

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: June 20, 2017		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 9 – General Operating Fund b. Resolution 9 – Special Revenue - Federal Programs c. Resolution 9 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund	
AGENDA REFERENCE: Resolutions to Amend 2016-2017 District School Budget		FISCAL IMPACT / AMOUNT: These amendments properly reflect the estimated revenues and appropriations, and allow for better utilization of budgeted funds. These amendments show the estimated revenues and appropriations for each fund and provide a description of items amended.	
FUND SOURCE: Various			
BACKGROUND INFORMATION / DESCRIPTION On September 15, 2016, the School Board adopted the budget for fiscal year 2016-2017. As the fiscal year progresses, we ask you to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are the results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues; increases or decreases in appropriations to more accurately reflect estimated expenditures; and schools, departments, and projects make changes to their budget in order to better utilize funds.			
EDUCATIONAL IMPACT These amendments facilitate the effective operations of the District through more efficient use of funds.			
OTHER REFERENCES OR NOTES			
ACTION REQUIRED Approval of resolutions to amend District School Budget			
STRATEGIC ALIGNMENT GOAL: F.2 – To improve district-wide accuracy and comprehensiveness of financial information reporting from departments and schools OBJECTIVE: n/a			
REQUESTED BY <i>Theresa McCants</i> Theresa McCants, Director Budgeting Department		DATE June 7, 2017	
ASSISTANT SUPERINTENDENT <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE June 7, 2017	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

JUN 20 2017

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 9 - GENERAL OPERATING FUND

June 20, 2017

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	520,000.00	520,000.00			520,000.00
3191 ROTC	360,000.00	360,000.00			360,000.00
3202 Medicaid	1,620,000.00	1,455,379.64			1,455,379.64
3299 Misc Fedl Thru State	1,025,290.73	1,047,778.78			1,047,778.78
3310 FL Ed Finance Program (FEFP)	150,553,374.00	147,813,119.00			147,813,119.00
3315 Workforce Development	4,382,422.00	4,382,422.00			4,382,422.00
3323 CO & DS for Admin Expense	24,183.00	24,183.00			24,183.00
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	58,000.00	58,000.00			58,000.00
3344 Dist Disc Lottery Funds	133,369.00	657,935.00			657,935.00
3355 Class Size Reduction/Operating	43,217,500.00	42,987,789.00			42,987,789.00
3361 School Recognition Funds	1,420,617.00	610,667.00			610,667.00
3371 Voluntary Pre-K Program	1,477,449.99	1,445,852.25		51,809.65	1,394,042.60
3399 Other Misc State Revenue	375,295.00	1,191,994.65			1,191,994.65
3411 District School Taxes	88,904,049.00	88,904,049.00			88,904,049.00
3425 Rent	200,000.00	200,000.00			200,000.00
3431 Interest On Investments	100,000.00	100,000.00			100,000.00
3440 Gifts Grants & Bequests	211,292.00	211,292.00			211,292.00
3461 Adult General Ed Course Fees	20,000.00	20,000.00			20,000.00
3462 Postsecondary Vocational Fees	600,000.00	600,000.00			600,000.00
3463 Continuing Workforce Ed Fees	30,000.00	32,044.80			32,044.80
3464 Capital Improvement Fees	23,000.00	29,979.01			29,979.01
3465 Postsecondary Lab Fees	135,000.00	147,214.21			147,214.21
3467 GED Testing Fees	10,000.00	10,000.00			10,000.00
3468 Financial Aid Fees	65,000.00	65,000.00			65,000.00
3469 Other Student Fees	33,000.00	45,324.52			45,324.52
3473 School-Age Child Care Fees	409,000.00	409,000.00			409,000.00
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	1,200,000.00	1,200,000.00			1,200,000.00
3495 Other Misc Local Sources	409,507.00	419,626.07			419,626.07
3497 Refunds Of Prior Year Exp	182,895.72	182,895.72			182,895.72
3498 Lost Damaged & Sale Txbks	30,000.00	30,000.00			30,000.00
3499 Food Srvs Indirect Cost Rate	300,000.00	300,000.00			300,000.00
3630 Trans From CP Proj Funds	8,246,350.00	8,246,350.00			8,246,350.00
3742 Other Loss Recovery	1,000,000.00	1,000,000.00			1,000,000.00
9999 Beginning Fund Balance	48,543,839.04	48,543,839.04			48,543,839.04
TOTAL:	356,716,933.48	354,148,234.69	0.00	51,809.65	354,096,425.04

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 9 - GENERAL OPERATING FUND

June 20, 2017

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5100 Basic (K-12)	141,847,526.23	142,402,810.41	18,563.80		142,421,374.21
5200 Exceptional	40,066,266.85	40,937,843.08	161,831.61		41,099,674.69
5300 Vocational-Technical	8,840,113.79	9,425,375.86		83,629.88	9,341,745.98
5400 Adult General	353,769.01	605,269.01	166,130.46		771,399.47
5500 Pre-K	2,123,629.38	2,017,176.69		51,809.65	1,965,367.04
5900 Other Instr	31,126.54	33,269.54			33,269.54
6110 Attendance & Social Wrk	2,393,614.97	2,794,014.97			2,794,014.97
6120 Guidance Services	11,537,901.23	10,413,859.23		21,112.72	10,392,746.51
6130 Health Services	2,519,397.45	2,579,397.45			2,579,397.45
6140 Psychological Services	494,294.85	802,499.26			802,499.26
6150 Parental Involvement	13,616.23	13,616.23			13,616.23
6190 Other Student Personl Svc	370,221.67	570,221.67			570,221.67
6200 Instructional Media Svc	4,928,279.41	4,967,448.41		397.11	4,967,051.30
6300 Instruct & Curr Dev Svc	6,777,691.63	7,004,582.88		43,525.74	6,961,057.14
6400 Instruct Staff Trng Svc	3,046,529.64	3,183,499.92		69,436.20	3,114,063.72
6500 Instr Tech Svc	2,859,193.23	2,861,786.28	752.46		2,862,538.74
7100 Board	1,497,695.29	1,499,195.29			1,499,195.29
7200 General Administration	895,349.78	899,349.78			899,349.78
7300 School Administration	15,794,639.88	16,341,339.88			16,341,339.88
7400 Facility Acq & Construc	2,153,820.34	2,450,545.12	114,081.48		2,564,626.60
7500 Fiscal Services	3,039,918.74	3,065,418.74			3,065,418.74
7600 Food Services	155,000.00	180,000.00			180,000.00
7710 Plan,Research,Dev,Eval	835,235.00	885,235.00			885,235.00
7720 Information Services	224,217.39	227,217.39			227,217.39
7730 Staff Services	2,745,436.91	3,543,011.37	73,000.00		3,616,011.37
7760 Internal Services	1,540,491.90	1,590,491.90	10,000.00		1,600,491.90
7800 Transportation Services	16,804,316.60	17,260,419.10			17,260,419.10
7900 Operation Of Plant	26,064,943.87	26,149,454.15		13,915.00	26,135,539.15
8100 Maintenance Of Plant	10,890,994.42	11,355,161.42	14,000.00		11,369,161.42
8200 Admin Tech Svc	3,184,959.00	3,186,259.00			3,186,259.00
9100 Community Services	989,755.27	1,015,224.59		1,198.29	1,014,026.30
9200 Debt Service	10,000.00	10,000.00			10,000.00
9800 Reserves	41,686,986.98	33,877,241.07		325,144.87	33,552,096.20
TOTAL:	356,716,933.48	354,148,234.69	558,359.81	610,169.46	354,096,425.04

ADOPTED BY BOARD: _____ June 20, 2017
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUN 20 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 9
 Board Meeting June 20, 2017

Account Name	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves	
a) <u>Voluntary Pre-K Education Prgm</u>	
Voluntary Pre-K Program	(51,809.65)
	<u>(51,809.65)</u>
Supplies	(51,809.65)
Pre-K	<u>(51,809.65)</u>

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

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	1,198.29
Temporary Employment	Community Services	(1,198.29)
		<u>0.00</u>

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

b) <u>Various Projects</u>		
Reserve For Contingencies	Unrestricted Reserve	85,033.00
Pro & Tech Services	Basic (K-12)	71,362.00
Textbooks	Basic (K-12)	3,129.00
Pro & Tech Services	Basic (K-12)	2,147.00
Pro & Tech Services	Basic (K-12)	(125,726.00)
Pro & Tech Services	Basic (K-12)	(17,095.00)
Pro & Tech Services	Basic (K-12)	(14,567.00)
Pro & Tech Services	Basic (K-12)	(1,776.00)
Library Books-Exist Libr	Instructional Media Svc	(1,393.00)
Supplies	Basic (K-12)	(629.00)
Computer Hardware-Non-Cap	Basic (K-12)	(353.00)
Pro & Tech Services	Basic (K-12)	(132.00)
		<u>0.00</u>

Explanation: To adjust budgets per 4th FEFP calculation.

c) <u>Discr Lottery Fnd-Sch Impr Act</u>		
Computer Hardware-Non-Cap	Instructional Media Svc	995.89
Supplies	Basic (K-12)	773.21
Supplies	Basic (K-12)	545.00
Furn Fixtures & Equip-Non-Cap	Basic (K-12)	417.00
Reserve For Contingencies	Reserves	(2,731.10)
		<u>0.00</u>

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

**Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 9
 Board Meeting June 20, 2017**

Account Name	Increase (Decrease)
d) <u>Workforce Education</u>	
Clstrm Tchr-Other Pay	Adult General 130,000.00
Remod/Renov-Non-Cap	Facility Acq & Construc 114,081.48
Furn Fixtures & Equip-Capltzd	Vocational-Technical 45,918.52
Retirement Benefits	Adult General 22,712.72
Social Security Benefits	Adult General 13,417.74
Reserve For Contingencies	Workforce Development (160,000.00)
Clstrm Tchr-Reg-Pay	Vocational-Technical (100,000.00)
Group Ins-Health & Hosp	Vocational-Technical (30,000.00)
Other Tchr-Reg-Pay	Guidance Services (22,712.72)
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc (13,417.74)
	0.00

Explanation: To appropriate funds to Workforce Education project and transfer funds between functions and objects.

e) <u>Various Projects</u>	
Clstrm Tchr-Reg-Pay	Basic (K-12) 100,313.00
Pro & Tech Services	Basic (K-12) 74,800.00
Clstrm Tchr-Reg-Pay	Basic (K-12) 70,359.00
Reserve For Contingencies	Unrestricted Reserve 40,327.94
Software-Non Capitalized	Basic (K-12) 32,000.00
Supplies	Maintenance Of Plant 14,000.00
Furn Fixtures & Equip-Capltzd	Basic (K-12) 13,470.00
Pro & Tech Services	Basic (K-12) 11,381.00
Clstrm Tchr-Reg-Pay	Basic (K-12) 6,600.00
Pro & Tech Services	Basic (K-12) 6,592.06
Furn Fixtures & Equip-Non-Cap	Basic (K-12) 3,863.17
Clstrm Tchr-Other Pay	Basic (K-12) 2,937.20
College Student Employment	Basic (K-12) 2,795.00
Group Ins-Health & Hosp	Guidance Services 1,600.00
Supplies	Exceptional 831.61
Other Tchr-Other Pay	Basic (K-12) 640.00
Retirement Benefits	Basic (K-12) 594.78
Other Tchr-Other Pay	Instr Tech Svc 576.00
Travel-Away-In State	Instruct Staff Trng Svc 532.19
Social Security Benefits	Basic (K-12) 486.04
Supplies	Vocational-Technical 451.60
Social Security Benefits	Basic (K-12) 314.19
Computer Hardware-Non-Cap	Basic (K-12) 299.99
Retirement Benefits	Basic (K-12) 268.99
Other Misc Expenses	Operation Of Plant 85.00
Supplies	Instr Tech Svc 82.22
Workers Compensation	Basic (K-12) 78.43
Workers Compensation	Basic (K-12) 75.74
Social Security Benefits	Instr Tech Svc 44.08
Retirement Benefits	Instr Tech Svc 43.32
Workers Compensation	Instr Tech Svc 6.84

Explanation of Budget Amendment as Follows:
General Operating Fund
Resolution Number 9
Board Meeting June 20, 2017

Account Name	Increase (Decrease)
<u>Various Projects (Continued)</u>	
Reserve For Contingencies	DJJ Supplemental Allocation (228,973.00)
Other Tchr-Reg-Pay	Instruct Staff Trng Svc (32,000.00)
Aides-Reg Pay	Exceptional (32,000.00)
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc (25,000.00)
Other Tchr-Reg-Pay	Instruct Staff Trng Svc (22,280.39)
Other Misc Expenses	Operation Of Plant (14,000.00)
Clstrm Tchr-Other Pay	Instruct Staff Trng Svc (10,921.00)
Group Ins-Health & Hosp	Exceptional (6,000.00)
Software-Non Capitalized	Basic (K-12) (4,400.00)
Social Security Benefits	Instruct & Curr Dev Svc (2,300.00)
Travel Away-Out Of State	Instruct Staff Trng Svc (2,000.00)
Supplies	Instruct & Curr Dev Svc (1,423.00)
Group Ins-Health & Hosp	Instruct & Curr Dev Svc (1,300.00)
Retirement Benefits	Exceptional (1,000.00)
Travel-Away-In State	Instruct Staff Trng Svc (977.00)
Social Security Benefits	Instruct Staff Trng Svc (836.00)
Retirement Benefits	Instruct Staff Trng Svc (822.00)
Workers Compensation	Instruct Staff Trng Svc (132.00)
Workers Compensation	Instruct & Curr Dev Svc (85.00)
	<u>0.00</u>

Explanation: To adjust budgets to actual expenditures.

f) <u>Various Projects</u>		
Clstrm Tchr-Other Pay	Exceptional	200,000.00
Admin-Sick Pay	Staff Services	50,000.00
Other Support-Sick Pay	Internal Services	10,000.00
Other Support-Term Pay	Staff Services	23,000.00
Clstrm Tchr-Other Pay	Basic (K-12)	(200,000.00)
Reserve For Contingencies	Sick Leave Pay Upon Retirement	(60,000.00)
Group Ins-Health & Hosp	Basic (K-12)	(23,000.00)
		<u>0.00</u>

Explanation: To adjust budgets between functions and objects.

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 9 - SPECIAL REVENUE - FEDERAL PROGRAMS

June 20, 2017

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	3,006,292.61	3,640,400.81	2,590.00		3,642,990.81
3201 Vocational Education Acts	544,312.00	562,108.00			562,108.00
3220 Workforce Investment Act	207,352.00	207,352.00			207,352.00
3221 Adult General Education	195,036.46	195,036.46			195,036.46
3230 Individuals With Disab Ed Act	11,653,137.53	12,002,429.17			12,002,429.17
3240 Elem & Sec Ed Act, Title I	13,976,232.81	14,108,972.93			14,108,972.93
3299 Misc Fedl Thru State	2,442,311.72	3,069,286.76			3,069,286.76
9999 Beginning Fund Balance	1,104.10	1,104.10			1,104.10
TOTAL:	32,025,779.23	33,786,690.23	2,590.00	0.00	33,789,280.23

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 9 - SPECIAL REVENUE - FEDERAL PROGRAMS

June 20, 2017

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	11,820,459.25	12,423,329.74		300,274.18	12,123,055.56
6100 Pupil Personnel Services	1,847,883.84	2,050,177.52		12,343.10	2,037,834.42
6200 Instructional Media Svc	10,000.00	84,844.25	19,211.42		104,055.67
6300 Instruct & Curr Dev Svc	6,737,539.54	6,948,079.80	173,838.60		7,121,918.40
6400 Instruct Staff Trng Svc	4,836,866.73	5,340,080.56		229,921.38	5,110,159.18
6500 Instr Tech Svc	1,588,627.08	1,848,873.70	33,225.21		1,882,098.91
7200 General Administration	1,120,637.74	1,197,013.84	103,411.42		1,300,425.26
7300 School Administration	1,869.47	14,369.47			14,369.47
7400 Facility Acq & Construc	11,662.97	15,312.32	800.00		16,112.32
7710 Plan,Research,Dev,Eval	9,297.78	14,297.78			14,297.78
7720 Information Services	9,766.87	9,766.87			9,766.87
7730 Staff Services	71,341.46	66,630.18		13,152.16	53,478.02
7800 Transportation Services	2,849,399.58	2,664,313.04	230,593.85		2,894,906.89
7900 Operation Of Plant	29,957.00	29,131.24		2,799.68	26,331.56
8200 Admin Tech Svc	75,372.00	75,372.00			75,372.00
9100 Community Services	1,005,097.92	1,005,097.92			1,005,097.92
TOTAL:	32,025,779.23	33,786,690.23	561,080.50	558,490.50	33,789,280.23

ADOPTED BY BOARD: _____ June 20, 2017
 (Date)

CERTIFIED CORRECT: _____
Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUN 20 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 9
SPECIAL REVENUES
BOARD MEETING June 20, 2017**

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

Project No.	Project Name	Increase (Decrease)
P063Q144159	Federal Administrative Cost Allowance	40.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
P063Q154159	Federal Administrative Cost Allowance	1,400.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
P063Q164159	Federal Administrative Cost Allowance	1,150.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
HE1254-14-1-0011	Military Precision : Shipshape	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
HE1254-15-1-0053	Military : Diamond Formation	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-1617A-7CS01	Carl Perkins Secondary	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2626A-6C002	FDLRS Associate Center IDEA Part B Discretionary	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2666A-6C001	FDLRS Associate Center IDEA Part B Discretionary	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 9
SPECIAL REVENUES
BOARD MEETING June 20, 2017**

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

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-2637B-7CB01	IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2236A-6CD01	Title I, Delinquent Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2267B-7CS01	Title I School Improvement Initiative Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2127B-7CB01	Title I, Part A, Basic - Salaries & Benefits Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	175,248.78
170-2127B-7CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(97,517.28)
170-2267B-7CS01	Title I Technology Coordinator Salaries & Benefits Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	1,650.00
170-2127B-7CB01	Title I, Part A Basic - Parental Involvement Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	(260.60)
170-2127B-7CB01	Title I, Part A, Basic - Summer School & Pre-K Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	(99,820.04)

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 9
SPECIAL REVENUES
BOARD MEETING June 20, 2017**

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

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-2127B-7CB01	Title I, Part A, Basic - Technology Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	3,788.81
170-2127B-7CB01	Title I, Part A, Basic - Low Performing Schools Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	17,556.93
170-2127B-7CB01	Title I, PK - Low Performing Schools Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	4,353.40
170-2127B-7CB01	Title I, Part A, Basic - Fam Res Act Mod Early Ed Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	0.00
170-2127B-7CB01	Title I, Part A, Basic - Family Resource Center Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	(5,000.00)
170-1027B-7C001	Title III - English Language Acquisition Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	0.00
170-1027B-7CI01	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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 9 - CAPITAL PROJECTS FUND

June 20, 2017

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3426 PECO Maintenance Fund Fy 16	73,156.62	73,156.62			73,156.62
3427 PECO Maintenance Fund Fy 17	1,388,480.00	1,388,480.00			1,388,480.00
3610 Cap Outlay & Debt Srv (CO & DS)	2,552,541.86	2,552,541.86			2,552,541.86
3712 Cap Imprv Tax Constr Fd Fy 12	458,963.82	458,963.82			458,963.82
3714 Cap Imprv Tax Constr Fd Fy 14	2,536,421.12	2,536,421.12			2,536,421.12
3715 Cap Imprv Tax Constr Fd Fy 15	3,532,898.96	3,532,898.96			3,532,898.96
3716 Cap Imprv Tax Constr Fd Fy 16	4,314,428.95	4,314,428.95			4,314,428.95
3717 Cap Imprv Tax Constr Fd Fy 17	24,007,706.00	24,007,706.00			24,007,706.00
3910 Local Capital Improvement Fund	1,988,416.77	1,988,416.77			1,988,416.77
3943 Half Cent Sales Tax 2003	4,257,469.39	4,257,469.39			4,257,469.39
3948 Half Cent Sales Tax 2008	91,208,157.16	91,208,157.16			91,208,157.16
3949 Sales Tax Revenue Bonds 2016	56,616,004.84	56,616,004.84			56,616,004.84
3980 Charter Schools-Capital Outlay	290,103.00	290,103.00			290,103.00
TOTAL:	193,224,748.49	193,224,748.49	0.00	0.00	193,224,748.49

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 9 - CAPITAL PROJECTS FUND

June 20, 2017

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	91,973,147.11	125,616,673.50	1,577,517.76		127,194,191.26
9700 Transfer Of Funds	19,095,828.00	19,095,828.00			19,095,828.00
9800 Reserves	82,155,773.38	48,512,246.99		1,577,517.76	46,934,729.23
TOTAL:	193,224,748.49	193,224,748.49	1,577,517.76	1,577,517.76	193,224,748.49

ADOPTED BY BOARD: _____ June 20, 2017
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUN 20 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:

Capital Projects Fund

Resolution Number 9

Board Meeting June 20, 2017

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations & Reserves		
a) <u>3714 - Cap Imprv Tax Constr Fd Fy 14</u>		
Computer Hardware-Non-Cap	Computer Equipment	50.90
Renovations-Network/Retrofit	Computer Equipment	3,452.42
Remod/Renov-Non-Cap	Fire Protection Sys	(3,503.32)
		<u>0.00</u>

Explanation: To transfer funds from Fire Protection Systems project to Computer Equipment project.

b) <u>3714 - Cap Imprv Tax Constr Fd Fy 14</u>		
Computer Hardware-Non-Cap	Computer Equipment	12,480.40
Computer Hardware-Non-Cap	Computer Equipment	15,242.76
Renovations-Network/Retrofit	Computer Equipment	(27,723.16)
		<u>0.00</u>

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

c) <u>3715 - Cap Imprv Tax Constr Fd Fy 15</u>		
Reserve For Contingencies	Unrestricted Reserve	7,064.71
Furn Fixtures & Equip-Captlzd	Equipment	11,340.00
Reserve For Contingencies	Reserve-Major Self Ins Losses	(18,404.71)
		<u>0.00</u>

Explanation: To transfer funds between projects to utilize balances in Fund 3715.

d) <u>3716 - Cap Imprv Tax Constr Fd Fy 16</u>		
Reserve For Contingencies	Reserve-Major Self Ins Losses	13,248.88
Imprv Not Bldg Noncap/Acq-Cons	Tornado Disaster - 2016	3,905.83
Furn Fixtures & Equip-Captlzd	Tornado Disaster - 2016	1,250.00
Furn Fixtures & Equip-Captlzd	Equipment	(11,340.00)
Reserve For Contingencies	Unrestricted Reserve	(7,064.71)
		<u>0.00</u>

Explanation: To transfer funds between projects to re-establish project from Fund 3715.

Explanation of Budget Amendment as Follows:
 Capital Projects Fund
 Resolution Number 9
 Board Meeting June 20, 2017

Fund Name	Project	Increase (Decrease)
e) <u>3716 - Cap Imprv Tax Constr Fd Fy 16</u>		
Imprv Not Bldg Noncap/Acq-Cons	Sitework	18,476.00
Furn Fixtures & Equip-Captlzd	Equipment	(15,440.00)
Buses	School Bus Replacement	(3,036.00)
		<u>0.00</u>

Explanation: To transfer funds from Equipment project and School Bus Replacement project to Sitework project.

f) <u>3717 - Cap Imprv Tax Constr Fd Fy 17</u>		
Computer Hardware-Non-Cap	Computer Equipment	1,675,900.29
Reserve For Contingencies	Unrestricted Reserve	(1,561,801.14)
Computer Hardware-Captlzd	Admin Computers-School Based	(114,099.15)
		<u>0.00</u>

Explanation: To transfer funds from Reserve project and Administrative Computers-School Based project to Computer Equipment project.

g) <u>3943 - Half Cent Sales Tax 2003</u>		
Bldgs & Fixed Equip-Contractor	Kingsfield Elem New Const	1,149,328.00
Bldgs & Fixed Equip-Contractor	Roy Hyatt Rebuild	(1,095,328.00)
Furn Fixtures & Equip-Non-Cap	Roy Hyatt Rebuild	(54,000.00)
		<u>0.00</u>

Explanation: To transfer funds between projects to utilize balance in Fund 3943.

h) <u>3948 - Half Cent Sales Tax 2008</u>		
Bldgs & Fixed Equip-Contractor	Roy Hyatt Rebuild	1,095,328.00
Furn Fixtures & Equip-Non-Cap	Roy Hyatt Rebuild	54,000.00
Bldgs & Fixed Equip-Contractor	Kingsfield Elem New Const	(831,489.51)
Bldgs & Fixed Equip-Contractor	Kingsfield Elem New Const	(317,838.49)
		<u>0.00</u>

Explanation: To transfer funds between projects to re-establish project from Fund 3943.

i) <u>3948 - Half Cent Sales Tax 2008</u>		
Remod/Renov-Non-Cap	Security Systems	10,560.79
Reserve For Contingencies	Unrestricted Reserve	(10,560.79)
		<u>0.00</u>

Explanation: To transfer funds from Reserve project to Security Systems project.

Explanation of Budget Amendment as Follows:

Capital Projects Fund

Resolution Number 9

Board Meeting June 20, 2017

Fund Name	Project	Increase (Decrease)
j) <u>3948 - Half Cent Sales Tax 2008</u>		
Remod/Renov-Non-Cap	New Gymnasium - Workman Middle	92,165.00
Furn Fixtures & Equip-Capltzd	Kingsfield Elem New Const	1,265.00
Imprv Not Bldg Noncap/Acq-Cons	General Renovations	633.74
Furn Fixtures & Equip-Non-Cap	Kingsfield Elem New Const	270.84
Bldgs & Fixed Equip-Contractor	New Gymnasium - Workman Middle	(92,165.00)
Bldgs & Fixed Equip-Contractor	Kingsfield Elem New Const	(1,535.84)
Remod/Renov-Non-Cap	General Renovations	(633.74)
		<u>0.00</u>

Explanation: To transfer funds between objects within General Renovations project, New Gymnasium - Workman Middle project, and Kingsfield Elementary New Construction project to facilitate the proper classification of expenditures.