renov-Non-Cap	Energy Management Systems	6,908.92
Remod/Renov-Non-Cap	Lincoln Park Gnrl Renovations	6,627.30
Remod/Renov-Non-Cap	Preventive Maintenance Program	5,402.76
Imprv Not Bldg Cap /Acq-Const	Ada Accomodations	2,813.02
Remod/Renov-Non-Cap	West Florida Tech Repurpose	2,793.08
Remod/Renov-Non-Cap	Indoor Air Quality	1,891.37
Imprv Not Bldg Cap /Acq-Const	School Project Req	1,785.22
Imprv Not Bldg Noncap/Acq-Cons	Athletic/Pe Improvements	1,630.63
Remod/Renov-Non-Cap	Gym Renovations	1,592.41
Imprv Not Bldg Cap /Acq-Const	Kingsfield Elem New Const	1,376.78
Imprv Not Bldg Noncap/Acq-Cons	Port Clsrm Reno,Relo,Setup,Utl	1,316.05
Remod/Renov-Non-Cap	School Project Req	1,280.89
Imprv Not Bldg Noncap/Acq-Cons	Northview Wastewater Trtmt	1,257.06
Imprv Not Bldg Cap /Acq-Const	Phs Bus Ramp & Tennis Ct Reloc	1,169.46
Imprv Not Bldg Noncap/Acq-Cons	Phs Bus Ramp & Tennis Ct Reloc	1,169.46
Imprv Not Bldg Cap /Acq-Const	Safety Renovations	1,105.11
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	1,009.27
Remod/Renov-Non-Cap	Bleacher Repair & Replacement	785.32
Imprv Not Bldg Cap /Acq-Const	A K Suter Rebuild	705.67
Imprv Not Bldg Cap /Acq-Const	Ancillary Facility	667.67
Imprv Not Bldg Noncap/Acq-Cons	Soil Remediation	374.54
Imprv Not Bldg Noncap/Acq-Cons	School Project Req	336.60
Remod/Renov-Non-Cap	Brown Barge General Renov	276.28
Remod/Renov-Non-Cap	Tornado Disaster 2018	172.20
Imprv Not Bldg Cap /Acq-Const	Port Clsrm Reno,Relo,Setup,Utl	85.19
Remod/Renov-Non-Cap	Blinds Replacement	76.54
Remod/Renov-Non-Cap	Beulah Middle New Construction	67.32
Imprv Not Bldg Noncap/Acq-Cons	Ancillary Facility	57.56
Remod/Renov-Non-Cap	Spencer Bibbs Renov/Remodeling	31.77
Remod/Renov-Non-Cap	Ada Accomodations	6.91
Remod/Renov-Non-Cap	Abatement-Capital Outlay	(845,559.90)
		<u>0.00</u>

Explanation: To spread 2018-2019 Salary Abatement to various projects.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 10
 BOARD MEETING August 20, 2019

FUND NAME	PROJECT	INCREASE (DECREASE)
h) <u>3719 - Cap Imprv Tax Constr Fd FY 19</u>		
Imprv Not Bldg Cap /Acq-Const	Port Clsrm Reno,Relo,Setup,Utl	25,320.35
Imprv Not Bldg Cap /Acq-Const	Ancillary Facility	15,167.67
Imprv Not Bldg Cap /Acq-Const	Port Clsrm Reno,Relo,Setup,Utl	1,850.00
Imprv Not Bldg Noncap/Acq-Cons	Ancillary Facility	57.56
Reserve For Contingencies	Unrestricted Reserve	(27,170.35)
Remod/Renov-Non-Cap	Ancillary Facility	(15,225.23)
		<u>0.00</u>

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

i) <u>3719 - Cap Imprv Tax Constr Fd FY 19</u>		
Reserve For Contingencies	Reserve-Major Self Ins Losses	1,505,361.65
Reserve For Contingencies	Reserve-Prior Year Beach Taxes	954,685.31
Reserve For Contingencies	Reserve-Bp Settlement	306,158.65
Software-Capitalized	Focus Software	132,000.00
Other Motor Vehicles	Trucks	75,104.14
Furn Fixtures & Equip-Capltzd	Equipment	52,777.86
Remod/Renov-Non-Cap	Asbestos Removal	2,595.00
Furn Fixtures & Equip-Capltzd	Subsidy-High School Bands	1,860.00
Furn Fixtures & Equip-Non-Cap	Tornado Disaster - 2016	850.00
Furn Fixtures & Equip-Non-Cap	Equipment	210.31
Computer Hardware-Capltzd	Computer Equipment	(3,031,602.92)
		<u>0.00</u>

Explanation: To transfer funds between projects to utilize the balance in Fund 3716.

j) <u>3920 - Educ Facil Security Grant Fund</u>		
Remod/Renov-Non-Cap	Doors	287,461.00
Imprv Not Bldg Cap /Acq-Const	Sitework	179,754.88
Imprv Not Bldg Noncap/Acq-Cons	Sitework	13,963.50
Remod/Renov-Non-Cap	General Renovations	(481,179.38)
		<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 10
 BOARD MEETING August 20, 2019

FUND NAME	PROJECT	INCREASE (DECREASE)
k) <u>3948 - Half Cent Sales Tax 2008</u>		
Imprv Not Bldg Cap /Acq-Const	School Project Req	438,836.28
Bldgs & Fixed Equip-Arch/Eng	Tate Chiller Plant	179,650.00
Imprv Not Bldg Cap /Acq-Const	Tate Chiller Plant	93,750.00
Bldgs & Fixed Equip-Contractor	Roy Hyatt Rebuild	56,531.11
Bldgs & Fixed Equip-Contractor	Athletic/Pe Improvements	43,150.00
Imprv Not Bldg Noncap/Acq-Cons	Athletic/Pe Improvements	35,412.87
Imprv Not Bldg Noncap/Acq-Cons	School Project Req	34,876.30
Imprv Not Bldg Cap /Acq-Const	Kingsfield Elem New Const	29,900.00
Bldgs & Fixed Equip-Contractor	Modular Classrooms	25,798.93
Imprv Not Bldg Cap /Acq-Const	A K Suter Rebuild	15,325.20
Furn Fixtures & Equip-Captlzd	Kingsfield Elem New Const	9,694.00
Remod/Renov-Non-Cap	School Project Req	(473,712.58)
Bldgs & Fixed Equip-Contractor	Tate Chiller Plant	(273,400.00)
Reserve For Contingencies	Unrestricted Reserve	(92,024.04)
Remod/Renov-Non-Cap	Athletic/Pe Improvements	(78,562.87)
Bldgs & Fixed Equip-Contractor	Kingsfield Elem New Const	(29,900.00)
Bldgs & Fixed Equip-Contractor	A K Suter Rebuild	(15,325.20)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies and between objects within various projects to facilitate the proper classification of expenditures.

l) <u>3949 - Sales Tax Revenue Bonds 2016</u>		
Imprv Not Bldg Noncap/Acq-Cons	Woodham Middle Repurpose	449,522.55
Imprv Not Bldg Cap /Acq-Const	Woodham Middle Repurpose	108,936.00
Tech Furn Fixtures & Equip-Cap	Beulah Middle New Construction	47,406.60
Remod/Renov-Non-Cap	Beulah Middle New Construction	12,094.49
Remod/Renov-Direct Pur-Noncap	Woodham Middle Repurpose	(558,458.55)
Bldgs & Fixed Equip-Direct Pur	Beulah Middle New Construction	(59,501.09)
		<u>0.00</u>

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

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

August 20, 2019

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3261 School Lunch Reimb	13,300,000.00	13,300,000.00	54,609.81		13,354,609.81
3262 School Breakfast Reimb	4,670,000.00	4,670,000.00		122,859.00	4,547,141.00
3263 After School Snack Reimb	107,000.00	107,000.00	34,689.73		141,689.73
3264 Child Care Food Program	25,000.00	25,000.00		6,063.49	18,936.51
3265 Usda Donated Commodities	1,250,000.00	1,250,000.00	137,784.72		1,387,784.72
3266 Cash In Lieu Of Donated Foods	0.00	0.00	1,344.45		1,344.45
3267 Summer Food Srvs Program	50,000.00	50,000.00		25,212.50	24,787.50
3268 Fresh Fruit & Veg Prgm	25,000.00	25,000.00		25,000.00	0.00
3337 School Breakfast Supplement	128,225.00	128,225.00	5,373.00		133,598.00
3338 School Lunch Supplement	149,195.00	149,195.00		6,469.00	142,726.00
3399 Other Misc State Revenue	3,000.00	3,000.00	13,240.00		16,240.00
3431 Interest On Investments	16,000.00	16,000.00	8,569.35		24,569.35
3451 Student Lunches	476,000.00	476,000.00	56,452.75		532,452.75
3452 Student Breakfasts	38,000.00	38,000.00	15,520.50		53,520.50
3453 Adult Breakfasts/Lunches	103,500.00	103,500.00		39,008.20	64,491.80
3454 Student & Adult A La Carte	1,500,000.00	1,500,000.00		93,477.27	1,406,522.73
3456 Other Food Sales	117,000.00	117,000.00		16,801.24	100,198.76
3495 Other Misc Local Sources	20,000.00	20,000.00	787.86		20,787.86
3497 Refunds Of Prior Year Exp	0.00	0.00	6,518.53		6,518.53
9999 Beginning Fund Balance	7,210,565.93	7,210,565.93			7,210,565.93
TOTAL:	29,188,485.93	29,188,485.93	334,890.70	334,890.70	29,188,485.93

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

August 20, 2019

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7600 Food Services	22,318,683.27	22,318,683.27			22,318,683.27
9800 Reserves	6,869,802.66	6,869,802.66			6,869,802.66
TOTAL:	29,188,485.93	29,188,485.93	0.00	0.00	29,188,485.93

ADOPTED BY BOARD: _____ August 20, 2019
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 20 2019

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
SPECIAL REVENUE - FOOD SERVICE FUND
RESOLUTION NUMBER 1
BOARD MEETING August 20, 2019

ACCOUNT NAME	INCREASE (DECREASE)
I. REVENUE - AMENDMENTS BETWEEN REVENUE, APPROPRIATIONS & RESERVES	
a) <u>Various Revenue Objects</u>	
Usda Donated Commodities	137,784.72
Student Lunches	56,452.75
School Lunch Reimb	54,609.81
After School Snack Reimb	34,689.73
Student Breakfasts	15,520.50
Other Misc State Revenue	13,240.00
Interest On Investments	8,569.35
Refunds Of Prior Year Exp	6,518.53
School Breakfast Supplement	5,373.00
Cash In Lieu Of Donated Foods	1,344.45
Other Misc Local Sources	787.86
School Breakfast Reimb	(122,859.00)
Student & Adult A La Carte	(93,477.27)
Adult Breakfasts/Lunches	(39,008.20)
Summer Food Srvs Program	(25,212.50)
Fresh Fruit & Veg Prgm	(25,000.00)
Other Food Sales	(16,801.24)
School Lunch Supplement	(6,469.00)
Child Care Food Program	(6,063.49)
	0.00

Explanation: To adjust revenue to actual revenue received.

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

August 20, 2019

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3322 CO & DS For SBE/COBI Bonds	210,405.00	210,405.00		4,744.43	205,660.57
3326 SBE/COBI Bond Interest	0.00	0.00	443.14		443.14
3630 Trans From CP Proj Funds	10,635,925.00	10,635,925.00			10,635,925.00
9999 Beginning Fund Balance	10,025,627.21	10,025,627.21			10,025,627.21
TOTAL:	20,871,957.21	20,871,957.21	443.14	4,744.43	20,867,655.92

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

August 20, 2019

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200 Debt Service	10,896,330.00	10,896,330.00	943.38		10,897,273.38
9800 Reserves	9,975,627.21	9,975,627.21		5,244.67	9,970,382.54
TOTAL:	20,871,957.21	20,871,957.21	943.38	5,244.67	20,867,655.92

ADOPTED BY BOARD: _____ August 20, 2019
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 AUG 20 2019

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 DEBT SERVICE FUND
 RESOLUTION NUMBER 1
 BOARD MEETING August 20, 2019

ACCOUNT NAME	INCREASE (DECREASE)
I. <u>REVENUE - AMENDMENTS BETWEEN REVENUE, APPROPRIATIONS & RESERVES</u>	
a) <u>2110 - SBE/COBI Bonds Fund</u>	
SBE/COBI Bond Interest	443.14
CO&DS For SBE/COBI Bonds	(4,744.43)
	<u>(4,301.29)</u>
Debt Svc/Issuance Fees	Debt Service 93.38
Reserve For Contingencies	Reserves (4,394.67)
	<u>(4,301.29)</u>

Explanation: To adjust budgets to actual per DOE.

II. <u>AMENDMENTS BETWEEN APPROPRIATIONS & RESERVES</u>	
a) <u>2920 - Sales Tax Revenue Bonds 2016</u>	
Debt Svc/Issuance Fees	Debt Service 850.00
Reserve For Contingencies	Reserves (850.00)
	<u>0.00</u>

Explanation: To adjust project Reserve For Contingencies for fees.