THE SCHOOL DISTRICT OF ESCAMBIA COUNTY	SCHOOL BOARD AGENDA
Finance and Business Services	EXECUTIVE SUMMARY
AGENDA DATE:	ITEM NUMBER: V. b. 2. C. 2.
February 16, 2016	a. Resolution 5 – 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. Resolution 1 – Debt Service Fund
	 f. No item submitted – Race to the Top Fund
AGENDA REFERENCE:	FISCAL IMPACT / AMOUNT:
Resolutions to Amend 2015-2016 District School Budget	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	or fiscal year 2015-2016. As the fiscal year progresses, we ask you
to amend the budget to more accurately reflect estimated revenue	les 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 Distr	ict through more efficient use of funds
OTHER REFERENCES OR NOTES	
ACTION REQUIRED	
Approval of resolutions to amend District School Budget	
STRATEGIC ALIGNMENT	
COAL: E 2: Improve transportency of financial information	to all stokeholdors
GOAL: F.3: Improve transparency of financial information	
OBJECTIVE: n/a	
REQUESTED BY	DATE
Theresa McCanto	
Theresa McCants, Director	
Budgeting Department	February 3, 2016
ASSISTANT SUPERINTENDENT	DATE DATE OF BOARD APPROVAL
	APPROVED
Torry St. Cur	ESCAMBIA COUNTY SCHOOL BOARD
Terry St. Cyr Finance and Business Services	February 3, 2016
	FEB 1 6 2016

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

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	354,258,044.46	354,414,554.46	1,533,990.68	1,936,100.00	354,012,445.14
3121 FedI Impact FundsCur Op	550,000.00	550,000.00			550,000.00
3191 ROTC	350,000.00	350,000.00			350,000.00
3199 Misc Federal Direct	175,000.00	175,000.00			175,000.00
3202 Medicaid	1,400,000.00	1,400,000.00			1,400,000.00
3299 Misc Fedl Through State	871,456.00	969,916.00			969,916.00
3310 FL Ed Finance Program	144,674,076.00	144,674,076.00		1,936,100.00	142,737,976.00
3315 Workforce Development	4,449,147.00	4,449,197.00			4,449,197.00
3317 Performance Based Incentive	60,000.00	60,000.00			60,000.00
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	139,295.00	139,295.00	347.00		139,642.00
3355 Class Size Reduction	43,352,102.00	43,352,102.00	89,241.00		43,441,343.00
3361 School Recognition Funds	1,420,617.00	1,420,617.00			1,420,617.00
3371 Voluntary Prekindergarten Program	1,414,941.67	1,414,941.67			1,414,941.67
3399 Other Misc State Revenue	451,541.62	451,541.62			451,541.62
3411 District School Tax	90,623,293.00	90,623,293.00			90,623,293.00
3425 Rent	200,000.00	200,000.00			200,000.00
3431 Interest on Investments	50,000.00	50,000.00			50,000.00
3440 Gifts, Grants & Bequests	215,000.00	215,000.00			215,000.00
3461 Adult General Education Course Fees	15,000.00	15,000.00			15,000.00
3462 Postsecondary Vocational Course Fees	500,000.00	500,000.00			500,000.00
3463 Continuing Workforce Educ Course Fee	50,000.00	50,000.00			50,000.00
3464 Capital Improvement Fees	23,000.00	23,000.00			23,000.00
3465 Postsecondary Lab Fees	63,000.00	63,000.00			63,000.00
3467 GED Testing Fees	5,000.00	5,000.00			5,000.00
3468 Financial Aid Fees	45,000.00	45,000.00			45,000.00
3469 Other Student Fees	23,000.00	23,000.00			23,000.00
3473 School Age Child Care Fees	350,000.00	408,000.00			408,000.00
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 FedI Indirect Cost Rate	1,300,000.00	1,300,000.00			1,300,000.00
3495 Other Misc Local Sources	347,911.00	347,911.00			347,911.00
3497 Refunds of Prior Year Exp	200,000.00	200,000.00			200,000.00
3498 Lost, Damaged & Sale Txbks	30,000.00	30,000.00			30,000.00
3499 Food Serv Indir Cost Rate	252,089.00	252,089.00			252,089.00
3630 Trans from Cap Proj Funds	8,412,830.00	8,412,830.00			8,412,830.00
3742 Other Loss Recovery	0.00	0.00	1,444,402.68		1,444,402.68
9999 Beginning Fund Balance	51,266,062.17	51,266,062.17			51,266,062.17

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 1 6 2016

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

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	354,258,044.46	354,414,554.46	208,267.93	610,377.25	354,012,445.14
5100 Basic (K-12)	142,534,895.90	141,354,665.08		92,940.44	141,261,724.64
5200 Exceptional	39,031,642.00	39,092,851.61	100,000.00		39,192,851.61
5300 Vocational	8,813,159.02	8,626,966.07			8,626,966.07
5400 Adult General	341,131.81	601,813.82			601,813.82
5500 Prekindergarten	1,832,811.60	1,832,811.60			1,832,811.60
5900 Other Instruction	33,772.79	33,772.79			33,772.79
6110 Attendance and Social Work	2,639,687.00	2,689,687.00			2,689,687.00
6120 Guidance Services	8,774,581.09	8,826,363.00	3,793.60		8,830,156.60
6130 Health Services	2,405,152.14	2,405,152.14			2,405,152.14
6140 Psychological Services	49,883.70	1,051,424.02			1,051,424.02
6150 Parental Involvement	14,596.86	14,596.86			14,596.86
6190 Other Pupil Personnel Services	149,174.38	149,174.38	100,000.00		249,174.38
6200 Instructional Media Services	4,447,261.46	4,454,955.53	1,975.33		4,456,930.86
6300 Instruction and Curr Development Svcs	5,410,460.98	5,932,813.32			5,932,813.32
6400 Instructional Staff Training Services	3,310,798.52	3,563,842.42		89,427.95	3,474,414.47
6500 Instruction Related Technology	2,435,641.42	2,457,614.99			2,457,614.99
7100 Board	1,459,901.94	1,459,901.94			1,459,901.94
7200 General Administration (Supt & Staff)	898,149.70	898,149.70			898,149.70
7300 School Administration (Office of the Prin)	15,913,125.97	16,046,848.03			16,046,848.03
7400 Facilities Acquisition and Construction	1,549,299.26	1,928,299.26			1,928,299.20
7500 Fiscal Services	2,859,433.93	2,859,433.93			2,859,433.93
7600 Food Services	137,000.02	137,000.02			137,000.02
7710 Planning, Research, Dev, & Eval Svcs	778,317.14	778,317.14			778,317.14
7720 Information Services	221,511.17	196,511.17			196,511.17
7730 Staff Services	3,780,226.56	3,780,226.56			3,780,226.50
7760 Internal Services	1,781,045.47	1,781,045.47			1,781,045.43
7800 Pupil Transportation Services	17,884,717.10	17,884,717.10			17,884,717.10
7900 Operation of Plant	27,677,527.62	27,685,061.62	2,499.00		27,687,560.62
8100 Maintenance of Plant	11,870,640.79	11,870,640.79			11,870,640.79
8200 Administrative Technology Services	3,329,470.71	3,329,470.71			3,329,470.7
9100 Community Services	860,912.73	857,903.60		990.49	856,913.1
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	41,022,113.68	39,822,522.79		427,018.37	39,395,504.4

ADOPTED BY BOARD:

February 16, 2016 (Date)

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CERTIFIED CORRECT: -

(District Superintendent Signature)

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APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 1 6 2016

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

Explanation of Budget Amendment as Follows: Part I - General Operating Fund Resolution Number 5 Board Meeting February 16, 2016

Account Name

FEB 1 6 2016

MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY Increase (Decrease)

I. Revenue - Amendments Between Revenue, Appropriations & Reserves

a)	<u>Various Projects</u> FL Ed Finance Program FL Ed Finance Program		219,354.00 38,186.00
	FL Ed Finance Program		4,239.00
	FL Ed Finance Program		2,305.00
	FL Ed Finance Program		1,091.00
	Class Size Reduction		89,241.00
	Dist Disc Lottery Funds		347.00
	FL Ed Finance Program		(2,188,503.00)
	FL Ed Finance Program		(6,176.00)
	FL Ed Finance Program		(5,796.00)
	FL Ed Finance Program		(628.00)
	FL Ed Finance Program		(172.00)
			(1,846,512.00)
		—	
	Reserve for Contingencies	Unrestricted Reserve	569,037.00
	Reserve for Contingencies	Constitutional Amendment for Class Size Reduction	89,241.00
	Reserve for Contingencies	Reading Allocation	4,239.00
	Computer Hardware - Non-Capitalized	Basic (K-12)	2,305.00
	Reserve for Contingencies	Safe SchoolsSchool Resource Officers	1,091.00
	Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	347.00
	Reserve for Contingencies	Reserve-McKay Scholarships	(2,500,000.00)
	Reserve for Contingencies	DJJ Supplemental Allocation	(6,176.00)
	Reserve for Contingencies	Instructional Materials-Textbooks	(5,796.00)
	Library Books - Existing Library	Instructional Media Services	(628.00)
	Supplies	Basic (K-12)	(172.00)
		_	(1,846,512.00)

Function

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

	1,288,417.64
	120,575.36
	35,409.68
	1,444,402.68
Reserve-BP Settlement	1,288,417.64
Unrestricted Reserve	120,575.36
Flood Disaster 2014	35,409.68
	1,444,402.68
	Unrestricted Reserve

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

Explanation of Budget Amendment as Follows: Part I - General Operating Fund Resolution Number 5 Board Meeting February 16, 2016

Account Name	Function	Increase (Decrease)
I. Amendments Between Appropriations & I	Reserves	
a) Child Care (After School) (Dist Oper)		
Reserve for Contingencies	Unrestricted Reserve	990.49
Temporary Employment	Community Services	(990.49
		0.00

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

b) Discretionary Lottery Funds-Sch Impr Activity		
Supplies	Basic (K-12)	236.27
Supplies	Basic (K-12)	528.44
Library Books - Existing Library	Instructional Media Services	2,001.58
Furn., Fixtures, and Equip Capitalized	Operation of Plant	2,499.00
Furn., Fixtures, and Equip Non-Capitalized	Instructional Media Services	601.75
Computer Hardware - Non-Capitalized	Basic (K-12)	7,800.00
Computer Software - Capitalized	Basic (K-12)	1,411.50
Computer Software - Non-Capitalized	Basic (K-12)	2,712.00
Computer Software - Non-Capitalized	Basic (K-12)	4,204.00
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(21,994.54)
		0.00

Explanation: To appropriate funds from project Reserve for Contingencies for supplies, equipment, library books and software.

c)	SAI - C&I Special Allocations		
	Computer Software - Non-Capitalized	Basic (K-12)	87,800.00
	Professional and Technical Services	Instructional Staff Training Services	10,000.00
	Other Certified Instructional - Other	Guidance Services	3,267.57
	Social Security	Guidance Services	249.95
	Retirement	Guidance Services	237.23
	Supplies	Basic (K-12)	234.35
	Worker's Compensation	Guidance Services	38.85
	Computer Software - Non-Capitalized	Instructional Staff Training Services	(101,827.95)
			0.00
			0.00

Explanation: To adjust budget between functions and objects.

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 1 6 2016

Explanation of Budget Amendment as Follows: Part I - General Operating Fund Resolution Number 5 Board Meeting February 16, 2016

Account Name	Function	Increase (Decrease)
Safe Schools	lastructional Ctoff Training Convince	1 200 00
Travel - Away	Instructional Staff Training Services	1,200.00
Travel - Away	Instructional Staff Training Services	1,200.00
Reserve for Contingencies	Safe SchoolsSchool Resource Officers	(2,400.00
		0.00

Explanation: To appropriate funds from project Reserve for Contingencies for Safe Schools.

e) <u>Salaries & Benefits</u> Salaries Salaries Salaries

Exceptional Other Pupil Personnel Services Basic (K-12) 100,000.00 100,000.00 (200,000.00) 0.00

Explanation: To adjust budgets between functions.

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 1 6 2016

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

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
REVENUE OBJECT NOMBER & NAME	32,318,713.87	32,687,441.51	546,528.90	0.00	33,233,970.41
3199 Misc Federal Direct	2,531,449.43	2,845,819.78			2,845,819.78
3201 Vocational Ed Acts	627,206.66	627,206.66	27,318.00		654,524.66
3220 Workforce Investment Act	295,469.00	295,469.00			295,469.00
3221 Adult Geographic	198,408.96	198,408.96			198,408.96
3230 Indiv with Disab Ed Act	11,241,962.70	11,241,856.47	194,855.90		11,436,712.37
3240 Elem & Sec Ed Act, Title I	14,999,324.21	15,007,437.60	324,355.00		15,331,792.60
3299 Misc Fedl Through State	2,423,202.95	2,469,553.08	i		2,469,553.08
9999 Beginning Fund Balance	1,689.96	1,689.96			1,689.96
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APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 1 6 2016

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

EXPENDITURE, FUNCTION NUMBER &	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
NAME	32,318,713.87	32,687,441.51	736,312.56	189,783.66	33,233,970.41
5000 Instruction	10,828,999.02	11,436,818.94		96,319.44	11,340,499.50
6100 Pupil Personnel Services	2,347,375.81	2,461,383.14		78,771.22	2,382,611.92
6200 Instruct Media Services	40,765.00	44,015.33	14,000.00		58,015.33
6300 Instruct & Curr Develop Services	6,938,646.58	6,556,978.10	353,325.80		6,910,303.90
6400 Instruct Staff Training Services	5,738,061.84	5,734,252.63	235,818.54		5,970,071.17
6500 Instruction Related Technology	1,877,786.00	1,877,786.00	11,212.52		1,888,998.52
7200 General Administration	1,078,653.95	1,072,889.56	14,678.08		1,087,567.64
7300 School Administration	17,047.00	23,547.84		14,693.00	8,854.84
7400 Facil Acquisition & Construction	19,447.19	19,412.97			19,412.97
7710 Planning, Research, Development	0.00	25,059.50			25,059.50
7720 Information Services	16,531.13	16,531.13			16,531.13
7730 Staff Services	57,541.09	58,810.09	8,201.13		67,011.22
7800 Pupil Transportation Services	2,246,007.84	2,248,905.34	99,076.49		2,347,981.83
7900 Operation of Plant	28,652.92	27,852.44			27,852.44
8200 Admin Tech Serv	76,052.00	76,052.00			76,052.00
9100 Community Services	1,007,146.50	1,007,146.50			1,007,146.50
9800 Reserves	0.00	0.00			0.00
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ADOPTED BY BOARD:

February 16, 2016 (Date)

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CERTIFIED CORRECT:

(District Superintendent Signature)

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APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 1 6 2016

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 1 6 2016

VERIFIED BY RECORDING SECRETARY

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY **EXPLANATION OF BUDGET AMENDMENT NO. 5** PART IV - SPECIAL REVENUES **BOARD MEETING February 16, 2016**

MALCOLM THOMAS, SUPERINTENDENT 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	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-1616A-6CS01	Carl Perkins Secondary	27,318.00
	Explanation: To increase budget per Florida Department of Education.	
170-2636B-6CB01	IDEA, Part B, Entitlement	194,353.49
	Explanation: To increase budget per Florida Department of Education.	
170-2676B-6CP01	IDEA, Part B, Pre-School Entitlement	502.41
	Explanation: To increase budget per Florida Department of Education.	
170-2236B-6CD01	Title I, Delinquent	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2266B-6CS01	Title I School Improvement Initiative	324,355.00
	Explanation: To increase budget per Florida Department of Education.	
170-2126B-6CB01	Title I, Part A, Basic - Salaries & Benefits	(48,386.40
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2126B-6CB01	Title I, Part A, Basic	151,880.90
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2126B-6CB01	Title I, Part A, Basic - Summer School & Pre-K	194,977.35
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2126B-6CB01	Title I, Part A, Basic - Technology	471.70
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2126B-6CB01	Title I, Basic - Private School Services	0.00
	Explanation: Changes by scbools and departments between objects, functions and projects to better utilize funds.	

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY EXPLANATION OF BUDGET AMENDMENT NO. 5 PART IV - SPECIAL REVENUES BOARD MEETING February 16, 2016

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)
170-2126B-6CB01	Title I, Part A, Basic - Low Performing Schools	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2126B-6CB01	Title I, Supplemental Education Svcs	(225,880.00)
	Explanation: Cbanges by schools and departments between objects, functions and projects to better utilize funds.	
170-2126B-6CB01	Title I, Part A, Basic - School Choice Transportation	(100,000.00)
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2126B-6CB01	Title I, Part A, Basic - Fam Res Act Mod Early Ed	26,936.45
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2176B-6CF01	Title I, Pt C - Migrant Ed	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 1 6 2016

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

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	126,234,678.55	126,234,678.55	60,306,158.65	0.00	186,540,837.20
3425 PECO Maintenance Fund - FY2015	132,362.84	132,362.84			132,362.84
3426 PECO Maintenance Fund - FY2016	912,198.00	912,198.00			912,198.00
3610 Capital Outlay & Debt Serv Fd (CO&DS)	1,287,445.78	1,287,445.78			1,287,445.78
3710 Capital Improve Tax Constr Fd - FY2010	545,632.63	545,632.63			545,632.63
3711 Capital Improve Tax Constr Fd - FY2011	3,486,312.67	3,486,312.67			3,486,312.67
3712 Capital Improve Tax Constr Fd - FY2012	1,099,456.94	1,099,456.94			1,099,456.94
3713 Capital Improve Tax Constr Fd - FY2013	449,571.86	449,571.86			449,571.86
3714 Capital Improve Tax Constr Fd - FY2014	3,217,860.03	3,217,860.03			3,217,860.03
3715 Capital Improve Tax Constr Fd - FY2015	3,945,945.95	3,945,945.95			3,945,945.95
3716 Capital Improve Tax Constr Fd - FY2016	21,540,180.00	21,540,180.00	306,158.65		21,846,338.65
3910 Local Capital Improvement Fund	1,853,105.03	1,853,105.03			1,853,105.03
3943 Half Cent Sales Tax - FY2003	5,194,471.84	5,194,471.84			5,194,471.84
3948 Half Cent Sales Tax - FY2008	82,280,456.98	82,280,456.98			82,280,456.98
3949 Sales Tax Revenue Bonds	0.00	0.00	60,000,000.00		60,000,000.00
3980 Charter Schools-Capital Outlay	289,678.00	289,678.00			289,678.00
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APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 1 6 2016

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

	FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		126,234,678.55	126,234,678.55	61,231,171.46	925,012.81	186,540,837.20
7400	Facilities Acquisition and Construction	89,087,321.29	90,362,543.40	61,231,171.46		151,593,714.86
9700	Transfer of Funds	12,111,795.00	12,111,795.00			12,111,795.00
9800	Reserves	25,035,562.26	23,760,340.15		925,012.81	22,835,327.34
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ADOPTED BY BOARD:

February 16, 2016 (Date)

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CERTIFIED CORRECT:

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APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 1 6 2016

Explanation of Budget Amendment as Follows: Part III - Capital Projects Fund Resolution Number 5 Board Meeting February 16, 2016

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 1 6 2016

	Fund Name	Project	MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY	Increase (Decrease)
	Revenue - Amendments Between Revenue, Appropria	tions & Reser	ves	
、	3716 - Capital Improve Tax Constr Fd - FY2016			
1)	Other Loss Recovery			306,158.65
				306,158.65
	Reserve for Contingencies	Reserve-	BP Settlement	306,158.65
			=	306,158.65
	Explanation: To appropriate revenue from BP Sett	lement to res	serve project.	
5)	3949 - Sales Tax Revenue Bonds			
	Trans from Debt Srv Funds		_	60,000,000.00
			=	60,000,000.00
	Buildings and Fixed Equipment - Construction	Northwe:	st Middle School New Construction	42,000,000.00
	Remodeling and Renovations - Non-Cap		m Middle Repurpose	12,000,000.00
	Remodeling and Renovations - Non-Cap	West Flo	nida Technical High Repurpose	6,000,000.00
			=	60,000,000.00
	Explanation: To appropriate Sales Tax Bonds Rev	enue transfe	rred from Debt Service Fund.	
11.	Explanation: To appropriate Sales Tax Bonds Rev Amendments Between Appropriations	enue transfe	rred from Debt Service Fund.	
	Amendments Between Appropriations	enue transfe	rred from Debt Service Fund.	
		enue transfe		5,154.83
	Amendments Between Appropriations 3710 - Capital Improve Tax Constr Fd - FY2010 Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Non-Capitalized	Equipme Gym Rei	ent	(3,539.86
	Amendments Between Appropriations 3710 - Capital Improve Tax Constr Fd - FY2010 Furn., Fixtures, and Equip Non-Capitalized	Equipme Gym Rei	nt	5,154.83 (3,539.86 (1,614.97 0.00
	Amendments Between Appropriations 3710 - Capital Improve Tax Constr Fd - FY2010 Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Non-Capitalized	Equipme Gym Rei Gym Rei	ent novations novations	(3,539.86 (1,614.97
a)	Amendments Between Appropriations 3710 - Capital Improve Tax Constr Fd - FY2010 Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Capitalized Explanation: To transfer funds from Gym Renovat	Equipme Gym Rei Gym Rei	ent novations novations	(3,539.86 (1,614.97
ı)	Amendments Between Appropriations 3710 - Capital Improve Tax Constr Fd - FY2010 Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Capitalized Explanation: To transfer funds from Gym Renovat 3711 - Capital Improve Tax Constr Fd - FY2011	Equipme Gym Rei Gym Rei tions project	nt novations novations to Equipment project.	(3,539.86 (1,614.97 0.00
ı)	Amendments Between Appropriations 3710 Capital Improve Tax Constr Fd - FY2010 Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Capitalized Furn., Fixtures, and Equip Capitalized Explanation: To transfer funds from Gym Renovations 3711 - Capital Improve Tax Constr Fd - FY2011 Remodeling and Renovations - Non-Cap	Equipme Gym Rei Gym Rei tions project General	ent novations novations - to Equipment project. Renovations	(3,539.86 (1,614.97 0.00 25,000.00
ı)	Amendments Between Appropriations 3710 - Capital Improve Tax Constr Fd - FY2010 Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Capitalized Explanation: To transfer funds from Gym Renovat 3711 - Capital Improve Tax Constr Fd - FY2011	Equipme Gym Rei Gym Rei tions project General General	nt novations novations to Equipment project.	(3,539.86 (1,614.97 0.00
a)	Amendments Between Appropriations 3710 Capital Improve Tax Constr Fd - FY2010 Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Capitalized Furn., Fixtures, and Equip Capitalized Explanation: To transfer funds from Gym Renovat 3711 - Capital Improve Tax Constr Fd - FY2011 Remodeling and Renovations - Non-Cap Remodeling and Renovations - Non-Cap	Equipme Gym Rei Gym Rei tions project General General	ent novations novations = to Equipment project. Renovations Renovations	(3,539.86 (1,614.97 0.00 25,000.00 7,500.00
a)	Amendments Between Appropriations 3710 Capital Improve Tax Constr Fd - FY2010 Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Capitalized Furn., Fixtures, and Equip Capitalized Explanation: To transfer funds from Gym Renovat 3711 - Capital Improve Tax Constr Fd - FY2011 Remodeling and Renovations - Non-Cap Remodeling and Renovations - Non-Cap	Equipme Gym Rei Gym Rei tions project tions project General General Unrestric	ent novations novations to Equipment project. Renovations Renovations cted Reserve	(3,539.86 (1,614.97 0.00 25,000.00 7,500.00 (32,500.00
a)	Amendments Between Appropriations 3710 - Capital Improve Tax Constr Fd - FY2010 Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Capitalized Explanation: To transfer funds from Gym Renovations 3711 - Capital Improve Tax Constr Fd - FY2011 Remodeling and Renovations - Non-Cap Reserve for Contingencies Explanation: To transfer funds from reserve projet	Equipme Gym Rei Gym Rei tions project tions project General General Unrestric	ent novations novations to Equipment project. Renovations Renovations cted Reserve	(3,539.86 (1,614.97 0.00 25,000.00 7,500.00 (32,500.00
a)	Amendments Between Appropriations 3710 - Capital Improve Tax Constr Fd - FY2010 Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Capitalized Explanation: To transfer funds from Gym Renovations 3711 - Capital Improve Tax Constr Fd - FY2011 Remodeling and Renovations - Non-Cap Reserve for Contingencies Explanation: To transfer funds from reserve projet 3712 - Capital Improve Tax Constr Fd - FY2012 Computer Hardware - Non-Capitalized	Equipme Gym Rei Gym Rei tions project General General Unrestric	ent novations novations = to Equipment project. Renovations Renovations cted Reserve = I Renovations project. =	(3,539.86 (1,614.97 0.00 25,000.00 7,500.00 (32,500.00 0.00
a)	Amendments Between Appropriations 3710 - Capital Improve Tax Constr Fd - FY2010 Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Capitalized Furn., Fixtures, and Equip Capitalized Explanation: To transfer funds from Gym Renovations 3711 - Capital Improve Tax Constr Fd - FY2011 Remodeling and Renovations - Non-Cap Reserve for Contingencies Explanation: To transfer funds from reserve projet 3712 - Capital Improve Tax Constr Fd - FY2012 Computer Hardware - Non-Capitalized Remodeling and Renovations - Non-Cap	Equipme Gym Rei Gym Rei tions project General General Unrestric ect to Genera	ent novations novations = to Equipment project. = Renovations Renovations cted Reserve = I Renovations project. = I Renovations project.	(3,539.86 (1,614.97 0.00 25,000.00 7,500.00 (32,500.00 0.00 3,139.11 734.36
l. a) b)	Amendments Between Appropriations 3710 - Capital Improve Tax Constr Fd - FY2010 Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Non-Capitalized Furn., Fixtures, and Equip Capitalized Explanation: To transfer funds from Gym Renovations 3711 - Capital Improve Tax Constr Fd - FY2011 Remodeling and Renovations - Non-Cap Reserve for Contingencies Explanation: To transfer funds from reserve projet 3712 - Capital Improve Tax Constr Fd - FY2012 Computer Hardware - Non-Capitalized	Equipme Gym Rei Gym Rei tions project General General Unrestric ect to Genera	ent novations novations = to Equipment project. Renovations Renovations cted Reserve = I Renovations project. =	(3,539.86 (1,614.97 0.00 25,000.00 7,500.00 (32,500.00 0.00

Explanation of Budget Amendment as Follows: Part III - Capital Projects Fund Resolution Number 5 Board Meeting February 16, 2016

Fund Name

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 1 6 2016

MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY

Increase (Decrease)

d)	3910 - Local Capital Improvement Fund		
	Remodeling and Renovations - Non-Cap	General Renovations	500,000.00
	Reserve for Contingencies	Unrestricted Reserve	(500,000.00)
			0.00

Project

Explanation: To transfer funds from reserve project to General Renovations project.

e) 3943 - Half Cent Sales Tax - FY2003		
Reserve for Contingencies	Unrestricted Reserve	396,586.14
Buildings and Fixed Equipment - Construction	Suter Elementary New Construction/Classrooms	(81,912.77)
Buildings and Fixed Equipment - Construction	Ernest Ward Middle Rebuild	(61,580.13)
Furn., Fixtures, and Equip Capitalized	Suter Elementary New Construction/Classrooms	(35,494.28)
Furn., Fixtures, and Equip Capitalized	Northview High PE Facilities & Sitework	(2,975.78)
Improvements Other Than Bldgs Cap	Myrtle Grove Elem Sitework	(29,525.27)
Remodeling and Renovations - Non-Cap	Oakcrest Elem General Renovations	(166,126.93)
Remodeling and Renovations - Non-Cap	Pine Meadow Elementary General Renovations	(17,650.45)
Remodeling and Renovations - Non-Cap	Warrington Elem General Renovations	(896.60)
Remodeling and Renovations - Non-Cap	Escambia High Additions & Renovations	(423.93)
		0.00

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

ſ)	3943 - Half Cent Sales Tax - FY2003 Buildings and Fixed Equipment - Construction Reserve for Contingencies Explanation: To transfer funds from reserve project	Modular Classrooms Unrestricted Reserve t to Modular Classrooms project.	1,200,000.00 (1,200,000.00) 0.00
g)	3943 - Half Cent Sales Tax - FY2003 Reserve for Contingencies Land	Unrestricted Reserve Westside Elementary	868,000.00 (868,000.00) 0.00
h)	Explanation: To transfer Land project budget from <u>3948</u> - Half Cent Sales Tax - FY2008 Land	fund 3943 to fund 3948. Westside Elementary	868,000.00
	Reserve for Contingencies Explanation: To transfer Land project budget from	Unrestricted Reserve	(868,000.00) 0.00
i)	3948 - Half Cent Sales Tax - FY2008 Reserve for Contingencies Remodeling and Renovations - Non-Cap Computer Hardware - Non-Capitalized	Unrestricted Reserve Warrington Middle Core Facilities Addition Warrington Middle Core Facilities Addition	108,615.87 (108,458.35) (157.52) 0.00

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

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

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
REPERCE OBJECT NOMBER & NAME	9,481,281.18	9,481,281.18	60,551,750.75	0.00	70,033,031.93
3322 CO & DS for SBE/COBI Bonds	637,927.21	637,927.21			637,927.21
3630 Trans from Cap Proj Funds	4,410,580.00	4,410,580.00			4,410,580.00
3716 Sales Surtax Bonds	0.00	0.00	51,910,000.00		51,910,000.00
3791 Premium on Sale of Bonds	0.00	0.00			8,641,750.75
9999 Beginning Fund Balance	4,432,773.97	4,432,773.97			4,432,773.97
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APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 1 6 2016

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

ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9,481,281.18	9,481,281.18		0.00	
5,750,778.17	5,750,778.17	551,750.75		6,302,528.92
0.00		60,000,000.00		60,000,000.00
3,730,503.01	3,730,503.01			3,730,503.01
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	9,481,281.18 5,750,778.17 0.00	9,481,281.18 9,481,281.18 5,750,778.17 0.00 0.00	9,481,281.18 9,481,281.18 60,551,750,75 5,750,778.17 5,750,778.17 551,750,75 0.00 0.00 60,000,000.00	9,481,281.18 9,481,281.18 60,551,750.75 0.00 5,750,778.17 5,750,778.17 551,750.75 0.00 0.00 60,000,000.00

ADOPTED BY BOARD:	February 16, 2016
	(Date)
CERTIFIED CORRECT:	Halcohn Homas
	(District Superintendent Signature)
	APPROVED
	ESCAMBIA COUNTY SCHOOL BOARD
	FEB 1 6 2016

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue</u> ,	Appropriations & Reserves	
a) <u>SBE/COBI Bonds</u> Sales Surtax Bonds Premium on Sale of Bonds		51,910,000.00 8,641,750.75 60,551,750.75
Transfers to Capital Project Funds Debt Service/Issuance Fees	Transfer of Funds Debt Services	60,000,000.00 551,750.75 60,551,750.75

Explanation: To appropriate proceeds and premium for Sales Tax Revenue Bonds 2016.

APPROVED ESCAMBIA COUNTY SCHOOL BOARD

FEB 1 6 2016