



Agenda Item Details

| | |
|--------------------|--|
| Meeting | Feb 18, 2025 - 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 3.pdf \(277 KB\)](#)

 [General Operating Fund - Resolution 4.pdf \(214 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 3.pdf \(310 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 4.pdf \(256 KB\)](#)

 [Capital Projects Fund - Resolution 3.pdf \(206 KB\)](#)

 [Capital Projects Fund - Resolution 4.pdf \(181 KB\)](#)

 [CARES Act, CRRSA Act and ARP Act Funds - Resolution 2.pdf \(235 KB\)](#)

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 Feb 3, 2025 4:42 PM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.
Feb 3, 2025 5:44 PM :: Approved by Shanee Ducker. Routed to Tammy Edwards for approval.
Feb 4, 2025 9:28 AM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.
Feb 4, 2025 11:11 AM :: Final approval by Terry St Cyr

Motion & Voting

Board Approval of Consent Agenda except for items pulled: Item 31.E (Bergosh)

Motion by Paul Fetsko, second by Tom Harrell.

Final Resolution: Motion Carries

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

Last Modified by Holley DeWees on February 18, 2025

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

February 18, 2025

| 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 |
| 3361 School Recognition Funds | 0.00 | 1,853,765.00 | | | 1,853,765.00 |
| 3371 Voluntary Pre-K Program | 1,609,627.00 | 1,609,627.00 | | 13,230.39 | 1,596,396.61 |
| 3373 Reading Programs | 0.00 | 275,855.00 | | | 275,855.00 |
| 3399 Other Misc State Revenue | 561,562.46 | 632,753.54 | | | 632,753.54 |
| 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 | 398,266,822.26 | 0.00 | 13,230.39 | 398,253,591.87 |

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

February 18, 2025

| EXPENDITURE FUNCTION NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|--------------------------------------|-----------------------|-----------------------|---------------------|---------------------|-----------------------|
| 5000 Instruction | 200,913,628.25 | 204,545,392.49 | 276,197.36 | | 204,821,589.85 |
| 6100 Student Support Services | 19,047,417.19 | 23,945,157.59 | 400,294.56 | | 24,345,452.15 |
| 6200 Instructional Media Svc | 5,162,518.43 | 5,186,312.54 | 13,110.50 | | 5,199,423.04 |
| 6300 Instruct & Curr Dev Svc | 8,096,414.99 | 8,418,918.60 | 467,994.08 | | 8,886,912.68 |
| 6400 Instruct Staff Trng Svc | 3,611,889.12 | 4,375,166.12 | 73,073.52 | | 4,448,239.64 |
| 6500 Instr Tech Svc | 3,871,391.00 | 3,914,186.66 | 83,167.30 | | 3,997,353.96 |
| 7100 Board | 1,330,191.04 | 1,576,498.11 | | 1,000.00 | 1,575,498.11 |
| 7200 General Administration | 1,136,629.64 | 1,164,360.14 | | 3,000.00 | 1,161,360.14 |
| 7300 School Administration | 19,459,257.97 | 19,473,846.83 | 476,947.38 | | 19,950,794.21 |
| 7400 Facility Acq & Construc | 2,677,164.16 | 3,528,463.85 | 3,545.42 | | 3,532,009.27 |
| 7500 Fiscal Services | 2,944,095.55 | 3,354,095.55 | | 5,000.00 | 3,349,095.55 |
| 7600 Food Services | 0.00 | 10,000.00 | 16,659.42 | | 26,659.42 |
| 7700 Central Services | 7,000,839.28 | 7,560,479.94 | 1,287.73 | | 7,561,767.67 |
| 7800 Transportation Services | 20,383,897.15 | 20,505,909.29 | 13,287.10 | | 20,519,196.39 |
| 7900 Operation Of Plant | 40,867,557.78 | 38,129,404.84 | 286,079.04 | | 38,415,483.88 |
| 8100 Maintenance Of Plant | 11,241,047.57 | 15,420,994.97 | | | 15,420,994.97 |
| 8200 Admin Tech Svc | 4,059,434.00 | 4,369,434.00 | 50,000.00 | | 4,419,434.00 |
| 9100 Community Services | 732,340.00 | 850,606.28 | 83,402.41 | | 934,008.69 |
| 9800 Reserves | 43,530,298.06 | 31,937,594.46 | | 2,249,276.21 | 29,688,318.25 |
| TOTAL: | 396,066,011.18 | 398,266,822.26 | 2,245,045.82 | 2,258,276.21 | 398,253,591.87 |

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 3
BOARD MEETING February 18, 2025

| Account Name | | Increase (Decrease) |
|--|----------|--------------------------------|
| I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u> | | |
| a) <u>Summer Voluntary Pre-K Education Program</u> | | |
| Voluntary Pre-K Program | | (13,230.39) |
| | | <u>(13,230.39)</u> |
| Reserve For Contingencies | Reserves | (13,230.39) |
| | | <u>(13,230.39)</u> |

Explanation: To adjust Summer Voluntary Pre-K Education Program project revenue and appropriation to actual revenue received.

II. Amendments Between Appropriations & Reserves

| | | |
|--|----------------------|-------------|
| a) <u>Child Care-After Sch(Dist Opr)</u> | | |
| Reserve For Contingencies | Unrestricted Reserve | 2,009.16 |
| Temporary Employment | Community Services | (2,009.16) |
| | | <u>0.00</u> |

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

| | | |
|---|-------------------------------|----------------|
| b) <u>FL School Recognition Program</u> | | |
| Supplies | Basic (K-12) | 1,703,486.00 |
| FEFP Chrtr Schl Distributions | Basic (K-12) | 100,166.00 |
| Pro & Tech Services | Basic (K-12) | 45,465.00 |
| Supplies | Exceptional | 4,648.00 |
| Reserve For Contingencies | FL School Recognition Program | (1,853,765.00) |
| | | <u>0.00</u> |

Explanation: To appropriate Florida School Recognition Program budgets at various schools.

| | | |
|-------------------------------|-------------------------|----------------|
| c) <u>Workforce Education</u> | | |
| Admin-Regular Pay | School Administration | 450,000.00 |
| Other Tchr-Reg-Pay | Guidance Services | 400,000.00 |
| Admin-Regular Pay | Instruct & Curr Dev Svc | 400,000.00 |
| Other Support-Reg Pay | Operation Of Plant | 250,000.00 |
| Clstrm Tchr-Reg-Pay | Adult General | 175,000.00 |
| Other Tchr-Reg-Pay | Instr Tech Svc | 75,000.00 |
| Other Support-Reg Pay | Admin Tech Svc | 50,000.00 |
| Supplies | Vocational-Technical | (1,800,000.00) |
| | | <u>0.00</u> |

Explanation: To transfer funds between functions, objects and cost centers within the Workforce Education project.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 3
BOARD MEETING February 18, 2025

| Account Name | | Increase (Decrease) |
|---------------------|--------------------------------|-------------------------------------|
| d) | <u>Various Projects</u> | |
| | Pro & Tech Services | Instruct Staff Trng Svc 80,000.00 |
| | Tech Furn Fixtures & Equip-Cap | Basic (K-12) 14,718.25 |
| | Other Support-Reg Pay | Community Services 13,107.99 |
| | Furn Fixtures & Equip-Capltzd | Operation Of Plant 13,002.00 |
| | Reserve For Contingencies | Reserves (94,718.25) |
| | Reserve For Contingencies | Reserves (13,107.99) |
| | Remod/Renov-Non-Cap | Facility Acq & Construc (13,002.00) |
| | | <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.

| | | |
|----|------------------------|--------------------------------------|
| e) | <u>Object Reserves</u> | |
| | Supplies | Community Services 72,303.58 |
| | Supplies | Instruct & Curr Dev Svc 67,994.08 |
| | Supplies | Exceptional 65,486.23 |
| | Supplies | School Administration 26,947.38 |
| | Supplies | Vocational-Technical 24,668.61 |
| | Supplies | Operation Of Plant 23,077.04 |
| | Supplies | Food Services 16,659.42 |
| | Supplies | Facility Acq & Construc 16,547.42 |
| | Supplies | Transportation Services 13,287.10 |
| | Supplies | Instructional Media Svc 13,110.50 |
| | Supplies | Instr Tech Svc 8,167.30 |
| | Supplies | Attendance & Social Wrk 3,587.83 |
| | Supplies | Pre-K 2,852.72 |
| | Supplies | Health Services 1,983.07 |
| | Supplies | Psychological Services 1,341.43 |
| | Supplies | Staff Services 1,287.73 |
| | Supplies | Parental Involvement 855.02 |
| | Supplies | Reserves (276,463.74) |
| | Supplies | Basic (K-12) (58,552.52) |
| | Supplies | Instruct Staff Trng Svc (6,926.48) |
| | Supplies | Guidance Services (6,472.79) |
| | Supplies | Fiscal Services (5,000.00) |
| | Supplies | General Administration (3,000.00) |
| | Supplies | Adult General (1,740.93) |
| | Supplies | Other Student Personl Svc (1,000.00) |
| | Supplies | Board (1,000.00) |
| | | <u>0.00</u> |

Explanation: To adjust budget between functions.

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 4 - GENERAL OPERATING FUND**

February 18, 2025

| 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 | 52,842.18 | | 1,552,842.18 |
| 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 |
| 3361 School Recognition Funds | 0.00 | 1,853,765.00 | | | 1,853,765.00 |
| 3371 Voluntary Pre-K Program | 1,609,627.00 | 1,596,396.61 | | | 1,596,396.61 |
| 3373 Reading Programs | 0.00 | 275,855.00 | | | 275,855.00 |
| 3399 Other Misc State Revenue | 561,562.46 | 632,753.54 | | 1,053.00 | 631,700.54 |
| 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 | 398,253,591.87 | 52,842.18 | 1,053.00 | 398,305,381.05 |

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 4 - GENERAL OPERATING FUND**

February 18, 2025

| EXPENDITURE FUNCTION NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|--------------------------------------|-----------------------|-----------------------|-------------------|-------------------|-----------------------|
| 5000 Instruction | 200,913,628.25 | 204,821,589.85 | 20,331.64 | | 204,841,921.49 |
| 6100 Student Support Services | 19,047,417.19 | 24,345,452.15 | 4,942.49 | | 24,350,394.64 |
| 6200 Instructional Media Svc | 5,162,518.43 | 5,199,423.04 | | | 5,199,423.04 |
| 6300 Instruct & Curr Dev Svc | 8,096,414.99 | 8,886,912.68 | | | 8,886,912.68 |
| 6400 Instruct Staff Trng Svc | 3,611,889.12 | 4,448,239.64 | | 1,053.00 | 4,447,186.64 |
| 6500 Instr Tech Svc | 3,871,391.00 | 3,997,353.96 | | | 3,997,353.96 |
| 7100 Board | 1,330,191.04 | 1,575,498.11 | | | 1,575,498.11 |
| 7200 General Administration | 1,136,629.64 | 1,161,360.14 | | | 1,161,360.14 |
| 7300 School Administration | 19,459,257.97 | 19,950,794.21 | | | 19,950,794.21 |
| 7400 Facility Acq & Construc | 2,677,164.16 | 3,532,009.27 | | | 3,532,009.27 |
| 7500 Fiscal Services | 2,944,095.55 | 3,349,095.55 | | | 3,349,095.55 |
| 7600 Food Services | 0.00 | 26,659.42 | 200,000.00 | | 226,659.42 |
| 7700 Central Services | 7,000,839.28 | 7,561,767.67 | | | 7,561,767.67 |
| 7800 Transportation Services | 20,383,897.15 | 20,519,196.39 | 701,146.94 | | 21,220,343.33 |
| 7900 Operation Of Plant | 40,867,557.78 | 38,415,483.88 | | 900,000.00 | 37,515,483.88 |
| 8100 Maintenance Of Plant | 11,241,047.57 | 15,420,994.97 | | | 15,420,994.97 |
| 8200 Admin Tech Svc | 4,059,434.00 | 4,419,434.00 | | | 4,419,434.00 |
| 9100 Community Services | 732,340.00 | 934,008.69 | | 1,169.15 | 932,839.54 |
| 9800 Reserves | 43,530,298.06 | 29,688,318.25 | 27,590.26 | | 29,715,908.51 |
| TOTAL: | 396,066,011.18 | 398,253,591.87 | 954,011.33 | 902,222.15 | 398,305,381.05 |

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 4
BOARD MEETING February 18, 2025

| Account Name | | Increase (Decrease) |
|--|-------------------------|------------------------|
| I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u> | | |
| a) <u>Computer Science Certification</u> | | |
| Other Misc State Revenue | | (1,053.00) |
| | | <u>(1,053.00)</u> |
| Training Tuition Fees | Instruct Staff Trng Svc | (1,053.00) |
| | | <u>(1,053.00)</u> |

Explanation: To adjust Computer Science Certification project revenue and appropriation budget.

| | | |
|------------------------------------|--------------------------|------------------|
| b) <u>Medicaid-Direct Services</u> | | |
| Medicaid | | 52,842.18 |
| | | <u>52,842.18</u> |
| Reserve For Contingencies | Medicaid-Direct Services | 26,421.11 |
| Supplies | Exceptional | 20,331.64 |
| Supplies | Psychological Services | 4,942.49 |
| Supplies | Transportation Services | 1,146.94 |
| | | <u>52,842.18</u> |

Explanation: To adjust Medicaid-Direct Services project revenue and appropriations to actual revenue received.

II. Amendments Between Appropriations & Reserves

| | | |
|--|----------------------|-------------|
| a) <u>Child Care-After Sch(Dist Opr)</u> | | |
| Reserve For Contingencies | Unrestricted Reserve | 1,169.15 |
| Temporary Employment | Community Services | (1,169.15) |
| | | <u>0.00</u> |

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

| | | |
|-----------------------------------|-------------------------|--------------|
| b) <u>Salaries & Benefits</u> | | |
| Salaries | Transportation Services | 700,000.00 |
| Salaries | Food Services | 200,000.00 |
| Salaries | Operation Of Plant | (900,000.00) |
| | | <u>0.00</u> |

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

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

February 18, 2025

| 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 | 133,025.00 | | 933,861.00 |
| 3221 Adult General Education | 189,856.00 | 259,271.00 | | | 259,271.00 |
| 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 | 12,620,655.07 | | | 12,620,655.07 |
| 3240 Elem & Sec Ed Act, Title I | 30,927,182.53 | 26,754,092.77 | | 950,111.22 | 25,803,981.55 |
| 3241 Language Instruction, Title III | 0.00 | 371,668.00 | | | 371,668.00 |
| 3242 21st Century Schools, Title IV | 0.00 | 1,943,661.00 | | | 1,943,661.00 |
| 3299 Misc Fedl Thru State | 2,204,157.88 | 1,875,177.70 | 11,880.00 | | 1,887,057.70 |
| TOTAL: | 58,810,605.66 | 56,579,139.42 | 144,905.00 | 950,111.22 | 55,773,933.20 |

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

February 18, 2025

| EXPENDITURE FUNCTION NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---|------------------------|-----------------------|-------------------|---------------------|-----------------------|
| 5000 Instruction | 29,718,844.39 | 29,600,179.56 | 607,679.49 | | 30,207,859.05 |
| 6100 Student Support Services | 2,219,042.25 | 2,158,259.92 | 156,862.18 | | 2,315,122.10 |
| 6200 Instructional Media Svc | 150,774.00 | 150,774.00 | 7,000.00 | | 157,774.00 |
| 6300 Instruct & Curr Dev Svc | 11,932,687.49 | 10,633,638.14 | 37,989.00 | | 10,671,627.14 |
| 6400 Instruct Staff Trng Svc | 8,963,844.10 | 7,732,733.89 | | 1,091,114.04 | 6,641,619.85 |
| 6500 Instr Tech Svc | 311,417.00 | 311,417.00 | | | 311,417.00 |
| 7200 General Administration | 2,229,284.52 | 2,100,720.49 | | 47,907.34 | 2,052,813.15 |
| 7300 School Administration | 0.00 | 215,662.00 | 22,500.00 | | 238,162.00 |
| 7400 Facility Acq & Construc | 9,400.00 | 7,150.00 | | | 7,150.00 |
| 7700 Central Services | 76,392.18 | 217,220.13 | | 19,206.51 | 198,013.62 |
| 7800 Transportation Services | 2,187,983.08 | 2,432,793.08 | | 479,009.00 | 1,953,784.08 |
| 7900 Operation Of Plant | 5,043.65 | 12,698.21 | | | 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 | 56,579,139.42 | 832,030.67 | 1,637,236.89 | 55,773,933.20 |

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 3
SPECIAL REVENUES
BOARD MEETING February 18, 2025

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) |
|--------------------|--|--------------------------------|
| 170-1615A-5CS01 | Carl Perkins Secondary | 133,025.00 |
| | Explanation: To increase budget per Florida Department of Education. | |
| 170-2125A-5CB01 | Title I, Part A, Basic - Salaries & Benefits | (70,943.86) |
| | Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds. | |
| 170-2125A-5CB01 | Title I, Part A, Basic | 70,350.86 |
| | Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds. | |
| 170-2125A-5CB01 | Title I, Part A Basic - Parental Involvement | 0.00 |
| | Explanation: Changes by schools and departments between objects and functions to better utilize funds. | |
| 170-2125A-5CB01 | Title I, Part A, Basic - Pre-K | 0.00 |
| | Explanation: Changes by schools and departments between objects and functions to better utilize funds. | |
| 170-2265D-5C002 | UniSIG Supp Tch Alloc | 60,000.00 |
| | Explanation: To set up budget per Florida Department of Education. | |
| 170-2263B-4CSS1 | School Improvement Support | (1,010,111.22) |
| | Explanation: To decrease budget and close project. | |
| 170-2125B-5CB01 | Title I, Part A, Roll Forward | 593.00 |
| | Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds. | |

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 3
SPECIAL REVENUES
BOARD MEETING February 18, 2025

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) |
|---|----------------------------|--------------------------------|
| 170-1275B-5CH01 | Title IX, Part A, Homeless | 11,880.00 |
| Explanation: To increase budget per Florida Department of Education. | | |

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 4 - SPECIAL REVENUE - FEDERAL PROGRAMS**

February 18, 2025

| REVENUE OBJECT NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---|----------------------------|---------------------------|-----------------|-----------------|---------------------------|
| 3199 Misc Federal Direct | 8,445,586.88 | 8,445,586.88 | 200.00 | | 8,445,786.88 |
| 3201 Vocational Education Acts | 800,836.00 | 933,861.00 | | | 933,861.00 |
| 3221 Adult General Education | 189,856.00 | 259,271.00 | | | 259,271.00 |
| 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 | 12,620,655.07 | | | 12,620,655.07 |
| 3240 Elem & Sec Ed Act, Title I | 30,927,182.53 | 25,803,981.55 | | | 25,803,981.55 |
| 3241 Language Instruction, Title III | 0.00 | 371,668.00 | | | 371,668.00 |
| 3242 21st Century Schools, Title IV | 0.00 | 1,943,661.00 | | | 1,943,661.00 |
| 3299 Misc Fedl Thru State | 2,204,157.88 | 1,887,057.70 | | | 1,887,057.70 |
| TOTAL: | 58,810,605.66 | 55,773,933.20 | 200.00 | 0.00 | 55,774,133.20 |

SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 4 - SPECIAL REVENUE - FEDERAL PROGRAMS

February 18, 2025

| EXPENDITURE FUNCTION NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|---|------------------------|-----------------------|------------------|------------------|-----------------------|
| 5000 Instruction | 29,718,844.39 | 30,207,859.05 | 11,922.11 | | 30,219,781.16 |
| 6100 Student Support Services | 2,219,042.25 | 2,315,122.10 | | 11,922.11 | 2,303,199.99 |
| 6200 Instructional Media Svc | 150,774.00 | 157,774.00 | | | 157,774.00 |
| 6300 Instruct & Curr Dev Svc | 11,932,687.49 | 10,671,627.14 | 11,931.00 | | 10,683,558.14 |
| 6400 Instruct Staff Trng Svc | 8,963,844.10 | 6,641,619.85 | | 11,731.00 | 6,629,888.85 |
| 6500 Instr Tech Svc | 311,417.00 | 311,417.00 | | | 311,417.00 |
| 7200 General Administration | 2,229,284.52 | 2,052,813.15 | | | 2,052,813.15 |
| 7300 School Administration | 0.00 | 238,162.00 | | | 238,162.00 |
| 7400 Facility Acq & Construc | 9,400.00 | 7,150.00 | | | 7,150.00 |
| 7700 Central Services | 76,392.18 | 198,013.62 | | | 198,013.62 |
| 7800 Transportation Services | 2,187,983.08 | 1,953,784.08 | | | 1,953,784.08 |
| 7900 Operation Of Plant | 5,043.65 | 12,698.21 | | | 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 | 55,773,933.20 | 23,853.11 | 23,653.11 | 55,774,133.20 |

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 4
SPECIAL REVENUES
BOARD MEETING February 18, 2025

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) |
|--------------------|---|--------------------------------|
| PO63Q114159 | Federal Administrative Cost Allowance | 5.00 |
| | Explanation: To increase budget per U.S. Department of Education. | |
| P063Q124159 | Federal Administrative Cost Allowance | 195.00 |
| | Explanation: To increase budget per U.S. Department of Education. | |
| 170-2625B-5CD01 | FDLRS Associate Center IDEA Part B Discretionary | 0.00 |
| | Explanation: Changes by schools and departments between objects and functions to better utilize funds. | |
| 170-2125A-5CB01 | Title I, Part A, Basic | 0.00 |
| | Explanation: Changes by schools and departments between objects and functions to better utilize funds. | |
| 170-2245B-5CT01 | Title II - Private Schools | 0.00 |
| | Explanation: Changes by schools and departments between objects and functions to better utilize funds. | |
| 170-2245B-5CT01 | Title II - Staff Development | 0.00 |
| | Explanation: Changes by schools and departments between objects and functions to better utilize funds. | |
| 170-2245C-5CT01 | Title II Private School Roll Forward | 0.00 |
| | Explanation: Changes by schools and departments between objects and functions to better utilize funds. | |

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

February 18, 2025

| FUND NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|--|----------------------------|---------------------------|-----------------|-----------------|---------------------------|
| 3610 Cap Outlay & Debt Srv (CO&DS) | 6,770,816.80 | 6,819,052.85 | | | 6,819,052.85 |
| 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 | 190,213,080.12 | 0.00 | 0.00 | 190,213,080.12 |

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

February 18, 2025

| FUNCTION NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|-------------------------------------|----------------------------|---------------------------|------------------|------------------|---------------------------|
| 7400 Facility Acq & Construc | 151,830,905.66 | 156,421,044.83 | 12,865.47 | | 156,433,910.30 |
| 9700 Transfer Of Funds | 29,184,669.00 | 29,184,669.00 | | | 29,184,669.00 |
| 9800 Reserves | 9,149,269.41 | 4,607,366.29 | | 12,865.47 | 4,594,500.82 |
| TOTAL: | 190,164,844.07 | 190,213,080.12 | 12,865.47 | 12,865.47 | 190,213,080.12 |

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 3
BOARD MEETING February 18, 2025

| Fund Name | Project | Increase (Decrease) |
|--|----------------------|--------------------------------|
| II. <u>Amendments Between Appropriations & Reserves</u> | | |
| a) <u>3713 - Cap Imprv Tax Fund FY 23</u> | | |
| Remod/Renov-Non-Cap | HVAC Renovations | 10,063.43 |
| Furn Fixtures & Equip-Non-Cap | Equipment | 2,105.97 |
| Remod/Renov-Non-Cap | Fire Protection Sys | 0.02 |
| Reserve For Contingencies | Unrestricted Reserve | (8,870.47) |
| Renovations-Network/Retrofit | Computer Equipment | (3,298.95) |
| | | <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.

| | | |
|---|----------------------|-------------|
| b) <u>3714 - Cap Imprv Tax Fund FY 24</u> | | |
| Tech Furn Fixtures & Equip-Cap | Equipment | 3,995.00 |
| Reserve For Contingencies | Unrestricted Reserve | (3,995.00) |
| | | <u>0.00</u> |

Explanation: To transfer funds from project Reserve For Contingencies to Equipment project to facilitate the proper classification of expenditures.

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 4 - CAPITAL PROJECTS FUND**

February 18, 2025

| FUND NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|--|----------------------------|---------------------------|-----------------|-----------------|---------------------------|
| 3610 Cap Outlay & Debt Srv (CO&DS) | 6,770,816.80 | 6,819,052.85 | | | 6,819,052.85 |
| 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 | 190,213,080.12 | 0.00 | 0.00 | 190,213,080.12 |

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 4 - CAPITAL PROJECTS FUND**

February 18, 2025

| FUNCTION NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|-------------------------------------|----------------------------|---------------------------|------------------|------------------|---------------------------|
| 7400 Facility Acq & Construc | 151,830,905.66 | 156,433,910.30 | 74,998.57 | | 156,508,908.87 |
| 9700 Transfer Of Funds | 29,184,669.00 | 29,184,669.00 | | | 29,184,669.00 |
| 9800 Reserves | 9,149,269.41 | 4,594,500.82 | | 74,998.57 | 4,519,502.25 |
| TOTAL: | 190,164,844.07 | 190,213,080.12 | 74,998.57 | 74,998.57 | 190,213,080.12 |

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 4
BOARD MEETING February 18, 2025

| Fund Name | Project | Increase (Decrease) |
|--|----------------------|--------------------------------|
| II. <u>Amendments Between Appropriations & Reserves</u> | | |
| a) <u>3714 - Cap Imprv Tax Fund FY 24</u> | | |
| Remod/Renov-Non-Cap | Hurricane Sally | 161,543.61 |
| Remod/Renov-Non-Cap | HVAC Renovations | (86,545.04) |
| Reserve For Contingencies | Unrestricted Reserve | (74,998.57) |
| | | <u>0.00</u> |

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

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

February 18, 2025

| FUND NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|----------------------------------|----------------------------|---------------------------|-----------------|-------------------|---------------------------|
| 4440 CRRSA-Other | 19,704.30 | 411,391.75 | | | 411,391.75 |
| 4450 ARP Act ESSER III | 1,717,806.34 | 1,717,806.34 | | 290,196.87 | 1,427,609.47 |
| 4460 Other ARP Act Relief | 102,520.50 | 102,520.50 | | 8,649.36 | 93,871.14 |
| TOTAL: | 1,840,031.14 | 2,231,718.59 | 0.00 | 298,846.23 | 1,932,872.36 |

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

February 18, 2025

| FUNCTION NUMBER & NAME | ORIGINAL BUDGET | PRESENT BUDGET | INCREASE | DECREASE | REVISED BUDGET |
|--------------------------------------|----------------------------|---------------------------|-------------------|-------------------|---------------------------|
| 5000 Instruction | 691,075.10 | 719,967.37 | | 268,871.51 | 451,095.86 |
| 6100 Student Support Services | 447,135.27 | 447,135.27 | | 309,655.95 | 137,479.32 |
| 6300 Instruct & Curr Dev Svc | 40,780.19 | 40,780.19 | | 30,822.88 | 9,957.31 |
| 6400 Instruct Staff Trng Svc | 74,942.08 | 58,560.99 | | 20,992.84 | 37,568.15 |
| 6500 Instr Tech Svc | 38,901.50 | 38,901.50 | | 38,901.50 | 0.00 |
| 7200 General Administration | 109,632.66 | 111,603.38 | | 79,651.75 | 31,951.63 |
| 7300 School Administration | 13,637.27 | 13,637.27 | | 13,637.27 | 0.00 |
| 7400 Facility Acq & Construc | 370,980.05 | 370,980.05 | 481,956.26 | | 852,936.31 |
| 7700 Central Services | 475.90 | 475.90 | | 475.90 | 0.00 |
| 7800 Transportation Services | 5,742.83 | 5,742.83 | | 5,742.22 | 0.61 |
| 7900 Operation Of Plant | 12,542.09 | 12,542.09 | | 12,050.67 | 491.42 |
| 9100 Community Services | 34,186.20 | 411,391.75 | | | 411,391.75 |
| TOTAL: | 1,840,031.14 | 2,231,718.59 | 481,956.26 | 780,802.49 | 1,932,872.36 |

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CARES ACT, CRRSA ACT AND ARP ACT FUNDS
RESOLUTION NUMBER 2
BOARD MEETING February 18, 2025

| Fund Name | Project | Increase (Decrease) |
|--|-------------------------------|--------------------------------|
| I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u> | | |
| a) <u>4450 - ARP Act ESSER III</u> | | |
| Educ Stabilization Fund K-12 | ARP Supplemental Prog | (120,711.58) |
| Educ Stabilization Fund K-12 | Summer Reading Camps | (112,807.46) |
| Educ Stabilization Fund K-12 | Targeted Math And Stem | (40,652.88) |
| Educ Stabilization Fund K-12 | Instructional Materials - ARP | (12,713.92) |
| Educ Stabilization Fund K-12 | ARP Intensive Afterschool | (3,311.03) |
| | | <u>(290,196.87)</u> |
| Supplies | Targeted Math And Stem | 15,536.86 |
| Supplies | ARP Intensive Afterschool | 3,309.93 |
| Clsrc Tchr-Other Pay | Summer Reading Camps | 1,563.30 |
| Social Security Benefits | ARP Supplemental Prog | 791.66 |
| Other Tchr-Other Pay | Targeted Math And Stem | 480.00 |
| Aides-Other Pay | Summer Reading Camps | 415.48 |
| Retirement Benefits | Summer Reading Camps | 269.71 |
| Social Security Benefits | Summer Reading Camps | 143.71 |
| Workers Compensation | ARP Supplemental Prog | 126.84 |
| Retirement Benefits | Summer Reading Camps | 54.76 |
| Workers Compensation | Summer Reading Camps | 4.94 |
| Workers Compensation | Summer Reading Camps | 4.78 |
| Indirect Cost | ARP Supplemental Prog | (66,367.61) |
| Indirect Cost | Summer Reading Camps | (25,653.89) |
| Other Tchr-Other Pay | ARP Supplemental Prog | (24,728.10) |
| Supplies | Summer Reading Camps | (22,297.81) |
| Clsrc Tchr-Other Pay | Summer Reading Camps | (20,959.08) |
| Clsrc Tchr-Other Pay | Targeted Math And Stem | (19,156.14) |
| Technology-Related Rentals | Targeted Math And Stem | (18,324.00) |
| Non-FEFP Chrtr Schl Distrib | Instructional Materials - ARP | (12,713.92) |
| Other Support-Other Pay | Summer Reading Camps | (11,140.77) |
| Clsrc Tchr-Other Pay | Targeted Math And Stem | (8,216.96) |
| Clsrc Tchr-Other Pay | ARP Supplemental Prog | (8,103.26) |
| Other Support-Other Pay | Summer Reading Camps | (5,815.12) |
| Social Security Benefits | ARP Supplemental Prog | (5,583.47) |
| Social Security Benefits | Summer Reading Camps | (5,544.38) |
| Indirect Cost | Targeted Math And Stem | (5,002.66) |
| Other Support-Other Pay | ARP Supplemental Prog | (4,437.90) |
| Non-FEFP Chrtr Schl Distrib | ARP Intensive Afterschool | (4,181.38) |
| Clsrc Tchr-Other Pay | ARP Supplemental Prog | (3,854.81) |
| Social Security Benefits | Summer Reading Camps | (3,833.92) |
| Other Tchr-Other Pay | Summer Reading Camps | (3,747.72) |
| Non-FEFP Chrtr Schl Distrib | Summer Reading Camps | (3,568.56) |
| Retirement Benefits | ARP Supplemental Prog | (3,322.16) |
| Clsrc Tchr-Other Pay | Summer Reading Camps | (3,045.55) |
| Social Security Benefits | Summer Reading Camps | (2,496.50) |
| Retirement Benefits | Targeted Math And Stem | (2,487.45) |
| Indirect Cost | ARP Intensive Afterschool | (2,439.58) |
| Clsrc Tchr-Other Pay | ARP Supplemental Prog | (2,430.58) |
| Clsrc Tchr-Other Pay | Summer Reading Camps | (1,924.19) |
| Social Security Benefits | Summer Reading Camps | (1,545.26) |
| Social Security Benefits | Targeted Math And Stem | (1,494.39) |
| Substitute Teachers | Summer Reading Camps | (1,120.00) |
| Social Security Benefits | Summer Reading Camps | (895.85) |

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CARES ACT, CRRSA ACT AND ARP ACT FUNDS
RESOLUTION NUMBER 2
BOARD MEETING February 18, 2025

| Fund Name | Project | Increase (Decrease) |
|---|------------------------|--------------------------------|
| <u>4450 - ARP Act ESSER III (Continued)</u> | | |
| Social Security Benefits | ARP Supplemental Prog | (895.02) |
| Retirement Benefits | Targeted Math And Stem | (868.83) |
| Social Security Benefits | ARP Supplemental Prog | (679.46) |
| Social Security Benefits | Targeted Math And Stem | (666.28) |
| Retirement Benefits | ARP Supplemental Prog | (602.85) |
| Workers Compensation | Summer Reading Camps | (547.11) |
| Social Security Benefits | Summer Reading Camps | (444.98) |
| Workers Compensation | ARP Supplemental Prog | (397.74) |
| Aides-Other Pay | Summer Reading Camps | (388.74) |
| Workers Compensation | Targeted Math And Stem | (280.35) |
| Retirement Benefits | ARP Supplemental Prog | (227.12) |
| Clsm Tchr-Other Pay | Summer Reading Camps | (207.55) |
| Workers Compensation | Targeted Math And Stem | (172.68) |
| Social Security Benefits | Summer Reading Camps | (87.16) |
| | | <u>(290,196.87)</u> |

Explanation: To reduce budget to close various ARP Act ESSER III fund projects.

| | | | |
|----|------------------------------------|---------------------|-------------------|
| b) | <u>4460 - Other ARP Act Relief</u> | | |
| | Educ Stabilization Fund K-12 | High-Impact Reading | (8,649.36) |
| | | | <u>(8,649.36)</u> |
| | Group Ins-Health & Hosp | High-Impact Reading | 4.07 |
| | Group Ins-Dental | High-Impact Reading | 0.10 |
| | Group Ins-Life | High-Impact Reading | 0.04 |
| | Clsm Tchr-Other Pay | High-Impact Reading | (5,011.30) |
| | Indirect Cost | High-Impact Reading | (1,950.44) |
| | Retirement Benefits | High-Impact Reading | (848.18) |
| | Workers Compensation | High-Impact Reading | (456.02) |
| | Social Security Benefits | High-Impact Reading | (387.63) |
| | | | <u>(8,649.36)</u> |

Explanation: To reduce budget to close High-Impact Reading project.

II. Amendments Between Appropriations & Reserves

| | | | |
|----|------------------------------|---------------|--------------|
| a) | <u>ARP Act ESSER III</u> | | |
| | Remod/Renov-Non-Cap | ARP ESSER III | 481,956.26 |
| | Indirect Cost | ARP ESSER III | 21,762.43 |
| | Pro & Tech Services | ARP ESSER III | (284,315.84) |
| | Non-FEFP Chrtr Schl Distrib | ARP ESSER III | (217,402.19) |
| | Pro & Tech Services | ARP ESSER III | (2,000.00) |
| | Other Non-Prof Purc Services | ARP ESSER III | (0.66) |
| | | | <u>0.00</u> |

Explanation: To transfer funds between functions, objects, and cost centers within the ARP ESSER III project.