



**SCHOOL DISTRICT OF
ESCAMBIA COUNTY**



FISCAL YEAR 2013-2014

**PROPOSED
TENTATIVE BUDGET**

July 30, 2013

Table of Contents

District Summary Budget 2013-2014	1-23
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Supplemental Information

District Summary Budget 2013-2014 Analysis by Fund	24
General Operating Fund 2013-2014 Estimated Revenue.....	25
General Operating Fund 2013-2014 Proposed Appropriations by Object.....	26
Certification of School Taxable Value	27-28
Proposed Millage and Ad Valorem Tax Levies by Fund.....	29
Proposed District Millage Levies.....	30
Analysis of Property Taxes Generated.....	31
Millage Levied by School Board 1984-1985 to 2013-2014.....	32
Analysis of Tax Roll 1989-1990 to 2013-2014	33

Advertisements

Notice of Budget Hearing	34
Notice of Tax for School Capital Outlay	35
Budget Summary Notice.....	36

Resolutions

Resolution Number 2014-01	37
Resolution Number 2014-02.....	38

DISTRICT SUMMARY BUDGET
2013-2014

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2013-2014

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser		15,133,198,036.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
	Total	
1. Required Local Effort	5.3090	5.3090
2. Prior Period Funding Adjustment Millage		
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	1.5000
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	7.5570	7.5570

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION II. GENERAL FUND - FUND 100

Page 2

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	500,000.00
Reserve Officers Training Corps (ROTC)	3191	450,000.00
Miscellaneous Federal Direct	3199	300,000.00
Total Federal Direct	3100	1,250,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	1,000,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	450,308.00
Total Federal Through State and Local	3200	1,450,308.00
<i>STATE:</i>		
Florida Education Finance Program (FEPP)	3310	132,432,736.00
Workforce Development	3315	4,895,677.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	170,000.00
CO & DS Withheld for Administrative Expense	3323	24,183.00
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	446,500.00
State Forest Funds	3342	
State License Tax	3343	75,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	43,630,289.00
School Recognition Funds	3361	751,448.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	986,604.00
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
Other Miscellaneous State Revenue	3399	90,442.00
Total State	3300	183,502,879.00
<i>LOCAL:</i>		
District School Taxes	3411	87,995,309.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	356,531.00
Investment Income	3430	
Gifts, Grants, and Bequests	3440	276,000.00
Adult General Education Course Fees	3461	30,000.00
Postsecondary Vocational Course Fees	3462	500,000.00
Continuing Workforce Education Course Fees	3463	48,000.00
Capital Improvement Fees	3464	23,000.00
Postsecondary Lab Fees	3465	60,000.00
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	12,000.00
Financial Aid Fees	3468	45,000.00
Other Student Fees	3469	31,100.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	409,000.00
Other Schools, Courses, and Classes Fees	3479	
Miscellaneous Local Sources	3490	2,012,071.00
Total Local	3400	91,798,011.00
TOTAL ESTIMATED REVENUES		278,001,198.00
OTHER FINANCING SOURCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	10,968,586.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	10,968,586.00
TOTAL OTHER FINANCING SOURCES		10,968,586.00
Fund Balance, July 1, 2013	2800	47,939,754.95
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		336,909,538.95

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	191,124,038.00	127,635,689.00	34,370,477.00	15,797,242.00	17,900.00	8,369,883.00	791,686.00	3,941,161.00
Student Personnel Services	6100	17,415,846.00	9,682,062.00	2,552,391.00	1,304,850.00	4,000.00	3,862,223.00	1,900.00	8,420.00
Instructional Media Services	6200	4,413,628.00	3,076,117.00	863,591.00	49,086.00		34,398.00	364,336.00	26,100.00
Instruction and Curriculum Development Services	6300	4,534,301.00	3,589,143.00	863,001.00	26,390.00		52,972.00	150.00	2,645.00
Instructional Staff Training Services	6400	2,620,156.00	1,601,888.00	198,056.00	730,001.00		26,260.00	3,000.00	60,951.00
Instructional-Related Technology	6500	1,737,321.00	1,275,837.00	306,980.00	60,800.00		2,400.00	72,987.00	18,317.00
Board	7100	1,575,692.00	695,609.00	618,920.00	213,932.00	950.00	3,980.00		42,301.00
General Administration	7200	735,344.00	491,359.00	103,002.00	54,983.00		11,400.00		74,600.00
School Administration	7300	14,288,177.00	11,349,769.00	2,829,048.00	34,413.00		54,027.00	13,437.00	7,483.00
Facilities Acquisition and Construction	7400	1,205,873.00	173,396.00	35,999.00	457,177.00	20,500.00	12,300.00	502,901.00	3,600.00
Fiscal Services	7500	2,312,764.00	1,620,241.00	380,243.00	225,955.00		22,714.00	27,736.00	35,875.00
Food Service	7600	149,870.00	142,519.00	7,351.00					
Central Services	7700	5,691,282.00	2,936,522.00	1,004,345.00	1,365,903.00	40,000.00	189,683.00	13,900.00	140,929.00
Student Transportation Services	7800	17,617,990.00	8,485,312.00	4,044,471.00	442,944.00	3,080,475.00	901,550.00	78,660.00	584,578.00
Operation of Plant	7900	30,654,702.00	5,366,377.00	2,666,101.00	9,211,273.00	12,369,405.00	648,791.00	104,155.00	288,600.00
Maintenance of Plant	8100	14,814,245.00	4,632,037.00	1,810,860.00	6,419,179.00	239,674.00	1,484,795.00	186,700.00	41,000.00
Administrative Technology Services	8200	3,115,097.00	2,369,217.00	582,100.00	96,800.00	4,500.00	62,480.00		
Community Services	9100	795,508.00	74,500.00	20,969.00	9,100.00		279,000.00		411,939.00
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		314,801,834.00	185,197,594.00	53,457,905.00	36,500,028.00	15,777,404.00	16,018,856.00	2,161,548.00	5,688,499.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710	1,208,455.00							
Restricted Fund Balance, June 30, 2014	2720	9,727,254.27							
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740	4,719,538.72							
Unassigned Fund Balance, June 30, 2014	2750	6,452,436.96							
TOTAL ENDING FUND BALANCE	2700	22,107,704.95							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		336,909,538.95							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	14,445,000.00
USDA Donated Commodities	3265	1,000,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	15,445,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	150,000.00
School Lunch Supplement	3338	150,000.00
Other Miscellaneous State Revenue	3399	5,000.00
Total State	3300	305,000.00
<i>LOCAL:</i>		
Investment Income	3430	2,000.00
Gifts, Grants, and Bequests	3440	
Food Service	3450	3,922,000.00
Other Miscellaneous Local Sources	3495	116,500.00
Total Local	3400	4,040,500.00
TOTAL ESTIMATED REVENUES		19,790,500.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund Transfer	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	7,273,752.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		27,064,252.00

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (CONTINUED)

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	4,647,000.00
Employee Benefits	200	2,621,900.00
Purchased Services	300	1,470,606.00
Energy Services	400	300,150.00
Materials and Supplies	500	8,876,455.00
Capital Outlay	600	2,426,979.00
Other	700	1,788,500.00
Capital Outlay <i>(Function 9300)</i>	600	
TOTAL APPROPRIATIONS	7600	22,131,590.00
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2014	2710	1,000,000.00
Restricted Fund Balance, June 30, 2014	2720	
Committed Fund Balance, June 30, 2014	2730	
Assigned Fund Balance, June 30, 2014	2740	3,932,662.00
Unassigned Fund Balance, June 30, 2014	2750	
TOTAL ENDING FUND BALANCE	2700	4,932,662.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		27,064,252.00

**DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014**

**SECTION IV. SPECIAL REVENUE FUNDS - OTHER
FEDERAL PROGRAMS - FUND 420**

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	1,498,556.00
Total Federal Direct	3100	1,498,556.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Vocational Education Acts	3201	505,335.00
Medicaid	3202	
Workforce Investment Act	3220	366,250.00
Teacher and Principal Training and Recruitment, Title II, Part A	3225	
Math & Science Partnerships - Title II, Part B	3226	
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	13,150,232.00
Elementary and Secondary Education Act, Title I	3240	17,426,044.00
Adult General Education	3251	237,052.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	3,586,545.00
Total Federal Through State And Local	3200	35,271,458.00
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		36,770,014.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		36,770,014.00

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	19,461,763.61	5,753,310.00	2,374,859.00	3,141,765.00	800.00	5,969,711.65	1,358,733.60	862,584.36
Student Personnel Services	6100	2,918,875.00	932,474.00	288,279.00	1,411,112.00		141,805.00	807.00	144,396.00
Instructional Media Services	6200	16,721.00	850.00	149.00				15,722.00	
Instruction and Curriculum Development Services	6300	5,234,857.00	3,760,630.00	1,101,506.00	164,629.00		58,905.00	140,116.00	9,071.00
Instructional Staff Training Services	6400	4,635,475.00	1,725,563.00	469,496.00	1,111,474.00		471,027.00	242,274.00	615,641.00
Instructional-Related Technology	6500	1,748,551.00	1,291,112.00	397,735.00	2,600.00				57,104.00
Board	7100								
General Administration	7200	1,058,879.00							1,058,879.00
School Administration	7300	1,176.00	1,000.00	176.00					
Facilities Acquisition and Construction	7400	6,792.00						6,792.00	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	97,305.00	36,637.00	8,681.00	44,862.00		1,540.00		5,585.00
Student Transportation Services	7800	448,051.00			13,100.00	198.00			434,753.00
Operation of Plant	7900	15,476.00			15,476.00				
Maintenance of Plant	8100	3,500.00			3,500.00				
Administrative Technology Services	8200	85,050.00	67,770.00	17,180.00	100.00				
Community Services	9100	948,104.39		2,359.00	1,160.00		8,000.00		936,585.39
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		36,680,574.00	13,569,346.00	4,660,420.00	5,909,778.00	998.00	6,650,988.65	1,764,444.60	4,124,598.75
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740	89,440.00							
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCE	2700	89,440.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		36,770,014.00							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS -
TARGETED ARRA STIMULUS FUNDS - FUND 432

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act, Title I	3240	394,286.36
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	394,286.36
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		394,286.36
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		394,286.36

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	394,286.36	360,772.02	33,514.34					
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		394,286.36	360,772.02	33,514.34					
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		394,286.36							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS -
OTHER ARRA STIMULUS GRANTS - FUND 433

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS - FUND 433 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS -
RACE TO THE TOP - FUND 434

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	2,799,255.01
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,799,255.01
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		2,799,255.01
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		2,799,255.01

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE TOP - FUND 434 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	80,618.81		229.29	38,000.00		23,755.42	17,311.72	1,322.38
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	108,253.86	86,610.05	19,923.13			972.68		748.00
Instructional Staff Training Services	6400	1,473,846.92	804,967.84	200,051.70	395,466.64		19,648.10	13,686.00	40,026.64
Instructional-Related Technology	6500	439,379.53	91,707.31	25,902.50	314,102.77		7,666.95		
Board	7100								
General Administration	7200	131,594.24							131,594.24
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500	36,078.16	27,319.28	8,758.88					
Food Services	7600								
Central Services	7700	132,204.72	80,431.43	19,016.70	32,756.59				
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200	397,278.77	210,006.98	44,605.33	110,111.57			32,554.89	
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		2,799,255.01	1,301,042.89	318,487.53	890,437.57		52,043.15	63,552.61	173,691.26
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		2,799,255.01							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 1011.14-15, F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO & DS Withheld for SBE/COBI Bonds	3322	1,438,232.50	1,438,232.50						
SBE/COBI Bond Interest	3326								
Racing Commission Funds	3341								
Total State Sources	3300	1,438,232.50	1,438,232.50						
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Investment Income	3430								
Gifts, Grants, and Bequests	3440								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES		1,438,232.50	1,438,232.50						
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Transfers in:									
From General Fund	3610								
From Capital Projects Funds	3630	5,000,000.00						5,000,000.00	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	5,000,000.00						5,000,000.00	
TOTAL OTHER FINANCING SOURCES		5,000,000.00						5,000,000.00	
Fund Balances, July 1, 2013	2800	4,833,905.58	174,692.48					4,659,213.10	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		11,272,138.08	1,612,924.98					9,659,213.10	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 1011.14-15, F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	4,697,829.00	1,200,000.00					3,497,829.00	
Interest	720	1,874,785.50	238,232.50					1,636,553.00	
Dues and Fees	730	50,000.00						50,000.00	
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	6,622,614.50	1,438,232.50					5,184,382.00	
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740	4,649,523.58	174,692.48					4,474,831.10	
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCES	2700	4,649,523.58	174,692.48					4,474,831.10	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		11,272,138.08	1,612,924.98					9,659,213.10	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Section 1011.14-15, F.S. Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement Section 1011.71(2), F.S.	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>FEDERAL DIRECT SOURCES:</i>												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
<i>FEDERAL THROUGH STATE AND LOCAL:</i>												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
<i>STATE SOURCES:</i>												
CO & DS Distributed	3321	150,000.00						150,000.00				
Interest on Undistributed CO & DS	3325											
Racing Commission Funds	3341											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
School Infrastructure Thrift Program	3393											
Effort Index Grants	3394											
Smart Schools Small County Asst. Program	3395											
Class Size Reduction/Capital Funds	3396											
Charter School Capital Outlay Funding	3397	296,026.00									296,026.00	
Other Miscellaneous State Revenue	3399											
Total State Sources	3300	446,026.00						150,000.00			296,026.00	
<i>LOCAL SOURCES:</i>												
District Local Capital Improvement Tax	3413	21,791,805.17							21,791,805.17			
County Local Sales Tax	3418											
School District Local Sales Tax	3419	20,000,000.00									20,000,000.00	
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants, and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year Expenditures	3497											
Total Local Sources	3400	41,791,805.17							21,791,805.17		20,000,000.00	
TOTAL ESTIMATED REVENUES		42,237,831.17						150,000.00	21,791,805.17		20,296,026.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
<i>Transfers In:</i>												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balances, July 1, 2013	2800	95,670,472.73				333.39		659,574.19	15,751,605.23		79,258,959.92	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		137,908,303.90				333.39		809,574.19	37,543,410.40		99,554,985.92	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 330 Section 1011.14-15, F.S. Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement Section 1011.71(2), F.S.	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials (Non-Consumable)	620											
Buildings and Fixed Equipment	630	59,696,607.01									59,696,607.01	
Furniture, Fixtures, and Equipment	640	5,333,808.26							3,258,930.88		2,074,877.38	
Motor Vehicles (Including Buses)	650	4,693,113.34							4,693,113.34			
Land	660	1,218,000.00									1,218,000.00	
Improvements Other Than Buildings	670	2,598,396.47						136,434.58	676,599.85		1,785,362.04	
Remodeling and Renovations	680	20,896,867.56				333.39		608,854.47	2,540,379.78		17,747,299.92	
Computer Software	690	648,746.74							647,299.18		1,447.56	
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		95,085,539.38				333.39		745,288.85	11,816,323.03		82,523,594.11	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	10,968,586.00							10,672,560.00		296,026.00	
To Debt Service Funds	920	5,000,000.00							5,000,000.00			
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	15,968,586.00							15,672,560.00		296,026.00	
TOTAL OTHER FINANCING USES		15,968,586.00							15,672,560.00		296,026.00	
Nonspendable Fund Balance, June 30, 2014	2710											
Restricted Fund Balance, June 30, 2014	2720	26,854,178.52						64,385.34	10,054,527.37		16,735,365.81	
Committed Fund Balance, June 30, 2014	2730											
Assigned Fund Balance, June 30, 2014	2740											
Unassigned Fund Balance, June 30, 2014	2750											
TOTAL ENDING FUND BALANCES	2700	26,854,178.52						64,385.34	10,054,527.37		16,735,365.81	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		137,908,303.90				333.39		809,574.19	37,543,410.40		99,554,985.92	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION IX. PERMANENT FUND - FUND 000

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2013	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION IX. PERMANENT FUND - FUND 000 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION X. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants, and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2013	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2014	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET POSITION									

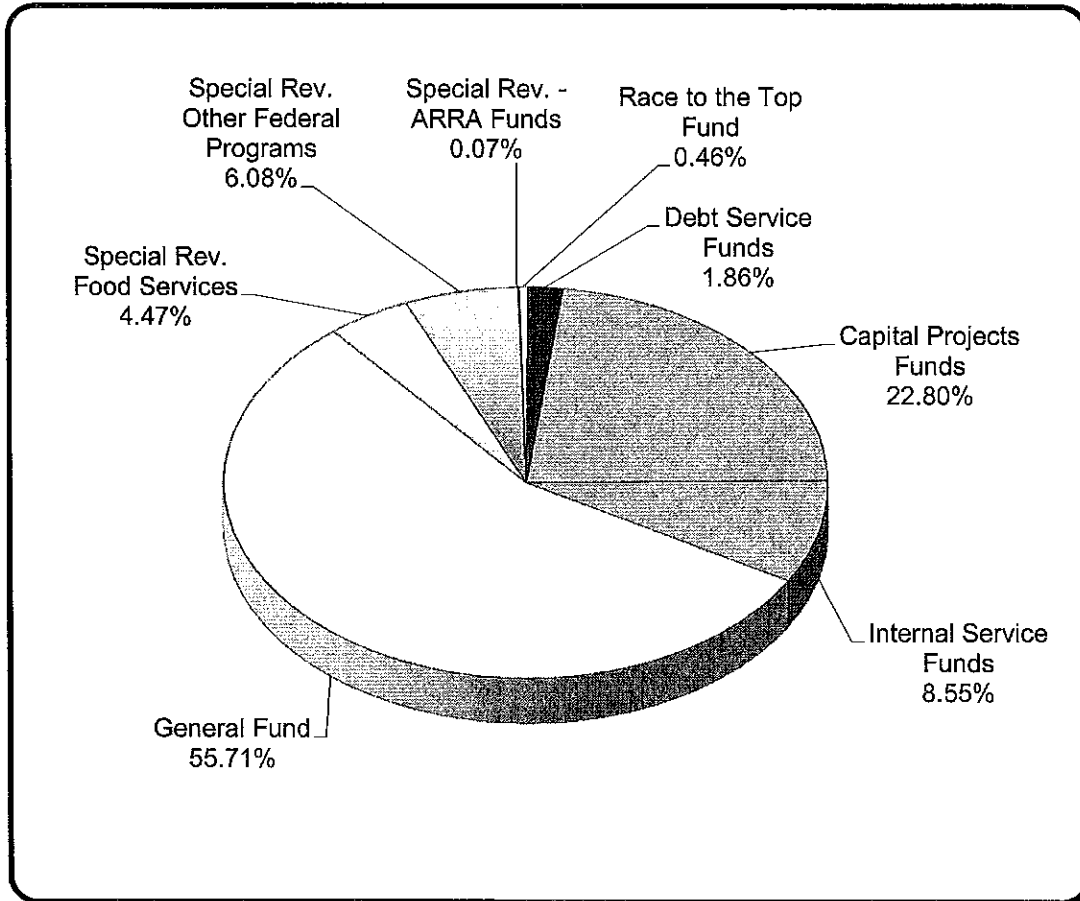
DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2014

SECTION XI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	45,468,787.00	4,072,433.00	41,396,354.00					
Other Operating Revenue	3489	292,507.00		292,507.00					
Total Operating Revenues		45,761,294.00	4,072,433.00	41,688,861.00					
NONOPERATING REVENUES:									
Investment Income	3430	22,812.00		22,812.00					
Gifts, Grants, and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740	132,817.00	132,817.00						
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		155,629.00	132,817.00	22,812.00					
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2013	2880	5,767,585.00		5,767,585.00					
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET POSITION		51,684,508.00	4,205,250.00	47,479,258.00					
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)									
Salaries	100	457,318.00	218,536.00	238,782.00					
Employee Benefits	200	3,279,858.00	3,218,414.00	61,444.00					
Purchased Services	300	5,334,363.00	703,121.00	4,631,242.00					
Energy Services	400	2,916.00	1,635.00	1,281.00					
Materials and Supplies	500	88,255.00	62,344.00	25,911.00					
Capital Outlay	600								
Other (including Depreciation)	700	36,589,906.00	1,200.00	35,588,706.00					
Total Operating Expenses		45,752,616.00	4,205,250.00	41,547,366.00					
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2014	2780	5,931,892.00		5,931,892.00					
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET POSITION		51,684,508.00	4,205,250.00	47,479,258.00					

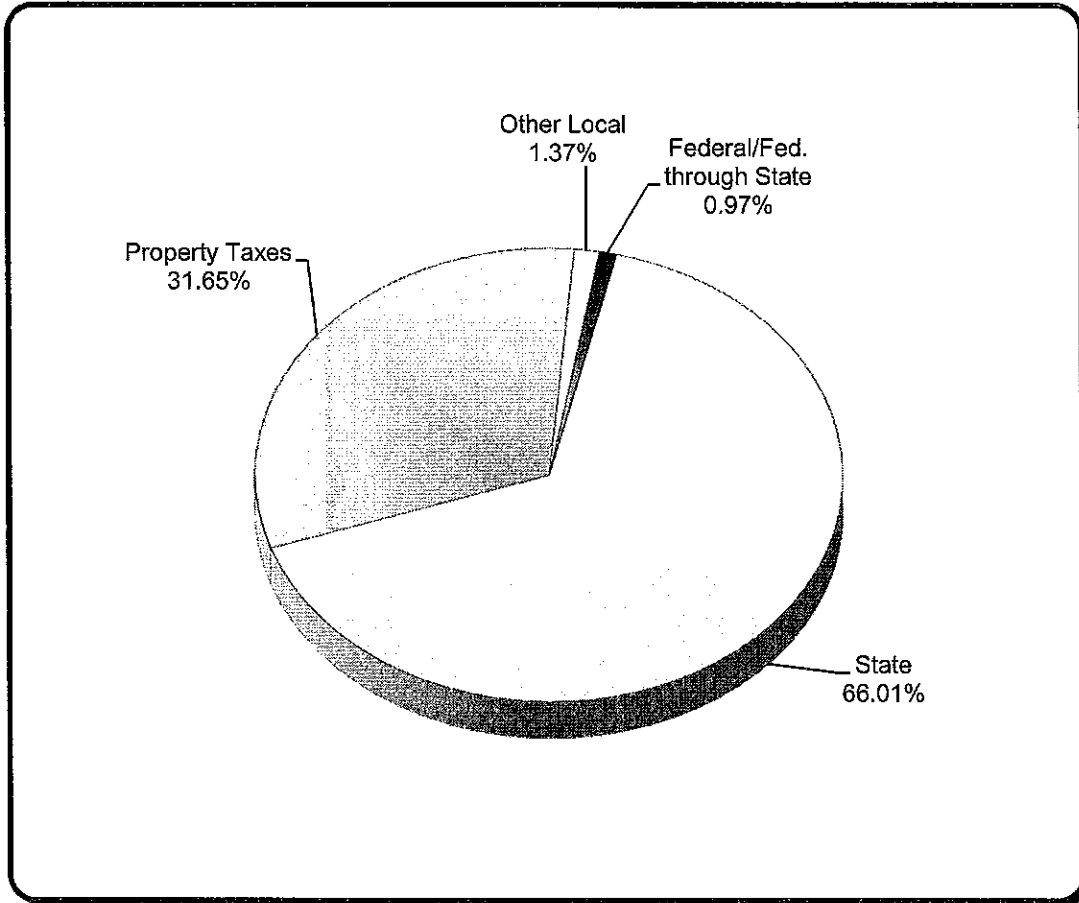
SUPPLEMENTAL INFORMATION

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
2013-2014 ANALYSIS BY FUND
July 30, 2013**



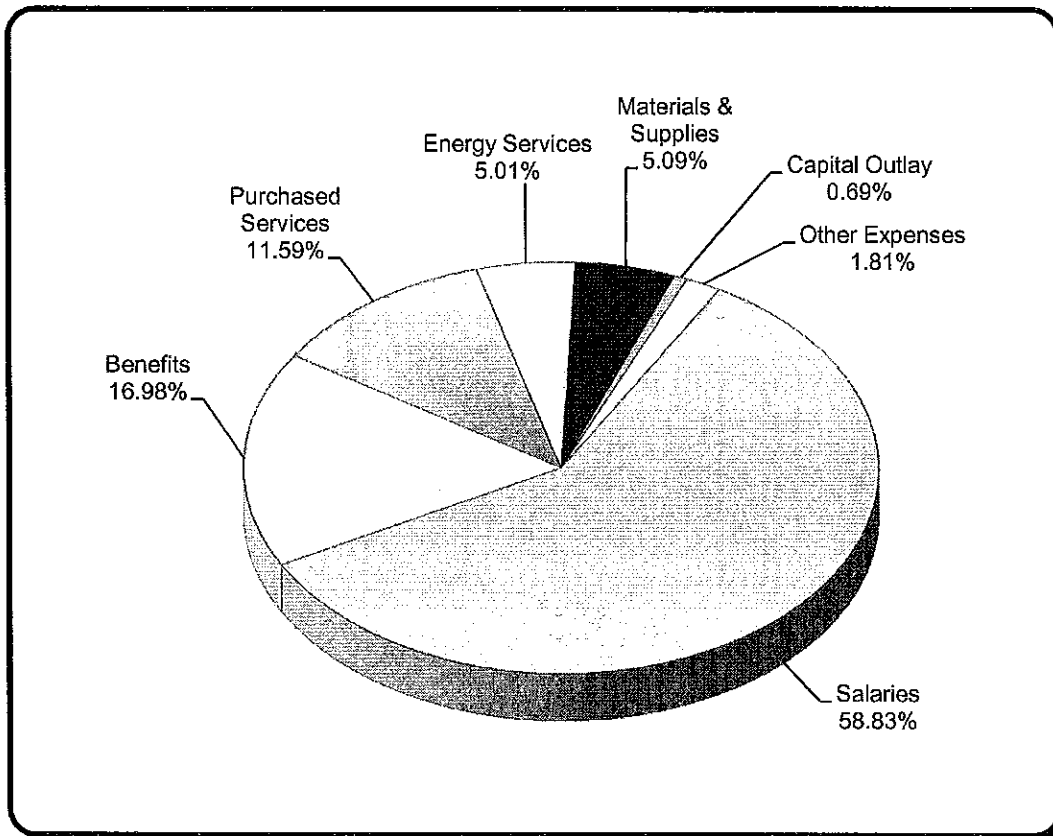
General Fund	\$336,909,538.95
Special Rev. Food Services	27,064,252.00
Special Rev. Federal Programs	36,770,014.00
Special Rev. - ARRA Funds	394,286.36
Race to the Top Fund	2,799,255.01
Debt Service Funds	11,272,138.08
Capital Projects Funds	137,908,303.90
	<hr/>
Total Governmental Funds	553,117,788.30
Internal Service Funds	51,684,508.00
	<hr/>
Grand Total	<u><u>\$604,802,296.30</u></u>

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
2013-2014 ESTIMATED REVENUE
July 30, 2013**



Federal/Federal through State	\$2,700,308.00
State	183,502,879.00
Property Taxes	87,995,309.00
Other Local	3,802,702.00
Total Revenue	<u>278,001,198.00</u>
Transfers In	10,968,586.00
Beginning Fund Balance 7/1/13	<u>47,939,754.95</u>
Total Available	<u><u>\$336,909,538.95</u></u>

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
2013-2014 PROPOSED APPROPRIATIONS BY OBJECT
July 30, 2013**



Salaries	\$ 185,197,594.00
Benefits	53,457,905.00
Purchased Services	36,500,028.00
Energy Services	15,777,404.00
Materials & Supplies	16,018,856.00
Capital Outlay	2,161,548.00
Other Expenses	5,688,499.00
Total Appropriations	314,801,834.00
 Ending Fund Balance	 22,107,704.95
 Grand Total	 \$ 336,909,538.95



CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S
R. 5/11
Rule 12DER11-10
Florida Administrative Code
Eff. 05/11

Year	2013	County	Escambia
Name of School District			
SCHOOL BY LOCAL BOARD			

SECTION I: COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT			
1.	Current year taxable value of real property for operating purposes	\$	13,168,784,219 (1)
2.	Current year taxable value of personal property for operating purposes	\$	1,940,718,764 (2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	23,695,053 (3)
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$	15,133,198,036 (4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value in excess of 115% of the previous year's value. Subtract deletions.)	\$	107,716,142 (5)
6.	Current year adjusted taxable value (Line 4 minus Line 5)	\$	15,025,481,894 (6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	14,995,805,026 (7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? (If yes, complete and attach from DR-420 Debt, Certification of Voted Debt Millage)	<input type="checkbox"/> Yes <input type="checkbox"/> No	(8)

SIGN HERE	Property Appraiser Certification	I certify the taxable values shown above are correct to the best of my knowledge.	
	Signature of Property Appraiser		Date 6/28/13

SECTION II: COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER						
Local board millage includes discretionary and capital outlay.						
9.	Prior year state law millage levy: Required Local Effort (RLE) (Sum of previous year's RLE and prior period funding adjustment)				5.5100 per \$1,000	(9)
10.	Prior year local board millage levy (All discretionary millages)				2.2480 per \$1,000	(10)
11.	Prior year state law proceeds (Line 9 multiplied by Line 7, divided by 1,000)				\$ 82,626,886	(11)
12.	Prior year local board proceeds (Line 10 multiplied by Line 7, divided by 1,000)				\$ 33,710,570	(12)
13.	Prior year total state law and local board proceeds (Line 11 plus Line 12)				\$ 116,337,455	(13)
14.	Current year state law rolled-back rate (Line 11 divided by Line 6, multiplied by 1,000)				5.4991 per \$1,000	(14)
15.	Current year local board rolled-back rate (Line 12 divided by Line 6, multiplied by 1,000)				2.2436 per \$1,000	(15)
16.	Current year proposed state law millage rate (Sum of RLE and prior period funding adjustment)				5.3090 per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Critical Capital Outlay or Critical Operating	E. Additional Voted Millage	(17)
	1.50000	.7480	.0000	.0000	.0000	
Current year proposed local board millage rate (17A plus 17B, plus 17C, plus 17D, plus 17E)					2.2480 per \$1,000	

Continued on page 2

Name of School District : Escambia		DR-4208 R. 5/11 Page 2	
18.	Current year state law proceeds (Line 16 multiplied by Line 4, divided by 1,000)	\$ 80,342,148	(18)
19.	Current year local board proceeds (Line 17 multiplied by Line 4, divided by 1,000)	\$ 34,019,429	(19)
20.	Current year total state law and local board proceeds (Line 18 plus Line 19)	\$ 114,361,578	(20)
21.	Current year proposed state law rate as a percent change of state law rolled-back rate (Line 16 divided by Line 14, minus 1, multiplied by 100)	-3.46 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate ((Line 16 plus Line 17) divided by (Line 14 plus Line 15), minus 1, multiplied by 100)	-2.40 %	(22)
Final public budget hearing		Date : 09/17/2013	Time : 5:01 P.M.
Place : J.E. Hall Center, 30 East Texar Dr. Room 160, Pensacola, Florida			

SIGN HERE	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. All millages comply with s. 200.071 or 200.081, F.S.		
	Signature of Chief Administrative Officer :		Date :	
	Title : Superintendent	Contact Name and Contact Title : Terry St. Cyr, Assistant Superintendent, Finance		
	Mailing Address : 75 North Pace Blvd.		Physical Address : 75 North Pace Blvd.	
	City, State, Zip : Pensacola, FL 32505		Phone Number : 850-469-6122	Fax Number : 850-469-6266

Continued on page 3

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**PROPOSED MILLAGE AND AD VALOREM TAX LEVIES BY FUND
2013-2014 FISCAL YEAR**

Ad Valorem Tax Levies	Mills	Amount*		
General Fund - Required Local Effort	5.309	\$77,128,462		
Discretionary - Operating	<u>0.748</u>	<u>10,866,847</u>		
	<u>6.057</u>	<u>\$87,995,309</u>		
Capital Outlay	<u>1.500</u>	<u>21,791,805</u>		
Total	<u><u>7.557</u></u>	<u><u>\$109,787,114</u></u>		
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 5px;">2013 Certified Tax Roll</td> <td style="text-align: right; padding: 5px;">\$15,133,198,036</td> </tr> </table>			2013 Certified Tax Roll	\$15,133,198,036
2013 Certified Tax Roll	\$15,133,198,036			

*Amounts generated by tax levies = millage rate x 96% of tax roll as certified by Property Appraiser and DOR.

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**PROPOSED DISTRICT MILLAGE LEVIES
2013-2014 FEFP 2ND CALCULATION**

	2012-2013	2013-2014	Change
Required Local Effort	5.510	5.309	(0.201)
Discretionary - Operating	0.748	0.748	0.000
Total	6.258	6.057	(0.201)
Capital Outlay	1.500	1.500	0.000
Grand Total	7.758	7.557	(0.201)
	2011-2012	2012-2013	Change
Certified Tax Roll	\$14,995,805,026 ⁽¹⁾	\$15,133,198,036 ⁽²⁾	\$137,393,010

(1) Final Taxable Value - 2013 DR420S

(2) 2013-2014 Tax Roll as certified by Property Appraiser and DOR.

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**ANALYSIS OF PROPERTY TAXES GENERATED
2012-2013 VS 2013-2014**

Appraised Value	Exempt Value	Non-Exempt Value	2012-2013	Proposed 2013-2014	Difference
\$ 50,000.00	\$ (25,000.00)	\$ 25,000.00	\$ 193.95	\$ 188.93	\$ (5.02)
70,000.00	(25,000.00)	45,000.00	349.11	340.07	(9.04)
90,000.00	(25,000.00)	65,000.00	504.27	491.21	(13.06)
110,000.00	(25,000.00)	85,000.00	659.43	642.35	(17.08)
130,000.00	(25,000.00)	105,000.00	814.59	793.49	(21.10)
150,000.00	(25,000.00)	125,000.00	969.75	944.63	(25.12)
			Required Local Effort	Discretionary	Total
Note: Mills Levied 2012-2013			5.510	2.248	7.758
Mills Levied 2013-2014			<u>5.309</u>	<u>2.248</u>	<u>7.557</u>
Difference			<u>(0.201)</u>	<u>0.000</u>	<u>(0.201)</u>
Mills Based on 2013-2014 Certified Tax Roll of \$15,133,198,036					

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**MILLAGE LEVIED BY SCHOOL BOARD
1984-1985 TO 2013-2014**

Fiscal Year	Operating				Discretionary Local Capital Improvement	Total Millage
	Required Local Effort (Mandated by State)	Discretionary Operating	Discretionary Supplemental	Discretionary Critical Operating Needs		
1984-85	4.485	1.100			1.624	7.209
1985-86	4.490	1.182			1.345	7.017
1986-87	5.304	0.819			1.500	7.623
1987-88	5.345	0.819			1.500	7.664
1988-89	5.844	0.719			1.500	8.063
1989-90	6.151	0.719			2.000	8.870
1990-91	6.385	1.019			2.000	9.404
1991-92	6.635	0.510			2.000	9.145
1992-93	6.975	0.510			2.000	9.485
1993-94	6.937	0.510			2.000	9.447
1994-95	7.054	0.510	0.250		2.000	9.814
1995-96	7.159	0.510	0.250		2.000	9.919
1996-97	6.856	0.510	0.250		2.000	9.616
1997-98	6.805	0.510	0.250		2.000	9.565
1998-99	6.796	0.510	0.250		2.000	9.556
1999-00	6.251	0.510	0.250		2.000	9.011
2000-01	6.489	0.510	0.250		2.000	9.249
2001-02	6.226	0.510	0.250		2.000	8.986
2002-03	6.127	0.510	0.250		2.000	8.887
2003-04	6.049	0.510	0.229		2.000	8.788
2004-05	5.694	0.510	0.206		2.000	8.410
2005-06	5.273	0.510	0.250		2.000	8.033
2006-07	5.134	0.510	0.250		2.000	7.894
2007-08	4.960	0.510	0.250		2.000	7.720
2008-09	5.286	0.498	0.250		1.686	7.720
2009-10	5.612	0.748	-0 ¹	0.250	1.250	7.860
2010-11	5.631 ²	0.748	-0-	0.250	1.231	7.860
2011-12	5.573	0.748	-0-	-0-	1.500	7.821
2012-13	5.510	0.748	-0-	-0-	1.500	7.758
2013-14 ³	5.309	0.748	-0-	-0-	1.500	7.557

¹ Effective FY 2009 - 2010 the Discretionary Basic and Discretionary Supplemental millages were combined.

² Includes Prior Period Funding Adjustment Millage.

³ Proposed

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**ANALYSIS OF TAX ROLL
1989-1990 to 2013-2014**

Fiscal Year	Date of Roll	Amount	Percentage Increase
1989-90	1989	4,425,738,830	1.23%
1990-91	1990	5,057,565,390	14.28%
1991-92	1991	5,141,056,743	1.65%
1992-93	1992	5,230,986,632	1.75%
1993-94	1993	5,424,375,370	3.70%
1994-95	1994	5,551,207,772	2.34%
1995-96	1995	5,776,890,120	4.07%
1996-97	1996	5,956,369,950	3.11%
1997-98	1997	6,478,881,830	8.77%
1998-99	1998	7,033,279,212	8.56%
1999-00	1999	7,351,078,109	4.52%
2000-01	2000	8,045,257,509	9.44%
2001-02	2001	8,642,058,347	7.42%
2002-03	2002	9,100,507,039	5.30%
2003-04	2003	9,775,652,130	7.42%
2004-05 ⁽¹⁾	2004	11,622,765,421	18.90%
2005-06 ⁽²⁾	2005	11,613,884,200	-0.08%
2006-07	2006	14,825,927,718	27.66%
2007-08	2007	15,951,031,059	7.59%
2008-09	2008	16,435,045,831	3.03%
2009-10	2009	15,932,352,281	-3.06%
2010-11	2010	15,248,094,138	-4.29%
2011-12	2011	15,328,183,064	0.53%
2012-13	2012	14,995,805,026	-2.17%
2013-14	2013	15,133,198,036	0.92%

Note: ⁽¹⁾ Value of Pensacola Beach property (leasehold improvements) added to tax rolls.

⁽²⁾ Decrease in tax rolls due to hurricane damages.

ADVERTISEMENTS

NOTICE OF BUDGET HEARING

The Escambia County School Board will soon consider a budget for 2013 – 2014. A public hearing to make a DECISION on the budget AND TAXES will be held on:

July 30, 2013

5:30 p.m.

at

The Escambia County School Board

J. E. Hall Center

30 East Texar Drive

Pensacola, FL 32503

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Escambia County School Board will soon consider a measure to impose a 1.50 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of 6.0570 mills for operating expenses and is proposed solely at the discretion of the School Board.

The Capital Outlay Tax will generate approximately \$21,791,805 to be used for the following projects:

MAINTENANCE, RENOVATION AND REPAIR

Repair, maintenance and renovation of facilities
Reimbursement of maintenance, renovations, and repairs paid through the General Fund as permitted by Florida Statute

MOTOR VEHICLE PURCHASES

Purchase of twenty (20) school buses
Purchase of maintenance vehicles
Lease of driver's education vehicles

NEW AND REPLACEMENT EQUIPMENT AND ENTERPRISE RESOURCE SOFTWARE

Computer equipment Lease-purchase of new computers
Equipment for facilities
Furniture and equipment
Enterprise software technology

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

Transfer for payment of rent under a lease-purchase agreement
Debt service on certificates of participation for twenty- two (22) schools

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES AND REGULATIONS

Removal of hazardous waste

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Property insurance on physical plants

All concerned citizens are invited to a public hearing to be held on July 30, 2013, at 5:30 p.m. at the Escambia County School Board, J. E. Hall Center, 30 East Texar Drive, Pensacola, Florida.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

BUDGET SUMMARY
DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF ESCAMBIA COUNTY ARE 1.7%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2013 - 2014

	PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:		PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:		TOTAL ALL FUNDS
	5.3090 Required Local Effort	1.5000 Local Capital Improvement (Capital Outlay)	0.0000 Discretionary Operating	0.0000 Discretionary Capital Outlay	
ESTIMATED REVENUES:					
Federal sources	2,700,308.00		55,408,555.37	0.00	58,108,863.37
State sources	183,502,879.00		305,000.00	1,438,232.50	185,692,137.50
Local sources	91,798,011.00		4,040,500.00	0.00	137,630,316.17
TOTAL SOURCES	\$278,001,198.00		\$59,754,055.37	\$1,438,232.50	\$381,431,317.04
Other Financing Sources	0.00		0.00	0.00	0.00
Transfers In	10,968,586.00		0.00	5,000,000.00	15,968,586.00
Fund Balances/Reserves/Net Assets	47,939,754.95		7,273,752.00	4,833,905.58	155,717,885.26
TOTAL REVENUES, TRANSFERS & BALANCES	\$336,909,538.95		\$67,027,807.37	\$11,272,138.08	\$553,117,788.30
EXPENDITURES					
Instruction	191,124,038.00		19,936,668.78	0.00	211,060,706.78
Pupil Personnel Services	17,415,846.00		2,918,873.00	0.00	20,334,719.00
Instructional Media Services	4,413,628.00		16,721.00	0.00	4,430,349.00
Instructional and Curriculum Development Services	4,534,301.00		5,343,110.86	0.00	9,877,411.86
Instructional Staff Training Services	2,620,156.00		6,109,321.92	0.00	8,729,477.92
Instruction Related Technology	1,737,321.00		2,187,930.53	0.00	3,925,251.53
School Board	1,575,692.00		0.00	0.00	1,575,692.00
General Administration	735,344.00		1,190,473.24	0.00	1,925,817.24
School Administration	14,288,177.00		1,176.00	0.00	14,289,353.00
Facilities Acquisition and Construction	1,205,873.00		6,792.00	0.00	1,212,665.00
Fiscal Services	2,312,764.00		36,078.16	0.00	2,348,842.16
Food Services	149,870.00		22,131,590.00	0.00	22,281,460.00
Central Services	5,691,282.00		229,509.72	0.00	5,920,791.72
Pupil Transportation Services	17,617,990.00		448,051.00	0.00	18,066,041.00
Operation of Plant	30,654,702.00		15,476.00	0.00	30,670,178.00
Maintenance of Plant	14,814,245.00		3,500.00	0.00	14,817,745.00
Administrative Technology Services	3,115,097.00		482,328.77	0.00	3,597,425.77
Community Services	795,508.00		948,104.39	0.00	1,743,612.39
Debt Services	0.00		0.00	6,622,614.50	6,622,614.50
TOTAL EXPENDITURES	\$314,801,834.00		\$62,005,705.37	\$6,622,614.50	\$478,515,693.25
Transfers Out	0.00		0.00	0.00	15,968,586.00
Fund Balances/Reserves/Net Assets	22,107,704.95		5,022,102.00	4,649,523.58	58,633,509.05
TOTAL APPROPRIATED EXPENDITURES	\$336,909,538.95		\$67,027,807.37	\$11,272,138.08	\$553,117,788.30
TRANSFERS, RESERVES & BALANCES					

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

RESOLUTIONS

Resolution Number 2014-01

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE MILLAGE RATES FOR FISCAL YEAR 2013-2014.

WHEREAS, the School Board of Escambia County, Florida, did pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2013 to June 30, 2014; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Escambia County School Board adopted the tentative millage rates for fiscal year 2013-2014 in the amounts of:

	<u>Tentative Millage Levy</u>	<u>Proposed Amount To Be Raised</u>
Required Local Effort	5.309	77,128,462
Discretionary – Operating	0.748	10,866,847
Capital Outlay	1.500	21,791,805

The total millage rate to be levied is less than the roll-back rate by 2.40 percent.

NOW THEREFORE, BE IT RESOLVED;

That the Escambia County School Board, adopted each tentative millage rate for the fiscal year July 1, 2013 to June 30, 2014 on July 30, 2013 by separate vote prior to adopting the tentative budget.

Jeff Bergosh, Chair

Resolution Number 2014-02

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2013-2014.

WHEREAS, the School Board of Escambia County, Florida, did pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and tentative budget for the fiscal year July 1, 2013 to June 30, 2014; and

WHEREAS, the Escambia County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2013-2014.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Escambia County School Board adopted the tentative millage rates and the budget in the amount of \$604,802,296.30 for fiscal year 2013-2014.

NOW THEREFORE, BE IT RESOLVED;

That the attached budget of Escambia County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Escambia County as a tentative budget for the categories indicated for the fiscal year July 1, 2013 to June 30, 2014.

Jeff Bergosh, Chair