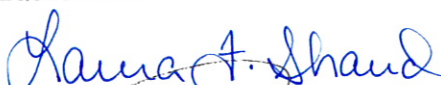



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: December 18, 2012		ITEM NUMBER: V. B. 3. a. - Resolution 3 – General Operating Fund V. B. 3. b. - Resolution 3 – Special Revenue – Federal Programs V. B. 3. c. - Resolution 3 – Capital Projects Fund V. B. 3. d. - No item submitted – Special Revenue – Food Service Fund V. B. 3. e. - No item submitted – Debt Service Funds V. B. 3. f. - Resolution 2 – Targeted ARRA Stimulus Fund V. B. 3. 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 18, 2012, the School Board adopted the budget for fiscal year 2012-2013. 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  Laura F. Shaud, Director Budgeting Department		DATE December 5, 2012	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE December 5, 2012	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD DEC 18 2012

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 18, 2012

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	331,518,567.14	331,687,446.14	154,172.65	0.00	331,841,618.79
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	350,000.00	350,000.00			350,000.00
3202 Medicaid	1,000,000.00	1,000,000.00			1,000,000.00
3299 Misc Fedl Through State	463,885.50	482,635.50	86,000.00		568,635.50
3310 FL Ed Finance Program	114,864,684.00	114,864,684.00			114,864,684.00
3315 Workforce Development	4,778,222.00	4,778,222.00			4,778,222.00
3317 Performance Based Incentive	75,721.00	75,721.00			75,721.00
3318 Adults with Disabilities	170,000.00	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	43,547,769.00	43,547,769.00			43,547,769.00
3361 School Recognition Funds	2,148,515.00	2,148,515.00			2,148,515.00
3371 Voluntary Prekindergarten Program	843,038.00	843,038.00			843,038.00
3400 Other Misc State Revenue	215,827.00	251,216.00			251,216.00
3411 District School Tax	90,019,167.00	90,019,167.00			90,019,167.00
3425 Rent	314,263.00	314,263.00			314,263.00
3431 Interest on Investments	103,100.00	103,100.00			103,100.00
3440 Gifts, Grants & Bequests	210,000.00	225,860.00			225,860.00
3461 Adult General Education Course Fees	3,000.00	3,000.00			3,000.00
3462 Postsecondary Vocational Course Fees	490,000.00	490,000.00			490,000.00
3463 Continuing Workforce Educ Course Fee	20,000.00	20,000.00			20,000.00
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	0.00	14,880.00			14,880.00
3468 Financial Aid Fees	40,000.00	40,000.00			40,000.00
3469 Other Student Fees	45,200.00	45,200.00	21,817.26		67,017.26
3473 School Age Child Care Fees	409,000.00	409,000.00			409,000.00
3491 Bus Fees	365,000.00	365,000.00			365,000.00
3493 Sale of Junk	83,000.00	83,000.00			83,000.00
3494 Fedl Indirect Cost Rate	700,000.00	700,000.00			700,000.00
3498 Lost, Damaged & Sale Txbs	55,000.00	55,000.00			55,000.00
3499 Food Serv Indir Cost Rate	295,000.00	295,000.00			295,000.00
3501 Misc Local Revenue	460,300.00	544,300.00			544,300.00
3507 Misc Rev Prof Cert Fees	48,000.00	48,000.00			48,000.00
3630 Trans from Cap Proj Funds	11,390,820.16	11,390,820.16			11,390,820.16
3741 Insurance Loss Recoveries	1,000,000.00	1,000,000.00			1,000,000.00
3742 Other Loss Recovery	0.00	0.00	46,355.39		46,355.39
9999 Beginning Fund Balance	55,481,372.48	55,481,372.48			55,481,372.48

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

DEC 18 2012

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 18, 2012

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	331,518,567.14	331,687,446.14	653,270.38	499,097.73	331,841,618.79
5100 Basic (K-12)	143,931,043.98	144,068,046.31	303,386.15		144,371,432.46
5200 Exceptional	37,392,757.87	36,808,121.32	105,894.00		36,914,015.32
5300 Vocational	6,956,400.82	7,075,280.82	21,817.26		7,097,098.08
5400 Adult General	620,197.00	640,197.00			640,197.00
5500 Prekindergarten	1,459,267.25	1,474,267.25	76,962.00		1,551,229.25
5900 Other Instruction	54,842.93	67,842.93			67,842.93
6110 Attendance and Social Work	2,509,591.00	2,552,116.00		19,767.00	2,532,349.00
6120 Guidance Services	7,762,425.00	7,772,425.00	53,010.00		7,825,435.00
6130 Health Services	845,511.71	860,511.71			860,511.71
6140 Psychological Services	950,868.00	1,007,332.40			1,007,332.40
6150 Parental Involvement	0.00	15,000.00			15,000.00
6190 Other Pupil Personnel Services	374,771.00	389,771.00			389,771.00
6200 Instructional Media Services	4,269,237.31	4,289,750.23	5,000.00		4,294,750.23
6300 Instruction and Curr Development Svcs	4,407,569.00	4,444,429.00			4,444,429.00
6400 Instructional Staff Training Services	3,317,853.13	3,358,935.83		445,111.00	2,913,824.83
6500 Instruction Related Technology	1,788,942.00	1,812,587.00	12,042.00		1,824,629.00
7100 Board	1,562,228.60	1,672,228.60			1,672,228.60
7200 General Administration (Supt & Staff)	709,542.00	717,542.00			717,542.00
7300 School Administration (Office of the Prin)	13,880,521.74	13,902,521.74	17,428.00		13,919,949.74
7400 Facilities Acquisition and Construction	1,784,198.86	1,626,878.86			1,626,878.86
7500 Fiscal Services	2,267,445.01	2,313,311.71	20,048.32		2,333,360.03
7600 Food Services	150,968.00	150,968.00			150,968.00
7710 Planning, Research, Dev, & Eval Svcs	582,983.44	591,145.44			591,145.44
7720 Information Services	128,490.00	138,490.00			138,490.00
7730 Staff Services	3,602,597.68	3,209,627.41			3,209,627.41
7760 Internal Services	1,714,605.00	1,725,605.30	21,813.70		1,747,419.00
7800 Pupil Transportation Services	17,325,295.31	17,345,295.31			17,345,295.31
7900 Operation of Plant	30,800,318.00	31,064,652.07			31,064,652.07
8100 Maintenance of Plant	15,688,058.59	16,197,484.59		33,487.00	16,163,997.59
8200 Administrative Technology Services	3,296,784.51	3,317,374.51			3,317,374.51
9100 Community Services	495,135.90	761,783.66		732.73	761,050.93
9200 Debt Services	0.00	5,000.00			5,000.00
9700 Transfer of Funds	0.00	0.00			0.00
9800 Reserves	20,888,116.50	20,310,923.14	15,868.95		20,326,792.09

ADOPTED BY BOARD: _____ December 18, 2012 _____
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
 DEC 18 2012
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 3
Board Meeting December 18, 2012**

<u>Account Name</u>	<u>Function</u>	<u>Increase (Decrease)</u>
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Migrant Pre-Kindergarten Program</u>		
Misc Fedl Through State		86,000.00
		<u>86,000.00</u>
Classroom Teacher - Regular Pay	Prekindergarten	40,732.00
Other Certified Instructional - Regular Pay	Guidance Services	6,799.00
Teacher Aides - Regular Pay	Prekindergarten	17,167.00
Retirement	Prekindergarten	5,703.00
Retirement	Guidance Services	670.00
Social Security	Prekindergarten	1,833.00
Social Security	Guidance Services	520.00
Group Insurance - Health & Hospital	Prekindergarten	8,791.00
Group Insurance - Health & Hospital	Guidance Services	830.00
Group Insurance - Life	Prekindergarten	131.00
Group Insurance - Life	Guidance Services	18.00
Group Insurance - Dental	Prekindergarten	252.00
Group Insurance - Dental	Guidance Services	24.00
Worker's Compensation	Prekindergarten	1,505.00
Worker's Compensation	Guidance Services	177.00
Supplies	Prekindergarten	167.00
AV Materials - Non-Capitalized	Prekindergarten	31.00
Substitute Employment - Non-Instructional	Prekindergarten	325.00
Substitute Teachers	Prekindergarten	325.00
		<u>86,000.00</u>

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

b) <u>Other Loss Recovery</u>		
Other Loss Recovery		46,355.39
		<u>46,355.39</u>
Reserve for Contingencies	Unrestricted Reserve	46,355.39
		<u>46,355.39</u>

Explanation: To appropriate a settlement distribution to Reserve for Contingencies.

c) <u>TABE Testing Fees</u>		
Other Student Fees		19,935.26
		<u>19,935.26</u>
Supplies	Vocational	19,935.26
		<u>19,935.26</u>

Explanation: To appropriate TABE testing fees collected to TABE Testing Fees project.

**APPROVED
ESCAMBIA COUNTY SCHOOL BOARD**

DEC 18 2012

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

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 3
 Board Meeting December 18, 2012

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

DEC 18 2012

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
d) <u>CJBAT Fees</u>		
Other Student Fees		1,882.00
		<u>1,882.00</u>
Supplies	Vocational	1,882.00
		<u>1,882.00</u>

Explanation: To appropriate Criminal Justice Basic Abilities Test fees to CJBAT Fees project.

II. Amendments Between Appropriations & Reserves

a) <u>Supplemental Academic Instruction</u>		
Other Certified Instructional - Regular Pay	Guidance Services	11,782.00
Other Certified Instructional - Supplements	Attendance and Social Work	1,485.00
Teacher Aides - Regular Pay	Exceptional	(16,072.00)
Other Support - Regular Pay	Attendance and Social Work	(13,007.00)
Other Support - Regular Pay	School Administration (Office of the Prin)	9,105.00
Retirement	Basic (K-12)	1,000.00
Retirement	Exceptional	(850.00)
Retirement	Attendance and Social Work	(688.00)
Retirement	Guidance Services	623.00
Retirement	Instruction Related Technology	1,000.00
Retirement	School Administration (Office of the Prin)	482.00
Social Security	Basic (K-12)	1,000.00
Social Security	Exceptional	(1,230.00)
Social Security	Attendance and Social Work	(995.00)
Social Security	Guidance Services	901.00
Social Security	Instruction Related Technology	700.00
Social Security	School Administration (Office of the Prin)	697.00
Group Insurance - Health & Hospital	Attendance and Social Work	(5,940.00)
Group Insurance - Health & Hospital	Guidance Services	1,485.00
Group Insurance - Health & Hospital	School Administration (Office of the Prin)	2,970.00
Group Insurance - Life	Attendance and Social Work	(33.00)
Group Insurance - Life	Guidance Services	30.00
Group Insurance - Life	School Administration (Office of the Prin)	23.00
Group Insurance - Dental	Attendance and Social Work	(140.00)
Group Insurance - Dental	Guidance Services	35.00
Group Insurance - Dental	School Administration (Office of the Prin)	70.00
Worker's Compensation	Basic (K-12)	500.00
Worker's Compensation	Exceptional	(554.00)
Worker's Compensation	Attendance and Social Work	(449.00)
Worker's Compensation	Guidance Services	407.00
Worker's Compensation	Instruction Related Technology	342.00
Worker's Compensation	School Administration (Office of the Prin)	314.00
Supplies	Basic (K-12)	(6,923.00)
Temporary Employment	Basic (K-12)	13,972.00
Computer Hardware - Non-Capitalized	Basic (K-12)	(12,042.00)
Temporary Employment	Instruction Related Technology	10,000.00
		<u>0.00</u>

Explanation: To reallocate funds to reflect actual expenditures.

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 3
 Board Meeting December 18, 2012

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

DEC 18 2012

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

Account Name	Function	Increase (Decrease)
b) <u>Discretionary Lottery Funds-Sch Impr Activity</u>		
Other Non-Prof. Purchased Services	Basic (K-12)	3,777.40
Supplies	Basic (K-12)	15,299.75
Furn., Fixtures, and Equip. - Non-Capitalized	School Administration (Office of the Prin)	3,767.00
Reserve for Contingencies	Discretionary Lottery Funds-Sch Impr Activity	(22,844.15)
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve for Contingencies for other purchased services, supplies and equipment at various cost centers.

c) <u>Federal Impact Aid</u>		
Professional and Technical Services	Fiscal Services	8,375.02
Reserve for Contingencies	Unrestricted Reserve	(8,375.02)
		<u>0.00</u>

Explanation: To appropriate funds for charter schools' impact aid distribution.

d) <u>Federal Stimulus - Indirect Cost</u>		
Professional and Technical Services	Fiscal Services	11,673.30
Other Non-Prof. Purchased Services	Internal Services	21,813.70
Repairs and Maintenance	Maintenance of Plant	(33,487.00)
		<u>0.00</u>

Explanation: To appropriate funds for temporary clerk to process impact aid application and temporary clerk to assist in Purchasing department.

e) <u>Child Care (After School) (Dist Oper)</u>		
Reserve for Contingencies	Unrestricted Reserve	732.73
Supplies	Community Services	(12.36)
Temporary Employment	Community Services	(720.37)
		<u>0.00</u>

Explanation: To appropriate 4% of district operated child care revenue received through October, 2012 to Reserve for Contingencies.

f) <u>Various Reading Allocation Projects</u>		
Classroom Teacher - Other	Basic (K-12)	278,511.00
Classroom Teacher - Other	Exceptional	60,000.00
Other Certified Instructional - Other	Instructional Staff Training Services	38,511.00
Teacher Aides - Other	Exceptional	50,000.00
Retirement	Basic (K-12)	13,000.00
Retirement	Exceptional	6,000.00
Retirement	Instructional Staff Training Services	500.00
Social Security	Basic (K-12)	20,000.00
Social Security	Exceptional	8,000.00
Social Security	Instructional Staff Training Services	700.00
Worker's Compensation	Basic (K-12)	4,000.00
Worker's Compensation	Exceptional	1,600.00
Worker's Compensation	Instructional Staff Training Services	200.00
Library Books - Existing Library	Instructional Media Services	5,000.00
Supplies	Instructional Staff Training Services	(486,022.00)
		<u>0.00</u>

Explanation: To appropriate funds for personnel at various cost centers and library books at Lincoln Park.

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 3
 Board Meeting December 18, 2012

Account Name	Function	Increase (Decrease)
g) <u>Advanced Placement Add-On Allocation</u>		
Other Certified Instructional - Regular Pay	Guidance Services	19,817.00
Retirement	Guidance Services	1,078.00
Social Security	Guidance Services	1,516.00
Group Insurance - Health & Hospital	Guidance Services	5,100.00
Group Insurance - Life	Guidance Services	50.00
Worker's Compensation	Guidance Services	1,148.00
Other Non-Prof. Purchased Services	Basic (K-12)	(28,709.00)
		<u>0.00</u>

Explanation: To appropriate funds for personnel at Pensacola High.

h) <u>Supplemental Academic Instruction</u>		
Travel Away - Out of State	Instructional Staff Training Services	1,000.00
Supplies	Exceptional	(1,000.00)
		<u>0.00</u>

Explanation: To appropriate funds for inservice travel.

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

DEC 18 2012

MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

DEC 18 2012

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 18, 2012

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)
HE1254-10-1-0020	DoDEA Military Grant <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
HE1254-12-1-0039	DODEA Military Grant - Anchors Away <i>Explanation: To set up budget per U.S. Department of Defense award letter.</i>	450,000.00
170-1613A-3CP01	Carl Perkins Postsecondary <i>Explanation: To increase budget per Florida Department of Education.</i>	4,692.00
170-1613A-3CS01	Carl Perkins Secondary <i>Explanation: To increase budget per Florida Department of Education.</i>	15,280.00
170-1612A-3CS01	Workforce Escarosa - Workforce Investment Act <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
WIA-2011-2012-05	Summer Youth Employment-WIA <i>Explanation: Adjust revenue budget to actual receipts.</i>	10,870.71
170-2633A-3CB01	IDEA, Part B, Entitlement <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2673A-3CP01	IDEA, Part B, Pre-School Entitlement <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2233A-3CD01	Title I, Delinquent <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 3
PART IV - SPECIAL REVENUES
BOARD MEETING December 18, 2012**

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)
170-2123A-3CB01	Title I, Part A, Basic - Salaries & Benefits <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(24,402.41)
170-2123A-3CB01	Title I, Part A, Basic <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	439,269.00
170-2123A-3CB01	Title I, Part A Basic - Parental Involvement <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(2,406.85)
170-2123A-3CB01	Title I, Part A, Basic - Summer School & Pre-K <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2123A-3CB01	Title I, Basic - Private School Services <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-2123A-3CB01	Title I, Basic - Low Performing Schools <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	54,553.19
170-2123A-3CB01	Title I, PK - Low Performing Schools <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(676,778.18)
170-2223A-3CB01	Title I, Supplemental Education Svcs <i>Explanation: To decrease budget per Florida Department of Education.</i>	(6,480.75)
170-2233A-3CD01	Title I, Part A, Basic - Family Resource Center <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	3,500.00

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

DEC 18 2012

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 18, 2012**

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)
170-2243B-3CT01	Title II - Fine Arts <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	1,698.00
170-2243B-3CT01	Title II - Staff Development <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(1,698.00)

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

DEC 18 2012

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 18, 2012

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	125,587,666.09	125,587,666.09	0.00	0.00	125,587,666.09
3419 PECO Construction Fund - FY2009	2,667.12	2,667.12			2,667.12
3421 PECO Maintenance Fund - FY2011	200,256.51	200,256.51			200,256.51
3610 Capital Outlay & Debt Serv Fd (CO&DS)	705,476.49	705,476.49			705,476.49
3710 Capital Improve Tax Constr Fd - FY2010	3,030,056.68	3,030,056.68			3,030,056.68
3711 Capital Improve Tax Constr Fd - FY2011	5,048,993.44	5,048,993.44			5,048,993.44
3712 Capital Improve Tax Constr Fd - FY2002	4,797,583.90	4,797,583.90			4,797,583.90
3713 Capital Improve Tax Constr Fd - FY2013	21,576,981.00	21,576,981.00			21,576,981.00
3719 Capital Improve Tax Constr Fd - FY2009	3,269,318.96	3,269,318.96			3,269,318.96
3910 Local Capital Improvement Fund	1,714,325.20	1,714,325.20			1,714,325.20
3940 Half Cent Sales Tax	1,564,017.69	1,564,017.69			1,564,017.69
3943 Half Cent Sales Tax - FY2003	12,383,166.09	12,383,166.09			12,383,166.09
3948 Half Cent Sales Tax - FY2008	71,004,319.11	71,004,319.11			71,004,319.11
3980 Charter Schools-Capital Outlay	290,503.90	290,503.90			290,503.90

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
DEC 18 2012
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**Explanation of Budget Amendment as Follows:
 Part III - Capital Projects Fund
 Resolution Number 3
 Board Meeting December 18, 2012**

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations		
a) 3710 - Capital Improve Tax Constr Fd - FY2010		
Improvements Other Than Bldgs. - Non-Cap	Environmentl & Hazardous Matl Disposal	2,980.00
Remodeling and Renovations - Non-Cap	Environmentl & Hazardous Matl Disposal	(2,824.00)
Remodeling and Renovations - Non-Cap	Environmentl & Hazardous Matl Disposal	(156.00)
		<u>0.00</u>

Explanation: To transfer funds within Environmental & Hazardous Material Disposal project to facilitate the proper classification of expenditures.

b) 3712 - Capital Improve Tax Constr Fd - FY2002		
Remodeling and Renovations - Non-Cap	Fire Protection Sys	855.00
Reserve for Contingencies	Unrestricted Reserve	(855.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Fire Protection Services project.

c) 3712 - Capital Improve Tax Constr Fd - FY2002		
Improvements Other Than Bldgs. - Cap	Port Class Hookups	2,500.00
Improvements Other Than Bldgs. - Non-Cap	Port Class Hookups	500.00
Remodeling and Renovations - Non-Cap	Port Class Hookups	(3,000.00)
		<u>0.00</u>

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

d) 3713 - Capital Improve Tax Constr Fd - FY2013		
Computer Hardware - Non-Capitalized	Computer Equipment	145.60
Computer Hardware - Capitalized	Computer Equipment	(145.60)
		<u>0.00</u>

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

e) 3910 - Local Capital Improvement Fund		
Improvements Other Than Bldgs. - Cap	Washington High Sitework	60,000.00
Remodeling and Renovations - Non-Cap	Washington High Sitework	(60,000.00)
		<u>0.00</u>

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

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**Explanation of Budget Amendment as Follows:
 Part III - Capital Projects Fund
 Resolution Number 3
 Board Meeting December 18, 2012**

Fund Name	Project	Increase (Decrease)
f) 3943 - Half Cent Sales Tax - FY2003		
Remodeling and Renovations - Non-Cap	Flooring	60,000.00
Reserve for Contingencies	Unrestricted Reserve	(60,000.00)
		<u>0.00</u>

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

g) 3943 - Half Cent Sales Tax - FY2003		
Remodeling and Renovations - Non-Cap	Flooring	40,000.00
Remodeling and Renovations - Non-Cap	Doors	100,000.00
Reserve for Contingencies	Unrestricted Reserve	(140,000.00)
		<u>0.00</u>

Explanation: To transfer funds from reserve project to Flooring project and Doors project.

h) 3943 - Half Cent Sales Tax - FY2003		
Computer Hardware - Capitalized	Air Conditioning & Heating	7,000.00
Remodeling and Renovations - Non-Cap	Air Conditioning & Heating	(7,000.00)
		<u>0.00</u>

Explanation: To transfer funds within Air Conditioning & Heating project to facilitate the proper classification of expenditures.

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD
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SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - TARGETED ARRA STIMULUS FUND

December 18, 2012

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		1,062,939.32	1,062,939.32	26,604.01	26,604.01
5000 Instruction	777,999.32	746,656.82		12,278.20	734,378.62
6100 Pupil Personnel Services	86,207.00	86,207.00	11,986.54		98,193.54
6200 Instruct Media Services	0.00	0.00	1,090.62		1,090.62
6300 Instruct & Curr Develop Service	3,572.00	3,572.00	538.25		4,110.25
6400 Instruct Staff Training Services	0.00	24,765.00		7,748.31	17,016.69
6500 Instruction Related Technology	7,500.00	7,500.00	1,090.62		8,590.62
7300 School Administration	34,000.00	34,000.00	4,362.48		38,362.48
7600 Food Services	50,000.00	50,000.00	4,306.00		54,306.00
7730 Staff Services	30,000.00	30,000.00			30,000.00
7800 Pupil Transportation Services	3,661.00	10,238.50		6,577.50	3,661.00
7900 Operation of Plant	70,000.00	70,000.00	3,229.50		73,229.50

ADOPTED BY BOARD: December 18, 2012
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District-Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
DEC 18 2012
 MALCOLM THOMAS, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 2
PART IV - TARGETED ARRA STIMULUS FUND
BOARD MEETING December 18, 2012**

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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-1260S-2C001	School Improvement Grants-Section 1003(g) ARRA <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00
170-1260S-3C001	School Improvement Grants-Section 1003(g) ARRA <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	0.00

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

DEC 18 2012
MALCOLM THOMAS, SUPERINTENDENT
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**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 1
PART IV - RACE TO THE TOP FUND
BOARD MEETING December 18, 2012**

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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-RL111-1C301	Race to the Top - Administration <i>Explanation: To decrease budget per Department of Education.</i>	(4,547.84)
170-RL111-1C301	Race to the Top - Local Instructional Improvement System <i>Explanation: To increase budget per Department of Education.</i>	5,000.00
170-RL111-1C301	Race to the Top - Great Teachers/Great Leaders <i>Explanation: To increase budget per Department of Education.</i>	10,000.00
170-RL111-1C301	Race to the Top - Struggling Schools <i>Explanation: To increase budget per Department of Education.</i>	5,945.08

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