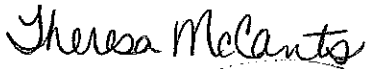



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: April 21, 2015		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 8 – General Operating Fund b. Resolution 7 – Special Revenue - Federal Programs c. Resolution 7 – Capital Projects Fund d. No Item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund f. 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 16, 2014, the School Board adopted the budget for fiscal year 2014-2015. 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 April 8, 2015	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE April 8, 2015	APPROVED ESCAMBIA COUNTY SCHOOL BOARD DATE OF BOARD APPROVAL APR 21 2015 MALCOLM THOMAS, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 8 - GENERAL OPERATING FUND

April 21, 2015

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	348,974,456.45	349,489,534.67	1,230,749.23	0.00	350,720,283.90
3121 Fedl Impact Funds--Cur Op	500,000.00	500,000.00			500,000.00
3191 ROTC	400,000.00	400,000.00			400,000.00
3199 Misc Federal Direct	200,000.00	200,000.00			200,000.00
3202 Medicaid	1,250,000.00	1,264,703.09	119,499.10		1,384,202.19
3299 Misc Fedl Through State	871,456.00	1,063,324.00			1,063,324.00
3310 FL Ed Finance Program	137,020,707.00	135,893,446.00			135,893,446.00
3315 Workforce Development	4,799,731.00	4,799,731.00			4,799,731.00
3318 Adults with Disabilities	177,755.96	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	58,000.00	58,000.00			58,000.00
3344 Dist Disc Lottery Funds	387,861.00	386,149.00			386,149.00
3355 Class Size Reduction	44,048,794.00	43,749,431.00			43,749,431.00
3361 School Recognition Funds	809,820.00	809,820.00	610,797.00		1,420,617.00
3371 Voluntary Prekindergarten Program	1,292,145.33	1,292,145.33			1,292,145.33
3399 Other Misc State Revenue	299,424.00	354,041.94	266,523.00		620,564.94
3411 District School Tax	91,051,655.00	91,051,655.00			91,051,655.00
3425 Rent	325,000.00	325,000.00			325,000.00
3431 Interest on Investments	50,000.00	50,000.00			50,000.00
3440 Gifts, Grants & Bequests	455,743.00	507,035.00			507,035.00
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	25,000.00	25,000.00			25,000.00
3464 Capital Improvement Fees	23,000.00	23,000.00			23,000.00
3465 Postsecondary Lab Fees	60,000.00	60,000.00	3,000.33		63,000.33
3467 GED Testing Fees	12,000.00	12,000.00			12,000.00
3468 Financial Aid Fees	45,000.00	45,000.00			45,000.00
3469 Other Student Fees	54,600.00	54,600.00	4,463.73		59,063.73
3473 School Age Child Care Fees	409,000.00	409,000.00			409,000.00
3494 Fedl Indirect Cost Rate	1,753,929.00	1,753,929.00			1,753,929.00
3495 Other Misc Local Sources	71,071.00	98,759.00			98,759.00
3498 Lost, Damaged & Sale Txbs	55,000.00	55,000.00			55,000.00
3630 Trans from Cap Proj Funds	8,007,949.00	8,007,949.00			8,007,949.00
3670 Trans from Int Serv Funds		46,970.14			46,970.14
3741 Insurance Loss Recoveries	0.00	0.00	226,466.07		226,466.07
3742 Other Loss Recovery	0.00	1,564,031.01			1,564,031.01
9999 Beginning Fund Balance	53,459,132.16	53,459,132.16			53,459,132.16

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 21 2015

MALCOLM THOMAS, SUPERINTENDENT

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 8 - GENERAL OPERATING FUND

April 21, 2015

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	348,974,456.45	349,489,534.67	2,051,492.73	820,743.50	350,720,283.90
5100 Basic (K-12)	138,650,618.80	145,550,083.35	923,926.24		146,474,009.59
5200 Exceptional	37,942,418.57	38,367,997.09	506,519.54		38,874,516.63
5300 Vocational	7,593,492.33	7,970,801.41	200,217.51		8,171,018.92
5400 Adult General	486,906.15	572,036.18			572,036.18
5500 Prekindergarten	1,789,067.30	1,811,799.72	3,542.67		1,815,342.39
5900 Other Instruction	65,877.87	65,877.87			65,877.87
6100 Pupil Personnel Services	8,972,669.00	0.00			0.00
6110 Attendance and Social Work	2,457,051.98	3,057,051.98	7,880.58		3,064,932.56
6120 Guidance Services	854,242.75	8,103,199.75	49,777.75		8,152,977.50
6130 Health Services	2,037,293.09	2,249,900.03	6,127.67		2,256,027.70
6140 Psychological Services	36,840.34	1,029,673.35	1,935.50		1,031,608.85
6150 Parental Involvement	15,000.00	15,000.00	577.00		15,577.00
6190 Other Pupil Personnel Services	89,433.21	89,433.21			89,433.21
6200 Instructional Media Services	4,449,915.16	4,451,677.16	28,157.67		4,479,834.83
6300 Instruction and Curr Development Svcs	4,775,243.59	4,823,832.60	7,622.40		4,831,455.00
6400 Instructional Staff Training Services	3,234,896.94	3,405,620.36	100,469.45		3,506,089.81
6500 Instruction Related Technology	2,355,900.38	2,355,900.38	12,915.86		2,368,816.24
7100 Board	1,295,166.87	1,595,166.87			1,595,166.87
7200 General Administration (Supt & Staff)	679,395.42	774,745.42	30,000.00		804,745.42
7300 School Administration (Office of the Prin)	15,025,249.58	15,350,049.58	75,210.90		15,425,260.48
7400 Facilities Acquisition and Construction	1,920,437.50	2,110,437.50	7,000.00		2,117,437.50
7500 Fiscal Services	3,115,440.69	3,115,440.69			3,115,440.69
7600 Food Services	0.00	50,000.00	35,040.76		85,040.76
7700 Central Services	3,938,289.00	0.00			0.00
7710 Planning, Research, Dev, & Eval Svcs	1,241,040.12	1,251,320.06			1,251,320.06
7720 Information Services	116,300.00	210,300.00			210,300.00
7730 Staff Services	1,212,428.36	3,947,076.50			3,947,076.50
7760 Internal Services	135,770.72	1,374,059.72			1,374,059.72
7800 Pupil Transportation Services	16,111,873.42	15,708,272.42	14,323.11		15,722,595.53
7900 Operation of Plant	29,487,302.34	28,473,105.58	38,708.52		28,511,814.10
8100 Maintenance of Plant	11,866,400.43	14,430,431.44	150.00		14,430,581.44
8200 Administrative Technology Services	3,306,665.85	3,306,665.85			3,306,665.85
9100 Community Services	783,703.18	823,577.65	1,389.60		824,967.25
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	42,922,125.51	33,039,000.95		820,743.50	32,218,257.45

ADOPTED BY BOARD: _____ April 21, 2015
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 21 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY
[Signature]

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 8
Board Meeting April 21, 2015**

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Florida School Recognition Program</u>		
School Recognition Funds		610,797.00
		<u>610,797.00</u>
Reserve for Contingencies	Florida School Recognition Program	610,797.00
		<u>610,797.00</u>

Explanation: To adjust and appropriate Florida School Recognition revenue received.

b) <u>Manufacturing Academies</u>		
Other Misc State Revenue		169,500.00
		<u>169,500.00</u>
Furn., Fixtures, and Equip. - Capitalized	Vocational	85,575.00
Supplies	Vocational	37,268.00
Computer Software - Capitalized	Vocational	26,940.00
Computer Hardware - Capitalized	Vocational	11,895.00
Computer Hardware - Non-Capitalized	Vocational	6,568.00
Textbooks	Vocational	1,254.00
		<u>169,500.00</u>

Explanation: To set up budget for Manufacturing Academies at Ernest Ward Middle and Pensacola High.

c) <u>Escambia High School Fire</u>		
Insurance Loss Recoveries		226,466.07
		<u>226,466.07</u>
Reserve for Contingencies	Unrestricted Reserve	226,466.07
		<u>226,466.07</u>

Explanation: To appropriate revenue received for 2012 Escambia High School Fire to project Reserve for Contingencies.

d) <u>Medicaid - Direct Services</u>		
Medicaid		119,499.10
		<u>119,499.10</u>
Supplies	Exceptional	58,050.84
Supplies	Psychological Services	1,698.67
Reserve for Contingencies	Medicaid - Direct Services	59,749.59
		<u>119,499.10</u>

Explanation: To appropriate Medicaid - Direct Services revenue received.

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 8
Board Meeting April 21, 2015**

<u>Account Name</u>	<u>Function</u>	<u>Increase (Decrease)</u>
e) <u>Various Projects</u>		
Postsecondary Lab Fees		3,000.33
Other Student Fees		3,033.73
Other Student Fees		1,070.00
Other Student Fees		360.00
		<u>7,464.06</u>
Supplies	Vocational	3,000.33
Supplies	Vocational	3,033.73
Supplies	Vocational	1,070.00
Supplies	Vocational	360.00
		<u>7,464.06</u>

Explanation: To appropriate revenue to actual fees collected.

f) <u>Performance Adjustment</u>		
Other Misc State Revenue		<u>97,023.00</u>
		<u>97,023.00</u>
Classroom Teacher - Other	Instructional Staff Training Services	39,900.00
Other Certified Instructional - Other	Instructional Staff Training Services	6,000.00
Retirement	Instructional Staff Training Services	12,000.00
Social Security	Instructional Staff Training Services	9,000.00
Worker's Compensation	Instructional Staff Training Services	3,000.00
Professional and Technical Services	Instructional Staff Training Services	18,000.00
Supplies	Instructional Staff Training Services	1,601.00
Temporary Employment	Instructional Staff Training Services	7,522.00
		<u>97,023.00</u>

Explanation: To set up budget for Performance Adjustment grant.

II. Amendments Between Appropriations & Reserves

a) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	835.18
Temporary Employment	Community Services	<u>(835.18)</u>
		<u>0.00</u>

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

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 8
Board Meeting April 21, 2015**

Account Name	Function	Increase (Decrease)
b) <u>Discretionary Lottery Funds-Sch Impr Activity</u>		
Supplies	Basic (K-12)	199.50
Supplies	Basic (K-12)	926.62
Furn., Fixtures, and Equip. - Capitalized	Operation of Plant	1,550.00
Furn., Fixtures, and Equip. - Non-Capitalized	Basic (K-12)	4,454.00
Computer Hardware - Non-Capitalized	Basic (K-12)	17,842.30
Computer Hardware - Capitalized	Basic (K-12)	3,110.00
Renovations - Network/Retrofit	Facilities Acquisition and Construction	7,000.00
Social Security	Instructional Staff Training Services	(17.00)
Worker's Compensation	Instructional Staff Training Services	(14.00)
Furn., Fixtures, and Equip. - Non-Capitalized	Basic (K-12)	(3,110.00)
Substitute Teachers	Instructional Staff Training Services	(1,200.00)
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(30,741.42)
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve for Contingencies for the purchase of supplies, equipment, and substitute teacher pay.

c) <u>Safe Schools</u>		
Furn., Fixtures, and Equip. - Capitalized	Basic (K-12)	3,000.00
Furn., Fixtures, and Equip. - Non-Capitalized	Basic (K-12)	5,000.00
Reserve for Contingencies	Safe Schools--School Resource Officers	(8,000.00)
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve for Contingencies for Safe Schools.

d) <u>Advanced Placement Add-On Allocation</u>		
Supplies	Basic (K-12)	4,232.92
Reserve for Contingencies	Unrestricted Reserve	(4,232.92)
		<u>0.00</u>

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

e) <u>Various Projects</u>		
Substitute Teachers	Exceptional	250,000.00
Reserve for Contingencies	Other Personal Services	(250,000.00)
Salaries	General Administration (Supt & Staff)	30,000.00
Salaries	Basic (K-12)	(30,000.00)
Reserve for Contingencies	SAI - Low Performing Schools	1,000,000.00
Reserve for Contingencies	SAI Operational Cost - Regular Term	(1,000,000.00)
		<u>0.00</u>

Explanation: To adjust budget between functions and projects to reflect actual expenditures.

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 8
Board Meeting April 21, 2015**

Account Name	Function	Increase (Decrease)
f) <u>Workforce Education</u>		
Classroom Teacher - Regular Pay	Vocational	5,000.00
Reserve for Contingencies	Reserve-Workforce Development	(5,000.00)
		0.00

Explanation: To appropriate funds from Workforce Reserve for Contingencies to Workforce Education project.

g) <u>Florida School Recognition Program</u>		
Classroom Teacher - Other	Basic (K-12)	727,403.03
Teacher Aides - Other	Basic (K-12)	6,858.64
Social Security	Basic (K-12)	56,353.88
Professional and Technical Services	Basic (K-12)	76,768.29
Supplies	Basic (K-12)	33,979.77
Furn., Fixtures, and Equip. - Non-Capitalized	Basic (K-12)	1,000.00
Computer Software - Non-Capitalized	Basic (K-12)	6,600.00
Temporary Employment	Basic (K-12)	375.00
Temporary Employment	Basic (K-12)	526.00
Substitute Teachers	Basic (K-12)	6,938.73
Other Miscellaneous Expenses	Basic (K-12)	1,467.56
Classroom Teacher - Other	Exceptional	131,555.96
Teacher Aides - Other	Exceptional	48,667.58
Social Security	Exceptional	13,787.00
Supplies	Exceptional	4,458.16
Classroom Teacher - Other	Vocational	497.44
Classroom Teacher - Other	Vocational	16,458.78
Social Security	Vocational	38.05
Social Security	Vocational	1,259.18
Classroom Teacher - Other	Prekindergarten	2,172.00
Teacher Aides - Other	Prekindergarten	432.91
Teacher Aides - Other	Prekindergarten	686.00
Social Security	Prekindergarten	33.12
Social Security	Prekindergarten	218.64
Other Certified Instructional - Other	Attendance and Social Work	7,320.56
Social Security	Attendance and Social Work	560.02
Other Certified Instructional - Other	Guidance Services	30,430.15
Other Support - Other	Guidance Services	15,810.18
Social Security	Guidance Services	3,537.42
Other Miscellaneous Expenses	Health Services	6,127.67
Other Certified Instructional - Other	Psychological Services	220.00
Social Security	Psychological Services	16.83
Temporary Employment	Parental Involvement	536.00
Social Security	Parental Involvement	41.00
Other Certified Instructional - Other	Instructional Media Services	17,681.29
Other Support - Other	Instructional Media Services	8,475.42
Social Security	Instructional Media Services	2,000.96
Other Certified Instructional - Other	Instruction and Curr Development Svcs	7,080.74
Social Security	Instruction and Curr Development Svcs	541.66
Other Certified Instructional - Other	Instructional Staff Training Services	4,345.05
Social Security	Instructional Staff Training Services	332.40
Classroom Teacher - Other	Instruction Related Technology	2,007.00
Other Certified Instructional - Other	Instruction Related Technology	9,742.28
Other Support - Other	Instruction Related Technology	248.72
Social Security	Instruction Related Technology	917.86
Administrative - Other	School Administration (Office of the Prin)	35,608.42
Other Support - Other	School Administration (Office of the Prin)	34,380.51

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 8
Board Meeting April 21, 2015**

Account Name	Function	Increase (Decrease)
<u>Florida School Recognition Program (Continued)</u>		
Social Security	School Administration (Office of the Prin)	5,221.97
Other Support - Other	Food Services	32,203.49
Social Security	Food Services	2,420.00
Substitute Employment - Non-Instructional	Food Services	81.27
Substitute Employment - Non-Instructional	Food Services	336.00
Other Support - Other	Pupil Transportation Services	13,304.99
Social Security	Pupil Transportation Services	1,018.12
Other Support - Other	Operation of Plant	31,170.41
Social Security	Operation of Plant	2,384.55
Other Miscellaneous Expenses	Operation of Plant	3,603.56
Other Miscellaneous Expenses	Maintenance of Plant	150.00
Teacher Aides - Other	Community Services	186.00
Other Support - Other	Community Services	1,491.40
Temporary Employment	Community Services	400.00
Social Security	Community Services	147.38
Reserve for Contingencies	Florida School Recognition Program	<u>(1,420,617.00)</u>
		<u>0.00</u>

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

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

April 21, 2015

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	40,016,652.83	37,060,511.01	41,388.62	41,388.62	37,060,511.01
5000 Instruction	19,917,083.88	16,114,587.52		14,731.90	16,099,855.62
6100 Pupil Personnel Services	2,724,279.65	2,547,576.68		4,929.26	2,542,647.42
6200 Instruct Media Services	44,203.00	60,737.08	6,295.00		67,032.08
6300 Instruct & Curr Develop Services	5,789,591.88	5,699,101.26	2,535.68		5,701,636.94
6400 Instruct Staff Training Services	6,975,852.30	7,499,292.85	4,928.05		7,504,220.90
6500 Instruction Related Technology	1,928,262.52	1,931,944.96		2,508.66	1,929,436.30
7200 General Administration	1,211,630.08	941,161.38	13,700.00		954,861.38
7300 School Administration	3,266.00	104,266.00		8,125.48	96,140.52
7400 Facil Acquisition & Construction	80,519.23	107,765.79	13,154.38		120,920.17
7500 Fiscal Services	0.00	505.00			505.00
7710 Planning, Research, Development	9,300.00	9,300.00			9,300.00
7720 Information Services	18,000.00	8,000.00			8,000.00
7730 Staff Services	61,549.00	69,559.11	775.51		70,334.62
7800 Pupil Transportation Services	1,022,482.92	1,040,684.44		4,493.42	1,036,191.02
7900 Operation of Plant	37,981.14	30,377.71			30,377.71
8100 Maintenance of Plant	500.00	500.00			500.00
8200 Admin Tech Serv	71,555.00	74,555.00		99.90	74,455.10
9100 Community Services	120,596.23	820,596.23		6,500.00	814,096.23
9800 Reserves	0.00	0.00			0.00

ADOPTED BY BOARD: April 21, 2015
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 APR 21 2015
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY *[Signature]*

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 7
PART IV - SPECIAL REVENUES
BOARD MEETING April 21, 2015**

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>
HE1254-12-1-0039	DODEA Military Grant - Anchors Away Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
HE1254-14-1-0011	Military Precision : Shipshape Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1615A-5CS01	Carl Perkins Secondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1612A-5CS01	Workforce Innovation & Opportunity Act (WIOA) Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2635A-5CB01	IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2675A-5CP01	IDEA, Part B, Pre-School Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2125A-5CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2125A-5CB01	Title I, Part A Basic - Parental Involvement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2125A-5CB01	Title I, Basic - Low Performing Schools Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00

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

April 21, 2015

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	135,776,884.53	136,536,194.77	1,094,012.50	0.00	137,630,207.27
3425 PECO Maintenance Fund - FY2015	787,693.00	787,693.00			787,693.00
3610 Capital Outlay & Debt Serv Fd (CO&DS)	1,035,390.73	1,035,390.73			1,035,390.73
3710 Capital Improve Tax Constr Fd - FY2010	2,566,242.96	2,566,242.96			2,566,242.96
3711 Capital Improve Tax Constr Fd - FY2011	4,100,799.10	4,102,051.82			4,102,051.82
3712 Capital Improve Tax Constr Fd - FY2012	1,534,449.96	1,534,449.96			1,534,449.96
3713 Capital Improve Tax Constr Fd - FY2013	799,000.32	799,000.32			799,000.32
3714 Capital Improve Tax Constr Fd - FY2014	7,427,648.54	7,427,648.54			7,427,648.54
3715 Capital Improve Tax Constr Fd - FY2015	20,340,194.00	20,340,194.00			20,340,194.00
3719 Capital Improve Tax Constr Fd - FY2009	2,975,291.98	2,977,522.00			2,977,522.00
3910 Local Capital Improvement Fund	2,445,347.44	3,201,174.94	1,094,012.50		4,295,187.44
3940 Half Cent Sales Tax	4,244.48	4,244.48			4,244.48
3943 Half Cent Sales Tax - FY2003	6,315,967.36	6,315,967.36			6,315,967.36
3948 Half Cent Sales Tax - FY2008	85,044,063.66	85,044,063.66			85,044,063.66
3980 Charter Schools-Capital Outlay	400,551.00	400,551.00			400,551.00

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

April 21, 2015


FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		135,776,884.53	136,536,194.77	1,094,012.50	0.00
7400 Facilities Acquisition and Construction	103,750,378.52	105,846,973.38	155,000.00		106,001,973.38
9700 Transfer of Funds	13,007,949.00	13,007,949.00			13,007,949.00
9800 Reserves	19,018,557.01	17,681,272.39	939,012.50		18,620,284.89

ADOPTED BY BOARD: _____ April 21, 2015
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 21 2015

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY 

**Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 7
Board Meeting April 21, 2015**

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3910 - Local Capital Improvement Fund</u>		
Sale of Buildings		1,070,012.50
Sale of Buildings		24,000.00
		<u>1,094,012.50</u>
Reserve for Contingencies	Unrestricted Reserve	1,094,012.50
		<u>1,094,012.50</u>

Explanation: To appropriate proceeds from sale of AV Clubbs and the forfeit of deposit on Brownsville Middle property.

II. Amendments Between Appropriations

a) <u>3711 - Capital Improve Tax Constr Fd - FY2011</u>		
Remodeling and Renovations - Non-Cap	Equipment	47,080.00
Furn., Fixtures, and Equip. - Capitalized	Equipment	(47,080.00)
		<u>0.00</u>

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

b) <u>3712 - Capital Improve Tax Constr Fd - FY2012</u>		
Remodeling and Renovations - Non-Cap	Equipment	62,220.00
Furn., Fixtures, and Equip. - Capitalized	Equipment	(62,220.00)
		<u>0.00</u>

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

c) <u>3712 - Capital Improve Tax Constr Fd - FY2012</u>		
Remodeling and Renovations - Non-Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	75,000.00
Reserve for Contingencies	Unrestricted Reserve	(75,000.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Portable Classroom Renovation, Relocation, Setup & Utility Connections project.

d) <u>3910 - Local Capital Improvement Fund</u>		
Remodeling and Renovations - Non-Cap	Spencer Bibbs Elementary Renov/Remodeling	35,000.00
Remodeling and Renovations - Non-Cap	Demo of Various School Bldgs	25,000.00
Reserve for Contingencies	Unrestricted Reserve	(60,000.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Spencer Bibbs Elementary Renov/Remodeling project and Demo of Various School Buildings project.

**Explanation of Budget Amendment as Follows:
 Part III - Capital Projects Fund
 Resolution Number 7
 Board Meeting April 21, 2015**

Fund Name	Project	Increase (Decrease)
e) 3943 - Half Cent Sales Tax - FY2003		
Remodeling and Renovations - Non-Cap	Security Systems	20,000.00
Reserve for Contingencies	Unrestricted Reserve	<u>(20,000.00)</u>
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Security Systems project.