



### Agenda Item Details

Meeting	Dec 17, 2024 - REGULAR MEETING AGENDA (5:30 PM)
Category	22. Consent - Finance - Budgeting
Subject	A. Resolutions to Amend 2024-2025 District School Budget
Access	Public
Type	Action (Consent)
Fiscal Impact	No
Budgeted	Yes
Budget Source	Various
Recommended Action	Approval of resolutions to amend District School Budget

### Public Content

#### Background Information/Description


On September 17, 2024, the School Board adopted the budget for fiscal year 2024-2025. 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.

#### Fiscal Impact


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.

#### Educational Impact

These amendments facilitate the effective operations of the District through more efficient use of funds.

 [General Operating Fund - Resolution 2.pdf \(233 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 2.pdf \(291 KB\)](#)

 [Capital Projects Fund - Resolution 2.pdf \(211 KB\)](#)

*Our adopted rules of Parliamentary Procedure, Robert's Rules, provide for a consent agenda listing several items for approval of the Board by a single motion. Documentation concerning these items has been provided to all board members and the public in advance to assure an extensive and thorough review. Items may be removed from the consent agenda at the request of any board member.*

## **Workflow**

### Workflow

Dec 3, 2024 12:27 PM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.

Dec 3, 2024 12:43 PM :: Approved by Shanee Ducker. Routed to Tammy Edwards for approval.

Dec 3, 2024 1:00 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.

Dec 3, 2024 1:45 PM :: Final approval by Terry St Cyr

**Last Modified by Terry St Cyr on December 3, 2024**

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 2 - GENERAL OPERATING FUND**

**December 17, 2024**

<b>REVENUE OBJECT NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>3121</b> Fedl Impact Funds-Cur Op	500,000.00	500,000.00			500,000.00
<b>3191</b> ROTC	400,000.00	400,000.00			400,000.00
<b>3202</b> Medicaid	1,500,000.00	1,500,000.00			1,500,000.00
<b>3299</b> Misc Fedl Thru State	494,879.28	494,879.28			494,879.28
<b>3310</b> FL Ed Finance Program (FEFP)	159,221,641.00	159,221,641.00			159,221,641.00
<b>3315</b> Workforce Development	5,435,952.00	5,435,952.00			5,435,952.00
<b>3317</b> Performance Based Incentives	57,083.00	57,083.00			57,083.00
<b>3323</b> CO&DS for Admin Expense	24,217.14	24,217.14			24,217.14
<b>3341</b> Racing Commission Funds	446,500.00	446,500.00			446,500.00
<b>3343</b> State License Tax	70,000.00	70,000.00			70,000.00
<b>3355</b> Class Size Reduction/Operating	34,992,092.00	34,992,092.00			34,992,092.00
<b>3361</b> School Recognition Funds	0.00	0.00	1,853,765.00		1,853,765.00
<b>3371</b> Voluntary Pre-K Program	1,609,627.00	1,609,627.00			1,609,627.00
<b>3373</b> Reading Programs	0.00	275,855.00			275,855.00
<b>3399</b> Other Misc State Revenue	561,562.46	632,708.54	45.00		632,753.54
<b>3411</b> District School Taxes	125,643,971.00	125,643,971.00			125,643,971.00
<b>3425</b> Rent	250,000.00	250,000.00			250,000.00
<b>3431</b> Interest On Investments	1,500,000.00	1,500,000.00			1,500,000.00
<b>3440</b> Gifts Grants & Bequests	35,000.00	35,000.00			35,000.00
<b>3461</b> Adult General Ed Course Fees	12,000.00	12,000.00			12,000.00
<b>3462</b> Postsecondary Vocational Fees	500,000.00	500,000.00			500,000.00
<b>3463</b> Continuing Workforce Ed Fees	10,000.00	10,000.00			10,000.00
<b>3464</b> Capital Improvement Fees	35,000.00	35,000.00			35,000.00
<b>3465</b> Postsecondary Lab Fees	130,000.00	130,000.00			130,000.00
<b>3467</b> GED Testing Fees	10,000.00	10,000.00			10,000.00
<b>3468</b> Financial Aid Fees	70,000.00	70,000.00			70,000.00
<b>3469</b> Other Student Fees	31,800.00	31,800.00			31,800.00
<b>3473</b> School-Age Child Care Fees	400,000.00	400,000.00			400,000.00
<b>3491</b> Bus Fees	150,000.00	150,000.00			150,000.00
<b>3493</b> Sale Of Junk	100,000.00	100,000.00			100,000.00
<b>3494</b> Fedl Indirect Cost Rate	1,500,000.00	1,500,000.00			1,500,000.00
<b>3495</b> Other Misc Local Sources	831,500.00	831,500.00			831,500.00
<b>3499</b> Food Srvs Indirect Cost Rate	450,000.00	450,000.00			450,000.00
<b>3630</b> Trans From CP Proj Funds	13,118,794.00	13,118,794.00			13,118,794.00
<b>9999</b> Beginning Fund Balance	45,974,392.30	45,974,392.30			45,974,392.30
<b>TOTAL:</b>	<b>396,066,011.18</b>	<b>396,413,012.26</b>	<b>1,853,810.00</b>	<b>0.00</b>	<b>398,266,822.26</b>

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 2 - GENERAL OPERATING FUND**

**December 17, 2024**

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
<b>5000</b> Instruction	200,913,628.25	204,426,288.20	119,104.29		204,545,392.49
<b>6100</b> Student Support Services	19,047,417.19	24,000,284.59		55,127.00	23,945,157.59
<b>6200</b> Instructional Media Svc	5,162,518.43	5,186,312.54			5,186,312.54
<b>6300</b> Instruct & Curr Dev Svc	8,096,414.99	8,348,479.06	70,439.54		8,418,918.60
<b>6400</b> Instruct Staff Trng Svc	3,611,889.12	4,575,166.12		200,000.00	4,375,166.12
<b>6500</b> Instr Tech Svc	3,871,391.00	3,914,186.66			3,914,186.66
<b>7100</b> Board	1,330,191.04	1,376,498.11	200,000.00		1,576,498.11
<b>7200</b> General Administration	1,136,629.64	1,164,360.14			1,164,360.14
<b>7300</b> School Administration	19,459,257.97	19,473,846.83			19,473,846.83
<b>7400</b> Facility Acq & Construc	2,677,164.16	3,528,463.85			3,528,463.85
<b>7500</b> Fiscal Services	2,944,095.55	3,354,095.55			3,354,095.55
<b>7600</b> Food Services	0.00	10,000.00			10,000.00
<b>7700</b> Central Services	7,000,839.28	7,560,434.94	45.00		7,560,479.94
<b>7800</b> Transportation Services	20,383,897.15	20,505,909.29			20,505,909.29
<b>7900</b> Operation Of Plant	40,867,557.78	41,129,404.84		3,000,000.00	38,129,404.84
<b>8100</b> Maintenance Of Plant	11,241,047.57	12,420,994.97	3,000,000.00		15,420,994.97
<b>8200</b> Admin Tech Svc	4,059,434.00	4,369,434.00			4,369,434.00
<b>9100</b> Community Services	732,340.00	852,480.12		1,873.84	850,606.28
<b>9800</b> Reserves	43,530,298.06	30,216,372.45	1,721,222.01		31,937,594.46
<b>TOTAL:</b>	<b>396,066,011.18</b>	<b>396,413,012.26</b>	<b>5,110,810.84</b>	<b>3,257,000.84</b>	<b>398,266,822.26</b>

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:**  
**GENERAL OPERATING FUND**  
**RESOLUTION NUMBER 2**  
**BOARD MEETING December 17, 2024**

Account Name		Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>		
a) <u>FL School Recognition Program</u>		
School Recognition Funds		1,853,765.00
		<u>1,853,765.00</u>
Reserve For Contingencies	FL School Recognition Program	1,853,765.00
		<u>1,853,765.00</u>

**Explanation: To set up budget for Florida School Recognition Program project.**

b) <u>Youth Mental Health Awareness and Training (YMHA)</u>		
Other Misc State Revenue		45.00
		<u>45.00</u>
Aides-Other Pay	Staff Services	45.00
		<u>45.00</u>

**Explanation: To adjust Youth Mental Health Awareness and Training revenue and appropriation to actual revenue received.**

**II. Amendments Between Appropriations & Reserves**

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	1,873.84
Temporary Employment	Community Services	(1,873.84)
		<u>0.00</u>

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

b) <u>Discr Lottery Fnd-Sch Impr Act</u>		
Tech Furn Fixtures & Equip-Cap	Basic (K-12)	11,497.00
Reserve For Contingencies	Reserves	(11,497.00)
		<u>0.00</u>

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:**  
**GENERAL OPERATING FUND**  
**RESOLUTION NUMBER 2**  
**BOARD MEETING December 17, 2024**

<b>Account Name</b>		<b>Increase (Decrease)</b>
<hr/>		
c) <u>Various Projects</u>		
Salaries	Maintenance Of Plant	3,000,000.00
Salaries	Board	200,000.00
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc	55,127.00
Supplies	Basic (K-12)	23,686.12
Aides-Reg Pay	Basic (K-12)	22,891.59
Furn Fixtures & Equip-Capltzd	Vocational-Technical	21,762.03
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc	15,312.54
Technology-Related Rentals	Vocational-Technical	15,019.12
Clstrm Tchr-Reg-Pay	Basic (K-12)	13,858.43
Tech Furn Fixtures & Equip-Cap	Basic (K-12)	10,390.00
Salaries	Operation Of Plant	(3,000,000.00)
Salaries	Instruct Staff Trng Svc	(200,000.00)
Other Tchr-Reg-Pay	Guidance Services	(55,127.00)
Reserve For Contingencies	Reserves	(36,781.15)
Reserve For Contingencies	Reserves	(33,281.59)
Reserve For Contingencies	Reserves	(23,686.12)
Reserve For Contingencies	Reserves	(15,312.54)
Reserve For Contingencies	Reserves	(13,858.43)
		<hr/>
		0.00
		<hr/>

**Explanation: To transfer funds from project Reserve For Contingencies and between functions to facilitate the proper classification of expenditures.**

---

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 2 - SPECIAL REVENUE - FEDERAL PROGRAMS**

**December 17, 2024**

<b>REVENUE OBJECT NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
3199 Misc Federal Direct	8,445,586.88	8,445,586.88			8,445,586.88
3201 Vocational Education Acts	800,836.00	800,836.00			800,836.00
3221 Adult General Education	189,856.00	189,856.00	69,415.00		259,271.00
3224 Other WIOA Programs	250,000.00	250,000.00			250,000.00
3225 Teacher & Prin Training & Recr	3,258,191.00	3,258,191.00			3,258,191.00
3230 Individuals With Disab Ed Act	12,734,795.37	12,620,655.07			12,620,655.07
3240 Elem & Sec Ed Act, Title I	30,927,182.53	26,754,092.77			26,754,092.77
3241 Language Instruction, Title III	0.00	0.00	371,668.00		371,668.00
3242 21st Century Schools, Title IV	0.00	1,447,844.00	495,817.00		1,943,661.00
3299 Misc Fedl Thru State	2,204,157.88	2,196,845.70		321,668.00	1,875,177.70
<b>TOTAL:</b>	<b>58,810,605.66</b>	<b>55,963,907.42</b>	<b>936,900.00</b>	<b>321,668.00</b>	<b>56,579,139.42</b>

**SCHOOL BOARD OF ESCAMBIA COUNTY**  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET**  
**RESOLUTION NO.: 2 - SPECIAL REVENUE - FEDERAL PROGRAMS**

**December 17, 2024**

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
<b>5000</b> Instruction	29,718,844.39	29,402,046.06	198,133.50		29,600,179.56
<b>6100</b> Student Support Services	2,219,042.25	2,156,479.49	1,780.43		2,158,259.92
<b>6200</b> Instructional Media Svc	150,774.00	150,774.00			150,774.00
<b>6300</b> Instruct & Curr Dev Svc	11,932,687.49	10,612,195.49	21,442.65		10,633,638.14
<b>6400</b> Instruct Staff Trng Svc	8,963,844.10	7,740,196.19		7,462.30	7,732,733.89
<b>6500</b> Instr Tech Svc	311,417.00	311,417.00			311,417.00
<b>7200</b> General Administration	2,229,284.52	2,110,006.77		9,286.28	2,100,720.49
<b>7300</b> School Administration	0.00	106,827.00	108,835.00		215,662.00
<b>7400</b> Facility Acq & Construc	9,400.00	7,150.00			7,150.00
<b>7700</b> Central Services	76,392.18	185,431.13	31,789.00		217,220.13
<b>7800</b> Transportation Services	2,187,983.08	2,162,793.08	270,000.00		2,432,793.08
<b>7900</b> Operation Of Plant	5,043.65	12,698.21			12,698.21
<b>8200</b> Admin Tech Svc	99,437.00	99,437.00			99,437.00
<b>9100</b> Community Services	906,456.00	906,456.00			906,456.00
<b>TOTAL:</b>	<b>58,810,605.66</b>	<b>55,963,907.42</b>	<b>631,980.58</b>	<b>16,748.58</b>	<b>56,579,139.42</b>



**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY**  
**EXPLANATION OF BUDGET AMENDMENT NO. 2**  
**SPECIAL REVENUES**  
**BOARD MEETING December 17, 2024**

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.

<b>Project No.</b>	<b>Project Name</b>	<b>Increase (Decrease)</b>
170-2625B-5CD01	FDLRS Associate Center IDEA Part B Discretionary	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-2675A-5CP01	IDEA, Part B, Pre-School Entitlement	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-2235A-5CD01	Title I, Delinquent	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-2125A-5CB01	Title I, Basic - Private School Services	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-1915A-5CG01	Adult Geographic	69,415.00
	<b>Explanation: To increase budget per Florida Department of Education.</b>	
170-2415A-5C001	Title IV, Student Academic	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-2981F-4C101	CSP PSC Charter Academy	495,817.00
	<b>Explanation: To set up budget per Florida Department of Education.</b>	
170-2245B-5CT01	Title II - Private Schools	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY**  
**EXPLANATION OF BUDGET AMENDMENT NO. 2**  
**SPECIAL REVENUES**  
**BOARD MEETING December 17, 2024**

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.

<b>Project No.</b>	<b>Project Name</b>	<b>Increase (Decrease)</b>
170-2245B-5CT01	Title II - Staff Development	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-2245C-5CT01	Title II Private School Roll Forward	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-1025T-5C001	Title III Part A Supplement PD	50,000.00
	<b>Explanation: To set up budget per Florida Department of Education.</b>	

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 2 - CAPITAL PROJECTS FUND**

**December 17, 2024**

<b>FUND NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>3610</b> Cap Outlay & Debt Srv (CO&DS)	6,770,816.80	6,770,816.80	48,236.05		6,819,052.85
<b>3711</b> Cap Imprv Tax Constr Fd FY 21	12,824.90	12,824.90			12,824.90
<b>3712</b> Cap Imprv Tax Constr Fd FY 22	227,667.23	227,667.23			227,667.23
<b>3713</b> Cap Imprv Tax Constr Fd FY 23	2,209,473.96	2,209,473.96			2,209,473.96
<b>3714</b> Cap Imprv Tax Constr Fd FY 24	10,026,891.83	10,026,891.83			10,026,891.83
<b>3715</b> Cap Imprv Tax Constr Fd FY 25	32,867,782.00	32,867,782.00			32,867,782.00
<b>3910</b> Local Capital Improvement Fund	3,336,037.18	3,336,037.18			3,336,037.18
<b>3924</b> Ed Fac Security Grant Fd FY 23	260,790.00	260,790.00			260,790.00
<b>3925</b> Ed Fac Security Grant Fd FY 24	120,636.00	120,636.00			120,636.00
<b>3941</b> Series 2020 COP Proceeds	33,643.07	33,643.07			33,643.07
<b>3942</b> Series 2023 COP Proceeds	35,308,106.52	35,308,106.52			35,308,106.52
<b>3948</b> Half Cent Sales Tax 2008	98,413,412.93	98,413,412.93			98,413,412.93
<b>3949</b> Sales Tax Revenue Bonds 2016	207,215.65	207,215.65			207,215.65
<b>3980</b> Charter Schools-Capital Outlay	369,546.00	369,546.00			369,546.00
<b>TOTAL:</b>	<b>190,164,844.07</b>	<b>190,164,844.07</b>	<b>48,236.05</b>	<b>0.00</b>	<b>190,213,080.12</b>

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 2 - CAPITAL PROJECTS FUND**

**December 17, 2024**

<b>FUNCTION NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>7400</b> Facility Acq & Construc	151,830,905.66	152,030,905.66	4,390,139.17		156,421,044.83
<b>9700</b> Transfer Of Funds	29,184,669.00	29,184,669.00			29,184,669.00
<b>9800</b> Reserves	9,149,269.41	8,949,269.41		4,341,903.12	4,607,366.29
<b>TOTAL:</b>	<b>190,164,844.07</b>	<b>190,164,844.07</b>	<b>4,390,139.17</b>	<b>4,341,903.12</b>	<b>190,213,080.12</b>

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:**  
**CAPITAL PROJECTS FUND**  
**RESOLUTION NUMBER 2**  
**BOARD MEETING December 17, 2024**

Fund Name	Project	Increase (Decrease)
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>		
a) <u>3610 - Cap Outlay &amp; Debt Srv (CO&amp;DS)</u>		
CO&DS Distributed		48,236.05
		<u>48,236.05</u>
Reserve For Contingencies	Unrestricted Reserve	48,236.05
		<u>48,236.05</u>

**Explanation: To adjust 2024-2025 Capital Outlay & Debt Service Fund to actual.**

**II. Amendments Between Appropriations & Reserves**

a) <u>3713 - Cap Imprv Tax Fund FY 23</u>		
Remod/Renov-Non-Cap	HVAC Renovations	159,746.17
Computer Hardware-Non-Cap	Computer Equipment	2,102.76
Furn Fixtures & Equip-Non-Cap	Equipment	1,437.72
Remod/Renov-Non-Cap	Fire Protection Sys	317.60
Reserve For Contingencies	Unrestricted Reserve	(124,138.92)
Remod/Renov-Non-Cap	Ancillary Facility	(35,077.91)
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	(4,387.42)
		<u>0.00</u>

**Explanation: To transfer funds from project Reserve For Contingencies and between projects and objects to facilitate the proper classification of expenditures.**

b) <u>3714 - Cap Imprv Tax Fund FY 24</u>		
Furn Fixtures & Equip-Capltzd	Equipment	5,293.50
Furn Fixtures & Equip-Non-Cap	Equipment	2,070.30
Computer Hardware-Non-Cap	Computer Equipment	76.98
Reserve For Contingencies	Unrestricted Reserve	(5,772.78)
Remod/Renov-Non-Cap	Bleacher Repair & Replacement	(1,188.00)
Buses	School Bus Replacement	(480.00)
		<u>0.00</u>

**Explanation: To transfer funds from project Reserve For Contingencies and between projects and objects to facilitate the proper classification of expenditures.**

c) <u>3948 - Half Cent Sales Tax 2008</u>		
Remod/Renov-Non-Cap	PFHS Cafe Expansion & Reno	127,919.91
Remod/Renov-Non-Cap	High School Renovations	(127,919.91)
		<u>0.00</u>

**Explanation: To transfer funds between projects to facilitate the proper classification of expenditures.**

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
CAPITAL PROJECTS FUND  
RESOLUTION NUMBER 2  
BOARD MEETING December 17, 2024

Fund Name	Project	Increase (Decrease)
d) <u>3948 - Half Cent Sales Tax 2008</u>		
Furn Fixtures & Equip-Capltzd	High School Renovations	29,355.52
Furn Fixtures & Equip-Non-Cap	High School Renovations	29,347.96
Remod/Renov-Non-Cap	High School Renovations	(58,703.48)
		<u>0.00</u>

Explanation: To transfer funds between objects to facilitate the proper classification of expenditures.

e) <u>3948 - Half Cent Sales Tax 2008</u>		
Furn Fixtures & Equip-Non-Cap	West Pensacola Phase B Reno	45,046.82
Remod/Renov-Non-Cap	West Pensacola Phase B Reno	(45,046.82)
		<u>0.00</u>

Explanation: To transfer funds between objects to facilitate the proper classification of expenditures.