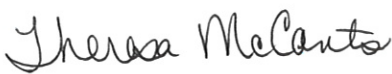



<b>THE SCHOOL DISTRICT OF ESCAMBIA COUNTY</b> <b>Finance and Business Services</b>		<b>SCHOOL BOARD AGENDA</b> <b>EXECUTIVE SUMMARY</b>	
AGENDA DATE: February 18, 2014		ITEM NUMBER: V. b. 2. C. 2.  a. Resolution 5 – General Operating Fund b. Resolutions 5 and 6 – Special Revenue - Federal Programs c. Resolution 5 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund f. No item submitted – Targeted ARRA Stimulus Fund g. No item submitted – Race to the Top Fund	
AGENDA REFERENCE: Resolutions to Amend District School Budget		FISCAL IMPACT / AMOUNT: These amendments properly reflect the estimated revenues and appropriations, and allow for better utilization of budgeted funds. These amendments show the estimated revenues and appropriations for each fund and provide a description of items amended.	
FUND SOURCE: Various			
BACKGROUND INFORMATION / DESCRIPTION On September 17, 2013, the School Board adopted the budget for fiscal year 2013-2014. 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 Resolution 5 – Special Revenue – Federal Programs – Revised December 31, 2013 Resolution 6 – Special Revenue – Federal Programs – January 31, 2014			
ACTION REQUIRED Approval of resolutions to amend District School Budget			
STRATEGIC ALIGNMENT  GOAL: F.3: Improve transparency of financial information to all stakeholders.  OBJECTIVE: n/a			
REQUESTED BY   Theresa McCants, Director Budgeting Department		DATE  February 5, 2014	
ASSISTANT SUPERINTENDENT   Terry St. Cyr Finance and Business Services		DATE  February 5, 2014	DATE OF BOARD APPROVAL <b>APPROVED</b> <b>ESCAMBIA COUNTY SCHOOL BOARD</b> <b>FEB 18 2014</b>

**MALCOLM THOMAS, SUPERINTENDENT**  
**VERIFIED BY RECORDING SECRETARY**

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

February 18, 2014

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	339,705,423.86	339,849,213.04	20,278.09	2,664,647.00	337,204,844.13
3121 Fedl Impact Funds--Cur Op	500,000.00	500,000.00			500,000.00
3191 ROTC	450,000.00	450,000.00			450,000.00
3199 Misc Federal Direct	300,000.00	300,000.00			300,000.00
3202 Medicaid	1,000,000.00	1,000,000.00			1,000,000.00
3299 Misc Fedl Through State	467,859.00	553,859.00			553,859.00
3310 FL Ed Finance Program	132,432,736.00	132,432,736.00		2,351,775.00	130,080,961.00
3315 Workforce Development	4,895,677.00	4,895,677.00			4,895,677.00
3318 Adults with Disabilities	181,079.45	170,000.00			170,000.00
3323 CO&DS for Admin Expense	24,183.00	24,183.00			24,183.00
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	75,000.00	75,000.00			75,000.00
3355 Class Size Reduction	43,630,289.00	43,630,289.00		312,872.00	43,317,417.00
3361 School Recognition Funds	751,448.00	751,448.00			751,448.00
3371 Voluntary Prekindergarten Program	999,346.83	999,346.83			999,346.83
3399 Other Misc State Revenue	184,442.00	224,632.00	3,285.00		227,917.00
3411 District School Tax	87,995,309.00	87,995,309.00			87,995,309.00
3425 Rent	356,531.00	356,531.00			356,531.00
3431 Interest on Investments	103,100.00	103,100.00			103,100.00
3440 Gifts, Grants & Bequests	276,000.00	276,000.00	14,331.00		290,331.00
3461 Adult General Education Course Fees	30,000.00	30,000.00			30,000.00
3462 Postsecondary Vocational Course Fees	500,000.00	500,000.00			500,000.00
3463 Continuing Workforce Educ Course Fee	48,000.00	48,000.00			48,000.00
3464 Capital Improvement Fees	23,000.00	23,000.00			23,000.00
3465 Postsecondary Lab Fees	60,000.00	60,000.00	692.09		60,692.09
3467 GED Testing Fees	12,000.00	12,000.00			12,000.00
3468 Financial Aid Fees	45,000.00	45,000.00			45,000.00
3469 Other Student Fees	31,100.00	49,967.00	1,970.00		51,937.00
3473 School Age Child Care Fees	409,000.00	409,000.00			409,000.00
3493 Sale of Junk	50,000.00	50,000.00			50,000.00
3494 Fedl Indirect Cost Rate	900,000.00	900,000.00			900,000.00
3495 Other Misc Local Sources	543,371.00	553,182.63			553,182.63
3497 Refunds of Prior Year Exp	15,000.00	15,000.00			15,000.00
3498 Lost, Damaged & Sale Txbks	55,000.00	55,000.00			55,000.00
3499 Food Serv Indir Cost Rate	650,000.00	650,000.00			650,000.00
3630 Trans from Cap Proj Funds	10,678,082.00	10,678,082.00			10,678,082.00
9999 Beginning Fund Balance	50,586,370.58	50,586,370.58			50,586,370.58

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 18 2014

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY



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

February 18, 2014

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	339,705,423.86	339,849,213.04	979,693.27	3,624,062.18	337,204,844.13
5100 Basic (K-12)	148,881,910.31	147,999,835.82		141,326.00	147,858,509.82
5200 Exceptional	38,006,437.04	38,006,737.04			38,006,737.04
5300 Vocational	6,960,756.39	7,092,220.98	831,916.27		7,924,137.25
5400 Adult General	647,722.32	637,191.18			637,191.18
5500 Prekindergarten	1,744,420.65	1,796,231.89			1,796,231.89
5900 Other Instruction	42,914.07	53,271.07			53,271.07
6110 Attendance and Social Work	2,482,089.00	2,479,077.00			2,479,077.00
6120 Guidance Services	8,039,863.74	8,085,303.71	93,700.00		8,179,003.71
6130 Health Services	1,529,203.66	1,820,203.66	2,000.00		1,822,203.66
6140 Psychological Services	1,166,710.15	1,166,710.15			1,166,710.15
6150 Parental Involvement	18,416.35	20,416.35			20,416.35
6190 Other Pupil Personnel Services	604,854.30	607,304.30			607,304.30
6200 Instructional Media Services	4,450,830.81	4,450,830.81		3,087.00	4,447,743.81
6300 Instruction and Curr Development Svcs	4,556,253.98	4,532,691.67	14,331.00		4,547,022.67
6400 Instructional Staff Training Services	2,297,091.05	2,781,327.05	3,285.00		2,784,612.05
6500 Instruction Related Technology	1,784,786.48	1,784,786.48			1,784,786.48
7100 Board	1,678,927.00	1,678,927.00			1,678,927.00
7200 General Administration (Supt & Staff)	762,577.36	762,577.36	18,061.00		780,638.36
7300 School Administration (Office of the Prin)	14,319,183.00	14,319,183.00			14,319,183.00
7400 Facilities Acquisition and Construction	1,643,133.56	2,063,676.06			2,063,676.06
7500 Fiscal Services	2,935,915.49	2,935,915.49			2,935,915.49
7600 Food Services	149,870.00	149,870.00			149,870.00
7710 Planning, Research, Dev, & Eval Svcs	683,622.69	683,622.69			683,622.69
7720 Information Services	143,100.00	143,171.00			143,171.00
7730 Staff Services	3,070,837.10	3,078,937.10	16,400.00		3,095,337.10
7760 Internal Services	1,763,797.85	1,763,797.85			1,763,797.85
7800 Pupil Transportation Services	17,708,324.31	17,710,524.60			17,710,524.60
7900 Operation of Plant	30,804,946.72	30,796,461.78			30,796,461.78
8100 Maintenance of Plant	15,300,788.24	15,390,788.24			15,390,788.24
8200 Administrative Technology Services	3,213,487.61	3,213,487.61			3,213,487.61
9100 Community Services	747,422.29	780,104.38		562.27	779,542.11
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	21,555,230.34	21,054,029.72		3,479,086.91	17,574,942.81

ADOPTED BY BOARD: \_\_\_\_\_ February 18, 2014 \_\_\_\_\_  
 (Date)

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

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD  
**FEB 18 2014**  
 MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
 Resolution Number 5  
 Board Meeting February 18, 2014

Account Name	Function	Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>		
<b>a) <u>Various Projects</u></b>		
Postsecondary Lab Fees		692.09
Other Student Fees		1,010.00
Other Student Fees		960.00
		<u>2,662.09</u>
Supplies	Vocational	692.09
Supplies	Vocational	1,010.00
Supplies	Vocational	960.00
		<u>2,662.09</u>

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

<b>b) <u>Pensacola Electrical Apprenticeship</u></b>		
Gifts, Grants & Bequests		14,331.00
		<u>14,331.00</u>
Other Support - Regular Pay	Instruction and Curr Development Svcs	14,331.00
		<u>14,331.00</u>

Explanation: To set up budget for Pensacola Electrical Apprenticeship project.

<b>c) <u>Learning for Life</u></b>		
Other Misc State Revenue		3,285.00
		<u>3,285.00</u>
Professional and Technical Services	Instructional Staff Training Services	3,285.00
		<u>3,285.00</u>

Explanation: To increase budget per Department of Education Award Letter.

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD  
**FEB 18 2014**  
 MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY



Explanation of Budget Amendment as Follows:  
 Part I - General Operating Fund  
 Resolution Number 5  
 Board Meeting February 18, 2014

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

FEB 18 2014

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
d) <u>Various Projects</u>		
FL Ed Finance Program		1,633.00
FL Ed Finance Program		(2,186,075.00)
FL Ed Finance Program		(108,279.00)
FL Ed Finance Program		(726.00)
FL Ed Finance Program		(20,763.00)
FL Ed Finance Program		(2,870.00)
FL Ed Finance Program		(3,087.00)
FL Ed Finance Program		(28,383.00)
FL Ed Finance Program		(843.00)
FL Ed Finance Program		(2,382.00)
Class Size Reduction		(312,872.00)
		<u>(2,664,647.00)</u>
Supplies	Basic (K-12)	(843.00)
Textbooks	Basic (K-12)	(28,383.00)
Library Books - Existing Library	Instructional Media Services	(3,087.00)
Reserve for Contingencies	Unrestricted Reserve	415,558.00
Reserve for Contingencies	Reserve-K 12 FTE Basic	(1,000,000.00)
Reserve for Contingencies	Reserve-Transportation Revenue	(108,279.00)
Reserve for Contingencies	Reserve-McKay Scholarships	(1,600,000.00)
Reserve for Contingencies	Constitutional Amendment for Class Size Reduct	(312,872.00)
Reserve for Contingencies	Reading Allocation	(726.00)
Reserve for Contingencies	DJJ Supplemental Allocation	(20,763.00)
Reserve for Contingencies	Teacher Salary Increase Allocation	(2,870.00)
Reserve for Contingencies	Safe Schools--School Resource Officers	(2,382.00)
		<u>(2,664,647.00)</u>

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

II. Amendments Between Appropriations & Reserves

a) Child Care (After School) (Dist Oper)

Reserve for Contingencies	Unrestricted Reserve	562.27
Temporary Employment	Community Services	(562.27)
		<u>0.00</u>

Explanation: To appropriate 4% of district operated child care revenue received through December, 2013.

b) Regular Operations--Departments

Professional and Technical Services	General Administration (Supt & Staff)	18,061.00
Reserve for Contingencies	Unrestricted Reserve	(18,061.00)
		<u>0.00</u>

Explanation: To appropriate funds from Reserve for Contingencies for consultant services for FADSS study.

**Explanation of Budget Amendment as Follows:  
Part I - General Operating Fund  
Resolution Number 5  
Board Meeting February 18, 2014**

Account Name	Function	Increase (Decrease)
c) <u>Cape Bonus FTE Funds</u>		
Other Non-Prof. Purchased Services	Vocational	829,254.18
Reserve for Contingencies	Unrestricted Reserve	<u>(829,254.18)</u>
		<u>0.00</u>

Explanation: To appropriate Cape Bonus FTE earnings from Reserve for Contingencies.

d) <u>Salaries &amp; Benefits</u>		
Other Certified Instructional - Regular Pay	Guidance Services	93,700.00
Other Support - Regular Pay	Health Services	2,000.00
Other Support - Regular Pay	Staff Services	16,400.00
Classroom Teacher - Regular Pay	Basic (K-12)	<u>(112,100.00)</u>
		<u>0.00</u>

Explanation: To adjust budget to reflect expenditures.

**APPROVED**  
**ESCAMBIA COUNTY SCHOOL BOARD**  
**FEB 18 2014**  
**MALCOLM THOMAS, SUPERINTENDENT**  
**VERIFIED BY RECORDING SECRETARY**





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

February 18, 2014

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		39,488,297.85	39,400,788.72	80,807.17	80,807.17
5000 Instruction	20,119,861.86	20,058,335.05		33,000.00	20,025,335.05
6100 Pupil Personnel Services	2,975,751.27	2,941,442.97			2,941,442.97
6200 Instruct Media Services	16,721.00	16,054.00	21,000.00		37,054.00
6300 Instruct & Curr Develop Services	5,577,393.21	5,546,434.40			5,546,434.40
6400 Instruct Staff Training Services	5,839,992.36	5,931,683.01			5,931,683.01
6500 Instruction Related Technology	1,983,502.94	2,007,144.11		4,000.00	2,003,144.11
7200 General Administration	1,205,129.40	1,195,823.11		43,807.17	1,152,015.94
7300 School Administration	1,176.00	40,653.58	59,807.17		100,460.75
7400 Facil Acquisition & Construction	26,792.00	6,792.00			6,792.00
7500 Fiscal Services	20,000.00	0.00			0.00
7710 Planning, Research, Development	5,340.00	2,594.99			2,594.99
7720 Information Services	45,000.00	25,000.00			25,000.00
7730 Staff Services	67,585.00	52,324.88			52,324.88
7800 Pupil Transportation Services	457,331.87	454,800.00			454,800.00
7900 Operation of Plant	20,582.55	32,833.08			32,833.08
8100 Maintenance of Plant	3,500.00	3,500.00			3,500.00
8200 Admin Tech Serv	85,094.00	86,004.12			86,004.12
9100 Community Services	948,104.39	909,929.42			909,929.42
9800 Reserves	89,440.00	89,440.00			89,440.00

ADOPTED BY BOARD: \_\_\_\_\_ February 18, 2014 \_\_\_\_\_  
 (Date)

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

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD  
**FEB 18 2014**  
 MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 5  
PART IV - SPECIAL REVENUES  
BOARD MEETING February 18, 2014**

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>
170-2634A-4CB01	IDEA, Part B, Entitlement  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2124A-4CB01	Title I, Part A, Basic - Salaries & Benefits  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2124A-4CB01	Title I, Basic - Low Performing Schools  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00

**APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD  
FEB 18 2014  
MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY**

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 6 - SPECIAL REVENUE - FEDERAL PROGRAMS

February 18, 2014

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		39,488,297.85	39,400,788.72	0.00	6,207.74
3199 Misc Federal Direct	1,969,094.79	1,895,184.99			1,895,184.99
3201 Vocational Ed Acts	513,391.74	533,861.74			533,861.74
3220 Workforce Investment Act	366,250.00	366,250.00			366,250.00
3230 Indiv with Disab Ed Act	13,268,115.72	13,268,115.72			13,268,115.72
3240 Elem & Sec Ed Act, Title I	19,268,221.64	19,228,113.16		6,047.00	19,222,066.16
3251 Adult General Education	275,536.78	281,575.78			281,575.78
3299 Misc Fedl Through State	3,827,687.18	3,827,687.33		160.74	3,827,526.59
9999 Beginning Fund Balance	0.00	0.00			0.00

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD  
**FEB 18 2014**  
 MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY



SCHOOL BOARD OF ESCAMBA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 6 - SPECIAL REVENUE - FEDERAL PROGRAMS

February 18, 2014

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		39,488,297.85	39,400,788.72	111,271.95	117,479.69
5000 Instruction	20,119,861.86	20,025,335.05		69,377.40	19,955,957.65
6100 Pupil Personnel Services	2,975,751.27	2,941,442.97	11,305.05		2,952,748.02
6200 Instruct Media Services	16,721.00	37,054.00		10,500.00	26,554.00
6300 Instruct & Curr Develop Services	5,577,393.21	5,546,434.40		13,307.60	5,533,126.80
6400 Instruct Staff Training Services	5,839,992.36	5,931,683.01	80,459.88		6,012,142.89
6500 Instruction Related Technology	1,983,502.94	2,003,144.11	1,692.22		2,004,836.33
7200 General Administration	1,205,129.40	1,152,015.94	12,779.69		1,164,795.63
7300 School Administration	1,176.00	100,460.75		20,779.69	79,681.06
7400 Facil Acquisition & Construction	26,792.00	6,792.00	5,035.11		11,827.11
7500 Fiscal Services	20,000.00	0.00			0.00
7710 Planning, Research, Development	5,340.00	2,594.99		850.00	1,744.99
7720 Information Services	45,000.00	25,000.00			25,000.00
7730 Staff Services	67,585.00	52,324.88			52,324.88
7800 Pupil Transportation Services	457,331.87	454,800.00		1,165.00	453,635.00
7900 Operation of Plant	20,582.55	32,833.08		1,500.00	31,333.08
8100 Maintenance of Plant	3,500.00	3,500.00			3,500.00
8200 Admin Tech Serv	85,094.00	86,004.12			86,004.12
9100 Community Services	948,104.39	909,929.42			909,929.42
9800 Reserves	89,440.00	89,440.00			89,440.00

ADOPTED BY BOARD: February 18, 2014

(Date)

CERTIFIED CORRECT: Malcolm Thomas

(District Superintendent Signature)

APPROVED  
 ESCAMBA COUNTY SCHOOL BOARD

**FEB 18 2014**

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 6  
PART IV - SPECIAL REVENUES  
BOARD MEETING February 18, 2014**

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>
170-1614A-4CS01	Carl Perkins Secondary  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2674A-4CP01	IDEA, Part B, Pre-School Entitlement  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2124A-4CB01	Title I, Part A, Basic - Salaries & Benefits  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2124A-4CB01	Title I, Part A, Basic  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-1263A-4C001	School Improvement Grant 1003 (g) - Weis/Montclair  <i>Explanation: To decrease budget per Florida Department of Education.</i>	(6,047.00)
170-2124A-4CB01	Title I, Basic - Low Performing Schools  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2244B-4CT01	Title II - Staff Development  <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-1024A-4C001	Title III - English Language Acquisition  <i>Explanation: To decrease budget per Florida Department of Education.</i>	(160.74)

**APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD  
FEB 18 2014  
MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY**

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

February 18, 2014

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	137,976,142.07	137,976,142.07	0.00	0.00	137,976,142.07
3419 PECO Construction Fund - FY2009	333.39	333.39			333.39
3610 Capital Outlay & Debt Serv Fd (CO&DS)	858,169.19	858,169.19			858,169.19
3710 Capital Improve Tax Constr Fd - FY2010	2,777,851.80	2,777,851.80			2,777,851.80
3711 Capital Improve Tax Constr Fd - FY2011	4,433,339.66	4,433,339.66			4,433,339.66
3712 Capital Improve Tax Constr Fd - FY2012	2,142,165.29	2,142,165.29			2,142,165.29
3713 Capital Improve Tax Constr Fd - FY2013	3,320,668.53	3,320,668.53			3,320,668.53
3714 Capital Improve Tax Constr Fd - FY2014	21,791,805.17	21,791,805.17			21,791,805.17
3719 Capital Improve Tax Constr Fd - FY2009	3,089,158.59	3,089,158.59			3,089,158.59
3910 Local Capital Improvement Fund	2,520,241.92	2,520,241.92			2,520,241.92
3940 Half Cent Sales Tax	897,585.49	897,585.49			897,585.49
3943 Half Cent Sales Tax - FY2003	8,951,615.39	8,951,615.39			8,951,615.39
3948 Half Cent Sales Tax - FY2008	86,897,181.65	86,897,181.65			86,897,181.65
3980 Charter Schools-Capital Outlay	296,026.00	296,026.00			296,026.00

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD  
**FEB 18 2014**  
 MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY



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

February 18, 2014

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		137,976,142.07	137,976,142.07	957,598.25	957,598.25
7400 Facilities Acquisition and Construction	106,880,225.84	108,969,664.38	957,598.25		109,927,262.63
9700 Transfer of Funds	15,678,082.00	15,678,082.00			15,678,082.00
9800 Reserves	15,417,834.23	13,328,395.69		957,598.25	12,370,797.44

ADOPTED BY BOARD: \_\_\_\_\_ February 18, 2014  
 (Date)

CERTIFIED CORRECT: Malcolm Thomas  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD  
**FEB 18 2014**  
 MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:  
 Part III - Capital Projects Fund  
 Resolution Number 5  
 Board Meeting February 18, 2014

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD  
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 MALCOLM THOMAS, SUPERINTENDENT  
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Fund Name	Project	Increase (Decrease)
<b>II. Amendments Between Appropriations</b>		
a) <u>3712 - Capital Improve Tax Constr Fd - FY2012</u>		
Improvements Other Than Bldgs. - Non-Cap	Sitework	209,478.00
Reserve for Contingencies	Unrestricted Reserve	(209,478.00)
		<u>0.00</u>

**Explanation: To transfer funds from reserve project to Sitework project.**

b) <u>3712 - Capital Improve Tax Constr Fd - FY2012</u>		
Improvements Other Than Bldgs. - Non-Cap	Sitework	3,378.00
Reserve for Contingencies	Unrestricted Reserve	(3,378.00)
		<u>0.00</u>

**Explanation: To transfer funds from reserve project to Longleaf Elementary Sitework project for the purchase of benches.**

c) <u>3943 - Half Cent Sales Tax - FY2003</u>		
Reserve for Contingencies	Unrestricted Reserve	253,601.33
Improvements Other Than Bldgs. - Cap	W FL High Athletic Facilities	(21,713.00)
Improvements Other Than Bldgs. - Cap	Bratt Elementary Sitework	(4,791.00)
Improvements Other Than Bldgs. - Cap	Ransom Middle Sitework	(4,089.00)
Improvements Other Than Bldgs. - Cap	McArthur Elementary Sitework	(1,014.99)
Improvements Other Than Bldgs. - Non-Cap	Pine Forest Sitework/Fencing/Gates	(4,860.00)
Improvements Other Than Bldgs. - Non-Cap	Jim Allen Elementary Sitework	(815.80)
Remodeling and Renovations - Non-Cap	Ensley Elem Renovations/Sitework	(1,834.93)
Remodeling and Renovations - Non-Cap	Jim Allen Elem General Renovations	(618.00)
Remodeling and Renovations - Non-Cap	HVAC Renovations	(2,417.00)
Remodeling and Renovations - Non-Cap	Suter Elementary General Renovations	(22,548.72)
Remodeling and Renovations - Non-Cap	Spencer Bibbs Elementary Renov/Remodeling	(149,824.00)
Remodeling and Renovations - Non-Cap	Molino Park Elementary General Renovations	(39,074.89)
		<u>0.00</u>

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

d) <u>3948 - Half Cent Sales Tax - FY2008</u>		
Buildings and Fixed Equipment - Construction	Ernest Ward Middle Rebuild	1,000,000.00
Reserve for Contingencies	Unrestricted Reserve	(1,000,000.00)
		<u>0.00</u>

**Explanation: To transfer funds from reserve project to Ernest Ward Middle Rebuild project.**

**Explanation of Budget Amendment as Follows:  
Part III - Capital Projects Fund  
Resolution Number 5  
Board Meeting February 18, 2014**

Fund Name	Project	Increase (Decrease)
e) 3948 - Half Cent Sales Tax - FY2008		
Reserve for Contingencies	Unrestricted Reserve	1,656.42
Furn., Fixtures, and Equip. - Non-Capitalized	Classrooms	(1,371.63)
Furn., Fixtures, and Equip. - Non-Capitalized	McArthur Elementary 6 Classrooms Addition	(236.79)
Computer Hardware - Non-Capitalized	Classrooms	(48.00)
		<u>0.00</u>

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

f) 3948 - Half Cent Sales Tax - FY2008		
Buildings and Fixed Equipment - Construction	Ernest Ward Middle Rebuild	400,000.00
Remodeling and Renovations - Non-Cap	Ernest Ward Middle Rebuild	(400,000.00)
		<u>0.00</u>

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

g) 3948 - Half Cent Sales Tax - FY2008		
Remodeling and Renovations - Non-Cap	AK Suter Rebuild	50,000.00
Buildings and Fixed Equipment - Construction	AK Suter Rebuild	(50,000.00)
		<u>0.00</u>

**Explanation: To transfer funds between objects within AK Suter Rebuild project to facilitate the proper classification of expenditures.**

h) 3948 - Half Cent Sales Tax - FY2008		
Improvements Other Than Bldgs. - Cap	School Project Requests	1,000.00
Remodeling and Renovations - Non-Cap	School Project Requests	(1,000.00)
		<u>0.00</u>

**Explanation: To transfer funds between objects within School Project Requests project to facilitate the proper classification of expenditures.**

**APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD**

**FEB 18 2014**

**MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY**