



### Agenda Item Details

Meeting	Jul 16, 2024 - REGULAR MEETING AGENDA (5:30 PM)
Category	22. Consent - Finance - Budgeting
Subject	E. 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 9.pdf \(324 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 9.pdf \(293 KB\)](#)

 [Capital Projects Fund - Resolution 9.pdf \(198 KB\)](#)

 [CARES Act, CRRSA Act and ARP Act Funds - Resolution 9.pdf \(194 KB\)](#)

 [Debt Service Fund - Resolution 4.pdf \(168 KB\)](#)

*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 Jun 27, 2024 5:02 PM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.  
Jun 27, 2024 10:41 PM :: Approved by Shanee Ducker. Routed to Tammy Edwards for approval.  
Jul 1, 2024 9:29 AM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.  
Jul 3, 2024 8:20 AM :: Rejected by Terry St Cyr  
Jul 3, 2024 9:37 AM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.  
Jul 3, 2024 9:39 AM :: Approved by Shanee Ducker. Routed to Tammy Edwards for approval.  
Jul 3, 2024 9:50 AM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.  
Jul 3, 2024 10:04 AM :: Final approval by Terry St Cyr

## **Motion & Voting**

Board Approval of Consent Agenda

Motion by Bill Slayton, second by David Williams.

Final Resolution: Motion Carries

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

**Last Modified by Holley DeWees on July 16, 2024**

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 9 - GENERAL OPERATING FUND**

**July 16, 2024**

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
<b>3121</b> Fedl Impact Funds-Cur Op	400,000.00	400,000.00	15,210.00		415,210.00
<b>3191</b> ROTC	500,000.00	500,000.00			500,000.00
<b>3199</b> Misc Federal Direct	0.00	0.00	106.44		106.44
<b>3202</b> Medicaid	1,300,000.00	1,660,495.28			1,660,495.28
<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	156,864,134.00		280,306.00	156,583,828.00
<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	304,458.00	129,440.00		433,898.00
<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	12,209.97		67,209.97
<b>3355</b> Class Size Reduction/Operating	35,888,362.00	35,156,424.00			35,156,424.00
<b>3361</b> School Recognition Funds	0.00	2,127,785.00			2,127,785.00
<b>3371</b> Voluntary Pre-K Program	1,649,814.54	1,652,669.34			1,652,669.34
<b>3373</b> Reading Programs	0.00	590,922.00			590,922.00
<b>3399</b> Other Misc State Revenue	497,432.13	777,303.14	287,952.45		1,065,255.59
<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	99,621.10		349,621.10
<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	50,106.59		74,256.59
<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	118,161.25		528,161.25
<b>3491</b> Bus Fees	100,000.00	100,000.00	19,226.84		119,226.84
<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	729,115.85		2,229,115.85
<b>3495</b> Other Misc Local Sources	2,245,000.00	2,263,348.63	82,323.00		2,345,671.63
<b>3497</b> Refunds Of Prior Year Exp	0.00	0.00	1,518.46		1,518.46
<b>3498</b> Lost Damaged & Sale Txbs	5,000.00	5,000.00			5,000.00
<b>3499</b> Food Srvs Indirect Cost Rate	450,000.00	450,000.00	83,336.44		533,336.44
<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	42,188,757.06			42,188,757.06
<b>TOTAL:</b>	<b>388,267,792.10</b>	<b>386,492,598.45</b>	<b>1,628,328.39</b>	<b>280,306.00</b>	<b>387,840,620.84</b>

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 9 - GENERAL OPERATING FUND**

**July 16, 2024**

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
<b>5000</b> Instruction	196,680,165.17	200,822,979.71	4,032,747.38		204,855,727.09
<b>6100</b> Student Support Services	18,217,271.00	19,886,719.12	273.10		19,886,992.22
<b>6200</b> Instructional Media Svc	4,490,052.00	4,899,684.37		3,324.00	4,896,360.37
<b>6300</b> Instruct & Curr Dev Svc	7,839,910.07	7,663,231.62	36,228.53		7,699,460.15
<b>6400</b> Instruct Staff Trng Svc	3,643,815.24	3,608,553.42	84,999.35		3,693,552.77
<b>6500</b> Instr Tech Svc	5,407,898.97	4,031,221.82			4,031,221.82
<b>7100</b> Board	1,544,807.64	1,348,807.64	161,000.00		1,509,807.64
<b>7200</b> General Administration	1,490,146.07	1,106,482.07			1,106,482.07
<b>7300</b> School Administration	21,396,826.00	18,965,385.28	21,233.55		18,986,618.83
<b>7400</b> Facility Acq & Construc	962,812.00	2,724,643.25	1,200,000.00		3,924,643.25
<b>7500</b> Fiscal Services	2,603,532.05	2,859,759.15	286,500.00		3,146,259.15
<b>7600</b> Food Services	116,000.25	212,355.76			212,355.76
<b>7700</b> Central Services	6,759,590.00	7,491,821.70	422,307.75		7,914,129.45
<b>7800</b> Transportation Services	17,875,904.00	18,656,808.31	1,177,000.00		19,833,808.31
<b>7900</b> Operation Of Plant	40,678,959.00	40,791,843.67	3,036,149.99		43,827,993.66
<b>8100</b> Maintenance Of Plant	11,929,107.00	13,691,825.75	944,600.00		14,636,425.75
<b>8200</b> Admin Tech Svc	4,001,474.00	4,256,474.00	100,000.00		4,356,474.00
<b>9100</b> Community Services	567,500.00	597,712.59	114,079.25		711,791.84
<b>9800</b> Reserves	42,062,021.64	32,876,289.22		10,265,772.51	22,610,516.71
<b>TOTAL:</b>	<b>388,267,792.10</b>	<b>386,492,598.45</b>	<b>11,617,118.90</b>	<b>10,269,096.51</b>	<b>387,840,620.84</b>

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:**  
**GENERAL OPERATING FUND**  
**RESOLUTION NUMBER 9**  
**BOARD MEETING July 16, 2024**

<b>Account Name</b>		<b>Increase (Decrease)</b>
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>		
a) <u>Various Projects</u>		
Fedl Indirect Cost Rate		729,115.85
Other Misc State Revenue		207,000.00
Rent		99,621.10
Food Svcs Indirect Cost Rate		83,336.44
Other Misc Local Sources		49,206.31
Gifts Grants & Bequests		40,106.59
Other Misc State Revenue		30,000.00
Other Misc State Revenue		28,240.00
Other Misc State Revenue		22,712.45
Bus Fees		19,226.84
Other Misc Local Sources		16,411.91
Fedl Impact Funds-Cur Op		15,210.00
State License Tax		12,209.97
Gifts Grants & Bequests		10,000.00
Other Misc Local Sources		6,877.68
Other Misc Local Sources		4,560.00
Other Misc Local Sources		2,263.50
Other Misc Local Sources		1,968.95
Refunds Of Prior Year Exp		1,518.46
Other Misc Local Sources		1,034.65
Misc Federal Direct		106.44
		<u>1,380,727.14</u>
Reserve For Contingencies	Unrestricted Reserve	1,008,727.68
Clstrm Tchr-Other Pay	Basic (K-12)	128,193.26
Data Communication Lines	Operation Of Plant	61,624.00
Pro & Tech Services	Instruct Staff Trng Svc	49,206.31
Other Tchr-Other Pay	Instruct & Curr Dev Svc	36,228.53
Supplies	Vocational-Technical	28,240.00
Computer Hardware-Non-Cap	Basic (K-12)	16,411.91
Admin-Other Pay	School Administration	13,934.05
Social Security Benefits	Basic (K-12)	13,441.55
FEFP Chrtr Schl Distributions	Basic (K-12)	12,000.00
Clstrm Tchr-Other Pay	Basic (K-12)	9,289.36
Clstrm Tchr-Other Pay	Exceptional	9,289.36
Other Support-Other Pay	Guidance Services	9,289.36
Other Support-Other Pay	Staff Services	2,786.81
Supplies	Basic (K-12)	1,034.65
Social Security Benefits	Basic (K-12)	710.64
Social Security Benefits	Exceptional	710.64
Social Security Benefits	Guidance Services	710.64
Workers Compensation	Basic (K-12)	415.80
Reserve For Contingencies	Reserves	(21,517.41)
		<u>1,380,727.14</u>

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:**  
**GENERAL OPERATING FUND**  
**RESOLUTION NUMBER 9**  
**BOARD MEETING July 16, 2024**

<b>Account Name</b>		<b>Increase (Decrease)</b>
b) <u>Various Projects</u>		
FL Ed Finance Program (FEFP)		(280,306.00)
		<u>(280,306.00)</u>
FEFP Chrtr Schl Distributions	Basic (K-12)	142,474.00
Reserve For Contingencies	Safe Schls-SRO/CSO/Chrtr/Beha	60,003.00
Pro & Tech Services	Basic (K-12)	36,280.00
FEFP Chrtr Schl Distributions	Basic (K-12)	20,049.00
Reserve For Contingencies	Regular Operations-Schools	18,947.00
Reserve For Contingencies	EEA Operational Cost-Reg Term	15,086.00
FEFP Chrtr Schl Distributions	Basic (K-12)	5,683.00
Reserve For Contingencies	Instruct Materials-Library	3,324.00
Pro & Tech Services	Basic (K-12)	2,248.00
Supplies	Exceptional	1,631.00
Reserve For Contingencies	Science Lab Materials	1,163.00
Pro & Tech Services	Basic (K-12)	948.00
Pro & Tech Services	Basic (K-12)	784.00
Supplies	Exceptional	413.00
FEFP Chrtr Schl Distributions	Basic (K-12)	54.00
Reserve For Contingencies	Unrestricted Reserve	(320,380.00)
Reserve For Contingencies	Reserve-Transportation Fuel	(73,446.00)
FEFP Chrtr Schl Distributions	Basic (K-12)	(60,951.00)
Reserve For Contingencies	Instructional Contracts	(36,280.00)
Supplies	Basic (K-12)	(23,430.00)
Supplies	Basic (K-12)	(20,578.00)
Supplies	Basic (K-12)	(20,516.00)
Reserve For Contingencies	Const Amend Classsize Red	(20,049.00)
Pro & Tech Services	Health Services	(5,035.00)
Pro & Tech Services	Operation Of Plant	(4,241.00)
Library Books-Exist Libr	Instructional Media Svc	(3,324.00)
Supplies	Basic (K-12)	(1,163.00)
		<u>(280,306.00)</u>

**Explanation: To adjust budgets per 4th FEFP calculation.**

c) <u>Child Care-After Sch(Dist Opr)</u>		
School-Age Child Care Fees		80,713.25
School-Age Child Care Fees		37,448.00
		<u>118,161.25</u>
Temporary Employment	Community Services	80,713.25
Supplies	Community Services	37,448.00
		<u>118,161.25</u>

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:**  
**GENERAL OPERATING FUND**  
**RESOLUTION NUMBER 9**  
**BOARD MEETING July 16, 2024**

<b>Account Name</b>		<b>Increase (Decrease)</b>
d) <u>Various Projects</u>		
Performance Based Incentives		111,287.00
Performance Based Incentives		18,153.00
		<u>129,440.00</u>
Furn Fixtures & Equip-Captlzd	Vocational-Technical	111,287.00
Technology-Related Supplies	Adult General	18,153.00
		<u>129,440.00</u>

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

**II. Amendments Between Appropriations & Reserves**

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	2,082.00
Temporary Employment	Community Services	(2,082.00)
		<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 Fixtures & Equip-Cap	Basic (K-12)	25,310.00
Tech Furn Fixtures & Equip-Cap	Guidance Services	7,299.50
Tech Furn Fixtures & Equip-Cap	School Administration	7,299.50
Technology-Related Rentals	Basic (K-12)	3,000.00
Supplies	Basic (K-12)	1,826.10
Technology-Related Supplies	Basic (K-12)	1,340.95
Supplies	Instruct Staff Trng Svc	793.04
Clstrm Tchrr-Other Pay	Basic (K-12)	484.70
Pro & Tech Services	Basic (K-12)	374.43
Student Reg/Admission Fees	Basic (K-12)	336.96
Substitute Teachers	Basic (K-12)	277.28
Aides-Other Pay	Basic (K-12)	170.18
Retirement Benefits	Basic (K-12)	88.85
Social Security Benefits	Basic (K-12)	51.28
Workers Compensation	Basic (K-12)	11.16
Reserve For Contingencies	Reserves	(48,663.93)
		<u>0.00</u>

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:**  
**GENERAL OPERATING FUND**  
**RESOLUTION NUMBER 9**  
**BOARD MEETING July 16, 2024**

<b>Account Name</b>		<b>Increase (Decrease)</b>
<b>c) <u>EEA - Turnaround Allocation</u></b>		
Non-FEFP Chrtr Schl Distrib	Basic (K-12)	288,221.61
Clstrm Tchrr-Other Pay	Basic (K-12)	2,004.11
Retirement Benefits	Basic (K-12)	299.75
Social Security Benefits	Basic (K-12)	148.04
Workers Compensation	Basic (K-12)	23.81
Student Reg/Admission Fees	Basic (K-12)	675.00
Pro & Tech Services	Parental Involvement	120.00
Reserve For Contingencies	Reserves	(267,380.92)
Pro & Tech Services	Health Services	(12,111.40)
Pro & Tech Services	Instruct Staff Trng Svc	(10,000.00)
Other Non-Prof Purc Services	Community Services	(2,000.00)
		<u>0.00</u>

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

<b>d) <u>Various Projects</u></b>		
Salaries	Instruction	3,300,000.00
Materials & Supplies	Operation Of Plant	3,000,000.00
Materials & Supplies	Facility Acq & Construc	1,200,000.00
Materials & Supplies	Transportation Services	1,200,000.00
Repairs & Maintenance	Maintenance Of Plant	900,000.00
Purchased Services	Central Services	400,000.00
Purchased Services	Fiscal Services	300,000.00
Materials & Supplies	Board	200,000.00
Materials & Supplies	Admin Tech Svc	100,000.00
Reserve For Contingencies	Unrestricted Reserve	52,177.50
Travel Away-Out Of State	Instruct Staff Trng Svc	25,000.00
Repairs & Maintenance	Maintenance Of Plant	23,000.00
Technology-Related Rentals	Maintenance Of Plant	21,600.00
Materials & Supplies	Instruct Staff Trng Svc	20,000.00
Other Non-Prof Purc Services	Staff Services	11,005.50
Pro & Tech Services	Staff Services	8,515.44
Regular Phones, Fax & Modems	Operation Of Plant	366.99
Reserve For Contingencies	Suspense Account	(10,620,000.00)
Pro & Tech Services	Board	(39,000.00)
Supplies	Basic (K-12)	(25,000.00)
Diesel Fuel	Transportation Services	(23,000.00)
Insurance & Bond Premiums	Operation Of Plant	(21,600.00)
Reserve For Contingencies	Reserves	(19,520.94)
Technology-Related Rentals	Fiscal Services	(13,500.00)
Reserve For Contingencies	Reserves	(44.49)
		<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.: 9 - SPECIAL REVENUE - FEDERAL PROGRAMS**

**July 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	4,967,851.32			4,967,851.32
3201 Vocational Education Acts	890,966.20	1,009,684.20			1,009,684.20
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	13,341,201.92			13,341,201.92
3240 Elem & Sec Ed Act, Title I	28,479,099.48	31,098,385.93			31,098,385.93
3299 Misc Fedl Thru State	5,348,004.40	5,769,946.94	110,090.34		5,880,037.28
<b>TOTAL:</b>	<b>51,975,225.11</b>	<b>56,687,138.79</b>	<b>110,090.34</b>	<b>0.00</b>	<b>56,797,229.13</b>

**SCHOOL BOARD OF ESCAMBIA COUNTY**  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET**  
**RESOLUTION NO.: 9 - SPECIAL REVENUE - FEDERAL PROGRAMS**

**July 16, 2024**

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
<b>5000</b> Instruction	22,919,994.07	25,978,266.46		18,060.19	25,960,206.27
<b>6100</b> Student Support Services	1,902,272.88	2,162,569.14	59,392.15		2,221,961.29
<b>6200</b> Instructional Media Svc	242,760.22	254,689.12	1,422.36		256,111.48
<b>6300</b> Instruct & Curr Dev Svc	12,334,522.66	11,085,939.31	34,441.99		11,120,381.30
<b>6400</b> Instruct Staff Trng Svc	7,185,794.84	8,973,656.95	30,234.24		9,003,891.19
<b>6500</b> Instr Tech Svc	252,403.85	285,857.85	187.27		286,045.12
<b>7200</b> General Administration	2,334,848.59	2,289,627.66		1,276.88	2,288,350.78
<b>7300</b> School Administration	0.00	277,500.00			277,500.00
<b>7400</b> Facility Acq & Construc	0.00	9,916.69			9,916.69
<b>7700</b> Central Services	292,398.40	228,213.73	8,854.40		237,068.13
<b>7800</b> Transportation Services	3,425,480.29	4,072,481.29		5,031.00	4,067,450.29
<b>7900</b> Operation Of Plant	77,636.31	58,007.59		74.00	57,933.59
<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>56,687,138.79</b>	<b>134,532.41</b>	<b>24,442.07</b>	<b>56,797,229.13</b>

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY**  
**EXPLANATION OF BUDGET AMENDMENT NO. 9**  
**SPECIAL REVENUES**  
**BOARD MEETING July 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>
HE1254-16-1-0031	Military : Smooth Sailing	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
HE1254-19-1-0005	Military : Taking Flight	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
HE1254-20-1-0015	Military : Afterburner	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-1614A-4CS01	Carl Perkins Secondary	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-2624B-4CD01	FDLRS Associate Center IDEA Part B Discretionary	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>	
170-2124A-4CB01	Title I, Part A Basic - Parental Involvement	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-2124A-4CB01	Title I, Part A, Basic - Summer School & Pre-K	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY**  
**EXPLANATION OF BUDGET AMENDMENT NO. 9**  
**SPECIAL REVENUES**  
**BOARD MEETING July 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>
170-1914A-4CG01	Adult Geographic	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-2324B-4CB01	Title I, Part A, Basic - Homeless Children and Youth	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 - Foster Student Transportation	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, Roll Forward	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, Ed Services	0.00
	<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	
170-2244B-4CT01	Title II - Private Schools	42,429.69
	<b>Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.</b>	
170-2244B-4CT01	Title II - Staff Development	(42,429.69)
	<b>Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.</b>	
170-1024A-4C001	Title III - English Language Acquisition	110,090.34
	<b>Explanation: To increase budget per Florida Department of Education.</b>	

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 9  
SPECIAL REVENUES  
BOARD MEETING July 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>
170-1024M-4CI01	Enhanced Inst Opp for Recently Arrived Imm Children & Youth	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.: 9 - CAPITAL PROJECTS FUND**

**July 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	10,786,577.99			10,786,577.99
<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	41,391,700.00			41,391,700.00
<b>3948</b> Half Cent Sales Tax 2008	111,781,082.86	110,964,077.86			110,964,077.86
<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>214,556,224.19</b>	<b>0.00</b>	<b>0.00</b>	<b>214,556,224.19</b>

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 9 - CAPITAL PROJECTS FUND**

**July 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	176,217,941.71	2,250,000.00		178,467,941.71
<b>9700</b> Transfer Of Funds	33,004,707.00	28,725,009.47			28,725,009.47
<b>9800</b> Reserves	15,878,962.23	9,613,273.01		2,250,000.00	7,363,273.01
<b>TOTAL:</b>	<b>174,882,406.82</b>	<b>214,556,224.19</b>	<b>2,250,000.00</b>	<b>2,250,000.00</b>	<b>214,556,224.19</b>

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:**  
**CAPITAL PROJECTS FUND**  
**RESOLUTION NUMBER 9**  
**BOARD MEETING July 16, 2024**

<b>Fund Name</b>	<b>Project</b>	<b>Increase (Decrease)</b>
<b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b>		
a) <u>3713 - Cap Imprv Tax Fund FY 23</u>		
Imprv Not Bldg Noncap/Acq-Cons	Equipment	6,578.90
Furn Fixtures & Equip-Captlzd	Equipment	(6,578.90)
		<u>0.00</u>

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

b) <u>3948 - Half Cent Sales Tax 2008</u>		
Tech Furn Fixture&Equip-Noncap	NB Cook Covered Play Area Reno	1,161.35
Bldgs & Fixed Equip-Contractor	Covered PE Play Area	(1,161.35)
		<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>		
Remod/Renov-Non-Cap	BES Cafe & Classrm Retrofit	2,400.00
Bldgs & Fixed Equip-Direct Pur	BES Cafe & Classrm Retrofit	(2,400.00)
		<u>0.00</u>

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

d) <u>3948 - Half Cent Sales Tax 2008</u>		
Remod/Renov-Non-Cap	NB Cook Covered Play Area Reno	3,132.24
Furn Fixtures & Equip-Captlzd	NB Cook Covered Play Area Reno	(3,132.24)
		<u>0.00</u>

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

e) <u>3948 - Half Cent Sales Tax 2008</u>		
Furn Fixtures & Equip-Captlzd	Middle School Renovations	214,065.90
Furn Fixtures & Equip-Non-Cap	Middle School Renovations	6,605.61
Remod/Renov-Non-Cap	Middle School Renovations	(220,671.51)
		<u>0.00</u>

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

f) <u>3948 - Half Cent Sales Tax 2008</u>		
Remod/Renov-Non-Cap	Middle School Renovations	1,500,000.00
Remod/Renov-Non-Cap	Athletic/PE Improvements	500,000.00
Imprv Not Bldg Noncap/Acq-Cons	Sitework	250,000.00
Reserve For Contingencies	Unrestricted Reserve	(2,250,000.00)
		<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.**

**SCHOOL BOARD OF ESCAMBIA COUNTY**  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET**  
**RESOLUTION NO.: 9 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

**July 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	4,558,723.33			4,558,723.33
<b>4440</b> CRRSA-Other	0.00	330,151.00	20,000.00		350,151.00
<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	922,521.70			922,521.70
<b>TOTAL:</b>	<b>57,992,490.60</b>	<b>55,043,852.64</b>	<b>20,000.00</b>	<b>0.00</b>	<b>55,063,852.64</b>

**SCHOOL BOARD OF ESCAMBIA COUNTY**  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET**  
**RESOLUTION NO.: 9 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

**July 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	18,942,541.07	1,077,000.00		20,019,541.07
<b>6100</b> Student Support Services	1,493,768.31	3,997,985.46	47,000.00		4,044,985.46
<b>6200</b> Instructional Media Svc	7,000.00	47,422.78	42,000.00		89,422.78
<b>6300</b> Instruct & Curr Dev Svc	602,293.65	2,931,523.31	220,000.00		3,151,523.31
<b>6400</b> Instruct Staff Trng Svc	1,752,975.86	1,353,010.64	33,000.00		1,386,010.64
<b>6500</b> Instr Tech Svc	2,339.14	34,170.24	31,000.00		65,170.24
<b>7100</b> Board	0.00	3,767.75	4,000.00		7,767.75
<b>7200</b> General Administration	1,112,030.49	1,228,481.73			1,228,481.73
<b>7300</b> School Administration	954,906.09	1,306,212.22			1,306,212.22
<b>7400</b> Facility Acq & Construc	37,127,027.35	22,492,380.92		3,563,000.00	18,929,380.92
<b>7500</b> Fiscal Services	317,763.22	296,897.82	30,000.00		326,897.82
<b>7600</b> Food Services	0.00	153,616.55	162,000.00		315,616.55
<b>7700</b> Central Services	186,973.81	193,707.06	36,000.00		229,707.06
<b>7800</b> Transportation Services	703,038.50	607,680.03	1,652,000.00		2,259,680.03
<b>7900</b> Operation Of Plant	105,131.50	193,908.81	150,000.00		343,908.81
<b>8100</b> Maintenance Of Plant	498,414.28	851,258.96	53,000.00		904,258.96
<b>8200</b> Admin Tech Svc	2,731.00	30,463.49	25,000.00		55,463.49
<b>9100</b> Community Services	15,000.00	378,823.80	21,000.00		399,823.80
<b>TOTAL:</b>	<b>57,992,490.60</b>	<b>55,043,852.64</b>	<b>3,583,000.00</b>	<b>3,563,000.00</b>	<b>55,063,852.64</b>

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS  
 RESOLUTION NUMBER 9  
 BOARD MEETING July 16, 2024**

<b>Fund Name</b>	<b>Project</b>	<b>Increase (Decrease)</b>
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>		
a) <u>4440 - CRRSA-Other</u>		
Educ Stabil Fund-Workforce	Open Door - Career Centers	20,000.00
		<u>20,000.00</u>
Other Misc Expenses	Open Door - Career Centers	20,000.00
		<u>20,000.00</u>

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

**II. Amendments Between Appropriations & Reserves**

a) <u>4450 - ARP Act ESSER III</u>		
Aides-Reg Pay	ARP ESSER III	1,652,000.00
Aides-Reg Pay	ARP ESSER III	1,077,000.00
Other Tchr-Reg-Pay	ARP ESSER III	220,000.00
Other Support-Other Pay	ARP ESSER III	162,000.00
Other Support-Other Pay	ARP ESSER III	150,000.00
Other Support-Other Pay	ARP ESSER III	53,000.00
Other Tchr-Reg-Pay	ARP ESSER III	47,000.00
Other Tchr-Other Pay	ARP ESSER III	42,000.00
Other Support-Other Pay	ARP ESSER III	36,000.00
Other Tchr-Reg-Pay	ARP ESSER III	33,000.00
Other Tchr-Other Pay	ARP ESSER III	31,000.00
Admin-Other Pay	ARP ESSER III	30,000.00
Tech Furn Fixture&Equip-Noncap	ARP ESSER III	12,642.43
Other Support-Other Pay	ARP ESSER III	12,091.64
Other Support-Other Pay	ARP ESSER III	4,000.00
Admin-Other Pay	ARP ESSER III	1,000.00
Tech Furn Fixtures & Equip-Cap	ARP ESSER III	265.93
Remod/Renov-Non-Cap	ARP ESSER III	(3,563,000.00)
		<u>0.00</u>

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

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

**July 16, 2024**

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
<b>3322</b> CO & DS For SBE/COBI Bonds	222,100.00	222,100.00			222,100.00
<b>3630</b> Trans From CP Proj Funds	16,620,030.47	16,372,272.84			16,372,272.84
<b>3751</b> Certificates Of Participation	0.00	41,459,134.75			41,459,134.75
<b>9999</b> Beginning Fund Balance	6,851,764.23	6,851,764.23		1,000,312.75	5,851,451.48
<b>TOTAL:</b>	<b>23,693,894.70</b>	<b>64,905,271.82</b>	<b>0.00</b>	<b>1,000,312.75</b>	<b>63,904,959.07</b>

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

**July 16, 2024**

EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
<b>9200</b>	Debt Service	16,897,733.32	17,094,517.46		2,806.75	17,091,710.71
<b>9700</b>	Transfer Of Funds	0.00	41,000,000.00			41,000,000.00
<b>9800</b>	Reserves	6,796,161.38	6,810,754.36		997,506.00	5,813,248.36
<b>TOTAL:</b>		<b>23,693,894.70</b>	<b>64,905,271.82</b>	<b>0.00</b>	<b>1,000,312.75</b>	<b>63,904,959.07</b>

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:**  
**DEBT SERVICE FUND**  
**RESOLUTION NUMBER 4**  
**BOARD MEETING July 16, 2024**

<b>Account Name</b>		<b>Increase (Decrease)</b>
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>		
<b>a) <u>2930 - Cert Of Participation-2020</u></b>		
Reserve For Contingencies	Assets & Other Debits	(1,000,312.75)
		<u>(1,000,312.75)</u>
Reserve For Contingencies	Reserves	(997,506.00)
Debt Svc/Issuance Fees	Debt Service	(2,806.75)
		<u>(1,000,312.75)</u>

**Explanation: To adjust revenue and appropriations for the 2020 Series Certificates of Participation.**