
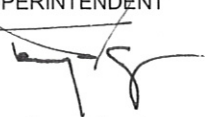


THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: September 10, 2013		ITEM NUMBER: Resolution 12 – General Operating Fund Resolution 12 – Special Revenue – Federal Programs Resolution 12 – Capital Projects Fund	
AGENDA REFERENCE: 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  Theresa McCants, Director Budgeting Department		DATE September 10, 2013	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE September 10, 2013	<p style="text-align: center;">APPROVED ESCAMBIA COUNTY SCHOOL BOARD</p> <p style="text-align: center;">SEP 10 2013</p> <p style="text-align: center;">MALCOLM THOMAS, SUPERINTENDENT</p>

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 12 - GENERAL OPERATING FUND

September 10, 2013

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	331,679,414.35	329,960,999.54	1,294,680.61	1,534,346.83	329,721,333.32
3121 Fedl Impact Funds--Cur Op	500,000.00	701,600.00			701,600.00
3191 ROTC	400,000.00	344,973.48	90,634.09		435,607.57
3199 Misc Federal Direct	350,000.00	350,000.00	56,414.61		406,414.61
3202 Medicaid	1,000,000.00	1,249,380.41	517,516.00		1,766,896.41
3299 Misc Fedl Through State	463,885.50	666,354.36			666,354.36
3310 FL Ed Finance Program	114,864,684.00	113,112,565.00			113,112,565.00
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	184,913.37		8,643.81	176,269.56
3323 CO&DS for Admin Expense	24,183.00	24,183.00	34.14		24,217.14
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	75,000.00	64,865.52			64,865.52
3355 Class Size Reduction	43,547,769.00	43,640,836.00			43,640,836.00
3361 School Recognition Funds	2,148,515.00	751,448.00			751,448.00
3371 Voluntary Prekindergarten Program	843,038.00	908,925.59	124,780.02		1,033,705.61
3399 Other Misc State Revenue	215,827.00	332,168.46			332,168.46
3411 District School Tax	90,019,167.00	90,019,167.00		215,642.90	89,803,524.10
3425 Rent	314,263.00	357,868.05			357,868.05
3431 Interest on Investments	103,100.00	192,621.81		6,548.23	186,073.58
3440 Gifts, Grants & Bequests	210,000.00	177,406.81			177,406.81
3461 Adult General Education Course Fees	3,000.00	3,000.00	27,240.00		30,240.00
3462 Postsecondary Vocational Course Fees	490,000.00	490,000.00	178,589.48		668,589.48
3463 Continuing Workforce Educ Course Fee	20,000.00	20,000.00	70,780.48		90,780.48
3464 Capital Improvement Fees	23,000.00	31,049.25	2,838.97		33,888.22
3465 Postsecondary Lab Fees	60,000.00	88,446.53	9,322.87		97,769.40
3467 GED Testing Fees	0.00	14,912.37	1,568.00		16,480.37
3468 Financial Aid Fees	40,000.00	52,446.48	5,924.77		58,371.25
3469 Other Student Fees	45,200.00	73,991.18	4,217.97		78,209.15
3473 School Age Child Care Fees	409,000.00	394,138.39	75.00		394,213.39
3491 Bus Fees	365,000.00	365,000.00		108,872.97	256,127.03
3493 Sale of Junk	83,000.00	92,664.38	1,642.00		94,306.38
3494 Fedl Indirect Cost Rate	700,000.00	762,136.46	126,291.77		888,428.23
3495 Other Misc Local Sources	669,147.21	788,024.46	51,910.42		839,934.88
3497 Refunds of Prior Year Exp	0.00	19,643.36	825.00		20,468.36
3498 Lost, Damaged & Sale Txbs	55,000.00	55,000.00		37,018.93	17,981.07
3499 Food Serv Indir Cost Rate	295,000.00	295,000.00	21,152.97		316,152.97
3630 Trans from Cap Proj Funds	11,390,820.16	11,406,611.05		657,619.99	10,748,991.06
3741 Insurance Loss Recoveries	1,000,000.00	1,079,751.40		500,000.00	579,751.40
3742 Other Loss Recovery	0.00	68,091.89	2,922.05		71,013.94
9999 Beginning Fund Balance	55,481,372.48	55,481,372.48			55,481,372.48

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

SEP 10 2013

MALCOLM THOMAS, SUPERINTENDENT

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 12 - GENERAL OPERATING FUND

September 10, 2013

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		331,518,567.14	329,960,999.54	5,004,112.05	5,243,778.27
5100 Basic (K-12)	143,931,043.98	145,348,121.89	3,384,512.70		148,732,634.59
5200 Exceptional	37,392,757.87	37,102,800.29	684,284.47		37,787,084.76
5300 Vocational	6,956,400.82	6,950,348.33	16,874.84		6,967,223.17
5400 Adult General	620,197.00	643,646.71		6,061.81	637,584.90
5500 Prekindergarten	1,459,267.25	1,624,794.93	124,780.02		1,749,574.95
5900 Other Instruction	54,842.93	43,431.93			43,431.93
6110 Attendance and Social Work	2,509,591.00	2,544,433.25	14,940.00		2,559,373.25
6120 Guidance Services	7,762,425.00	7,921,077.46	30,893.00		7,951,970.46
6130 Health Services	845,511.71	860,910.00	3,705.00		864,615.00
6140 Psychological Services	950,868.00	986,306.34	175,800.00		1,162,106.34
6150 Parental Involvement	0.00	22,982.32			22,982.32
6190 Other Pupil Personnel Services	374,771.00	397,624.77	191,000.00		588,624.77
6200 Instructional Media Services	4,269,237.31	4,319,024.65	20,847.28		4,339,871.93
6300 Instruction and Curr Development Svcs	4,407,569.00	4,473,942.86	15,794.00		4,489,736.86
6400 Instructional Staff Training Services	3,317,853.13	3,003,406.94		21,134.94	2,982,272.00
6500 Instruction Related Technology	1,788,942.00	1,810,080.64	83,249.00		1,893,329.64
7100 Board	1,562,228.60	1,734,365.06	11,460.00		1,745,825.06
7200 General Administration (Supt & Staff)	709,542.00	721,742.00	6,239.14		727,981.14
7300 School Administration (Office of the Prin)	13,880,521.74	13,990,068.49	50,957.00		14,041,025.49
7400 Facilities Acquisition and Construction	1,784,198.86	1,734,819.11	5,038.97		1,739,858.08
7500 Fiscal Services	2,267,445.01	2,403,180.03	11,347.96		2,414,527.99
7600 Food Services	150,968.00	164,373.55	288.00		164,661.55
7710 Planning, Research, Dev, & Eval Svcs	582,983.44	601,242.95	7,200.00		608,442.95
7720 Information Services	128,490.00	144,863.00			144,863.00
7730 Staff Services	3,602,597.68	3,410,208.76	46,690.00		3,456,898.76
7760 Internal Services	1,714,605.00	1,767,419.00		18,458.30	1,748,960.70
7800 Pupil Transportation Services	17,325,295.31	17,405,841.29	60,619.00		17,466,460.29
7900 Operation of Plant	30,800,318.00	31,242,905.25		1,101,261.54	30,141,643.71
8100 Maintenance of Plant	15,688,058.59	16,205,371.45	55,298.90		16,260,670.35
8200 Administrative Technology Services	3,296,784.51	3,321,374.51		31,685.00	3,289,689.51
9100 Community Services	495,135.90	777,335.40	2,292.77		779,628.17
9200 Debt Services	0.00	5,000.00			5,000.00
9800 Reserves	20,888,116.50	16,277,956.38		4,065,176.68	12,212,779.70

ADOPTED BY BOARD: _____ September 10, 2013
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
SEP 10 2013
 MALCOLM THOMAS, SUPERINTENDENT

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 12
 Board Meeting September 10, 2013

Account Name	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>DOE Administrative Expense</u>		
CO&DS for Admin Expense		34.14
		<u>34.14</u>
DOE Administrative Expense	General Administration (Supt & Staff)	34.14
		<u>34.14</u>

Explanation: To adjust CO&DS administrative expense to actual revenue received.

b) <u>Various Projects</u>		
Other Misc Local Sources		(15.00)
Other Misc Local Sources		90.00
Other Misc Local Sources		14,978.00
		<u>15,053.00</u>
Supplies	Staff Services	75.00
Other Non-Prof. Purchased Services	Operation of Plant	14,978.00
		<u>15,053.00</u>

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

c) <u>Various Projects</u>		
Postsecondary Vocational Course Fees		124,354.28
Continuing Workforce Educ Course Fee		62,545.90
Other Misc Local Sources		16,966.61
Other Misc Local Sources		231.50
Other Misc Local Sources		(3,137.22)
Other Misc Local Sources		1,750.00
Other Misc Local Sources		20,916.67
		<u>223,627.74</u>
Reserve for Contingencies	Unrestricted Reserve	223,627.74
		<u>223,627.74</u>

Explanation: To adjust revenue to actual revenue received.

d) <u>Voluntary Pre-K Education Program</u>		
Voluntary Prekindergarten Program		124,780.02
		<u>124,780.02</u>
Supplies	Prekindergarten	124,780.02
		<u>124,780.02</u>

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

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 12
 Board Meeting September 10, 2013

Account Name	Function	Increase (Decrease)
<hr/>		
e) <u>Textbooks-Lost & Damaged</u>		
Lost, Damaged & Sale Txbks		(36,904.03)
Lost, Damaged & Sale Txbks		(114.90)
		<u>(37,018.93)</u>
Textbooks	Basic (K-12)	(36,904.03)
Textbooks	Basic (K-12)	(114.90)
		<u>(37,018.93)</u>

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

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f) <u>Various Projects</u>		
Capital Improvement Fees		2,838.97
Postsecondary Lab Fees		1,743.76
Postsecondary Lab Fees		5,626.00
Postsecondary Lab Fees		1,953.11
GED Testing Fees		1,568.00
Financial Aid Fees		5,924.77
Other Student Fees		2,838.97
Other Student Fees		200.00
Other Student Fees		1,040.00
		<u>23,733.58</u>
Remodeling and Renovations - Non-Cap	Facilities Acquisition and Construction	2,838.97
Supplies	Vocational	1,743.76
Supplies	Vocational	5,626.00
Supplies	Vocational	1,953.11
Other Non-Prof. Purchased Services	Vocational	1,568.00
Other Miscellaneous Expenses	Community Services	5,924.77
Supplies	Vocational	2,838.97
Supplies	Vocational	200.00
Supplies	Vocational	1,040.00
		<u>23,733.58</u>

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

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g) <u>Child Care (After School) (Dist Oper)</u>		
School Age Child Care Fees		75.00
		<u>75.00</u>
Supplies	Community Services	75.00
Temporary Employment	Community Services	(3.00)
Reserve for Contingencies	Unrestricted Reserve	3.00
		<u>75.00</u>

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

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 12
Board Meeting September 10, 2013

Account Name	Function	Increase (Decrease)
h) <u>Various Projects</u>		
ROTC		90,634.09
Misc Federal Direct		201,850.38
Medicaid		517,516.00
District School Tax		5,579,196.64
Adult General Education Course Fees		27,240.00
Postsecondary Vocational Course Fees		54,235.20
Continuing Workforce Educ Course Fee		8,234.58
Other Student Fees		139.00
Sale of Junk		1,642.00
Other Misc Local Sources		420.90
Refunds of Prior Year Exp		825.00
Other Loss Recovery		2,922.05
Misc Federal Direct		(145,435.77)
District School Tax		(5,794,839.54)
Interest on Investments		(6,548.23)
Other Misc Local Sources		(291.04)
Trans from Cap Proj Funds		(27,974.54)
Trans from Cap Proj Funds		(629,645.45)
		<u>(119,878.73)</u>
Insurance and Bond Premiums	Operation of Plant	(27,974.54)
Furn., Fixtures, and Equip. - Capitalized	Fiscal Services	(291.04)
Reserve for Contingencies	Unrestricted Reserve	(91,613.15)
		<u>(119,878.73)</u>

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

i) <u>Food Service Indirect Cost Rate</u>		
Food Serv Indir Cost Rate		<u>21,152.97</u>
		<u>21,152.97</u>
Reserve for Contingencies	Unrestricted Reserve	<u>21,152.97</u>
		<u>21,152.97</u>

Explanation: To adjust revenue to actual collections.

j) <u>Federal Stimulus - Indirect Cost</u>		
Fedl Indirect Cost Rate		<u>11,323.64</u>
		<u>11,323.64</u>
Reserve for Contingencies	Federal Stimulus - Indirect Cost	<u>11,323.64</u>
		<u>11,323.64</u>

Explanation: To adjust revenue to actual collections.

Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 12
 Board Meeting September 10, 2013

Account Name	Function	Increase (Decrease)
<hr/>		
k) <u>Federal Indirect Cost Rate</u>		
Fedl Indirect Cost Rate		114,968.13
		<u>114,968.13</u>
Reserve for Contingencies	Unrestricted Reserve	114,968.13
		<u>114,968.13</u>
Explanation: To adjust revenue to actual collections.		
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l) <u>Bus Fees</u>		
Bus Fees		(108,872.97)
		<u>(108,872.97)</u>
Reserve for Contingencies	Unrestricted Reserve	(108,872.97)
		<u>(108,872.97)</u>
Explanation: To adjust revenue to actual collections.		
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m) <u>Escambia High School Fire</u>		
Insurance Loss Recoveries		(500,000.00)
		<u>(500,000.00)</u>
Repairs and Maintenance	Maintenance of Plant	71,332.90
Reserve for Contingencies	Unrestricted Reserve	(571,332.90)
		<u>(500,000.00)</u>
Explanation: To adjust revenue to actual collections.		
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n) <u>Adults with Disabilities</u>		
Adults with Disabilities		(13,143.81)
Adults with Disabilities		4,500.00
		<u>(8,643.81)</u>
Temporary Employment	Adult General	(13,143.81)
Classroom Teacher - Other	Adult General	4,500.00
		<u>(8,643.81)</u>
Explanation: To adjust revenue to actual collections.		
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Explanation of Budget Amendment as Follows:
 Part I - General Operating Fund
 Resolution Number 12
 Board Meeting September 10, 2013

Account Name	Function	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>Physical Inventory Adjustments</u>		
Other Materials and Supplies	Internal Services	2,145.70
Reserve for Contingencies	Unrestricted Reserve	(2,145.70)
		<u>0.00</u>
Explanation: To adjust budget for physical inventory adjustments.		
b) <u>Non-Recurring Costs</u>		
Other Miscellaneous Expenses	Basic (K-12)	9,299.00
Reserve for Contingencies	Unrestricted Reserve	(9,299.00)
		<u>0.00</u>
Explanation: To adjust budget to actual expenditures.		
c) <u>Regular Operations--Departments</u>		
Reserve for Contingencies	Unrestricted Reserve	261,687.00
Other Miscellaneous Expenses	Pupil Transportation Services	(261,687.00)
		<u>0.00</u>
Explanation: To adjust budget to actual expenditures.		
d) <u>Other Personal Services</u>		
Worker's Compensation	Pupil Transportation Services	35,799.00
Worker's Compensation	Operation of Plant	18,913.00
Substitute Employment - Non-Instructional	Exceptional	204,644.00
Substitute Teachers	Basic (K-12)	237,813.00
College Student Employment	Staff Services	12,775.00
Retirement	Maintenance of Plant	(2,420.00)
Social Security	Internal Services	(45.00)
Social Security	Community Services	(3,608.00)
Professional and Technical Services	Instructional Staff Training Services	(5,751.00)
Other Non-Prof. Purchased Services	Internal Services	(37,024.00)
Other Non-Prof. Purchased Services	Administrative Technology Services	(31,685.00)
Substitute Teachers	Vocational	(15,500.00)
Substitute Teachers	Instructional Media Services	(10,840.00)
Substitute Teachers	Instructional Staff Training Services	(1,900.00)
High School Student Employment	Vocational	(30,400.00)
High School Student Employment	Community Services	(96.00)
College Student Employment	Vocational	(8,249.00)
College Student Employment	Internal Services	(4,185.00)
Reserve for Contingencies	Unrestricted Reserve	(358,241.00)
		<u>0.00</u>
Explanation: To adjust budget to actual expenditures.		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 12
Board Meeting September 10, 2013

Account Name	Function	Increase (Decrease)
e) <u>Overtime & Extra Pay</u>		
Classroom Teacher - Other	Basic (K-12)	94,516.00
Classroom Teacher - Other	Vocational	11,606.00
Classroom Teacher - Other	Adult General	2,291.00
Other Certified Instructional - Other	Attendance and Social Work	6,242.00
Other Certified Instructional - Other	Guidance Services	10,441.00
Other Certified Instructional - Other	Instructional Media Services	4,686.00
Other Certified Instructional - Other	Instruction and Curr Development Svcs	5,437.00
Other Certified Instructional - Other	Instructional Staff Training Services	5,994.00
Other Certified Instructional - Other	Instruction Related Technology	6,816.00
Teacher Aides - Other	Exceptional	1,653.00
Other Support - Other	Guidance Services	17,960.00
Other Support - Other	Instructional Staff Training Services	704.00
Other Support - Other	School Administration (Office of the Prin)	91.00
Other Support - Other	Fiscal Services	9,220.00
Other Support - Other	Staff Services	3,328.00
Other Support - Other	Pupil Transportation Services	224,883.00
Other Support - Other	Maintenance of Plant	3,280.00
Retirement	Basic (K-12)	10,311.00
Retirement	Vocational	41.00
Retirement	Adult General	61.00
Retirement	Attendance and Social Work	473.00
Retirement	Guidance Services	(291.00)
Retirement	Instruction and Curr Development Svcs	(643.00)
Retirement	Instruction Related Technology	1,033.00
Retirement	School Administration (Office of the Prin)	(1,634.00)
Retirement	Staff Services	412.00
Retirement	Pupil Transportation Services	10,003.00
Retirement	Maintenance of Plant	(1,194.00)
Social Security	Exceptional	(2,457.00)
Social Security	Vocational	962.00
Social Security	Adult General	192.00
Social Security	Attendance and Social Work	113.00
Social Security	Guidance Services	2,087.00
Social Security	Instructional Media Services	244.00
Social Security	Instructional Staff Training Services	1,291.00
Social Security	Fiscal Services	1,119.00
Social Security	Pupil Transportation Services	16,021.00
Worker's Compensation	Basic (K-12)	7,616.00
Worker's Compensation	Vocational	445.00
Worker's Compensation	Adult General	38.00
Worker's Compensation	Attendance and Social Work	112.00
Worker's Compensation	Guidance Services	696.00
Worker's Compensation	Food Services	288.00
Worker's Compensation	Pupil Transportation Services	34,000.00
Substitute Employment - Non-Instructional	Operation of Plant	(7,709.00)
Reserve for Contingencies	Unrestricted Reserve	(482,778.00)
		<u>0.00</u>

Explanation: To adjust budget to actual expenditures.

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 12
Board Meeting September 10, 2013

Account Name	Function	Increase (Decrease)
f) <u>Constitutional Amendment for Class Size Reduction</u>		
Classroom Teacher - Regular Pay	Basic (K-12)	3,791,300.00
Retirement	Basic (K-12)	196,700.00
Social Security	Basic (K-12)	252,500.00
Group Insurance - Life	Basic (K-12)	7,800.00
Group Insurance - Dental	Basic (K-12)	1,250.00
Worker's Compensation	Basic (K-12)	17,500.00
Substitute Teachers	Basic (K-12)	(43,247.37)
Reserve for Contingencies	Constitutional Amendment for Class Size Reduct	(4,223,802.63)
		<u>0.00</u>

Explanation: To adjust budget to actual expenditures.

g) <u>Reserve Officers Training Corps (ROTC)</u>		
Classroom Teacher - Regular Pay	Basic (K-12)	36,459.62
Retirement	Basic (K-12)	(1,299.11)
Social Security	Basic (K-12)	(1,733.06)
Group Insurance - Health & Hospital	Basic (K-12)	(3,978.50)
Group Insurance - Life	Basic (K-12)	(391.64)
Group Insurance - Dental	Basic (K-12)	(398.90)
Worker's Compensation	Basic (K-12)	(5,513.75)
Substitute Teachers	Basic (K-12)	(1,851.00)
Reserve for Contingencies	Unrestricted Reserve	(21,293.66)
		<u>0.00</u>

Explanation: To adjust budget to actual expenditures.

h) <u>Salaries & Benefits</u>		
Administrative - Regular Pay	Other Pupil Personnel Services	1,000.00
Administrative - Regular Pay	Instructional Media Services	1,300.00
Administrative - Regular Pay	Board	1,500.00
Administrative - Regular Pay	General Administration (Supt & Staff)	2,600.00
Administrative - Regular Pay	School Administration (Office of the Prin)	17,500.00
Administrative - Regular Pay	Facilities Acquisition and Construction	2,200.00
Administrative - Regular Pay	Fiscal Services	1,300.00
Administrative - Regular Pay	Planning, Research, Dev, & Eval Svcs	3,700.00
Administrative - Regular Pay	Staff Services	4,700.00
Administrative - Regular Pay	Internal Services	3,100.00
Administrative - Regular Pay	Pupil Transportation Services	1,600.00
Administrative - Regular Pay	Operation of Plant	3,100.00
Administrative - Regular Pay	Maintenance of Plant	3,300.00
Classroom Teacher - Regular Pay	Basic (K-12)	(1,237,820.00)
Classroom Teacher - Regular Pay	Exceptional	442,000.00
Classroom Teacher - Regular Pay	Vocational	43,000.00
Classroom Teacher - Supplements	Basic (K-12)	66,000.00
Other Certified Instructional - Regular Pay	Psychological Services	160,000.00
Other Certified Instructional - Regular Pay	Instructional Media Services	28,000.00
Other Certified Instructional - Regular Pay	Instructional Staff Training Services	5,000.00
Other Certified Instructional - Regular Pay	Instruction Related Technology	7,000.00
Teacher Aides - Regular Pay	Basic (K-12)	6,000.00

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 12
Board Meeting September 10, 2013

Account Name	Function	Increase (Decrease)
<u>Salaries & Benefits (con't.)</u>		
Other Support - Regular Pay	Attendance and Social Work	8,000.00
Other Support - Regular Pay	Health Services	3,500.00
Other Support - Regular Pay	Other Pupil Personnel Services	160,000.00
Other Support - Regular Pay	Instruction and Curr Development Svcs	11,000.00
Other Support - Regular Pay	Instructional Staff Training Services	8,500.00
Other Support - Regular Pay	Instruction Related Technology	60,000.00
Other Support - Regular Pay	Board	7,500.00
Other Support - Regular Pay	General Administration (Supt & Staff)	3,200.00
Other Support - Regular Pay	School Administration (Office of the Prin)	30,000.00
Other Support - Regular Pay	Planning, Research, Dev, & Eval Svcs	3,000.00
Other Support - Regular Pay	Staff Services	23,000.00
Other Support - Regular Pay	Internal Services	15,000.00
Other Support - Regular Pay	Operation of Plant	31,000.00
Board and Attorney - Regular Pay	Board	2,000.00
Retirement	Health Services	200.00
Retirement	Psychological Services	6,500.00
Retirement	Other Pupil Personnel Services	8,000.00
Retirement	Instructional Staff Training Services	500.00
Retirement	Instruction Related Technology	3,500.00
Retirement	Board	400.00
Retirement	General Administration (Supt & Staff)	400.00
Retirement	School Administration (Office of the Prin)	5,000.00
Retirement	Planning, Research, Dev, & Eval Svcs	500.00
Retirement	Staff Services	2,000.00
Retirement	Internal Services	2,500.00
Retirement	Operation of Plant	2,000.00
Social Security	Psychological Services	9,000.00
Social Security	Other Pupil Personnel Services	11,000.00
Social Security	Instruction Related Technology	1,500.00
Social Security	Staff Services	400.00
Group Insurance - Health & Hospital	Other Pupil Personnel Services	10,000.00
Group Insurance - Health & Hospital	Instruction Related Technology	3,100.00
Group Insurance - Life	Psychological Services	300.00
Group Insurance - Life	Other Pupil Personnel Services	400.00
Group Insurance - Life	Instruction Related Technology	100.00
Group Insurance - Life	Board	60.00
Group Insurance - Life	General Administration (Supt & Staff)	5.00
Group Insurance - Dental	Health Services	5.00
Group Insurance - Dental	Other Pupil Personnel Services	300.00
Group Insurance - Dental	Instruction Related Technology	200.00
Group Insurance - Dental	Internal Services	50.00
Worker's Compensation	Other Pupil Personnel Services	300.00
		0.00

Explanation: To adjust budget to actual expenditures.

i) <u>Reserve-Charter School Terminal Pay</u>		
Reserve for Contingencies	Reserve-Charter School Terminal Pay	15,776.60
Reserve for Contingencies	Unrestricted Reserve	(15,776.60)
		0.00

Explanation: To increase appropriations for Reserve for Charter Schools from Reserve for Contingencies.

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Resolution Number 12
Board Meeting September 10, 2013

Account Name	Function	Increase (Decrease)
j) <u>Reading Allocation-Low Performing Schools</u>		
Classroom Teacher - Other	Basic (K-12)	(5,053.32)
Classroom Teacher - Other	Exceptional	30,251.50
Other Certified Instructional - Other	Instructional Staff Training Services	(24,475.23)
Teacher Aides - Other	Exceptional	2,482.30
Retirement	Basic (K-12)	4,207.87
Retirement	Exceptional	1,265.39
Retirement	Instructional Staff Training Services	227.04
Social Security	Basic (K-12)	680.90
Social Security	Exceptional	2,543.46
Social Security	Instructional Staff Training Services	373.77
Group Insurance - Health & Hospital	Exceptional	1,320.85
Group Insurance - Dental	Exceptional	36.69
Worker's Compensation	Basic (K-12)	(264.26)
Worker's Compensation	Exceptional	461.98
Worker's Compensation	Instructional Staff Training Services	(1.79)
Library Books - Existing Library	Instructional Media Services	(2,542.72)
Substitute Employment - Non-Instructional	Exceptional	82.30
Substitute Teachers	Instructional Staff Training Services	(11,596.73)
		<u>0.00</u>

Explanation: To adjust budget to actual expenditures.

k) <u>Utilities & Communications</u>		
Repairs and Maintenance	Maintenance of Plant	(19,000.00)
Public Utility Services	Operation of Plant	(25,569.00)
Other Non-Prof. Purchased Services	Operation of Plant	(3,000.00)
Natural Gas	Operation of Plant	(29,000.00)
Natural Gas	Operation of Plant	(50,000.00)
Electricity	Operation of Plant	(1,028,000.00)
Reserve for Contingencies	Unrestricted Reserve	1,154,569.00
		<u>0.00</u>

Explanation: To adjust budget to actual expenditures.

l) <u>DJJ Supplemental Allocation</u>		
Classroom Teacher - Regular Pay	Basic (K-12)	(2,892.00)
Classroom Teacher - Regular Pay	Basic (K-12)	(6,477.00)
Professional and Technical Services	Basic (K-12)	(7,197.00)
Professional and Technical Services	Basic (K-12)	(304.85)
Reserve for Contingencies	Unrestricted Reserve	16,870.85
		<u>0.00</u>

Explanation: To adjust budget to actual allocation.

m) <u>Medicaid - Direct Services</u>		
Reserve for Contingencies	Unrestricted Reserve	200,000.00
Reserve for Contingencies	Medicaid - Direct Services	(200,000.00)
		<u>0.00</u>

Explanation: To adjust Medicaid - Direct Services reserve.

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 12 - SPECIAL REVENUE - FEDERAL PROGRAMS

September 10, 2013

EXPENDITURE, FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	39,302,256.65	40,026,401.09	528,545.82	644,279.67	39,910,667.24
5000 Instruction	17,541,340.44	16,996,776.15	402,462.41		17,399,238.56
6100 Pupil Personnel Services	3,505,281.38	3,191,715.57		50,642.60	3,141,072.97
6200 Instruct Media Services	54,690.00	57,903.05	22,025.33		79,928.38
6300 Instruct & Curr Develop Services	5,752,929.94	5,567,976.14		5,041.49	5,562,934.65
6400 Instruct Staff Training Services	5,679,059.35	9,753,843.46		588,371.42	9,165,472.04
6500 Instruction Related Technology	1,841,008.00	1,947,062.89			1,947,062.89
7200 General Administration	2,497,499.67	844,228.79	74,374.82		918,603.61
7300 School Administration	52,967.00	55,658.27	24,847.86		80,506.13
7400 Facil Acquisition & Construction	15,157.06	14,811.14			14,811.14
7600 Food Services	0.00	941.94			941.94
7710 Planning, Research, Development	4,000.00	2,500.00			2,500.00
7730 Staff Services	61,181.45	48,334.38		224.16	48,110.22
7800 Pupil Transportation Services	1,344,074.05	408,078.87	314.39		408,393.26
7900 Operation of Plant	30,586.31	27,211.08	4,521.01		31,732.09
8100 Maintenance of Plant	6,358.00	3,000.00			3,000.00
8200 Admin Tech Serv	65,572.00	65,122.00			65,122.00
9100 Community Services	850,552.00	1,041,237.36			1,041,237.36
9800 Reserves		0.00			0.00

ADOPTED BY BOARD: _____
 September 10, 2013
 (Date)

CERTIFIED CORRECT: Malcolm Thomas
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
SEP 10 2013
 MALCOLM THOMAS, SUPERINTENDENT

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 12
PART IV - SPECIAL REVENUES
BOARD MEETING September 10, 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.

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
170-2632A-2CB01	IDEA, Part B, Entitlement <i>Explanation: To decrease budget to close project.</i>	(115,733.85)
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>	(639,500.00)
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>	639,500.00
170-2122A-2CB01	Title I, Part A, Basic - Fam Res Act Mod Early Ed <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	(3,370.35)
170-2282A-2CB01	Title I, Part A, - AYP Corrective Action Plan <i>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</i>	3,370.35

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 12 - CAPITAL PROJECTS FUND

September 10, 2013

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
	125,587,666.09	128,132,564.88	7,517.23	104.54	128,139,977.57
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	704,071.93	864.46		704,936.39
3710 Capital Improve Tax Constr Fd - FY2010	3,030,056.68	3,030,307.42		104.54	3,030,202.88
3711 Capital Improve Tax Constr Fd - FY2011	5,048,993.44	5,050,984.47			5,050,984.47
3712 Capital Improve Tax Constr Fd - FY2012	4,797,583.90	4,807,529.99			4,807,529.99
3713 Capital Improve Tax Constr Fd - FY2013	21,576,981.00	21,506,880.05			21,506,880.05
3719 Capital Improve Tax Constr Fd - FY2009	3,269,318.96	3,271,312.81			3,271,312.81
3910 Local Capital Improvement Fund	1,714,325.20	3,338,995.18			3,338,995.18
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	12,396,263.69			12,396,263.69
3948 Half Cent Sales Tax - FY2008	71,004,319.11	71,963,252.02	6,652.77		71,969,904.79
3980 Charter Schools-Capital Outlay	290,503.90	296,026.00			296,026.00

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 12 - CAPITAL PROJECTS FUND

September 10, 2013

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
		125,587,666.09	128,132,564.88	7,412.69	0.00
7400 Facilities Acquisition and Construction	93,094,687.43	96,972,287.82			96,972,287.82
9200 Debt Services	0.00	0.00	864.46		864.46
9700 Transfer of Funds	16,390,820.16	15,748,991.06			15,748,991.06
9800 Reserves	16,102,158.50	15,411,286.00	6,548.23		15,417,834.23

ADOPTED BY BOARD: September 10, 2013
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD
SEP 10 2013
 MALCOLM THOMAS, SUPERINTENDENT

Explanation of Budget Amendment as Follows:
 Part III - Capital Projects Fund
 Resolution Number 12
 Board Meeting September 10, 2013

Fund Name	Project	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves		
a) 3610 - Capital Outlay & Debt Serv Fd (CO&DS)		
Interest on Undistr CO&DS		864.46
		<u>864.46</u>
Reserve for Contingencies	Unrestricted Reserve	864.46
		<u>864.46</u>

Explanation: To appropriate interest on undistributed CO&DS to the reserve project.

b) 3710 - Capital Improve Tax Constr Fd - FY2010		
Interest on Investments		(104.54)
		<u>(104.54)</u>
Reserve for Contingencies	Unrestricted Reserve	(104.54)
		<u>(104.54)</u>

Explanation: To adjust interest through the reserve project.

c) 3948 - Half Cent Sales Tax - FY2008		
Interest on Investments		6,652.77
		<u>6,652.77</u>
Reserve for Contingencies	Unrestricted Reserve	6,652.77
		<u>6,652.77</u>

Explanation: To appropriate interest earned to the reserve project.

II. Amendments Between Appropriations

a) 3610 - Capital Outlay & Debt Serv Fd (CO&DS)		
Dues and Fees	DOE Administrative Expense	864.46
Reserve for Contingencies	Unrestricted Reserve	(864.46)
		<u>0.00</u>

Explanation: To reallocate funds from reserve project for CO&DS administrative fees.

b) 3940 - Half Cent Sales Tax		
Furn., Fixtures, and Equip. - Capitalized	General Renovations	4,000.00
Remodeling and Renovations - Non-Cap	General Renovations	(4,000.00)
		<u>0.00</u>

Explanation: To transfer funds within General Renovations project between objects and cost centers to facilitate the proper classification of expenditures.