

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: April 18, 2017		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 7 – General Operating Fund b. Resolution 7 – Special Revenue - Federal Programs c. Resolution 7 – 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 <i>Theresa McCants</i> Theresa McCants, Director Budgeting Department		DATE April 5, 2017	
ASSISTANT SUPERINTENDENT <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE April 5, 2017	

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

APR 18 2017

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY



SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - GENERAL OPERATING FUND

April 18, 2017

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	520,000.00	520,000.00			520,000.00
3191 ROTC	360,000.00	360,000.00			360,000.00
3202 Medicaid	1,620,000.00	1,875,379.64		420,000.00	1,455,379.64
3299 Misc Fedl Thru State	1,025,290.73	1,047,778.74	0.04		1,047,778.78
3310 FL Ed Finance Program (FEFP)	150,553,374.00	147,431,158.00			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	42,987,789.00			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	408,050.00	783,944.65		1,191,994.65
3411 District School Taxes	88,904,049.00	88,904,049.00			88,904,049.00
3425 Rent	200,000.00	200,000.00			200,000.00
3431 Interest On Investments	100,000.00	100,000.00			100,000.00
3440 Gifts Grants & Bequests	211,292.00	211,292.00			211,292.00
3461 Adult General Ed Course Fees	20,000.00	20,000.00			20,000.00
3462 Postsecondary Vocational Fees	600,000.00	600,000.00			600,000.00
3463 Continuing Workforce Ed Fees	30,000.00	32,044.80			32,044.80
3464 Capital Improvement Fees	23,000.00	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	419,626.07			419,626.07
3497 Refunds Of Prior Year Exp	182,895.72	182,895.72			182,895.72
3498 Lost Damaged & Sale Txbs	30,000.00	30,000.00			30,000.00
3499 Food Svcs 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	353,687,793.00	783,944.69	420,000.00	354,051,737.69

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 18 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY



SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - GENERAL OPERATING FUND

April 18, 2017

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5100 Basic (K-12)	141,847,526.23	142,006,032.22	1,359,536.40		143,365,568.62
5200 Exceptional	40,066,266.85	40,589,654.24	203,619.84		40,793,274.08
5300 Vocational-Technical	8,840,113.79	8,513,683.82	882,317.30		9,396,001.12
5400 Adult General	353,769.01	605,269.01			605,269.01
5500 Pre-K	2,123,629.38	2,048,774.39	0.04		2,048,774.43
5900 Other Instr	31,126.54	31,126.54			31,126.54
6110 Attendance & Social Wrk	2,393,614.97	2,794,014.97			2,794,014.97
6120 Guidance Services	11,537,901.23	10,352,209.23	19,250.00		10,371,459.23
6130 Health Services	2,519,397.45	2,579,397.45			2,579,397.45
6140 Psychological Services	494,294.85	802,499.26			802,499.26
6150 Parental Involvement	13,616.23	13,616.23			13,616.23
6190 Other Student Personl Svc	370,221.67	570,221.67			570,221.67
6200 Instructional Media Svc	4,928,279.41	4,938,485.41	30,000.00		4,968,485.41
6300 Instruct & Curr Dev Svc	6,777,691.63	6,857,982.88	20,000.00		6,877,982.88
6400 Instruct Staff Trng Svc	3,046,529.64	3,088,752.42	97,384.50		3,186,136.92
6500 Instr Tech Svc	2,859,193.23	2,861,786.28			2,861,786.28
7100 Board	1,497,695.29	1,499,195.29			1,499,195.29
7200 General Administration	895,349.78	899,349.78			899,349.78
7300 School Administration	15,794,639.88	16,296,339.88	45,000.00		16,341,339.88
7400 Facility Acq & Construc	2,153,820.34	2,300,937.12	149,608.00		2,450,545.12
7500 Fiscal Services	3,039,918.74	3,065,418.74			3,065,418.74
7600 Food Services	155,000.00	155,000.00	25,000.00		180,000.00
7710 Plan,Research,Dev,Eval	835,235.00	885,235.00			885,235.00
7720 Information Services	224,217.39	227,217.39			227,217.39
7730 Staff Services	2,745,436.91	3,513,011.37	30,000.00		3,543,011.37
7760 Internal Services	1,540,491.90	1,590,491.90			1,590,491.90
7800 Transportation Services	16,804,316.60	17,280,279.10		19,860.00	17,260,419.10
7900 Operation Of Plant	26,064,943.87	26,087,687.27	61,766.88		26,149,454.15
8100 Maintenance Of Plant	10,890,994.42	11,333,911.42	21,250.00		11,355,161.42
8200 Admin Tech Svc	3,184,959.00	3,186,259.00			3,186,259.00
9100 Community Services	989,755.27	1,017,467.38		1,208.40	1,016,258.98
9200 Debt Service	10,000.00	10,000.00			10,000.00
9800 Reserves	41,686,986.98	35,686,486.34		2,559,719.87	33,126,766.47
TOTAL:	356,716,933.48	353,687,793.00	2,944,732.96	2,580,788.27	354,051,737.69

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

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 18 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY JRO

**Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 7
 Board Meeting April 18, 2017**

<u>Account Name</u>	<u>Increase (Decrease)</u>
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>Various Projects</u>	
Medicaid	(420,000.00)
Misc Fedl Thru State	0.04
	<u>(419,999.96)</u>
Reserve For Contingencies	(420,000.00)
Supplies	0.04
	<u>(419,999.96)</u>

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

b) <u>Best/Brightest Teacher Scholar</u>	
Other Misc State Revenue	783,944.65
	<u>783,944.65</u>
Clstrm Tchr-Other Pay	614,250.56
Clstrm Tchr-Other Pay	82,322.24
Clstrm Tchr-Other Pay	18,997.44
Social Security Benefits	46,989.80
Social Security Benefits	6,297.60
Social Security Benefits	1,453.29
Pro & Tech Services	13,633.72
	<u>783,944.65</u>

Explanation: To set up budget for Best & Brightest Teacher Scholarship project.

II. <u>Amendments Between Appropriations & Reserves</u>	
a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	1,208.40
Temporary Employment	(1,208.40)
	<u>0.00</u>

Explanation: To appropriate 4% of district operated child care revenue received in February.

b) <u>FL School Recognition Program</u>	
Pro & Tech Services	13,899.00
Supplies	596,768.00
Reserve For Contingencies	(610,667.00)
	<u>0.00</u>

Explanation: To appropriate FL School Recognition budgets at various schools from project Reserve For Contingencies.

**APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD**

APR 18 2017

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

APR 18 2017

Account Name		Increase (Decrease)
MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY		
c) <u>Band & Chorus Uniforms-Md Schl</u>		
Reserve For Contingencies	Unrestricted Reserve	16,089.52
Supplies	Basic (K-12)	(16,000.00)
Supplies	Basic (K-12)	(89.52)
		<u>0.00</u>

Explanation: To adjust Middle School Band & Chorus Uniforms budget.

d) <u>Dual Enrollment Tuition</u>		
Pro & Tech Services	Basic (K-12)	300,000.00
Reserve For Contingencies	Unrestricted Reserve	(300,000.00)
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve For Contingencies for Dual Enrollment.

e) <u>Adv Placement Add-On Alloc</u>		
Supplies	Basic (K-12)	109,925.46
Clsmr Tchr-Other Pay	Basic (K-12)	56,075.00
Social Security Benefits	Basic (K-12)	4,289.76
Reserve For Contingencies	Unrestricted Reserve	(170,290.22)
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve For Contingencies for Advanced Placement.

f) <u>Various Projects</u>		
Software-Non Capitalized	Basic (K-12)	7,585.00
Supplies	Basic (K-12)	4,232.77
Other Non-Prof Purc Services	Basic (K-12)	3,700.00
Computer Hardware-Non-Cap	Basic (K-12)	556.00
Regular Phones, Fax & Modems	Operation Of Plant	236.88
Reserve For Contingencies	Unrestricted Reserve	(16,310.65)
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve For Contingencies for Success Academy and Workman Middle IB Program.

g) <u>Discr Lottery Fnd-Sch Impr Act</u>		
Other Non-Prof Purc Services	Operation Of Plant	480.00
Supplies	Basic (K-12)	263.35
Other Misc Expenses	Transportation Services	140.00
Reserve For Contingencies	Reserves	(883.35)
		<u>0.00</u>

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

Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 7
 Board Meeting April 18, 2017

Account Name	Increase (Decrease)
h) <u>Cape FTE Funds</u>	
Other Non-Prof Purc Services	Vocational-Technical 811,866.57
Reserve For Contingencies	Reserve-Contingency (811,866.57)
	<u>0.00</u>

Explanation: To appropriate Cape FTE earnings from project Reserve For Contingencies.

i) <u>Various Projects</u>	
Clstrm Tchr-Reg-Pay	Vocational-Technical 50,000.00
Clstrm Tchr-Other Pay	Instruct Staff Trng Svc 36,652.09
Clstrm Tchr-Reg-Pay	Basic (K-12) 24,581.67
Remod/Renov-Non-Cap	Facility Acq & Construc 22,608.00
Repairs & Maintenance	Maintenance Of Plant 20,000.00
Group Ins-Health & Hosp	Instruct Staff Trng Svc 2,218.04
Repairs & Maintenance	Maintenance Of Plant 1,150.00
Supplies	Operation Of Plant 900.00
Group Ins-Health & Hosp	Basic (K-12) 158.40
Other Non-Prof Purc Services	Operation Of Plant 150.00
Social Security Benefits	Basic (K-12) 124.85
Retirement Benefits	Basic (K-12) 123.96
Supplies	Maintenance Of Plant 100.00
Group Ins-Dental	Instruct Staff Trng Svc 66.80
Workers Compensation	Basic (K-12) 19.60
Group Ins-Dental	Basic (K-12) 5.06
Group Ins-Life	Basic (K-12) 4.05
Reserve For Contingencies	Reserve-Contingency (50,000.00)
Supplies	Basic (K-12) (36,652.09)
Supplies	Basic (K-12) (24,908.00)
Repairs & Maintenance	Transportation Services (20,000.00)
Other Tchr-Reg-Pay	Instruct Staff Trng Svc (16,552.43)
Other Tchr-Reg-Pay	Guidance Services (10,750.00)
	<u>0.00</u>

Explanation: To adjust budgets between functions and objects and appropriate funds from project Reserve For Contingencies.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 18 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 General Operating Fund
 Resolution Number 7
 Board Meeting April 18, 2017**

<u>Account Name</u>	<u>Increase (Decrease)</u>
j) <u>Workforce Education</u>	
Remod/Renov-Non-Cap	70,000.00
Imprv Not Bldg Cap /Acq-Const	42,000.00
Reserve For Contingencies	(112,000.00)
	<u>0.00</u>


Explanation: To appropriate funds to Workforce Education project.

k) <u>Various Projects</u>	
Supplies	75,000.00
Supplies	60,000.00
Supplies	60,000.00
Supplies	45,000.00
Supplies	30,000.00
Supplies	30,000.00
Clstrm Tchr-Sick Pay	30,000.00
Other Support-Sick Pay	30,000.00
Supplies	25,000.00
Aides-Sick Pay	25,000.00
Supplies	20,000.00
Supplies	15,000.00
Supplies	(360,000.00)
Reserve For Contingencies	(85,000.00)
	<u>0.00</u>

Explanation: To adjust budgets between functions and objects.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 18 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY 


SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - SPECIAL REVENUE - FEDERAL PROGRAMS

April 18, 2017

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	3,006,292.61	3,640,400.81			3,640,400.81
3201 Vocational Education Acts	544,312.00	562,108.00			562,108.00
3220 Workforce Investment Act	207,352.00	207,352.00			207,352.00
3221 Adult General Education	195,036.46	195,036.46			195,036.46
3230 Individuals With Disab Ed Act	11,653,137.53	11,653,137.53	349,291.64		12,002,429.17
3240 Elem & Sec Ed Act, Title I	13,976,232.81	14,103,189.93		24,197.00	14,078,992.93
3299 Misc Fedl Thru State	2,442,311.72	3,068,688.13	598.63		3,069,286.76
9999 Beginning Fund Balance	1,104.10	1,104.10			1,104.10
TOTAL:	32,025,779.23	33,431,016.96	349,890.27	24,197.00	33,756,710.23

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 18 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY 

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - SPECIAL REVENUE - FEDERAL PROGRAMS

April 18, 2017

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	11,820,459.25	12,149,195.78	260,646.37		12,409,842.15
6100 Pupil Personnel Services	1,847,883.84	2,015,104.08	22,399.72		2,037,503.80
6200 Instructional Media Svc	10,000.00	71,344.25	4,000.00		75,344.25
6300 Instruct & Curr Dev Svc	6,737,539.54	6,977,878.82		32,919.45	6,944,959.37
6400 Instruct Staff Trng Svc	4,836,866.73	5,367,206.43		36,044.84	5,331,161.59
6500 Instr Tech Svc	1,588,627.08	1,708,473.20	138,935.00		1,847,408.20
7200 General Administration	1,120,637.74	1,197,391.84		154.00	1,197,237.84
7300 School Administration	1,869.47	14,369.47			14,369.47
7400 Facility Acq & Construc	11,662.97	12,888.87		76.55	12,812.32
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	76,497.35		8,267.16	68,230.19
7800 Transportation Services	2,849,399.58	2,707,001.06		22,825.82	2,684,175.24
7900 Operation Of Plant	29,957.00	29,131.24			29,131.24
8200 Admin Tech Svc	75,372.00	75,372.00			75,372.00
9100 Community Services	1,005,097.92	1,005,097.92			1,005,097.92
TOTAL:	32,025,779.23	33,431,016.96	425,981.09	100,287.82	33,756,710.23

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

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 18 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY *JRD*

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 7
SPECIAL REVENUES
BOARD MEETING April 18, 2017**

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

APR 18 2017

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

MADE BY M. THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Project No.	Project Name	Increase (Decrease)
HE1254-14-1-0011	Military Precision : Shipshape	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
HE1254-15-1-0053	Military : Diamond Formation	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
HE1254-16-1-0031	Military : Smooth Sailing	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-1617A-7CP01	Carl Perkins Postsecondary	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-1617A-7CS01	Carl Perkins Secondary	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2637B-7CB01	IDEA, Part B, Entitlement	347,673.27
	Explanation: To increase budget per Florida Department of Education.	
170-2676A-6CP01	IDEA, Part B, Pre-School Entitlement	1,618.37
	Explanation: To increase budget per Florida Department of Education.	
170-2267B-7CS01	Title I School Improvement Initiative	(24,197.00)
	Explanation: To decrease budget per Florida Department of Education.	
170-2127B-7CB01	Title I, Part A, Basic	5,000.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 7
SPECIAL REVENUES
BOARD MEETING April 18, 2017**

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

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-2127B-7CB01	Title I, Part A Basic - Parental Involvement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(5,000.00)
170-2127B-7CB01	Title I, Part A, Basic - Summer School & Pre-K 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
170-1277B-7CH01	Title X, Part C - Homeless Children & Youth Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1027B-7C001	Title III - English Language Acquisition Explanation: To increase budget per Florida Department of Education.	598.63
170-2177B-7C001	Title I, Pt C - Migrant Ed Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	0.00

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

APR 18 2017

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY




SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - CAPITAL PROJECTS FUND

April 18, 2017

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3426 PECO Maintenance Fund Fy 16	73,156.62	73,156.62			73,156.62
3427 PECO Maintenance Fund Fy 17	1,388,480.00	1,388,480.00			1,388,480.00
3610 Cap Outlay & Debt Srv (CO & DS)	2,552,541.86	2,552,541.86			2,552,541.86
3712 Cap Imprv Tax Constr Fd Fy 12	458,963.82	458,963.82			458,963.82
3714 Cap Imprv Tax Constr Fd Fy 14	2,536,421.12	2,536,421.12			2,536,421.12
3715 Cap Imprv Tax Constr Fd Fy 15	3,532,898.96	3,532,898.96			3,532,898.96
3716 Cap Imprv Tax Constr Fd Fy 16	4,314,428.95	4,314,428.95			4,314,428.95
3717 Cap Imprv Tax Constr Fd Fy 17	24,007,706.00	24,007,706.00			24,007,706.00
3910 Local Capital Improvement Fund	1,988,416.77	1,988,416.77			1,988,416.77
3943 Half Cent Sales Tax 2003	4,257,469.39	4,257,469.39			4,257,469.39
3948 Half Cent Sales Tax 2008	91,208,157.16	91,208,157.16			91,208,157.16
3949 Sales Tax Revenue Bonds 2016	56,616,004.84	56,616,004.84			56,616,004.84
3980 Charter Schools-Capital Outlay	290,103.00	290,103.00			290,103.00
TOTAL:	193,224,748.49	193,224,748.49	0.00	0.00	193,224,748.49

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 18 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY 

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - CAPITAL PROJECTS FUND

April 18, 2017

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	91,973,147.11	125,397,142.88	200,246.62		125,597,389.50
9700 Transfer Of Funds	19,095,828.00	19,095,828.00			19,095,828.00
9800 Reserves	82,155,773.38	48,731,777.61		200,246.62	48,531,530.99
TOTAL:	193,224,748.49	193,224,748.49	200,246.62	200,246.62	193,224,748.49

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

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 18 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY *JRD*

**Explanation of Budget Amendment as Follows:
 Capital Projects Fund
 Resolution Number 7
 Board Meeting April 18, 2017**

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations & Reserves		
a) <u>3712 - Cap Imprv Tax Constr Fd Fy 12</u>		
Computer Hardware-Non-Cap	Computer Equipment	9.99
Computer Hardware-Non-Cap	Computer Equipment	516.94
Renovations-Network/Retrofit	Computer Equipment	(526.93)
		<u>0.00</u>

Explanation: To transfer funds between objects and cost centers within Computer Equipment project.

b) <u>3714 - Cap Imprv Tax Constr Fd Fy 14</u>		
Reserve For Contingencies	Unrestricted Reserve	401,619.35
Computer Hardware-Non-Cap	Computer Equipment	667,211.39
Furn Fixtures & Equip-Non-Cap	Equipment	273,224.36
Computer Hardware-Non-Cap	Equipment	4,495.00
Reserve For Contingencies	Reserve-Major Self Ins Losses	(784,164.48)
Remod/Renov-Non-Cap	Escambia High School Fire 2012	(92,472.28)
Software-Non Capitalized	Human Resources Imaging	(125,000.00)
Remod/Renov-Non-Cap	School Closing & Consolidation	(131,113.34)
Renovations-Network/Retrofit	School Closing & Consolidation	(80,000.00)
Software-Capitalized	Focus Software	(133,800.00)
		<u>0.00</u>

Explanation: To transfer funds between projects to utilize balances in fund 3714.

c) <u>3714 - Cap Imprv Tax Constr Fd Fy 14</u>		
Remod/Renov-Non-Cap	Min Self-Ins Loss-Property	44,658.37
Reserve For Contingencies	Reserve-Major Self Ins Losses	(44,658.37)
		<u>0.00</u>


Explanation: To Transfer funds from Reserve-Major Self insured Losses to Minor Self Inured Losses - Property project.

d) <u>3716 - Cap Imprv Tax Constr Fd Fy 16</u>		
Software-Non Capitalized	Focus Software	133,800.00
Reserve For Contingencies	Unrestricted Reserve	(133,800.00)
		<u>0.00</u>

Explanation: To transfer funds from Reserve project to re-establish project from fund 3714.

**APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD**

APR 18 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY 

Explanation of Budget Amendment as Follows:
Capital Projects Fund
Resolution Number 7
Board Meeting April 18, 2017

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 18 2017

Fund Name	Project	MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY	Increase (Decrease)
e) 3717 - Cap Imprv Tax Constr Fd Fy 17			
Reserve For Contingencies	Reserve-Major Self Ins Losses		784,164.48
Remod/Renov-Non-Cap	Escambia High School Fire 2012		92,472.28
Remod/Renov-Non-Cap	School Closing & Consolidation		211,113.34
Reserve For Contingencies	Unrestricted Reserve		(142,819.35)
Furn Fixtures & Equip-Non-Cap	Equipment		(273,224.36)
Computer Hardware-Non-Cap	Equipment		(4,495.00)
Computer Hardware-Non-Cap	Computer Equipment		(667,211.39)
			<u>0.00</u>

Explanation: To transfer funds between projects to re-establish projects from fund 3714.

f) 3910 - Local Capital Improvement Fund			
Imprv Not Bldg Noncap/Acq-Cons	Soil Remediation		20,000.00
Reserve For Contingencies	Unrestricted Reserve		(20,000.00)
			<u>0.00</u>

Explanation: To transfer funds from Reserve project to Soil Remediation project.

g) 3943 - Half Cent Sales Tax 2003			
Bldgs & Fixed Equip-Contractor	Covered Pe Play Area		846,000.02
Bldgs & Fixed Equip-Contractor	Covered Pe Play Area		794,316.03
Bldgs & Fixed Equip-Contractor	Covered Pe Play Area		(1,180,210.00)
Remod/Renov-Non-Cap	Lincoln Park Gnrl Renovations		(460,106.05)
			<u>0.00</u>

Explanation: To transfer funds between projects to utilize balances in fund 3943.

h) 3948 - Half Cent Sales Tax 2008			
Bldgs & Fixed Equip-Contractor	Covered Pe Play Area		1,180,210.00
Remod/Renov-Non-Cap	Lincoln Park Gnrl Renovations		460,106.05
Bldgs & Fixed Equip-Contractor	Covered Pe Play Area		(846,000.02)
Bldgs & Fixed Equip-Contractor	Covered Pe Play Area		(794,316.03)
			<u>0.00</u>

Explanation: To transfer funds between projects to re-establish projects from fund 3943.

i) 3948 - Half Cent Sales Tax 2008			
Remod/Renov-Non-Cap	Gym Renovations		(450,000.00)
Bldgs & Fixed Equip-Contractor	Beulah Middle New Construction		450,000.00
			<u>0.00</u>

Explanation: To transfer funds from Gym Renovations project to Beulah Middle New Construction project.

**Explanation of Budget Amendment as Follows:
 Capital Projects Fund
 Resolution Number 7
 Board Meeting April 18, 2017**

Fund Name	Project	Increase (Decrease)
j) <u>3948 - Half Cent Sales Tax 2008</u>		
Land	Land Purchase	260,588.25
Reserve For Contingencies	Unrestricted Reserve	(260,588.25)
		<u>0.00</u>

Explanation: To transfer funds from Reserve project to Land Purchase project for Pensacola High School.

k) <u>3948 - Half Cent Sales Tax 2008</u>		
Furn Fixtures & Equip-Non-Cap	Covered Pe Play Area	15,000.00
Furn Fixtures & Equip-Non-Cap	Covered Pe Play Area	15,000.00
Bldgs & Fixed Equip-Contractor	Covered Pe Play Area	(15,000.00)
Bldgs & Fixed Equip-Contractor	Covered Pe Play Area	(15,000.00)
		<u>0.00</u>

Explanation: To transfer funds between objects within Covered PE Play Area projects to facilitate the proper classification of expenditures.

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 ESCAMBIA COUNTY SCHOOL BOARD

APR 18 2017

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY 