



Agenda Item Details

Meeting	Nov 21, 2023 - REGULAR MEETING AGENDA (5:30 PM)
Category	22. Consent - Finance - Budgeting
Subject	A. Resolutions to Amend 2023-2024 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

Public Content

Background Information/Description


On September 14, 2023, the School Board adopted the budget for fiscal year 2023-2024. 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 1.pdf \(261 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 1.pdf \(251 KB\)](#)

 [Capital Projects Fund - Resolution 1.pdf \(243 KB\)](#)

 [CARES Act, CRRSA Act and ARP Act Funds - Resolution 1.pdf \(386 KB\)](#)

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 Nov 2, 2023 12:13 PM :: Submitted by Victoria Perkins. Routed to Kathy Branch for approval.
Nov 2, 2023 3:25 PM :: Approved by Kathy Branch. Routed to Tammy Edwards for approval.
Nov 2, 2023 3:38 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.
Nov 2, 2023 3:58 PM :: Final approval by Terry St Cyr

Motion & Voting

Board Approval

Motion by Bill Slayton, second by Paul Fetsko.

Final Resolution: Motion Carries

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

Last Modified by Jackie Dwelle on November 21, 2023

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 1 - GENERAL OPERATING FUND**

November 21, 2023

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	400,000.00	400,000.00			400,000.00
3191 ROTC	500,000.00	500,000.00			500,000.00
3202 Medicaid	1,300,000.00	1,300,000.00			1,300,000.00
3273 Educ Stabilization Fund-VPK	29,000.00	29,000.00		2,000.00	27,000.00
3299 Misc Fedl Thru State	921,000.00	921,000.00			921,000.00
3310 FL Ed Finance Program (FEFP)	161,136,792.00	161,136,792.00			161,136,792.00
3315 Workforce Development	5,329,365.00	5,329,365.00			5,329,365.00
3317 Performance Based Incentives	250,000.00	250,000.00			250,000.00
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	35,888,362.00	35,888,362.00			35,888,362.00
3371 Voluntary Pre-K Program	1,649,814.54	1,649,814.54			1,649,814.54
3373 Reading Programs	0.00	0.00	311,321.00		311,321.00
3399 Other Misc State Revenue	497,432.13	497,432.13		88,398.60	409,033.53
3411 District School Taxes	118,872,702.00	118,872,702.00			118,872,702.00
3425 Rent	250,000.00	250,000.00			250,000.00
3431 Interest On Investments	1,000,000.00	1,000,000.00			1,000,000.00
3440 Gifts Grants & Bequests	24,150.00	24,150.00			24,150.00
3461 Adult General Ed Course Fees	12,000.00	12,000.00			12,000.00
3464 Capital Improvement Fees	35,000.00	35,000.00			35,000.00
3465 Postsecondary Lab Fees	130,000.00	130,000.00			130,000.00
3467 GED Testing Fees	10,000.00	10,000.00			10,000.00
3468 Financial Aid Fees	70,000.00	70,000.00			70,000.00
3469 Other Student Fees	27,000.00	27,000.00	3,139.00		30,139.00
3473 School-Age Child Care Fees	410,000.00	410,000.00			410,000.00
3491 Bus Fees	100,000.00	100,000.00			100,000.00
3493 Sale Of Junk	200,000.00	200,000.00			200,000.00
3494 Fedl Indirect Cost Rate	1,500,000.00	1,500,000.00			1,500,000.00
3495 Other Misc Local Sources	2,245,000.00	2,245,000.00			2,245,000.00
3498 Lost Damaged & Sale Txbks	5,000.00	5,000.00			5,000.00
3499 Food Srvs Indirect Cost Rate	450,000.00	450,000.00			450,000.00
3630 Trans From CP Proj Funds	12,833,340.00	12,833,340.00		729,111.00	12,104,229.00
9999 Beginning Fund Balance	41,666,117.43	41,666,117.43			41,666,117.43
TOTAL:	388,267,792.10	388,267,792.10	314,460.00	819,509.60	387,762,742.50

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 1 - GENERAL OPERATING FUND**

November 21, 2023

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	196,680,165.17	196,680,165.17		2,993,713.68	193,686,451.49
6100 Student Support Services	18,217,271.00	18,217,271.00	502,400.00		18,719,671.00
6200 Instructional Media Svc	4,490,052.00	4,490,052.00	222,358.83		4,712,410.83
6300 Instruct & Curr Dev Svc	7,839,910.07	7,839,910.07	123,523.43		7,963,433.50
6400 Instruct Staff Trng Svc	3,643,815.24	3,643,815.24		76,422.50	3,567,392.74
6500 Instr Tech Svc	5,407,898.97	5,407,898.97	31,829.64		5,439,728.61
7100 Board	1,544,807.64	1,544,807.64			1,544,807.64
7200 General Administration	1,490,146.07	1,490,146.07			1,490,146.07
7300 School Administration	21,396,826.00	21,396,826.00			21,396,826.00
7400 Facility Acq & Construc	962,812.00	962,812.00	2,200,000.00		3,162,812.00
7500 Fiscal Services	2,603,532.05	2,603,532.05			2,603,532.05
7600 Food Services	116,000.25	116,000.25			116,000.25
7700 Central Services	6,759,590.00	6,759,590.00			6,759,590.00
7800 Transportation Services	17,875,904.00	17,875,904.00			17,875,904.00
7900 Operation Of Plant	40,678,959.00	40,678,959.00			40,678,959.00
8100 Maintenance Of Plant	11,929,107.00	11,929,107.00			11,929,107.00
8200 Admin Tech Svc	4,001,474.00	4,001,474.00	300,000.00		4,301,474.00
9100 Community Services	567,500.00	567,500.00		1,803.96	565,696.04
9800 Reserves	42,062,021.64	42,062,021.64		813,221.36	41,248,800.28
TOTAL:	388,267,792.10	388,267,792.10	3,380,111.90	3,885,161.50	387,762,742.50

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 1
BOARD MEETING November 21, 2023**

Account Name	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves	
a) <u>Community School</u>	
Other Student Fees	3,139.00
	<u>3,139.00</u>
Temporary Employment	2,620.43
Retirement Benefits	317.32
Social Security Benefits	173.45
Workers Compensation	27.80
	<u>3,139.00</u>

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

b) <u>Various Projects</u>	
Trans From CP Proj Funds	13,462.00
Trans From CP Proj Funds	(742,573.00)
Other Misc State Revenue	(88,398.60)
Educ Stabilization Fund-VPK	(2,000.00)
	<u>(819,509.60)</u>
Charter School State Capital Outlay	13,462.00
Reserve For Contingencies	(742,573.00)
Training Tuition Fees	(76,881.57)
Reserve For Contingencies	(11,517.03)
Supplies	(2,000.00)
	<u>(819,509.60)</u>

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

c) <u>Science of Reading Literacy and Tutoring (SoRT)</u>	
Reading Programs	311,321.00
	<u>311,321.00</u>
Pro & Tech Services	170,234.36
Technology-Related Rentals	72,050.00
Other Tchr-Reg-Pay	50,175.00
Retirement Benefits	11,231.01
Social Security Benefits	4,051.26
Other Tchr-Suplmental Pay	2,814.75
Workers Compensation	630.09
Group Insurance	134.53
	<u>311,321.00</u>

Explanation: To set up budget for Science of Reading Literacy and Tutoring (SoRT) project.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 1
BOARD MEETING November 21, 2023**

Account Name	Increase (Decrease)
II. Amendments Between Appropriations & Reserves	
a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	Unrestricted Reserve 1,803.96
Temporary Employment	Community Services (1,803.96)
	<u>0.00</u>

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

b) <u>Various Projects</u>		
Other Support-Reg Pay	Facility Acq & Construc	1,500,000.00
Admin-Regular Pay	Student Support Services	500,000.00
Employee Benefits	Facility Acq & Construc	500,000.00
Employee Benefits	Admin Tech Svc	300,000.00
Other Tchr-Reg-Pay	Instructional Media Svc	200,000.00
Admin-Regular Pay	Facility Acq & Construc	200,000.00
Supplies	Other Instr	9,325.48
Clstrn Tchr-Reg-Pay	Instruction	(3,200,000.00)
Reserve For Contingencies	Unrestricted Reserve	(9,145.94)
Supplies	Basic (K-12)	(179.54)
		<u>0.00</u>

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

c) <u>EEA - Turnaround Allocation</u>		
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc	51,950.00
Other Support-Reg Pay	Instr Tech Svc	23,529.49
Other Support-Reg Pay	Instructional Media Svc	22,358.83
Group Ins-Health & Hosp	Exceptional	10,905.51
Retirement Benefits	Instr Tech Svc	3,192.95
Group Ins-Health & Hosp	Instr Tech Svc	2,910.22
Other Tchr-Other Pay	Instruct & Curr Dev Svc	2,536.79
Pro & Tech Services	Health Services	2,400.00
Social Security Benefits	Instr Tech Svc	1,781.82
Social Security Benefits	Exceptional	1,730.34
Pro & Tech Services	Basic (K-12)	500.00
Travel Away-Out Of State	Instruct Staff Trng Svc	459.07
Workers Compensation	Instr Tech Svc	279.75
Workers Compensation	Exceptional	278.51
Group Ins-Dental	Exceptional	159.39
Technology-Related Supplies	Basic (K-12)	91.46
Group Ins-Dental	Instr Tech Svc	75.89
Retirement Benefits	Exceptional	62.13
Group Ins-Life	Exceptional	61.11
Group Ins-Life	Instr Tech Svc	59.52
Supplies	Basic (K-12)	(73,533.43)
Reserve For Contingencies	Reserves	(51,789.35)
		<u>0.00</u>

Explanation: To adjust budgets between objects and functions within EEA - Turnaround Allocation project.

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 1 - SPECIAL REVENUE - FEDERAL PROGRAMS**

November 21, 2023

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	4,621,549.63	4,621,549.63			4,621,549.63
3201 Vocational Education Acts	890,966.20	890,966.20			890,966.20
3221 Adult General Education	254,050.48	254,050.48			254,050.48
3224 Other WIOA Programs	246,018.00	246,018.00			246,018.00
3230 Individuals With Disab Ed Act	12,135,536.92	12,135,536.92	1,090,000.03		13,225,536.95
3240 Elem & Sec Ed Act, Title I	28,479,099.48	28,479,099.48		1,375,995.44	27,103,104.04
3299 Misc Fedl Thru State	5,348,004.40	5,348,004.40		442,473.83	4,905,530.57
TOTAL:	51,975,225.11	51,975,225.11	1,090,000.03	1,818,469.27	51,246,755.87

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 1 - SPECIAL REVENUE - FEDERAL PROGRAMS**

November 21, 2023

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	22,919,994.07	22,919,994.07	222,149.86		23,142,143.93
6100 Student Support Services	1,902,272.88	1,902,272.88		42,947.64	1,859,325.24
6200 Instructional Media Svc	242,760.22	242,760.22		34,855.10	207,905.12
6300 Instruct & Curr Dev Svc	12,334,522.66	12,334,522.66		403,312.09	11,931,210.57
6400 Instruct Staff Trng Svc	7,185,794.84	7,185,794.84		386,118.80	6,799,676.04
6500 Instr Tech Svc	252,403.85	252,403.85	21,536.00		273,939.85
7200 General Administration	2,334,848.59	2,334,848.59		187,071.56	2,147,777.03
7700 Central Services	292,398.40	292,398.40		61,985.19	230,413.21
7800 Transportation Services	3,425,480.29	3,425,480.29	144,819.00		3,570,299.29
7900 Operation Of Plant	77,636.31	77,636.31		3,983.72	73,652.59
8200 Admin Tech Svc	89,892.00	89,892.00	3,300.00		93,192.00
9100 Community Services	917,221.00	917,221.00			917,221.00
TOTAL:	51,975,225.11	51,975,225.11	391,804.86	1,120,274.10	51,246,755.87

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 1
SPECIAL REVENUES
BOARD MEETING November 21, 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.

Project No.	Project Name	Increase (Decrease)
170-2634B-4CB01	IDEA, Part B, Entitlement	800,000.00
	Explanation: To increase budget per Florida Department of Education.	
170-2674B-4CP01	IDEA, Part B, Pre-School Entitlement	290,000.03
	Explanation: To increase budget per Florida Department of Education.	
170-2124B-4CB01	Title I, Part A, Basic - Salaries & Benefits	(318,105.00)
	Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.	
170-2124B-4CB01	Title I, Part A, Basic	318,105.00
	Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.	
170-2263B-3C001	Title I, UniSIG	(1,375,995.44)
	Explanation: To decrease budget to close project.	
170-2413A-3C001	Title IV, Student Academic	(442,473.83)
	Explanation: To decrease budget to close project.	

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 1 - CAPITAL PROJECTS FUND**

November 21, 2023

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3610 Cap Outlay & Debt Srv (CO&DS)	5,612,168.19	5,612,168.19			5,612,168.19
3711 Cap Imprv Tax Constr Fd FY 21	551,024.64	551,024.64			551,024.64
3712 Cap Imprv Tax Constr Fd FY 22	3,609,919.37	3,609,919.37			3,609,919.37
3713 Cap Imprv Tax Constr Fd FY 23	11,309,217.62	11,309,217.62			11,309,217.62
3714 Cap Imprv Tax Constr Fd FY 24	36,767,251.00	36,767,251.00		3,419,280.00	33,347,971.00
3910 Local Capital Improvement Fund	2,419,722.36	2,419,722.36			2,419,722.36
3923 Ed Fac Security Grant Fd FY 22	231,713.54	231,713.54			231,713.54
3924 Ed Fac Security Grant Fd FY 23	260,790.00	260,790.00			260,790.00
3941 Series 2020 COP Proceeds	33,643.07	33,643.07			33,643.07
3942 Series 2023 COP Proceeds	391,700.00	391,700.00			391,700.00
3948 Half Cent Sales Tax 2008	111,781,082.86	111,781,082.86		817,755.00	110,963,327.86
3949 Sales Tax Revenue Bonds 2016	1,531,543.17	1,531,543.17			1,531,543.17
3980 Charter Schools-Capital Outlay	382,631.00	382,631.00	13,462.00		396,093.00
TOTAL:	174,882,406.82	174,882,406.82	13,462.00	4,237,035.00	170,658,833.82

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 1 - CAPITAL PROJECTS FUND**

November 21, 2023

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	125,998,737.59	125,998,737.59	66,618.86		126,065,356.45
9700 Transfer Of Funds	33,004,707.00	33,004,707.00		4,280,447.53	28,724,259.47
9800 Reserves	15,878,962.23	15,878,962.23		9,744.33	15,869,217.90
TOTAL:	174,882,406.82	174,882,406.82	66,618.86	4,290,191.86	170,658,833.82

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 1
BOARD MEETING November 21, 2023**

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3714 - Cap Imprv Tax Constr Fd FY 24</u>		
Local Capital Improvement Tax		(3,419,280.00)
		<u>(3,419,280.00)</u>
Reserve For Contingencies	Unrestricted Reserve	56,874.53
Transfer To Debt Svc Fd	Debt Svc Pay-Series 2023 COP	0.47
Transfer To Debt Svc Fd	Debt Svc Pay-Series 2020 COP	(3,476,155.00)
		<u>(3,419,280.00)</u>

Explanation: To adjust the revenue and transfer to Debt Service in Fund 3714.

b) <u>3948 - Half Cent Sales Tax 2008</u>		
School Distr Local Sales Tax		(817,755.00)
		<u>(817,755.00)</u>
Transfer To Debt Svc Fd	Debt Svc Pay-Series 2020 COP	(760,130.00)
Transfer To Debt Svc Fd	Debt Svc Pay-Sales Tax Bonds	(57,625.00)
		<u>(817,755.00)</u>

Explanation: To adjust the revenue and transfer to Debt Service in Fund 3948.

c) <u>3980 - Charter Schools-Capital Outlay</u>		
Charter School Capital Outlay	Charter School Capital Outlay	13,462.00
		<u>13,462.00</u>
Transfer To General Fd	Charter School Capital Outlay	13,462.00
		<u>13,462.00</u>

Explanation: To adjust 2022-2023 Charter School Capital Outlay to actual received.

II. Amendments Between Appropriations & Reserves

a) <u>3712 - Cap Imprv Tax Constr Fd FY 22</u>		
Furn Fixtures & Equip-Capltzd	Hurricane Sally	46,774.82
Remod/Renov-Non-Cap	Hurricane Sally	15,854.70
Furn Fixtures & Equip-Non-Cap	Hurricane Sally	3,329.82
Reserve For Contingencies	Unrestricted Reserve	(65,959.34)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to facilitate funding for Hurricane Sally project.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 1
 BOARD MEETING November 21, 2023**

Fund Name	Project	Increase (Decrease)
b) <u>3712 - Cap Imprv Tax Constr Fd FY 22</u>		
Computer Hardware-Non-Cap	Computer Equipment	2,021,015.47
Software-Non Capitalized	ERP Project	255,154.50
Renovations-Network/Retrofit	Computer Equipment	133,867.92
Furn Fixtures & Equip-Capltzd	Equipment	(1,855,888.45)
Reserve For Contingencies	Unrestricted Reserve	(276,512.45)
Remod/Renov-Non-Cap	Energy Management Systems	(93,140.91)
Other Motor Vehicles	Trucks	(47,397.49)
Furn Fixtures & Equip-Capltzd	Subsidy-High School Bands	(43,390.00)
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	(37,834.16)
Remod/Renov-Non-Cap	Doors	(22,263.97)
Remod/Renov-Non-Cap	Flooring	(14,693.48)
Remod/Renov-Non-Cap	Indoor Air Quality	(13,358.42)
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	(4,766.79)
Computer Hardware-Capltzd	Computer Equipment	(791.77)
		0.00

Explanation: To transfer funds between projects to utilize the balance in Fund 3712.

c) <u>3713 - Cap Imprv Tax Constr Fd FY 23</u>		
Furn Fixtures & Equip-Capltzd	Equipment	1,845,405.61
Reserve For Contingencies	Unrestricted Reserve	275,852.93
Remod/Renov-Non-Cap	Energy Management Systems	93,140.91
Other Motor Vehicles	Trucks	47,397.49
Furn Fixtures & Equip-Capltzd	Subsidy-High School Bands	43,390.00
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	37,834.16
Remod/Renov-Non-Cap	Doors	22,263.97
Remod/Renov-Non-Cap	Flooring	14,693.48
Remod/Renov-Non-Cap	Indoor Air Quality	13,358.42
Furn Fixtures & Equip-Non-Cap	Equipment	6,364.41
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	4,766.79
Tech Furn Fixtures & Equip-Cap	Equipment	3,818.43
Computer Hardware-Capltzd	Computer Equipment	791.77
Tech Furn Fixture&Equip-Noncap	Equipment	300.00
Computer Hardware-Non-Cap	Computer Equipment	(2,021,015.47)
Software-Non Capitalized	ERP Project	(254,494.98)
Renovations-Network/Retrofit	Computer Equipment	(133,867.92)
		0.00

Explanation: To transfer funds between projects to utilize the balance in Fund 3712.

d) <u>3948 - Half Cent Sales Tax 2008</u>		
Furn Fixtures & Equip-Non-Cap	PHS General Renovations	450,000.00
Remod/Renov-Non-Cap	PHS General Renovations	(450,000.00)
		0.00

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 1
 BOARD MEETING November 21, 2023**

Fund Name	Project	Increase (Decrease)
e) <u>3948 - Half Cent Sales Tax 2008</u>		
Furn Fixtures & Equip-Non-Cap	Middle School Renovations	40,000.00
Remod/Renov-Non-Cap	Middle School Renovations	<u>(40,000.00)</u>
		<u>0.00</u>

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

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 1 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

November 21, 2023

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4430 ESSER II	7,674,756.66	7,674,756.66			7,674,756.66
4450 ARP Act ESSER III	49,232,456.61	49,232,456.61			49,232,456.61
4460 Other ARP Act Relief	1,085,277.33	1,085,277.33		3,656.33	1,081,621.00
TOTAL:	57,992,490.60	57,992,490.60	0.00	3,656.33	57,988,834.27

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 1 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

November 21, 2023

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	13,111,097.40	13,111,097.40	2,254,467.48		15,365,564.88
6100 Student Support Services	1,493,768.31	1,493,768.31	3,315,914.57		4,809,682.88
6200 Instructional Media Svc	7,000.00	7,000.00	5,439.26		12,439.26
6300 Instruct & Curr Dev Svc	602,293.65	602,293.65	2,699,895.65		3,302,189.30
6400 Instruct Staff Trng Svc	1,752,975.86	1,752,975.86	158,656.55		1,911,632.41
6500 Instr Tech Svc	2,339.14	2,339.14	1,966.94		4,306.08
7200 General Administration	1,112,030.49	1,112,030.49	20,872.82		1,132,903.31
7300 School Administration	954,906.09	954,906.09	349,465.05		1,304,371.14
7400 Facility Acq & Construc	37,127,027.35	37,127,027.35		8,960,586.91	28,166,440.44
7500 Fiscal Services	317,763.22	317,763.22			317,763.22
7700 Central Services	186,973.81	186,973.81	46,290.52		233,264.33
7800 Transportation Services	703,038.50	703,038.50	75,339.13		778,377.63
7900 Operation Of Plant	105,131.50	105,131.50	9,853.86		114,985.36
8100 Maintenance Of Plant	498,414.28	498,414.28	48.75		498,463.03
8200 Admin Tech Svc	2,731.00	2,731.00	18,720.00		21,451.00
9100 Community Services	15,000.00	15,000.00			15,000.00
TOTAL:	57,992,490.60	57,992,490.60	8,956,930.58	8,960,586.91	57,988,834.27

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 1
 BOARD MEETING November 21, 2023**

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>4430 - ESSER II</u>		
Educ Stabilization Fund K-12	ESSER II - CRRSA Act	8,873.40
Educ Stabilization Fund K-12	ESSER II - School Allocation	<u>(8,873.40)</u>
		<u>0.00</u>
Supplies	ESSER II - CRRSA Act	8,873.40
Textbooks	ESSER II - School Allocation	(6,321.82)
Student Reg/Admission Fees	ESSER II - School Allocation	(2,326.00)
Indirect Cost	ESSER II - School Allocation	(121.50)
Supplies	ESSER II - School Allocation	<u>(104.08)</u>
		<u>0.00</u>

Explanation: To transfer funds between various ESSER II Fund projects and to close ESSER II - School Allocation project.

b) <u>4460 - Other ARP Act Relief</u>		
Educ Stabilization Fund-VPK	ARP IDEA Pre-K	<u>(3,656.33)</u>
		<u>(3,656.33)</u>
Textbooks	ARP IDEA Pre-K	(2,011.98)
Pro & Tech Services	ARP IDEA Pre-K	(1,518.00)
Indirect Cost	ARP IDEA Pre-K	<u>(126.35)</u>
		<u>(3,656.33)</u>

Explanation: To decrease budget to close ARP IDEA Pre-K project.

II. Amendments Between Appropriations & Reserves

a) <u>4430 - ESSER II</u>		
Remod/Renov-Non-Cap	ESSER II - CRRSA Act	582,662.42
Technology-Related Rentals	ESSER II - CRRSA Act	262,489.99
Clstrm Tchr-Other Pay	ESSER II - CRRSA Act	33,389.27
Supplies	ESSER II Supp Programming	31,619.81
Pro & Tech Services	Literacy - Reading Tutoring	20,933.72
Indirect Cost	ESSER II - CRRSA Act	19,518.37
Supplies	Literacy - Reading Tutoring	10,540.75
Supplies	ESSER II - CRRSA Act	9,853.86
Pro & Tech Services	ESSER II - CRRSA Act	9,000.00
Non-FEFP Chrtr Schl Distrib	ESSER II-Technology Assistance	7,339.70
Clstrm Tchr-Other Pay	ESSER II - CRRSA Act	6,915.00
Pro Organiz Dues & Fees	ESSER II - CRRSA Act	5,500.00
Furn Fixtures & Equip-Non-Cap	ESSER II - CRRSA Act	5,472.97
Retirement Benefits	ESSER II - CRRSA Act	4,581.23
Other Tchr-Other Pay	ESSER II Supp Programming	4,493.02
Clstrm Tchr-Other Pay	ESSER II Supp Programming	4,337.20
Clstrm Tchr-Other Pay	ESSER II Supp Programming	4,042.64
Other Tchr-Other Pay	ESSER II Supp Programming	3,551.04
Social Security Benefits	ESSER II - CRRSA Act	2,439.92
Supplies	ESSER II - CRRSA Act	1,072.00

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 1
 BOARD MEETING November 21, 2023**

Fund Name	Project	Increase (Decrease)
<u>4430 - ESSER II (Continued)</u>		
Retirement Benefits	ESSER II - CRRSA Act	999.42
Retirement Benefits	ESSER II Supp Programming	750.33
Retirement Benefits	ESSER II Supp Programming	609.70
Non-FEFP Chrtr Schl Distrib	ESSER II - CRRSA Act	597.54
Retirement Benefits	ESSER II Supp Programming	588.56
Retirement Benefits	ESSER II Supp Programming	548.59
Social Security Benefits	ESSER II - CRRSA Act	533.85
Other Tchr-Other Pay	ESSER II - CRRSA Act	450.00
Workers Compensation	ESSER II - CRRSA Act	397.02
Indirect Cost	ESSER II-Technology Assistance	366.98
Social Security Benefits	ESSER II Supp Programming	341.90
Social Security Benefits	ESSER II Supp Programming	302.43
Social Security Benefits	ESSER II Supp Programming	301.52
Social Security Benefits	ESSER II Supp Programming	257.11
Retirement Benefits	ESSER II Supp Programming	197.73
Social Security Benefits	Literacy - Reading Tutoring	159.17
Workers Compensation	ESSER II - CRRSA Act	87.69
Other Non-Prof Purc Services	ESSER II - CRRSA Act	48.75
Workers Compensation	ESSER II Supp Programming	48.07
Workers Compensation	ESSER II Supp Programming	17.31
Workers Compensation	Literacy - Reading Tutoring	7.86
Workers Compensation	Literacy - Reading Tutoring	0.02
Retirement Benefits	Literacy - Reading Tutoring	0.01
Clstrm Tchr-Reg-Pay	ESSER II - CRRSA Act	(822,350.17)
Retirement Benefits	ESSER II - CRRSA Act	(123,659.13)
Clstrm Tchr-Other Pay	ESSER II Supp Programming	(44,663.91)
Clstrm Tchr-Other Pay	Literacy - Reading Tutoring	(15,000.00)
Non-FEFP Chrtr Schl Distrib	Literacy - Reading Tutoring	(10,896.00)
Technology-Related Rentals	ESSER II-Technology Assistance	(7,706.68)
Clstrm Tchr-Other Pay	ESSER II Supp Programming	(4,493.02)
Printing Binding & Reprod	Literacy - Reading Tutoring	(3,500.00)
Social Security Benefits	ESSER II Supp Programming	(2,844.67)
Retirement Benefits	Literacy - Reading Tutoring	(1,148.00)
Indirect Cost	Literacy - Reading Tutoring	(747.27)
Social Security Benefits	Literacy - Reading Tutoring	(180.00)
Group Ins-Dental	Literacy - Reading Tutoring	(170.00)
Group Ins-Health & Hosp	ESSER II Supp Programming	(5.36)
Social Security Benefits	Literacy - Reading Tutoring	(0.26)
		<u>0.00</u>

Explanation: To transfer funds between functions and objects within various ESSER II Fund projects.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 1
 BOARD MEETING November 21, 2023**

Fund Name	Project	Increase (Decrease)
b) <u>4450 - ARP Act ESSER III</u>		
Clstrm Tchr-Reg-Pay	ARP ESSER III	1,924,703.99
Other Tchr-Reg-Pay	ARP ESSER III	1,905,928.94
Pro & Tech Services	ARP ESSER III	1,536,462.52
Clstrm Tchr-Reg-Pay	ARP ESSER III	845,000.00
Other Tchr-Reg-Pay	ARP ESSER III	775,646.45
Aides-Reg Pay	ARP ESSER III - Learning Loss	451,052.28
Other Tchr-Reg-Pay	ARP ESSER III	408,250.00
Retirement Benefits	ARP ESSER III	278,640.10
Retirement Benefits	ARP ESSER III	272,693.77
Group Ins-Health & Hosp	ARP ESSER III	232,854.13
Group Ins-Health & Hosp	ARP ESSER III	180,152.41
Admin-Regular Pay	ARP ESSER III	155,886.95
Social Security Benefits	ARP ESSER III	146,627.39
Social Security Benefits	ARP ESSER III	145,268.70
Group Ins-Health & Hosp	ARP ESSER III - Learning Loss	120,809.11
Retirement Benefits	ARP ESSER III	105,255.25
Social Security Benefits	ARP ESSER III - Learning Loss	103,309.23
Group Ins-Health & Hosp	ARP ESSER III	93,364.27
Indirect Cost	ARP ESSER III	83,636.75
Group Ins-Health & Hosp	ARP ESSER III	80,624.38
Admin-Regular Pay	ARP ESSER III - Learning Loss	78,604.00
Retirement Benefits	ARP ESSER III - Learning Loss	62,489.85
Social Security Benefits	ARP ESSER III	59,104.74
Other Tchr-Reg-Pay	ARP ESSER III - Learning Loss	56,950.00
Retirement Benefits	ARP ESSER III	55,399.53
Aides-Reg Pay	ARP ESSER III - Learning Loss	54,001.61
Pro & Tech Services	ARP ESSER III	50,520.47
Other Tchr-Reg-Pay	ARP ESSER III - Learning Loss	50,250.00
Group Ins-Health & Hosp	ARP ESSER III	44,784.54
Other Tchr-Reg-Pay	ARP ESSER III	33,446.74
Social Security Benefits	ARP ESSER III - Learning Loss	33,088.87
Social Security Benefits	ARP ESSER III	31,136.06
Group Ins-Health & Hosp	ARP ESSER III	29,892.35
Retirement Benefits	ARP ESSER III	26,765.49
Other Support-Reg Pay	ARP ESSER III	23,380.50
Workers Compensation	ARP ESSER III	22,912.15
Workers Compensation	ARP ESSER III	22,704.26
Retirement Benefits	ARP ESSER III	21,153.85
Technology-Related Rentals	ARP ESSER III	18,720.00
Workers Compensation	ARP ESSER III - Learning Loss	16,624.38
Group Ins-Health & Hosp	ARP ESSER III - Learning Loss	16,018.68
Social Security Benefits	ARP ESSER III	14,956.15
Retirement Benefits	ARP ESSER III	12,891.52
Social Security Benefits	ARP ESSER III	11,620.27
Group Ins-Health & Hosp	ARP ESSER III	11,593.08
Retirement Benefits	ARP ESSER III - Learning Loss	10,666.56
Workers Compensation	ARP ESSER III	9,223.15
Clstrm Tchr-Other Pay	ARP ESSER III - Learning Loss	8,754.75
Retirement Benefits	ARP ESSER III - Learning Loss	7,728.11
Social Security Benefits	ARP ESSER III	7,243.40
Retirement Benefits	ARP ESSER III - Learning Loss	6,818.92

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 1
 BOARD MEETING November 21, 2023**

Fund Name	Project	Increase (Decrease)
<u>4450 - ARP Act ESSER III (Continued)</u>		
Workers Compensation	ARP ESSER III - Learning Loss	6,635.31
Clsm Tchr-Other Pay	ARP ESSER III	6,003.93
Social Security Benefits	ARP ESSER III - Learning Loss	5,928.48
Group Ins-Health & Hosp	ARP ESSER III - Learning Loss	5,820.48
Group Ins-Health & Hosp	ARP ESSER III - Learning Loss	5,772.60
Group Ins-Life	ARP ESSER III	5,119.45
Workers Compensation	ARP ESSER III	4,854.07
Other Misc Expenses	ARP ESSER III	4,777.50
Group Ins-Life	ARP ESSER III	4,474.54
Social Security Benefits	ARP ESSER III - Learning Loss	4,453.19
Group Ins-Health & Hosp	ARP ESSER III	4,276.86
Group Ins-Dental	ARP ESSER III	3,800.07
Social Security Benefits	ARP ESSER III - Learning Loss	3,797.66
Group Ins-Dental	ARP ESSER III	3,352.25
Retirement Benefits	ARP ESSER III	3,172.74
Group Ins-Life	ARP ESSER III - Learning Loss	2,813.71
Other Support-Reg Pay	ARP ESSER III	2,711.98
Workers Compensation	ARP ESSER III	2,344.46
Substitute Teachers	ARP ESSER III - Learning Loss	2,192.50
Group Ins-Dental	ARP ESSER III - Learning Loss	2,094.08
Group Ins-Life	ARP ESSER III	1,962.61
Workers Compensation	ARP ESSER III	1,853.50
Substitute Teachers	ARP ESSER III	1,853.13
Other Tchr-Other Pay	ARP ESSER III	1,680.24
Social Security Benefits	ARP ESSER III	1,602.42
Other Tchr-Other Pay	ARP ESSER III - Learning Loss	1,599.84
Group Ins-Dental	ARP ESSER III	1,518.00
Group Ins-Dental	ARP ESSER III	1,340.90
Substitute Teachers	ARP ESSER III	1,272.50
Workers Compensation	ARP ESSER III	1,129.56
Group Ins-Life	ARP ESSER III	1,030.56
Clsm Tchr-Other Pay	ARP ESSER III - Learning Loss	959.25
Group Ins-Life	ARP ESSER III	940.74
Workers Compensation	ARP ESSER III - Learning Loss	934.59
Aides-Other Pay	ARP Supplemental Prog	895.13
Group Ins-Life	ARP ESSER III	795.00
Subst Employment-Non-Instr	ARP ESSER III - Learning Loss	767.20
Group Ins-Dental	ARP ESSER III	721.05
Workers Compensation	ARP ESSER III - Learning Loss	677.14
Workers Compensation	ARP ESSER III - Learning Loss	597.47
Group Ins-Dental	ARP ESSER III	594.55
Clsm Tchr-Other Pay	Summer Reading Camps	453.04
Clsm Tchr-Other Pay	ARP ESSER III	452.34
Group Ins-Dental	ARP ESSER III	303.60
Workers Compensation	ARP ESSER III	277.98
Aides-Other Pay	ARP ESSER III - Learning Loss	259.64
Group Ins-Life	ARP ESSER III	243.12
Retirement Benefits	ARP ESSER III - Learning Loss	217.10
Group Ins-Life	ARP ESSER III - Learning Loss	200.04
Group Ins-Dental	ARP ESSER III - Learning Loss	151.80
Group Ins-Dental	ARP ESSER III - Learning Loss	151.80
Group Ins-Dental	ARP ESSER III - Learning Loss	151.80

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 1
 BOARD MEETING November 21, 2023**

Fund Name	Project	Increase (Decrease)
<u>4450 - ARP Act ESSER III (Continued)</u>		
Clstrm Tchr-Other Pay	ARP ESSER III	150.00
Group Ins-Life	ARP ESSER III - Learning Loss	144.36
Group Ins-Life	ARP ESSER III - Learning Loss	126.60
Retirement Benefits	ARP Supplemental Prog	121.47
Workers Compensation	ARP Supplemental Prog	94.56
Group Ins-Dental	ARP ESSER III	75.90
Social Security Benefits	ARP Supplemental Prog	68.48
Retirement Benefits	Summer Reading Camps	61.48
Substitute Teachers	ARP ESSER III	60.00
Group Ins-Life	ARP ESSER III	59.52
Social Security Benefits	Summer Reading Camps	34.93
Retirement Benefits	ARP ESSER III	0.01
Remod/Renov-Non-Cap	ARP ESSER III	(9,543,249.33)
Clstrm Tchr-Reg-Pay	ARP ESSER III - Learning Loss	(1,048,612.99)
Technology-Related Rentals	ARP ESSER III	(200,000.00)
Group Ins-Health & Hosp	ARP ESSER III - Learning Loss	(75,000.00)
Pro & Tech Services	ARP Supplemental Prog	(1,179.64)
Other Tchr-Other Pay	Summer Reading Camps	(453.04)
Social Security Benefits	Summer Reading Camps	(96.41)
		<u>0.00</u>

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

c) <u>4460 - Other ARP Act Relief</u>		
Supplies	ARP IDEA K-12	66,579.93
Other Tchr-Reg-Pay	ARP IDEA K-12	45,964.09
Aides-Other Pay	ARP IDEA K-12	39,814.43
Employee Benefits	ARP IDEA K-12	32,203.54
Aides-Other Pay	ARP IDEA K-12	30,406.66
Clstrm Tchr-Other Pay	ARP IDEA K-12	19,548.26
Aides-Reg Pay	ARP IDEA K-12	12,488.50
Other Tchr-Other Pay	American Rescue Plan-HCY	11,400.00
Tech Furn Fixtures & Equip-Cap	ARP IDEA K-12	6,744.30
Retirement Benefits	ARP IDEA K-12	6,237.39
Social Security Benefits	ARP IDEA K-12	6,198.50
Group Ins-Health & Hosp	ARP IDEA K-12	6,055.65
Technology-Related Supplies	ARP IDEA K-12	5,473.58
Retirement Benefits	ARP IDEA K-12	4,554.67
Supplies	American Rescue Plan-HCY	4,482.59
Tech Furn Fixtures & Equip-Cap	ARP IDEA K-12	3,913.96
Tech Furn Fixture&Equip-Noncap	ARP IDEA K-12	3,413.33
Social Security Benefits	ARP IDEA K-12	3,385.37
Retirement Benefits	ARP IDEA K-12	2,787.62
Workers Compensation	ARP IDEA K-12	2,013.08
Furn Fixtures & Equip-Non-Cap	ARP IDEA K-12	1,729.35
Retirement Benefits	American Rescue Plan-HCY	1,437.00
Social Security Benefits	ARP IDEA K-12	1,412.70
Retirement Benefits	ARP IDEA K-12	1,334.34
Group Ins-Health & Hosp	ARP IDEA K-12	1,154.52
Workers Compensation	ARP IDEA K-12	1,038.74
Social Security Benefits	ARP IDEA K-12	993.13
Social Security Benefits	American Rescue Plan-HCY	873.00

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 1
 BOARD MEETING November 21, 2023**

Fund Name	Project	Increase (Decrease)
4460 - Other ARP Act Relief (Continued)		
Social Security Benefits	ARP IDEA K-12	727.40
Other Non-Prof Purc Services	American Rescue Plan-HCY	693.00
Workers Compensation	ARP IDEA K-12	539.46
Technology-Related Supplies	ARP IDEA K-12	460.38
Workers Compensation	ARP IDEA K-12	159.61
Computer Hardware-Non-Cap	ARP IDEA K-12	150.00
Workers Compensation	American Rescue Plan-HCY	137.00
Group Ins-Dental	ARP IDEA K-12	109.59
Retirement Benefits	ARP IDEA K-12	98.54
Tech Furn Fixtures & Equip-Cap	ARP IDEA K-12	81.04
Group Ins-Dental	ARP IDEA K-12	30.36
Group Ins-Life	ARP IDEA K-12	22.69
Workers Compensation	ARP IDEA K-12	12.01
Group Ins-Life	ARP IDEA K-12	8.88
Supplies	American Rescue Plan-HCY	0.64
Group Ins-Life	ARP IDEA K-12	0.11
Furn Fixtures & Equip-Non-Cap	American Rescue Plan-HCY	0.08
Indirect Cost	ARP IDEA K-12	(76,131.08)
Computer Hardware-Non-Cap	ARP IDEA K-12	(72,297.54)
Supplies	ARP IDEA K-12	(61,642.50)
Other Tchr-Reg-Pay	ARP IDEA K-12	(45,964.10)
Employee Benefits	ARP IDEA K-12	(11,930.22)
Pro & Tech Services	ARP IDEA K-12	(10,236.21)
Clstrm Tchr-Other Pay	American Rescue Plan-HCY	(8,679.90)
Retirement Benefits	ARP IDEA K-12	(6,237.40)
Group Ins-Health & Hosp	ARP IDEA K-12	(6,055.65)
Furn Fixtures & Equip-Capltzd	ARP IDEA K-12	(6,055.40)
Indirect Cost	American Rescue Plan-HCY	(5,523.08)
Employee Benefits	ARP IDEA K-12	(4,308.05)
Social Security Benefits	ARP IDEA K-12	(3,437.72)
Technology-Related Rentals	ARP IDEA K-12	(2,550.00)
Pro & Tech Services	American Rescue Plan-HCY	(1,528.25)
Retirement Benefits	American Rescue Plan-HCY	(1,305.88)
Other Tchr-Other Pay	American Rescue Plan-HCY	(1,146.42)
Social Security Benefits	American Rescue Plan-HCY	(722.83)
Workers Compensation	ARP IDEA K-12	(539.46)
Supplies	ARP IDEA K-12	(247.29)
Furn Fixtures & Equip-Non-Cap	ARP IDEA K-12	(213.09)
Workers Compensation	American Rescue Plan-HCY	(116.87)
Student Req/Admission Fees	American Rescue Plan-HCY	(0.08)
		<u>0.00</u>

Explanation: To transfer funds between functions and objects within various Other ARP Act Relief Fund projects.