



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: July 22, 2014		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 10 – General Operating Fund b. Resolution 11 – Special Revenue - Federal Programs c. Resolution 10 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund 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			
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 July 8, 2014	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE July 8, 2014	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

JUL 22 2014

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

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

July 22, 2014

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		339,705,423.86	337,851,570.23	229,531.20	0.00
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	1,026,103.40			1,026,103.40
3299 Misc Fedl Through State	467,859.00	563,981.00	49,000.00		612,981.00
3310 FL Ed Finance Program	132,432,736.00	130,085,150.00			130,085,150.00
3315 Workforce Development	4,895,677.00	4,895,677.00			4,895,677.00
3317 Performance Based Incentive	0.00	0.00	80,000.00		80,000.00
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
3344 Dist Disc Lottery Funds	0.00	387,403.00			387,403.00
3355 Class Size Reduction	43,630,289.00	43,317,417.00			43,317,417.00
3361 School Recognition Funds	751,448.00	809,820.00			809,820.00
3371 Voluntary Prekindergarten Program	999,346.83	999,346.83	60,496.00		1,059,842.83
3399 Other Misc State Revenue	184,442.00	261,619.09			261,619.09
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	292,331.00	1,000.00		293,331.00
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	102,207.91	14,824.92		117,032.83
3467 GED Testing Fees	12,000.00	12,805.75	1,220.00		14,025.75
3468 Financial Aid Fees	45,000.00	45,000.00			45,000.00
3469 Other Student Fees	31,100.00	64,473.07	6,458.30		70,931.37
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	623,159.60	16,531.98		639,691.58
3497 Refunds of Prior Year Exp	15,000.00	15,000.00			15,000.00
3498 Lost, Damaged & Sale Txbs	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

JUL 22 2014

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

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

July 22, 2014

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		339,705,423.86	337,851,570.23	317,591.07	88,059.87
5100 Basic (K-12)	148,881,910.31	150,206,882.74	46,973.89		150,253,856.63
5200 Exceptional	38,006,437.04	40,437,799.08			40,437,799.08
5300 Vocational	6,960,756.39	8,223,375.70	103,503.22		8,326,878.92
5400 Adult General	647,722.32	637,191.18			637,191.18
5500 Prekindergarten	1,744,420.65	1,796,231.89	77,896.00		1,874,127.89
5900 Other Instruction	42,914.07	53,480.07			53,480.07
6110 Attendance and Social Work	2,482,089.00	2,651,769.27			2,651,769.27
6120 Guidance Services	8,039,863.74	8,926,671.34			8,926,671.34
6130 Health Services	1,529,203.66	1,848,408.26			1,848,408.26
6140 Psychological Services	1,166,710.15	1,168,285.91			1,168,285.91
6150 Parental Involvement	18,416.35	21,976.12	1,000.00		22,976.12
6190 Other Pupil Personnel Services	604,854.30	611,814.30			611,814.30
6200 Instructional Media Services	4,450,830.81	4,477,028.24			4,477,028.24
6300 Instruction and Curr Development Svcs	4,556,253.98	4,807,557.57			4,807,557.57
6400 Instructional Staff Training Services	2,297,091.05	2,806,505.63	62,367.96		2,868,873.59
6500 Instruction Related Technology	1,784,786.48	1,885,234.24			1,885,234.24
7100 Board	1,678,927.00	1,678,927.00			1,678,927.00
7200 General Administration (Supt & Staff)	762,577.36	780,638.36			780,638.36
7300 School Administration (Office of the Prin)	14,319,183.00	15,657,830.73			15,657,830.73
7400 Facilities Acquisition and Construction	1,643,133.56	2,127,860.06	11,250.00		2,139,110.06
7500 Fiscal Services	2,935,915.49	2,935,915.49			2,935,915.49
7600 Food Services	149,870.00	165,789.31			165,789.31
7710 Planning, Research, Dev, & Eval Svcs	683,622.69	693,802.78			693,802.78
7720 Information Services	143,100.00	143,171.00			143,171.00
7730 Staff Services	3,070,837.10	3,885,570.00			3,885,570.00
7760 Internal Services	1,763,797.85	1,825,493.85			1,825,493.85
7800 Pupil Transportation Services	17,708,324.31	17,710,524.60	14,600.00		17,725,124.60
7900 Operation of Plant	30,804,946.72	30,472,867.34		33,224.00	30,439,643.34
8100 Maintenance of Plant	15,300,788.24	14,893,588.24			14,893,588.24
8200 Administrative Technology Services	3,213,487.61	3,408,645.61			3,408,645.61
9100 Community Services	747,422.29	798,947.50		1,772.54	797,174.96
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	21,555,230.34	10,101,786.82		53,063.33	10,048,723.49

ADOPTED BY BOARD: _____ July 22, 2014
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 22 2014

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 10
 Board Meeting July 22, 2014**

JUL 22 2014

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Various Projects</u>		
Postsecondary Lab Fees		2,057.85
Postsecondary Lab Fees		10,016.55
Postsecondary Lab Fees		2,750.52
GED Testing Fees		1,220.00
Other Student Fees		3,198.30
Other Student Fees		1,140.00
Other Student Fees		2,120.00
		22,503.22
Supplies	Vocational	2,057.85
Supplies	Vocational	10,016.55
Supplies	Vocational	2,750.52
Other Non-Prof. Purchased Services	Vocational	1,220.00
Supplies	Vocational	3,198.30
Supplies	Vocational	1,140.00
Supplies	Vocational	2,120.00
		22,503.22
 Explanation: To appropriate revenue to actual fees collected.		
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b) <u>Energy Conservation</u>		
Other Misc Local Sources		11,250.00
		11,250.00
Remodeling and Renovations - Non-Cap	Facilities Acquisition and Construction	11,250.00
		11,250.00
 Explanation: To appropriate revenue received from Gulf Power for EarthCents Rewards.		
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c) <u>Classroom Technology</u>		
Other Misc Local Sources		5,281.98
		5,281.98
Computer Hardware - Non-Capitalized	Basic (K-12)	5,281.98
		5,281.98
 Explanation: To appropriate revenue to Classroom Technology.		
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d) <u>Industry Certifications-Performance Based</u>		
Performance Based Incentive		80,000.00
		80,000.00
Classroom Teacher - Other	Vocational	4,000.00
Retirement	Vocational	400.00
Social Security	Vocational	400.00
Worker's Compensation	Vocational	200.00
Supplies	Vocational	30,000.00
Furn., Fixtures, and Equip. - Capitalized	Vocational	10,000.00
Furn., Fixtures, and Equip. - Non-Capitalized	Vocational	10,000.00
Computer Hardware - Capitalized	Vocational	10,000.00
Computer Hardware - Non-Capitalized	Vocational	10,000.00
Computer Software - Non-Capitalized	Vocational	5,000.00
		80,000.00
 Explanation: To appropriate revenue received for Performance Based Industry Certifications.		

**Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 10
 Board Meeting July 22, 2014**

JUL 22 2014

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
e) <u>Various Projects</u>		
Misc Fedl Through State		22,000.00
Misc Fedl Through State		26,000.00
Misc Fedl Through State		1,000.00
Voluntary Prekindergarten Program		60,496.00
		109,496.00
Classroom Teacher - Regular Pay	Basic (K-12)	9,455.00
Retirement	Basic (K-12)	743.00
Social Security	Basic (K-12)	723.00
Worker's Compensation	Basic (K-12)	189.00
Professional and Technical Services	Basic (K-12)	500.00
Other Non-Prof. Purchased Services	Basic (K-12)	500.00
Supplies		2,890.00
Other Miscellaneous Expenses	Pupil Transportation Services	7,000.00
Classroom Teacher - Regular Pay	Prekindergarten	7,831.00
Teacher Aides - Regular Pay	Prekindergarten	5,257.00
Retirement	Prekindergarten	1,029.00
Social Security	Prekindergarten	1,001.00
Worker's Compensation	Prekindergarten	262.00
Professional and Technical Services	Prekindergarten	500.00
Other Non-Prof. Purchased Services	Prekindergarten	500.00
Supplies	Prekindergarten	1,620.00
Supplies	Parental Involvement	1,000.00
Other Miscellaneous Expenses	Pupil Transportation Services	7,000.00
Supplies	Basic (K-12)	1,000.00
Classroom Teacher - Regular Pay	Prekindergarten	40,293.00
Teacher Aides - Regular Pay	Prekindergarten	9,553.00
Retirement	Prekindergarten	3,638.00
Social Security	Prekindergarten	3,813.00
Worker's Compensation	Prekindergarten	599.00
Supplies	Prekindergarten	2,000.00
Other Miscellaneous Expenses	Pupil Transportation Services	600.00
		109,496.00

Explanation: To set up budget for Migrant Reading & Writing Tech Camp, Migrant Pre-K School Readiness/Transition, FCAT Preparation, and Summer Voluntary Pre-K Education Program projects.

f) <u>Vocational Education</u>		
Gifts, Grants & Bequests		1,000.00
		1,000.00
Supplies	Vocational	1,000.00
		1,000.00

Explanation: To appropriate revenue from Pen Air Federal Credit Union for career academics.

II. Amendments Between Appropriations & Reserves

a) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	1,772.54
Temporary Employment	Community Services	(1,772.54)
		0.00

Explanation: To appropriate 4% of district operated child care revenue received through May and June 2014.

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 10
Board Meeting July 22, 2014**

Account Name	Function	Increase (Decrease)
b) <u>School Energy Incentive Program</u>		
Supplies	Basic (K-12)	33,224.00
Electricity	Operation of Plant	<u>(33,224.00)</u>
		<u>0.00</u>

Explanation: To appropriate funds from undistributed Utilities & Communications project to School Energy Incentive Program project.

c) <u>Discretionary Lottery Funds-Sch Impr Activity</u>		
Supplies	Basic (K-12)	488.04
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	<u>(488.04)</u>
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve for Contingencies for supplies at Escambia Juvenile Justice Center.

d) <u>Reading Allocation</u>		
Classroom Teacher - Other	Instructional Staff Training Services	998.46
Other Certified Instructional - Regular Pay	Instructional Staff Training Services	24,536.46
Other Support - Regular Pay	Instructional Staff Training Services	3,605.04
Textbooks	Basic (K-12)	913.97
Substitute Teachers	Instructional Staff Training Services	33,228.00
Printing, Binding, and Reproduction	Basic (K-12)	(2,000.00)
Supplies	Basic (K-12)	(6,934.10)
Reserve for Contingencies	Reading Allocation	<u>(54,347.83)</u>
		<u>0.00</u>

Explanation: To adjust budget to reflect actual expenditures.

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JUL 22 2014

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

July 22, 2014

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	39,488,297.85	45,855,665.46	0.00	4,503,619.38	41,352,046.08
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	13,891,666.47			13,891,666.47
3240 Elem & Sec Ed Act, Title I	19,268,221.64	23,993,057.55		4,503,619.38	19,489,438.17
3251 Adult General Education	275,536.78	281,575.78			281,575.78
3299 Misc Fedl Through State	3,827,687.18	4,894,068.93			4,894,068.93
9999 Beginning Fund Balance	0.00	0.00			0.00

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 22 2014

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

July 22, 2014

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	39,488,297.85	45,855,665.46	423,726.54	4,927,345.92	41,352,046.08
5000 Instruction	20,119,861.86	23,082,899.83		4,266,579.71	18,816,320.12
6100 Pupil Personnel Services	2,975,751.27	3,100,966.72		34,501.14	3,066,465.58
6200 Instruct Media Services	16,721.00	46,455.81	1,391.00		47,846.81
6300 Instruct & Curr Develop Services	5,577,393.21	5,825,446.22	2,079.70		5,827,525.92
6400 Instruct Staff Training Services	5,839,992.36	8,289,736.51		299,283.44	7,990,453.07
6500 Instruction Related Technology	1,983,502.94	2,082,056.09		33,597.20	2,048,458.89
7200 General Administration	1,205,129.40	1,311,087.37	409,100.84		1,720,188.21
7300 School Administration	1,176.00	125,501.27	11,155.00		136,656.27
7400 Facil Acquisition & Construction	26,792.00	167,674.11		23,000.00	144,674.11
7500 Fiscal Services	20,000.00	0.00			0.00
7600 Food Services	0.00	960.00			960.00
7710 Planning, Research, Development	5,340.00	411.76			411.76
7720 Information Services	45,000.00	25,000.00		2,367.24	22,632.76
7730 Staff Services	67,585.00	46,965.16		5,680.98	41,284.18
7800 Pupil Transportation Services	457,331.87	630,120.21		247,574.03	382,546.18
7900 Operation of Plant	20,582.55	35,510.86		392.00	35,118.86
8100 Maintenance of Plant	3,500.00	3,000.00			3,000.00
8200 Admin Tech Serv	85,094.00	86,004.12			86,004.12
9100 Community Services	948,104.39	906,429.42			906,429.42
9800 Reserves	89,440.00	89,440.00		14,370.18	75,069.82

ADOPTED BY BOARD: July 22, 2014
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 22 2014

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 11
PART IV - SPECIAL REVENUES
BOARD MEETING July 22, 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
170-1612A-4CS01	Workforce Escarosa - Workforce Investment Act <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2624B-4CD01	FDLRS/Westgate IDEA Part B Discretionary <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
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
170-2234A-4CD01	Title I, Delinquent <i>Explanation: To increase budget per Florida Department of Education.</i>	58,356.00
170-2263A-3CS01	Title I School Improvement Initiative <i>Explanation: To decrease budget to close project.</i>	(8,397.46)
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
170-2123A-3CB01	Title I, Part A, Basic <i>Explanation: To decrease budget to close project.</i>	(4,549,236.39)
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

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JUL 22 2014

MALCOLM THOMAS, SUPERINTENDENT
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JUL 22 2014

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
 EXPLANATION OF BUDGET AMENDMENT NO. 11
 PART IV - SPECIAL REVENUES
 BOARD MEETING July 22, 2014

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

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)
170-2124A-4CB01	Title I, Part A, Basic - Summer School & Pre-K <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 - Private School Services <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2123A-3CB01	School Improvement Grant 1003 (g) - Weis/Montclair <i>Explanation: To decrease budget to close project.</i>	(4,341.53)
170-1263A-4C001	School Improvement Grant 1003 (g) - Weis/Montclair <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-1914A-4CG01	Adult Geographic <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>	490,705.00
170-2124A-4CB01	Title I, PK - Low Performing Schools <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(390,705.00)
170-2124A-4CB01	Title I, Part A, Basic - School Choice Transportation <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(100,000.00)
170-2244B-4CT01	Title II - Science <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: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00

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

July 22, 2014

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	137,976,142.07	139,298,249.32	1,263.00	10,589.46	139,288,922.86
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		10,589.46	847,579.73
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	3,634,174.17			3,634,174.17
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	504,201.00	1,263.00		505,464.00

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 22 2014

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

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

July 22, 2014

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		137,976,142.07	139,298,249.32	59,600.39	68,926.85
7400 Facilities Acquisition and Construction	106,880,225.84	110,646,287.33	58,337.39		110,704,624.72
9700 Transfer of Funds	15,678,082.00	15,886,257.00	1,263.00		15,887,520.00
9800 Reserves	15,417,834.23	12,765,704.99		68,926.85	12,696,778.14

ADOPTED BY BOARD: _____ July 22, 2014 _____
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 22 2014

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

JUL 22 2014

**Explanation of Budget Amendment as Follows:
 Part III - Capital Projects Fund
 Resolution Number 10
 Board Meeting July 22, 2014**

MALCOLM THOMAS, SUPERINTENDENT
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Fund Name	Project	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves		
a) <u>3610 - Capital Outlay & Debt Serv Fd (CO&DS)</u>		
Interest on Undistr CO&DS		6,833.14
CO&DS Distributed		(17,422.60)
		<u>(10,589.46)</u>
Furn., Fixtures, and Equip. - Capitalized	Equipment	(10,589.46)
		<u>(10,589.46)</u>
Explanation: To adjust 2013-2014 CO&DS budget to actual received.		
<hr/>		
b) <u>3980 - Charter Schools-Capital Outlay</u>		
Charter School Capital Outlay		1,263.00
		<u>1,263.00</u>
Transfers to General Fund	Charter School Capital Outlay	1,263.00
		<u>1,263.00</u>
Explanation: To adjust 2013-2014 Charter Schools-Capital Outlay budget to actual received.		
<hr/>		
II. Amendments Between Appropriations		
a) <u>3710 - Capital Improve Tax Constr Fd - FY2010</u>		
Reserve for Contingencies	Unrestricted Reserve	4.52
Furn., Fixtures, and Equip. - Non-Capitalized	School Level Equipment	(4.52)
		<u>0.00</u>
Explanation: To transfer remaining funds from School Level Equipment project to reserve project.		
<hr/>		
b) <u>3710 - Capital Improve Tax Constr Fd - FY2010</u>		
Furn., Fixtures, and Equip. - Non-Capitalized	Equipment	21,199.71
Reserve for Contingencies	Unrestricted Reserve	(21,199.71)
		<u>0.00</u>
Explanation: To transfer funds from reserve project to Equipment project for new offices in Human Resources department.		
<hr/>		
c) <u>3711 - Capital Improve Tax Constr Fd - FY2011</u>		
Reserve for Contingencies	Unrestricted Reserve	375.00
Computer Software - Capitalized	Focus Software	(375.00)
		<u>0.00</u>
Explanation: To transfer remaining funds from Focus Software project to reserve project.		

**Explanation of Budget Amendment as Follows:
 Part III - Capital Projects Fund
 Resolution Number 10
 Board Meeting July 22, 2014**

JUL 22 2014

MALCOLM THOMAS, SUPERINTENDENT
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Fund Name	Project	Increase (Decrease)
d) 3711 - Capital Improve Tax Constr Fd - FY2011		
Reserve for Contingencies	Unrestricted Reserve	229.00
Improvements Other Than Bldgs. - Cap	Lighting-Outdoor	(229.00)
		0.00

Explanation: To transfer remaining funds from Lighting-Outdoor project to reserve project.

e) 3711 - Capital Improve Tax Constr Fd - FY2011		
Remodeling and Renovations - Non-Cap	General Renovations	315.10
Reserve for Contingencies	Unrestricted Reserve	(315.10)
		0.00

Explanation: To transfer funds from reserve project to General Renovations project for the relocation of courier service to warehouse.

f) 3712 - Capital Improve Tax Constr Fd - FY2012		
Remodeling and Renovations - Non-Cap	Air Conditioning & Heating	9,730.00
Reserve for Contingencies	Unrestricted Reserve	(9,730.00)
		0.00

Explanation: To transfer funds from reserve project to Air Conditioning & Heating project.

g) 3712 - Capital Improve Tax Constr Fd - FY2012		
Computer Software - Non-Capitalized	ERP Project	220,288.00
Reserve for Contingencies	Unrestricted Reserve	(220,288.00)
		0.00

Explanation: To transfer funds from reserve project to ERP project.

h) 3910 - Local Capital Improvement Fund		
Remodeling and Renovations - Non-Cap	Demo of Various School Bldgs	3,135.00
Reserve for Contingencies	Unrestricted Reserve	(3,135.00)
		0.00

Explanation: To transfer funds from reserve project to Demolition of Various School Buildings project.

i) 3943 - Half Cent Sales Tax - FY2003		
Reserve for Contingencies	Unrestricted Reserve	3.42
Remodeling and Renovations - Non-Cap	West Pensacola Elem General Renov & Sitework	(3.42)
		0.00

Explanation: To transfer funds from West Pensacola Elementary General Renovation & Sitework project to reserve project.

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 10
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Fund Name	Project	Increase (Decrease)
j) 3943 - Half Cent Sales Tax - FY2003		
Buildings and Fixed Equipment - Construction	Ernest Ward Middle Rebuild	247,086.17
Buildings and Fixed Equipment - Construction	Ernest Ward New Construction	(247,086.17)
		<u>0.00</u>

Explanation: To transfer funds from Ernest Ward New Construction project to Ernest Ward Middle Rebuild project to facilitate the proper classification of expenditures.

k) 3948 - Half Cent Sales Tax - FY2008		
Computer Hardware - Capitalized	Security Systems	8,215.00
Remodeling and Renovations - Cap	Security Systems	(8,215.00)
		<u>0.00</u>

Explanation: To transfer funds within Security Systems project to facilitate the proper classification of expenditures.

l) 3948 - Half Cent Sales Tax - FY2008		
Furn., Fixtures, and Equip. - Capitalized	Warrington Middle Core Facilities Addition	3,891.45
Furn., Fixtures, and Equip. - Non-Capitalized	Warrington Middle Core Facilities Addition	1,507.55
Buildings and Fixed Equipment - Construction	Warrington Middle Core Facilities Addition	(5,399.00)
		<u>0.00</u>

Explanation: To transfer funds within Warrington Middle Core Facilities Addition project to facilitate the proper classification of expenditures.

m) 3948 - Half Cent Sales Tax - FY2008		
Improvements Other Than Bldgs. - Non-Cap	Ernest Ward Middle Rebuild	10.00
Buildings and Fixed Equipment - Construction	Ernest Ward Middle Rebuild	(10.00)
		<u>0.00</u>

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

n) 3948 - Half Cent Sales Tax - FY2008		
Computer Hardware - Capitalized	School Project Requests	42,780.00
Remodeling and Renovations - Cap	School Project Requests	(42,780.00)
Improvements Other Than Bldgs. - Cap	School Project Requests	4,755.00
Remodeling and Renovations - Non-Cap	School Project Requests	(4,755.00)
		<u>0.00</u>

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

**Explanation of Budget Amendment as Follows:
 Part III - Capital Projects Fund
 Resolution Number 10
 Board Meeting July 22, 2014**

Fund Name	Project	Increase (Decrease)
o) 3948 - Half Cent Sales Tax - FY2008		
Reserve for Contingencies	Unrestricted Reserve	185,129.02
Buildings and Fixed Equipment - Architect/Engineer	Workman Middle 10 Classrooms Addition	(10,319.76)
Buildings and Fixed Equipment - Construction	Workman Middle 10 Classrooms Addition	(166,343.16)
Computer Hardware - Capitalized	Workman Middle 10 Classrooms Addition	(16.78)
Furn., Fixtures, and Equip. - Non-Capitalized	New Downtown Elementary School	(849.64)
Improvements Other Than Bldgs. - Non-Cap	New Downtown Elementary School	(7,419.68)
Remodeling and Renovations - Non-Cap	New Downtown Elementary School	(180.00)
		<u>0.00</u>

Explanation: To transfer funds from completed projects to reserve project.

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