



Agenda Item Details

Meeting	Nov 19, 2024 - REGULAR MEETING AGENDA (5:30 PM)
Category	22. Consent - Finance - Budgeting
Subject	A. Resolutions to Amend 2024-2025 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 17, 2024, the School Board adopted the budget for fiscal year 2024-2025. 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 \(245 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 1.pdf \(236 KB\)](#)

 [Capital Projects Fund - Resolution 1.pdf \(168 KB\)](#)

 [CARES Act, CRRSA Act and ARP Act Funds - Resolution 1.pdf \(164 KB\)](#)

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 Oct 29, 2024 12:57 PM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.
Oct 30, 2024 8:04 AM :: Approved by Shanee Ducker. Routed to Tammy Edwards for approval.
Oct 30, 2024 11:37 AM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.
Oct 30, 2024 1:24 PM :: Final approval by Terry St Cyr

Motion & Voting

Board Approval of Consent Agenda

Motion by Kevin Adams, second by Paul Fetsko.

Final Resolution: Motion Carries

Yes: Kevin Adams, Paul Fetsko, David Williams, Carissa Bergosh, Tom Harrell

Last Modified by Holley DeWees on November 19, 2024

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

November 19, 2024

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	500,000.00	500,000.00			500,000.00
3191 ROTC	400,000.00	400,000.00			400,000.00
3202 Medicaid	1,500,000.00	1,500,000.00			1,500,000.00
3299 Misc Fedl Thru State	494,879.28	494,879.28			494,879.28
3310 FL Ed Finance Program (FEFP)	159,221,641.00	159,221,641.00			159,221,641.00
3315 Workforce Development	5,435,952.00	5,435,952.00			5,435,952.00
3317 Performance Based Incentives	57,083.00	57,083.00			57,083.00
3323 CO&DS for Admin Expense	24,217.14	24,217.14			24,217.14
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	70,000.00	70,000.00			70,000.00
3355 Class Size Reduction/Operating	34,992,092.00	34,992,092.00			34,992,092.00
3371 Voluntary Pre-K Program	1,609,627.00	1,609,627.00			1,609,627.00
3373 Reading Programs	0.00	0.00	275,855.00		275,855.00
3399 Other Misc State Revenue	561,562.46	561,562.46	71,146.08		632,708.54
3411 District School Taxes	125,643,971.00	125,643,971.00			125,643,971.00
3425 Rent	250,000.00	250,000.00			250,000.00
3431 Interest On Investments	1,500,000.00	1,500,000.00			1,500,000.00
3440 Gifts Grants & Bequests	35,000.00	35,000.00			35,000.00
3461 Adult General Ed Course Fees	12,000.00	12,000.00			12,000.00
3462 Postsecondary Vocational Fees	500,000.00	500,000.00			500,000.00
3463 Continuing Workforce Ed Fees	10,000.00	10,000.00			10,000.00
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	31,800.00	31,800.00			31,800.00
3473 School-Age Child Care Fees	400,000.00	400,000.00			400,000.00
3491 Bus Fees	150,000.00	150,000.00			150,000.00
3493 Sale Of Junk	100,000.00	100,000.00			100,000.00
3494 Fedl Indirect Cost Rate	1,500,000.00	1,500,000.00			1,500,000.00
3495 Other Misc Local Sources	831,500.00	831,500.00			831,500.00
3499 Food Srvs Indirect Cost Rate	450,000.00	450,000.00			450,000.00
3630 Trans From CP Proj Funds	13,118,794.00	13,118,794.00			13,118,794.00
9999 Beginning Fund Balance	45,974,392.30	45,974,392.30			45,974,392.30
TOTAL:	396,066,011.18	396,066,011.18	347,001.08	0.00	396,413,012.26

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

November 19, 2024

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	200,913,628.25	200,913,628.25	3,512,659.95		204,426,288.20
6100 Student Support Services	19,047,417.19	19,047,417.19	4,952,867.40		24,000,284.59
6200 Instructional Media Svc	5,162,518.43	5,162,518.43	23,794.11		5,186,312.54
6300 Instruct & Curr Dev Svc	8,096,414.99	8,096,414.99	252,064.07		8,348,479.06
6400 Instruct Staff Trng Svc	3,611,889.12	3,611,889.12	963,277.00		4,575,166.12
6500 Instr Tech Svc	3,871,391.00	3,871,391.00	42,795.66		3,914,186.66
7100 Board	1,330,191.04	1,330,191.04	46,307.07		1,376,498.11
7200 General Administration	1,136,629.64	1,136,629.64	27,730.50		1,164,360.14
7300 School Administration	19,459,257.97	19,459,257.97	14,588.86		19,473,846.83
7400 Facility Acq & Construc	2,677,164.16	2,677,164.16	851,299.69		3,528,463.85
7500 Fiscal Services	2,944,095.55	2,944,095.55	410,000.00		3,354,095.55
7600 Food Services	0.00	0.00	10,000.00		10,000.00
7700 Central Services	7,000,839.28	7,000,839.28	559,595.66		7,560,434.94
7800 Transportation Services	20,383,897.15	20,383,897.15	122,012.14		20,505,909.29
7900 Operation Of Plant	40,867,557.78	40,867,557.78	261,847.06		41,129,404.84
8100 Maintenance Of Plant	11,241,047.57	11,241,047.57	1,179,947.40		12,420,994.97
8200 Admin Tech Svc	4,059,434.00	4,059,434.00	310,000.00		4,369,434.00
9100 Community Services	732,340.00	732,340.00	120,140.12		852,480.12
9800 Reserves	43,530,298.06	43,530,298.06		13,313,925.61	30,216,372.45
TOTAL:	396,066,011.18	396,066,011.18	13,660,926.69	13,313,925.61	396,413,012.26

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 1
BOARD MEETING November 19, 2024

Account Name		Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Intensive Reading Initiative Pilot</u>		
Reading Programs		275,855.00
		<u>275,855.00</u>
Supplies	Basic (K-12)	185,913.66
Clstrn Tchr-Other Pay	Instruct & Curr Dev Svc	73,440.00
Retirement Benefits	Instruct & Curr Dev Svc	10,009.97
Social Security Benefits	Instruct & Curr Dev Svc	5,618.16
Workers Compensation	Instruct & Curr Dev Svc	873.21
		<u>275,855.00</u>
Explanation: To set up budget for Intensive Reading Initiative Pilot project.		
b) <u>IB Bonus Program</u>		
Other Misc State Revenue		2,745.08
		<u>2,745.08</u>
Clstrn Tchr-Other Pay	Basic (K-12)	2,550.00
Social Security Benefits	Basic (K-12)	195.08
		<u>2,745.08</u>
Explanation: To set up budget for IB Bonus Program project.		
c) <u>Various Projects</u>		
Other Misc State Revenue		86,566.43
Other Misc State Revenue		(12,832.77)
Other Misc State Revenue		(5,332.66)
		<u>68,401.00</u>
Other Misc Expenses	Community Services	114,460.00
Reserve For Contingencies	Reserves	(27,893.57)
Reserve For Contingencies	Youth Mentl Hlth Aware & Train	(12,787.77)
Reserve For Contingencies	Reserves	(3,332.66)
Pro & Tech Services	Instruct Staff Trng Svc	(2,000.00)
Aides-Other Pay	Staff Services	(45.00)
		<u>68,401.00</u>
Explanation: To adjust revenue and appropriations to actual revenue received.		

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 1
BOARD MEETING November 19, 2024

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	1,722.16
Temporary Employment	Community Services	(1,722.16)
		<u>0.00</u>

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

b) <u>Discr Lottery Fnd-Sch Impr Act</u>		
Tech Furn Fixture&Equip-Noncap	Instructional Media Svc	1,143.54
Reserve For Contingencies	Reserves	(1,143.54)
		<u>0.00</u>

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

c) <u>Object Reserves</u>		
Supplies	Vocational-Technical	90,000.00
Supplies	Basic (K-12)	79,590.00
Supplies	Exceptional	20,000.00
Supplies	Transportation Services	15,000.00
Supplies	Internal Services	14,000.00
Supplies	Adult General	10,000.00
Supplies	Pre-K	10,000.00
Supplies	Attendance & Social Wrk	10,000.00
Supplies	Guidance Services	10,000.00
Supplies	Health Services	10,000.00
Supplies	Instructional Media Svc	10,000.00
Supplies	Instruct & Curr Dev Svc	10,000.00
Supplies	Instruct Staff Trng Svc	10,000.00
Supplies	Instr Tech Svc	10,000.00
Supplies	General Administration	10,000.00
Supplies	School Administration	10,000.00
Supplies	Facility Acq & Construc	10,000.00
Supplies	Fiscal Services	10,000.00
Supplies	Food Services	10,000.00
Supplies	Information Services	10,000.00
Supplies	Operation Of Plant	10,000.00
Supplies	Maintenance Of Plant	10,000.00
Supplies	Admin Tech Svc	10,000.00
Supplies	Psychological Services	7,000.00
Supplies	Board	7,000.00
Supplies	Community Services	6,000.00
Supplies	Staff Services	5,000.00
Supplies	Other Student Personl Svc	4,000.00
Supplies	Parental Involvement	3,000.00
Supplies	Plan,Research,Dev,Eval	1,000.00
Reserve For Contingencies	Object Reserves	(431,590.00)
		<u>0.00</u>

Explanation: To adjust budget between functions.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 1
BOARD MEETING November 19, 2024

Account Name		Increase (Decrease)
d) <u>Various Projects</u>		
Clstrm Tchr-Reg-Pay	Basic (K-12)	5,854,105.00
Salaries	Attendance & Social Wrk	4,000,000.00
Salaries	Maintenance Of Plant	830,000.00
Supplies	Basic (K-12)	722,547.00
Textbooks	Basic (K-12)	609,886.20
FEFP Chrtr Schl Distributions	Basic (K-12)	537,741.00
Employee Benefits	Attendance & Social Wrk	500,000.00
Other Tchr-Reg-Pay	Instruct Staff Trng Svc	478,500.10
Remod/Renov-Non-Cap	Facility Acq & Construc	360,477.50
Pro & Tech Services	Health Services	354,755.61
Salaries	Fiscal Services	300,000.00
Retirement Benefits	Basic (K-12)	286,445.00
Salaries	Facility Acq & Construc	250,000.00
Salaries	Admin Tech Svc	250,000.00
Pro & Tech Services	Operation Of Plant	235,158.35
Clstrm Tchr-Reg-Pay	Basic (K-12)	196,052.38
Technology-Related Rentals	Basic (K-12)	196,052.19
Textbooks	Basic (K-12)	190,354.99
Pro & Tech Services	Facility Acq & Construc	176,115.65
Employee Benefits	Maintenance Of Plant	170,000.00
Other Non-Prof Purc Services	Staff Services	152,344.00
Supplies	Exceptional	146,775.52
Reserve For Contingencies	Reserves	127,862.27
Clstrm Tchr-Reg-Pay	Basic (K-12)	109,953.34
Tech Repairs & Maintenance	Basic (K-12)	107,742.18
Employee Benefits	Fiscal Services	100,000.00
Pro & Tech Services	Information Services	96,340.77
Other Non-Prof Purc Services	Transportation Services	95,890.27
Other Support-Reg Pay	Instruct Staff Trng Svc	83,853.54
Retirement Benefits	Instruct Staff Trng Svc	81,730.25
Clstrm Tchr-Other Pay	Instruct & Curr Dev Svc	75,000.00
Technology-Related Textbooks	Basic (K-12)	73,849.00
Tech Repairs & Maintenance	Maintenance Of Plant	69,162.15
Supplies	Basic (K-12)	67,292.25
Group Ins-Health & Hosp	Instruct Staff Trng Svc	60,343.60
Group Ins-Health & Hosp	Basic (K-12)	60,145.36
Social Security Benefits	Instruct Staff Trng Svc	59,692.82
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc	54,078.75
Retirement Benefits	Basic (K-12)	52,415.64
Repairs & Maintenance	Maintenance Of Plant	50,182.66
Employee Benefits	Facility Acq & Construc	50,000.00
Employee Benefits	Admin Tech Svc	50,000.00
Other Support-Reg Pay	Staff Services	48,755.78
Technology Pro & Tech Services	Staff Services	47,855.00
Clstrm Tchr-Other Pay	Instruct Staff Trng Svc	45,000.00
Pro & Tech Services	Staff Services	38,000.00
Pro & Tech Services	Health Services	34,334.30
Furn Fixtures & Equip-Captlzd	Basic (K-12)	34,095.08
Other Non-Prof Purc Services	Staff Services	32,356.25
Textbooks	Basic (K-12)	31,031.26
Tech Repairs & Maintenance	Maintenance Of Plant	29,966.69
Pro & Tech Services	Staff Services	28,343.85
Pro & Tech Services	Instruct Staff Trng Svc	25,000.00

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 1
BOARD MEETING November 19, 2024

Account Name	Increase (Decrease)
<u>Various Projects (Continued)</u>	
Social Security Benefits	Basic (K-12) 24,598.95
Pro & Tech Services	Basic (K-12) 24,412.94
Other Support-Reg Pay	Instr Tech Svc 24,240.48
Aides-Reg Pay	Exceptional 22,742.00
Pro & Tech Services	Instruct Staff Trng Svc 22,000.00
Technology-Related Rentals	Instruct Staff Trng Svc 22,000.00
Supplies	Basic (K-12) 21,915.96
Pro & Tech Services	Exceptional 21,638.34
Pro & Tech Services	Board 21,635.35
Technology-Related Rentals	Maintenance Of Plant 19,135.90
Advertising	Information Services 19,055.00
Pro & Tech Services	General Administration 17,730.50
Pro & Tech Services	Board 17,671.72
Other Tchr-Suplmental Pay	Instruct Staff Trng Svc 16,867.28
Supplies	Basic (K-12) 16,295.25
Travel-Away-In State	Instruct Staff Trng Svc 16,000.00
Furn Fixtures & Equip-Captlzd	Exceptional 15,498.27
Retirement Benefits	Basic (K-12) 14,986.64
Supplies	Instruct Staff Trng Svc 14,295.04
Group Ins-Health & Hosp	Basic (K-12) 12,443.76
Supplies	Basic (K-12) 12,362.47
Admin-Regular Pay	Staff Services 11,774.32
Library Books-Exist Libr	Instructional Media Svc 11,769.88
Tech Furn Fixtures & Equip-Cap	Exceptional 11,245.00
Group Ins-Health & Hosp	Exceptional 10,697.00
Technology-Related Rentals	Basic (K-12) 10,009.00
Furn Fixtures & Equip-Captlzd	Vocational-Technical 9,450.00
Retirement Benefits	Staff Services 9,133.32
Other Non-Prof Purc Services	Staff Services 9,000.00
Tech Furn Fixtures & Equip-Cap	Health Services 8,505.98
Social Security Benefits	Basic (K-12) 8,391.09
Retirement Benefits	Instruct & Curr Dev Svc 8,057.99
Tech Furn Fixtures & Equip-Cap	Basic (K-12) 7,587.00
Supplies	Psychological Services 7,361.99
Supplies	Basic (K-12) 7,345.25
Other Support-Other Pay	Staff Services 6,800.00
Supplies	Transportation Services 6,741.29
Workers Compensation	Instruct Staff Trng Svc 6,540.05
Technology-Related Supplies	Basic (K-12) 6,502.95
Printing Binding & Reprod	Staff Services 6,442.81
Group Ins-Health & Hosp	Staff Services 6,227.22
Furn Fixtures & Equip-Non-Cap	Basic (K-12) 6,122.24
Supplies	Operation Of Plant 6,000.00
Pro & Tech Services	Instruct & Curr Dev Svc 5,655.05
Furn Fixtures & Equip-Non-Cap	Exceptional 5,540.13
Repairs & Maintenance	Basic (K-12) 5,292.83
Travel-Local	Instruct Staff Trng Svc 5,000.00
Social Security Benefits	Staff Services 4,606.60
Remod/Renov-Non-Cap	Facility Acq & Construc 4,500.00
Social Security Benefits	Instruct & Curr Dev Svc 4,384.69
Supplies	Basic (K-12) 4,000.00
Repairs & Maintenance	Basic (K-12) 3,999.00
Temporary Employment	Basic (K-12) 3,803.00

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 1
BOARD MEETING November 19, 2024

Account Name	Increase (Decrease)
<u>Various Projects (Continued)</u>	
Pro & Tech Services	Other Student Personl Svc 3,717.50
Clstrn Tchrr-Other Pay	Instruct & Curr Dev Svc 3,624.84
Pro Organiz Dues & Fees	Instruct Staff Trng Svc 3,500.00
Training Tuition Fees	Instruct Staff Trng Svc 3,500.00
Rentals	Transportation Services 3,380.58
Workers Compensation	Basic (K-12) 3,318.66
Retirement Benefits	Instr Tech Svc 3,303.95
Retirement Benefits	Exceptional 3,099.73
Pro & Tech Services	Basic (K-12) 3,070.50
Printing Binding & Reprod	Basic (K-12) 3,034.00
Computer Hardware-Non-Cap	Basic (K-12) 2,996.00
Group Ins-Health & Hosp	Instr Tech Svc 2,991.94
Furn Fixtures & Equip-Non-Cap	School Administration 2,841.99
Furn Fixtures & Equip-Non-Cap	Operation Of Plant 2,823.78
Supplies	Basic (K-12) 2,764.72
Travel Away-Out Of State	Instruct Staff Trng Svc 2,728.80
Supplies	Operation Of Plant 2,513.49
Substitute Teachers	Basic (K-12) 2,497.50
Technology-Related Rentals	Basic (K-12) 2,130.45
Other Misc Expenses	Basic (K-12) 2,100.00
Travel Away-Out Of State	Staff Services 2,023.56
Pro & Tech Services	Basic (K-12) 2,000.00
Technology-Related Supplies	Instruct Staff Trng Svc 2,000.00
Substitute Teachers	Instruct Staff Trng Svc 2,000.00
Other Misc Expenses	Staff Services 2,000.00
Social Security Benefits	Instr Tech Svc 1,834.41
Repairs & Maintenance	Basic (K-12) 1,758.93
Supplies	Basic (K-12) 1,740.88
Social Security Benefits	Exceptional 1,697.58
Tech Furn Fixtures & Equip-Cap	Basic (K-12) 1,662.56
Supplies	Staff Services 1,500.00
Repairs & Maintenance	Maintenance Of Plant 1,500.00
Pro & Tech Services	Basic (K-12) 1,495.01
Supplies	Community Services 1,402.28
Clstrn Tchrr-Other Pay	Basic (K-12) 1,400.00
Group Ins-Life	Instruct Staff Trng Svc 1,378.86
Workers Compensation	Basic (K-12) 1,307.34
Supplies	Operation Of Plant 1,239.95
Pro Organiz Dues & Fees	Plan,Research,Dev,Eval 1,200.00
Computer Hardware-Capltz'd	School Administration 1,149.28
Group Ins-Dental	Instruct Staff Trng Svc 1,063.44
Technology-Related Supplies	Basic (K-12) 1,000.00
Furn Fixtures & Equip-Non-Cap	Basic (K-12) 1,000.00
Substitute Teachers	Basic (K-12) 1,000.00
Furn Fixtures & Equip-Non-Cap	Instruct Staff Trng Svc 1,000.00
Other Misc Expenses	Transportation Services 1,000.00
Supplies	Operation Of Plant 1,000.00
Tech Furn Fixture&Equip-Noncap	Operation Of Plant 988.01
Technology-Related Rentals	Operation Of Plant 986.70
Furn Fixtures & Equip-Non-Cap	Basic (K-12) 975.00
Pro & Tech Services	Basic (K-12) 950.00
Pro & Tech Services	Internal Services 925.44
Technology-Related Supplies	Exceptional 917.96

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 1
BOARD MEETING November 19, 2024

Account Name	Increase (Decrease)
<u>Various Projects (Continued)</u>	
Retirement Benefits	Staff Services 900.00
Group Ins-Dental	Basic (K-12) 759.60
Group Ins-Life	Basic (K-12) 699.69
Workers Compensation	Staff Services 698.17
Rentals	Internal Services 694.81
Rentals	Operation Of Plant 690.00
Workers Compensation	Instruct & Curr Dev Svc 685.86
Pro & Tech Services	Basic (K-12) 655.72
Library Books-Exist Libr	Instructional Media Svc 651.57
Other Non-Prof Purc Services	Instruct Staff Trng Svc 600.00
Supplies	Exceptional 555.16
Travel-Away-In State	Instruct Staff Trng Svc 533.22
Technology-Related Supplies	Basic (K-12) 515.60
Technology-Related Supplies	Exceptional 500.00
Other Non-Prof Purc Services	Vocational-Technical 500.00
Social Security Benefits	Staff Services 500.00
Supplies	Staff Services 500.00
Pro & Tech Services	Basic (K-12) 449.90
Pro & Tech Services	Staff Services 447.00
Technology-Related Supplies	School Administration 438.60
Tech Furn Fixture&Equip-Noncap	Exceptional 429.00
Renovations-Network/Retrofit	Facility Acq & Construc 422.53
Technology-Related Rentals	Staff Services 400.00
Technology-Related Supplies	Staff Services 400.00
Group Ins-Health & Hosp	Instruct & Curr Dev Svc 384.54
Furn Fixtures & Equip-Non-Cap	Basic (K-12) 345.55
Group Ins-Dental	Basic (K-12) 303.84
Group Ins-Life	Basic (K-12) 302.32
Workers Compensation	Instr Tech Svc 288.22
Workers Compensation	Exceptional 270.40
Cell Phones/Radio Phones	Operation Of Plant 203.93
Technology-Related Supplies	Instructional Media Svc 200.00
Tech Repairs & Maintenance	Exceptional 199.98
Retirement Benefits	Basic (K-12) 175.29
Group Ins-Life	Staff Services 153.07
Group Ins-Dental	Exceptional 151.80
Training Tuition Fees	Instruct Staff Trng Svc 150.00
Supplies	Basic (K-12) 145.76
Group Ins-Life	Instruct & Curr Dev Svc 137.64
Supplies	Health Services 107.71
Other Tchr-Other Pay	Instruct & Curr Dev Svc 107.67
Rentals	Facility Acq & Construc 105.17
Repairs & Maintenance	Operation Of Plant 99.99
Tech Furn Fixture&Equip-Noncap	School Administration 98.99
Group Ins-Dental	Staff Services 98.69
Other Non-Prof Purc Services	Internal Services 95.00
Supplies	Health Services 84.31
Postage	Operation Of Plant 81.70
Group Ins-Dental	Instr Tech Svc 75.94
Workers Compensation	Staff Services 70.00
Tech Furn Fixture&Equip-Noncap	Basic (K-12) 66.58
Group Ins-Life	Exceptional 60.80
Group Ins-Life	Instr Tech Svc 60.72

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 1
BOARD MEETING November 19, 2024

Account Name	Increase (Decrease)
<u>Various Projects (Continued)</u>	
Other Non-Prof Purc Services	Operation Of Plant 60.48
Pro Organiz Dues & Fees	School Administration 60.00
Supplies	Instructional Media Svc 29.12
Supplies	Basic (K-12) 26.85
Workers Compensation	Basic (K-12) 18.09
Group Ins-Dental	Instruct & Curr Dev Svc 5.70
Furn Fixtures & Equip-Non-Cap	Operation Of Plant 0.68
Reserve For Contingencies	Suspense Account (7,833,753.00)
Salaries	Basic (K-12) (5,400,000.00)
Reserve For Contingencies	Reserves (1,532,255.42)
Employee Benefits	Basic (K-12) (1,100,000.00)
Reserve For Contingencies	Reserves (609,886.20)
Reserve For Contingencies	Reserves (360,477.50)
Reserve For Contingencies	Reserves (354,755.61)
Reserve For Contingencies	Reserves (304,734.04)
Reserve For Contingencies	Reserves (235,158.35)
Reserve For Contingencies	Reserves (206,832.56)
Reserve For Contingencies	Reserves (190,354.99)
Reserve For Contingencies	Reserves (176,115.65)
Reserve For Contingencies	Reserves (152,344.00)
Reserve For Contingencies	Reserves (115,395.77)
Reserve For Contingencies	Reserves (107,742.18)
Reserve For Contingencies	Reserves (104,880.26)
Reserve For Contingencies	Unrestricted Reserve (95,334.00)
Reserve For Contingencies	Reserves (81,447.17)
Reserve For Contingencies	Reserves (66,840.69)
Reserve For Contingencies	Reserves (57,770.00)
Reserve For Contingencies	Reserves (48,902.00)
Reserve For Contingencies	Reserves (40,244.17)
Reserve For Contingencies	Reserves (35,478.08)
Reserve For Contingencies	Reserves (34,334.30)
Reserve For Contingencies	Reserves (32,356.25)
Reserve For Contingencies	Reserves (29,966.69)
Reserve For Contingencies	Reserves (27,293.39)
Reserve For Contingencies	Reserves (24,412.94)
Reserve For Contingencies	Reserves (17,671.72)
Reserve For Contingencies	Reserves (17,336.47)
Reserve For Contingencies	Reserves (11,769.88)
Reserve For Contingencies	Reserves (9,450.00)
Reserve For Contingencies	Reserves (7,345.25)
Reserve For Contingencies	Reserves (6,788.00)
Reserve For Contingencies	Reserves (6,502.95)
Reserve For Contingencies	Reserves (5,500.00)
Reserve For Contingencies	Reserves (5,292.83)
Reserve For Contingencies	Reserves (4,800.00)
Reserve For Contingencies	Reserves (4,523.65)
Reserve For Contingencies	Reserves (2,100.00)
Reserve For Contingencies	Reserves (2,000.00)
Reserve For Contingencies	Reserves (1,740.88)
Reserve For Contingencies	Reserves (1,495.01)
Reserve For Contingencies	Reserves (1,200.00)
Reserve For Contingencies	Reserves (1,000.00)
Reserve For Contingencies	Reserves (500.00)

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 1
BOARD MEETING November 19, 2024

Account Name		Increase (Decrease)
<hr/>		
<u>Various Projects (Continued)</u>		
Reserve For Contingencies	Reserves	(449.90)
Supplies	Facility Acq & Construc	(321.16)
Reserve For Contingencies	Reserves	(145.76)
Reserve For Contingencies	Reserves	(84.31)
Reserve For Contingencies	Reserves	(0.68)
		<hr/>
		<u>0.00</u>

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

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

November 19, 2024

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	8,445,586.88	8,445,586.88			8,445,586.88
3201 Vocational Education Acts	800,836.00	800,836.00			800,836.00
3221 Adult General Education	189,856.00	189,856.00			189,856.00
3224 Other WIOA Programs	250,000.00	250,000.00			250,000.00
3225 Teacher & Prin Training & Recr	3,258,191.00	3,258,191.00			3,258,191.00
3230 Individuals With Disab Ed Act	12,734,795.37	12,734,795.37		114,140.30	12,620,655.07
3240 Elem & Sec Ed Act, Title I	30,927,182.53	30,927,182.53		4,173,089.76	26,754,092.77
3242 21st Century Schools, Title IV	0.00	0.00	1,447,844.00		1,447,844.00
3299 Misc Fedl Thru State	2,204,157.88	2,204,157.88		7,312.18	2,196,845.70
TOTAL:	58,810,605.66	58,810,605.66	1,447,844.00	4,294,542.24	55,963,907.42

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

November 19, 2024

EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000	Instruction	29,718,844.39	29,718,844.39		316,798.33	29,402,046.06
6100	Student Support Services	2,219,042.25	2,219,042.25		62,562.76	2,156,479.49
6200	Instructional Media Svc	150,774.00	150,774.00			150,774.00
6300	Instruct & Curr Dev Svc	11,932,687.49	11,932,687.49		1,320,492.00	10,612,195.49
6400	Instruct Staff Trng Svc	8,963,844.10	8,963,844.10		1,223,647.91	7,740,196.19
6500	Instr Tech Svc	311,417.00	311,417.00			311,417.00
7200	General Administration	2,229,284.52	2,229,284.52		119,277.75	2,110,006.77
7300	School Administration	0.00	0.00	106,827.00		106,827.00
7400	Facility Acq & Construc	9,400.00	9,400.00		2,250.00	7,150.00
7700	Central Services	76,392.18	76,392.18	109,038.95		185,431.13
7800	Transportation Services	2,187,983.08	2,187,983.08		25,190.00	2,162,793.08
7900	Operation Of Plant	5,043.65	5,043.65	7,654.56		12,698.21
8200	Admin Tech Svc	99,437.00	99,437.00			99,437.00
9100	Community Services	906,456.00	906,456.00			906,456.00
TOTAL:		58,810,605.66	58,810,605.66	223,520.51	3,070,218.75	55,963,907.42

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 1
SPECIAL REVENUES
BOARD MEETING November 19, 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.

Project No.	Project Name	Increase (Decrease)
HE1254-23-1-5036	Presidential Awards Program	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2624B-4CD01	FDLRS Associate Center IDEA Part B Discretionary	(114,140.30)
	Explanation: To decrease budget and close project.	
170-2625B-5CDT1	Sednet/Idea Part B - Trust	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2635A-5CB01	IDEA, Part B, Entitlement	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2124B-4CB01	Title I, Part A, Basic - Salaries & Benefits	2,367.45
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2125A-5CB01	Title I, Part A, Basic - Salaries & Benefits	(77,010.00)
	Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.	
170-2124B-4CB01	Title I, Part A, Basic	(184,057.55)
	Explanation: To decrease budget and close project.	

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 1
SPECIAL REVENUES
BOARD MEETING November 19, 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.

Project No.	Project Name	Increase (Decrease)
170-2125A-5CB01	Title I, Part A, Basic	77,010.00
	Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.	
170-2124A-4CB01	Title I, Part A Basic - Parental Involvement	29.46
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2124A-4CB01	Title I, Part A, Basic - Pre-K	(94.16)
	Explanation: To decrease budget and close project.	
170-2124B-4CB01	Title I, Part A, Basic - Homeless Children and Youth	29.64
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2325B-5CB01	Title I, Part A, Basic - Homeless Children and Youth	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2264B-4C001	Title I, UniSIG	(674,538.88)
	Explanation: To decrease budget and close project.	
170-2263B-4CSS1	School Improvement Support	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2981F-4C102	Public Charter School Program	1,447,844.00
	Explanation: To set up budget per Florida Department of Education.	

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 1
SPECIAL REVENUES
BOARD MEETING November 19, 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.

Project No.	Project Name	Increase (Decrease)
170-2125B-5CB01	Title I, Part A, Basic - Foster Student Transportation	0.00
	Explanation: Changes by schools & departments between objects and functions to better utilize funds.	
170-2124B-4CB01	Title I, Part A, Roll Forward	(3,316,825.72)
	Explanation: To decrease budget and close project.	
170-2125B-5CB01	Title I, Part A, Ed Services	0.00
	Explanation: Changes by schools & departments between objects and functions to better utilize funds.	
170-2245B-5CT01	Title II - Private Schools	(302.82)
	Explanation: Changes by schools & departments between objects, functions, and projects to better utilize funds.	
170-2245B-5CT01	Title II - Staff Development	302.82
	Explanation: Changes by schools & departments between objects, functions, and projects to better utilize funds.	
170-2245C-5CT01	Title II - Roll Forward	(96,687.05)
	Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	
170-2245C-5CT01	Title II Private School Roll Forward	96,687.05
	Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	
170-1024M-4CI01	Enhanced Inst. Opp for Recently Arrived Imm Children & Youth	(7,312.18)
	Explanation: To decrease budget and close project.	

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

November 19, 2024

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3610 Cap Outlay & Debt Srv (CO&DS)	6,770,816.80	6,770,816.80			6,770,816.80
3711 Cap Imprv Tax Constr Fd FY 21	12,824.90	12,824.90			12,824.90
3712 Cap Imprv Tax Constr Fd FY 22	227,667.23	227,667.23			227,667.23
3713 Cap Imprv Tax Constr Fd FY 23	2,209,473.96	2,209,473.96			2,209,473.96
3714 Cap Imprv Tax Constr Fd FY 24	10,026,891.83	10,026,891.83			10,026,891.83
3715 Cap Imprv Tax Constr Fd FY 25	32,867,782.00	32,867,782.00			32,867,782.00
3910 Local Capital Improvement Fund	3,336,037.18	3,336,037.18			3,336,037.18
3924 Ed Fac Security Grant Fd FY 23	260,790.00	260,790.00			260,790.00
3925 Ed Fac Security Grant Fd FY 24	120,636.00	120,636.00			120,636.00
3941 Series 2020 COP Proceeds	33,643.07	33,643.07			33,643.07
3942 Series 2023 COP Proceeds	35,308,106.52	35,308,106.52			35,308,106.52
3948 Half Cent Sales Tax 2008	98,413,412.93	98,413,412.93			98,413,412.93
3949 Sales Tax Revenue Bonds 2016	207,215.65	207,215.65			207,215.65
3980 Charter Schools-Capital Outlay	369,546.00	369,546.00			369,546.00
TOTAL:	190,164,844.07	190,164,844.07	0.00	0.00	190,164,844.07

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

November 19, 2024

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	151,830,905.66	151,830,905.66	200,000.00		152,030,905.66
9700 Transfer Of Funds	29,184,669.00	29,184,669.00			29,184,669.00
9800 Reserves	9,149,269.41	9,149,269.41		200,000.00	8,949,269.41
TOTAL:	190,164,844.07	190,164,844.07	200,000.00	200,000.00	190,164,844.07

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 1
BOARD MEETING November 19, 2024

Fund Name	Project	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>3712 - Cap Imprv Tax Fund FY 22</u>		
Remod/Renov-Non-Cap	Indoor Air Quality	7,038.54
Furn Fixtures & Equip-Capltzd	Hurricane Sally	(5,428.50)
Remod/Renov-Non-Cap	Gym Floor-Repair	(1,008.00)
Remod/Renov-Non-Cap	Bleacher Repair & Replacement	(602.04)
		<u>0.00</u>

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

b) <u>3715 - Cap Imprv Tax Fund FY 25</u>		
Computer Hardware-Capltzd	Computer Equipment-Voc Ed	2,398.00
Computer Hardware-Non-Cap	Computer Equipment-Voc Ed	1,317.95
Tech Furn Fixture&Equip-Non-Cap	Computer Equipment-Voc Ed	699.98
Furn Fixtures & Equip-Capltzd	Equipment-Vocational Education	(4,415.93)
		<u>0.00</u>

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

c) <u>3948 - Half Cent Sales Tax 2008</u>		
Furn Fixtures & Equip-Capltzd	Track Resurfacing	100,000.00
Furn Fixtures & Equip-Non-Cap	Track Resurfacing	100,000.00
Reserve For Contingencies	Unrestricted Reserve	(200,000.00)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies 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 19, 2024

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4440 CRRSA-Other	19,704.30	19,704.30	391,687.45		411,391.75
4450 ARP Act ESSER III	1,717,806.34	1,717,806.34			1,717,806.34
4460 Other ARP Act Relief	102,520.50	102,520.50			102,520.50
TOTAL:	1,840,031.14	1,840,031.14	391,687.45	0.00	2,231,718.59

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

November 19, 2024

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	691,075.10	691,075.10	28,892.27		719,967.37
6100 Student Support Services	447,135.27	447,135.27			447,135.27
6300 Instruct & Curr Dev Svc	40,780.19	40,780.19			40,780.19
6400 Instruct Staff Trng Svc	74,942.08	74,942.08		16,381.09	58,560.99
6500 Instr Tech Svc	38,901.50	38,901.50			38,901.50
7200 General Administration	109,632.66	109,632.66	1,970.72		111,603.38
7300 School Administration	13,637.27	13,637.27			13,637.27
7400 Facility Acq & Construc	370,980.05	370,980.05			370,980.05
7700 Central Services	475.90	475.90			475.90
7800 Transportation Services	5,742.83	5,742.83			5,742.83
7900 Operation Of Plant	12,542.09	12,542.09			12,542.09
9100 Community Services	34,186.20	34,186.20	377,205.55		411,391.75
TOTAL:	1,840,031.14	1,840,031.14	408,068.54	16,381.09	2,231,718.59

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CARES ACT, CRRSA ACT AND ARP ACT FUNDS
RESOLUTION NUMBER 1
BOARD MEETING November 19, 2024

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	404,419.00
		<u>404,419.00</u>
Other Misc Expenses	Open Door - Career Centers	404,419.00
		<u>404,419.00</u>

Explanation: To set up 2024-2025 budget for Open Door - Career Centers project.

b) <u>4440 - CRRSA-Other</u>		
Educ Stabil Fund-Workforce	Open Door - Career Centers	(12,731.55)
		<u>(12,731.55)</u>
Other Misc Expenses	Open Door - Career Centers	(12,731.55)
		<u>(12,731.55)</u>

Explanation: To decrease 2023-2024 budget to close Open Door - Career Centers project.

II. Amendments Between Appropriations & Reserves

a) <u>4460 - Other ARP Act Relief</u>		
Supplies	American Rescue Plan-HCY	20,368.35
Supplies	High-Impact Reading	16,381.09
Indirect Cost	American Rescue Plan-HCY	1,970.72
Clstrm Tchr-Other Pay	High-Impact Reading	(16,381.09)
Pro & Tech Services	American Rescue Plan-HCY	(14,481.90)
Clstrm Tchr-Other Pay	American Rescue Plan-HCY	(6,491.85)
Retirement Benefits	American Rescue Plan-HCY	(774.91)
Social Security Benefits	American Rescue Plan-HCY	(509.76)
Workers Compensation	American Rescue Plan-HCY	(80.65)
		<u>0.00</u>

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