

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: July 18, 2017		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 10 – General Operating Fund b. Resolution 10 – Special Revenue - Federal Programs c. Resolution 10 – 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 July 5, 2017	
ASSISTANT SUPERINTENDENT <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE July 5, 2017	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

JUL 18 2017

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

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

July 18, 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	1,394,042.60	56,750.87		1,450,793.47
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	4,924.05		34,903.06
3465 Postsecondary Lab Fees	135,000.00	147,214.21	7,520.47		154,734.68
3467 GED Testing Fees	10,000.00	10,000.00			10,000.00
3468 Financial Aid Fees	65,000.00	65,000.00	4,684.55		69,684.55
3469 Other Student Fees	33,000.00	45,324.52	6,670.09		51,994.61
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	3,956.00		423,582.07
3497 Refunds Of Prior Year Exp	182,895.72	182,895.72			182,895.72
3498 Lost Damaged & Sale Txbs	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	354,096,425.04	84,506.03	0.00	354,180,931.07

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 18 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

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

July 18, 2017

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5100 Basic (K-12)	141,847,526.23	142,421,374.21		419,535.86	142,001,838.35
5200 Exceptional	40,066,266.85	41,099,674.69		40,000.00	41,059,674.69
5300 Vocational-Technical	8,840,113.79	9,341,745.98		2,572.86	9,339,173.12
5400 Adult General	353,769.01	771,399.47			771,399.47
5500 Pre-K	2,123,629.38	1,965,367.04	39,910.80		2,005,277.84
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	10,392,746.51		9,998.88	10,382,747.63
6130 Health Services	2,519,397.45	2,579,397.45	13,000.00		2,592,397.45
6140 Psychological Services	494,294.85	802,499.26	420,000.00		1,222,499.26
6150 Parental Involvement	13,616.23	13,616.23			13,616.23
6190 Other Student Personl Svc	370,221.67	570,221.67	90,000.00		660,221.67
6200 Instructional Media Svc	4,928,279.41	4,967,051.30		90,000.00	4,877,051.30
6300 Instruct & Curr Dev Svc	6,777,691.63	6,961,057.14	28,091.01		6,989,148.15
6400 Instruct Staff Trng Svc	3,046,529.64	3,114,063.72	17,842.99		3,131,906.71
6500 Instr Tech Svc	2,859,193.23	2,862,538.74			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	3,439.04		16,344,778.92
7400 Facility Acq & Construc	2,153,820.34	2,564,626.60	105.00		2,564,731.60
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	3,616,011.37			3,616,011.37
7760 Internal Services	1,540,491.90	1,600,491.90	17,175.05		1,617,666.95
7800 Transportation Services	16,804,316.60	17,260,419.10	1,842.50		17,262,261.60
7900 Operation Of Plant	26,064,943.87	26,135,539.15	7,655.85		26,143,195.00
8100 Maintenance Of Plant	10,890,994.42	11,369,161.42	17,680.02		11,386,841.44
8200 Admin Tech Svc	3,184,959.00	3,186,259.00			3,186,259.00
9100 Community Services	989,755.27	1,014,026.30	2,400.78		1,016,427.08
9200 Debt Service	10,000.00	10,000.00		10,000.00	0.00
9800 Reserves	41,686,986.98	33,552,096.20		2,529.41	33,549,566.79
TOTAL:	356,716,933.48	354,096,425.04	659,143.04	574,637.01	354,180,931.07

ADOPTED BY BOARD: _____ July 18, 2017
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 18 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 10
 Board Meeting July 18, 2017

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 18 2017

Account Name	MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves		
a) <u>Summer Voluntary Pre-K Ed Prgm</u>		
Voluntary Pre-K Program		56,750.87
		<u>56,750.87</u>
Clstrm Tchr-Other Pay	Pre-K	18,023.00
Aides-Other Pay	Pre-K	8,266.72
Retirement Benefits	Pre-K	1,976.99
Social Security Benefits	Pre-K	2,011.16
Workers Compensation	Pre-K	315.48
Supplies	Pre-K	2,000.00
Supplies	Pre-K	7,317.45
Other Support-Other Pay	Guidance Services	2,578.94
Retirement Benefits	Guidance Services	193.94
Social Security Benefits	Guidance Services	197.29
Workers Compensation	Guidance Services	30.95
Other Tchr-Other Pay	Instruct & Curr Dev Svc	11,376.60
Retirement Benefits	Instruct & Curr Dev Svc	855.52
Social Security Benefits	Instruct & Curr Dev Svc	870.31
Workers Compensation	Instruct & Curr Dev Svc	136.52
Other Misc Expenses	Transportation Services	600.00
		<u>56,750.87</u>

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

b) <u>Various Projects</u>		
Capital Improvement Fees		4,924.05
Postsecondary Lab Fees		4,122.48
Postsecondary Lab Fees		2,482.17
Postsecondary Lab Fees		915.82
Other Student Fees		4,810.09
Other Student Fees		1,140.00
Other Student Fees		720.00
Financial Aid Fees		4,684.55
Other Misc Local Sources		3,956.00
		<u>27,755.16</u>
Furn Fixtures & Equip-Capltzd	Vocational-Technical	4,924.05
Supplies	Vocational-Technical	4,122.48
Regular Phones, Fax & Modems	Operation Of Plant	2,482.17
Supplies	Vocational-Technical	915.82
Furn Fixtures & Equip-Non-Cap	Vocational-Technical	4,810.09
Furn Fixtures & Equip-Non-Cap	Vocational-Technical	1,140.00
Other Non-Prof Purc Services	Vocational-Technical	720.00
Other Misc Expenses	Community Services	4,684.55
Furn Fixtures & Equip-Non-Cap	Vocational-Technical	3,956.00
		<u>27,755.16</u>

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

Explanation of Budget Amendment as Follows:
General Operating Fund
Resolution Number 10
Board Meeting July 18, 2017

JUL 18 2017

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

Account Name **Increase**
(Decrease)

II. Amendments Between Appropriations & Reserves

a)	<u>Child Care-After Sch(Dist Opr)</u>		
	Reserve For Contingencies	Unrestricted Reserve	2,283.77
	Temporary Employment	Community Services	(2,283.77)
			0.00

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

b)	<u>Discr Lottery Fnd-Sch Impr Act</u>		
	Furn Fixtures & Equip-Non-Cap	School Administration	3,439.04
	Other Misc Expenses	Transportation Services	910.00
	Furn Fixtures & Equip-Non-Cap	Basic (K-12)	439.15
	Supplies	Basic (K-12)	24.99
	Reserve For Contingencies	Reserves	(4,813.18)
			0.00

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

c)	<u>Various Projects</u>		
	Other Tchr-Reg-Pay	Psychological Services	420,000.00
	Other Support-Reg Pay	Other Student Personl Svc	90,000.00
	Admin-Regular Pay	Internal Services	40,000.00
	Other Support-Reg Pay	Health Services	13,000.00
	Repairs & Maintenance	Maintenance Of Plant	12,930.02
	Other Non-Prof Purc Services	Instruct Staff Trng Svc	9,915.29
	Travel-Away-In State	Instruct Staff Trng Svc	7,550.20
	Data Communication Lines	Operation Of Plant	6,939.47
	Furn Fixtures & Equip-Captlzd	Maintenance Of Plant	4,750.00
	Clsrm Tchr-Other Pay	Instruct & Curr Dev Svc	3,472.00
	Substitute Teachers	Instruct & Curr Dev Svc	740.00
	Travel Away-Out Of State	Instruct Staff Trng Svc	377.50
	Other Misc Expenses	Transportation Services	332.50
	Retirement Benefits	Instruct & Curr Dev Svc	313.60
	Social Security Benefits	Instruct & Curr Dev Svc	276.34
	Renovations-Network/Retrofit	Facility Acq & Construc	105.00
	Workers Compensation	Instruct & Curr Dev Svc	50.12
	Postage	Operation Of Plant	28.75
	Workers Compensation	Basic (K-12)	(420,000.00)
	Group Ins-Health & Hosp	Instructional Media Svc	(90,000.00)
	Group Ins-Life	Exceptional	(40,000.00)
	Other Non-Prof Purc Services	Vocational-Technical	(23,161.30)
	Diesel Fuel	Internal Services	(19,869.49)
	Workers Compensation	Guidance Services	(13,000.00)
	Printing Binding & Reprod	Internal Services	(2,023.00)
	Cell Phones/Radio Phones	Operation Of Plant	(1,794.54)
	Computer Hardware-Non-Cap	Internal Services	(932.46)
			0.00

Explanation: To adjust budgets to actual expenditures.

Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 10
 Board Meeting July 18, 2017

Account Name	Increase (Decrease)
d) <u>Object Reserves</u>	
Supplies	10,000.00
Redemption Of Principal	(10,000.00)
	<u>0.00</u>

Explanation: To adjust budgets between functions and objects.

e) <u>Reserve-Contingencies</u>	
Reserve For Contingencies	14,567.00
Reserve For Contingencies	1,154.00
Reserve For Contingencies	(15,721.00)
	<u>0.00</u>

Explanation: To adjust reserve per 4th FEFP calculation.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 18 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 10 - SPECIAL REVENUE - FEDERAL PROGRAMS

July 18, 2017

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	3,006,292.61	3,642,990.81			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	33,789,280.23	0.00	0.00	33,789,280.23

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 18 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 10 - SPECIAL REVENUE - FEDERAL PROGRAMS

July 18, 2017

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	11,820,459.25	12,123,055.56		6,994.92	12,116,060.64
6100 Pupil Personnel Services	1,847,883.84	2,037,834.42		17,508.79	2,020,325.63
6200 Instructional Media Svc	10,000.00	104,055.67			104,055.67
6300 Instruct & Curr Dev Svc	6,737,539.54	7,121,918.40		7,700.65	7,114,217.75
6400 Instruct Staff Trng Svc	4,836,866.73	5,110,159.18	38,859.14		5,149,018.32
6500 Instr Tech Svc	1,588,627.08	1,882,098.91			1,882,098.91
7200 General Administration	1,120,637.74	1,300,425.26	63.00		1,300,488.26
7300 School Administration	1,869.47	14,369.47			14,369.47
7400 Facility Acq & Construc	11,662.97	16,112.32			16,112.32
7710 Plan, Research, Dev, Eval	9,297.78	14,297.78	787.74		15,085.52
7720 Information Services	9,766.87	9,766.87			9,766.87
7730 Staff Services	71,341.46	53,478.02		699.50	52,778.52
7800 Transportation Services	2,849,399.58	2,894,906.89		4,807.02	2,890,099.87
7900 Operation Of Plant	29,957.00	26,331.56		1,999.00	24,332.56
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	33,789,280.23	39,709.88	39,709.88	33,789,280.23

ADOPTED BY BOARD: _____ July 18, 2017
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 18 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 18 2017

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
 EXPLANATION OF BUDGET AMENDMENT NO. 10
 SPECIAL REVENUES
 BOARD MEETING July 18, 2017

APPENDIX
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Appendix 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)
HE1254-14-1-0011	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.	
HE1254-16-1-0031	Military : Smooth Sailing	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-1617A-7CP01	Carl Perkins Postsecondary	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.	
170-2236A-6CD01	Title I, Delinquent	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. 10
SPECIAL REVENUES
BOARD MEETING July 18, 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>
170-2267B-7CS01	Title I School Improvement Initiative Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2247B-7CT01	Title II - Mathematics Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(208,534.25)
170-2247B-7CT01	Title II - Staff Development Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	208,534.25

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JUL 18 2017

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

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

July 18, 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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 18 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

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

July 18, 2017

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	91,973,147.11	127,194,191.26	278,068.10		127,472,259.36
9700 Transfer Of Funds	19,095,828.00	19,095,828.00		97,561.00	18,998,267.00
9800 Reserves	82,155,773.38	46,934,729.23		180,507.10	46,754,222.13
TOTAL:	193,224,748.49	193,224,748.49	278,068.10	278,068.10	193,224,748.49

ADOPTED BY BOARD: _____ July 18, 2017
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 18 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
 Capital Projects Fund
 Resolution Number 10
 Board Meeting July 18, 2017

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 18 2017

Fund Name	Project	MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY	Increase (Decrease)
II. Amendments Between Appropriations & Reserves			
a) <u>3427 - PECO MAINTENANCE FUND FY 17</u>			
Remod/Renov-Non-Cap	Energy Management Systems		11,669.64
Remod/Renov-Non-Cap	Energy Conservation		13.65
Remod/Renov-Non-Cap	Bleacher Repair & Replacement		(6,692.00)
Remod/Renov-Non-Cap	Blinds Replacement		(4,880.90)
Remod/Renov-Non-Cap	Doors		(110.39)
			<u>0.00</u>

Explanation: To transfer funds between projects to facilitate the proper classifications of expenditures.

b) <u>3610 - CAP OUTLAY & DEBT SRV (CO&DS)</u>			
Reserve For Contingencies	Unrestricted Reserve		800,000.00
Remod/Renov-Non-Cap	ESE Renovations		(800,000.00)
			<u>0.00</u>

Explanation: To transfer funds from ESE Renovations project to Reserve project.

c) <u>3712 - CAP IMPRV TAX CONSTR FD FY 12</u>			
Remod/Renov-Non-Cap	General Renovations		15,553.37
Renovations-Network/Retrofit	Computer Equipment		4,631.19
Imprv Not Bldg Noncap/Acq-Cons	Sitework		(16,628.55)
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl		(3,476.01)
Imprv Not Bldg Noncap/Acq-Cons	Port Clsrm Reno,Relo,Setup,Utl		(80.00)
			<u>0.00</u>

Explanation: To transfer funds between projects to utilize balances in Fund 3712.

d) <u>3715 - CAP IMPRV TAX CONSTR FD FY 15</u>			
Computer Hardware-Non-Cap	Computer Equipment		146,289.02
Other Motor Vehicles	Trucks		(75,104.14)
Reserve For Contingencies	Reserve-Major Self Ins Losses		(52,067.37)
Reserve For Contingencies	Unrestricted Reserve		(9,809.02)
Reserve For Contingencies	Reserve-Prior Year Beach Taxes		(8,412.09)
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp		(896.40)
			<u>0.00</u>

Explanation: To transfer funds between projects to facilitate the proper classification of expenditures and re-establish projects in Fund 3716.

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Capital Projects Fund

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Fund Name	Project	Increase (Decrease)
e) <u>3715 - CAP IMPRV TAX CONSTR FD FY 15</u>		
Computer Hardware-Non-Cap	Computer Equipment	51,622.00
Remod/Renov-Non-Cap	Min Self-Ins Loss-Property	1,080.24
Remod/Renov-Non-Cap	Roofing	(51,622.00)
Reserve For Contingencies	Reserve-Major Self Ins Losses	(1,080.24)
		0.00

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

f) <u>3716 - CAP IMPRV TAX CONSTR FD FY 16</u>		
Renovations-Network/Retrofit	Computer Equipment	896.41
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	(896.40)
Furn Fixtures & Equip-Non-Cap	Equipment-Vocational Education	(0.01)
		0.00

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

g) <u>3716 - CAP IMPRV TAX CONSTR FD FY 16</u>		
Other Motor Vehicles	Trucks	75,104.14
Reserve For Contingencies	Reserve-Major Self Ins Losses	52,067.37
Reserve For Contingencies	Reserve-Prior Year Beach Taxes	8,412.09
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	896.40
Software-Non Capitalized	Human Resources Imaging	(100,000.00)
Computer Hardware-Non-Cap	Focus Software	(23,200.00)
Reserve For Contingencies	Unrestricted Reserve	(11,340.00)
Software-Non Capitalized	Focus Software	(1,800.00)
Furn Fixtures & Equip-Capltzd	Subsidy-High School Bands	(140.00)
		0.00

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

h) <u>3717 - CAP IMPRV TAX CONSTR FD FY 17</u>		
Imprv Not Bldg Cap /Acq-Const	Ancillary Facility	368,792.42
Remod/Renov-Non-Cap	Ancillary Facility	(368,792.42)
		0.00

Explanation: To transfer funds between objects and cost centers within Ancillary Facility project to facilitate the proper classification of expenditures.

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i) <u>3717 - CAP IMPRV TAX CONSTR FD FY 17</u>			
Remod/Renov-Non-Cap	ESE Renovations		329,094.28
Computer Hardware-Non-Cap	Computer Equipment		74,758.09
Reserve For Contingencies	Unrestricted Reserve		45,943.90
Remod/Renov-Non-Cap	Ancillary Facility		(185,000.00)
Transfer To General Fd	Exces Insurnce Cov-Prop & Bnds		(97,561.00)
Remod/Renov-Non-Cap	Escambia High School Fire 2012		(92,472.28)
Computer Hardware-Non-Cap	School Printers		(51,558.09)
Computer Hardware-Non-Cap	Equipment		(23,200.00)
Furn Fixtures & Equip-Non-Cap	Equipment-Vocational Education		(4.90)
			<u>0.00</u>

Explanation: To transfer funds to Reserve and between projects to facilitate funding for ESE Renovations project and Computer Equipment project.

j) <u>3910 - LOCAL CAPITAL IMPROVEMENT FUND</u>			
Imprv Not Bldg Noncap/Acq-Cons	Spencer Bibbs Renov/Remodeling		9,123.12
Remod/Renov-Non-Cap	Spencer Bibbs Renov/Remodeling		(9,123.12)
			<u>0.00</u>

Explanation: To transfer funds between objects within Spencer Bibbs Renovation/Remodeling project to the proper classification of expenditures.

k) <u>3910 - LOCAL CAPITAL IMPROVEMENT FUND</u>			
Remod/Renov-Non-Cap	ESE Renovations		98,669.85
Remod/Renov-Non-Cap	General Renovations		29,074.54
Bldgs & Fixed Equip-Contractor	Transportation Compound Proj		(123,522.65)
Reserve For Contingencies	Unrestricted Reserve		(4,221.74)
			<u>0.00</u>

Explanation: To transfer funds between projects to facilitate funding for ESE Renovations project and General Renovations project.

Explanation of Budget Amendment as Follows:

Capital Projects Fund

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Fund Name	Project	Increase (Decrease)
l) 3943 - HALF CENT SALES TAX 2003		
Remod/Renov-Non-Cap	General Renovations	14,677.61
Imprv Not Bldg Noncap/Acq-Cons	Sitework	10,350.00
Remod/Renov-Non-Cap	Mechanical & Life Safety Sys	1,965.98
Remod/Renov-Non-Cap	Roofing Program	1,430.00
Remod/Renov-Non-Cap	Demo Of Various School Bldgs	2,042.80
Imprv Not Bldg Noncap/Acq-Cons	General Renovations	116.70
Bldgs & Fixed Equip-Contractor	Covered Pe Play Area	(17,729.84)
Remod/Renov-Non-Cap	Lincoln Park Gnrl Renovations	(10,741.25)
Remod/Renov-Non-Cap	Security Systems	(2,112.00)
		<u>0.00</u>

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

m) 3948 - HALF CENT SALES TAX 2008		
Bldgs & Fixed Equip-Contractor	Westside Elementary	1,000,000.00
Reserve For Contingencies	Westside Elementary	(1,000,000.00)
		<u>0.00</u>

Explanation: To transfer funds from Reserve within Westside Elementary project.

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