



<b>THE SCHOOL DISTRICT OF ESCAMBIA COUNTY</b> <b>Finance and Business Services</b>		<b>SCHOOL BOARD AGENDA</b> <b>EXECUTIVE SUMMARY</b>	
AGENDA DATE: <b>March 23, 2021</b>		ITEM NUMBER: V. b. 2. C. 2.  a. Resolutions 6 and 7 – General Operating Fund b. Resolution 6 – Special Revenue - Federal Programs c. Resolution 6 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund f. Resolution 6 – CARES Act Fund	
AGENDA REFERENCE:  <b>Resolutions to Amend 2020-2021 District School Budget</b>		FISCAL IMPACT / AMOUNT:  <b>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.</b>	
FUND SOURCE:  <b>Various</b>			
BACKGROUND INFORMATION / DESCRIPTION  <b>On September 21, 2020, the School Board adopted the budget for fiscal year 2020-2021. 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.</b>			
EDUCATIONAL IMPACT  <b>These amendments facilitate the effective operations of the District through more efficient use of funds.</b>			
OTHER REFERENCES OR NOTES			
ACTION REQUIRED  <b>Approval of resolutions to amend District School Budget</b>			
STRATEGIC ALIGNMENT  GOAL: <b>F.1 – To increase fiscal efficiencies while maintaining good stewardship of the District’s fiscal assets in order to provide better educational resources to the students</b>  OBJECTIVE: n/a			
REQUESTED BY   <b>Theresa McCants, Director Budgeting Department</b>		DATE  <b>March 3, 2021</b>	
ASSISTANT SUPERINTENDENT   <b>Terry St. Cyr Finance and Business Services</b>		DATE  <b>March 3, 2021</b>	DATE OF BOARD APPROVAL  <b>APPROVED ESCAMBIA COUNTY SCHOOL BOARD</b>

**MAR 23 2021**

**DR. TIMOTHY A. SMITH, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY**

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 6 - GENERAL OPERATING FUND

March 23, 2021

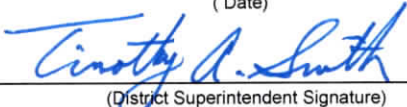
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	450,000.00	450,000.00			450,000.00
3191 ROTC	490,000.00	490,000.00			490,000.00
3202 Medicaid	1,500,000.00	1,500,000.00			1,500,000.00
3299 Misc Fedl Thru State	917,609.00	979,751.00			979,751.00
3310 FL Ed Finance Program (FEFP)	161,293,098.00	161,293,098.00			161,293,098.00
3315 Workforce Development	3,840,386.00	3,840,386.00			3,840,386.00
3317 Performance Based Incentives	135,000.00	135,000.00			135,000.00
3323 CO & DS for Admin Expense	24,217.00	24,217.00			24,217.00
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	55,000.00	55,000.00			55,000.00
3355 Class Size Reduction/Operating	42,713,776.00	42,713,776.00			42,713,776.00
3371 Voluntary Pre-K Program	1,025,220.90	1,001,361.35			1,001,361.35
3399 Other Misc State Revenue	401,685.87	381,429.65			381,429.65
3411 District School Taxes	95,662,518.00	95,662,518.00			95,662,518.00
3425 Rent	200,000.00	200,000.00			200,000.00
3431 Interest On Investments	500,000.00	500,000.00			500,000.00
3440 Gifts Grants & Bequests	84,150.00	84,150.00			84,150.00
3461 Adult General Ed Course Fees	12,000.00	12,000.00			12,000.00
3462 Postsecondary Vocational Fees	600,000.00	600,000.00			600,000.00
3463 Continuing Workforce Ed Fees	20,000.00	20,000.00			20,000.00
3464 Capital Improvement Fees	25,000.00	25,000.00			25,000.00
3465 Postsecondary Lab Fees	139,500.00	139,500.00			139,500.00
3467 GED Testing Fees	10,000.00	10,000.00			10,000.00
3468 Financial Aid Fees	65,000.00	65,000.00			65,000.00
3469 Other Student Fees	38,000.00	38,000.00			38,000.00
3473 School-Age Child Care Fees	409,000.00	409,000.00			409,000.00
3491 Bus Fees	400,000.00	400,000.00			400,000.00
3493 Sale Of Junk	200,000.00	200,000.00			200,000.00
3494 Fedl Indirect Cost Rate	1,000,000.00	1,000,000.00			1,000,000.00
3495 Other Misc Local Sources	449,348.57	450,698.00			450,698.00
3498 Lost Damaged & Sale Txbks	30,000.00	30,000.00			30,000.00
3499 Food Srvs Indirect Cost Rate	389,700.00	389,700.00			389,700.00
3630 Trans From CP Proj Funds	8,325,385.00	8,325,385.00			8,325,385.00
9999 Beginning Fund Balance	45,829,886.18	45,829,886.18			45,829,886.18
<b>TOTAL:</b>	<b>367,681,980.52</b>	<b>367,701,356.18</b>	<b>0.00</b>	<b>0.00</b>	<b>367,701,356.18</b>

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 6 - GENERAL OPERATING FUND

March 23, 2021

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	196,563,359.72	196,292,338.53		770,000.00	195,522,338.53
6100 Student Support Services	17,093,759.81	17,614,503.54			17,614,503.54
6200 Instructional Media Svc	4,547,293.91	4,558,624.33			4,558,624.33
6300 Instruct & Curr Dev Svc	7,035,652.49	6,988,410.65			6,988,410.65
6400 Instruct Staff Trng Svc	4,120,585.85	4,294,518.90			4,294,518.90
6500 Instr Tech Svc	3,886,881.69	3,964,975.39			3,964,975.39
7100 Board	1,467,747.00	1,467,747.00			1,467,747.00
7200 General Administration	715,147.00	865,147.00			865,147.00
7300 School Administration	16,775,451.60	17,399,409.05	650,000.00		18,049,409.05
7400 Facility Acq & Construc	1,305,677.63	3,440,721.64	40,000.00		3,480,721.64
7500 Fiscal Services	2,484,795.55	2,484,795.55	80,000.00		2,564,795.55
7600 Food Services	79,000.00	158,300.00			158,300.00
7700 Central Services	7,147,196.47	7,178,644.14			7,178,644.14
7800 Transportation Services	17,034,969.61	16,059,969.61			16,059,969.61
7900 Operation Of Plant	28,280,508.51	28,282,745.02			28,282,745.02
8100 Maintenance Of Plant	11,831,049.33	11,833,199.33		50,000.00	11,783,199.33
8200 Admin Tech Svc	3,211,961.00	3,331,769.00	50,000.00		3,381,769.00
9100 Community Services	1,038,085.64	979,525.20			979,525.20
9800 Reserves	43,062,857.71	40,506,012.30			40,506,012.30
<b>TOTAL:</b>	<b>367,681,980.52</b>	<b>367,701,356.18</b>	<b>820,000.00</b>	<b>820,000.00</b>	<b>367,701,356.18</b>

ADOPTED BY BOARD: \_\_\_\_\_ March 23, 2021  
 (Date)

CERTIFIED CORRECT:  \_\_\_\_\_  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

MAR 23 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
GENERAL OPERATING FUND  
RESOLUTION NUMBER 6  
BOARD MEETING March 23, 2021**

<u>Account Name</u>	<u>Increase (Decrease)</u>
<b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b>	
a) <u>Various Projects</u>	
Other Support-Reg Pay	School Administration 400,000.00
Group Ins-Health & Hosp	School Administration 250,000.00
Other Support-Term Pay	Fiscal Services 60,000.00
Group Ins-Health & Hosp	Instruct & Curr Dev Svc 60,000.00
Other Support-Term Pay	Admin Tech Svc 50,000.00
Other Support-Term Pay	Facility Acq & Construc 20,000.00
Other Support-Other Pay	Facility Acq & Construc 20,000.00
Admin-Sick Pay	Fiscal Services 20,000.00
Clstrn Tchr-Reg-Pay	Basic (K-12) (770,000.00)
Other Support-Term Pay	Maintenance Of Plant (50,000.00)
Other Tchr-Term Pay	Instruct & Curr Dev Svc (30,000.00)
Other Support-Term Pay	Instruct & Curr Dev Svc (30,000.00)
	<u>0.00</u>

**Explanation: To adjust budgets between functions, objects and projects.**



SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 7 - GENERAL OPERATING FUND

March 23, 2021

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	450,000.00	450,000.00			450,000.00
3191 ROTC	490,000.00	490,000.00			490,000.00
3202 Medicaid	1,500,000.00	1,500,000.00	66,544.84		1,566,544.84
3299 Misc Fedl Thru State	917,609.00	979,751.00			979,751.00
3310 FL Ed Finance Program (FEFP)	161,293,098.00	161,293,098.00		1,840,240.00	159,452,858.00
3315 Workforce Development	3,840,386.00	3,840,386.00			3,840,386.00
3317 Performance Based Incentives	135,000.00	135,000.00			135,000.00
3323 CO & DS for Admin Expense	24,217.00	24,217.00			24,217.00
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	55,000.00	55,000.00			55,000.00
3355 Class Size Reduction/Operating	42,713,776.00	42,713,776.00			42,713,776.00
3371 Voluntary Pre-K Program	1,025,220.90	1,001,361.35			1,001,361.35
3399 Other Misc State Revenue	401,685.87	381,429.65	117,134.00		498,563.65
3411 District School Taxes	95,662,518.00	95,662,518.00			95,662,518.00
3425 Rent	200,000.00	200,000.00			200,000.00
3431 Interest On Investments	500,000.00	500,000.00			500,000.00
3440 Gifts Grants & Bequests	84,150.00	84,150.00			84,150.00
3461 Adult General Ed Course Fees	12,000.00	12,000.00			12,000.00
3462 Postsecondary Vocational Fees	600,000.00	600,000.00			600,000.00
3463 Continuing Workforce Ed Fees	20,000.00	20,000.00			20,000.00
3464 Capital Improvement Fees	25,000.00	25,000.00			25,000.00
3465 Postsecondary Lab Fees	139,500.00	139,500.00			139,500.00
3467 GED Testing Fees	10,000.00	10,000.00			10,000.00
3468 Financial Aid Fees	65,000.00	65,000.00			65,000.00
3469 Other Student Fees	38,000.00	38,000.00			38,000.00
3473 School-Age Child Care Fees	409,000.00	409,000.00			409,000.00
3491 Bus Fees	400,000.00	400,000.00			400,000.00
3493 Sale Of Junk	200,000.00	200,000.00			200,000.00
3494 Fedl Indirect Cost Rate	1,000,000.00	1,000,000.00			1,000,000.00
3495 Other Misc Local Sources	449,348.57	450,698.00			450,698.00
3498 Lost Damaged & Sale Txbks	30,000.00	30,000.00			30,000.00
3499 Food Svcs Indirect Cost Rate	389,700.00	389,700.00			389,700.00
3630 Trans From CP Proj Funds	8,325,385.00	8,325,385.00			8,325,385.00
9999 Beginning Fund Balance	45,829,886.18	45,829,886.18			45,829,886.18
<b>TOTAL:</b>	<b>367,681,980.52</b>	<b>367,701,356.18</b>	<b>183,678.84</b>	<b>1,840,240.00</b>	<b>366,044,795.02</b>

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 7 - GENERAL OPERATING FUND

March 23, 2021

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	196,563,359.72	195,522,338.53		8,221.41	195,514,117.12
6100 Student Support Services	17,093,759.81	17,614,503.54	152,284.37		17,766,787.91
6200 Instructional Media Svc	4,547,293.91	4,558,624.33			4,558,624.33
6300 Instruct & Curr Dev Svc	7,035,652.49	6,988,410.65	56,945.54		7,045,356.19
6400 Instruct Staff Trng Svc	4,120,585.85	4,294,518.90	255,791.93		4,550,310.83
6500 Instr Tech Svc	3,886,881.69	3,964,975.39			3,964,975.39
7100 Board	1,467,747.00	1,467,747.00			1,467,747.00
7200 General Administration	715,147.00	865,147.00			865,147.00
7300 School Administration	16,775,451.60	18,049,409.05			18,049,409.05
7400 Facility Acq & Construc	1,305,677.63	3,480,721.64			3,480,721.64
7500 Fiscal Services	2,484,795.55	2,564,795.55			2,564,795.55
7600 Food Services	79,000.00	158,300.00			158,300.00
7700 Central Services	7,147,196.47	7,178,644.14			7,178,644.14
7800 Transportation Services	17,034,969.61	16,059,969.61			16,059,969.61
7900 Operation Of Plant	28,280,508.51	28,282,745.02			28,282,745.02
8100 Maintenance Of Plant	11,831,049.33	11,783,199.33			11,783,199.33
8200 Admin Tech Svc	3,211,961.00	3,381,769.00			3,381,769.00
9100 Community Services	1,038,085.64	979,525.20	16,400.00		995,925.20
9800 Reserves	43,062,857.71	40,506,012.30		2,129,761.59	38,376,250.71
<b>TOTAL:</b>	<b>367,681,980.52</b>	<b>367,701,356.18</b>	<b>481,421.84</b>	<b>2,137,983.00</b>	<b>366,044,795.02</b>

ADOPTED BY BOARD: \_\_\_\_\_ March 23, 2021  
 (Date)

CERTIFIED CORRECT: Timothy A. Smith  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

MAR 23 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
GENERAL OPERATING FUND  
RESOLUTION NUMBER 7  
BOARD MEETING March 23, 2021**

<u>Account Name</u>	<u>Increase (Decrease)</u>
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>	
a) <u>Medicaid-Direct Services</u>	
Medicaid	66,544.84
	<u>66,544.84</u>
Supplies	Exceptional 27,578.26
Supplies	Psychological Services 5,694.13
Reserve For Contingencies	Medicaid-Direct Services 33,272.45
	<u>66,544.84</u>

**Explanation: To appropriate revenue and appropriations to actual revenue received.**

b) <u>Computer Science Certification</u>	
Other Misc State Revenue	117,134.00
	<u>117,134.00</u>
Training Tuition Fees	Instruct Staff Trng Svc 40,500.00
Clstrm Tchr-Other Pay	Instruct Staff Trng Svc 30,000.00
Clstrm Tchr-Other Pay	Instruct & Curr Dev Svc 16,000.00
Other Tchr-Other Pay	Instruct Staff Trng Svc 9,000.00
Substitute Teachers	Instruct Staff Trng Svc 4,000.00
Retirement Benefits	Instruct Staff Trng Svc 3,642.00
Supplies	Instruct Staff Trng Svc 3,591.00
Social Security Benefits	Instruct Staff Trng Svc 3,290.00
Substitute Teachers	Instruct & Curr Dev Svc 2,000.00
Retirement Benefits	Instruct & Curr Dev Svc 1,524.00
Social Security Benefits	Instruct & Curr Dev Svc 1,377.00
Supplies	Instruct & Curr Dev Svc 1,138.00
Technology-Related Supplies	Instruct Staff Trng Svc 1,000.00
Workers Compensation	Instruct Staff Trng Svc 48.00
Workers Compensation	Instruct & Curr Dev Svc 24.00
	<u>117,134.00</u>

**Explanation: To set up budget for Computer Science Certification project.**

c) <u>Various Projects</u>	
FL Ed Finance Program (FEFP)	(1,840,240.00)
	<u>(1,840,240.00)</u>
Reserve For Contingencies	Unrestricted Reserve 2,192,633.21
Reserve For Contingencies	Cape FTE Funds 1,067,126.79
Reserve For Contingencies	Reserve-Opp/Mckay Scholarships (2,600,000.00)
Reserve For Contingencies	Reserve-Family Empowerment Sc (2,500,000.00)
	<u>(1,840,240.00)</u>

**Explanation: To adjust revenue and appropriations per Florida Department of Education.**

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
GENERAL OPERATING FUND  
RESOLUTION NUMBER 7  
BOARD MEETING March 23, 2021**

Account Name		Increase (Decrease)
<b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b>		
a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	698.68
Temporary Employment	Community Services	(698.68)
		<u>0.00</u>

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

b) <u>Turnaround Suppl Allocation</u>		
Pro & Tech Services	Instruct Staff Trng Svc	137,429.24
Pro & Tech Services	Health Services	100,421.82
Other Tchr-Reg-Pay	Parental Involvement	46,168.42
Clstrm Tchr-Reg-Pay	Basic (K-12)	39,280.02
Computer Hardware-Non-Cap	Basic (K-12)	37,984.50
Aides-Reg Pay	Basic (K-12)	30,944.38
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc	23,119.40
Other Tchr-Reg-Pay	Instruct Staff Trng Svc	23,012.69
Technology-Related Rentals	Basic (K-12)	20,979.00
Supplies	Community Services	16,888.68
Group Ins-Health & Hosp	Basic (K-12)	11,412.21
Clstrm Tchr-Other Pay	Instruct & Curr Dev Svc	8,595.85
Retirement Benefits	Instruct & Curr Dev Svc	3,167.29
Retirement Benefits	Basic (K-12)	2,937.94
Supplies	Instruct Staff Trng Svc	279.00
Student Reg/Admission Fees	Community Services	210.00
Reserve For Contingencies	Reserves	(323,492.72)
Supplies	Basic (K-12)	(73,291.19)
Clstrm Tchr-Other Pay	Basic (K-12)	(72,907.96)
Aides-Reg Pay	Exceptional	(16,192.34)
Group Ins-Health & Hosp	Exceptional	(14,500.00)
Retirement Benefits	Exceptional	(2,446.23)
		<u>0.00</u>

**Explanation: To transfer funds between functions and objects within the Turnaround Supplemental Services Allocation project.**

c) <u>Sick Leave Pay Upon Retirement</u>		
Clstrm Tchr-Sick Pay	Adult General	25,000.00
Clstrm Tchr-Sick Pay	Exceptional	(25,000.00)
		<u>0.00</u>

**Explanation: To adjust budget between functions.**



SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 6 - SPECIAL REVENUE - FEDERAL PROGRAMS

March 23, 2021

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	2,349,752.15	2,915,667.70	1,193,452.00		4,109,119.70
3201 Vocational Education Acts	877,424.23	865,470.79			865,470.79
3221 Adult General Education	266,361.87	245,572.26			245,572.26
3224 Other WIOA Programs	315,000.00	315,000.00			315,000.00
3230 Individuals With Disab Ed Act	14,663,773.10	14,663,773.10			14,663,773.10
3240 Elem & Sec Ed Act, Title I	18,976,066.88	18,987,904.58	7,767.00		18,995,671.58
3299 Misc Fedl Thru State	4,418,041.90	3,953,371.93			3,953,371.93
<b>TOTAL:</b>	<b>41,866,420.13</b>	<b>41,946,760.36</b>	<b>1,201,219.00</b>	<b>0.00</b>	<b>43,147,979.36</b>

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 6 - SPECIAL REVENUE - FEDERAL PROGRAMS

March 23, 2021

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	18,420,354.74	18,954,705.04	907,414.25		19,862,119.29
6100 Student Support Services	1,504,974.04	1,681,410.78		27,965.59	1,653,445.19
6200 Instructional Media Svc	31,719.23	45,128.00	3,900.00		49,028.00
6300 Instruct & Curr Dev Svc	8,798,020.13	8,829,617.64		7,375.00	8,822,242.64
6400 Instruct Staff Trng Svc	5,824,790.46	5,314,146.10		16,044.84	5,298,101.26
6500 Instr Tech Svc	242,101.48	246,601.48	11,000.00		257,601.48
7200 General Administration	1,918,822.69	1,855,815.05	34,609.14		1,890,424.19
7300 School Administration	15,800.00	15,800.00	14,000.00		29,800.00
7400 Facility Acq & Construc	2,000.00	0.00			0.00
7700 Central Services	441,084.97	366,943.20		1,697.00	365,246.20
7800 Transportation Services	3,589,264.60	3,561,227.00		494.96	3,560,732.04
7900 Operation Of Plant	24,410.79	12,876.07		3,060.00	9,816.07
8200 Admin Tech Svc	84,383.00	94,383.00			94,383.00
9100 Community Services	968,694.00	968,107.00	286,933.00		1,255,040.00
<b>TOTAL:</b>	<b>41,866,420.13</b>	<b>41,946,760.36</b>	<b>1,257,856.39</b>	<b>56,637.39</b>	<b>43,147,979.36</b>

ADOPTED BY BOARD: \_\_\_\_\_ March 23, 2021  
 (Date)

CERTIFIED CORRECT: Timothy A. Smith  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

MAR 23 2021

DR. TIMOTHY A. SMITH, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 6  
SPECIAL REVENUES  
BOARD MEETING March 23, 2021**

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>
P425E202930	CARES Act - GSTC	276,533.00
	<b>Explanation: To increase budget per U.S. Department of Education.</b>	
P425F205048	CARES Act - HEERF II - GSTC	916,919.00
	<b>Explanation: To set up budget per U.S. Department of Education.</b>	
HE1254-17-1-0028	Operation: Cyber World	3,330.17
	<b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	
HE1254-17-1-0028	Operation: Cyber World	(3,330.17)
	<b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	
170-1611A-1CS01	Workforce Innovation & Opportunity Act (WIOA)	0.00
	<b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	
170-2621B-1CD01	FDLRS Associate Center IDEA Part B Discretionary	0.00
	<b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	
170-2121B-1CB01	Title I, Part A, Basic	0.00
	<b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	
170-2241B-1CT01	Title II - Mathematics	68,749.66
	<b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	
170-2241B-1CT01	Title II - Private Schools	82,002.07
	<b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 6  
SPECIAL REVENUES  
BOARD MEETING March 23, 2021**

Amend Budget Functions, Objects, Estimated Revenues, and Appropriations as approved by the Board and/or specified by the Department of Education Project Application and Amendment Procedures or other granting agencies.

<b>Project No.</b>	<b>Project Name</b>	<b>Increase (Decrease)</b>
170-2241B-1CT01	Title II - Staff Development  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	(485,066.31)
170-2241B-1CT01	Title II - Roll Forward  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	334,314.58
170-2171B-1CF01	Title I, Pt C - Migrant Ed  <b>Explanation: To increase budget per Florida Department of Education.</b>	7,767.00



SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 6 - CAPITAL PROJECTS FUND

March 23, 2021

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3429 PECO Maintenance Fund FY 19	352,697.34	352,697.34			352,697.34
3610 Cap Outlay & Debt Srv (CO & DS)	6,518,517.03	6,556,722.03			6,556,722.03
3710 Cap Imprv Tax Constr Fd FY 20	6,095,811.62	6,095,811.62			6,095,811.62
3711 Cap Imprv Tax Constr Fd Fy 21	28,236,850.00	28,236,850.00			28,236,850.00
3718 Cap Imprv Tax Constr Fd FY 18	777,310.88	777,310.88			777,310.88
3719 Cap Imprv Tax Constr Fd FY 19	2,359,698.09	2,359,698.09			2,359,698.09
3910 Local Capital Improvement Fund	2,865,252.90	2,865,252.90			2,865,252.90
3920 Ed Fac Security Grant Fd FY 19	35,277.41	35,277.41			35,277.41
3921 Ed Fac Security Grant Fd FY 20	469,076.31	469,076.31			469,076.31
3941 Series 2020 Cop Proceeds	44,650,000.00	44,650,000.00			44,650,000.00
3948 Half Cent Sales Tax 2008	83,249,079.18	83,249,079.18			83,249,079.18
3949 Sales Tax Revenue Bonds 2016	2,130,599.29	2,130,599.29			2,130,599.29
3980 Charter Schools-Capital Outlay	400,021.00	400,021.00			400,021.00
<b>TOTAL:</b>	<b>178,140,191.05</b>	<b>178,178,396.05</b>	<b>0.00</b>	<b>0.00</b>	<b>178,178,396.05</b>

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 6 - CAPITAL PROJECTS FUND

March 23, 2021

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	121,803,970.59	120,153,715.35	591,929.67		120,745,645.02
9700 Transfer Of Funds	20,454,321.00	20,454,321.00			20,454,321.00
9800 Reserves	35,881,899.46	37,570,359.70		591,929.67	36,978,430.03
<b>TOTAL:</b>	<b>178,140,191.05</b>	<b>178,178,396.05</b>	<b>591,929.67</b>	<b>591,929.67</b>	<b>178,178,396.05</b>

ADOPTED BY BOARD: \_\_\_\_\_ March 23, 2021  
 (Date)

CERTIFIED CORRECT: Timothy A. Smith  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

**MAR 23 2021**

DR. TIMOTHY A. SMITH, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
CAPITAL PROJECTS FUND  
RESOLUTION NUMBER 6  
BOARD MEETING March 23, 2021**

<b>Fund Name</b>	<b>Project</b>	<b>Increase (Decrease)</b>
<b>II. Amendments Between Appropriations &amp; Reserves</b>		
<b>a) <u>3429 - PECO Maintenance Fund FY 19</u></b>		
Remod/Renov-Non-Cap	Flooring	24,335.64
Remod/Renov-Non-Cap	Energy Management Systems	16,252.38
Remod/Renov-Non-Cap	Doors	5,206.54
Remod/Renov-Non-Cap	Capital Outlay Crew	4,678.81
Remod/Renov-Non-Cap	Indoor Air Quality	2,931.00
Imprv Not Bldg Cap /Acq-Const	Gas Infrastructure Repair	(24,872.93)
Remod/Renov-Non-Cap	Energy Conservation	(18,566.96)
Remod/Renov-Non-Cap	General Renovations	(7,355.33)
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	(2,609.15)
		<u>0.00</u>

**Explanation: To transfer projects between funds to utilize the balance in Fund 3429.**

<b>b) <u>3711 - Cap Imprv Tax Constr Fd FY 21</u></b>		
Other Motor Vehicles	Trucks	734,026.00
Other Motor Vehicles	Vans	265,974.00
Reserve For Contingencies	Unrestricted Reserve	(1,000,000.00)
		<u>0.00</u>

**Explanation: To transfer funds from project Reserve For Contingencies to facilitate funding for vehicles.**

<b>c) <u>3711 - Cap Imprv Tax Constr Fd FY 21</u></b>		
Imprv Not Bldg Cap /Acq-Const	Gas Infrastructure Repair	24,872.93
Remod/Renov-Non-Cap	Energy Conservation	18,566.96
Remod/Renov-Non-Cap	General Renovations	7,355.33
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	2,609.15
Remod/Renov-Non-Cap	Flooring	(24,335.64)
Remod/Renov-Non-Cap	Energy Management Systems	(16,252.38)
Remod/Renov-Non-Cap	Doors	(5,206.54)
Remod/Renov-Non-Cap	Capital Outlay Crew	(4,678.81)
Remod/Renov-Non-Cap	Indoor Air Quality	(2,931.00)
		<u>0.00</u>

**Explanation: To transfer projects between funds to utilize the balance in Fund 3429.**

<b>d) <u>3948 - Half Cent Sales Tax 2008</u></b>		
Reserve For Contingencies	Unrestricted Reserve	408,070.33
Remod/Renov-Non-Cap	Semmes El General Renovations	200,000.00
Remod/Renov-Non-Cap	Walls	100,000.00
Furn Fixtures & Equip-Captlzd	Kingsfield Elem New Const	(708,070.33)
		<u>0.00</u>

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

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 6 - CARES ACT FUND

March 23, 2021

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4410 CARES Act - ESSER Fund	5,179,741.00	5,179,741.00	273,233.33		5,452,974.33
4420 CARES Act Fund - Other	1,581,017.94	2,128,358.47		276,533.00	1,851,825.47
<b>TOTAL:</b>	<b>6,760,758.94</b>	<b>7,308,099.47</b>	<b>273,233.33</b>	<b>276,533.00</b>	<b>7,304,799.80</b>

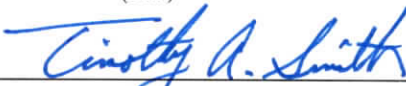


SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 6 - CARES ACT FUND

March 23, 2021

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	3,108,966.44	3,278,617.86	640,527.84		3,919,145.70
6100 Student Support Services	796,049.94	788,536.20		631,418.15	157,118.05
6200 Instructional Media Svc	66,000.00	87,769.17		53,000.00	34,769.17
6300 Instruct & Curr Dev Svc	63,000.00	124,332.50	8,829.00		133,161.50
6400 Instruct Staff Trng Svc	158,000.00	248,808.48	265,462.49		514,270.97
6500 Instr Tech Svc	1,578,304.00	467,904.25		452,958.36	14,945.89
7100 Board	56,810.00	56,810.00		56,810.00	0.00
7200 General Administration	0.00	258,987.05			258,987.05
7300 School Administration	0.00	14,532.04		4,465.25	10,066.79
7700 Central Services	0.00	45,327.80			45,327.80
7800 Transportation Services	0.00	97,480.46			97,480.46
7900 Operation Of Plant	912,628.56	1,817,993.66	284,532.76		2,102,526.42
8100 Maintenance Of Plant	21,000.00	21,000.00		4,000.00	17,000.00
<b>TOTAL:</b>	<b>6,760,758.94</b>	<b>7,308,099.47</b>	<b>1,199,352.09</b>	<b>1,202,651.76</b>	<b>7,304,799.80</b>

ADOPTED BY BOARD: \_\_\_\_\_ March 23, 2021  
 (Date)

CERTIFIED CORRECT:  \_\_\_\_\_  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

**MAR 23 2021**

DR. TIMOTHY A. SMITH, SUPERINTENDENT  
 VERIFIED BY RECORDING SECRETARY

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CARES ACT FUND  
 RESOLUTION NUMBER 6  
 BOARD MEETING March 23, 2021**

<b>Fund Name</b>	<b>Project</b>	<b>Increase (Decrease)</b>
<b><u>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>		
a) <u>4410 - CARES Act - ESSER Fund</u>		
Educ Stabilization Fund K-12	CARES Act-Data-Informed Support	88,000.00
		<u>88,000.00</u>
Other Tchr-Reg-Pay	CARES Act-Data-Informed Support	53,730.00
Other Tchr-Other Pay	CARES Act-Data-Informed Support	6,820.20
Retirement Benefits	CARES Act-Data-Informed Support	5,736.84
Computer Hardware-Captizd	CARES Act-Data-Informed Support	4,781.92
Group Ins-Health & Hosp	CARES Act-Data-Informed Support	4,485.39
Social Security Benefits	CARES Act-Data-Informed Support	4,388.79
Clsm Tchr-Other Pay	CARES Act-Data-Informed Support	3,637.44
Supplies	CARES Act-Data-Informed Support	1,334.09
Workers Compensation	CARES Act-Data-Informed Support	687.96
Retirement Benefits	CARES Act-Data-Informed Support	682.20
Group Ins-Health & Hosp	CARES Act-Data-Informed Support	682.20
Social Security Benefits	CARES Act-Data-Informed Support	522.00
Group Ins-Life	CARES Act-Data-Informed Support	165.12
Group Ins-Dental	CARES Act-Data-Informed Support	123.45
Technology-Related Rentals	CARES Act-Data-Informed Support	100.00
Workers Compensation	CARES Act-Data-Informed Support	81.00
Group Ins-Life	CARES Act-Data-Informed Support	23.40
Group Ins-Dental	CARES Act-Data-Informed Support	18.00
		<u>88,000.00</u>

**Explanation: To set up budget for CARES Act-Data-Informed Support project.**

b) <u>4410 - CARES Act - ESSER Fund</u>		
Educ Stabilization Fund K-12	CARES Act-State Reg Literacy	185,233.33
		<u>185,233.33</u>
Other Tchr-Reg-Pay	CARES Act-State Reg Literacy	131,566.00
Group Ins-Health & Hosp	CARES Act-State Reg Literacy	25,784.60
Retirement Benefits	CARES Act-State Reg Literacy	13,157.00
Social Security Benefits	CARES Act-State Reg Literacy	10,065.00
Travel-Away-In State	CARES Act-State Reg Literacy	2,853.93
Workers Compensation	CARES Act-State Reg Literacy	1,250.00
Group Ins-Life	CARES Act-State Reg Literacy	303.80
Group Ins-Dental	CARES Act-State Reg Literacy	253.00
		<u>185,233.33</u>

**Explanation: To set up budget for CARES Act-State Reg Literacy Director project.**

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CARES ACT FUND  
 RESOLUTION NUMBER 6  
 BOARD MEETING March 23, 2021**

<b>Fund Name</b>	<b>Project</b>	<b>Increase (Decrease)</b>
c) <u>4420 - CARES Act Fund - Other</u>		
Misc Federal Direct	CARES Act - GSTC	(276,533.00)
		<u>(276,533.00)</u>
Technology-Related Rentals	CARES Act - GSTC	(958.36)
Retirement Benefits	CARES Act - GSTC	(1,000.00)
Social Security Benefits	CARES Act - GSTC	(1,000.00)
Workers Compensation	CARES Act - GSTC	(1,000.00)
Retirement Benefits	CARES Act - GSTC	(1,000.00)
Social Security Benefits	CARES Act - GSTC	(1,000.00)
Workers Compensation	CARES Act - GSTC	(1,000.00)
Other Support-Other Pay	CARES Act - GSTC	(1,465.25)
Other Tchr-Other Pay	CARES Act - GSTC	(1,958.36)
Workers Compensation	CARES Act - GSTC	(2,000.00)
Retirement Benefits	CARES Act - GSTC	(15,000.00)
Social Security Benefits	CARES Act - GSTC	(15,000.00)
Clsm Tchr-Other Pay	CARES Act - GSTC	(234,151.03)
		<u>(276,533.00)</u>

**Explanation: To transfer budget from Fund 4420 to Fund 4210.**

**II. Amendments Between Appropriations & Reserves**

a) <u>4410 - CARES Act - ESSER Fund</u>		
Clsm Tchr-Reg-Pay	CARES Act - ESSER	1,023,078.81
Supplies	CARES Act - ESSER	294,573.03
Technology-Related Supplies	ESSER-School Alloc	9,283.66
Clsm Tchr-Other Pay	CARES Act - ESSER	1,058.16
Supplies	ESSER-School Alloc	581.85
Tech Furn Fixture&Equip-Noncap	ESSER-School Alloc	174.76
Postage	ESSER-School Alloc	57.25
Other Support-Other Pay	CARES Act - ESSER	(4,000.00)
Supplies	ESSER-School Alloc	(10,097.52)
Retirement Benefits	CARES Act - ESSER	(12,000.00)
Retirement Benefits	CARES Act - ESSER	(22,000.00)
Retirement Benefits	CARES Act - ESSER	(25,900.00)
Technology-Related Supplies	CARES Act - ESSER	(38,000.00)
Other Tchr-Reg-Pay	CARES Act - ESSER	(41,000.00)
Indirect Cost	CARES Act - ESSER	(56,810.00)
Other Support-Reg Pay	CARES Act - ESSER	(72,000.00)
Retirement Benefits	CARES Act - ESSER	(82,000.00)
Clsm Tchr-Reg-Pay	CARES Act - ESSER	(99,000.00)
Other Non-Prof Purc Services	CARES Act - ESSER	(120,000.00)
Pro & Tech Services	CARES Act - ESSER	(172,000.00)
Other Tchr-Reg-Pay	CARES Act - ESSER	(284,000.00)
Technology-Related Rentals	CARES Act - ESSER	(290,000.00)
		<u>0.00</u>

**Explanation: To transfer funds between functions, objects and cost centers within the ESSER projects.**