




## Agenda Item Details

Meeting	May 16, 2023 - REGULAR MEETING AGENDA (5:30 PM)
Category	22. Consent - Finance - Budgeting
Subject	G. Resolutions to Amend 2022-2023 District School Budget
Access	Public
Type	Action (Consent)
Fiscal Impact	No
Budgeted	Yes
Budget Source	Various
Recommended Action	Approval of resolutions to amend District School Budget
Goals	 <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 students</b>

## Public Content

### Background Information/Description

On September 15, 2022, the School Board adopted the budget for fiscal year 2022-2023. As the fiscal year progresses, we ask you to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are the results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues; increases or decreases in appropriations to more accurately reflect estimated expenditures; and schools, departments, and projects make changes to their budget in order to better utilize funds.


### Fiscal Impact


These amendments properly reflect the estimated revenues and appropriations, and allow for better utilization of budgeted funds. These amendments show the estimated revenues and appropriations for each fund and provide a description of items amended.

### Educational Impact

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

 [General Operating Fund - Resolution 8.pdf \(295 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 8.pdf \(278 KB\)](#)

 [Capital Projects Fund - Resolution 7.pdf \(214 KB\)](#)

 [CARES Act, CRRSA Act and ARP Act Funds - Resolution 8.pdf \(243 KB\)](#)

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

### **Workflow**

Workflow                      May 4, 2023 3:53 PM :: Submitted by Victoria Perkins. Routed to Kathy Branch for approval.  
May 4, 2023 3:54 PM :: Approved by Kathy Branch. Routed to Tammy Edwards for approval.  
May 4, 2023 4:01 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.  
May 4, 2023 4:58 PM :: Final approval by Terry St Cyr

### **Motion & Voting**

Board Approval of Consent Agenda (except for items pulled: Item 17.C. and Item 17.E.)

Motion by Patty Hightower, second by Bill Slayton.

Final Resolution: Motion Carries

Yes: Kevin Adams, Paul Fetsko, David Williams, Patty Hightower, Bill Slayton

**Last Modified by Holley DeWees on May 16, 2023**

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 8 - GENERAL OPERATING FUND**

**May 16, 2023**

<b>REVENUE OBJECT NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>3121</b> Fedl Impact Funds-Cur Op	400,000.00	400,000.00			400,000.00
<b>3191</b> ROTC	500,000.00	500,000.00			500,000.00
<b>3202</b> Medicaid	900,000.00	1,049,534.90			1,049,534.90
<b>3273</b> Educ Stabilization Fund-VPK	0.00	0.00	76,250.00		76,250.00
<b>3299</b> Misc Fedl Thru State	1,047,299.00	1,123,549.00		76,250.00	1,047,299.00
<b>3310</b> FL Ed Finance Program (FEFP)	151,202,382.00	152,637,830.00		228,017.00	152,409,813.00
<b>3315</b> Workforce Development	4,588,946.00	4,588,946.00			4,588,946.00
<b>3317</b> Performance Based Incentives	100,000.00	100,000.00	170,902.00		270,902.00
<b>3323</b> CO & DS for Admin Expense	24,217.00	24,217.00			24,217.00
<b>3341</b> Racing Commission Funds	446,500.00	446,500.00			446,500.00
<b>3343</b> State License Tax	55,000.00	55,000.00			55,000.00
<b>3355</b> Class Size Reduction/Operating	37,657,781.00	37,266,740.00			37,266,740.00
<b>3361</b> School Recognition Funds	0.00	1,522,832.00			1,522,832.00
<b>3371</b> Voluntary Pre-K Program	1,386,153.40	1,388,717.50			1,388,717.50
<b>3373</b> Reading Programs	308,731.31	589,840.31			589,840.31
<b>3399</b> Other Misc State Revenue	441,934.98	512,417.92	5,500.00		517,917.92
<b>3411</b> District School Taxes	114,024,827.00	114,024,827.00		6,805,831.00	107,218,996.00
<b>3425</b> Rent	240,000.00	240,000.00			240,000.00
<b>3440</b> Gifts Grants & Bequests	34,150.00	34,150.00			34,150.00
<b>3461</b> Adult General Ed Course Fees	12,000.00	12,000.00			12,000.00
<b>3462</b> Postsecondary Vocational Fees	800,000.00	800,000.00			800,000.00
<b>3463</b> Continuing Workforce Ed Fees	20,000.00	20,000.00			20,000.00
<b>3464</b> Capital Improvement Fees	30,000.00	30,000.00			30,000.00
<b>3465</b> Postsecondary Lab Fees	139,500.00	139,500.00	20,026.00		159,526.00
<b>3467</b> GED Testing Fees	10,000.00	10,000.00			10,000.00
<b>3468</b> Financial Aid Fees	65,000.00	65,000.00			65,000.00
<b>3469</b> Other Student Fees	38,000.00	38,000.00			38,000.00
<b>3473</b> School-Age Child Care Fees	0.00	409,000.00			409,000.00
<b>3491</b> Bus Fees	250,000.00	250,000.00			250,000.00
<b>3493</b> Sale Of Junk	200,000.00	200,000.00			200,000.00
<b>3494</b> Fedl Indirect Cost Rate	1,500,000.00	1,500,000.00			1,500,000.00
<b>3495</b> Other Misc Local Sources	482,699.58	482,699.58			482,699.58
<b>3498</b> Lost Damaged & Sale Txbks	15,000.00	15,000.00			15,000.00
<b>3499</b> Food Srvs Indirect Cost Rate	450,000.00	450,000.00			450,000.00
<b>3630</b> Trans From CP Proj Funds	9,436,596.00	9,436,596.00			9,436,596.00
<b>9999</b> Beginning Fund Balance	36,168,966.00	36,168,966.00			36,168,966.00
<b>TOTAL:</b>	<b>362,975,683.27</b>	<b>366,531,863.21</b>	<b>272,678.00</b>	<b>7,110,098.00</b>	<b>359,694,443.21</b>

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 8 - GENERAL OPERATING FUND**

**May 16, 2023**

<b>EXPENDITURE FUNCTION NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>5000</b> Instruction	191,504,926.34	202,384,288.78		8,001,878.33	194,382,410.45
<b>6100</b> Student Support Services	18,499,793.90	18,571,439.46		241,134.64	18,330,304.82
<b>6200</b> Instructional Media Svc	4,699,123.41	4,762,824.93			4,762,824.93
<b>6300</b> Instruct & Curr Dev Svc	8,249,950.08	8,693,291.07		940,000.00	7,753,291.07
<b>6400</b> Instruct Staff Trng Svc	3,913,820.85	4,107,342.61	52,435.75		4,159,778.36
<b>6500</b> Instr Tech Svc	4,260,179.19	4,346,120.00			4,346,120.00
<b>7100</b> Board	1,358,829.98	1,415,829.98	50,000.00		1,465,829.98
<b>7200</b> General Administration	989,987.56	1,061,527.56	10,000.00		1,071,527.56
<b>7300</b> School Administration	18,405,406.93	18,573,367.33	300,000.00		18,873,367.33
<b>7400</b> Facility Acq & Construc	783,575.80	2,819,884.41			2,819,884.41
<b>7500</b> Fiscal Services	2,710,840.41	2,710,840.41			2,710,840.41
<b>7600</b> Food Services	113,000.00	155,416.98			155,416.98
<b>7700</b> Central Services	6,864,909.52	7,105,581.79	170,000.00		7,275,581.79
<b>7800</b> Transportation Services	17,591,384.12	17,572,080.09			17,572,080.09
<b>7900</b> Operation Of Plant	31,495,637.19	32,338,646.70	1,758,318.99		34,096,965.69
<b>8100</b> Maintenance Of Plant	12,332,212.66	12,393,272.36	333,000.00		12,726,272.36
<b>8200</b> Admin Tech Svc	3,814,435.82	3,934,941.33	100,000.00		4,034,941.33
<b>9100</b> Community Services	979,861.00	973,173.70	1,943.56		975,117.26
<b>9800</b> Reserves	34,407,808.51	22,611,993.72		430,105.33	22,181,888.39
<b>TOTAL:</b>	<b>362,975,683.27</b>	<b>366,531,863.21</b>	<b>2,775,698.30</b>	<b>9,613,118.30</b>	<b>359,694,443.21</b>

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
GENERAL OPERATING FUND  
RESOLUTION NUMBER 8  
BOARD MEETING May 16, 2023**

<u>Account Name</u>	<u>Increase (Decrease)</u>
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>	
a) <u>Various Projects</u>	
Performance Based Incentives	170,902.00
Postsecondary Lab Fees	20,026.00
	<u>190,928.00</u>
Supplies	170,902.00
Supplies	20,026.00
	<u>190,928.00</u>

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

b) <u>Computer Science Bonus</u>	
Other Misc State Revenue	5,500.00
	<u>5,500.00</u>
Clstrm Tchr-Other Pay	5,500.00
Instruct Staff Trng Svc	5,500.00
	<u>5,500.00</u>

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

c) <u>CRRSA Act-VPK Recruit &amp; Retain</u>	
Educ Stabilization Fund-VPK	76,250.00
Misc Fedl Thru State	(76,250.00)
	<u>0.00</u>

**Explanation: To adjust CRRSA Act-VPK Recruit & Retain budgets between objects.**

d) <u>Various Projects</u>	
FL Ed Finance Program (FEFP)	1,503.00
FL Ed Finance Program (FEFP)	237.00
District School Taxes	(6,805,831.00)
FL Ed Finance Program (FEFP)	(177,735.00)
FL Ed Finance Program (FEFP)	(21,828.00)
FL Ed Finance Program (FEFP)	(13,947.00)
FL Ed Finance Program (FEFP)	(13,870.00)
FL Ed Finance Program (FEFP)	(897.00)
FL Ed Finance Program (FEFP)	(756.00)
FL Ed Finance Program (FEFP)	(529.00)
FL Ed Finance Program (FEFP)	(152.00)
FL Ed Finance Program (FEFP)	(34.00)
FL Ed Finance Program (FEFP)	(9.00)
	<u>(7,033,848.00)</u>

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
GENERAL OPERATING FUND  
RESOLUTION NUMBER 8  
BOARD MEETING May 16, 2023**

<b>Account Name</b>		<b>Increase (Decrease)</b>
<u>Various Projects (Continued)</u>		
Reserve For Contingencies	SAI Operational Cost-Reg Term	1,503.00
Employee Benefits	Instruction	(2,500,000.00)
Salaries	Operation Of Plant	(1,805,831.00)
Salaries	Instruct & Curr Dev Svc	(1,000,000.00)
Salaries	Instruction	(750,000.00)
Salaries	Central Services	(500,000.00)
Salaries	Student Support Services	(250,000.00)
Reserve For Contingencies	Reserve-Inventory	(177,735.00)
Reserve For Contingencies	Salaries & Benefits	(36,294.00)
Reserve For Contingencies	Reserves	(9,550.00)
Pro & Tech Services	Basic (K-12)	(4,320.00)
Reserve For Contingencies	Mental Health Assistance	(897.00)
Reserve For Contingencies	Instruct Materials-Textbooks	(529.00)
Reserve For Contingencies	Reading Allocation	(152.00)
Reserve For Contingencies	Instruct Materials-Library	(34.00)
Reserve For Contingencies	Science Lab Materials	(9.00)
		<u>(7,033,848.00)</u>

**Explanation: To adjust budgets per 4th FEFP calculation.**

**II. Amendments Between Appropriations & Reserves**

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	1,056.44
Temporary Employment	Community Services	(1,056.44)
		<u>0.00</u>

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

b) <u>Discr Lottery Fnd-Sch Impr Act</u>		
Furn Fixtures & Equip-Non-Cap	Operation Of Plant	1,149.99
Supplies	Basic (K-12)	322.64
Reserve For Contingencies	Reserves	(1,472.63)
		<u>0.00</u>

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
GENERAL OPERATING FUND  
RESOLUTION NUMBER 8  
BOARD MEETING May 16, 2023**

<b>Account Name</b>	<b>Increase (Decrease)</b>
c) <u>Turnaround Supplemental Services Allocation</u>	
Reserve For Contingencies	Salaries & Benefits 106,530.00
Pro & Tech Services	Basic (K-12) 67,300.00
Pro & Tech Services	Instruct Staff Trng Svc 52,000.00
Supplies	Basic (K-12) 34,563.22
Clstrm Tchr-Other Pay	Basic (K-12) 21,714.00
Substitute Teachers	Basic (K-12) 21,450.00
Supplies	Instruct Staff Trng Svc 8,055.00
Clstrm Tchr-Other Pay	Parental Involvement 5,685.12
Social Security Benefits	Basic (K-12) 3,302.06
Technology-Related Rentals	Basic (K-12) 3,295.00
Supplies	Community Services 3,000.00
Retirement Benefits	Basic (K-12) 2,586.14
Technology-Related Supplies	Basic (K-12) 2,128.00
Supplies	Parental Involvement 2,000.00
Retirement Benefits	Instruct Staff Trng Svc 1,622.22
Social Security Benefits	Instruct Staff Trng Svc 1,041.98
Retirement Benefits	Parental Involvement 677.10
Workers Compensation	Basic (K-12) 517.97
Social Security Benefits	Parental Involvement 434.92
Workers Compensation	Instruct Staff Trng Svc 163.45
Workers Compensation	Parental Involvement 68.22
Reserve For Contingencies	Turnaround Suppl Allocation (242,235.00)
Reserve For Contingencies	Reserves (50,385.00)
Temporary Employment	Basic (K-12) (29,567.50)
Clstrm Tchr-Other Pay	Instruct Staff Trng Svc (15,946.90)
	0.00

**Explanation: To adjust Turnaround Supplemental Services Allocation budgets per 3rd FEFP calculation.**

d) <u>Various Projects</u>	
Other Support-Reg Pay	Operation Of Plant 2,000,000.00
Admin-Regular Pay	Operation Of Plant 1,563,000.00
Admin-Regular Pay	Plan,Research,Dev,Eval 470,000.00
Other Support-Reg Pay	School Administration 300,000.00
Other Support-Reg Pay	Maintenance Of Plant 300,000.00
Other Support-Reg Pay	Staff Services 200,000.00
Other Support-Reg Pay	Admin Tech Svc 100,000.00
Admin-Regular Pay	Instruct & Curr Dev Svc 60,000.00
Other Support-Reg Pay	Board 50,000.00
Admin-Regular Pay	Maintenance Of Plant 33,000.00
Printing Binding & Reprod	Basic (K-12) 11,076.14
Admin-Regular Pay	General Administration 10,000.00
Pro & Tech Services	Basic (K-12) 4,413.00
Rentals	Basic (K-12) 4,413.00
Clstrm Tchr-Reg-Pay	Basic (K-12) (2,960,000.00)
Retirement Benefits	Basic (K-12) (1,582,000.00)
Workers Compensation	Exceptional (544,000.00)
Reserve For Contingencies	Unrestricted Reserve (19,902.14)
	0.00

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

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

**May 16, 2023**

<b>REVENUE OBJECT NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
3199 Misc Federal Direct	3,943,605.00	4,296,043.55			4,296,043.55
3201 Vocational Education Acts	679,702.65	709,702.65			709,702.65
3221 Adult General Education	282,308.78	309,310.29			309,310.29
3224 Other WIOA Programs	246,018.00	246,018.00			246,018.00
3230 Individuals With Disab Ed Act	13,959,007.40	13,768,443.40			13,768,443.40
3240 Elem & Sec Ed Act, Title I	23,051,389.50	22,333,931.29			22,333,931.29
3299 Misc Fedl Thru State	4,594,611.36	4,586,592.97	3,446.61		4,590,039.58
<b>TOTAL:</b>	<b>46,756,642.69</b>	<b>46,250,042.15</b>	<b>3,446.61</b>	<b>0.00</b>	<b>46,253,488.76</b>



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

**May 16, 2023**

<b>EXPENDITURE FUNCTION NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>5000</b> Instruction	20,336,583.91	19,610,927.10	218,111.25		19,829,038.35
<b>6100</b> Student Support Services	1,502,137.37	1,601,370.11	5,441.80		1,606,811.91
<b>6200</b> Instructional Media Svc	209,952.84	138,869.32		2,522.99	136,346.33
<b>6300</b> Instruct & Curr Dev Svc	10,904,753.83	10,979,758.08		286,792.87	10,692,965.21
<b>6400</b> Instruct Staff Trng Svc	6,413,063.73	6,092,311.16	1,782.59		6,094,093.75
<b>6500</b> Instr Tech Svc	273,998.50	288,328.98			288,328.98
<b>7200</b> General Administration	2,350,598.77	2,233,143.07	201.83		2,233,344.90
<b>7300</b> School Administration	104,510.51	104,500.00	34,860.89		139,360.89
<b>7400</b> Facility Acq & Construc	0.00	9,300.00			9,300.00
<b>7700</b> Central Services	221,703.69	218,555.78		12,059.00	206,496.78
<b>7800</b> Transportation Services	3,174,046.93	3,705,751.15	45,284.00		3,751,035.15
<b>7900</b> Operation Of Plant	7,481.54	6,612.98			6,612.98
<b>8200</b> Admin Tech Svc	89,865.00	93,036.10			93,036.10
<b>9100</b> Community Services	1,167,946.07	1,167,578.32		860.89	1,166,717.43
<b>TOTAL:</b>	<b>46,756,642.69</b>	<b>46,250,042.15</b>	<b>305,682.36</b>	<b>302,235.75</b>	<b>46,253,488.76</b>

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 8  
SPECIAL REVENUES  
BOARD MEETING May 16, 2023**

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>
P425F205048	CARES Act - HEERF II - GSTC	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-2633B-3CB01	IDEA, Part B, Entitlement	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-2123B-3CB01	Title I, Part A, Basic	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-2123A-3CB01	Title I, Part A Basic - Parental Involvement	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-2123A-3CB01	Title I, Part A, Basic - Summer School & Pre-K	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-2123A-3CB01	Title I, Basic - Private School Services	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-1913C-3CG01	Adult Geographic	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-2263B-3CS01	UniSIG Supp Tch Alloc	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 8  
SPECIAL REVENUES  
BOARD MEETING May 16, 2023**

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>
170-2412A-2C001	Title IV, Student Academic  <b>Explanation: To increase budget per Florida Department of Education.</b>	4,110.48
170-2323B-3CB01	Title I, Part A, Roll Forward  <b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	0.00
170-2242B-2CT01	Title II - Private Schools  <b>Explanation: To decrease budget per Florida Department of Education.</b>	(451.98)
170-2242B-2CT01	Title II - Staff Development  <b>Explanation: To decrease budget per Florida Department of Education.</b>	(211.89)
170-1273B-3CH01	Title IX, Part A, Homeless  <b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	0.00

**SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 7 - CAPITAL PROJECTS FUND**

**May 16, 2023**

<b>FUND NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>3610</b> Cap Outlay & Debt Srv (CO & DS)	4,900,980.17	4,900,980.17			4,900,980.17
<b>3711</b> Cap Imprv Tax Constr Fd FY 21	3,604,687.27	3,604,687.27			3,604,687.27
<b>3712</b> Cap Imprv Tax Constr Fd FY 22	8,566,735.25	8,566,735.25			8,566,735.25
<b>3713</b> Cap Imprv Tax Constr Fd FY 23	32,075,865.00	32,075,865.00			32,075,865.00
<b>3910</b> Local Capital Improvement Fund	2,381,489.00	2,381,489.00			2,381,489.00
<b>3922</b> Ed Fac Security Grant Fd FY 21	236,492.55	236,492.55			236,492.55
<b>3923</b> Ed Fac Security Grant Fd FY 22	494,428.19	494,428.19			494,428.19
<b>3941</b> Series 2020 COP Proceeds	10,434,705.36	10,434,705.36			10,434,705.36
<b>3948</b> Half Cent Sales Tax 2008	107,001,230.09	107,001,230.09			107,001,230.09
<b>3949</b> Sales Tax Revenue Bonds 2016	1,484,019.48	1,484,019.48			1,484,019.48
<b>3980</b> Charter Schools-Capital Outlay	452,685.00	452,685.00			452,685.00
<b>TOTAL:</b>	<b>171,633,317.36</b>	<b>171,633,317.36</b>	<b>0.00</b>	<b>0.00</b>	<b>171,633,317.36</b>

**SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 7 - CAPITAL PROJECTS FUND**

**May 16, 2023**

<b>FUNCTION NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>7400</b> Facility Acq & Construc	118,180,806.42	125,853,401.37	317,307.65		126,170,709.02
<b>9700</b> Transfer Of Funds	23,719,471.00	23,496,038.41	416,035.00		23,912,073.41
<b>9800</b> Reserves	29,733,039.94	22,283,877.58		733,342.65	21,550,534.93
<b>TOTAL:</b>	<b>171,633,317.36</b>	<b>171,633,317.36</b>	<b>733,342.65</b>	<b>733,342.65</b>	<b>171,633,317.36</b>

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CAPITAL PROJECTS FUND  
 RESOLUTION NUMBER 7  
 BOARD MEETING May 16, 2023**

Fund Name	Project	Increase (Decrease)
<b>II. Amendments Between Appropriations &amp; Reserves</b>		
a) <u>3711 - Cap Imprv Tax Constr Fd FY 21</u>		
Software-Non Capitalized	ERP Project	111,685.27
Furn Fixtures & Equip-Capltzd	Equipment	(106,482.96)
Tech Furn Fixtures & Equip-Cap	Equipment	(4,181.57)
Furn Fixtures & Equip-Non-Cap	Equipment	(380.00)
Remod/Renov-Non-Cap	Fire Protection Sys	(640.74)
		<u>0.00</u>

**Explanation: To transfer funds between projects to utilize the balance in Fund 3711.**

b) <u>3712 - Cap Imprv Tax Constr Fd FY 22</u>		
Remod/Renov-Non-Cap	Capital Outlay Crew	33,234.18
Remod/Renov-Non-Cap	Energy Conservation	(33,234.18)
		<u>0.00</u>

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

c) <u>3712 - Cap Imprv Tax Constr Fd FY 22</u>		
Imprv Not Bldg Noncap/Acq-Cons	Port Clsrm Reno,Relo,Setup,Utl	17,361.66
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	(17,361.66)
		<u>0.00</u>

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

d) <u>3713 - Cap Imprv Tax Constr Fd FY 23</u>		
Software-Non Capitalized	ERP Project	145,000.00
Furn Fixtures & Equip-Capltzd	Equipment	43,000.00
Reserve For Contingencies	Unrestricted Reserve	(188,000.00)
		<u>0.00</u>

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

e) <u>3713 - Cap Imprv Tax Constr Fd FY 23</u>		
Furn Fixtures & Equip-Capltzd	Equipment	106,482.96
Tech Furn Fixtures & Equip-Cap	Equipment	4,181.57
Furn Fixtures & Equip-Non-Cap	Equipment	380.00
Remod/Renov-Non-Cap	Fire Protection Sys	640.74
Software-Non Capitalized	ERP Project	(111,685.27)
		<u>0.00</u>

**Explanation: To transfer funds between projects to utilize the balance in Fund 3711.**

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CAPITAL PROJECTS FUND  
 RESOLUTION NUMBER 7  
 BOARD MEETING May 16, 2023**

<b>Fund Name</b>	<b>Project</b>	<b>Increase (Decrease)</b>
f) <u>3713 - Cap Imprv Tax Constr Fd FY 23</u>		
Imprv Not Bldg Noncap/Acq-Cons	Port Clsrm Reno,Relo,Setup,Utl	5,926.90
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	(5,926.90)
		<u>0.00</u>

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

g) <u>3713 - Cap Imprv Tax Constr Fd FY 23</u>		
Furn Fixtures & Equip-Non-Cap	Equipment-Vocational Education	519.01
Computer Hardware-Captlzd	Computer Equipment-Voc Ed	(519.01)
		<u>0.00</u>

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

h) <u>3948 - Half Cent Sales Tax 2008</u>		
Transfer To Debt Svc Fd	Reserve-Future Yrs Debt Svc	416,035.00
Furn Fixtures & Equip-Non-Cap	Hurricane Sally	72,744.87
Furn Fixtures & Equip-Captlzd	Hurricane Sally	37,884.55
Land	Land Purchase	14,028.23
Imprv Not Bldg Noncap/Acq-Cons	Hurricane Sally	4,650.00
Reserve For Contingencies	Unrestricted Reserve	(545,342.65)
		<u>0.00</u>

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

**SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 8 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

**May 16, 2023**

<b>FUND NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>4410</b> CARES Act - ESSER Fund	291,808.80	279,846.00			279,846.00
<b>4420</b> CARES Act Fund - Other	47,474.50	9,692.11		118.36	9,573.75
<b>4430</b> ESSER II	17,719,884.55	25,851,298.05			25,851,298.05
<b>4440</b> CRRSA-Other	255,895.00	305,856.00			305,856.00
<b>4450</b> ARP Act ESSER III	101,232,180.62	105,500,761.62	67,998.00		105,568,759.62
<b>4460</b> Other ARP Act Relief	3,683,129.84	3,683,129.84			3,683,129.84
<b>TOTAL:</b>	<b>123,230,373.31</b>	<b>135,630,583.62</b>	<b>67,998.00</b>	<b>118.36</b>	<b>135,698,463.26</b>



**SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 8 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

**May 16, 2023**

<b>FUNCTION NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>5000</b> Instruction	33,718,911.82	42,664,185.71		2,628,686.04	40,035,499.67
<b>6100</b> Student Support Services	6,967,933.77	7,069,864.91			7,069,864.91
<b>6200</b> Instructional Media Svc	2,795.06	39,445.06	63,000.00		102,445.06
<b>6300</b> Instruct & Curr Dev Svc	3,132,402.42	3,658,152.07	80,000.00		3,738,152.07
<b>6400</b> Instruct Staff Trng Svc	3,817,722.00	4,264,440.46			4,264,440.46
<b>6500</b> Instr Tech Svc	8,308.78	8,608.78	54,000.00		62,608.78
<b>7100</b> Board	0.00	0.00	8,000.00		8,000.00
<b>7200</b> General Administration	3,564,965.42	4,098,120.36	7,911.33		4,106,031.69
<b>7300</b> School Administration	1,116,379.95	1,140,527.95			1,140,527.95
<b>7400</b> Facility Acq & Construc	64,341,588.78	64,458,696.37	1,800,597.41		66,259,293.78
<b>7500</b> Fiscal Services	87,700.00	174,700.00	52,000.00		226,700.00
<b>7600</b> Food Services	0.00	0.00	301,000.00		301,000.00
<b>7700</b> Central Services	3,150,948.77	3,150,400.64			3,150,400.64
<b>7800</b> Transportation Services	339,794.92	1,559,686.35	31,470.02		1,591,156.37
<b>7900</b> Operation Of Plant	244,060.55	172,107.80	248,586.92		420,694.72
<b>8100</b> Maintenance Of Plant	1,997,147.25	2,412,079.11			2,412,079.11
<b>8200</b> Admin Tech Svc	463,818.82	433,712.05	47,000.00		480,712.05
<b>9100</b> Community Services	275,895.00	325,856.00	3,000.00		328,856.00
<b>TOTAL:</b>	<b>123,230,373.31</b>	<b>135,630,583.62</b>	<b>2,696,565.68</b>	<b>2,628,686.04</b>	<b>135,698,463.26</b>

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS  
 RESOLUTION NUMBER 8  
 BOARD MEETING: May 16, 2023**

Fund Name	Project	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>		
a) 4420 - CARES Act Fund - Other		
Educ Stabilization Fund K-12	Civic Lit Exam Admin	(118.36)
		<u>(118.36)</u>
Retirement Benefits	Civic Lit Exam Admin	210.77
Retirement Benefits	Civic Lit Exam Admin	162.91
Social Security Benefits	Civic Lit Exam Admin	(176.77)
Social Security Benefits	Civic Lit Exam Admin	(139.60)
Textbooks	Civic Lit Exam Admin	(118.36)
Workers Compensation	Civic Lit Exam Admin	(34.00)
Workers Compensation	Civic Lit Exam Admin	(23.31)
		<u>(118.36)</u>

**Explanation: To adjust revenue and appropriations in the Civic Literacy Exam Administration project.**

b) 4450 - ARP Act ESSER III		
Educ Stabilization Fund K-12	ARP Intensive Afterschool	29,097.00
Educ Stabilization Fund K-12	Summer Reading Camps	16,897.00
Educ Stabilization Fund K-12	ARP ESSER III	13,658.00
Educ Stabilization Fund K-12	ARP Supplemental Prog	4,932.00
Educ Stabilization Fund K-12	ARP ESSER III - Learning Loss	3,414.00
		<u>67,998.00</u>
Other Misc Expenses	ARP Supplemental Prog	354,198.36
Aides-Other Pay	ARP Supplemental Prog	231,571.90
Retirement Benefits	ARP Supplemental Prog	27,580.21
Other Misc Expenses	ARP Intensive Afterschool	26,908.91
Social Security Benefits	ARP Supplemental Prog	17,715.25
Clstrm Tchr-Other Pay	Summer Reading Camps	13,170.99
Technology-Related Rentals	ARP ESSER III	12,616.59
Technology-Related Rentals	ARP ESSER III - Learning Loss	3,243.30
Workers Compensation	ARP Supplemental Prog	2,753.39
Retirement Benefits	Summer Reading Camps	1,568.66
Indirect Cost	ARP Intensive Afterschool	1,454.85
Indirect Cost	Summer Reading Camps	1,149.77
Social Security Benefits	Summer Reading Camps	1,007.58
Non-FEFP Chrtr Schl Distrib	ARP Intensive Afterschool	733.24
Indirect Cost	ARP ESSER III	663.41
Non-FEFP Chrtr Schl Distrib	ARP ESSER III	351.00
Indirect Cost	ARP Supplemental Prog	246.60
Indirect Cost	ARP ESSER III - Learning Loss	170.70
Pro & Tech Services	ARP Supplemental Prog	124.29
Other Non-Prof Purc Services	ARP ESSER III	27.00
Indirect Cost	ARP Supplemental Prog	(629,258.00)
		<u>67,998.00</u>

**Explanation: To adjust revenue and appropriations in various ARP Act ESSER III Fund projects.**

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS  
 RESOLUTION NUMBER 8  
 BOARD MEETING: May 16, 2023**

Fund Name	Project	Increase (Decrease)
<b>II. Amendments Between Appropriations &amp; Reserves</b>		
<b>a) 4430 - ESSER II</b>		
Furn Fixtures & Equip-Capltzd	Dual Enrollment Pathways Exp	49,404.47
Remod/Renov-Non-Cap	ESSER II - CRRSA Act	40,000.00
Other Non-Prof Purc Services	ESSER II - CRRSA Act	39,631.00
Remod/Renov-Non-Cap	Dual Enrollment Pathways Exp	26,164.00
Supplies	Dual Enrollment Pathways Exp	17,200.00
Furn Fixtures & Equip-Non-Cap	ESSER II - School Allocation	16,114.48
Furn Fixtures & Equip-Capltzd	ESSER II - School Allocation	5,894.44
Indirect Cost	ESSER II - School Allocation	4,226.00
Tech Furn Fixture&Equip-Noncap	Dual Enrollment Pathways Exp	3,000.00
Retirement Benefits	Dual Enrollment Pathways Exp	1,867.85
Technology-Related Supplies	Dual Enrollment Pathways Exp	1,500.00
Tech Furn Fixture&Equip-Noncap	ESSER II - School Allocation	1,378.00
Technology-Related Supplies	ESSER II - School Allocation	708.73
Remod/Renov-Non-Cap	Dual Enrollment Pathways Exp	528.41
Supplies	Dual Enrollment Pathways Exp	300.00
Remod/Renov-Capitalized	Dual Enrollment Pathways Exp	(81,164.73)
Furn Fixtures & Equip-Capltzd	ESSER II - CRRSA Act	(40,000.00)
Remod/Renov-Non-Cap	ESSER II - CRRSA Act	(39,631.00)
Supplies	ESSER II - School Allocation	(24,092.10)
Computer Hardware-Non-Cap	Dual Enrollment Pathways Exp	(18,500.00)
Supplies	ESSER II - School Allocation	(3,652.00)
Student Reg/Admission Fees	ESSER II - School Allocation	(574.00)
Remod/Renov-Non-Cap	Dual Enrollment Pathways Exp	(300.00)
Technology-Related Rentals	ESSER II - School Allocation	(3.55)
		0.00
		0.00

**Explanation: To transfer funds between functions, objects, and cost centers within various ESSER II Fund projects**

<b>b) 4450 - ARP Act ESSER III</b>		
Remod/Renov-Non-Cap	ARP ESSER III	1,800,000.00
Other Support-Other Pay	ARP ESSER III	301,000.00
Other Support-Other Pay	ARP ESSER III	225,000.00
Other Tchr-Reg-Pay	ARP ESSER III	80,000.00
Other Support-Other Pay	ARP ESSER III	63,000.00
Clstrm Tchr-Other Pay	ARP ESSER III	54,000.00
Other Support-Reg Pay	ARP ESSER III	52,000.00
Clstrm Tchr-Other Pay	ARP ESSER III	47,000.00
Other Support-Other Pay	ARP ESSER III	8,000.00
Other Support-Other Pay	ARP ESSER III	3,000.00
Other Support-Other Pay	ARP ESSER III - Learning Loss	200.00
Clstrm Tchr-Reg-Pay	ARP ESSER III	(2,483,000.00)
Technology-Related Supplies	ARP ESSER III	(150,000.00)
Supplies	ARP ESSER III - Learning Loss	(200.00)
		0.00
		0.00

**Explanation: To transfer funds between functions and objects within various ARP Act ESSER III Fund projects.**