



| | | | |
|--|--|--|--|
| THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services | | SCHOOL BOARD AGENDA EXECUTIVE SUMMARY | |
| AGENDA DATE: January 17, 2017 | | ITEM NUMBER: V. b. 2. C. 2. a. Resolution 4 – General Operating Fund b. Resolution 4 – Special Revenue - Federal Programs c. Resolution 4 – 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.3: Improve transparency of financial information to all stakeholders. OBJECTIVE: n/a | | | |
| REQUESTED BY  Theresa McCants, Director Budgeting Department | | DATE January 4, 2017 | |
| ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services | | DATE January 4, 2017 | DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD |

JAN 17 2017

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - GENERAL OPERATING FUND

January 17, 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 | 1,620,000.00 | | | 1,620,000.00 |
| 3299 Misc Fedl Thru State | 1,025,290.73 | 1,047,778.74 | | | 1,047,778.74 |
| 3310 FL Ed Finance Program (FEFP) | 150,553,374.00 | 150,553,374.00 | | 3,122,216.00 | 147,431,158.00 |
| 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 | 133,369.00 | | | 133,369.00 |
| 3355 Class Size Reduction/Operating | 43,217,500.00 | 43,217,500.00 | | 229,711.00 | 42,987,789.00 |
| 3361 School Recongnition Funds | 1,420,617.00 | 1,420,617.00 | | | 1,420,617.00 |
| 3371 Voluntary Pre-K Program | 1,477,449.99 | 1,477,449.99 | | | 1,477,449.99 |
| 3399 Other Misc State Revenue | 375,295.00 | 376,948.00 | | | 376,948.00 |
| 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 | 30,000.00 | | | 30,000.00 |
| 3464 Capital Improvement Fees | 23,000.00 | 23,000.00 | | | 23,000.00 |
| 3465 Postsecondary Lab Fees | 135,000.00 | 135,000.00 | | | 135,000.00 |
| 3467 GED Testing Fees | 10,000.00 | 10,000.00 | | | 10,000.00 |
| 3468 Financial Aid Fees | 65,000.00 | 65,000.00 | | | 65,000.00 |
| 3469 Other Student Fees | 33,000.00 | 33,000.00 | | | 33,000.00 |
| 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 | 409,894.19 | | | 409,894.19 |
| 3497 Refunds Of Prior Year Exp | 182,895.72 | 182,895.72 | | | 182,895.72 |
| 3498 Lost Damaged & Sale Txbks | 30,000.00 | 30,000.00 | | | 30,000.00 |
| 3499 Food Srvs Indirect Cost Rate | 300,000.00 | 300,000.00 | | | 300,000.00 |
| 3630 Trans From CP Proj Funds | 8,246,350.00 | 8,246,350.00 | | | 8,246,350.00 |
| 3742 Other Loss Recovery | 1,000,000.00 | 1,000,000.00 | | | 1,000,000.00 |
| 9999 Beginning Fund Balance | 48,543,839.04 | 48,543,839.04 | | | 48,543,839.04 |
| TOTAL: | 356,716,933.48 | 356,741,461.68 | 0.00 | 3,351,927.00 | 353,389,534.68 |

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JAN 17 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - GENERAL OPERATING FUND

January 17, 2017

| EXPENDITURE FUNCTION NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|------------------------------------|-----------------------|-----------------------|---------------------|---------------------|-----------------------|
| 5100 Basic (K-12) | 141,847,526.23 | 141,976,993.90 | | 812,961.49 | 141,164,032.41 |
| 5200 Exceptional | 40,066,266.85 | 40,140,968.85 | 329,200.00 | | 40,470,168.85 |
| 5300 Vocational-Technical | 8,840,113.79 | 8,615,052.79 | 92,000.00 | | 8,707,052.79 |
| 5400 Adult General | 353,769.01 | 506,269.01 | | | 506,269.01 |
| 5500 Pre-K | 2,123,629.38 | 2,048,774.39 | | | 2,048,774.39 |
| 5900 Other Instr | 31,126.54 | 31,126.54 | | | 31,126.54 |
| 6110 Attendance & Social Wrk | 2,393,614.97 | 2,393,614.97 | 400,400.00 | | 2,794,014.97 |
| 6120 Guidance Services | 11,537,901.23 | 11,539,209.23 | | 1,187,000.00 | 10,352,209.23 |
| 6130 Health Services | 2,519,397.45 | 2,519,397.45 | 60,000.00 | | 2,579,397.45 |
| 6140 Psychological Services | 494,294.85 | 494,294.85 | 300,000.00 | | 794,294.85 |
| 6150 Parental Involvement | 13,616.23 | 13,616.23 | | | 13,616.23 |
| 6190 Other Student Personl Svc | 370,221.67 | 370,221.67 | 200,000.00 | | 570,221.67 |
| 6200 Instructional Media Svc | 4,928,279.41 | 4,928,279.41 | 10,300.00 | | 4,938,579.41 |
| 6300 Instruct & Curr Dev Svc | 6,777,691.63 | 6,835,178.63 | 2,400.00 | | 6,837,578.63 |
| 6400 Instruct Staff Trng Svc | 3,046,529.64 | 3,165,912.20 | | 87,717.00 | 3,078,195.20 |
| 6500 Instr Tech Svc | 2,859,193.23 | 2,859,193.23 | 400.00 | | 2,859,593.23 |
| 7100 Board | 1,497,695.29 | 1,497,695.29 | 1,500.00 | | 1,499,195.29 |
| 7200 General Administration | 895,349.78 | 895,349.78 | 4,000.00 | | 899,349.78 |
| 7300 School Administration | 15,794,639.88 | 15,796,339.88 | | | 15,796,339.88 |
| 7400 Facility Acq & Construc | 2,153,820.34 | 2,216,012.34 | | | 2,216,012.34 |
| 7500 Fiscal Services | 3,039,918.74 | 3,039,918.74 | 25,500.00 | | 3,065,418.74 |
| 7600 Food Services | 155,000.00 | 155,000.00 | | | 155,000.00 |
| 7710 Plan,Research,Dev,Eval | 835,235.00 | 835,235.00 | 50,000.00 | | 885,235.00 |
| 7720 Information Services | 224,217.39 | 230,217.39 | | | 230,217.39 |
| 7730 Staff Services | 2,745,436.91 | 3,346,636.91 | 165,000.00 | | 3,511,636.91 |
| 7760 Internal Services | 1,540,491.90 | 1,540,491.90 | 50,000.00 | | 1,590,491.90 |
| 7800 Transportation Services | 16,804,316.60 | 16,804,316.60 | 462,000.00 | | 17,266,316.60 |
| 7900 Operation Of Plant | 26,064,943.87 | 26,108,765.83 | 50,000.00 | | 26,158,765.83 |
| 8100 Maintenance Of Plant | 10,890,994.42 | 10,890,911.42 | 393,000.00 | | 11,283,911.42 |
| 8200 Admin Tech Svc | 3,184,959.00 | 3,184,959.00 | 1,300.00 | | 3,186,259.00 |
| 9100 Community Services | 989,755.27 | 988,179.55 | | | 988,179.55 |
| 9200 Debt Service | 10,000.00 | 10,000.00 | | | 10,000.00 |
| 9800 Reserves | 41,686,986.98 | 40,763,328.70 | | 3,861,248.51 | 36,902,080.19 |
| TOTAL: | 356,716,933.48 | 356,741,461.68 | 2,597,000.00 | 5,948,927.00 | 353,389,534.68 |

ADOPTED BY BOARD: _____ January 17, 2017
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JAN 17 2017

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 4
 Board Meeting January 17, 2017**

| Account Name | Increase (Decrease) |
|---|------------------------|
| I. Revenue - Amendments Between Revenue, Appropriations & Reserves | |
| a) <u>Various Projects</u> | |
| FI Ed Finance Program (FEFP) | 160,712.00 |
| FI Ed Finance Program (FEFP) | 30,322.00 |
| FI Ed Finance Program (FEFP) | 12,219.00 |
| FI Ed Finance Program (FEFP) | 5,741.00 |
| FI Ed Finance Program (FEFP) | 635.00 |
| FI Ed Finance Program (FEFP) | 173.00 |
| FI Ed Finance Program (FEFP) | (2,886,904.00) |
| FI Ed Finance Program (FEFP) | (439,897.00) |
| Class Size Reduction/Operating | (229,711.00) |
| FI Ed Finance Program (FEFP) | (3,001.00) |
| FI Ed Finance Program (FEFP) | (1,524.00) |
| FI Ed Finance Program (FEFP) | (692.00) |
| | <u>(3,351,927.00)</u> |

**APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 JAN 17 2017
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY**

| | | |
|---------------------------|---------------------------------------|-----------------------|
| Clsm Tchr-Reg-Pay | Basic (K-12) | 160,712.00 |
| Reserve for Contingencies | DJJ Supplemental Allocation | 30,322.00 |
| Reserve for Contingencies | Instructional Materials-Textbooks | 12,219.00 |
| Reserve for Contingencies | Instructional Materials-Library | 635.00 |
| Reserve for Contingencies | Science Lab Materials | 173.00 |
| Reserve for Contingencies | Opp/McKay Scholarships | (2,500,000.00) |
| Reserve for Contingencies | Salaries & Benefits | (1,050,771.00) |
| Reserve for Contingencies | Reading Allocation | (3,001.00) |
| Computer Hardware-Non-Cap | Basic (K-12) | (1,524.00) |
| Reserve for Contingencies | Safe Schools-School Resource Officers | (692.00) |
| | | <u>(3,351,927.00)</u> |

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

II. Amendments Between Appropriations & Reserves

| | | |
|-------------------------------|--------------------------------|-------------|
| a) <u>Various Projects</u> | | |
| Furn Fixtures & Equip-Captlzd | Band Uniforms & Instruments-HS | 27,280.00 |
| Furn Fixtures & Equip-Captlzd | Middle School Orchestra | 24,730.00 |
| Furn Fixtures & Equip-Non-Cap | Middle School Orchestra | 9,020.00 |
| Supplies | Band Uniforms & Instruments-HS | 714.00 |
| Reserve for Contingencies | Unrestricted Reserve | (56,100.51) |
| Reserve for Contingencies | Middle School Orchestra | (3,750.00) |
| Supplies | Basic (K-12) | (1,893.49) |
| | | <u>0.00</u> |

Explanation: To appropriate funds from project Reserve for Contingencies and between projects.

| | | |
|--|-------------------------|--------------|
| b) <u>Reading Allocat Low Perfrm Sch</u> | | |
| Clsm Tchr-Other Pay | Basic (K-12) | 375,000.00 |
| Other Tchr-Reg-Pay | Instruct Staff Trng Svc | (87,717.00) |
| Reserve for Contingencies | Reading Allocation | (287,283.00) |
| | | <u>0.00</u> |

Explanation: To adjust Reading Allocation budget between projects.

Explanation of Budget Amendment as Follows:
General Operating Fund
Resolution Number 4
Board Meeting January 17, 2017

| Account Name | | Increase (Decrease) |
|--------------|---|------------------------|
| c) | <u>Discr Lottery Fnd-Sch Impr Act</u> | |
| | Software-Non Capitalized Basic (K-12) | 3,000.00 |
| | Reserve for Contingencies Discretionary Lottery Funds-Sch Impr Activity | (3,000.00) |
| | | <u>0.00</u> |

Explanation: To appropriate funds from project Reserve for Contingencies for the purchase of software.

| | | | |
|----|--------------------------------|---------------------------|-----------------|
| d) | <u>Various Projects</u> | | |
| | Clstrm Tchr-Reg-Pay | Basic (K-12) | 9,570,442.00 |
| | Other Support-Reg Pay | Attendance & Social Wrk | 400,000.00 |
| | Other Support-Reg Pay | Maintenance Of Plant | 350,000.00 |
| | Other Tchr-Reg-Pay | Psychological Services | 300,000.00 |
| | Admin-Regular Pay | Other Student Personl Svc | 200,000.00 |
| | Other Support-Reg Pay | Staff Services | 150,000.00 |
| | Other Support-Reg Pay | Health Services | 60,000.00 |
| | Other Support-Reg Pay | Plan,Research,Dev,Eval | 50,000.00 |
| | Other Support-Reg Pay | Internal Services | 50,000.00 |
| | Other Support-Reg Pay | Operation Of Plant | 50,000.00 |
| | Clstrm Tchr-Reg-Pay | Basic (K-12) | (10,980,442.00) |
| | Clstrm Tchr-Reg-Pay | Exceptional | (200,000.00) |
| | Subst Employment-Non-Instr | Transportation Services | 442,000.00 |
| | High School Student Employment | Vocational-Technical | 62,000.00 |
| | Pro & Tech Services | Maintenance Of Plant | 43,000.00 |
| | Substitute Teachers | Vocational-Technical | 30,000.00 |
| | Pro & Tech Services | Fiscal Services | 23,000.00 |
| | Temporary Employment | Transportation Services | 20,000.00 |
| | College Student Employment | Staff Services | 15,000.00 |
| | Substitute Teachers | Instructional Media Svc | 10,300.00 |
| | Pro & Tech Services | Guidance Services | 9,000.00 |
| | Substitute Teachers | Guidance Services | 4,000.00 |
| | College Student Employment | General Administration | 4,000.00 |
| | College Student Employment | Fiscal Services | 2,300.00 |
| | Pro & Tech Services | Instruct & Curr Dev Svc | 2,200.00 |
| | Temporary Employment | Board | 1,500.00 |
| | College Student Employment | Admin Tech Svc | 1,300.00 |
| | Substitute Teachers | Attendance & Social Wrk | 400.00 |
| | Substitute Teachers | Instr Tech Svc | 400.00 |
| | Substitute Teachers | Instruct & Curr Dev Svc | 200.00 |
| | Other Non-Prof Purc Services | Fiscal Services | 200.00 |
| | Subst Employment-Non-Instr | Exceptional | (670,800.00) |
| | | | <u>0.00</u> |

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JAN 17 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation: To adjust budgets between projects and functions.

| | | | |
|----|-------------------------|-------------------|----------------|
| e) | <u>Various Projects</u> | | |
| | Purchased Services | Exceptional | 1,200,000.00 |
| | Other Support-Reg Pay | Guidance Services | (1,200,000.00) |
| | | | <u>0.00</u> |

Explanation: To adjust budgets between functions and objects.

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - SPECIAL REVENUE - FEDERAL PROGRAMS

January 17, 2017

| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|------------------------------------|----------------------|----------------------|-------------|---------------|----------------------|
| 3199 Misc Federal Direct | 3,006,292.61 | 3,605,249.35 | | | 3,605,249.35 |
| 3201 Vocational Education Acts | 544,312.00 | 544,312.00 | | | 544,312.00 |
| 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 | 11,653,137.53 | | | 11,653,137.53 |
| 3240 Elem & Sec Ed Act, Title I | 13,976,232.81 | 14,008,206.81 | | 355.00 | 14,007,851.81 |
| 3299 Misc Fedl Thru State | 2,442,311.72 | 2,442,311.72 | | | 2,442,311.72 |
| 9999 Beginning Fund Balance | 1,104.10 | 1,104.10 | | | 1,104.10 |
| TOTAL: | 32,025,779.23 | 32,656,709.97 | 0.00 | 355.00 | 32,656,354.97 |

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JAN 17 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - SPECIAL REVENUE - FEDERAL PROGRAMS

January 17, 2017

| EXPENDITURE FUNCTION NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|------------------------------------|----------------------|----------------------|------------------|------------------|----------------------|
| 5000 Instruction | 11,820,459.25 | 11,826,135.26 | | 11,139.05 | 11,814,996.21 |
| 6100 Pupil Personnel Services | 1,847,883.84 | 2,008,864.27 | | | 2,008,864.27 |
| 6200 Instructional Media Svc | 10,000.00 | 42,350.00 | 3,000.00 | | 45,350.00 |
| 6300 Instruct & Curr Dev Svc | 6,737,539.54 | 7,136,872.88 | 595.04 | | 7,137,467.92 |
| 6400 Instruct Staff Trng Svc | 4,836,866.73 | 4,864,972.88 | 7,878.05 | | 4,872,850.93 |
| 6500 Instr Tech Svc | 1,588,627.08 | 1,668,627.08 | 9,400.00 | | 1,678,027.08 |
| 7200 General Administration | 1,120,637.74 | 1,135,276.76 | | 689.04 | 1,134,587.72 |
| 7300 School Administration | 1,869.47 | 1,869.47 | | | 1,869.47 |
| 7400 Facility Acq & Construc | 11,662.97 | 11,662.97 | | | 11,662.97 |
| 7710 Plan,Research,Dev,Eval | 9,297.78 | 14,297.78 | | | 14,297.78 |
| 7720 Information Services | 9,766.87 | 9,766.87 | | | 9,766.87 |
| 7730 Staff Services | 71,341.46 | 76,514.51 | | | 76,514.51 |
| 7800 Transportation Services | 2,849,399.58 | 2,749,297.76 | | 9,400.00 | 2,739,897.76 |
| 7900 Operation Of Plant | 29,957.00 | 29,731.56 | | | 29,731.56 |
| 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 | 32,656,709.97 | 20,873.09 | 21,228.09 | 32,656,354.97 |

ADOPTED BY BOARD: _____ January 17, 2017
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JAN 17 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 4
SPECIAL REVENUES
BOARD MEETING January 17, 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> |
|--------------------|--|--------------------------------|
| 170-1617A-7CP01 | Carl Perkins Postsecondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds. | 0.00 |
| 170-2637B-7CB01 | IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds. | 0.00 |
| 170-2127B-7CB01 | Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds. | 0.00 |
| 170-2127B-7CB01 | Title I, Part A, Basic - Low Performing Schools Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds. | 0.00 |
| 170-2177B-7C001 | Title I, Pt C - Migrant Ed Explanation: To decrease budget per U.S. Department of Education. | (355.00) |

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

JAN 17 2017

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - CAPITAL PROJECTS FUND

January 17, 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

JAN 17 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - CAPITAL PROJECTS FUND

January 17, 2017

| FUNCTION NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|------------------------------|-----------------------|-----------------------|------------------|------------------|-----------------------|
| 7400 Facility Acq & Construc | 91,973,147.11 | 92,038,601.43 | | 29,501.01 | 92,009,100.42 |
| 9700 Transfer Of Funds | 19,095,828.00 | 19,095,828.00 | | | 19,095,828.00 |
| 9800 Reserves | 82,155,773.38 | 82,090,319.06 | 29,501.01 | | 82,119,820.07 |
| TOTAL: | 193,224,748.49 | 193,224,748.49 | 29,501.01 | 29,501.01 | 193,224,748.49 |

ADOPTED BY BOARD: _____ January 17, 2017
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JAN 17 2017

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 Capital Projects Fund
 Resolution Number 4
 Board Meeting January 17, 2017**

| Fund Name | Project | Increase (Decrease) |
|--|---------------------------|------------------------|
| II. <u>Amendments Between Appropriations & Reserves</u> | | |
| a) <u>3426 - Cap Imprv Tax Constr Fd Fy 12</u> | | |
| Remod/Renov-Non-Cap | Energy Management Systems | 66.50 |
| Remod/Renov-Non-Cap | Flooring | (66.50) |
| | | 0.00 |

Explanation: To transfer funds from Flooring project to Energy Management Systems project.

| | | |
|---|--------------------------------|------------|
| b) <u>3712 - Cap Imprv Tax Constr Fd Fy 12</u> | | |
| Remod/Renov-Non-Cap | General Renovations | 7,181.88 |
| Imprv Not Bldg Noncap/Acq-Cons | Port Clsrm Reno,Relo,Setup,Utl | 1,385.00 |
| Remod/Renov-Non-Cap | Port Clsrm Reno,Relo,Setup,Utl | 657.71 |
| Imprv Not Bldg Noncap/Acq-Cons | Sitework | (9,224.59) |
| | | 0.00 |

Explanation: To transfer funds from Sitework project to General Renovations project and Portable Classroom Renovation, Relocation, Setup, Utilities project.

| | | |
|---|--------------------------------|-------------|
| c) <u>3943 - Cap Imprv Tax Constr Fd Fy 17</u> | | |
| Reserve For Contingencies | Unrestricted Reserve | 29,501.01 |
| Remod/Renov-Non-Cap | Air Conditioning & Heating | (3,050.00) |
| Imprv Not Bldg Noncap/Acq-Cons | Sitework | (1,058.89) |
| Bldgs & Fixed Equip-Contractor | Modular Classrooms | (18,803.45) |
| Imprv Not Bldg Noncap/Acq-Cons | Hellen Caro Gnrl Renov/Sitewrk | (6,588.67) |
| | | 0.00 |

Explanation: To transfer funds from Hellen Caro Elementary General Renovations & Sitework project, Modular Classrooms project, Sitework project, and Air Conditioning & Heating project to reserve project.

**APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD**

JAN 17 2017

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