



### Agenda Item Details

Meeting	Jan 16, 2024 - 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 3.pdf \(277 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 3.pdf \(243 KB\)](#)

 [Capital Projects Fund - Resolution 3.pdf \(221 KB\)](#)

 [CARES Act, CRRSA Act and ARP Act Funds - Resolution 3.pdf \(319 KB\)](#)

*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 20, 2023 12:37 PM :: Submitted by Victoria Perkins. Routed to Kathy Branch for approval.

Dec 20, 2023 12:48 PM :: Approved by Kathy Branch. Routed to Tammy Edwards for approval.

Jan 4, 2024 8:34 AM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.

Jan 4, 2024 9:15 AM :: Final approval by Terry St Cyr

### **Motion & Voting**

Board Approval

Motion by Kevin Adams, second by Bill Slayton.

Final Resolution: Motion Carries

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

**Last Modified by Melinda Crews on January 16, 2024**

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 3 - GENERAL OPERATING FUND**

**January 16, 2024**

<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	1,300,000.00	1,300,000.00			1,300,000.00
<b>3273</b> Educ Stabilization Fund-VPK	29,000.00	27,000.00			27,000.00
<b>3299</b> Misc Fedl Thru State	921,000.00	921,000.00			921,000.00
<b>3310</b> FL Ed Finance Program (FEFP)	161,136,792.00	161,136,792.00			161,136,792.00
<b>3315</b> Workforce Development	5,329,365.00	5,329,365.00			5,329,365.00
<b>3317</b> Performance Based Incentives	250,000.00	250,000.00			250,000.00
<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	35,888,362.00	35,888,362.00			35,888,362.00
<b>3371</b> Voluntary Pre-K Program	1,649,814.54	1,649,814.54			1,649,814.54
<b>3373</b> Reading Programs	0.00	311,321.00	279,601.00		590,922.00
<b>3399</b> Other Misc State Revenue	497,432.13	409,033.53	241,786.61		650,820.14
<b>3411</b> District School Taxes	118,872,702.00	118,872,702.00			118,872,702.00
<b>3425</b> Rent	250,000.00	250,000.00			250,000.00
<b>3431</b> Interest On Investments	1,000,000.00	1,000,000.00			1,000,000.00
<b>3440</b> Gifts Grants & Bequests	24,150.00	24,150.00			24,150.00
<b>3461</b> Adult General Ed Course Fees	12,000.00	12,000.00			12,000.00
<b>3464</b> Capital Improvement Fees	35,000.00	35,000.00			35,000.00
<b>3465</b> Postsecondary Lab Fees	130,000.00	130,000.00			130,000.00
<b>3467</b> GED Testing Fees	10,000.00	10,000.00			10,000.00
<b>3468</b> Financial Aid Fees	70,000.00	70,000.00			70,000.00
<b>3469</b> Other Student Fees	27,000.00	30,139.00			30,139.00
<b>3473</b> School-Age Child Care Fees	410,000.00	410,000.00			410,000.00
<b>3491</b> Bus Fees	100,000.00	100,000.00			100,000.00
<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	2,245,000.00	2,245,000.00			2,245,000.00
<b>3498</b> Lost Damaged & Sale Txbks	5,000.00	5,000.00			5,000.00
<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	12,833,340.00	12,104,229.00			12,104,229.00
<b>9999</b> Beginning Fund Balance	41,666,117.43	41,666,117.43			41,666,117.43
<b>TOTAL:</b>	<b>388,267,792.10</b>	<b>387,762,742.50</b>	<b>521,387.61</b>	<b>0.00</b>	<b>388,284,130.11</b>

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 3 - GENERAL OPERATING FUND**

**January 16, 2024**

<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	196,680,165.17	193,319,818.26	504,484.23		193,824,302.49
<b>6100</b> Student Support Services	18,217,271.00	19,219,671.00	23,110.00		19,242,781.00
<b>6200</b> Instructional Media Svc	4,490,052.00	4,712,410.83			4,712,410.83
<b>6300</b> Instruct & Curr Dev Svc	7,839,910.07	7,963,433.50	65,927.73		8,029,361.23
<b>6400</b> Instruct Staff Trng Svc	3,643,815.24	3,567,392.74	201,689.49		3,769,082.23
<b>6500</b> Instr Tech Svc	5,407,898.97	5,439,728.61			5,439,728.61
<b>7100</b> Board	1,544,807.64	1,544,807.64			1,544,807.64
<b>7200</b> General Administration	1,490,146.07	1,490,146.07	18,336.00		1,508,482.07
<b>7300</b> School Administration	21,396,826.00	21,396,826.00			21,396,826.00
<b>7400</b> Facility Acq & Construc	962,812.00	3,162,812.00			3,162,812.00
<b>7500</b> Fiscal Services	2,603,532.05	2,653,532.05	51,200.00		2,704,732.05
<b>7600</b> Food Services	116,000.25	116,000.25			116,000.25
<b>7700</b> Central Services	6,759,590.00	6,759,590.00	1,485.37		6,761,075.37
<b>7800</b> Transportation Services	17,875,904.00	17,850,904.00			17,850,904.00
<b>7900</b> Operation Of Plant	40,678,959.00	40,679,584.00	120,984.00		40,800,568.00
<b>8100</b> Maintenance Of Plant	11,929,107.00	11,954,107.00			11,954,107.00
<b>8200</b> Admin Tech Svc	4,001,474.00	4,301,474.00			4,301,474.00
<b>9100</b> Community Services	567,500.00	564,196.84		1,486.00	562,710.84
<b>9800</b> Reserves	42,062,021.64	41,066,307.71		464,343.21	40,601,964.50
<b>TOTAL:</b>	<b>388,267,792.10</b>	<b>387,762,742.50</b>	<b>987,216.82</b>	<b>465,829.21</b>	<b>388,284,130.11</b>

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
GENERAL OPERATING FUND  
RESOLUTION NUMBER 3  
BOARD MEETING January 16, 2024**

<b>Account Name</b>	<b>Increase (Decrease)</b>
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>	
a) <u>Computer Science Certification</u>	
Other Misc State Revenue	117,766.00
	<u>117,766.00</u>
Technology-Related Rentals	33,000.00
Clsmr Tchr-Other Pay	30,000.00
Training Tuition Fees	29,532.00
Other Tchr-Other Pay	11,000.00
Retirement Benefits	3,729.00
Social Security Benefits	2,309.00
Supplies	2,000.00
Substitute Teachers	2,000.00
Technology-Related Supplies	1,551.00
Retirement Benefits	1,311.00
Social Security Benefits	842.00
Workers Compensation	360.00
Workers Compensation	132.00
	<u>117,766.00</u>

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

b) <u>Safety School Mapping</u>	
Other Misc State Revenue	120,984.00
	<u>120,984.00</u>
Pro & Tech Services	120,984.00
Operation Of Plant	120,984.00
	<u>120,984.00</u>

**Explanation: To set up budget for Safety School Mapping project.**

c) <u>Intensive Reading Initiative Pilot</u>	
Reading Programs	279,601.00
	<u>279,601.00</u>
Supplies	153,665.28
Clsmr Tchr-Other Pay	43,005.60
Pro & Tech Services	26,600.00
Textbooks	20,000.00
Technology-Related Rentals	18,700.00
Technology-Related Supplies	7,992.99
Retirement Benefits	5,835.86
Social Security Benefits	3,289.93
Workers Compensation	511.34
	<u>279,601.00</u>

**Explanation: To set up budget for Intensive Reading Initiative Pilot project.**

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
GENERAL OPERATING FUND  
RESOLUTION NUMBER 3  
BOARD MEETING January 16, 2024**

<b>Account Name</b>	<b>Increase (Decrease)</b>
d) <u>Student Success In Career</u>	
Other Misc State Revenue	28,240.00
	<u>28,240.00</u>
Furn Fixtures & Equip-Non-Cap	13,240.00
Supplies	10,000.00
Furn Fixtures & Equip-Captlzd	5,000.00
	<u>28,240.00</u>

**Explanation: To adjust Student Success in Career revenue and appropriations to actual revenue received.**

e) <u>Youth Mental Health Awareness and Training (YMHAT)</u>	
Other Misc State Revenue	(25,203.39)
	<u>(25,203.39)</u>
Pro & Tech Services	3,000.00
Clstrm Tchr-Other Pay	3,000.00
Aides-Other Pay	1,028.00
Retirement Benefits	977.04
Social Security Benefits	550.80
Retirement Benefits	276.83
Social Security Benefits	156.06
Workers Compensation	86.40
Workers Compensation	24.48
Training Tuition Fees	(28,218.00)
Textbooks	(5,685.00)
Other Support-Other Pay	(400.00)
	<u>(25,203.39)</u>

**Explanation: To adjust Youth Mental Health Awareness and Training (YMHAT) project revenue and appropriations budget.**

**II. Amendments Between Appropriations & Reserves**

a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	1,486.00
Temporary Employment	(1,486.00)
	<u>0.00</u>

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
GENERAL OPERATING FUND  
RESOLUTION NUMBER 3  
BOARD MEETING January 16, 2024**

<b>Account Name</b>		<b>Increase (Decrease)</b>
b) <u>Various Projects</u>		
Technology-Related Rentals	Basic (K-12)	227,860.62
Technology-Related Rentals	Basic (K-12)	80,000.00
Employee Benefits	Fiscal Services	50,000.00
Clsm Tchr-Other Pay	Instruct Staff Trng Svc	50,000.00
Technology-Related Rentals	Instruct Staff Trng Svc	22,905.99
Pro & Tech Services	Health Services	20,510.00
Group Ins-Health & Hosp	Basic (K-12)	17,801.05
Technology-Related Rentals	General Administration	15,336.00
Retirement Benefits	Basic (K-12)	14,514.55
Pro & Tech Services	Instruct Staff Trng Svc	7,900.00
Social Security Benefits	Basic (K-12)	6,219.74
Travel-Local	Instruct Staff Trng Svc	5,000.00
Other Support-Reg Pay	Instruct Staff Trng Svc	3,855.26
Pro Organiz Dues & Fees	Instruct Staff Trng Svc	3,000.00
Training Tuition Fees	Instruct Staff Trng Svc	3,000.00
Pro & Tech Services	General Administration	3,000.00
Training Tuition Fees	Instruct Staff Trng Svc	1,860.00
Pro Organiz Dues & Fees	Fiscal Services	1,200.00
Other Tchr-Suplmental Pay	Instruct Staff Trng Svc	1,176.00
Technology-Related Supplies	Instruct Staff Trng Svc	1,000.00
Aides-Other Pay	Instruct Staff Trng Svc	200.00
Reserve For Contingencies	Reserves	(229,720.62)
Reserve For Contingencies	Reading Allocation	(216,572.59)
Clsm Tchr-Reg-Pay	Instruction	(50,000.00)
Supplies	Pre-K	(20,510.00)
Reserve For Contingencies	Unrestricted Reserve	(19,536.00)
		<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.: 3 - SPECIAL REVENUE - FEDERAL PROGRAMS**

**January 16, 2024**

<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	4,621,549.63	4,976,520.92			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	13,337,570.95			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
<b>TOTAL:</b>	<b>51,975,225.11</b>	<b>51,713,761.16</b>	<b>0.00</b>	<b>0.00</b>	<b>51,713,761.16</b>



**SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 3 - SPECIAL REVENUE - FEDERAL PROGRAMS**

**January 16, 2024**

<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	22,919,994.07	23,105,636.13		422,574.64	22,683,061.49
<b>6100</b> Student Support Services	1,902,272.88	1,974,308.39	96,170.00		2,070,478.39
<b>6200</b> Instructional Media Svc	242,760.22	207,905.12	34,738.00		242,643.12
<b>6300</b> Instruct & Curr Dev Svc	12,334,522.66	12,305,942.57	61,455.00		12,367,397.57
<b>6400</b> Instruct Staff Trng Svc	7,185,794.84	6,798,208.39	29,838.00		6,828,046.39
<b>6500</b> Instr Tech Svc	252,403.85	273,939.85			273,939.85
<b>7200</b> General Administration	2,334,848.59	2,162,036.62		752.36	2,161,284.26
<b>7700</b> Central Services	292,398.40	230,416.21	1,126.00		231,542.21
<b>7800</b> Transportation Services	3,425,480.29	3,571,301.29	200,000.00		3,771,301.29
<b>7900</b> Operation Of Plant	77,636.31	73,653.59			73,653.59
<b>8200</b> Admin Tech Svc	89,892.00	93,192.00			93,192.00
<b>9100</b> Community Services	917,221.00	917,221.00			917,221.00
<b>TOTAL:</b>	<b>51,975,225.11</b>	<b>51,713,761.16</b>	<b>423,327.00</b>	<b>423,327.00</b>	<b>51,713,761.16</b>

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 3  
SPECIAL REVENUES  
BOARD MEETING January 16, 2024**

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>
170-1614A-4CP01	Carl Perkins Postsecondary	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-2634B-4CB01	IDEA, Part B, Entitlement	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-2234A-4CD01	Title I, Delinquent	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-2124B-4CB01	Title I, Part A, Basic	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 3 - CAPITAL PROJECTS FUND**

**January 16, 2024**

<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)	5,612,168.19	5,612,168.19			5,612,168.19
<b>3711</b> Cap Imprv Tax Constr Fd FY 21	551,024.64	551,024.64			551,024.64
<b>3712</b> Cap Imprv Tax Constr Fd FY 22	3,609,919.37	3,609,919.37			3,609,919.37
<b>3713</b> Cap Imprv Tax Constr Fd FY 23	11,309,217.62	11,309,217.62			11,309,217.62
<b>3714</b> Cap Imprv Tax Constr Fd FY 24	36,767,251.00	36,767,251.00			36,767,251.00
<b>3910</b> Local Capital Improvement Fund	2,419,722.36	2,419,722.36			2,419,722.36
<b>3923</b> Ed Fac Security Grant Fd FY 22	231,713.54	231,713.54			231,713.54
<b>3924</b> Ed Fac Security Grant Fd FY 23	260,790.00	260,790.00			260,790.00
<b>3941</b> Series 2020 COP Proceeds	33,643.07	33,643.07			33,643.07
<b>3942</b> Series 2023 COP Proceeds	391,700.00	391,700.00			391,700.00
<b>3948</b> Half Cent Sales Tax 2008	111,781,082.86	110,963,327.86			110,963,327.86
<b>3949</b> Sales Tax Revenue Bonds 2016	1,531,543.17	1,531,543.17			1,531,543.17
<b>3980</b> Charter Schools-Capital Outlay	382,631.00	396,093.00			396,093.00
<b>TOTAL:</b>	<b>174,882,406.82</b>	<b>174,078,113.82</b>	<b>0.00</b>	<b>0.00</b>	<b>174,078,113.82</b>

**SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 3 - CAPITAL PROJECTS FUND**

**January 16, 2024**

<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	125,998,737.59	126,065,356.45	5,000,240.00		131,065,596.45
<b>9700</b> Transfer Of Funds	33,004,707.00	28,724,259.47			28,724,259.47
<b>9800</b> Reserves	15,878,962.23	19,288,497.90		5,000,240.00	14,288,257.90
<b>TOTAL:</b>	<b>174,882,406.82</b>	<b>174,078,113.82</b>	<b>5,000,240.00</b>	<b>5,000,240.00</b>	<b>174,078,113.82</b>

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
CAPITAL PROJECTS FUND  
RESOLUTION NUMBER 3  
BOARD MEETING January 16, 2024**

Fund Name	Project	Increase (Decrease)
<b>II. Amendments Between Appropriations &amp; Reserves</b>		
a) <u>3712 - Cap Imprv Tax Fund FY 22</u>		
Tech Furn Fixture&Equip-Noncap	Computer Equipment	7,153.66
Furn Fixtures & Equip-Non-Cap	Equipment	4,720.10
Furn Fixtures & Equip-Captlzd	Equipment	3,804.80
Imprv Not Bldg Noncap/Acq-Cons	Equipment	3,384.32
Furn Fixtures & Equip-Captlzd	Equipment	751.77
Imprv Not Bldg Noncap/Acq-Cons	Port Clsrm Reno,Relo,Setup,Utl	596.00
Remod/Renov-Non-Cap	Equipment	(12,660.99)
Renovations-Network/Retrofit	Computer Equipment	(7,153.66)
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	(596.00)
		<u>0.00</u>

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

b) <u>3712 - Cap Imprv Tax Fund FY 22</u>		
Furn Fixtures & Equip-Non-Cap	Hurricane Sally	4,091.58
Remod/Renov-Non-Cap	Indoor Air Quality	(3,416.58)
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	(375.00)
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	(300.00)
		<u>0.00</u>

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

c) <u>3712 - Cap Imprv Tax Fund FY 22</u>		
Remod/Renov-Non-Cap	Energy Management Systems	240.00
Reserve For Contingencies	Unrestricted Reserve	(240.00)
		<u>0.00</u>

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

d) <u>3713 - Cap Imprv Tax Fund FY 23</u>		
Remod/Renov-Non-Cap	Preventive Maintenance Program	7,382.11
Furn Fixtures & Equip-Captlzd	Equipment	3,127.98
Remod/Renov-Non-Cap	Blinds Replacement	2,211.20
Remod/Renov-Non-Cap	Fire Protection Sys	662.50
Remod/Renov-Non-Cap	Equipment	(13,383.79)
		<u>0.00</u>

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
CAPITAL PROJECTS FUND  
RESOLUTION NUMBER 3  
BOARD MEETING January 16, 2024**

<b>Fund Name</b>	<b>Project</b>	<b>Increase (Decrease)</b>
e) <u>3948 - Half Cent Sales Tax 2008</u>		
Imprv Not Bldg Cap /Acq-Const	Sitework	1,250,000.00
Remod/Renov-Non-Cap	High School Renovations	1,000,000.00
Imprv Not Bldg Noncap/Acq-Cons	Athletic/PE Improvements	801,456.37
Remod/Renov-Non-Cap	Athletic/PE Improvements	303,586.25
Remod/Renov-Non-Cap	Athletic/PE Improvements	85,224.31
Bldgs & Fixed Equip-Contractor	Athletic/PE Improvements	59,733.07
Reserve For Contingencies	Unrestricted Reserve	(3,500,000.00)
		<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.**

f) <u>3948 - Half Cent Sales Tax 2008</u>		
Remod/Renov-Non-Cap	PFHS Cafe Expansion & Reno	1,500,000.00
Reserve For Contingencies	Unrestricted Reserve	(1,500,000.00)
		<u>0.00</u>

**Explanation: To transfer funds from project Reserve For Contingencies to establish budget for Pine Forest High School Cafeteria Expansion and Renovation project.**

g) <u>3948 - Half Cent Sales Tax 2008</u>		
Bldgs & Fixed Equip-Contractor	BES Cafe & Classrm Retrofit	95,319.19
Bldgs & Fixed Equip-Contractor	Tate HS Agriscience Bldg	74,353.11
Remod/Renov-Non-Cap	Tate HS Agriscience Bldg	3,485.21
Remod/Renov-Non-Cap	BES Cafe & Classrm Retrofit	225.00
Remod/Renov-Non-Cap	NB Cook Covered Play Area Reno	(90,006.49)
Remod/Renov-Non-Cap	Building Envelope	(60,416.77)
Imprv Not Bldg Noncap/Acq-Cons	Roy Hyatt Rebuild	(22,959.25)
		<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.: 3 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

**January 16, 2024**

<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>4430</b> ESSER II	7,674,756.66	7,674,756.66		3,116,033.33	4,558,723.33
<b>4440</b> CRRSA-Other	0.00	165,076.00	165,075.00		330,151.00
<b>4450</b> ARP Act ESSER III	49,232,456.61	49,232,456.61			49,232,456.61
<b>4460</b> Other ARP Act Relief	1,085,277.33	1,081,621.00		159,099.30	922,521.70
<b>TOTAL:</b>	<b>57,992,490.60</b>	<b>58,153,910.27</b>	<b>165,075.00</b>	<b>3,275,132.63</b>	<b>55,043,852.64</b>

**SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 3 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

**January 16, 2024**

<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	13,111,097.40	15,173,892.30		2,465,832.10	12,708,060.20
<b>6100</b> Student Support Services	1,493,768.31	4,826,105.84	6,872.54		4,832,978.38
<b>6200</b> Instructional Media Svc	7,000.00	12,439.26		7,000.00	5,439.26
<b>6300</b> Instruct & Curr Dev Svc	602,293.65	3,308,039.30		152,613.11	3,155,426.19
<b>6400</b> Instruct Staff Trng Svc	1,752,975.86	2,035,648.11		161,906.32	1,873,741.79
<b>6500</b> Instr Tech Svc	2,339.14	4,306.08	374.44		4,680.52
<b>7200</b> General Administration	1,112,030.49	1,174,209.71		255,822.71	918,387.00
<b>7300</b> School Administration	954,906.09	1,304,371.15		22,514.57	1,281,856.58
<b>7400</b> Facility Acq & Construc	37,127,027.35	28,166,440.44	135,735.50		28,302,175.94
<b>7500</b> Fiscal Services	317,763.22	317,763.22			317,763.22
<b>7700</b> Central Services	186,973.81	233,264.34		47,903.65	185,360.69
<b>7800</b> Transportation Services	703,038.50	782,455.13		227,299.95	555,155.18
<b>7900</b> Operation Of Plant	105,131.50	114,985.36		71,057.85	43,927.51
<b>8100</b> Maintenance Of Plant	498,414.28	498,463.03		6,164.85	492,298.18
<b>8200</b> Admin Tech Svc	2,731.00	21,451.00			21,451.00
<b>9100</b> Community Services	15,000.00	180,076.00	165,075.00		345,151.00
<b>TOTAL:</b>	<b>57,992,490.60</b>	<b>58,153,910.27</b>	<b>308,057.48</b>	<b>3,418,115.11</b>	<b>55,043,852.64</b>



**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS  
 RESOLUTION NUMBER 3  
 BOARD MEETING January 16, 2024**

Fund Name	Project	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>		
<b>a) 4430 - ESSER II</b>		
Educ Stabilization Fund K-12	ESSER II Supp Programming	(2,645,438.63)
Educ Stabilization Fund K-12	Literacy - Reading Tutoring	(425,563.83)
Educ Stabilization Fund K-12	Civic Literacy Excellence	(35,143.50)
Educ Stabilization Fund K-12	Dual Enrollment Pathways Exp	(9,887.37)
		<u>(3,116,033.33)</u>
Supplies	Dual Enrollment Pathways Exp	18,843.35
Supplies	ESSER II Supp Programming	6,374.24
Remod/Renov-Non-Cap	Dual Enrollment Pathways Exp	5,882.43
Clstrm Tchr-Other Pay	ESSER II Supp Programming	3,503.31
Retirement Benefits	ESSER II Supp Programming	475.40
Social Security Benefits	ESSER II Supp Programming	249.18
Group Ins-Health & Hosp	Literacy - Reading Tutoring	120.12
Social Security Benefits	Literacy - Reading Tutoring	90.63
Technology-Related Supplies	ESSER II Supp Programming	82.05
Workers Compensation	ESSER II Supp Programming	41.65
Technology-Related Supplies	Dual Enrollment Pathways Exp	41.28
Workers Compensation	Literacy - Reading Tutoring	16.34
Workers Compensation	ESSER II Supp Programming	8.68
Group Ins-Dental	Literacy - Reading Tutoring	3.39
Group Ins-Life	Literacy - Reading Tutoring	2.01
Clstrm Tchr-Other Pay	ESSER II Supp Programming	(1,171,591.65)
Pro & Tech Services	Literacy - Reading Tutoring	(315,915.71)
Indirect Cost	ESSER II Supp Programming	(232,667.28)
Textbooks	ESSER II Supp Programming	(187,839.70)
Technology-Related Rentals	ESSER II Supp Programming	(181,896.93)
Pro & Tech Services	ESSER II Supp Programming	(142,420.00)
Non-FEFP Chrtr Schl Distrib	ESSER II Supp Programming	(131,800.84)
Social Security Benefits	ESSER II Supp Programming	(110,473.21)
Other Support-Other Pay	ESSER II Supp Programming	(96,147.93)
Clstrm Tchr-Other Pay	ESSER II Supp Programming	(81,661.52)
Other Misc Expenses	ESSER II Supp Programming	(72,174.43)
Other Support-Other Pay	ESSER II Supp Programming	(58,824.95)
Aides-Other Pay	ESSER II Supp Programming	(51,472.16)
Other Tchr-Reg-Pay	Literacy - Reading Tutoring	(50,175.00)
Indirect Cost	Literacy - Reading Tutoring	(33,988.54)
Rentals	ESSER II Supp Programming	(32,660.01)
Technology-Related Rentals	ESSER II Supp Programming	(23,571.00)
Furn Fixtures & Equip-Captlzd	Dual Enrollment Pathways Exp	(20,000.00)
Other Support-Other Pay	ESSER II Supp Programming	(18,545.81)
Supplies	Civic Literacy Excellence	(16,986.00)
Technology-Related Rentals	ESSER II Supp Programming	(16,000.00)
Remod/Renov-Non-Cap	Dual Enrollment Pathways Exp	(12,281.78)
Group Ins-Health & Hosp	ESSER II Supp Programming	(11,812.71)
Retirement Benefits	Literacy - Reading Tutoring	(11,196.74)
Substitute Teachers	ESSER II Supp Programming	(10,125.34)
Textbooks	Civic Literacy Excellence	(9,105.50)
Library Books-Exist Libr	Civic Literacy Excellence	(7,000.00)
Retirement Benefits	ESSER II Supp Programming	(6,710.46)
Social Security Benefits	ESSER II Supp Programming	(4,743.00)
Retirement Benefits	ESSER II Supp Programming	(4,546.82)
Social Security Benefits	Literacy - Reading Tutoring	(4,053.99)
Social Security Benefits	ESSER II Supp Programming	(3,574.35)
Other Tchr-Suplmental Pay	Literacy - Reading Tutoring	(2,814.75)
Furn Fixtures & Equip-Non-Cap	Dual Enrollment Pathways Exp	(2,372.65)
Other Non-Prof Purc Services	Literacy - Reading Tutoring	(2,266.50)
Retirement Benefits	ESSER II Supp Programming	(2,208.80)
AV Matls-Non-Capitalized	Civic Literacy Excellence	(2,052.00)
Supplies	Literacy - Reading Tutoring	(1,472.01)
Social Security Benefits	ESSER II Supp Programming	(1,418.74)

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS  
 RESOLUTION NUMBER 3  
 BOARD MEETING January 16, 2024**

Fund Name	Project	Increase (Decrease)
<u>4430 - ESSER II (Continued)</u>		
Technology-Related Supplies	Literacy - Reading Tutoring	(1,009.00)
Supplies	Literacy - Reading Tutoring	(1,000.00)
Aides-Other Pay	Literacy - Reading Tutoring	(795.23)
Workers Compensation	ESSER II Supp Programming	(731.60)
Workers Compensation	Literacy - Reading Tutoring	(630.06)
Workers Compensation	ESSER II Supp Programming	(236.00)
Retirement Benefits	Literacy - Reading Tutoring	(214.26)
Supplies	Literacy - Reading Tutoring	(200.00)
Group Ins-Life	ESSER II Supp Programming	(178.75)
Group Ins-Dental	ESSER II Supp Programming	(139.15)
Group Ins-Life	Literacy - Reading Tutoring	(64.53)
		<u>(3,116,033.33)</u>

**Explanation: To decrease budget to close various ESSER II fund projects.**

<u>b) 4440 - CRRSA-Other</u>		
Educ Stabil Fund-Workforce	Open Door - Career Centers	165,075.00
		<u>165,075.00</u>
Other Misc Expenses	Open Door - Career Centers	165,075.00
		<u>165,075.00</u>

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

<u>c) 4460 - Other ARP Act Relief</u>		
Educ Stabilization Fund K-12	ARP IDEA K-12	(159,099.30)
		<u>(159,099.30)</u>
Aides-Reg Pay	ARP IDEA K-12	5,772.00
Retirement Benefits	ARP IDEA K-12	1,143.60
Workers Compensation	ARP IDEA K-12	890.24
Group Ins-Health & Hosp	ARP IDEA K-12	630.52
Social Security Benefits	ARP IDEA K-12	608.59
Supplies	ARP IDEA K-12	200.07
Group Ins-Dental	ARP IDEA K-12	45.54
Group Ins-Life	ARP IDEA K-12	19.52
Other Tchr-Reg-Pay	ARP IDEA K-12	(46,848.38)
Aides-Other Pay	ARP IDEA K-12	(38,803.26)
Employee Benefits	ARP IDEA K-12	(15,965.27)
Indirect Cost	ARP IDEA K-12	(14,676.42)
Aides-Other Pay	ARP IDEA K-12	(11,349.83)
Retirement Benefits	ARP IDEA K-12	(6,357.33)
Social Security Benefits	ARP IDEA K-12	(6,123.39)
Clsm Tchr-Other Pay	ARP IDEA K-12	(6,120.90)
Group Ins-Health & Hosp	ARP IDEA K-12	(6,054.67)
Social Security Benefits	ARP IDEA K-12	(3,583.90)
Tech Furn Fixture&Equip-Noncap	ARP IDEA K-12	(3,413.33)
Retirement Benefits	ARP IDEA K-12	(3,030.89)
Computer Hardware-Non-Cap	ARP IDEA K-12	(2,586.60)
Pro & Tech Services	ARP IDEA K-12	(2,000.00)
Workers Compensation	ARP IDEA K-12	(557.03)
Furn Fixtures & Equip-Non-Cap	ARP IDEA K-12	(215.02)
Group Ins-Dental	ARP IDEA K-12	(212.06)
Tech Furn Fixtures & Equip-Cap	ARP IDEA K-12	(189.30)
Computer Hardware-Non-Cap	ARP IDEA K-12	(150.00)
Group Ins-Life	ARP IDEA K-12	(126.82)
Technology-Related Supplies	ARP IDEA K-12	(44.98)
		<u>(159,099.30)</u>

**Explanation: To decrease budget to close ARP IDEA K-12 project.**

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS  
 RESOLUTION NUMBER 3  
 BOARD MEETING January 16, 2024**

Fund Name	Project	Increase (Decrease)
II. <u>Amendments Between Appropriations &amp; Reserves</u>		
a) 4430 - ESSER II		
Remod/Renov-Non-Cap	ESSER II - CRRSA Act	148,057.28
Other Tchr-Reg-Pay	ESSER II - CRRSA Act	46,816.43
Other Tchr-Reg-Pay	ESSER II - CRRSA Act	43,612.20
Other Tchr-Reg-Pay	ESSER II - CRRSA Act	25,595.84
Indirect Cost	ESSER II - CRRSA Act	25,509.53
Retirement Benefits	ESSER II - CRRSA Act	6,497.35
Group Ins-Health & Hosp	ESSER II - CRRSA Act	5,975.09
Retirement Benefits	ESSER II - CRRSA Act	5,918.16
Clsm Tchr-Other Pay	ESSER II - CRRSA Act	5,092.08
Group Ins-Health & Hosp	ESSER II - CRRSA Act	4,325.68
Group Ins-Health & Hosp	ESSER II - CRRSA Act	3,763.89
Retirement Benefits	ESSER II - CRRSA Act	3,708.03
Social Security Benefits	ESSER II - CRRSA Act	3,497.82
Social Security Benefits	ESSER II - CRRSA Act	3,214.46
Social Security Benefits	ESSER II - CRRSA Act	1,965.76
Other Tchr-Supplemental Pay	ESSER II - CRRSA Act	1,729.34
Clsm Tchr-Other Pay	ESSER II - CRRSA Act	1,063.70
Retirement Benefits	ESSER II - CRRSA Act	690.88
Supplies	ESSER II - CRRSA Act	596.98
Workers Compensation	ESSER II - CRRSA Act	569.30
Workers Compensation	ESSER II - CRRSA Act	518.56
Group Ins-Health & Hosp	ESSER II - CRRSA Act	481.05
Social Security Benefits	ESSER II - CRRSA Act	375.04
Social Security Benefits	ESSER II - CRRSA Act	357.28
Workers Compensation	ESSER II - CRRSA Act	324.88
Other Tchr-Other Pay	ESSER II - CRRSA Act	222.20
Substitute Teachers	ESSER II - CRRSA Act	140.63
Group Ins-Life	ESSER II - CRRSA Act	118.72
Group Ins-Life	ESSER II - CRRSA Act	110.14
Group Ins-Dental	ESSER II - CRRSA Act	88.55
Group Ins-Dental	ESSER II - CRRSA Act	77.38
Group Ins-Dental	ESSER II - CRRSA Act	75.90
Group Ins-Life	ESSER II - CRRSA Act	64.57
Workers Compensation	ESSER II - CRRSA Act	60.49
Workers Compensation	ESSER II - CRRSA Act	58.44
Supplies	ESSER II - CRRSA Act	40.00
Retirement Benefits	ESSER II - CRRSA Act	30.15
Social Security Benefits	ESSER II - CRRSA Act	16.87
Group Ins-Dental	ESSER II - CRRSA Act	12.65
Group Ins-Life	ESSER II - CRRSA Act	12.03
Furn Fixtures & Equip-Non-Cap	ESSER II - CRRSA Act	0.01
Clsm Tchr-Reg-Pay	ESSER II - CRRSA Act	(172,874.83)
Retirement Benefits	ESSER II - CRRSA Act	(153,344.41)
Supplies	ESSER II - CRRSA Act	(8,873.40)
Supplies	ESSER II - CRRSA Act	(4,892.20)
Other Non-Prof Purc Services	ESSER II - CRRSA Act	(1,272.65)
Other Communication Services	ESSER II - CRRSA Act	(87.84)
Remod/Renov-Direct Pur-Noncap	ESSER II - CRRSA Act	(40.00)
Supplies	ESSER II - CRRSA Act	(0.01)
		0.00

**Explanation: To transfer funds between functions and objects and to close ESSER II - CRRSA Act project.**

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS  
 RESOLUTION NUMBER 3  
 BOARD MEETING January 16, 2024**

Fund Name	Project	Increase (Decrease)
b) <u>4450 - ARP Act ESSER III</u>		
Aides-Reg Pay	ARP ESSER III - Learning Loss	739,763.59
Aides-Reg Pay	ARP ESSER III - Learning Loss	118,421.58
Retirement Benefits	ARP ESSER III - Learning Loss	102,929.43
Group Ins-Health & Hosp	ARP ESSER III - Learning Loss	67,164.67
Social Security Benefits	ARP ESSER III - Learning Loss	54,034.41
Clstrm Tchr-Other Pay	ARP ESSER III - Learning Loss	20,044.80
Workers Compensation	ARP ESSER III - Learning Loss	10,760.01
Clstrm Tchr-Other Pay	ARP Intensive Afterschool	10,000.00
Subst Employment-Non-Instr	ARP ESSER III - Learning Loss	7,793.80
Substitute Teachers	ARP ESSER III - Learning Loss	4,997.50
Retirement Benefits	ARP Intensive Afterschool	2,000.00
Social Security Benefits	ARP Intensive Afterschool	1,000.00
Group Ins-Dental	ARP ESSER III - Learning Loss	628.94
Workers Compensation	ARP Intensive Afterschool	500.00
Subst Employment-Non-Instr	ARP ESSER III - Learning Loss	421.96
Substitute Teachers	ARP ESSER III - Learning Loss	337.50
Group Ins-Life	ARP ESSER III - Learning Loss	312.78
Other Tchr-Other Pay	ARP ESSER III - Learning Loss	165.09
Aides-Other Pay	ARP ESSER III - Learning Loss	132.33
Social Security Benefits	ARP ESSER III - Learning Loss	105.22
Clstrm Tchr-Reg-Pay	ARP ESSER III - Learning Loss	(981,013.29)
Retirement Benefits	ARP ESSER III - Learning Loss	(138,598.71)
Clstrm Tchr-Other Pay	ARP Intensive Afterschool	(10,000.00)
Other Tchr-Reg-Pay	ARP ESSER III - Learning Loss	(8,296.39)
Retirement Benefits	ARP Intensive Afterschool	(2,000.00)
Social Security Benefits	ARP Intensive Afterschool	(1,000.00)
Workers Compensation	ARP Intensive Afterschool	(500.00)
Retirement Benefits	ARP ESSER III - Learning Loss	(105.22)
		<u>0.00</u>

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