

<b>THE SCHOOL DISTRICT OF ESCAMBIA COUNTY</b> <b>Finance and Business Services</b>		<b>SCHOOL BOARD AGENDA</b> <b>EXECUTIVE SUMMARY</b>	
AGENDA DATE: May 16, 2017		ITEM NUMBER: V. b. 2. C. 2.  a. Resolution 8 – General Operating Fund b. Resolution 8 – Special Revenue - Federal Programs c. Resolution 8 – 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  May 3, 2017	
ASSISTANT SUPERINTENDENT  <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE  May 3, 2017	

**APPROVED**  
ESCAMBIA COUNTY SCHOOL BOARD  
DATE OF BOARD APPROVAL  
**MAY 16 2017**  
MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY

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

May 16, 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	1,455,379.64			1,455,379.64
3299 Misc Fedl Thru State	1,025,290.73	1,047,778.78			1,047,778.78
3310 FL Ed Finance Program (FEFP)	150,553,374.00	147,431,158.00	381,961.00		147,813,119.00
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	524,566.00		657,935.00
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		809,950.00	610,667.00
3371 Voluntary Pre-K Program	1,477,449.99	1,477,449.99		31,597.74	1,445,852.25
3399 Other Misc State Revenue	375,295.00	1,191,994.65			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	6,979.01		29,979.01
3465 Postsecondary Lab Fees	135,000.00	135,000.00	12,214.21		147,214.21
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	12,324.52		45,324.52
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 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
<b>TOTAL:</b>	<b>356,716,933.48</b>	<b>354,051,737.69</b>	<b>938,044.74</b>	<b>841,547.74</b>	<b>354,148,234.69</b>

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 16 2017

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

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

May 16, 2017

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5100 Basic (K-12)	141,847,526.23	143,365,568.62		962,758.21	142,402,810.41
5200 Exceptional	40,066,266.85	40,793,274.08	144,569.00		40,937,843.08
5300 Vocational-Technical	8,840,113.79	9,396,001.12	29,374.74		9,425,375.86
5400 Adult General	353,769.01	605,269.01			605,269.01
5500 Pre-K	2,123,629.38	2,048,774.43		31,597.74	2,017,176.69
5900 Other Instr	31,126.54	31,126.54	2,143.00		33,269.54
6110 Attendance & Social Wrk	2,393,614.97	2,794,014.97			2,794,014.97
6120 Guidance Services	11,537,901.23	10,371,459.23	42,400.00		10,413,859.23
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	4,968,485.41		1,037.00	4,967,448.41
6300 Instruct & Curr Dev Svc	6,777,691.63	6,877,982.88	126,600.00		7,004,582.88
6400 Instruct Staff Trng Svc	3,046,529.64	3,186,136.92		2,637.00	3,183,499.92
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	16,341,339.88			16,341,339.88
7400 Facility Acq & Construc	2,153,820.34	2,450,545.12			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	180,000.00			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	3,543,011.37			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	17,260,419.10			17,260,419.10
7900 Operation Of Plant	26,064,943.87	26,149,454.15			26,149,454.15
8100 Maintenance Of Plant	10,890,994.42	11,355,161.42			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	1,016,258.98		1,034.39	1,015,224.59
9200 Debt Service	10,000.00	10,000.00			10,000.00
9800 Reserves	41,686,986.98	33,126,766.47	750,474.60		33,877,241.07
<b>TOTAL:</b>	<b>356,716,933.48</b>	<b>354,051,737.69</b>	<b>1,095,561.34</b>	<b>999,064.34</b>	<b>354,148,234.69</b>

ADOPTED BY BOARD: \_\_\_\_\_ May 16, 2017  
 (Date)

CERTIFIED CORRECT: Malcolm Thomas  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 16 2017

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
 General Operating Fund  
 Resolution Number 8  
 Board Meeting May 16, 2017**

<u>Account Name</u>	<u>Increase (Decrease)</u>
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>	
a) <u>Summer Voluntary Pre-K Ed Program</u>	
Voluntary Pre-K Program	(31,597.74)
	<u>(31,597.74)</u>
Supplies	(31,597.74)
Pre-K	<u>(31,597.74)</u>

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

b) <u>Various Projects</u>		
Dist Disc Lottery Funds		524,566.00
FI Ed Finance Program (FEFP)		411,236.00
FI Ed Finance Program (FEFP)		41,042.00
FI Ed Finance Program (FEFP)		(277.00)
FI Ed Finance Program (FEFP)		(283.00)
FI Ed Finance Program (FEFP)		(608.00)
FI Ed Finance Program (FEFP)		(1,037.00)
FI Ed Finance Program (FEFP)		(2,637.00)
FI Ed Finance Program (FEFP)		(7,935.00)
FI Ed Finance Program (FEFP)		(18,285.00)
FI Ed Finance Program (FEFP)		(39,255.00)
School Recongnition Funds		(809,950.00)
		<u>96,577.00</u>
Clism Tchr-Other Pay	Basic (K-12)	(809,950.00)
Other Tchr-Reg-Pay	Instruct Staff Trng Svc	(2,637.00)
Library Books-Exist Libr	Instructional Media Svc	(1,037.00)
Computer Hardware-Non-Cap	Basic (K-12)	(608.00)
Supplies	Basic (K-12)	(283.00)
Reserve For Contingencies	Discr Lottery Fnd-Sch Impr Act	524,566.00
Reserve For Contingencies	Unrestricted Reserve	405,088.00
Reserve For Contingencies	Instruct Materials-Textbooks	(18,285.00)
Reserve For Contingencies	Safe Schools-Security	(277.00)
		<u>96,577.00</u>

**Explanation: To adjust revenue and appropriations per 4th FEFP calculation.**

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 ESCAMBIA COUNTY SCHOOL BOARD

MAY 16 2017

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
 General Operating Fund  
 Resolution Number 8  
 Board Meeting May 16, 2017**

<u>Account Name</u>		<u>Increase (Decrease)</u>
c) <u>Various Projects</u>		
Postsecondary Lab Fees	Default	12,214.21
Other Student Fees	Default	9,861.52
Capital Improvement Fees	Default	6,979.01
Other Student Fees	Default	2,143.00
Other Student Fees	Default	320.00
		<u>31,517.74</u>
Supplies	Vocational-Technical	12,214.21
Supplies	Vocational-Technical	9,861.52
Furn Fixtures & Equip-Captlzd	Vocational-Technical	6,979.01
Supplies	Other Instr	2,143.00
Supplies	Vocational-Technical	320.00
		<u>31,517.74</u>

**Explanation: To appropriate revenue to actual fees collected.**

**II. Amendments Between Appropriations & Reserves**

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	1,034.39
Temporary Employment	Community Services	(1,034.39)
		<u>0.00</u>

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

b) <u>Various Projects</u>		
Textbooks	Basic (K-12)	255,018.37
Textbooks	Basic (K-12)	245,282.98
Reserve For Contingencies	Instruct Materials-Textbooks	(500,301.35)
		<u>0.00</u>

**Explanation: To appropriate funds from project Reserve For Contingencies for instructional materials - textbooks.**

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MAY 16 2017

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Explanation of Budget Amendment as Follows:  
 General Operating Fund  
 Resolution Number 8  
 Board Meeting May 16, 2017

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 16 2017

Account Name		Increase (Decrease)
<del>MALCOLM THOMAS, SUPERINTENDENT</del>		
<del>VERIFIED BY RECORDING SECRETARY</del>		
c) <u>Various SAI Projects</u>		
Clstrm Tchr-Other Pay	Exceptional	65,569.00
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc	65,000.00
Software-Non Capitalized	Basic (K-12)	54,273.52
Other Support-Reg Pay	Guidance Services	33,000.00
Other Support-Reg Pay	Instruct & Curr Dev Svc	33,000.00
Group Ins-Health & Hosp	Instruct & Curr Dev Svc	8,300.00
Social Security Benefits	Instruct & Curr Dev Svc	7,400.00
Retirement Benefits	Instruct & Curr Dev Svc	7,300.00
Clstrm Tchr-Other Pay	Basic (K-12)	5,253.33
Retirement Benefits	Guidance Services	3,500.00
Other Tchr-Suplmental Pay	Instruct & Curr Dev Svc	3,200.00
Group Ins-Health & Hosp	Guidance Services	3,000.00
Social Security Benefits	Guidance Services	2,000.00
Workers Compensation	Instruct & Curr Dev Svc	1,500.00
Retirement Benefits	Basic (K-12)	766.21
Workers Compensation	Guidance Services	500.00
Group Ins-Dental	Instruct & Curr Dev Svc	500.00
Social Security Benefits	Basic (K-12)	473.25
Group Ins-Life	Instruct & Curr Dev Svc	400.00
Group Ins-Dental	Guidance Services	300.00
Group Ins-Life	Guidance Services	100.00
Workers Compensation	Basic (K-12)	39.10
Pro & Tech Services	Basic (K-12)	(25,454.00)
Supplies	Basic (K-12)	(0.09)
Reserve For Contingencies	Sai Operational Cost-Reg Term	(269,920.32)
		<u>0.00</u>

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

d) <u>Various Projects</u>		
Reserve For Contingencies	FI School Recognition Program	610,667.00
Clstrm Tchr-Other Pay	Exceptional	59,000.00
Clstrm Tchr-Sick Pay	Exceptional	20,000.00
Clstrm Tchr-Other Pay	Basic (K-12)	(610,667.00)
Clstrm Tchr-Other Pay	Basic (K-12)	(59,000.00)
Clstrm Tchr-Reg-Pay	Basic (K-12)	(20,000.00)
		<u>0.00</u>

**Explanation: To adjust budgets between functions and objects.**

e) <u>Discr Lottery Fnd-Sch Impr Act</u>		
Furn Fixtures & Equip-Non-Cap	Basic (K-12)	2,097.12
Reserve For Contingencies	Reserves	(2,097.12)
		<u>0.00</u>

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

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 8 - SPECIAL REVENUE - FEDERAL PROGRAMS

May 16, 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	12,002,429.17			12,002,429.17
3240 Elem & Sec Ed Act, Title I	13,976,232.81	14,078,992.93	29,980.00		14,108,972.93
3299 Misc Fedl Thru State	2,442,311.72	3,069,286.76			3,069,286.76
9999 Beginning Fund Balance	1,104.10	1,104.10			1,104.10
<b>TOTAL:</b>	<b>32,025,779.23</b>	<b>33,756,710.23</b>	<b>29,980.00</b>	<b>0.00</b>	<b>33,786,690.23</b>

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 16 2017

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY



SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 8 - SPECIAL REVENUE - FEDERAL PROGRAMS

May 16, 2017


EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	11,820,459.25	12,409,842.15	13,487.59		12,423,329.74
6100 Pupil Personnel Services	1,847,883.84	2,037,503.80	12,673.72		2,050,177.52
6200 Instructional Media Svc	10,000.00	75,344.25	9,500.00		84,844.25
6300 Instruct & Curr Dev Svc	6,737,539.54	6,944,959.37	3,120.43		6,948,079.80
6400 Instruct Staff Trng Svc	4,836,866.73	5,331,161.59	8,918.97		5,340,080.56
6500 Instr Tech Svc	1,588,627.08	1,847,408.20	1,465.50		1,848,873.70
7200 General Administration	1,120,637.74	1,197,237.84		224.00	1,197,013.84
7300 School Administration	1,869.47	14,369.47			14,369.47
7400 Facility Acq & Construc	11,662.97	12,812.32	2,500.00		15,312.32
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	68,230.19		1,600.01	66,630.18
7800 Transportation Services	2,849,399.58	2,684,175.24		19,862.20	2,664,313.04
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
<b>TOTAL:</b>	<b>32,025,779.23</b>	<b>33,756,710.23</b>	<b>51,666.21</b>	<b>21,686.21</b>	<b>33,786,690.23</b>

ADOPTED BY BOARD: \_\_\_\_\_ May 16, 2017  
 (Date)

CERTIFIED CORRECT: Malcolm Thomas  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 16 2017

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY 



**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 8  
SPECIAL REVENUES  
BOARD MEETING May 16, 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>
HE1254-14-1-0011	Military Precision : Shipshape  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
HE1254-15-1-0053	Military : Diamond Formation  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-1617A-7CS01	Carl Perkins Secondary  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2627B-7CD02	Alt Assessment for Students with Disabilities  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2236A-6CD01	Title I, Delinquent  <b>Explanation: To increase budget per Florida Department of Education.</b>	29,980.00
170-2127B-7CB01	Title I, Part A, Basic - Salaries & Benefits  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2127B-7CB01	Title I, Part A, Basic  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2123A-3CB01	Title I, Part A, Basic - Summer School & Pre-K  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00

**APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD**

**MAY 16 2017**

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

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 8  
SPECIAL REVENUES  
BOARD MEETING May 16, 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 - Technology	0.00
	<b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	
170-2127B-7CB01	Title I, Part A, Basic - Low Performing Schools	0.00
	<b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	

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ESCAMBIA COUNTY SCHOOL BOARD

MAY 16 2017

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



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

May 16, 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
<b>TOTAL:</b>	<b>193,224,748.49</b>	<b>193,224,748.49</b>	<b>0.00</b>	<b>0.00</b>	<b>193,224,748.49</b>

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 16 2017

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY



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

May 16, 2017

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	91,973,147.11	125,597,389.50	19,284.00		125,616,673.50
9700 Transfer Of Funds	19,095,828.00	19,095,828.00			19,095,828.00
9800 Reserves	82,155,773.38	48,531,530.99		19,284.00	48,512,246.99
<b>TOTAL:</b>	<b>193,224,748.49</b>	<b>193,224,748.49</b>	<b>19,284.00</b>	<b>19,284.00</b>	<b>193,224,748.49</b>

ADOPTED BY BOARD: \_\_\_\_\_ May 16, 2017  
 (Date)

CERTIFIED CORRECT: \_\_\_\_\_ *Malcolm Thomas*  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

**MAY 16 2017**

MALCOLM THOMAS, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY *[Signature]*

**Explanation of Budget Amendment as Follows:**

**Capital Projects Fund**

**Resolution Number 8**

**Board Meeting May 16, 2017**

Fund Name	Project	Increase (Decrease)
<b>II. Amendments Between Appropriations &amp; Reserves</b>		
a) <u>3712 - Cap Imprv Tax Constr Fd Fy 12</u>		
Furn Fixtures & Equip-Capltzd	Equipment	5,010.00
Computer Hardware-Non-Cap	School Printers	5,849.41
Imprv Not Bldg Noncap/Acq-Cons	Sitework	<u>(10,859.41)</u>
		<u>0.00</u>

**Explanation: To transfer funds between projects to utilize balance in fund 3712.**

b) <u>3714 - Cap Imprv Tax Constr Fd Fy 14</u>		
Computer Hardware-Non-Cap	Computer Equipment	1,083,610.73
Renovations-Network/Retrofit	Computer Equipment	(1,859.00)
Reserve For Contingencies	Unrestricted Reserve	<u>(1,081,751.73)</u>
		<u>0.00</u>

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

c) <u>3715 - Cap Imprv Tax Constr Fd Fy 15</u>		
Software-Non Capitalized	ERP Project	41,079.80
Furn Fixtures & Equip-Capltzd	Subsidy-High School Bands	18.00
Reserve For Contingencies	Unrestricted Reserve	<u>(41,097.80)</u>
		<u>0.00</u>

**Explanation: To transfer funds between projects to utilize balances in fund 3715.**

d) <u>3715 - Cap Imprv Tax Constr Fd Fy 15</u>		
Other Motor Vehicles	Vans	17,550.27
Other Motor Vehicles	Trucks	<u>(17,550.27)</u>
		<u>0.00</u>

**Explanation: To transfer funds from Trucks project to Vans project to facilitate the proper classification of expenditures.**

e) <u>3717 - Cap Imprv Tax Constr Fd Fy 17</u>		
Reserve For Contingencies	Unrestricted Reserve	19,954.80
Software-Non Capitalized	ERP Project	<u>(19,954.80)</u>
		<u>0.00</u>

**Explanation: Transfer funds between projects to utilize balance in 3715.**

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ESCAMBIA COUNTY SCHOOL BOARD

MAY 16 2017

MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:  
 Capital Projects Fund  
 Resolution Number 8  
 Board Meeting May 16, 2017**

Fund Name	Project	Increase (Decrease)
f) <u>3717 - Cap Imprv Tax Constr Fd Fy 17</u>		
Reserve For Contingencies	Unrestricted Reserve	1,083,610.73
Computer Hardware-Non-Cap	Computer Equipment	(1,083,610.73)
		<u>0.00</u>

**Explanation: To transfer funds between projects to utilize balance in 3714.**

g) <u>3948 - Half Cent Sales Tax 2008</u>		
Remod/Renov-Non-Cap	Security Systems	400,610.13
Remod/Renov-Capitalized	Security Systems	(400,610.13)
		<u>0.00</u>

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

h) <u>3948 - Half Cent Sales Tax 2008</u>		
Furn Fixtures & Equip-Captlzd	A K Suter Rebuild	55,274.00
Furn Fixtures & Equip-Non-Cap	A K Suter Rebuild	11,811.74
Remod/Renov-Non-Cap	A K Suter Rebuild	3,032.56
Bldgs & Fixed Equip-Contractor	A K Suter Rebuild	(69,198.39)
Imprv Not Bldg Cap /Acq-Const	A K Suter Rebuild	(658.41)
Imprv Not Bldg Noncap/Acq-Cons	A K Suter Rebuild	(261.50)
		<u>0.00</u>

**Explanation: To transfer funds between objects within AK Suter Rebuild project to facilitate the proper classification of expenditures.**

i) <u>3948 - Half Cent Sales Tax 2008</u>		
Imprv Not Bldg Noncap/Acq-Cons	Sitework	50,000.00
Imprv Not Bldg Noncap/Acq-Cons	Sitework	200,000.00
Imprv Not Bldg Noncap/Acq-Cons	Sitework	31,899.79
Bldgs & Fixed Equip-Contractor	A K Suter Rebuild	(281,899.79)
		<u>0.00</u>

**Explanation: To transfer funds from AK Suter Rebuild project to Sitework project.**

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