



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: February 17, 2015		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 6 – General Operating Fund b. Resolution 5 – Special Revenue - Federal Programs c. Resolution 5 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund f. No item submitted – Race to the Top Fund	
AGENDA REFERENCE: Resolutions to Amend 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 16, 2014, the School Board adopted the budget for fiscal year 2014-2015. 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.3: Improve transparency of financial information to all stakeholders. OBJECTIVE: n/a			
REQUESTED BY  Theresa McCants, Director Budgeting Department		DATE February 4, 2015	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE February 4, 2015	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 17 2015

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 6 - GENERAL OPERATING FUND

February 17, 2015

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	348,974,456.45	349,777,425.48	86,970.14	1,436,091.96	348,428,303.66
3121 Fedl Impact Funds--Cur Op	500,000.00	500,000.00			500,000.00
3191 ROTC	400,000.00	400,000.00			400,000.00
3199 Misc Federal Direct	200,000.00	200,000.00			200,000.00
3202 Medicaid	1,250,000.00	1,264,703.09			1,264,703.09
3299 Misc Fedl Through State	871,456.00	1,063,324.00			1,063,324.00
3310 FL Ed Finance Program	137,020,707.00	137,020,707.00		1,127,261.00	135,893,446.00
3315 Workforce Development	4,799,731.00	4,799,731.00			4,799,731.00
3318 Adults with Disabilities	177,755.96	177,755.96		7,755.96	170,000.00
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			58,000.00
3344 Dist Disc Lottery Funds	387,861.00	387,861.00		1,712.00	386,149.00
3355 Class Size Reduction	44,048,794.00	44,048,794.00		299,363.00	43,749,431.00
3361 School Recognition Funds	809,820.00	809,820.00			809,820.00
3371 Voluntary Prekindergarten Program	1,292,145.33	1,292,145.33			1,292,145.33
3399 Other Misc State Revenue	299,424.00	354,041.94			354,041.94
3411 District School Tax	91,051,655.00	91,051,655.00			91,051,655.00
3425 Rent	325,000.00	325,000.00			325,000.00
3431 Interest on Investments	50,000.00	50,000.00			50,000.00
3440 Gifts, Grants & Bequests	455,743.00	507,035.00			507,035.00
3461 Adult General Education Course Fees	30,000.00	30,000.00			30,000.00
3462 Postsecondary Vocational Course Fees	500,000.00	500,000.00			500,000.00
3463 Continuing Workforce Educ Course Fee	25,000.00	25,000.00			25,000.00
3464 Capital Improvement Fees	23,000.00	23,000.00			23,000.00
3465 Postsecondary Lab Fees	60,000.00	60,000.00			60,000.00
3467 GED Testing Fees	12,000.00	12,000.00			12,000.00
3468 Financial Aid Fees	45,000.00	45,000.00			45,000.00
3469 Other Student Fees	54,600.00	54,600.00			54,600.00
3473 School Age Child Care Fees	409,000.00	409,000.00			409,000.00
3494 Fedl Indirect Cost Rate	1,753,929.00	1,753,929.00			1,753,929.00
3495 Other Misc Local Sources	71,071.00	58,759.00	40,000.00		98,759.00
3498 Lost, Damaged & Sale Txbs	55,000.00	55,000.00			55,000.00
3630 Trans from Cap Proj Funds	8,007,949.00	8,007,949.00			8,007,949.00
3670 Trans from Int Serv Funds		0.00	46,970.14		46,970.14
3742 Other Loss Recovery	0.00	502,800.00			502,800.00
9999 Beginning Fund Balance	53,459,132.16	53,459,132.16			53,459,132.16

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 17 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 6 - GENERAL OPERATING FUND

February 17, 2015

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	348,974,456.45	349,777,425.48	769,648.14	2,118,769.96	348,428,303.66
5100 Basic (K-12)	138,650,618.80	139,349,453.70		24,025.50	139,325,428.20
5200 Exceptional	37,942,418.57	37,667,997.09	500,000.00		38,167,997.09
5300 Vocational	7,593,492.33	7,161,841.09	35,000.00		7,196,841.09
5400 Adult General	486,906.15	572,089.15		52.97	572,036.18
5500 Prekindergarten	1,789,067.30	1,851,799.72			1,851,799.72
5900 Other Instruction	65,877.87	65,877.87			65,877.87
6100 Pupil Personnel Services	8,972,669.00	0.00			0.00
6110 Attendance and Social Work	2,457,051.98	3,057,051.98			3,057,051.98
6120 Guidance Services	854,242.75	8,103,199.75			8,103,199.75
6130 Health Services	2,037,293.09	2,249,900.03			2,249,900.03
6140 Psychological Services	36,840.34	1,029,673.35			1,029,673.35
6150 Parental Involvement	15,000.00	15,000.00			15,000.00
6190 Other Pupil Personnel Services	89,433.21	89,433.21			89,433.21
6200 Instructional Media Services	4,449,915.16	4,454,631.16		2,954.00	4,451,677.16
6300 Instruction and Curr Development Svcs	4,775,243.59	4,801,535.59		7,702.99	4,793,832.60
6400 Instructional Staff Training Services	3,234,896.94	3,389,655.36		5,185.00	3,384,470.36
6500 Instruction Related Technology	2,355,900.38	2,355,900.38			2,355,900.38
7100 Board	1,295,166.87	1,595,166.87			1,595,166.87
7200 General Administration (Supt & Staff)	679,395.42	724,745.42			724,745.42
7300 School Administration (Office of the Prin)	15,025,249.58	15,320,049.58			15,320,049.58
7400 Facilities Acquisition and Construction	1,920,437.50	1,990,437.50	100,000.00		2,090,437.50
7500 Fiscal Services	3,115,440.69	3,115,440.69			3,115,440.69
7600 Food Services	0.00	50,000.00			50,000.00
7700 Central Services	3,938,289.00	0.00			0.00
7710 Planning, Research, Dev, & Eval Svcs	1,241,040.12	1,251,320.06			1,251,320.06
7720 Information Services	116,300.00	210,300.00			210,300.00
7730 Staff Services	1,212,428.36	3,812,428.36	134,648.14		3,947,076.50
7760 Internal Services	135,770.72	1,374,059.72			1,374,059.72
7800 Pupil Transportation Services	16,111,873.42	15,708,272.42			15,708,272.42
7900 Operation of Plant	29,487,302.34	29,487,782.34			29,487,782.34
8100 Maintenance of Plant	11,866,400.43	13,369,200.43			13,369,200.43
8200 Administrative Technology Services	3,306,665.85	3,306,665.85			3,306,665.85
9100 Community Services	783,703.18	825,116.13		870.73	824,245.40
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	42,922,125.51	41,411,400.68		2,077,978.77	39,333,421.91

ADOPTED BY BOARD: _____ February 17, 2015
 (Date)

CERTIFIED CORRECT: _____
Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 17 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 6
 Board Meeting February 17, 2015**

FEB 17 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Adults with Disabilities</u>		
Adults with Disabilities		(7,755.96)
		(7,755.96)
Other Certified Instructional - Regular Pay	Instruction and Curr Development Svcs	(5,583.15)
Other Certified Instructional - Supplements	Instruction and Curr Development Svcs	(320.37)
Retirement	Instruction and Curr Development Svcs	(465.27)
Social Security	Instruction and Curr Development Svcs	(555.55)
Group Insurance - Health & Hospital	Instruction and Curr Development Svcs	(542.16)
Group Insurance - Health & Hospital	Instruction and Curr Development Svcs	(76.17)
Group Insurance - Life	Adult General	(29.67)
Group Insurance - Life	Instruction and Curr Development Svcs	(17.38)
Group Insurance - Dental	Adult General	(23.30)
Group Insurance - Dental	Instruction and Curr Development Svcs	(14.92)
Worker's Compensation	Instruction and Curr Development Svcs	(128.02)
		(7,755.96)

Explanation: To adjust revenue and appropriations to actual.

b) <u>Various Projects</u>		
FL Ed Finance Program		(999,370.00)
FL Ed Finance Program		(49,037.00)
FL Ed Finance Program		(31,951.00)
FL Ed Finance Program		(21,980.00)
FL Ed Finance Program		(9,642.00)
FL Ed Finance Program		(8,639.00)
FL Ed Finance Program		(2,954.00)
FL Ed Finance Program		(1,509.00)
FL Ed Finance Program		(1,371.00)
FL Ed Finance Program		(808.00)
Dist Disc Lottery Funds		(1,712.00)
Class Size Reduction		(299,363.00)
		(1,428,336.00)
Reserve for Contingencies	Unrestricted Reserve	1,170,011.00
Textbooks	Basic (K-12)	468.00
Reserve for Contingencies	Reserve-McKay Scholarships	(2,200,000.00)
Reserve for Contingencies	Constitutional Amendment for Class Size Reduct	(299,363.00)
Textbooks	Basic (K-12)	(49,505.00)
Reserve for Contingencies	DJJ Supplemental Allocation	(31,951.00)
Reserve for Contingencies	Reading Allocation	(9,642.00)
Library Books - Existing Library	Instructional Media Services	(2,954.00)
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(1,712.00)
Computer Hardware - Non-Capitalized	Basic (K-12)	(1,509.00)
Reserve for Contingencies	Safe Schools--School Resource Officers	(1,371.00)
Supplies	Basic (K-12)	(808.00)
		(1,428,336.00)

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

**Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 6
 Board Meeting February 17, 2015**

FEB 17 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
c) <u>Employee Wellness</u>		
Trans from Int Serv Funds		46,970.14
Other Misc Local Sources		40,000.00
		86,970.14
Furn., Fixtures, and Equip. - Capitalized	Staff Services	86,970.14
		86,970.14

Explanation: To appropriate revenue to Employee Wellness project.

II. Amendments Between Appropriations & Reserves

a) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	870.73
Temporary Employment	Community Services	(870.73)
		0.00

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

b) <u>Discretionary Lottery Funds-Sch Impr Activity</u>		
Supplies	Basic (K-12)	1,981.25
Furn., Fixtures, and Equip. - Non-Capitalized	Basic (K-12)	3,069.75
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(5,051.00)
Furn., Fixtures, and Equip. - Capitalized	Basic (K-12)	6,071.00
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(6,071.00)
Supplies	Basic (K-12)	11,021.50
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(11,021.50)
		0.00

Explanation: To appropriate funds from project Reserve for Contingencies for supplies at Bailey Middle and Ferry Pass Middle and equipment at Ferry Pass Middle and Myrtle Grove Elementary.

c) <u>Reading Allocation</u>		
Computer Software - Non-Capitalized	Basic (K-12)	5,185.00
Professional and Technical Services	Instructional Staff Training Services	(5,185.00)
		0.00

Explanation: To provide funds for the purchase of software.

d) <u>Workforce Education</u>		
Computer Hardware - Non-Capitalized	Vocational	35,000.00
Remodeling and Renovations - Non-Cap	Facilities Acquisition and Construction	100,000.00
Reserve for Contingencies	Reserve-Workforce Development	(135,000.00)
		0.00

Explanation: To allocate funds from Reserve for Contingencies for renovations and equipment.

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 6
 Board Meeting February 17, 2015

Account Name	Function	Increase (Decrease)
e) <u>Teacher Recruitment & Retention</u>		
Travel Away - Out of State	Staff Services	24,439.00
Supplies	Staff Services	16,695.00
Travel - Away	Staff Services	3,144.00
Advertising	Staff Services	2,400.00
Printing, Binding, and Reproduction	Staff Services	1,000.00
Reserve for Contingencies	Unrestricted Reserve	(47,678.00)
		<u>0.00</u>

Explanation: To appropriate funds from Reserve for Contingencies for teacher recruitment and retention.

f) <u>Other Personal Services</u>		
Substitute Employment - Non-Instructional	Exceptional	500,000.00
Reserve for Contingencies	Other Personal Services	(500,000.00)
		<u>0.00</u>

Explanation: To appropriate funds from Reserve for Contingencies for other personal services.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 17 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

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

February 17, 2015

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	40,016,652.83	34,676,076.35	87,756.00	15,315.52	34,748,516.83
3199 Misc Federal Direct	1,400,430.70	2,600,430.70	12,440.00		2,612,870.70
3201 Vocational Ed Acts	577,364.30	577,140.39			577,140.39
3220 Workforce Investment Act	305,819.00	305,819.00			305,819.00
3230 Indiv with Disab Ed Act	12,084,239.15	11,205,702.49			11,205,702.49
3240 Elem & Sec Ed Act, Title I	21,399,004.25	17,419,495.66			17,419,495.66
3251 Adult General Education	404,487.32	209,476.32		15,315.52	194,160.80
3299 Misc Fedl Through State	3,844,938.15	2,357,641.83	75,316.00		2,432,957.83
9999 Beginning Fund Balance	369.96	369.96			369.96

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 17 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

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

February 17, 2015

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	40,016,652.83	34,676,076.35	125,812.60	53,372.12	34,748,516.83
5000 Instruction	19,917,083.88	15,701,991.53	84,428.56		15,786,420.09
6100 Pupil Personnel Services	2,724,279.65	2,543,039.18	557.50		2,543,596.68
6200 Instruct Media Services	44,203.00	45,496.23			45,496.23
6300 Instruct & Curr Develop Services	5,789,591.88	5,430,110.71	16,096.07		5,446,206.78
6400 Instruct Staff Training Services	6,975,852.30	6,030,424.23		50,421.12	5,980,003.11
6500 Instruction Related Technology	1,928,262.52	1,932,669.93		500.00	1,932,169.93
7200 General Administration	1,211,630.08	794,068.65	5,101.02		799,169.67
7300 School Administration	3,266.00	102,266.00		1,000.00	101,266.00
7400 Facil Acquisition & Construction	80,519.23	73,422.78	19,537.21		92,959.99
7500 Fiscal Services	0.00	505.00			505.00
7710 Planning, Research, Development	9,300.00	9,300.00			9,300.00
7720 Information Services	18,000.00	8,000.00			8,000.00
7730 Staff Services	61,549.00	66,370.23	92.24		66,462.47
7800 Pupil Transportation Services	1,022,482.92	1,012,382.94		1,451.00	1,010,931.94
7900 Operation of Plant	37,981.14	30,377.71			30,377.71
8100 Maintenance of Plant	500.00	500.00			500.00
8200 Admin Tech Serv	71,555.00	74,555.00			74,555.00
9100 Community Services	120,596.23	820,596.23			820,596.23
9800 Reserves	0.00	0.00			0.00

ADOPTED BY BOARD: February 17, 2015
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 17 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 5
PART IV - SPECIAL REVENUES
BOARD MEETING February 17, 2015**

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

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
HE1254-12-1-0039	DODEA Military Grant - Anchors Away Explanation: To increase budget per U.S. Department of Education.	12,440.00
HE1254-14-1-0011	Military Precision : Shipshape Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1615A-5CS01	Carl Perkins Secondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2625B-5CD02	Alt Assessment for Students with Disabilities Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2625B-5CDT1	Sednet/Idea Part B - Trust Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2635A-5CB01	IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	52,000.00
170-2235A-5CD01	Title I, Delinquent Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2264A-4CS01	Title I School Improvement Initiative Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2265B-5CS01	Title I School Improvement Initiative Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2125A-5CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(1,217.59)

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

FEB 17 2015

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 5
PART IV - SPECIAL REVENUES
BOARD MEETING February 17, 2015**

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)
170-2125A-5CB01	Title I, Part A, Basic - Summer School & Pre-K Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2125A-5CB01	Title I, Basic - Private School Services Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	1,217.59
170-1914A-4CG01	Adult Geographic Explanation: To decrease budget to close project.	(15,315.52)
170-2125A-5CB01	Title I, Supplemental Education Svcs Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2245B-5CT01	Title II - Social Studies Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2245B-5CT01	Title II - Private Schools Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2245A-5CT01	Title II - Fine Arts Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2245B-5CT01	Title II - Staff Development Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(51,684.00)
170-2982A-4C001	Five Flags Academy-Charter School Start Up Grant Explanation: To set up budget per Florida Department of Education.	75,000.00

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

FEB 17 2015

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

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

February 17, 2015

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		135,776,884.53	135,894,454.53	640,487.52	0.00
3425 PECO Maintenance Fund - FY2015	787,693.00	787,693.00			787,693.00
3610 Capital Outlay & Debt Serv Fd (CO&DS)	1,035,390.73	1,035,390.73			1,035,390.73
3710 Capital Improve Tax Constr Fd - FY2010	2,566,242.96	2,566,242.96			2,566,242.96
3711 Capital Improve Tax Constr Fd - FY2011	4,100,799.10	4,100,799.10			4,100,799.10
3712 Capital Improve Tax Constr Fd - FY2012	1,534,449.96	1,534,449.96			1,534,449.96
3713 Capital Improve Tax Constr Fd - FY2013	799,000.32	799,000.32			799,000.32
3714 Capital Improve Tax Constr Fd - FY2014	7,427,648.54	7,427,648.54			7,427,648.54
3715 Capital Improve Tax Constr Fd - FY2015	20,340,194.00	20,340,194.00			20,340,194.00
3719 Capital Improve Tax Constr Fd - FY2009	2,975,291.98	2,975,291.98	2,230.02		2,977,522.00
3910 Local Capital Improvement Fund	2,445,347.44	2,562,917.44	638,257.50		3,201,174.94
3940 Half Cent Sales Tax	4,244.48	4,244.48			4,244.48
3943 Half Cent Sales Tax - FY2003	6,315,967.36	6,315,967.36			6,315,967.36
3948 Half Cent Sales Tax - FY2008	85,044,063.66	85,044,063.66			85,044,063.66
3980 Charter Schools-Capital Outlay	400,551.00	400,551.00			400,551.00

APPROVED
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MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

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

February 17, 2015

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		135,776,884.53	135,894,454.53	640,487.52	0.00
7400 Facilities Acquisition and Construction	103,750,378.52	104,756,563.31	376,855.45		105,133,418.76
9700 Transfer of Funds	13,007,949.00	13,007,949.00			13,007,949.00
9800 Reserves	19,018,557.01	18,129,942.22	263,632.07		18,393,574.29

ADOPTED BY BOARD: _____ February 17, 2015 _____
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 17 2015

MALCOLM THOMAS, SUPERINTENDENT
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FEB 17 2015

**Explanation of Budget Amendment as Follows:
 Part III - Capital Projects Fund
 Resolution Number 5
 Board Meeting February 17, 2015**

MALCOLM THOMAS, SUPERINTENDENT
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Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3719 - Capital Improve Tax Constr Fd - FY2009</u>		
Interest on Investments		2,230.02
		<u>2,230.02</u>
Furn., Fixtures, and Equip. - Capitalized	Equipment	2,230.02
		<u>2,230.02</u>
Explanation: To appropriate interest earned to Equipment project.		
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b) <u>3910 - Local Capital Improvement Fund</u>		
Sale of Buildings		638,257.50
		<u>638,257.50</u>
Reserve for Contingencies	Unrestricted Reserve	638,257.50
		<u>638,257.50</u>
Explanation: To appropriate proceeds from the sale of Edgewater Elementary School to reserve project.		
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II. <u>Amendments Between Appropriations</u>		
a) <u>3710 - Capital Improve Tax Constr Fd - FY2010</u>		
Renovations - Network/Retrofit	Computer Equipment	20,901.20
Computer Hardware - Capitalized	Computer Equipment	(20,901.20)
		<u>0.00</u>
Explanation: To transfer funds within Computer Equipment project to facilitate the proper classification of expenditures.		
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b) <u>3719 - Capital Improve Tax Constr Fd - FY2009</u>		
Furn., Fixtures, and Equip. - Capitalized	Equipment	5,025.98
Reserve for Contingencies	Unrestricted Reserve	(5,025.98)
		<u>0.00</u>
Explanation: To transfer funds from reserve project to Equipment project.		
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c) <u>3910 - Local Capital Improvement Fund</u>		
Improvements Other Than Bldgs. - Non-Cap	Soil Remediation	300,000.00
Remodeling and Renovations - Non-Cap	Spencer Bibbs Elementary Renov/Remodeling	65,000.00
Reserve for Contingencies	Unrestricted Reserve	(365,000.00)
		<u>0.00</u>
Explanation: To transfer funds from reserve project to Soil Remediation project and Spencer Bibbs Elementary Renovation/Remodeling project.		

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 5
Board Meeting February 17, 2015**

Fund Name	Project	Increase (Decrease)
d) <u>3943 - Half Cent Sales Tax - FY2003</u>		
Reserve for Contingencies	Unrestricted Reserve	25,400.55
Buildings and Fixed Equipment - Construction	Escambia High New Construction & General Renov	(22,643.02)
Remodeling and Renovations - Non-Cap	Escambia High New Construction & General Renov	(1,830.72)
Remodeling and Renovations - Non-Cap	Escambia Westgate General Renovations	(926.81)
		<u>0.00</u>

Explanation: To transfer funds from various closed projects to reserve project.

e) <u>3948 - Half Cent Sales Tax - FY2008</u>		
Land	Northwest Middle School New Construction	30,000.00
Reserve for Contingencies	Unrestricted Reserve	(30,000.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Northwest Middle School New Construction project.

f) <u>3948 - Half Cent Sales Tax - FY2008</u>		
Improvements Other Than Bldgs. - Non-Cap	Sitework	500,000.00
Buildings and Fixed Equipment - Construction	Constitutional Amendment for Class Size Reduction	(500,000.00)
		<u>0.00</u>

Explanation: To transfer funds from Constitutional Amendment for Class Size Reduction project to Sitework project.

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ESCAMBIA COUNTY SCHOOL BOARD

FEB 17 2015

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