

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: December 17, 2013		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 3 – General Operating Fund b. Resolution 3 – Special Revenue - Federal Programs c. Resolution 3 – 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. Resolution 1 – 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 <i>Theresa McCants</i> Theresa McCants, Director Budgeting/Department		DATE December 4, 2013	
ASSISTANT SUPERINTENDENT <i>Terry St. Cyr</i> Terry St. Cyr Finance and Business Services		DATE December 4, 2013	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD DEC 17 2013

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 3 - GENERAL OPERATING FUND

December 17, 2013

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		339,705,423.86	339,759,063.04	86,800.00	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	1,000,000.00			1,000,000.00
3299 Misc Fedl Through State	467,859.00	467,859.00	86,000.00		553,859.00
3310 FL Ed Finance Program	132,432,736.00	132,432,736.00			132,432,736.00
3315 Workforce Development	4,895,677.00	4,895,677.00			4,895,677.00
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
3355 Class Size Reduction	43,630,289.00	43,630,289.00			43,630,289.00
3361 School Recognition Funds	751,448.00	751,448.00			751,448.00
3371 Voluntary Prekindergarten Program	999,346.83	999,346.83			999,346.83
3399 Other Misc State Revenue	184,442.00	223,832.00	800.00		224,632.00
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	276,000.00			276,000.00
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	60,000.00			60,000.00
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	31,100.00	46,617.00			46,617.00
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	553,182.63			553,182.63
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

DEC 17 2013

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 3 - GENERAL OPERATING FUND

December 17, 2013

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		339,705,423.86	339,759,063.04	854,800.00	768,000.00
5100 Basic (K-12)	148,881,910.31	148,726,723.51		728,000.00	147,998,723.51
5200 Exceptional	38,006,437.04	38,006,737.04			38,006,737.04
5300 Vocational	6,960,756.39	7,088,870.98			7,088,870.98
5400 Adult General	647,722.32	637,191.18			637,191.18
5500 Prekindergarten	1,744,420.65	1,726,372.15	69,859.74		1,796,231.89
5900 Other Instruction	42,914.07	53,271.07			53,271.07
6110 Attendance and Social Work	2,482,089.00	2,479,077.00			2,479,077.00
6120 Guidance Services	8,039,863.74	8,039,863.74	45,439.97		8,085,303.71
6130 Health Services	1,529,203.66	1,529,203.66	291,000.00		1,820,203.66
6140 Psychological Services	1,166,710.15	1,166,710.15			1,166,710.15
6150 Parental Involvement	18,416.35	19,416.35	1,000.00		20,416.35
6190 Other Pupil Personnel Services	604,854.30	606,504.30	800.00		607,304.30
6200 Instructional Media Services	4,450,830.81	4,450,830.81			4,450,830.81
6300 Instruction and Curr Development Svcs	4,556,253.98	4,532,691.67			4,532,691.67
6400 Instructional Staff Training Services	2,297,091.05	2,781,327.05			2,781,327.05
6500 Instruction Related Technology	1,784,786.48	1,784,786.48			1,784,786.48
7100 Board	1,678,927.00	1,678,927.00			1,678,927.00
7200 General Administration (Supt & Staff)	762,577.36	762,577.36			762,577.36
7300 School Administration (Office of the Prin)	14,319,183.00	14,319,183.00			14,319,183.00
7400 Facilities Acquisition and Construction	1,643,133.56	1,657,676.06	406,000.00		2,063,676.06
7500 Fiscal Services	2,935,915.49	2,935,915.49			2,935,915.49
7600 Food Services	149,870.00	149,870.00			149,870.00
7710 Planning, Research, Dev, & Eval Svcs	683,622.69	683,622.69			683,622.69
7720 Information Services	143,100.00	143,171.00			143,171.00
7730 Staff Services	3,070,837.10	3,078,937.10			3,078,937.10
7760 Internal Services	1,763,797.85	1,763,797.85			1,763,797.85
7800 Pupil Transportation Services	17,708,324.31	17,709,824.31	700.29		17,710,524.60
7900 Operation of Plant	30,804,946.72	30,806,541.78		11,330.00	30,795,211.78
8100 Maintenance of Plant	15,300,788.24	15,350,788.24	40,000.00		15,390,788.24
8200 Administrative Technology Services	3,213,487.61	3,213,487.61			3,213,487.61
9100 Community Services	747,422.29	782,008.60		874.25	781,134.35
9200 Debt Services	10,000.00	10,000.00			10,000.00
9800 Reserves	21,555,230.34	21,083,157.81		27,795.75	21,055,362.06

ADOPTED BY BOARD: _____ December 17, 2013

(Date)

CERTIFIED CORRECT: _____

Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

DEC 17 2013

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 3
 Board Meeting December 17, 2013

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Contributions to Special Education</u>		
Other Misc State Revenue		800.00
		<u>800.00</u>
Supplies	Other Pupil Personnel Services	800.00
		<u>800.00</u>

Explanation: To appropriate donation to Audiology Clinic at Holm Elementary.

b) <u>Migrant Pre-Kindergarten Program</u>		
Misc Fedl Through State		86,000.00
		<u>86,000.00</u>
Classroom Teacher - Regular Pay	Prekindergarten	33,903.80
Other Certified Instructional - Regular Pay	Guidance Services	10,959.25
Teacher Aides - Regular Pay	Prekindergarten	14,484.89
Retirement	Prekindergarten	3,803.35
Retirement	Guidance Services	861.40
Social Security	Prekindergarten	3,701.73
Social Security	Guidance Services	838.38
Group Insurance - Health & Hospital		8,400.00
Group Insurance - Health & Hospital	Guidance Services	1,500.00
Group Insurance - Life	Prekindergarten	102.20
Group Insurance - Life	Guidance Services	26.75
Group Insurance - Dental	Prekindergarten	196.00
Group Insurance - Dental	Guidance Services	35.00
Worker's Compensation	Prekindergarten	967.77
Worker's Compensation	Guidance Services	219.19
Supplies	Prekindergarten	1,325.00
Supplies	Parental Involvement	1,000.00
Substitute Employment - Non-Instructional	Prekindergarten	325.00
Substitute Teachers	Prekindergarten	2,650.00
Other Miscellaneous Expenses	Pupil Transportation Services	700.29
		<u>86,000.00</u>

Explanation: To set up budget for Migrant Pre-Kindergarten Program project.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 DEC 17 2013
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 3
 Board Meeting December 17, 2013

Account Name	Function	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>Regular Operations--Departments</u>		
Supplies	Operation of Plant	2,312.00
Computer Hardware - Non-Capitalized	Operation of Plant	11,768.00
Computer Software - Non-Capitalized	Operation of Plant	14,590.00
Reserve for Contingencies	Unrestricted Reserve	(28,670.00)
		<u>0.00</u>

Explanation: To appropriate funds from Reserve for Contingencies for Raptor Security Systems.

b) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	874.25
Temporary Employment	Community Services	(874.25)
		<u>0.00</u>

Explanation: To appropriate 4% of district operated child care revenue received through October, 2013.

c) <u>E-Rate</u>		
Repairs and Maintenance	Maintenance of Plant	40,000.00
Data Communication Lines	Operation of Plant	(40,000.00)
		<u>0.00</u>

Explanation: To appropriate funds for emergency wireless repair.

d) <u>Salaries & Benefits</u>		
Other Support - Regular Pay	Guidance Services	31,000.00
Other Support - Regular Pay	Health Services	291,000.00
Other Support - Regular Pay	Facilities Acquisition and Construction	406,000.00
Classroom Teacher - Regular Pay	Basic (K-12)	(728,000.00)
		<u>0.00</u>

Explanation: To adjust budget to reflect expenditures.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
DEC 17 2013
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 3 - SPECIAL REVENUE - FEDERAL PROGRAMS

December 17, 2013

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	39,488,297.85	39,463,417.86	26,509.15	4,716.00	39,485,211.01
3199 Misc Federal Direct	1,969,094.79	1,944,214.80			1,944,214.80
3201 Vocational Ed Acts	513,391.74	513,391.74	20,470.00		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	13,268,115.72			13,268,115.72
3240 Elem & Sec Ed Act, Title I	19,268,221.64	19,268,221.64		4,716.00	19,263,505.64
3251 Adult General Education	275,536.78	275,536.78	6,039.00		281,575.78
3299 Misc Fedl Through State	3,827,687.18	3,827,687.18	0.15		3,827,687.33
9999 Beginning Fund Balance	0.00	0.00			0.00

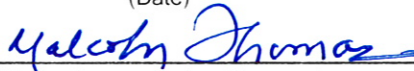
APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
DEC 17 2013
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 3 - SPECIAL REVENUE - FEDERAL PROGRAMS

December 17, 2013

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	39,488,297.85	39,463,417.86	379,529.74	357,736.59	39,485,211.01
5000 Instruction	20,119,861.86	20,470,033.85		255,596.80	20,214,437.05
6100 Pupil Personnel Services	2,975,751.27	2,975,599.52		42,102.46	2,933,497.06
6200 Instruct Media Services	16,721.00	16,721.00		667.00	16,054.00
6300 Instruct & Curr Develop Services	5,577,393.21	5,491,640.38		54,095.43	5,437,544.95
6400 Instruct Staff Training Services	5,839,992.36	5,681,089.88	288,668.28		5,969,758.16
6500 Instruction Related Technology	1,983,502.94	1,897,262.09	75,997.79		1,973,259.88
7200 General Administration	1,205,129.40	1,205,433.18		4,195.90	1,201,237.28
7300 School Administration	1,176.00	41,495.03		1,079.00	40,416.03
7400 Facil Acquisition & Construction	26,792.00	6,792.00			6,792.00
7500 Fiscal Services	20,000.00	0.00			0.00
7710 Planning, Research, Development	5,340.00	2,594.99			2,594.99
7720 Information Services	45,000.00	25,000.00			25,000.00
7730 Staff Services	67,585.00	49,324.88	3,000.00		52,324.88
7800 Pupil Transportation Services	457,331.87	452,800.00			452,800.00
7900 Operation of Plant	20,582.55	20,582.55	11,863.67		32,446.22
8100 Maintenance of Plant	3,500.00	3,500.00			3,500.00
8200 Admin Tech Serv	85,094.00	86,004.12			86,004.12
9100 Community Services	948,104.39	948,104.39			948,104.39
9800 Reserves	89,440.00	89,440.00			89,440.00

ADOPTED BY BOARD: _____ December 17, 2013
 (Date)

CERTIFIED CORRECT: 
 (District Superintendent Signature)

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD
DEC 17 2013
MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 3
PART IV - SPECIAL REVENUES
BOARD MEETING December 17, 2013**

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)
HE1254-12-1-0039	DODEA Military Grant - Anchors Away <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-1614A-4CP01	Carl Perkins Postsecondary <i>Explanation: To increase budget per Florida Department of Education.</i>	4,638.00
170-1614A-4CS01	Carl Perkins Secondary <i>Explanation: To increase budget per Florida Department of Education.</i>	15,832.00
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: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
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>	340,859.12
170-2124A-4CB01	Title I, Part A, Basic <i>Explanation: To decrease budget per Florida Department of Education.</i>	(4,380.97)
170-2124A-4CB01	Title I, Part A Basic - Parental Involvement <i>Explanation: To increase budget per Florida Department of Education.</i>	3,385.00

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD
DEC 17 2013
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**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 3
PART IV - SPECIAL REVENUES
BOARD MEETING December 17, 2013**

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>	(41,224.20)
170-2124A-4CB01	Title I, Part A, Basic - Technology <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	7,723.05
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>	13,848.00
170-1914A-4CG01	Adult Geographic <i>Explanation: To increase budget per Florida Department of Education.</i>	6,039.00
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>	(191,010.00)
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>	(134,293.00)
170-2124A-4CB01	Title I, Part A, Basic - Fam Res Act Mod Early Ed <i>Explanation: To increase budget per Florida Department of Education.</i>	377.00
170-1024A-4C001	Title III - English Language Acquisition <i>Explanation: To correct budget to match Florida Department of Education award.</i>	0.15

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD
DEC 17 2013
MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 3 - CAPITAL PROJECTS FUND

December 17, 2013

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	137,976,142.07	137,976,142.07	0.00	0.00	137,976,142.07
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			858,169.19
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	2,520,241.92			2,520,241.92
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	296,026.00			296,026.00

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
DEC 17 2013
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 3 - CAPITAL PROJECTS FUND

December 17, 2013

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		137,976,142.07	137,976,142.07	1,392,037.52	1,392,037.52
7400 Facilities Acquisition and Construction	106,880,225.84	107,077,626.86	1,392,037.52		108,469,664.38
9700 Transfer of Funds	15,678,082.00	15,678,082.00			15,678,082.00
9800 Reserves	15,417,834.23	15,220,433.21		1,392,037.52	13,828,395.69

ADOPTED BY BOARD: _____ December 17, 2013 _____
 (Date)

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

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD
DEC 17 2013
MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
 Part III - Capital Projects Fund
 Resolution Number 3
 Board Meeting December 17, 2013

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations		
a) 3710 - Capital Improve Tax Constr Fd - FY2010		
Furn., Fixtures, and Equip. - Non-Capitalized	School Level Equipment	1,000.00
Reserve for Contingencies	Unrestricted Reserve	(1,000.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to School Level Equipment project.

b) 3711 - Capital Improve Tax Constr Fd - FY2011		
Improvements Other Than Bldgs. - Non-Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	7.97
Remodeling and Renovations - Non-Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	811.64
Renovations - Network/Retrofit	Portable Classroom Renovation, Relocation, Setup & Utility Connections	(819.61)
		<u>0.00</u>

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

c) 3711 - Capital Improve Tax Constr Fd - FY2011		
Remodeling and Renovations - Non-Cap	Portable Classroom Renovation, Relocation, Setup & Utility Connections	246.62
Renovations - Network/Retrofit	Portable Classroom Renovation, Relocation, Setup & Utility Connections	(246.62)
		<u>0.00</u>

Explanation: To transfer funds within Portable Classroom Renovation, Relocation, Setup & Utility Connections project to facilitate the proper classification of expenditures.

d) 3711 - Capital Improve Tax Constr Fd - FY2011		
Remodeling and Renovations - Non-Cap	General Renovations	5,000.00
Reserve for Contingencies	Unrestricted Reserve	(5,000.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to General Renovations project.

e) 3712 - Capital Improve Tax Constr Fd - FY2012		
Improvements Other Than Bldgs. - Non-Cap	Port Class Hookups	3,145.03
Remodeling and Renovations - Non-Cap	Port Class Hookups	(3,145.03)
		<u>0.00</u>

Explanation: To transfer funds within Portable Class Hookups project for the removal and reinstallation of fence/gate due to moving portable at Oakcrest Elementary.

f) 3712 - Capital Improve Tax Constr Fd - FY2012		
Computer Hardware - Non-Capitalized	Computer Equipment	53.69
Renovations - Network/Retrofit	Computer Equipment	(53.69)
		<u>0.00</u>

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

DEC 17 2013

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Explanation of Budget Amendment as Follows:
Part III - Capital Projects Fund
Resolution Number 3
Board Meeting December 17, 2013

Fund Name	Project	Increase (Decrease)
g) 3712 - Capital Improve Tax Constr Fd - FY2012		
Remodeling and Renovations - Non-Cap	General Renovations	2,454.58
Remodeling and Renovations - Non-Cap	General Renovations	3,582.94
Reserve for Contingencies	Unrestricted Reserve	(6,037.52)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to General Renovations project.

h) 3910 - Local Capital Improvement Fund		
Remodeling and Renovations - Non-Cap	Demo of Various School Bldgs	126,666.70
Remodeling and Renovations - Non-Cap	Demo of Various School Bldgs	126,666.70
Remodeling and Renovations - Non-Cap	Demo of Various School Bldgs	126,666.60
Reserve for Contingencies	Unrestricted Reserve	(380,000.00)
		<u>0.00</u>

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

i) 3943 - Half Cent Sales Tax - FY2003		
Improvements Other Than Bldgs. - Non-Cap	Sitework	34,702.18
Improvements Other Than Bldgs. - Non-Cap	Sitework	(2,700.00)
Remodeling and Renovations - Non-Cap	Sitework	(32,002.18)
		<u>0.00</u>

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

j) 3948 - Half Cent Sales Tax - FY2008		
Improvements Other Than Bldgs. - Cap	School Project Requests	21,500.00
Remodeling and Renovations - Non-Cap	School Project Requests	(21,500.00)
		<u>0.00</u>

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

k) 3948 - Half Cent Sales Tax - FY2008		
Buildings and Fixed Equipment - Construction	AK Suter Rebuild	3,000,000.00
Remodeling and Renovations - Non-Cap	AK Suter Rebuild	(3,000,000.00)
		<u>0.00</u>

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

l) 3948 - Half Cent Sales Tax - FY2008		
Buildings and Fixed Equipment - Construction	AK Suter Rebuild	500,000.00
Buildings and Fixed Equipment - Construction	Ernest Ward Middle Rebuild	500,000.00
Reserve for Contingencies	Unrestricted Reserve	(1,000,000.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to AK Suter Rebuild project and Ernest Ward Middle Rebuild project.

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ESCAMBIA COUNTY SCHOOL BOARD

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MALCOLM THOMAS, SUPERINTENDENT
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Explanation of Budget Amendment as Follows:
 Part III - Capital Projects Fund
 Resolution Number 3
 Board Meeting December 17, 2013

Fund Name	Project	Increase (Decrease)
m) 3948 - Half Cent Sales Tax - FY2008		
Furn., Fixtures, and Equip. - Capitalized	Warrington Middle Core Facilities Addition	21,000.00
Furn., Fixtures, and Equip. - Non-Capitalized	Warrington Middle Core Facilities Addition	54,872.00
Computer Hardware - Capitalized	Warrington Middle Core Facilities Addition	4,128.00
Remodeling and Renovations - Non-Cap	Warrington Middle Core Facilities Addition	(80,000.00)
		<u>0.00</u>

Explanation: To transfer funds within Warrington Middle Core Facilities Addition project to facilitate additional funding for FF&E.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

DEC 17 2013

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 1 - RACE TO THE TOP FUND

December 17, 2013

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	2,876,221.00	2,876,221.00	55,023.15	55,023.15	2,876,221.00
5000 Instruction	78,886.64	78,886.64		6,437.52	72,449.12
6300 Instruct & Curr Develop Services	124,273.14	124,273.14	33,848.35		158,121.49
6400 Instruct Staff Training Services	1,550,910.21	1,550,910.21	5,089.17		1,555,999.38
6500 Instruction Related Technology	445,793.66	445,793.66		45,262.97	400,530.69
7200 General Administration	128,560.23	128,560.23			128,560.23
7500 Fiscal Services	34,758.88	34,758.88		3,322.66	31,436.22
7710 Planning, Research, Development	79,002.88	79,002.88	521.36		79,524.24
7730 Staff Services	52,963.75	52,963.75	8,001.50		60,965.25
8200 Administrative Technology Services	381,071.61	381,071.61	7,562.77		388,634.38

ADOPTED BY BOARD: _____ December 17, 2013
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

DEC 17 2013

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 1
PART IV - RACE TO THE TOP FUND
BOARD MEETING December 17, 2013**

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.

Project No.	Project Name	Increase (Decrease)
170-RL111-IC301	Race to the Top - Administration <i>Explanation: To decrease budget per Department of Education.</i>	(3,322.66)
170-RL111-IC301	Race to the Top - Flight Academy <i>Explanation: To decrease budget per Department of Education.</i>	(32,376.69)
170-RL111-IC301	Race to the Top - STEM <i>Explanation: To decrease budget per Department of Education.</i>	(25,338.67)
170-RL111-IC301	Race to the Top - Computer Based Testing <i>Explanation: To decrease budget per Department of Education.</i>	(5,782.07)
170-RL111-IC301	Race to the Top - Local Instructional Improvement System <i>Explanation: To increase budget per Department of Education.</i>	66,820.09

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DEC 17 2013
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