

<b>THE SCHOOL DISTRICT OF ESCAMBIA COUNTY</b> <b>Finance and Business Services</b>		<b>SCHOOL BOARD AGENDA</b> <b>EXECUTIVE SUMMARY</b>	
AGENDA DATE: April 19, 2016		ITEM NUMBER: V. b. 2. C. 2.  a. Resolution 8 – General Operating Fund b. Resolution 7 – Special Revenue - Federal Programs c. Resolution 7 – 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 2015-2016 District School Budget		FISCAL IMPACT / AMOUNT: These amendments properly reflect the estimated revenues and appropriations, and allow for better utilization of budgeted funds. These amendments show the estimated revenues and appropriations for each fund and provide a description of items amended.	
FUND SOURCE: Various			
BACKGROUND INFORMATION / DESCRIPTION On September 15, 2015, the School Board adopted the budget for fiscal year 2015-2016. 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  <i>Theresa McCants</i> Theresa McCants, Director Budgeting Department		DATE  April 6, 2016	
ASSISTANT SUPERINTENDENT  <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE  April 6, 2016	DATE OF BOARD APPROVAL  APPROVED ESCAMBIA COUNTY SCHOOL BOARD

APR 19 2016

MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 8 - GENERAL OPERATING FUND

April 19, 2016

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	354,258,044.46	354,437,952.63	30,386.00	0.00	354,468,338.63
3121 Fedl Impact Funds--Cur 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	142,737,976.00			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	139,642.00			139,642.00
3355 Class Size Reduction	43,352,102.00	43,441,343.00			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	847,842.58	30,386.00		878,228.58
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	88,488.02			88,488.02
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	26,718.51			26,718.51
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 Fedl 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 Txbs	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	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

APR 19 2016

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 8 - GENERAL OPERATING FUND

April 19, 2016

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	354,258,044.46	354,437,952.63	1,179,893.78	1,149,507.78	354,468,338.63
5100 Basic (K-12)	142,534,895.90	140,390,229.09		393,247.21	139,996,981.88
5200 Exceptional	39,031,842.00	39,840,787.04	600,000.00		40,440,787.04
5300 Vocational	8,813,159.02	9,777,563.81	3,500.00		9,781,063.81
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	34,924.79			34,924.79
6100 Pupil Personnel Services	0.00	146,344.62			146,344.62
6110 Attendance and Social Work	2,639,687.00	2,689,687.00			2,689,687.00
6120 Guidance Services	8,774,581.09	8,830,156.60	1,631.00		8,831,787.60
6130 Health Services	2,405,152.14	2,405,152.14	300,000.00		2,705,152.14
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	249,174.38			249,174.38
6200 Instructional Media Services	4,447,261.46	4,458,505.86	2,354.47		4,460,860.33
6300 Instruction and Curr Development Svcs	5,410,460.98	5,932,813.32	54,451.00		5,987,264.32
6400 Instructional Staff Training Services	3,310,798.52	3,474,907.19	1,279.41		3,476,186.60
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	2,520,990.32		592,691.06	1,928,299.26
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			3,780,226.56
7760 Internal Services	1,781,045.47	1,781,045.47			1,781,045.47
7800 Pupil Transportation Services	17,884,717.10	17,884,717.10			17,884,717.10
7900 Operation of Plant	27,677,527.62	27,546,560.62	142,468.04		27,689,028.66
8100 Maintenance of Plant	11,870,640.79	11,870,912.31			11,870,912.31
8200 Administrative Technology Services	3,329,470.71	3,329,470.71			3,329,470.71
9100 Community Services	860,912.73	856,195.12	74,209.86		930,404.98
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	41,022,113.68	38,293,165.36		163,569.51	38,129,595.85

ADOPTED BY BOARD: \_\_\_\_\_ April 19, 2016  
 (Date)

CERTIFIED CORRECT: Malcolm Thomas  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

APR 19 2016

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
 General Operating Fund  
 Resolution Number 8  
 Board Meeting April 19, 2016**

<u>Account Name</u>	<u>Function</u>	<u>Increase (Decrease)</u>
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>		
a) <u>Florida Student Assistance Grant - Career Ed</u>		
Other Misc State Revenue		30,386.00
		<u>30,386.00</u>
Other Miscellaneous Expenses	Community Services	75,386.00
Reserve for Contingencies	Unrestricted Reserve	(45,000.00)
		<u>30,386.00</u>

**Explanation: To appropriate FSAG revenue received and adjust appropriation.**

<b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b>		
a) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	1,176.14
Temporary Employment	Community Services	(1,176.14)
		<u>0.00</u>

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

b) <u>Advanced Placement Add-On Allocation</u>		
Supplies	Basic (K-12)	112,159.89
Classroom Teacher - Other	Basic (K-12)	49,950.00
Social Security	Basic (K-12)	3,821.23
Reserve for Contingencies	Unrestricted Reserve	(165,931.12)
		<u>0.00</u>

**Explanation: To appropriate funds from project Reserve for Contingencies for Advanced Placement.**

c) <u>Band &amp; Chorus Uniforms - Middle School</u>		
Reserve for Contingencies	Unrestricted Reserve	66,600.80
Supplies	Basic (K-12)	(66,600.80)
		<u>0.00</u>

**Explanation: To adjust Middle School Band & Chorus Uniforms budget.**

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

APR 19 2016

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
 General Operating Fund  
 Resolution Number 8  
 Board Meeting April 19, 2016**

Account Name	Function	Increase (Decrease)
<b>d) <u>Discretionary Lottery Funds-Sch Impr Activity</u></b>		
Social Security	Vocational	100.00
Worker's Compensation	Vocational	100.00
Travel - Away	Instructional Media Services	272.07
Travel Away - Out of State	Instructional Staff Training Services	129.41
Repairs and Maintenance	Operation of Plant	1,118.00
Other Non-Prof. Purchased Services	Basic (K-12)	949.08
Supplies	Basic (K-12)	1,120.82
Supplies	Basic (K-12)	431.01
Supplies	Instructional Media Services	939.77
Library Books - Existing Library	Instructional Media Services	1,142.63
Furn., Fixtures, and Equip. - Non-Capitalized	Basic (K-12)	2,044.00
Computer Hardware - Capitalized	Operation of Plant	1,499.00
High School Student Employment	Vocational	3,300.00
Supplies	Operation of Plant	(700.00)
Tires and Tubes	Operation of Plant	(300.00)
Furn., Fixtures, and Equip. - Capitalized	Operation of Plant	(148.96)
Computer Hardware - Non-Capitalized	Basic (K-12)	(15.50)
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(11,981.33)
		<u>0.00</u>

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

<b>e) <u>Safe Schools</u></b>		
Administrative - Regular Pay	Instruction and Curr Development Svcs	1,975.00
Classroom Teacher - Other	Instructional Staff Training Services	150.00
Other Certified Instructional - Regular Pay	Instruction and Curr Development Svcs	1,290.00
Other Certified Instructional - Supplements	Instruction and Curr Development Svcs	72.00
Other Support - Regular Pay	Guidance Services	811.00
Other Support - Regular Pay	Instruction and Curr Development Svcs	575.00
Retirement	Guidance Services	44.00
Retirement	Instruction and Curr Development Svcs	362.00
Social Security	Instruction and Curr Development Svcs	177.00
Group Insurance - Health & Hospital	Guidance Services	776.00
Travel - Away	Instructional Staff Training Services	1,000.00
Furn., Fixtures, and Equip. - Non-Capitalized	Basic (K-12)	1,202.00
Reserve for Contingencies	Safe Schools--School Resource Officers	(8,434.00)
		<u>0.00</u>

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

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

APR 19 2016

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
 General Operating Fund  
 Resolution Number 8  
 Board Meeting April 19, 2016**

Account Name	Function	Increase (Decrease)
f) <u>Various Projects</u>		
Salaries	Exceptional	600,000.00
Salaries	Health Services	300,000.00
Salaries	Instruction and Curr Development Svcs	50,000.00
Repairs and Maintenance	Operation of Plant	76,000.00
Data Communication Lines	Operation of Plant	65,000.00
Salaries	Basic (K-12)	(498,308.94)
Salaries	Facilities Acquisition and Construction	(451,691.06)
Renovations - Network/Retrofit	Facilities Acquisition and Construction	(141,000.00)
		0.00

**Explanation: To adjust budgets between functions and objects.**

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

APR 19 2016

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 7 - SPECIAL REVENUE - FEDERAL PROGRAMS

April 19, 2016

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		32,318,713.87	33,990,378.69	0.00	0.00
3199 Misc Federal Direct	2,531,449.43	2,845,819.78			2,845,819.78
3201 Vocational Ed Acts	627,206.66	662,482.66			662,482.66
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	11,436,712.37			11,436,712.37
3240 Elem & Sec Ed Act, Title I	14,999,324.21	15,331,792.60			15,331,792.60
3299 Misc Fedl Through State	2,423,202.95	3,218,003.36			3,218,003.36
9999 Beginning Fund Balance	1,689.96	1,689.96			1,689.96

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

APR 19 2016

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 7 - SPECIAL REVENUE - FEDERAL PROGRAMS

April 19, 2016

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	32,318,713.87	33,990,378.69	187,086.14	187,086.14	33,990,378.69
5000 Instruction	10,828,999.02	11,476,468.23	105,145.42		11,581,613.65
6100 Pupil Personnel Services	2,347,375.81	2,276,611.92	18,849.91		2,295,461.83
6200 Instruct Media Services	40,765.00	64,015.33	9,000.00		73,015.33
6300 Instruct & Curr Develop Services	6,938,646.58	6,882,378.90		142,889.00	6,739,489.90
6400 Instruct Staff Training Services	5,738,061.84	6,690,215.45		42,002.55	6,648,212.90
6500 Instruction Related Technology	1,877,786.00	1,888,927.79		120.61	1,888,807.18
7200 General Administration	1,078,653.95	1,117,658.64	625.81		1,118,284.45
7300 School Administration	17,047.00	8,854.84	65.00		8,919.84
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	2,400.00		18,931.13
7730 Staff Services	57,541.09	66,711.22		568.98	66,142.24
7800 Pupil Transportation Services	2,246,007.84	2,346,481.83	50,000.00		2,396,481.83
7900 Operation of Plant	28,652.92	27,852.44		1,505.00	26,347.44
8200 Admin Tech Serv	76,052.00	76,052.00	1,000.00		77,052.00
9100 Community Services	1,007,146.50	1,007,146.50			1,007,146.50
9800 Reserves	0.00	0.00			0.00

ADOPTED BY BOARD: \_\_\_\_\_ April 19, 2016 \_\_\_\_\_  
 (Date)

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

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD  
  
 APR 19 2016  
  
 MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY



APR 19 2016

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
 EXPLANATION OF BUDGET AMENDMENT NO. 7  
 SPECIAL REVENUES  
 BOARD MEETING April 19, 2016

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

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)
170-1616A-6CS01	Carl Perkins Secondary  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2626B-6CD01	FDLRS/Westgate IDEA Part B Discretionary  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2636B-6CB01	IDEA, Part B, Entitlement  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2236B-6CD01	Title I, Delinquent  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2126B-6CB01	Title I, Part A, Basic  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	(3,060.02)
170-2126B-6CB01	Title I, Part A, Basic - Summer School & Pre-K  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2126B-6CB01	Title I, Part A, Basic - Technology  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	3,060.02
170-1916B-6CG01	Adult Geographic  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2126B-6CB01	Title I, Part A, Basic - Low Performing Schools  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-1026B-6CI01	Enhanced Inst Opp for Recently Arrived Imm Children & Youth  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 7 - CAPITAL PROJECTS FUND

April 19, 2016

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	126,234,678.55	186,540,837.20	0.00	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	21,846,338.65			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	60,000,000.00			60,000,000.00
3980 Charter Schools-Capital Outlay	289,678.00	289,678.00			289,678.00

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

APR 19 2016

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 7 - CAPITAL PROJECTS FUND

April 19, 2016

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		126,234,678.55	186,540,837.20	507,178.75	507,178.75
7400 Facilities Acquisition and Construction	89,087,321.29	152,075,740.82	507,178.75		152,582,919.57
9700 Transfer of Funds	12,111,795.00	12,111,795.00			12,111,795.00
9800 Reserves	25,035,562.26	22,353,301.38		507,178.75	21,846,122.63

ADOPTED BY BOARD: \_\_\_\_\_ April 19, 2016  
(Date)

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

APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD  
  
APR 19 2016  
  
MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
 Capital Projects Fund  
 Resolution Number 7  
 Board Meeting April 19, 2016**

Fund Name	Project	Increase (Decrease)
<b>II. Amendments Between Appropriations</b>		
a) <u>3710 - Capital Improve Tax Constr Fd - FY2010</u>		
Computer Hardware - Non-Capitalized	Equipment	341.46
Renovations - Network/Retrofit	Computer Equipment	(341.46)
		<u>0.00</u>

**Explanation: To transfer funds from Computer Equipment project to Equipment project.**

b) <u>3711 - Capital Improve Tax Constr Fd - FY2011</u>		
Computer Hardware - Capitalized	Equipment	5,678.00
Furn., Fixtures, and Equip. - Non-Capitalized	General Renovations	9,557.86
Remodeling and Renovations - Non-Cap	General Renovations	27,479.20
Remodeling and Renovations - Non-Cap	General Renovations	4,796.29
Reserve for Contingencies	Unrestricted Reserve	(47,511.35)
		<u>0.00</u>

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

c) <u>3712 - Capital Improve Tax Constr Fd - FY2012</u>		
Furn., Fixtures, and Equip. - Capitalized	Equipment	13,340.89
Furn., Fixtures, and Equip. - Non-Capitalized	Equipment	9,222.12
Computer Hardware - Non-Capitalized	School Printers	13,593.45
Reserve for Contingencies	Unrestricted Reserve	(36,156.46)
		<u>0.00</u>

**Explanation: To transfer funds from reserve project to Equipment project and School Printers project.**

d) <u>3713 - Capital Improve Tax Constr Fd - FY2013</u>		
Remodeling and Renovations - Non-Cap	Indoor Air Quality	57.71
Computer Hardware - Non-Capitalized	Equipment-Vocational Education	(57.71)
		<u>0.00</u>

**Explanation: To transfer funds from Equipment-Vocational Education project to Indoor Air Quality project.**

e) <u>3714 - Capital Improve Tax Constr Fd - FY2014</u>		
Renovations - Network/Retrofit	Computer Equipment	1,678.07
Furn., Fixtures, and Equip. - Non-Capitalized	Equipment-Vocational Education	1,449.35
Reserve for Contingencies	Unrestricted Reserve	(3,127.42)
		<u>0.00</u>

**Explanation: To transfer funds from reserve project to Computer Equipment project and Equipment-Vocational Education project.**

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

APR 19 2016

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
 Capital Projects Fund  
 Resolution Number 7  
 Board Meeting April 19, 2016**

Fund Name	Project	Increase (Decrease)
<b>f) 3715 - Capital Improve Tax Constr Fd - FY2015</b>		
Remodeling and Renovations - Non-Cap	Environmentl & Hazardous Matl Disposal	60,000.00
Reserve for Contingencies	Unrestricted Reserve	(60,000.00)
		<u>0.00</u>

**Explanation: To transfer funds from reserve project to Environmental & Hazardous Material Disposal project.**

<b>g) 3716 - Capital Improve Tax Constr Fd - FY2016</b>		
Remodeling and Renovations - Non-Cap	Tornado Disaster - 2016	200,830.17
Computer Hardware - Capitalized	Computer Equipment	(13,593.45)
Reserve for Contingencies	Unrestricted Reserve	(187,236.72)
		<u>0.00</u>

**Explanation: To transfer funds from reserve project and Computer Equipment project to Tornado Disaster - 2016 project.**

<b>h) 3910 - Local Capital Improvement Fund</b>		
Remodeling and Renovations - Non-Cap	Demo of Various School Bldgs	133,000.00
Remodeling and Renovations - Non-Cap	Asbestos Removal	42,000.00
Reserve for Contingencies	Unrestricted Reserve	(175,000.00)
		<u>0.00</u>

**Explanation: To transfer funds from reserve project to Demolition of Various School Buildings project and Asbestos Removal project.**

<b>i) 3943 - Half Cent Sales Tax - FY2003</b>		
Reserve for Contingencies	Unrestricted Reserve	1,853.20
Buildings and Fixed Equipment - Construction	Modular Classrooms	(713.30)
Buildings and Fixed Equipment - Construction	Northview High PE Facilities & Sitework	(388.89)
Buildings and Fixed Equipment - Construction	Ernest Ward New Construction	(1.00)
Improvements Other Than Bldgs. - Non-Cap	Myrtle Grove Elem Sitework	(750.00)
Remodeling and Renovations - Non-Cap	McMillan Center General Renov and Sitework	(0.01)
		<u>0.00</u>

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

<b>j) 3948 - Half Cent Sales Tax - FY2008</b>		
Computer Hardware - Capitalized	Ernest Ward Middle Rebuild	2,712.00
Buildings and Fixed Equipment - Construction	Ernest Ward Middle Rebuild	(2,712.00)
		<u>0.00</u>

**Explanation: To transfer funds within Ernest Ward Middle Rebuild project to facilitate the proper classification of expenditures.**

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