



Agenda Item Details

Meeting	Dec 18, 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 2.pdf \(211 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 2.pdf \(251 KB\)](#)

 [Capital Projects Fund - Resolution 2.pdf \(175 KB\)](#)

 [CARES Act, CRRSA Act and ARP Act Funds - Resolution 2.pdf \(213 KB\)](#)

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 Dec 6, 2023 11:51 AM :: Submitted by Victoria Perkins. Routed to Kathy Branch for approval.
Dec 6, 2023 12:07 PM :: Approved by Kathy Branch. Routed to Tammy Edwards for approval.
Dec 6, 2023 3:34 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.
Dec 7, 2023 9:14 AM :: Final approval by Terry St Cyr

Motion & Voting

Board Approval of Consent Agenda except for items pulled (20.E, 20.F, and 20.I by Mr. Fetsko)

Motion by Bill Slayton, second by Kevin Adams.

Final Resolution: Motion Carries

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

Last Modified by Holley DeWees on December 18, 2023

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 2 - GENERAL OPERATING FUND**

December 18, 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	27,000.00			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	311,321.00			311,321.00
3399 Other Misc State Revenue	497,432.13	409,033.53			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	30,139.00			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	12,104,229.00			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	387,762,742.50	0.00	0.00	387,762,742.50

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 2 - GENERAL OPERATING FUND**

December 18, 2023

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	196,680,165.17	193,686,451.49		366,633.23	193,319,818.26
6100 Student Support Services	18,217,271.00	18,719,671.00	500,000.00		19,219,671.00
6200 Instructional Media Svc	4,490,052.00	4,712,410.83			4,712,410.83
6300 Instruct & Curr Dev Svc	7,839,910.07	7,963,433.50			7,963,433.50
6400 Instruct Staff Trng Svc	3,643,815.24	3,567,392.74			3,567,392.74
6500 Instr Tech Svc	5,407,898.97	5,439,728.61			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	3,162,812.00			3,162,812.00
7500 Fiscal Services	2,603,532.05	2,603,532.05	50,000.00		2,653,532.05
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		25,000.00	17,850,904.00
7900 Operation Of Plant	40,678,959.00	40,678,959.00	625.00		40,679,584.00
8100 Maintenance Of Plant	11,929,107.00	11,929,107.00	25,000.00		11,954,107.00
8200 Admin Tech Svc	4,001,474.00	4,301,474.00			4,301,474.00
9100 Community Services	567,500.00	565,696.04		1,499.20	564,196.84
9800 Reserves	42,062,021.64	41,248,800.28		182,492.57	41,066,307.71
TOTAL:	388,267,792.10	387,762,742.50	575,625.00	575,625.00	387,762,742.50

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 2
BOARD MEETING December 18, 2023**

Account Name	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>	
a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	Unrestricted Reserve 1,499.20
Temporary Employment	Community Services (1,499.20)
	<u>0.00</u>

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

b) <u>Discr Lottery Fnd-Sch Impr Act</u>	
Technology-Related Rentals	Operation Of Plant 625.00
Reserve For Contingencies	Reserves (625.00)
	<u>0.00</u>

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

c) <u>Various Projects</u>	
Employee Benefits	Student Support Services 500,000.00
Pro & Tech Services	Basic (K-12) 183,366.77
Employee Benefits	Fiscal Services 50,000.00
Repairs & Maintenance	Maintenance Of Plant 25,000.00
Employee Benefits	Instruction (550,000.00)
Reserve For Contingencies	Unrestricted Reserve (183,366.77)
Repairs & Maintenance	Transportation Services (25,000.00)
	<u>0.00</u>

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

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - SPECIAL REVENUE - FEDERAL PROGRAMS**

December 18, 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	354,971.29		4,976,520.92
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	13,225,536.95	112,034.00		13,337,570.95
3240 Elem & Sec Ed Act, Title I	28,479,099.48	27,103,104.04			27,103,104.04
3299 Misc Fedl Thru State	5,348,004.40	4,905,530.57			4,905,530.57
TOTAL:	51,975,225.11	51,246,755.87	467,005.29	0.00	51,713,761.16

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - SPECIAL REVENUE - FEDERAL PROGRAMS**

December 18, 2023

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	22,919,994.07	23,142,143.93		36,507.80	23,105,636.13
6100 Student Support Services	1,902,272.88	1,859,325.24	114,983.15		1,974,308.39
6200 Instructional Media Svc	242,760.22	207,905.12			207,905.12
6300 Instruct & Curr Dev Svc	12,334,522.66	11,931,210.57	374,732.00		12,305,942.57
6400 Instruct Staff Trng Svc	7,185,794.84	6,799,676.04		1,467.65	6,798,208.39
6500 Instr Tech Svc	252,403.85	273,939.85			273,939.85
7200 General Administration	2,334,848.59	2,147,777.03	14,259.59		2,162,036.62
7700 Central Services	292,398.40	230,413.21	3.00		230,416.21
7800 Transportation Services	3,425,480.29	3,570,299.29	1,002.00		3,571,301.29
7900 Operation Of Plant	77,636.31	73,652.59	1.00		73,653.59
8200 Admin Tech Svc	89,892.00	93,192.00			93,192.00
9100 Community Services	917,221.00	917,221.00			917,221.00
TOTAL:	51,975,225.11	51,246,755.87	504,980.74	37,975.45	51,713,761.16

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 2
SPECIAL REVENUES
BOARD MEETING December 18, 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)
HE1254-23-1-5036	Presidential Awards Program Explanation: To set-up budget per Florida Department of Defense.	354,971.29
170-2624B-4CD01	FDLRS Associate Center IDEA Part B Discretionary Explanation: To increase budget per Florida Department of Education.	112,034.00
170-2634B-4CB01	IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects and functions to better utilize funds.	0.00
170-2124B-4CB01	Title I, Part A, Basic - Salaries & Benefits Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.	(37,797.00)
170-2124B-4CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.	37,797.00
170-2124A-4CB01	Title I, Basic - Private School Services Explanation: Changes by schools and departments between objects and functions to better utilize funds.	0.00

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 2 - CAPITAL PROJECTS FUND**

December 18, 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	33,347,971.00	3,419,280.00		36,767,251.00
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	110,963,327.86			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	396,093.00			396,093.00
TOTAL:	174,882,406.82	170,658,833.82	3,419,280.00	0.00	174,078,113.82

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - CAPITAL PROJECTS FUND**

December 18, 2023

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	125,998,737.59	126,065,356.45			126,065,356.45
9700 Transfer Of Funds	33,004,707.00	28,724,259.47			28,724,259.47
9800 Reserves	15,878,962.23	15,869,217.90	3,419,280.00		19,288,497.90
TOTAL:	174,882,406.82	170,658,833.82	3,419,280.00	0.00	174,078,113.82

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 2
 BOARD MEETING December 18, 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		<u>3,419,280.00</u>
		<u>3,419,280.00</u>
Reserve For Contingencies	Unrestricted Reserve	<u>3,419,280.00</u>
		<u>3,419,280.00</u>

Explanation: To adjust 2023-2024 Capital Improvement Tax Construction Fund to actual.

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

December 18, 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
4440 CRRSA-Other	0.00	0.00	165,076.00		165,076.00
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	1,081,621.00			1,081,621.00
TOTAL:	57,992,490.60	57,988,834.27	165,076.00	0.00	58,153,910.27

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 2 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

December 18, 2023

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	13,111,097.40	15,365,564.88		191,672.58	15,173,892.30
6100 Student Support Services	1,493,768.31	4,809,682.88	16,422.96		4,826,105.84
6200 Instructional Media Svc	7,000.00	12,439.26			12,439.26
6300 Instruct & Curr Dev Svc	602,293.65	3,302,189.30	5,850.00		3,308,039.30
6400 Instruct Staff Trng Svc	1,752,975.86	1,911,632.41	124,015.70		2,035,648.11
6500 Instr Tech Svc	2,339.14	4,306.08			4,306.08
7200 General Administration	1,112,030.49	1,132,903.31	41,306.40		1,174,209.71
7300 School Administration	954,906.09	1,304,371.14	0.01		1,304,371.15
7400 Facility Acq & Construc	37,127,027.35	28,166,440.44			28,166,440.44
7500 Fiscal Services	317,763.22	317,763.22			317,763.22
7700 Central Services	186,973.81	233,264.33	0.01		233,264.34
7800 Transportation Services	703,038.50	778,377.63	4,077.50		782,455.13
7900 Operation Of Plant	105,131.50	114,985.36			114,985.36
8100 Maintenance Of Plant	498,414.28	498,463.03			498,463.03
8200 Admin Tech Svc	2,731.00	21,451.00			21,451.00
9100 Community Services	15,000.00	15,000.00	165,076.00		180,076.00
TOTAL:	57,992,490.60	57,988,834.27	356,748.58	191,672.58	58,153,910.27

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 2
 BOARD MEETING December 18, 2023**

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>4440 - CRRSA-Other</u>		
Educ Stabil Fund-Workforce	Open Door - Career Centers	165,076.00
		<u>165,076.00</u>
Other Misc Expenses	Open Door - Career Centers	165,076.00
		<u>165,076.00</u>

Explanation: To set up budget for Open Door - Career Centers project.

II. Amendments Between Appropriations & Reserves

a) <u>4450 - ARP Act ESSER III</u>		
Other Tchr-Reg-Pay	ARP ESSER III	117,486.63
Indirect Cost	ARP ESSER III	41,306.40
Other Tchr-Suplmental Pay	ARP ESSER III	13,448.90
Other Support-Reg Pay	ARP ESSER III	11,690.25
Clsm Tchr-Other Pay	ARP Intensive Afterschool	10,000.00
Pro & Tech Services	ARP ESSER III	5,125.00
Clsm Tchr-Other Pay	ARP Intensive Afterschool	5,000.00
Other Misc Expenses	ARP ESSER III	4,077.50
Substitute Teachers	ARP ESSER III	2,744.37
Supplies	ARP ESSER III	2,463.13
Substitute Teachers	ARP ESSER III	2,235.00
Group Ins-Health & Hosp	ARP ESSER III	2,138.43
Retirement Benefits	ARP ESSER III	1,586.37
Supplies	ARP ESSER III	1,404.07
Computer Hardware-Captlzd	ARP ESSER III	1,099.00
Retirement Benefits	ARP Intensive Afterschool	1,000.00
Social Security Benefits	ARP ESSER III	801.21
Social Security Benefits	ARP Intensive Afterschool	500.00
Workers Compensation	ARP Intensive Afterschool	500.00
Retirement Benefits	ARP Intensive Afterschool	500.00
Aides-Other Pay	ARP ESSER III	337.71
Technology-Related Supplies	ARP ESSER III	284.64
Tech Furn Fixture&Equip-Noncap	ARP ESSER III	283.80
Social Security Benefits	ARP Intensive Afterschool	250.00
Workers Compensation	ARP ESSER III	138.99
Workers Compensation	ARP Intensive Afterschool	100.00
Group Ins-Dental	ARP ESSER III	65.43
Substitute Teachers	ARP ESSER III	60.00
Retirement Benefits	ARP ESSER III	45.83
Group Ins-Dental	ARP ESSER III	37.95
Group Ins-Life	ARP ESSER III	29.76
Group Ins-Health & Hosp	ARP ESSER III	18.90
Workers Compensation	ARP ESSER III	4.00
Workers Compensation	ARP ESSER III	0.01
Retirement Benefits	ARP ESSER III	0.01
Clsm Tchr-Reg-Pay	ARP ESSER III	(181,089.87)
Clsm Tchr-Other Pay	ARP Intensive Afterschool	(15,000.00)
Other Tchr-Reg-Pay	ARP ESSER III	(13,448.90)
Clsm Tchr-Reg-Pay	ARP ESSER III	(7,262.48)
Retirement Benefits	ARP ESSER III	(4,732.71)
Retirement Benefits	ARP Intensive Afterschool	(2,850.00)
Other Tchr-Reg-Pay	ARP ESSER III	(2,235.00)
Retirement Benefits	ARP ESSER III	(84.33)
Other Tchr-Reg-Pay	ARP ESSER III	(60.00)
		<u>0.00</u>

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