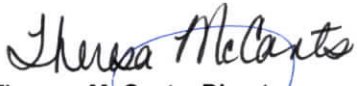



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: May 18, 2021		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 9 – General Operating Fund b. Resolution 8 – Special Revenue - Federal Programs c. Resolution 8 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund f. Resolution 8 – CARES Act Fund	
AGENDA REFERENCE: Resolutions to Amend 2020-2021 District School Budget		FISCAL IMPACT / AMOUNT: These amendments properly reflect the estimated revenues and appropriations, and allow for better utilization of budgeted funds. These amendments show the estimated revenues and appropriations for each fund and provide a description of items amended.	
FUND SOURCE: Various			
BACKGROUND INFORMATION / DESCRIPTION On September 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.			
EDUCATIONAL IMPACT These amendments facilitate the effective operations of the District through more efficient use of funds.			
OTHER REFERENCES OR NOTES			
ACTION REQUIRED Approval of resolutions to amend District School Budget			
STRATEGIC ALIGNMENT GOAL: F.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 OBJECTIVE: <i>n/a</i>			
REQUESTED BY  Theresa McCants, Director Budgeting Department		DATE May 5, 2021	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE May 5, 2021	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD

MAY 18 2021

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 9 - GENERAL OPERATING FUND

May 18, 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	1,566,544.84			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	159,452,858.00		529,332.00	158,923,526.00
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		12,000.00	123,000.00
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	498,563.65	50,476.91		549,040.56
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	7,031.87		146,531.87
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	3,694.23		41,694.23
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	451,155.05	35,812.17		486,967.22
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
TOTAL:	367,681,980.52	366,045,252.07	97,015.18	541,332.00	365,600,935.25

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 9 - GENERAL OPERATING FUND

May 18, 2021

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	196,563,359.72	196,126,830.56		395,749.44	195,731,081.12
6100 Student Support Services	17,093,759.81	17,852,132.08		4,523.47	17,847,608.61
6200 Instructional Media Svc	4,547,293.91	4,708,624.33			4,708,624.33
6300 Instruct & Curr Dev Svc	7,035,652.49	7,047,356.19	220,371.91		7,267,728.10
6400 Instruct Staff Trng Svc	4,120,585.85	4,375,031.02	5,800.00		4,380,831.02
6500 Instr Tech Svc	3,886,881.69	3,964,975.41	111,194.66		4,076,170.07
7100 Board	1,467,747.00	1,467,747.00			1,467,747.00
7200 General Administration	715,147.00	865,147.00	53,000.00		918,147.00
7300 School Administration	16,775,451.60	18,053,034.10			18,053,034.10
7400 Facility Acq & Construc	1,305,677.63	3,493,659.71	81,328.51		3,574,988.22
7500 Fiscal Services	2,484,795.55	2,564,795.55	120,000.00		2,684,795.55
7600 Food Services	79,000.00	158,300.00			158,300.00
7700 Central Services	7,147,196.47	7,190,098.14		53,045.00	7,137,053.14
7800 Transportation Services	17,034,969.61	15,599,969.61		15,556.20	15,584,413.41
7900 Operation Of Plant	28,280,508.51	28,283,295.02		22,000.00	28,261,295.02
8100 Maintenance Of Plant	11,831,049.33	11,773,199.33	250,000.00		12,023,199.33
8200 Admin Tech Svc	3,211,961.00	3,693,340.66	75,045.00		3,768,385.66
9100 Community Services	1,038,085.64	994,978.20		1,047.40	993,930.80
9800 Reserves	43,062,857.71	37,832,738.16		869,135.39	36,963,602.77
TOTAL:	367,681,980.52	366,045,252.07	916,740.08	1,361,056.90	365,600,935.25

ADOPTED BY BOARD: _____ May 18, 2021
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 18 2021

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 9
BOARD MEETING May 18, 2021**

<u>Account Name</u>	<u>Increase (Decrease)</u>
I. Revenue - Amendments Between Revenue, Appropriations & Reserves	
a) <u>Various Projects</u>	
Postsecondary Lab Fees	7,031.87
Other Student Fees	3,694.23
	<u>10,726.10</u>
Supplies	7,031.87
Supplies	3,694.23
	<u>10,726.10</u>

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

b) <u>Various Projects</u>	
Other Misc State Revenue	50,476.91
Performance Based Incentives	(12,000.00)
	<u>38,476.91</u>
Supplies	50,476.91
Reserve For Contingencies	(12,000.00)
	<u>38,476.91</u>

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

c) <u>Various Projects</u>	
FL Ed Finance Program (FEFP)	93,546.00
FL Ed Finance Program (FEFP)	2,230.00
FL Ed Finance Program (FEFP)	610.00
FL Ed Finance Program (FEFP)	(345,842.00)
FL Ed Finance Program (FEFP)	(134,975.00)
FL Ed Finance Program (FEFP)	(53,118.00)
FL Ed Finance Program (FEFP)	(37,068.00)
FL Ed Finance Program (FEFP)	(33,590.00)
FL Ed Finance Program (FEFP)	(20,367.00)
FL Ed Finance Program (FEFP)	(407.00)
FL Ed Finance Program (FEFP)	(348.00)
FL Ed Finance Program (FEFP)	(3.00)
	<u>(529,332.00)</u>
Reserve For Contingencies	6,838.00
Reserve For Contingencies	2,230.00
Reserve For Contingencies	610.00
Reserve For Contingencies	(345,842.00)
Reserve For Contingencies	(134,975.00)
Reserve For Contingencies	(37,068.00)
Reserve For Contingencies	(20,367.00)
Reserve For Contingencies	(407.00)
Reserve For Contingencies	(348.00)
Reserve For Contingencies	(3.00)
Technology-Related Supplies	<u>(529,332.00)</u>
Unrestricted Reserve	6,838.00
Instruct Materials-Library	2,230.00
Science Lab Materials	610.00
SAI Operational Cost-Reg Term	(345,842.00)
Turnaround Suppl Allocation	(134,975.00)
Instruct Materials-Textbooks	(37,068.00)
Reading Allocation	(20,367.00)
Safe Schools-Security	(407.00)
Mental Health Assistance	(348.00)
Basic (K-12)	(3.00)
	<u>(529,332.00)</u>

Explanation: To adjust budgets per 4th FEFP calculation.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 9
BOARD MEETING May 18, 2021**

Account Name	Increase (Decrease)
d) <u>P-Card Rebate</u>	
Other Misc Local Sources	35,812.17
	<u>35,812.17</u>
Renovations-Network/Retrofit	54,699.37
Remod/Renov-Non-Cap	26,629.14
Supplies	11,276.53
Computer Hardware-Capltzd	9,895.00
Student Reg/Admission Fees	3,803.85
Tech Furn Fixture&Equip-Noncap	3,210.00
Reserve For Contingencies	(73,701.72)
Facility Acq & Construc	<u>35,812.17</u>
Facility Acq & Construc	
Parental Involvement	
Instruct & Curr Dev Svc	
Vocational-Technical	
Pre-K	
Unrestricted Reserve	

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

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	1,047.40
Temporary Employment	Community Services	(1,047.40)
		<u>0.00</u>

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

b) <u>Various Projects</u>		
Group Ins-Health & Hosp	Basic (K-12)	2,000,000.00
Clsm Tchr-Reg-Pay	Exceptional	800,000.00
Other Support-Reg Pay	Basic (K-12)	250,000.00
Materials & Supplies	Maintenance Of Plant	250,000.00
Clsm Tchr-Suplmental Pay	Basic (K-12)	200,000.00
Social Security Benefits	Basic (K-12)	200,000.00
Group Ins-Health & Hosp	Exceptional	200,000.00
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc	160,000.00
Other Support-Reg Pay	Fiscal Services	120,000.00
Workers Compensation	Basic (K-12)	100,000.00
Clsm Tchr-Reg-Pay	Vocational-Technical	100,000.00
Other Support-Reg Pay	Instr Tech Svc	100,000.00
Technology-Related Rentals	Admin Tech Svc	75,045.00
Other Support-Reg Pay	General Administration	40,000.00
Technology Pro & Tech Services	Instruct Staff Trng Svc	15,800.00
Supplies	Basic (K-12)	15,556.20
Social Security Benefits	General Administration	13,000.00
Other Support-Reg Pay	Instr Tech Svc	11,194.66
Supplies	Basic (K-12)	10,000.00
Clsm Tchr-Reg-Pay	Basic (K-12)	(3,352,730.00)
Clsm Tchr-Reg-Pay	Exceptional	(770,270.00)
Reserve For Contingencies	Unrestricted Reserve	(250,000.00)
Clsm Tchr-Reg-Pay	Basic (K-12)	(160,000.00)
Training Tuition Fees	Staff Services	(53,045.00)
Insurance & Bond Premiums	Operation Of Plant	(22,000.00)
Technology-Related Rentals	Psychological Services	(15,800.00)
Other Misc Expenses	Transportation Services	(15,556.20)
Supplies	Basic (K-12)	(11,194.66)
Substitute Teachers	Instruct Staff Trng Svc	(10,000.00)
		<u>0.00</u>

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 9
BOARD MEETING May 18, 2021**

Account Name		Increase (Decrease)
c)	<u>Discr Lottery Fnd-Sch Impr Act</u>	
	Tech Furn Fixtures & Equip-Cap	4,895.00
	Technology-Related Supplies	171.60
	Supplies	85.47
	Reserve For Contingencies	(5,152.07)
		<u>0.00</u>

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 8 - SPECIAL REVENUE - FEDERAL PROGRAMS

May 18, 2021

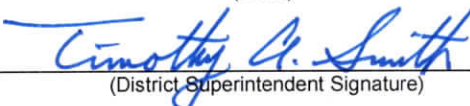
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	2,349,752.15	4,109,119.70	830.00		4,109,949.70
3201 Vocational Education Acts	877,424.23	865,470.79	42,395.00		907,865.79
3221 Adult General Education	266,361.87	245,572.26			245,572.26
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	113,359.46		14,777,132.56
3240 Elem & Sec Ed Act, Title I	18,976,066.88	19,360,041.58			19,360,041.58
3299 Misc Fedl Thru State	4,418,041.90	4,313,123.28	124,352.43		4,437,475.71
TOTAL:	41,866,420.13	43,872,100.71	280,936.89	0.00	44,153,037.60

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 8 - SPECIAL REVENUE - FEDERAL PROGRAMS

May 18, 2021

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	18,420,354.74	20,530,872.35	314,504.48		20,845,376.83
6100 Student Support Services	1,504,974.04	1,663,093.87		15,170.00	1,647,923.87
6200 Instructional Media Svc	31,719.23	64,234.60	1,950.00		66,184.60
6300 Instruct & Curr Dev Svc	8,798,020.13	8,748,420.10	29,712.20		8,778,132.30
6400 Instruct Staff Trng Svc	5,824,790.46	5,394,426.27	111,683.64		5,506,109.91
6500 Instr Tech Svc	242,101.48	257,601.48			257,601.48
7200 General Administration	1,918,822.69	1,899,302.13		2,152.47	1,897,149.66
7300 School Administration	15,800.00	29,800.00	1,000.00		30,800.00
7400 Facility Acq & Construc	2,000.00	0.00			0.00
7700 Central Services	441,084.97	363,944.20		145,113.96	218,830.24
7800 Transportation Services	3,589,264.60	3,560,732.04		15,477.00	3,545,255.04
7900 Operation Of Plant	24,410.79	10,250.67			10,250.67
8200 Admin Tech Svc	84,383.00	94,383.00			94,383.00
9100 Community Services	968,694.00	1,255,040.00			1,255,040.00
TOTAL:	41,866,420.13	43,872,100.71	458,850.32	177,913.43	44,153,037.60

ADOPTED BY BOARD: May 18, 2021
 (Date)

CERTIFIED CORRECT: 
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 18 2021

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

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 8
SPECIAL REVENUES
BOARD MEETING May 18, 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>
PO63Q104159	Federal Administrative Cost Allowance Explanation: To increase budget per U.S. Department of Education.	830.00
HE1254-16-1-0031	Military : Smooth Sailing Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1611B-1CP01	Carl Perkins Postsecondary Explanation: To increase budget per Florida Department of Education.	9,142.00
170-1611B-1CS01	Carl Perkins Secondary Explanation: To increase budget per Florida Department of Education.	33,253.00
170-2671B-1CP01	IDEA, Part B, Pre-School Entitlement Explanation: To increase budget per Florida Department of Education.	113,359.46
170-2231B-1CD01	Title I, Delinquent Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2121B-1CB01	Title I, Basic - Private School Services Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2411A-1C001	Title IV, Student Academic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2121B-1CB01	Title I, Part A, Ed Services Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 8
SPECIAL REVENUES
BOARD MEETING May 18, 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.

Project No.	Project Name	Increase (Decrease)
170-2241B-1CT01	Title II - Staff Development	124,352.43
Explanation: To increase budget per Florida Department of Education.		

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 8 - CAPITAL PROJECTS FUND

May 18, 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	70,093.50		2,935,346.40
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
3922 Ed Fac Security Grant Fd FY 21	0.00	578,876.00			578,876.00
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
TOTAL:	178,140,191.05	178,757,272.05	70,093.50	0.00	178,827,365.55

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 8 - CAPITAL PROJECTS FUND

May 18, 2021

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	121,803,970.59	121,324,521.02	871,900.00		122,196,421.02
9700 Transfer Of Funds	20,454,321.00	20,454,321.00			20,454,321.00
9800 Reserves	35,881,899.46	36,978,430.03		801,806.50	36,176,623.53
TOTAL:	178,140,191.05	178,757,272.05	871,900.00	801,806.50	178,827,365.55

ADOPTED BY BOARD: May 18, 2021
 (Date)

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

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 18 2021

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 8
 BOARD MEETING May 18, 2021**

Fund Name	Project	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves		
a) <u>3910 - Local Capital Improvement Fund</u>		
Sale Of Land		70,093.50
		<u>70,093.50</u>
Reserve For Contingencies	Unrestricted Reserve	70,093.50
		<u>70,093.50</u>

Explanation: To appropriate revenue from sale of land at Patton Drive and Buena Avenue to project Reserve For Contingencies.

II. Amendments Between Appropriations & Reserves

a) <u>3710 - Cap Imprv Tax Constr Fd FY 20</u>		
Imprv Not Bldg Noncap/Acq-Cons	Sitework	860,000.00
Reserve For Contingencies	Unrestricted Reserve	(860,000.00)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to facilitate funding for the Transportation In-Ground Bus Lift project.

b) <u>3711 - Cap Imprv Tax Constr Fd FY 21</u>		
Furn Fixtures & Equip-Capltzd	Equipment	11,900.00
Reserve For Contingencies	Unrestricted Reserve	(11,900.00)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to the Equipment Project.

c) <u>3922 - Ed Fac Security Gt Fd - FY 2021</u>		
Non-FEFP Chrtr Schl Distrib	Charter School-Security Grant	25,000.00
Remod/Renov-Non-Cap	General Renovations	(11,500.00)
Imprv Not Bldg Cap /Acq-Const	Sitework	(5,500.00)
Remod/Renov-Non-Cap	Security Systems	(4,500.00)
Remod/Renov-Non-Cap	Doors	(3,500.00)
		<u>0.00</u>

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

d) <u>3948 - Half Cent Sales Tax 2008</u>		
Imprv Not Bldg Noncap/Acq-Cons	Athletic/PE Improvements	71,248.00
Imprv Not Bldg Noncap/Acq-Cons	School Project Req	46,116.10
Imprv Not Bldg Cap /Acq-Const	School Project Req	29,570.69
Remod/Renov-Non-Cap	Brown Barge New Gym And Track	3,400.04
Bldgs & Fixed Equip-Contractor	Athletic/PE Improvements	3,176.55
Remod/Renov-Non-Cap	School Project Req	(75,686.79)
Remod/Renov-Non-Cap	Athletic/PE Improvements	(74,424.55)
Bldgs & Fixed Equip-Direct Pur	Brown Barge New Gym And Track	(3,400.04)
		<u>0.00</u>

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 8
 BOARD MEETING May 18, 2021**

Fund Name	Project	Increase (Decrease)
e) <u>3948 - Half Cent Sales Tax 2008</u>		
Imprv Not Bldg Cap /Acq-Const	Oakcrest Es Tennis Complex	60,000.00
Imprv Not Bldg Cap /Acq-Const	Sitework	(60,000.00)
		<u>0.00</u>

Explanation: To transfer funds between projects to facilitate funding for Oakcrest Elementary School Tennis Complex project.

f) <u>3949 - Sales Tax Revenue Bonds 2016</u>		
Imprv Not Bldg Noncap/Acq-Cons	West Florida Tech Repurpose	9,423.64
Imprv Not Bldg Noncap/Acq-Cons	Woodham Middle Repurpose	6,500.00
Imprv Not Bldg Cap /Acq-Const	West Florida Tech Repurpose	6,437.41
Remod/Renov-Non-Cap	Woodham Middle Repurpose	(22,361.05)
		<u>0.00</u>

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 8 - CARES ACT FUND

May 18, 2021

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4410 CARES Act - ESSER Fund	5,179,741.00	7,357,282.02			7,357,282.02
4420 CARES Act Fund - Other	1,581,017.94	1,988,281.47	63,687.64		2,051,969.11
TOTAL:	6,760,758.94	9,345,563.49	63,687.64	0.00	9,409,251.13

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 8 - CARES ACT FUND

May 18, 2021

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	3,108,966.44	5,036,019.06	55,303.77		5,091,322.83
6100 Student Support Services	796,049.94	163,056.38	36.99		163,093.37
6200 Instructional Media Svc	66,000.00	34,769.17	12,102.44		46,871.61
6300 Instruct & Curr Dev Svc	63,000.00	133,161.50			133,161.50
6400 Instruct Staff Trng Svc	158,000.00	556,536.97	6,728.77		563,265.74
6500 Instr Tech Svc	1,578,304.00	14,945.89			14,945.89
7200 General Administration	0.00	258,987.05			258,987.05
7300 School Administration	0.00	10,465.79	79.90		10,545.69
7700 Central Services	0.00	45,327.80	50.00		45,377.80
7800 Transportation Services	0.00	97,480.46			97,480.46
7900 Operation Of Plant	912,628.56	2,847,813.42		10,614.23	2,837,199.19
8100 Maintenance Of Plant	21,000.00	17,000.00			17,000.00
9100 Community Services	0.00	130,000.00			130,000.00
TOTAL:	6,760,758.94	9,345,563.49	74,301.87	10,614.23	9,409,251.13

ADOPTED BY BOARD: May 18, 2021
 (Date)

CERTIFIED CORRECT: 
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

MAY 18 2021

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:

CARES Act FUND

RESOLUTION NUMBER 8

BOARD MEETING May 18, 2021

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>4420 - CARES Act Fund - Other</u>		
Educ Stabilization Fund K-12	CARES Act - K-12 Civic Literacy	63,687.64
		<u>63,687.64</u>
Supplies	CARES Act - K-12 Civic Literacy	45,748.43
Supplies	CARES Act - K-12 Civic Literacy	12,102.44
Non-FEFP Chrtr Schl Distrib	CARES Act - K-12 Civic Literacy	4,108.00
Library Books-Exist Libr	CARES Act - K-12 Civic Literacy	1,728.77
		<u>63,687.64</u>

Explanation: To set up budget for CARES Act - K-12 Civic Literacy project.

II. Amendments Between Appropriations & Reserves

a) <u>4410 - CARES Act - ESSER Fund</u>		
Clstrm Tchr-Other Pay	CARES Act - ESSER	5,000.00
Tech Furn Fixture&Equip-Noncap	ESSER - School Alloc	2,475.68
Technology-Related Supplies	ESSER - School Alloc	1,493.53
Clstrm Tchr-Other Pay	ESSER - School Alloc	1,160.22
Supplies	ESSER - School Alloc	317.91
Tech Furn Fixture&Equip-Noncap	ESSER - School Alloc	79.90
Retirement Benefits	CARES Act - ESSER	50.00
Supplies	ESSER - School Alloc	36.99
Supplies	ESSER - School Alloc	(5,564.23)
Supplies	CARES Act - ESSER	(5,050.00)
		<u>0.00</u>

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

b) <u>4420 - CARES Act Fund - Other</u>		
Furn Fixtures & Equip-Non-Cap	GEER - Sanitation & Cleaning	38,086.65
Non-FEFP Chrtr Schl Distrib	GEER - Sanitation & Cleaning	36,704.60
Supplies	GEER - Sanitation & Cleaning	(65,381.25)
Pro & Tech Services	GEER - Sanitation & Cleaning	(9,410.00)
		<u>0.00</u>

Explanation: To transfer funds between objects and cost centers within the GEER - Sanitation & Cleaning project.