

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: August 16, 2016		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 12 – General Operating Fund b. Resolution 11 – Special Revenue - Federal Programs c. Resolution 11 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. Resolution 2 – 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 August 3, 2016	
ASSISTANT SUPERINTENDENT <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE August 3, 2016	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

AUG 16 2016

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 12 - GENERAL OPERATING FUND

August 16, 2016

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	354,258,044.46	353,832,238.85	2,159,260.52	834,307.66	355,157,191.71
3121 Fedl Impact Funds--Cur Op	550,000.00	550,000.00		29,675.85	520,324.15
3191 ROTC	350,000.00	350,000.00	107,308.87		457,308.87
3199 Misc Federal Direct	175,000.00	175,000.00		175,000.00	0.00
3202 Medicaid	1,400,000.00	1,559,817.84	119,260.98		1,679,078.82
3299 Misc Fedl Through State	871,456.00	969,916.00	95,622.72		1,065,538.72
3310 FL Ed Finance Program	144,674,076.00	141,767,900.00			141,767,900.00
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	77,727.00		137,727.00
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	3,657.57		61,657.57
3344 Dist Disc Lottery Funds	139,295.00	0.00			0.00
3355 Class Size Reduction	43,352,102.00	43,443,387.00			43,443,387.00
3361 School Recognition Funds	1,420,617.00	1,553,986.00			1,553,986.00
3371 Voluntary Prekindergarten Program	1,414,941.67	1,493,053.29	6,988.48		1,500,041.77
3399 Other Misc State Revenue	451,541.62	878,228.58		104,080.51	774,148.07
3411 District School Tax	90,623,293.00	90,623,293.00	712,733.04		91,336,026.04
3425 Rent	200,000.00	200,000.00	96,817.40		296,817.40
3431 Interest on Investments	50,000.00	50,000.00	88,682.54		138,682.54
3440 Gifts, Grants & Bequests	215,000.00	227,000.00	35,435.96		262,435.96
3461 Adult General Education Course Fees	15,000.00	10,000.00	3,910.00		13,910.00
3462 Postsecondary Vocational Course Fees	500,000.00	500,000.00	298,103.39		798,103.39
3463 Continuing Workforce Educ Course Fee	50,000.00	50,000.00	37,642.05		87,642.05
3464 Capital Improvement Fees	23,000.00	33,342.80	5,364.34		38,707.14
3465 Postsecondary Lab Fees	63,000.00	139,223.73	25,504.02		164,727.75
3467 GED Testing Fees	5,000.00	3,470.00	4,422.50		7,892.50
3468 Financial Aid Fees	45,000.00	62,487.63	8,080.37		70,568.00
3469 Other Student Fees	23,000.00	42,958.13	11,822.93		54,781.06
3473 School Age Child Care Fees	350,000.00	408,000.00	63,105.20		471,105.20
3491 Bus Fees	300,000.00	300,000.00		40,172.64	259,827.36
3493 Sale of Junk	150,000.00	150,000.00	12,515.74		162,515.74
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	199,585.80		547,496.80
3497 Refunds of Prior Year Exp	200,000.00	200,000.00		182,815.31	17,184.69
3498 Lost, Damaged & Sale Txbs	30,000.00	30,000.00		5,488.16	24,511.84
3499 Food Serv Indir Cost Rate	252,089.00	252,089.00	142,746.05		394,835.05
3630 Trans from Cap Proj Funds	8,412,830.00	8,412,830.00		297,075.19	8,115,754.81
3742 Other Loss Recovery	0.00	1,444,402.68	2,223.57		1,446,626.25
9999 Beginning Fund Balance	51,266,062.17	51,266,062.17			51,266,062.17

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 16 2016

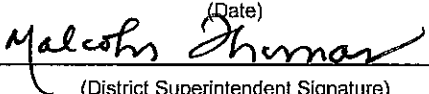
MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 12 - GENERAL OPERATING FUND

August 16, 2016

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		354,258,044.46	353,832,238.85	6,744,408.90	5,419,456.04
5100 Basic (K-12)	142,534,895.90	141,362,423.75	1,353,315.83		142,715,739.58
5200 Exceptional	39,031,642.00	41,078,742.70	498,859.17		41,577,601.87
5300 Vocational	8,813,159.02	9,832,991.94		58,648.26	9,774,343.68
5400 Adult General	341,131.81	613,211.82	75,863.87		689,075.69
5500 Prekindergarten	1,832,811.60	1,901,858.92	122,686.48		2,024,545.40
5900 Other Instruction	33,772.79	41,784.79		1,020.00	40,764.79
6100 Pupil Personnel Services	0.00	0.00			0.00
6110 Attendance and Social Work	2,639,687.00	2,836,031.62	152,058.00		2,988,089.62
6120 Guidance Services	8,774,581.09	8,831,787.60	636,559.37		9,468,346.97
6130 Health Services	2,405,152.14	2,745,152.14			2,745,152.14
6140 Psychological Services	49,883.70	1,055,652.11	165,539.23		1,221,191.34
6150 Parental Involvement	14,596.86	14,596.86			14,596.86
6190 Other Pupil Personnel Services	149,174.38	249,174.38	385,958.00		635,132.38
6200 Instructional Media Services	4,447,261.46	4,467,462.19	440,952.46		4,908,414.65
6300 Instruction and Curr Development Svcs	5,410,460.98	6,005,728.62	406,175.34		6,411,903.96
6400 Instructional Staff Training Services	3,310,798.52	3,475,572.29	216,152.47		3,691,724.76
6500 Instruction Related Technology	2,435,641.42	2,384,523.99	589,873.15		2,974,397.14
7100 Board	1,459,901.94	1,404,901.94	33,486.92		1,438,388.86
7200 General Administration (Supt & Staff)	898,149.70	893,149.70	7,418.00		900,567.70
7300 School Administration (Office of the Prin)	15,913,125.97	16,046,848.03	134,527.27		16,181,375.30
7400 Facilities Acquisition and Construction	1,549,299.26	1,940,299.26		684,411.43	1,255,887.83
7500 Fiscal Services	2,859,433.93	2,869,433.93	12,764.23		2,882,198.16
7600 Food Services	137,000.02	244,000.02	133,316.00		377,316.02
7710 Planning, Research, Dev, & Eval Svcs	778,317.14	907,317.14	12,107.00		919,424.14
7720 Information Services	221,511.17	196,511.17			196,511.17
7730 Staff Services	3,780,226.56	3,760,226.56		83,450.90	3,676,775.66
7760 Internal Services	1,781,045.47	1,881,045.47			1,881,045.47
7800 Pupil Transportation Services	17,884,717.10	17,885,317.10	979,392.26		18,864,709.36
7900 Operation of Plant	27,677,527.62	27,769,028.66	316,218.28		28,085,246.94
8100 Maintenance of Plant	11,870,640.79	11,790,912.31		36,392.73	11,754,519.58
8200 Administrative Technology Services	3,329,470.71	3,329,470.71		19,000.00	3,310,470.71
9100 Community Services	860,912.73	943,417.92	71,185.57		1,014,603.49
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	41,022,113.68	35,063,663.21		4,536,532.72	30,527,130.49

ADOPTED BY BOARD: _____ August 16, 2016 _____
 (Date)

CERTIFIED CORRECT: _____

 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 16 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 12
 Board Meeting August 16, 2016**

<u>Account Name</u>		<u>Increase (Decrease)</u>
i. Revenue - Amendments Between Revenue, Appropriations & Reserves		
a)		
Postsecondary Lab Fees	Default	19,534.00
Other Student Fees	Default	10,302.93
Financial Aid Fees	Default	8,080.37
Capital Improvement Fees	Default	5,364.34
Ged Testing Fees	Default	4,422.50
Adult General Ed Course Fees	Default	3,910.00
Postsecondary Lab Fees	Default	3,120.55
Postsecondary Lab Fees	Default	2,849.47
Other Student Fees	Default	1,380.00
Other Student Fees	Default	1,160.00
Other Student Fees	Default	(1,020.00)
		<u>59,104.16</u>
Supplies	Vocational-Technical	19,534.00
Supplies	Vocational-Technical	10,302.93
Other Misc Expenses	Community Services	8,080.37
Furn Fixtures & Equip-Captizd	Vocational-Technical	5,364.34
Supplies	Vocational-Technical	4,422.50
Supplies	Vocational-Technical	3,910.00
Supplies	Vocational-Technical	3,120.55
Supplies	Vocational-Technical	2,849.47
Supplies	Vocational-Technical	1,380.00
Supplies	Vocational-Technical	1,160.00
Supplies	Other Instr	(1,020.00)
		<u>59,104.16</u>

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

b) <u>Medicaid-Direct Services</u>		
Medicaid	Default	277,395.98
		<u>277,395.98</u>
Supplies	Exceptional	135,931.75
Supplies	Psychological Services	2,766.23
Reserve For Contingencies	Unrestricted Reserve	138,698.00
		<u>277,395.98</u>

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 16 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 12
 Board Meeting August 16, 2016**

Account Name		Increase (Decrease)
c)	<u>Summer Voluntary Pre-K Ed Prgm</u>	
	Voluntary Pre-K Program	6,998.48
		<u>6,998.48</u>
	Clstrm Tchr-Reg-Pay	5,992.37
	Retirement Benefits	450.63
	Social Security Benefits	458.42
	Workers Compensation	97.06
		<u>6,998.48</u>

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

d)	<u>Various Projects</u>			
	District School Taxes	Default		7,137,875.68
	Postsecondary Vocational Fees	Default		298,103.39
	Medicaid	Default		241,865.00
	Food Svcs Indirect Cost Rate	Default		142,746.05
	Performance Based Incentives	Default		137,727.00
	Reserve Officers Training Corps (ROTC)	Default		107,308.87
	Misc Fedl Thru State	Default		100,184.00
	Other Misc Local Sources	Default		98,875.81
	Rent	Default		96,817.40
	Interest On Investments	Default		88,682.54
	Gifts Grants & Bequests	Default		48,795.57
	Other Misc Local Sources	Default		48,359.00
	Other Misc Local Sources	Default		40,000.00
	Continuing Workforce Ed Fees	Default		32,069.97
	Other Misc Local Sources	Default		19,500.00
	Other Misc Local Sources	Default		16,508.91
	Other Misc Local Sources	Default		12,933.74
	Sale Of Junk	Default		12,515.74
	State License Tax	Default		3,657.57
	Other Misc Local Sources	Default		2,516.09
	Other Loss Recovery	Default		2,223.57
	Trans From Cp Proj Funds	Default		425.00
	District School Taxes	Default		(6,425,142.64)
	Medicaid	Default		(250,000.00)
	Refunds Of Prior Year Exp	Default		(182,815.31)
	Misc Federal Direct	Default		(175,000.00)
	Trans From Cp Proj Funds	Default		(164,177.00)
	Medicaid	Default		(150,000.00)
	Trans From Cp Proj Funds	Default		(93,220.00)
	Other Misc State Revenue	Default		(92,877.29)
	Performance Based Incentives	Default		(60,000.00)
	Bus Fees	Default		(40,172.64)
	Trans From Cp Proj Funds	Default		(40,103.19)
	Fedl Impact Funds-Cur Op	Default		(29,675.85)
	Lost Damaged & Sale Txbks	Default		(5,488.16)
	Voluntary Pre-K Program	Default		(10.00)
	Gifts Grants & Bequests	Default		184.45
	Other Misc State Revenue	Default		(5,441.27)
				<u>975,752.00</u>

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 16 2016

MALCOLM THOMAS, SUPERINTENDENT
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**Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 12
 Board Meeting August 16, 2016**

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 AUG 16 2016

MALCOLM THOMAS, SUPERINTENDENT
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Account Name	Increase (Decrease)
<u>Various Projects (Continued)</u>	
Reserve For Contingencies	Reserves 751,590.22
Pro & Tech Services	Exceptional 241,865.00
Data Communication Lines	Operation Of Plant 48,795.57
Pro & Tech Services	Staff Services 40,000.00
Clstrm Tchr-Reg-Pay	Basic (Fefp K-12) 16,508.91
Computer Hardware-Non-Cap	Basic (Fefp K-12) 12,933.74
Repairs & Maintenance	Maintenance Of Plant 2,223.57
Retirement Benefits	Maintenance Of Plant 1,623.31
Other Non-Prof Purc Services	Basic (Fefp K-12) 425.00
Other Support-Other Pay	Maintenance Of Plant 60.93
Insurance & Bond Premiums	Operation Of Plant (91,920.00)
Other Support-Reg Pay	Maintenance Of Plant (21,428.27)
Group Ins-Health & Hosp	Maintenance Of Plant (9,935.97)
Workers Compensation	Maintenance Of Plant (8,646.18)
Insurance & Bond Premiums	Board (1,300.00)
Social Security Benefits	Maintenance Of Plant (1,033.61)
Group Ins-Dental	Maintenance Of Plant (641.15)
Group Ins-Life	Maintenance Of Plant (102.25)
Clstrm Tchr-Reg-Pay	Pre-K (10.00)
Supplies	Basic (Fefp K-12) 184.45
Training Tuition Fees	Vocational-Technical (5,441.27)
	<u>975,752.00</u>

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

e) <u>Ldrship & Faculty Development</u>		
Misc Fedl Thru State	Default	(4,561.28)
		<u>(4,561.28)</u>
Travel Away-Out Of State	Instruct Staff Trng Svc	4,134.49
Travel-Local	Instruct Staff Trng Svc	(4,360.00)
Travel-Away-In State	Instruct Staff Trng Svc	(4,335.77)
		<u>(4,561.28)</u>

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

f) <u>Law Enf Trng-General</u>		
Continuing Workforce Ed Fees	Default	5,572.08
Other Misc State Revenue	Default	(5,761.95)
		<u>(189.87)</u>
Training Tuition Fees	Vocational-Technical	707.84
Travel-Away-In State	Instruct Staff Trng Svc	(897.71)
		<u>(189.87)</u>

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

**Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 12
 Board Meeting August 16, 2016**

Account Name		Increase (Decrease)
g) <u>Child Care Projects</u>		
School-Age Child Care Fees	Default	53,894.00
School-Age Child Care Fees	Default	9,211.20
		<u>63,105.20</u>
Supplies	Community Services	43,393.53
Temporary Employment	Community Services	7,941.80
Group Ins-Health & Hosp	Community Services	4,989.40
Supplies	Community Services	3,015.42
Social Security Benefits	Community Services	1,677.79
Retirement Benefits	Community Services	1,634.38
Workers Compensation	Community Services	277.97
Group Ins-Dental	Community Services	138.81
Group Ins-Life	Community Services	36.10
		<u>63,105.20</u>

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

h) <u>Escambia County Road Prison</u>		
Other Misc Local Sources	Default	(39,107.75)
		<u>(39,107.75)</u>
Supplies	Vocational-Technical	(20,000.00)
Clstrm Tchr-Reg-Pay	Vocational-Technical	(11,848.56)
Clstrm Tchr-Other Pay	Vocational-Technical	(4,432.00)
Social Security Benefits	Vocational-Technical	(1,309.97)
Group Ins-Health & Hosp	Vocational-Technical	(602.00)
Retirement Benefits	Vocational-Technical	(565.69)
Workers Compensation	Vocational-Technical	(218.55)
Group Ins-Dental	Vocational-Technical	(99.66)
Group Ins-Life	Vocational-Technical	(31.32)
		<u>(39,107.75)</u>

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

i) <u>Pens Electrical Apprenticeship</u>		
Gifts Grants & Bequests	Default	(13,544.06)
		<u>(13,544.06)</u>
Other Support-Reg Pay	Instruct & Curr Dev Svc	(5,585.65)
Reserve For Contingencies	Reserves	(7,958.41)
		<u>(13,544.06)</u>

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

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**Explanation of Budget Amendment as Follows:
 General Operating Fund
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Account Name	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>	
a) <u>Various Projects</u>	
Pro & Tech Services	Basic (Fefp K-12) 1,082,541.00
Clsm Tchr-Sick Pay	Basic (Fefp K-12) 1,009,600.00
Subst Employment-Non-Instr	Transportation Services 979,392.26
Textbooks	Basic (Fefp K-12) 481,943.71
Clsm Tchr-Other Pay	Basic (Fefp K-12) 409,614.00
Social Security Benefits	Guidance Services 400,000.00
Salaries	Other Student Personl Svc 385,958.00
Salaries	Instr Tech Svc 324,762.00
Aides-Sick Pay	Exceptional 258,000.00
Group Ins-Health & Hosp	Instructional Media Svc 241,000.00
Group Ins-Health & Hosp	Instruct & Curr Dev Svc 202,300.00
Remod/Renov-Non-Cap	Facility Acq & Construc 185,210.00
Supplies	Instr Tech Svc 178,713.12
Subst Employment-Non-Instr	Operation Of Plant 169,811.31
Other Tchr-Reg-Pay	Psychological Services 162,773.00
Other Tchr-Sick Pay	Attendance & Social Wrk 151,000.00
Other Support-Sick Pay	Maintenance Of Plant 131,200.00
Other Tchr-Sick Pay	Guidance Services 123,000.00
Salaries	Instructional Media Svc 121,676.00
Supplies	Instruct Staff Trng Svc 119,464.00
Supplies	School Administration 117,714.27
Aides-Reg Pay	Pre-K 115,698.00
Salaries	Vocational-Technical 113,860.00
Admin-Sick Pay	Admin Tech Svc 101,000.00
Other Support-Sick Pay	Fiscal Services 98,393.00
High School Student Employment	Vocational-Technical 95,153.00
Other Support-Sick Pay	Food Services 93,888.00
Other Support-Sick Pay	Operation Of Plant 93,882.00
Clsm Tchr-Other Pay	Adult General 92,941.27
Salaries	Instruct & Curr Dev Svc 91,324.00
Supplies	Facility Acq & Construc 87,856.44
Group Ins-Health & Hosp	Instr Tech Svc 85,155.00
Pro & Tech Services	Instruct & Curr Dev Svc 80,679.51
Supplies	Guidance Services 71,249.44
Supplies	Operation Of Plant 62,313.65
Other Support-Other Pay	Food Services 57,235.00
Repairs & Maintenance	Maintenance Of Plant 45,498.20
Supplies	Instructional Media Svc 42,993.46
Other Support-Sick Pay	Instruct Staff Trng Svc 37,545.00
Reserve For Contingencies	Reserves 37,000.00
Supplies	Instruct & Curr Dev Svc 34,229.49
Substitute Teachers	Instructional Media Svc 34,085.00
Data Communication Lines	Operation Of Plant 32,284.82
Other Tchr-Other Pay	Instruct Staff Trng Svc 31,386.00
Group Ins-Health & Hosp	Staff Services 21,700.00
Other Tchr-Term Pay	Instruct Staff Trng Svc 19,000.00
Other Support-Sick Pay	Facility Acq & Construc 17,200.00

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 General Operating Fund
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Account Name	Increase (Decrease)
<u>Various Projects (Continued)</u>	
Temporary Employment	Board 17,035.00
Temporary Employment	Maintenance Of Plant 14,140.00
Other Support-Term Pay	Instruct Staff Trng Svc 13,200.00
Group Ins-Health & Hosp	Plan,Research,Dev,Eval 12,107.00
Supplies	Board 11,397.92
Other Support-Term Pay	Food Services 10,697.00
Temporary Employment	School Administration 10,309.00
Supplies	Maintenance Of Plant 8,270.29
Travel Away-Out Of State	Staff Services 7,790.21
Furn Fixtures & Equip-Non-Cap	Basic (Fefp K-12) 7,567.73
College Student Employment	General Administration 7,418.00
Retirement Benefits	Adult General 7,357.27
Social Security Benefits	Adult General 7,251.95
Salaries	Staff Services 6,631.00
Salaries	Board 6,354.00
Substitute Teachers	Instr Tech Svc 6,123.00
Repairs & Maintenance	School Administration 5,375.00
Travel-Away-In State	Staff Services 4,400.97
Supplies	Basic (Fefp K-12) 3,801.94
Social Security Benefits	Food Services 3,490.00
Social Security Benefits	Food Services 3,253.00
Substitute Teachers	Instruct & Curr Dev Svc 2,833.00
Group Ins-Health & Hosp	Fiscal Services 2,433.00
Reserve For Contingencies	Reserves 1,532.00
Social Security Benefits	Food Services 1,483.00
Substitute Teachers	Guidance Services 1,335.00
Computer Hardware-Captlzd	School Administration 1,129.00
Workers Compensation	Adult General 1,127.11
Substitute Teachers	Attendance & Social Wrk 1,058.00
Travel Away-Out Of State	Instruct Staff Trng Svc 1,016.46
Supplies	Operation Of Plant 686.43
Travel-Away-In State	Staff Services 479.00
Computer Hardware-Non-Cap	Instruct & Curr Dev Svc 394.99
Furn Fixtures & Equip-Non-Cap	Basic (Fefp K-12) 321.00
Retirement Benefits	Food Services 270.00
Other Non-Prof Purc Services	Operation Of Plant 250.00
Supplies	Operation Of Plant 114.50
Reserve For Contingencies	Reserves (1,700,000.00)
Reserve For Contingencies	Reserves (1,697,851.00)
Reserve For Contingencies	Reserves (1,059,364.89)
Salaries	Facility Acq & Construc (881,584.18)
Substitute Teachers	Basic (Fefp K-12) (663,019.99)
Group Ins-Health & Hosp	Basic (Fefp K-12) (616,559.55)
Reserve For Contingencies	Reserves (481,943.71)
Reserve For Contingencies	Reserves (441,000.00)
Supplies	Basic (Fefp K-12) (400,000.00)
Supplies	Vocational-Technical (200,000.00)
Repairs & Maintenance	Maintenance Of Plant (197,621.60)
Subst Employment-Non-Instr	Exceptional (136,857.58)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 16 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 12
 Board Meeting August 16, 2016**

Account Name	Increase (Decrease)
<u>Various Projects (Continued)</u>	
Supplies	(134,202.08)
Other Non-Prof Purc Services	(120,000.00)
Renovations-Network/Retrofit	(86,589.69)
Pro & Tech Services	(81,074.50)
Clstrm Tchr-Reg-Pay	(75,863.87)
Clstrm Tchr-Reg-Pay	(32,813.73)
Other Support-Other Pay	(32,000.00)
College Student Employment	(30,000.00)
Group Ins-Health & Hosp	(23,176.11)
Pro & Tech Services	(9,887.27)
Remod/Renov-Non-Cap	(6,504.00)
Social Security Benefits	(5,000.00)
Pro & Tech Services	(4,879.97)
Library Books-Exist Libr	(1,532.00)
Supplies	(250.00)
Furn Fixtures & Equip-Non-Cap	(80.00)
Staff Services	(134,202.08)
Admin Tech Svc	(120,000.00)
Facility Acq & Construc	(86,589.69)
Fiscal Services	(81,074.50)
Vocational-Technical	(75,863.87)
Adult General	(32,813.73)
Food Services	(32,000.00)
Staff Services	(30,000.00)
Basic (Fefp K-12)	(23,176.11)
Fiscal Services	(9,887.27)
Facility Acq & Construc	(6,504.00)
Food Services	(5,000.00)
Instr Tech Svc	(4,879.97)
Instructional Media Svc	(1,532.00)
Staff Services	(250.00)
Exceptional	(80.00)
	0.00

Explanation: To adjust budgets to actual expenditures.

b) <u>Various Projects</u>		
Software-Non Capitalized	Basic (Fefp K-12)	30,630.00
Other Support-Reg Pay	Guidance Services	27,525.60
Group Ins-Health & Hosp	Guidance Services	7,512.60
Pro & Tech Services	Fiscal Services	2,900.00
Other Tchr-Other Pay	Instructional Media Svc	2,240.00
Retirement Benefits	Guidance Services	1,986.54
Workers Compensation	Guidance Services	1,937.34
Social Security Benefits	Guidance Services	1,819.32
Retirement Benefits	Instructional Media Svc	291.00
Social Security Benefits	Instructional Media Svc	172.00
Group Ins-Dental	Guidance Services	138.81
Group Ins-Life	Guidance Services	54.72
Workers Compensation	Instructional Media Svc	27.00
Reserve For Contingencies	Reserves	(40,974.93)
Reserve For Contingencies	Reserves	(30,630.00)
Reserve For Contingencies	Reserves	(2,900.00)
Reserve For Contingencies	Reserves	(2,730.00)
		0.00

Explanation: To appropriate funds from project Reserve For Contingencies for various projects.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 16 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - SPECIAL REVENUE - FEDERAL PROGRAMS

August 16, 2016

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	32,318,713.87	34,722,119.95	520,946.91	1,629,491.69	33,613,575.17
5000 Instruction	10,828,999.02	11,768,322.43		322,257.95	11,446,064.48
6100 Pupil Personnel Services	2,347,375.81	2,326,907.39		217,802.50	2,109,104.89
6200 Instruct Media Services	40,765.00	113,015.33			113,015.33
6300 Instruct & Curr Develop Services	6,938,646.58	6,971,186.60		880,748.92	6,090,437.68
6400 Instruct Staff Training Services	5,738,061.84	6,858,445.91	29,312.58		6,887,758.49
6500 Instruction Related Technology	1,877,786.00	1,870,749.22	3,193.63		1,873,942.85
7200 General Administration	1,078,653.95	1,127,069.64	208.57		1,127,278.21
7300 School Administration	17,047.00	2,701.47		1.38	2,700.09
7400 Facil Acquisition & Construction	19,447.19	19,412.97		157.98	19,254.99
7710 Planning, Research, Development	0.00	15,131.36		8,356.47	6,774.89
7720 Information Services	16,531.13	19,031.13	3,938.89		22,970.02
7730 Staff Services	57,541.09	82,226.41	28.00		82,254.41
7800 Pupil Transportation Services	2,246,007.84	2,437,712.33	484,144.01		2,921,856.34
7900 Operation of Plant	28,652.92	26,009.26	121.23		26,130.49
8200 Admin Tech Serv	76,052.00	77,052.00			77,052.00
9100 Community Services	1,007,146.50	1,007,146.50		200,166.49	806,980.01
9800 Reserves	0.00	0.00			0.00

ADOPTED BY BOARD: _____ August 16, 2016 _____
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 16 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 11
SPECIAL REVENUES
BOARD MEETING August 16, 2016**

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

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
P063P144159	Pell Grant Explanation: To decrease budget to close project.	(340,907.90)
HE1254-12-1-0039	DODEA Military Grant - Anchors Away Explanation: To decrease budget to close project.	(5,411.17)
HE1254-14-1-0011	Military Precision : Shipshape Explanation: To decrease budget to close project.	(478,253.13)
HE1254-15-1-0053	Military : Diamond Formation Explanation: To decrease budget to close project.	(234,234.92)
170-1616A-6CP01	Carl Perkins Postsecondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1616A-6CS01	Carl Perkins Secondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1612A-6CS01	Workforce Innovation & Opportunity Act (WIOA) Explanation: To decrease budget to close project.	(49,737.66)
170-2626B-6CD01	FDLRS Associate Center IDEA Part B Discretionary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2626B-6CD02	Alt Assessment for Students with Disabilities Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

AUG 16 2016

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 11
SPECIAL REVENUES
BOARD MEETING August 16, 2016**

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

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-2626B-6CDT1	Sednet/Idea Part B - Trust Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2636B-6CB01	IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2676B-6CP01	IDEA, Part B, Pre-School Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2236B-6CD01	Title I, Delinquent Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2126B-6CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1916B-6CG01	Adult Geographic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1276B-6CH01	Title X, Part C - Homeless Children & Youth Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	0.00
170-1026A-6C001	Title III - English Language Acquisition Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	0.00

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

AUG 16 2016

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 11
SPECIAL REVENUES
BOARD MEETING August 16, 2016**

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

Project No.	Project Name	Increase (Decrease)
170-2176B-6CF01	Title I, Pt C - Migrant Ed	0.00
<p>Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.</p>		

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

AUG 16 2016

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - CAPITAL PROJECTS FUND**

August 16, 2016

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	126,234,678.55	187,180,701.70	6,367,525.53	0.00	193,548,227.23
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	674,985.95		1,962,431.73
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	8,186.26		3,954,132.21
3716 Capital Improve Tax Constr Fd - FY2016	21,540,180.00	21,846,338.65	188,907.43		22,035,246.08
3910 Local Capital Improvement Fund	1,853,105.03	2,492,969.53	732,264.58		3,225,234.11
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	4,727,034.40		87,007,491.38
3949 Sales Tax Revenue Bonds	0.00	60,000,000.00	35,721.91		60,035,721.91
3980 Charter Schools-Capital Outlay	289,678.00	289,678.00	425.00		290,103.00

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 16 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - CAPITAL PROJECTS FUND

August 16, 2016

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		126,234,678.55	187,180,701.70	6,367,525.53	0.00
7400 Facilities Acquisition and Construction	89,087,321.29	153,615,511.66	324,347.50		153,939,859.16
9700 Transfer of Funds	12,111,795.00	11,854,398.00	5,030,092.33		16,884,490.33
9800 Reserves	25,035,562.26	21,710,792.04	1,013,085.70		22,723,877.74

ADOPTED BY BOARD: _____ August 16, 2016 _____
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 AUG 16 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
Capital Projects Fund
Resolution Number 11
Board Meeting August 16, 2016

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 16 2016

Fund Name	Project	MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
a) <u>3610 - Cap Outlay & Debt Srv (Co&Ds)</u>			
			671,324.68
			3,661.27
			<u>674,985.95</u>
Reserve For Contingencies	Unrestricted Reserve		<u>674,985.95</u>
			<u>674,985.95</u>

Explanation: To adjust the 2015-2016 CO&DS revenue to actual received.

b) <u>3715 - Cap Imprv Tax Constr Fd Fy 15</u>			
			186.03
			11,952.27
			(3,952.04)
			<u>8,186.26</u>
Reserve For Contingencies	Unrestricted Reserve		<u>8,186.26</u>
			<u>8,186.26</u>

Explanation: To appropriate interest and fair market value to reserve project.

c) <u>3716 - Cap Imprv Tax Constr Fd Fy 16</u>			
			(1,527,384.84)
			21,264.92
			(1,568.82)
			1,696,596.17
			<u>188,907.43</u>
Reserve For Contingencies	Unrestricted Reserve		<u>188,907.43</u>
			<u>188,907.43</u>

Explanation: To appropriate interest to reserve project and adjust 2015-2016 millage revenue to actual received.

d) <u>3910 - Local Capital Improvement Fund</u>			
			2,985.73
			<u>2,985.73</u>
Reserve For Contingencies	Unrestricted Reserve		<u>2,985.73</u>
			<u>2,985.73</u>

Explanation: To appropriate interest to reserve project.

Explanation of Budget Amendment as Follows:
Capital Projects Fund
Resolution Number 11
Board Meeting August 16, 2016

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 16 2016

Fund Name	Project	MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY	Increase (Decrease)
e) <u>3910 - Local Capital Improvement Fund</u>			
Sale Of Buildings			729,278.85
			<u>729,278.85</u>
Remod/Renov-Non-Cap	Ese Renovations		729,278.85
			<u>729,278.85</u>

Explanation: To appropriate proceeds from the sale of Carver Century to ESE Renovation project.

f) <u>3948 - Half Cent Sales Tax 2008</u>			
School Distr Local Sales Tax	Default		4,164,743.65
Interest On Investments	Default		549,637.75
Net Inc/Dec Fmv Of Investment	Default		(28,401.54)
Net Inc/Dec Fmv Of Investment	Default		(102,984.41)
Other Loss Recovery	Default		144,038.95
			<u>4,727,034.40</u>
Reserve For Contingencies	Unrestricted Reserve		4,727,034.40
			<u>4,727,034.40</u>

Explanation: To appropriate interest to reserve project and adjust 2015-2016 sales tax revenue to actual received.

g) <u>3949 - Sales Tax Revenue Bonds 2016</u>			
Interest On Investments	Default		35,721.91
			<u>35,721.91</u>
Remod/Renov-Non-Cap	West Florida Tech Repurpose		35,721.91
			<u>35,721.91</u>

Explanation: To appropriate interest to West Florida Repurpose project.

h) <u>3980 - Charter Schools-Capital Outlay</u>			
Charter School Capital Outlay	Charter School Capital Outlay		425.00
			<u>425.00</u>
Transfer To General Fd	Charter School Capital Outlay		425.00
			<u>425.00</u>

Explanation: To adjust the 2015-2016 Charter School Capital Outlay revenue to actual received.

Explanation of Budget Amendment as Follows:
 Capital Projects Fund
 Resolution Number 11
 Board Meeting August 16, 2016

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 16 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations		
a) 3426 - Peco Maintenance Fund Fy 16		
Remod/Renov-Non-Cap	Asbestos Removal	(50,557.10)
Remod/Renov-Non-Cap	Capital Outlay Crew	157,858.99
Remod/Renov-Non-Cap	Energy Conservation	9,670.58
Remod/Renov-Non-Cap	Energy Management Systems	(38.13)
Remod/Renov-Non-Cap	Doors	(47,624.93)
Remod/Renov-Non-Cap	Bleacher Repair & Replacement	(29,887.00)
Remod/Renov-Non-Cap	Bleacher Repair & Replacement	(8,152.00)
Remod/Renov-Non-Cap	Flooring	(4,957.73)
Remod/Renov-Non-Cap	Energy Management Systems	(26,312.68)
		<u>0.00</u>

Explanation: To reallocate funds from various projects to Capital Outlay Crew and Energy Conservation project.

b) 3426 - Peco Maintenance Fund Fy 16		
Transfer To General Fd	Painting	(671,511.81)
Transfer To General Fd	Painting	671,511.81
		<u>0.00</u>

Explanation: To reallocate funds between functions within the painting project to facilitate the proper classification of expenditures.

c) 3426 - Peco Maintenance Fund Fy 16		
Remod/Renov-Non-Cap	Asbestos Removal	21,647.10
Remod/Renov-Non-Cap	Capital Outlay Crew	(61,906.68)
Remod/Renov-Non-Cap	Energy Conservation	61,906.68
Remod/Renov-Non-Cap	Doors	(21,647.10)
		<u>0.00</u>

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

d) 3426 - Peco Maintenance Fund Fy 16		
Remod/Renov-Non-Cap	Asbestos Removal	7,000.00
Transfer To General Fd	Painting	(40,103.19)
Remod/Renov-Non-Cap	Doors	33,103.19
		<u>0.00</u>

Explanation: To adjust the 2015-2016 painting to actual and reallocate remaining funds.

Explanation of Budget Amendment as Follows: ESCAMBIA COUNTY SCHOOL BOARD
Capital Projects Fund
Resolution Number 11
Board Meeting August 16, 2016

APPROVED

ESCAMBIA COUNTY SCHOOL BOARD

AUG 16 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Fund Name	Project	Increase (Decrease)
e) <u>3712 - Cap Imprv Tax Constr Fd Fy 12</u>		
Remod/Renov-Non-Cap	Preventive Maintenance Program	(7,687.46)
Computer Hardware-Non-Cap	Admin Computers-School Based	7,687.46
		<u>0.00</u>

Explanation: To reallocate funds between projects to utilize remaining balance in Fund 3712.

f) <u>3712 - Cap Imprv Tax Constr Fd Fy 12</u>		
Imprv Not Bldg Noncap/Acq-Cons	Port Clsrm Reno,Relo,Setup,Utl	3,000.00
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	(3,000.00)
		<u>0.00</u>

Explanation: To reallocate funds between objects within the Portable Classroom Renovation, Relocation, Setup, Utilities project.

g) <u>3714 - Cap Imprv Tax Constr Fd Fy 14</u>		
Imprv Not Bldg Cap /Acq-Const	Maj Self-Ins Loss-Property	34,500.00
Reserve For Contingencies	Reserve-Major Self Ins Losses	(34,500.00)
		<u>0.00</u>

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

h) <u>3714 - Cap Imprv Tax Constr Fd Fy 14</u>		
Imprv Not Bldg Noncap/Acq-Cons	Fuel Tank Compliance	(23.82)
Reserve For Contingencies	Unrestricted Reserve	23.82
		<u>0.00</u>

Explanation: To transfer funds from closed fuel tank compliance project to reserve project for reallocation.

i) <u>3716 - Cap Imprv Tax Constr Fd Fy 16</u>		
Remod/Renov-Non-Cap	Preventive Maintenance Program	6,227.73
Imprv Not Bldg Cap /Acq-Const	Maj Self-Ins Loss-Property	156.88
Remod/Renov-Non-Cap	Min Self-Ins Loss-Property	1,368.47
Remod/Renov-Non-Cap	Min Self-Ins Loss-Property	98.34
Remod/Renov-Non-Cap	Escambia High School Fire 2012	562.34
Imprv Not Bldg Cap /Acq-Const	Tornado Disaster - 2016	834.49
Imprv Not Bldg Noncap/Acq-Cons	Tornado Disaster - 2016	265.34
Remod/Renov-Non-Cap	Tornado Disaster - 2016	6,682.35
Renovations-Network/Retrofit	Computer Equipment	67,790.64
Remod/Renov-Non-Cap	Air Conditioning & Heating	1,200.47
Remod/Renov-Non-Cap	Asbestos Removal	4,822.42
Remod/Renov-Non-Cap	Energy Management Systems	8,302.91
Imprv Not Bldg Cap /Acq-Const	Fencing	364.76
Remod/Renov-Non-Cap	Fire Protection Sys	23,843.59

**Explanation of Budget Amendment as Follows:
 Capital Projects Fund
 Resolution Number 11
 Board Meeting August 16, 2016**

Fund Name	Project	Increase (Decrease)
Remod/Renov-Non-Cap	Fuel Tank Compliance	2,142.18
Remod/Renov-Non-Cap	General Renovations	64,576.26
Imprv Not Bldg Noncap/Acq-Cons	Roofing	16,439.12
Imprv Not Bldg Noncap/Acq-Cons	Sitework	60,759.52
Imprv Not Bldg Cap /Acq-Const	Sitework	2,930.85
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	5,041.29
Remod/Renov-Non-Cap	Safety Renovations	27,092.64
Remod/Renov-Non-Cap	Doors	3,557.70
Imprv Not Bldg Noncap/Acq-Cons	Port Clsrn Reno,Relo,Setup,Utl	2,932.10
Remod/Renov-Non-Cap	Port Clsrn Reno,Relo,Setup,Utl	8,863.02
Remod/Renov-Non-Cap	Bleacher Repair & Replacement	5,927.21
Remod/Renov-Non-Cap	Indoor Air Quality	1,357.49
Remod/Renov-Non-Cap	Flooring	434.46
Remod/Renov-Non-Cap	Security Systems	16,857.06
Remod/Renov-Non-Cap	Mechanical & Life Safety Sys	148,037.26
Remod/Renov-Non-Cap	Roofing Program	80,754.79
Remod/Renov-Non-Cap	Warrington El Gnrل Renovations	2,470.58
Remod/Renov-Non-Cap	Mcmillan General Renov/Stwrk	9,399.57
Remod/Renov-Non-Cap	Spencer Bibbs Renov/Remodeling	4,846.13
Remod/Renov-Non-Cap	Pine Meadow El Gen Renovations	432.26
Imprv Not Bldg Noncap/Acq-Cons	Soil Remediation	9,807.08
Remod/Renov-Non-Cap	Warrington Md Facilities Add	5,165.48
Remod/Renov-Non-Cap	A K Suter Rebuild	53,081.78
Remod/Renov-Non-Cap	Ernest Ward Rebuild	34.06
Imprv Not Bldg Cap /Acq-Const	School Project Req	2,773.86
Imprv Not Bldg Noncap/Acq-Cons	School Project Req	1,450.06
Remod/Renov-Non-Cap	School Project Req	7,195.99
Remod/Renov-Non-Cap	Demo Of Various School Bldgs	30,056.85
Imprv Not Bldg Noncap/Acq-Cons	ADA Accomodations	125.91
Imprv Not Bldg Cap /Acq-Const	Sitework	2,930.85
Imprv Not Bldg Noncap/Acq-Cons	ADA Accomodations	701.21
Remod/Renov-Non-Cap	Ese Renovations	25,831.62
Imprv Not Bldg Cap /Acq-Const	Sitework	(760.17)
Imprv Not Bldg Cap /Acq-Const	Sitework	(961.24)
Imprv Not Bldg Cap /Acq-Const	Sitework	(462.56)
Reserve For Contingencies	Unrestricted Reserve	9,248.88
Imprv Not Bldg Cap /Acq-Const	Sitework	(746.88)
Remod/Renov-Non-Cap	Abatement-Capital Outlay	(732,845.00)
		<u>0.00</u>

Explanation: To reallocate funds between projects for capital outlay salary abatement.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 16 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
 Capital Projects Fund
 Resolution Number 11
 Board Meeting August 16, 2016

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Fund Name	Project	MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY	Increase (Decrease)
j) <u>3716 - Cap Imprv Tax Constr Fd Fy 16</u>			
Remod/Renov-Non-Cap	Asbestos Removal		9,860.00
Remod/Renov-Non-Cap	Asbestos Removal		10,695.00
Remod/Renov-Non-Cap	Energy Management Systems		26,350.81
Remod/Renov-Non-Cap	Doors		15,039.00
Remod/Renov-Non-Cap	Doors - various cost centers		62,588.03
Remod/Renov-Non-Cap	Bleacher Repair & Replacement		29,887.00
Remod/Renov-Non-Cap	Bleacher Repair & Replacement		8,152.00
Remod/Renov-Non-Cap	Flooring		4,957.73
Reserve For Contingencies	Unrestricted Reserve		(167,529.57)
			<u>0.00</u>

Explanation: To reallocate funds from reserve project to various projects to facilitate the proper classification of expenditures.

k) <u>3716 - Cap Imprv Tax Constr Fd Fy 16</u>			
Transfer To General Fd	Exp Transferred To 2 Mills		(249,859.76)
Reserve For Contingencies	Unrestricted Reserve		249,859.76
			<u>0.00</u>

Explanation: To adjust budget to reflect 2015-2016 maintenance transfer and reallocate funds to reserve project.

l) <u>3716 - Cap Imprv Tax Constr Fd Fy 16</u>			
Furn Fixtures & Equip-Non-Cap	Tornado Disaster - 2016		850.00
Remod/Renov-Non-Cap	Tornado Disaster - 2016		27,746.68
Computer Hardware-Capltzd	Equipment		9,505.00
Reserve For Contingencies	Unrestricted Reserve		(38,101.68)
			<u>0.00</u>

Explanation: To reallocate funds from reserve project to facilitate the proper classification of expenditures.

m) <u>3910 - Local Capital Improvement Fund</u>			
Remod/Renov-Non-Cap	General Renovations		(345,798.65)
Remod/Renov-Non-Cap	Ese Renovations		345,798.65
			<u>0.00</u>

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

**Explanation of Budget Amendment as Follows:
 Capital Projects Fund
 Resolution Number 11
 Board Meeting August 16, 2016**

Fund Name	Project	Increase (Decrease)
n) <u>3948 - Half Cent Sales Tax 2008</u>		
Computer Hardware-Captlzd	Security Systems	7,013.34
Remod/Renov-Capitalized	Security Systems	(7,013.34)
Furn Fixtures & Equip-Captlzd	Mechanical & Life Safety Sys	14,355.20
Furn Fixtures & Equip-Non-Cap	Mechanical & Life Safety Sys	474.10
Remod/Renov-Non-Cap	Mechanical & Life Safety Sys	(14,829.30)
Bldgs & Fixed Equip-Contractor	New Gymnasium - Workman Middle	4.00
Furn Fixtures & Equip-Non-Cap	New Gymnasium - Workman Middle	(4.00)
		<u>0.00</u>

Explanation: To reallocate funds between objects to facilitate the proper classification of expenditures.

o) <u>3948 - Half Cent Sales Tax 2008</u>		
Transfer To Debt Svc Fd	Reserve-Future Yrs Debt Svc	4,608,015.28
Reserve For Contingencies	Reserve-Future Yrs Debt Svc	(4,608,015.28)
		<u>0.00</u>

Explanation: To reallocate funds between functions and objects to facilitate the proper classification of expenditures.

p) <u>3949 - Sales Tax Revenue Bonds 2016</u>		
Bldgs & Fixed Equip-Contractor	Northwest Middle New Const	(49.99)
Furn Fixtures & Equip-Non-Cap	Northwest Middle New Const	49.99
		<u>0.00</u>

Explanation: To reallocate funds between objects to facilitate the proper classification of expenditures.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 16 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - DEBT SERVICE FUND**

August 16, 2016

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	9,481,281.18	70,033,031.93	4,945,333.18	337,255.66	74,641,109.45
9200 Debt Services	5,750,778.17	6,302,528.92		337,255.66	5,965,273.26
9700 Transfer of Funds	0.00	60,000,000.00			60,000,000.00
9800 Reserves	3,730,503.01	3,730,503.01	4,945,333.18		8,675,836.19

ADOPTED BY BOARD: _____ August 16, 2016 _____
 (Date)

CERTIFIED CORRECT: _____
Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 16 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 Debt Service Fund
 Resolution Number 2
 Board Meeting August 16, 2016**

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Certificates of Participation Rent Service Fund</u>		
Bank Interest Earned		62.24
		<u>62.24</u>
Reserve for Contingencies	Reserve-Contingency Future Yrs Debt Svc	320,464.01
Interest	Debt Services	(293,251.77)
Debt Service/Issuance Fees	Debt Services	<u>(27,150.00)</u>
		<u>62.24</u>

Explanation: To appropriate interest earned and balance of interest and fees to reserves.

b) <u>Sales Tax Revenue Bonds 2016</u>		
Trans From CP Proj Funds		4,608,015.28
		<u>4,608,015.28</u>
Reserve for Contingencies	Reserve-Contingency Future Yrs Debt Svc	4,624,869.17
Debt Service/Issuance Fees	Debt Services	(16,853.89)
		<u>4,608,015.28</u>

Explanation: To appropriate transfer from capital projects and balance of fees to reserves.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 16 2016

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY