



Agenda Item Details

Meeting	Aug 20, 2024 - REGULAR MEETING AGENDA (5:30 PM)
Category	22. Consent - Finance - Budgeting
Subject	A. Resolutions to Amend 2023-2024 District School Budget
Access	Public
Type	Action (Consent)
Fiscal Impact	No
Budgeted	Yes
Budget Source	Various
Recommended Action	Approval of resolutions to amend District School Budget

Public Content

Background Information/Description

On September 14, 2023, the School Board adopted the budget for fiscal year 2023-2024. As the fiscal year progresses, we ask you to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are the results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues; increases or decreases in appropriations to more accurately reflect estimated expenditures; and schools, departments, and projects make changes to their budget in order to better utilize funds.


Fiscal Impact


These amendments properly reflect the estimated revenues and appropriations, and allow for better utilization of budgeted funds. These amendments show the estimated revenues and appropriations for each fund and provide a description of items amended.

Educational Impact

These amendments facilitate the effective operations of the District through more efficient use of funds.

 [General Operating Fund - Resolution 10.pdf \(451 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 10.pdf \(327 KB\)](#)

 [Capital Projects Fund - Resolution 10.pdf \(407 KB\)](#)

 [CARES Act, CRRSA Act and ARP Act Funds - Resolution 10.pdf \(358 KB\)](#)



[Debt Service Fund - Resolution 5.pdf \(237 KB\)](#)



[Special Revenue - Food Service Fund - Resolution 1.pdf \(187 KB\)](#)

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

Aug 7, 2024 11:13 AM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.

Aug 7, 2024 11:50 AM :: Approved by Shanee Ducker. Routed to Tammy Edwards for approval.

Aug 7, 2024 12:12 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.

Aug 7, 2024 12:39 PM :: Final approval by Terry St Cyr

Motion & Voting

Board Approval of Consent Agenda

Motion by Paul Fetsko, second by Kevin Adams.

Final Resolution: Motion Carries

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

Last Modified by Holley DeWees on August 20, 2024

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 10 - GENERAL OPERATING FUND**

August 20, 2024

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	400,000.00	415,210.00	330,564.00		745,774.00
3191 ROTC	500,000.00	500,000.00	35,577.10		535,577.10
3199 Misc Federal Direct	0.00	106.44			106.44
3202 Medicaid	1,300,000.00	1,660,495.28	295,585.12		1,956,080.40
3273 Educ Stabilization Fund-VPK	29,000.00	27,000.00			27,000.00
3299 Misc Fedl Thru State	921,000.00	921,000.00		73,994.00	847,006.00
3310 FL Ed Finance Program (FEFP)	161,136,792.00	156,583,828.00			156,583,828.00
3315 Workforce Development	5,329,365.00	5,329,365.00			5,329,365.00
3317 Performance Based Incentives	250,000.00	433,898.00			433,898.00
3323 CO&DS for Admin Expense	24,217.00	24,217.00			24,217.00
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	55,000.00	67,209.97	4,008.41		71,218.38
3355 Class Size Reduction/Operating	35,888,362.00	35,156,424.00			35,156,424.00
3361 School Recognition Funds	0.00	2,127,785.00			2,127,785.00
3371 Voluntary Pre-K Program	1,649,814.54	1,652,669.34		129,545.85	1,523,123.49
3373 Reading Programs	0.00	590,922.00			590,922.00
3399 Other Misc State Revenue	497,432.13	1,065,255.59		86,445.48	978,810.11
3411 District School Taxes	118,872,702.00	118,872,702.00			118,872,702.00
3425 Rent	250,000.00	349,621.10	64,429.40		414,050.50
3431 Interest On Investments	1,000,000.00	1,000,000.00			1,000,000.00
3440 Gifts Grants & Bequests	24,150.00	74,256.59			74,256.59
3461 Adult General Ed Course Fees	12,000.00	12,000.00	7,365.00		19,365.00
3464 Capital Improvement Fees	35,000.00	35,000.00	13,033.04		48,033.04
3465 Postsecondary Lab Fees	130,000.00	130,000.00	47,303.68		177,303.68
3467 GED Testing Fees	10,000.00	10,000.00	1,830.75		11,830.75
3468 Financial Aid Fees	70,000.00	70,000.00	17,162.29		87,162.29
3469 Other Student Fees	27,000.00	30,139.00	29,888.96		60,027.96
3473 School-Age Child Care Fees	410,000.00	528,161.25	52,472.50		580,633.75
3491 Bus Fees	100,000.00	119,226.84	107,875.58		227,102.42
3493 Sale Of Junk	200,000.00	200,000.00			200,000.00
3494 Fedl Indirect Cost Rate	1,500,000.00	2,229,115.85	1,347,845.95		3,576,961.80
3495 Other Misc Local Sources	2,245,000.00	2,345,671.63	708,410.08		3,054,081.71
3497 Refunds of Prior Year Exp	0.00	1,518.46			1,518.46
3498 Lost Damaged & Sale Txbs	5,000.00	5,000.00	674.19		5,674.19
3499 Food Srvs Indirect Cost Rate	450,000.00	533,336.44	68,949.88		602,286.32
3630 Trans From CP Proj Funds	12,833,340.00	12,104,229.00		26,547.00	12,077,682.00
9999 Beginning Fund Balance	41,666,117.43	42,188,757.06			42,188,757.06
TOTAL:	388,267,792.10	387,840,620.84	3,132,975.93	316,532.33	390,657,064.44

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 10 - GENERAL OPERATING FUND**

August 20, 2024

EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000	Instruction	196,680,165.17	204,855,727.09	88,455.04		204,944,182.13
6100	Student Support Services	18,217,271.00	19,886,992.22	452,831.81		20,339,824.03
6200	Instructional Media Svc	4,490,052.00	4,896,360.37	3,413.57		4,899,773.94
6300	Instruct & Curr Dev Svc	7,839,910.07	7,699,460.15	253,451.00		7,952,911.15
6400	Instruct Staff Trng Svc	3,643,815.24	3,693,552.77	89,802.89		3,783,355.66
6500	Instr Tech Svc	5,407,898.97	4,031,221.82	214,881.07		4,246,102.89
7100	Board	1,544,807.64	1,509,807.64	1,803.55		1,511,611.19
7200	General Administration	1,490,146.07	1,106,482.07	119,333.79		1,225,815.86
7300	School Administration	21,396,826.00	18,986,618.83	30,770.04		19,017,388.87
7400	Facility Acq & Construc	962,812.00	3,924,643.25	107,519.58		4,032,162.83
7500	Fiscal Services	2,603,532.05	3,146,259.15		87,706.10	3,058,553.05
7600	Food Services	116,000.25	212,355.76	6,880.12		219,235.88
7700	Central Services	6,759,590.00	7,914,129.45	66,177.13		7,980,306.58
7800	Transportation Services	17,875,904.00	19,833,808.31	134,898.10		19,968,706.41
7900	Operation Of Plant	40,678,959.00	43,827,993.66		514,391.10	43,313,602.56
8100	Maintenance Of Plant	11,929,107.00	14,636,425.75	20,480.38		14,656,903.13
8200	Admin Tech Svc	4,001,474.00	4,356,474.00	51,468.27		4,407,942.27
9100	Community Services	567,500.00	711,791.84	183,534.72		895,326.56
9800	Reserves	42,062,021.64	22,610,516.71	1,592,839.74		24,203,356.45
TOTAL:		388,267,792.10	387,840,620.84	3,418,540.80	602,097.20	390,657,064.44

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 10
BOARD MEETING August 20, 2024

Account Name		Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Various Medicaid Projects</u>		
Medicaid		161,838.00
Medicaid		133,747.12
		<u>295,585.12</u>
Pro & Tech Services	Exceptional	161,838.00
Reserve For Contingencies	Medicaid-Direct Services	66,873.59
Supplies	Exceptional	58,122.62
Supplies	Transportation Services	5,662.20
Supplies	Psychological Services	3,088.71
		<u>295,585.12</u>

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

b) <u>Youth Mentl Hlth Aware & Train</u>		
Other Misc State Revenue		(2,744.72)
Other Misc State Revenue		(1,257.60)
		<u>(4,002.32)</u>
Aides-Other Pay	Staff Services	(2,744.72)
Training Tuition Fees	Instruct Staff Trng Svc	(527.15)
Aides-Other Pay	Staff Services	(478.98)
Other Support-Other Pay	Staff Services	(90.00)
Retirement Benefits	Staff Services	(84.83)
Social Security Benefits	Staff Services	(43.54)
Workers Compensation	Staff Services	(33.10)
		<u>(4,002.32)</u>

Explanation: To adjust Youth Mental Health Awareness & Training revenue and appropriations to actual revenue received.

c) <u>Various Child Care-After School Projects</u>		
School-Age Child Care Fees		33,440.50
School-Age Child Care Fees		19,032.00
		<u>52,472.50</u>
Temporary Employment	Community Services	33,440.50
Supplies	Community Services	19,032.00
		<u>52,472.50</u>

Explanation: To adjust district operated child care revenue and appropriations to actual revenue received.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 10
BOARD MEETING August 20, 2024

Account Name		Increase (Decrease)
d)	<u>Various George Stone Projects</u>	
	Other Student Fees	24,198.96
	Postsecondary Lab Fees	18,095.02
	Financial Aid Fees	17,162.29
	Postsecondary Lab Fees	14,683.64
	Capital Improvement Fees	13,033.04
	Postsecondary Lab Fees	12,281.71
	Adult General Ed Course Fees	7,365.00
	Other Misc Local Sources	4,405.03
	Other Student Fees	3,455.00
	Postsecondary Lab Fees	2,243.31
	Other Student Fees	2,235.00
	Ged Testing Fees	1,830.75
		<u>120,988.75</u>
	Supplies	Vocational-Technical 24,198.96
	Supplies	Vocational-Technical 18,095.02
	Other Misc Expenses	Community Services 17,162.29
	Supplies	Vocational-Technical 14,683.64
	Remod/Renov-Non-Cap	Facility Acq & Construc 13,033.04
	Supplies	Vocational-Technical 12,281.71
	Supplies	Vocational-Technical 7,365.00
	Furn Fixtures & Equip-Non-Cap	Vocational-Technical 4,405.03
	Supplies	Vocational-Technical 3,455.00
	Supplies	Vocational-Technical 2,243.31
	Supplies	Vocational-Technical 2,235.00
	Supplies	Vocational-Technical 1,830.75
		<u>120,988.75</u>

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

e)	<u>Various Projects</u>	
	Fedl Indirect Cost Rate	1,347,845.95
	Other Misc Local Sources	609,373.60
	Fedl Impact Funds-Cur Op	330,564.00
	Bus Fees	107,875.58
	Food Srvs Indirect Cost Rate	68,949.88
	Rent	64,429.40
	Other Misc Local Sources	55,033.98
	ROTC	35,577.10
	Other Misc Local Sources	9,993.00
	Other Misc Local Sources	7,571.06
	Other Misc Local Sources	6,465.50
	Other Misc Local Sources	6,000.00
	Other Misc Local Sources	5,775.50
	Other Misc Local Sources	4,787.98
	State License Tax	4,008.41
	Other Misc Local Sources	3,854.67
	Other Misc Local Sources	684.28
	Lost Damaged & Sale Txbs	674.19
	Other Misc State Revenue	499.00

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 10
BOARD MEETING August 20, 2024

Account Name	Increase (Decrease)
<u>Various Projects (Continued)</u>	
Other Misc State Revenue	200.00
Other Misc Local Sources	45.00
Voluntary Pre-K Program	(129,545.85)
Misc Fedl Thru State	(71,112.00)
Other Misc State Revenue	(59,538.00)
Trans From CP Proj Funds	(26,547.00)
Other Misc State Revenue	(23,604.16)
Other Misc Local Sources	(5,579.52)
Misc Fedl Thru State	(2,882.00)
	<u>2,351,399.55</u>
Reserve For Contingencies	Unrestricted Reserve 2,602,757.84
Other Misc Expenses	Community Services 64,252.00
Renovations-Network/Retrofit	Facility Acq & Construc 34,083.00
Tech Furn Fixtures & Equip-Cap	Instruct & Curr Dev Svc 26,141.13
Remod/Renov-Non-Cap	Facility Acq & Construc 17,008.53
Furn Fixtures & Equip-Non-Cap	Facility Acq & Construc 8,077.14
Technology-Related Supplies	Basic (K-12) 7,571.06
Substitute Teachers	Basic (K-12) 6,465.50
Other Non-Prof Purc Services	Guidance Services 3,854.67
Training Tuition Fees	Vocational-Technical 3,578.40
Technology Pro & Tech Services	Instruct Staff Trng Svc 3,000.00
Supplies	Basic (K-12) 2,138.00
Computer Hardware-Captlzd	Exceptional 1,099.00
Furn Fixtures & Equip-Non-Cap	Basic (K-12) 940.00
Other Misc Expenses	Community Services 499.00
Clstrm Tchr-Reg-Pay	Pre-K (129,545.85)
Pro & Tech Services	Health Services (71,112.00)
Training Tuition Fees	Vocational-Technical (58,538.00)
Training Tuition Fees	Vocational-Technical (50,000.00)
Pro & Tech Services	Instruct Staff Trng Svc (49,206.31)
Chtr Schl State Capital Outlay	Basic (K-12) (26,547.00)
Pro & Tech Services	Vocational-Technical (26,182.56)
Supplies	Vocational-Technical (14,052.00)
Clstrm Tchr-Other Pay	Instruct Staff Trng Svc (2,882.00)
Supplies	Vocational-Technical (1,000.00)
Travel-Away-In State	Instruct Staff Trng Svc (1,000.00)
	<u>2,351,399.55</u>

Explanation: To adjust 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 1,337.62
Temporary Employment	Community Services (1,337.62)
	<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 10
BOARD MEETING August 20, 2024

Account Name		Increase (Decrease)
b) <u>Object Reserves</u>		
Supplies	Psychological Services	36,749.36
Supplies	Operation Of Plant	35,471.08
Supplies	Instruct Staff Trng Svc	32,033.24
Supplies	School Administration	25,770.04
Supplies	Instruct & Curr Dev Svc	24,816.63
Supplies	Staff Services	20,154.89
Supplies	Transportation Services	17,623.76
Supplies	Facility Acq & Construc	8,759.87
Supplies	Maintenance Of Plant	8,019.34
Supplies	Food Services	6,880.12
Supplies	Fiscal Services	6,149.31
Supplies	Instr Tech Svc	5,889.07
Supplies	Instructional Media Svc	3,413.57
Supplies	Exceptional	2,191.43
Supplies	General Administration	1,883.79
Supplies	Board	1,803.55
Supplies	Admin Tech Svc	1,468.27
Supplies	Basic (K-12)	(162,139.39)
Supplies	Health Services	(23,926.04)
Supplies	Guidance Services	(17,869.37)
Supplies	Pre-K	(15,423.69)
Supplies	Internal Services	(6,465.28)
Supplies	Attendance & Social Wrk	(5,547.59)
Supplies	Vocational-Technical	(3,163.08)
Supplies	Information Services	(2,100.00)
Supplies	Plan,Research,Dev,Eval	(935.31)
Supplies	Parental Involvement	(934.12)
Supplies	Other Student Personl Svc	(360.00)
Supplies	Community Services	(213.45)
		<u>0.00</u>

Explanation: To adjust budget between functions.

c) <u>Discr Lottery Fnd-Sch Impr Act</u>		
Other Tchr-Other Pay	Guidance Services	51.69
Retirement Benefits	Guidance Services	7.01
Social Security Benefits	Guidance Services	3.95
Workers Compensation	Guidance Services	0.61
Reserve For Contingencies	Reserves	(63.26)
		<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 10

BOARD MEETING August 20, 2024

Account Name		Increase (Decrease)
d)	<u>CAPE FTE Funds</u>	
	Reserve For Contingencies	CAPE FTE Funds 2,689,349.20
	Supplies	Vocational-Technical 820,000.00
	Supplies	Instruct Staff Trng Svc 80,000.00
	Supplies	Instr Tech Svc 60,000.00
	Supplies	Admin Tech Svc 50,000.00
	Supplies	Instruct & Curr Dev Svc 16,000.00
	Supplies	Facility Acq & Construc 14,000.00
	Supplies	Transportation Services 12,000.00
	Supplies	School Administration 5,000.00
	Reserve For Contingencies	Unrestricted Reserve (2,350,000.00)
	Reserve For Contingencies	Reserve-K 12 FTE (750,000.00)
	Reserve For Contingencies	Reserve-Family Empowerment Sc (646,349.20)
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve For Contingencies for CAPE FTE Funds.

e)	<u>Various Projects</u>	
	Reserve For Contingencies	Unrestricted Reserve 657,149.66
	Other Tchr-Reg-Pay	Psychological Services 534,049.16
	Other Support-Reg Pay	Instr Tech Svc 383,200.00
	Salaries	Instruct & Curr Dev Svc 166,300.00
	Admin-Regular Pay	General Administration 117,450.00
	Student Reg/Admission Fees	Basic (K-12) 101,460.99
	Diesel Fuel	Transportation Services 100,000.00
	Retirement Benefits	Psychological Services 69,905.22
	Group Ins-Health & Hosp	Psychological Services 65,949.33
	Clrm Tchr-Reg-Pay	Basic (K-12) 59,733.59
	Materials & Supplies	Community Services 50,700.00
	Other Support-Reg Pay	Staff Services 48,585.19
	Social Security Benefits	Psychological Services 39,121.22
	Travel-Away-In State	Basic (K-12) 25,084.32
	Clrm Tchr-Other Pay	Basic (K-12) 21,475.80
	Pro & Tech Services	Fiscal Services 20,000.00
	Other Support-Reg Pay	Fiscal Services 16,478.71
	Tech Furn Fixture&Equip-Noncap	Instruct Staff Trng Svc 14,688.00
	Rentals	Transportation Services 14,498.39
	Pro & Tech Services	Operation Of Plant 13,900.00
	Rentals	Facility Acq & Construc 12,558.00
	Tech Repairs & Maintenance	Maintenance Of Plant 12,461.04
	Travel-Local	Instruct & Curr Dev Svc 11,992.76
	Admin-Regular Pay	Staff Services 11,774.32
	Group Ins-Health & Hosp	Instruct Staff Trng Svc 10,797.11
	Retirement Benefits	Staff Services 9,080.85
	Group Ins-Health & Hosp	Staff Services 6,431.51
	Travel-Away-In State	Staff Services 5,513.67
	Other Tchr-Other Pay	Instruct & Curr Dev Svc 5,061.69
	Social Security Benefits	Staff Services 4,357.61
	Retirement Benefits	Basic (K-12) 2,927.15
	Training Tuition Fees	Instruct Staff Trng Svc 2,900.00
	Travel-Away-In State	Basic (K-12) 1,736.47

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:

GENERAL OPERATING FUND

RESOLUTION NUMBER 10

BOARD MEETING August 20, 2024

Account Name		Increase (Decrease)
<u>Various Projects (Continued)</u>		
Social Security Benefits	Basic (K-12)	1,642.90
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc	1,584.01
Pro & Tech Services	Staff Services	1,512.00
Retirement Benefits	Instruct & Curr Dev Svc	1,101.94
Workers Compensation	Staff Services	670.36
Pro & Tech Services	Staff Services	596.00
Social Security Benefits	Instruct & Curr Dev Svc	505.50
Workers Compensation	Basic (K-12)	257.85
Other Non-Prof Purc Services	Fiscal Services	250.00
Clstrm Tchr-Reg-Pay	Basic (K-12)	199.98
Group Ins-Life	Staff Services	153.01
Other Misc Expenses	Transportation Services	113.75
Group Ins-Dental	Staff Services	106.19
Group Ins-Dental	Instruct & Curr Dev Svc	75.96
Regular Phones, Fax & Modems	Operation Of Plant	48.86
Workers Compensation	Instruct & Curr Dev Svc	7.26
Group Ins-Life	Instruct & Curr Dev Svc	1.06
Reserve For Contingencies	EEA Operational Cost-Reg Term	0.46
Pro & Tech Services	Exceptional	(721,017.69)
Materials & Supplies	Operation Of Plant	(551,350.00)
Reserve For Contingencies	Federal Stimulus-Indirect Cost	(300,000.00)
Technology-Related Rentals	Instr Tech Svc	(214,208.00)
Reserve For Contingencies	Reserves	(171,991.69)
Pro & Tech Services	Student Support Services	(166,300.00)
Reserve For Contingencies	Reserves	(100,000.00)
Pro & Tech Services	Fiscal Services	(86,514.08)
Reserve For Contingencies	Min Self-Ins Loss-Auto/Gn Liab	(81,159.04)
Pro & Tech Services	Basic (K-12)	(33,140.96)
Pro & Tech Services	Fiscal Services	(29,070.04)
Other Misc Expenses	Basic (K-12)	(20,000.00)
Technology Pro & Tech Services	Instr Tech Svc	(20,000.00)
Other Support-Reg Pay	Staff Services	(16,478.71)
Computer Hardware-Non-Cap	Fiscal Services	(15,000.00)
Diesel Fuel	Transportation Services	(15,000.00)
Technology-Related Rentals	Basic (K-12)	(14,688.00)
Pro & Tech Services	Guidance Services	(13,900.00)
Travel-Away-In State	Staff Services	(13,304.00)
Reserve For Contingencies	Reserves	(12,558.00)
Data Communication Lines	Operation Of Plant	(12,461.04)
Reserve For Contingencies	ERP Project	(6,109.67)
Reserve For Contingencies	Reserves	(4,885.31)
Technology-Related Supplies	Exceptional	(1,800.00)
Reserve For Contingencies	Reserves	(1,512.00)
Non-FEFP Chrtr Schl Distrib	Basic (K-12)	(1,363.22)
Supplies	Exceptional	(700.00)
Repairs & Maintenance	Exceptional	(500.00)
Gasoline	Exceptional	(500.00)
Diesel Fuel	Exceptional	(500.00)
Group Insurance	Instruct & Curr Dev Svc	(136.94)
Reserve For Contingencies	EEA - Beyond Reg 180 Day Term	(0.46)
		<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.: 10 - SPECIAL REVENUE - FEDERAL PROGRAMS**

August 20, 2024

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	4,621,549.63	4,967,851.32	36,000.00		5,003,851.32
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		24,737.38	221,280.62
3230 Individuals With Disab EdAct	12,135,536.92	13,341,201.92	1,429,105.93		14,770,307.85
3240 Elem & Sec EdAct, Title I	28,479,099.48	31,098,385.93			31,098,385.93
3299 Misc Fedl Thru State	5,348,004.40	5,880,037.28			5,880,037.28
TOTAL:	51,975,225.11	56,797,229.13	1,465,105.93	24,737.38	58,237,597.68

SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 10 - SPECIAL REVENUE - FEDERAL PROGRAMS

August 20, 2024

EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000	Instruction	22,919,994.07	25,960,206.27	1,443,228.28		27,403,434.55
6100	Student Support Services	1,902,272.88	2,221,961.29	4,600.68		2,226,561.97
6200	Instructional Media Svc	242,760.22	256,111.48			256,111.48
6300	Instruct & Curr Dev Svc	12,334,522.66	11,120,381.30	1,401,302.07		12,521,683.37
6400	Instruct Staff Trng Svc	7,185,794.84	9,003,891.19		23,186.64	8,980,704.55
6500	Instr Tech Svc	252,403.85	286,045.12	998.00		287,043.12
7200	General Administration	2,334,848.59	2,288,350.78		15,158.10	2,273,192.68
7300	School Administration	0.00	277,500.00			277,500.00
7400	Facility Acq & Construc	0.00	9,916.69	9,400.00		19,316.69
7700	Central Services	292,398.40	237,068.13		19.54	237,048.59
7800	Transportation Services	3,425,480.29	4,067,450.29		1,331,377.60	2,736,072.69
7900	Operation Of Plant	77,636.31	57,933.59		24,802.97	33,130.62
8200	Admin Tech Svc	89,892.00	93,192.00		4,418.00	88,774.00
9100	Community Services	917,221.00	917,221.00		20,197.63	897,023.37
TOTAL:		51,975,225.11	56,797,229.13	2,859,529.03	1,419,160.48	58,237,597.68

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 10
SPECIAL REVENUES
BOARD MEETING August 20, 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)
HE1254-20-1-0015	Military : Afterburner	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
HE1254-21-1-2007	Knowing and Embracing World Languages (KEWL)	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
HE1254-22-1-0004	All In For The Arts	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
HE1254-23-1-5036	E-Sports	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-1614A-4CS01	Carl Perkins Secondary	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-1612A-4CS01	Workforce Innovation & Opportunity Act (WIOA)	(24,737.38)
	Explanation: To decrease budget per Florida Department of Education.	
170-2624B-4CD01	FDLRS Associate Center IDEA Part B Discretionary	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2624C-4CD02	SEDNET/IDEA Part B	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 10
SPECIAL REVENUES
BOARD MEETING August 20, 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)
170-2624D-4CDT3	Sednet/Idea Part B - Trust	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2634B-4CB01	IDEA, Part B, Entitlement	1,322,598.08
	Explanation: To increase budget per Florida Department of Education.	
170-2674B-4CP01	IDEA, Part B, Pre-School Entitlement	106,507.85
	Explanation: To increase budget per Florida Department of Education.	
170-2234A-4CD01	Title I, Delinquent	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	(237.91)
	Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.	
170-2124B-4CB01	Title I, Part A, Basic	237.91
	Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.	
170-2124A-4CB01	Title I, Part A, Basic - Summer School & Pre-K	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-1914A-4CG01	Adult Geographic	0.00
	Explanation: Changes by schools and departments between object and functions to better utilize funds.	

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 10
SPECIAL REVENUES
BOARD MEETING August 20, 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)
170-2264B-4C001	Title I, UniSIG	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2264B-4CS01	UniSIG Supp Teh Alloc	0.00
	Explanation: Changes by schools & departments between objects and functions to better utilize funds.	
170-2414A-4C001	Title IV, Student Academic	0.00
	Explanation: Changes by schools & departments between objects and functions to better utilize funds.	
170-2244B-4CT01	Title II - Staff Development	(254,244.97)
	Explanation: Changes by schools & departments between objects, functions, and projects to better utilize funds.	
170-2244C-4CT01	Title II - Roll Forward	254,244.97
	Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	
170-1274B-4CH01	Title IX, Part A, Homeless	0.00
	Explanation: Changes by schools & departments between objects and functions to better utilize funds.	
170-92690-4P001	Heros in the Classroom	36,000.00
	Explanation: To set up budget per Florida Department of Education.	

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 10 - CAPITAL PROJECTS FUND**

August 20, 2024

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3610 Cap Outlay & Debt Srv (CO&DS)	5,612,168.19	5,612,168.19	38,724.68		5,650,892.87
3711 Cap Imprv Tax Constr Fd FY 21	551,024.64	551,024.64			551,024.64
3712 Cap Imprv Tax Constr Fd FY 22	3,609,919.37	3,609,919.37			3,609,919.37
3713 Cap Imprv Tax Constr Fd FY 23	11,309,217.62	10,786,577.99	129,217.35		10,915,795.34
3714 Cap Imprv Tax Constr Fd FY 24	36,767,251.00	36,767,251.00	459,454.97		37,226,705.97
3910 Local Capital Improvement Fund	2,419,722.36	2,419,722.36	916,314.82		3,336,037.18
3923 Ed Fac Security Grant Fd FY 22	231,713.54	231,713.54			231,713.54
3924 Ed Fac Security Grant Fd FY 23	260,790.00	260,790.00			260,790.00
3925 Ed Fac Security Grant Fd FY 24	0.00	0.00	551,371.00		551,371.00
3941 Series 2020 COP Proceeds	33,643.07	33,643.07			33,643.07
3942 Series 2023 COP Proceeds	391,700.00	41,391,700.00		391,700.00	41,000,000.00
3948 Half Cent Sales Tax 2008	111,781,082.86	110,964,077.86	3,437,789.77		114,401,867.63
3949 Sales Tax Revenue Bonds 2016	1,531,543.17	1,531,543.17	207,215.65		1,738,758.82
3980 Charter Schools-Capital Outlay	382,631.00	396,093.00		26,547.00	369,546.00
TOTAL:	174,882,406.82	214,556,224.19	5,740,088.24	418,247.00	219,878,065.43

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 10 - CAPITAL PROJECTS FUND**

August 20, 2024

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	125,998,737.59	178,467,941.71	2,540,088.30		181,008,030.01
9700 Transfer Of Funds	33,004,707.00	28,725,009.47		393,467.62	28,331,541.85
9800 Reserves	15,878,962.23	7,363,273.01	3,175,220.56		10,538,493.57
TOTAL:	174,882,406.82	214,556,224.19	5,715,308.86	393,467.62	219,878,065.43

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 10
BOARD MEETING August 20, 2024

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3610 - Cap Outlay & Debt Srv (CO&DS)</u>		
CO&DS Distributed		21,214.74
Interest On Undistr CO&DS		17,509.94
		<u>38,724.68</u>
Reserve For Contingencies	Unrestricted Reserve	38,724.68
		<u>38,724.68</u>
Explanation: To appropriate interest to project Reserve For Contingencies.		
b) <u>3713 - Cap Imprv Tax Fund FY 23</u>		
Interest On Investments		149,992.28
Net Inc/Dec FMV Of Investment		(20,774.93)
		<u>129,217.35</u>
Reserve For Contingencies	Unrestricted Reserve	129,217.35
		<u>129,217.35</u>
Explanation: To appropriate interest to project Reserve For Contingencies.		
c) <u>3714 - Cap Imprv Tax Fund FY 24</u>		
Local Capital Improvement Tax		225,517.77
Interest On Investments		197,785.45
Net Inc/Dec FMV Of Investment		36,151.75
		<u>459,454.97</u>
Reserve For Contingencies	Unrestricted Reserve	459,454.97
		<u>459,454.97</u>
Explanation: To appropriate interest to project Reserve For Contingencies.		
d) <u>3910 - Local Capital Improvement Fund</u>		
Sale Of Buildings		828,023.03
Interest On Investments		74,854.91
Net Inc/Dec FMV Of Investment		13,436.88
		<u>916,314.82</u>
Reserve For Contingencies	Unrestricted Reserve	916,314.82
		<u>916,314.82</u>
Explanation: To appropriate interest to project Reserve For Contingencies.		

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 10
BOARD MEETING August 20, 2024

Fund Name	Project	Increase (Decrease)
e) <u>3925 - Ed Fac Security Gt Fd - FY2024</u>		
Other Misc State Revenue		551,371.00
		<u>551,371.00</u>
Furn Fixtures & Equip-Capltzd	Security Systems	430,735.00
Remod/Renov-Non-Cap	Security Systems	120,636.00
		<u>551,371.00</u>

Explanation: To set up FY 23-24 Educational Security Grant Fund budget.

f) <u>3942 - Series 2023 COP Proceeds</u>		
Trans From Debt Service Fund		41,000,000.00
394		(41,391,700.00)
		<u>(391,700.00)</u>
Reserve For Contingencies	Unrestricted Reserve	(391,700.00)
		<u>(391,700.00)</u>

Explanation: To adjust interest to project Reserve For Contingencies.

g) <u>3948 - Half Cent Sales Tax 2008</u>		
Net Inc/Dec FMV Of Investment		1,619,014.79
Interest On Investments		1,206,954.78
School Distr Local Sales Tax		581,670.57
Net Inc/Dec FMV Of Investment		30,149.63
		<u>3,437,789.77</u>
Reserve For Contingencies	Unrestricted Reserve	3,437,789.77
		<u>3,437,789.77</u>

Explanation: To appropriate interest to project Reserve For Contingencies.

h) <u>3949 - Sales Tax Revenue Bonds 2016</u>		
Interest On Investments		207,215.65
		<u>207,215.65</u>
Reserve For Contingencies	Unrestricted Reserve	207,215.65
		<u>207,215.65</u>

Explanation: To appropriate interest to project Reserve For Contingencies.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 10
BOARD MEETING August 20, 2024

Fund Name	Project	Increase (Decrease)
i) <u>3980 - Charter Schools-Capital Outlay</u>		
Charter School Capital Outlay	Charter School Capital Outlay	(26,547.00)
		<u>(26,547.00)</u>
Transfer To General Fd	Charter School Capital Outlay	(26,547.00)
		<u>(26,547.00)</u>

Explanation: To adjust 2023-2024 Charter School Capital Outlay to actual revenue received.

II. Amendments Between Appropriations & Reserves

a) <u>3711 - Cap Imprv Tax Fund FY 21</u>		
Remod/Renov-Non-Cap	Ancillary Facility	118,469.67
Remod/Renov-Non-Cap	Preventive Maintenance Program	1,128.75
Other Motor Vehicles	Vans	(119,598.40)
Remod/Renov-Non-Cap	Fire Protection Sys	(0.02)
		<u>0.00</u>

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

b) <u>3712 - Cap Imprv Tax Fund FY 22</u>		
Remod/Renov-Non-Cap	Asbestos Removal	101,475.00
Imprv Not Bldg Noncap/Acq-Cons	Sitework	(101,475.00)
		<u>0.00</u>

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

c) <u>3713 - Cap Imprv Tax Fund FY 23</u>		
Imprv Not Bldg Noncap/Acq-Cons	Port Clsrm Reno,Relo,Setup,Utl	13,059.45
Imprv Not Bldg Cap /Acq-Const	Port Clsrm Reno,Relo,Setup,Utl	2,400.00
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	(15,459.45)
		<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 10
BOARD MEETING August 20, 2024

Fund Name	Project	Increase (Decrease)
d) <u>3714 - Cap Imprv Tax Fund FY 24</u>		
Other Motor Vehicles	Trucks	425,819.96
Furn Fixtures & Equip-Capltzd	Equipment	238,032.63
Software-Non Capitalized	ERP Project	155,660.90
Remod/Renov-Non-Cap	HVAC Renovations	154,443.53
Reserve For Contingencies	Unrestricted Reserve	145,336.15
Imprv Not Bldg Noncap/Acq-Cons	Sitework	135,244.62
Land	Land Purchase	91,177.25
Furn Fixtures & Equip-Non-Cap	Hurricane Sally	72,690.04
Remod/Renov-Non-Cap	Preventive Maintenance Program	55,677.99
Remod/Renov-Non-Cap	Blinds Replacement	45,200.10
Remod/Renov-Non-Cap	Capital Outlay Crew	39,860.07
Software-Non Capitalized	Computer Software	34,800.00
Remod/Renov-Non-Cap	Ancillary Facility	25,234.49
Remod/Renov-Non-Cap	Roofing Program	13,801.30
Remod/Renov-Non-Cap	Hurricane Sally	2,437.50
Computer Hardware-Capltzd	Computer Equipment-Voc Ed	2,299.00
Remod/Renov-Non-Cap	Indoor Air Quality	1,500.00
Remod/Renov-Non-Cap	Doors	1,119.00
Tech Furn Fixture&Equip-Noncap	Computer Equipment-Voc Ed	799.99
Reserve For Contingencies	Unrestricted Reserve	(266,699.53)
Transfer To Debt Svc Fd	Debt Svc Pay-Series 2023 Cop	(263,100.62)
Remod/Renov-Non-Cap	Fire Protection Sys	(248,523.10)
Remod/Renov-Non-Cap	Charter School Capital Outlay	(108,423.00)
Remod/Renov-Non-Cap	Abatement-Capital Outlay	(108,233.31)
Transfer To Debt Svc Fd	Debt Svc Pay-Series 2020 Cop	(103,820.00)
Remod/Renov-Non-Cap	Energy Management Systems	(92,075.24)
Remod/Renov-Non-Cap	Energy Conservation	(79,581.91)
Remod/Renov-Non-Cap	Port Clsrn Reno,Relo,Setup,Utl	(76,791.32)
Remod/Renov-Non-Cap	Gym Floor-Repair	(75,000.00)
Remod/Renov-Non-Cap	Bleacher Repair & Replacement	(68,052.90)
Remod/Renov-Non-Cap	Flooring	(46,094.19)
Remod/Renov-Non-Cap	Asbestos Removal	(20,000.00)
Remod/Renov-Non-Cap	Gas Infrastructure Repair	(20,000.00)
Tech Furn Fixture&Equip-Noncap	School Printers	(18,527.31)
Renovations-Network/Retrofit	Computer Equipment	(12,997.85)
Remod/Renov-Non-Cap	Doors	(11,074.56)
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	(10,000.00)
Remod/Renov-Non-Cap	Indoor Air Quality	(9,040.69)
Tech Furn Fixture&Equip-Noncap	Equipment-Vocational Education	(3,098.99)
		<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.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 10
BOARD MEETING August 20, 2024

Fund Name	Project	Increase (Decrease)
e) <u>3714 - Cap Imprv Tax Fund FY 24</u>		
Remod/Renov-Non-Cap	Window Replacement	198,389.93
Remod/Renov-Non-Cap	PHS General Renovations	135,691.95
Remod/Renov-Non-Cap	HVAC Renovations	119,222.73
Remod/Renov-Non-Cap	Middle School Renovations	92,608.74
Remod/Renov-Non-Cap	High School Renovations	53,179.96
Imprv Not Bldg Noncap/Acq-Cons	Sitework	52,161.55
Remod/Renov-Non-Cap	West Pensacola Phase B Reno	50,052.70
Imprv Not Bldg Noncap/Acq-Cons	Track Resurfacing	37,601.34
Remod/Renov-Non-Cap	General Renovations	34,912.70
Remod/Renov-Non-Cap	Semmes El General Renovations	32,294.16
Imprv Not Bldg Noncap/Acq-Cons	Athletic/PE Improvements	30,248.65
Remod/Renov-Non-Cap	Mechanical & Life Safety Sys	24,031.38
Remod/Renov-Non-Cap	Intercom Replacement	23,049.64
Remod/Renov-Non-Cap	Elementary School Renovations	19,270.18
Imprv Not Bldg Cap /Acq-Const	Sitework	11,282.84
Remod/Renov-Non-Cap	Security Systems	10,524.53
Remod/Renov-Non-Cap	School Project Req	8,870.73
Remod/Renov-Non-Cap	Ancillary Facility	8,779.65
Imprv Not Bldg Noncap/Acq-Cons	Northview Wastewater Trtmt	8,728.82
Imprv Not Bldg Cap /Acq-Const	School Project Req	7,202.74
Remod/Renov-Non-Cap	Fire Protection Sys	6,976.10
Imprv Not Bldg Noncap/Acq-Cons	Ancillary Facility	6,010.55
Remod/Renov-Non-Cap	Flooring	5,270.96
Remod/Renov-Non-Cap	Preventive Maintenance Program	4,180.24
Remod/Renov-Non-Cap	Roofing Program	3,819.85
Remod/Renov-Non-Cap	Ensley Elem General Renovation	3,708.12
Remod/Renov-Non-Cap	PFHS Cafe Expansion & Reno	3,461.52
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	3,220.67
Remod/Renov-Non-Cap	Blinds Replacement	2,747.95
Remod/Renov-Non-Cap	Bleacher Repair & Replacement	2,608.39
Remod/Renov-Non-Cap	Energy Management Systems	2,254.15
Remod/Renov-Non-Cap	Computer Equipment	2,221.32
Remod/Renov-Non-Cap	NB Cook Covered Play Area Reno	1,792.77
Remod/Renov-Non-Cap	Doors	1,568.18
Remod/Renov-Non-Cap	Athletic/PE Improvements	1,388.47
Remod/Renov-Non-Cap	Gym Floor-Repair	1,331.67
Remod/Renov-Non-Cap	Equipment	1,071.63
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	946.91
Remod/Renov-Non-Cap	BES Cafe & Classrm Retrofit	800.64
Imprv Not Bldg Noncap/Acq-Cons	Hurricane Sally	699.75
Imprv Not Bldg Noncap/Acq-Cons	Ensley Elem General Renovation	574.10
Remod/Renov-Non-Cap	Indoor Air Quality	396.19
Imprv Not Bldg Cap /Acq-Const	ADA Accomodations	348.85
Remod/Renov-Non-Cap	Hurricane Sally	347.16
Remod/Renov-Non-Cap	Sitework	270.99
Imprv Not Bldg Noncap/Acq-Cons	Port Clsrm Reno,Relo,Setup,Utl	264.85
Imprv Not Bldg Noncap/Acq-Cons	Equipment	238.23
Imprv Not Bldg Noncap/Acq-Cons	Semmes El General Renovations	168.91
Remod/Renov-Non-Cap	Tate HS Agriscience Bldg	66.14
Imprv Not Bldg Noncap/Acq-Cons	School Project Req	55.28

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 10
BOARD MEETING August 20, 2024

Fund Name	Project	Increase (Decrease)
<u>3714 - Cap Imprv Tax Fund FY 24 (Continued)</u>		
Imprv Not Bldg Cap /Acq-Const	Port Clsrm Reno,Relo,Setup,Utl	46.64
Remod/Renov-Non-Cap	Roofing	7.45
Remod/Renov-Non-Cap	New Pleasant Grove Elementary	1.14
Remod/Renov-Non-Cap	Abatement-Capital Outlay	(998,089.62)
Remod/Renov-Non-Cap	Abatement-Capital Outlay	(18,881.07)
		<u>0.00</u>

Explanation: To spread the 2023-2024 Salary Abatement to various projects.

f)	<u>3910 - Local Capital Improvement Fund</u>		
	Remod/Renov-Non-Cap	General Renovations	14,932.51
	Imprv Not Bldg Cap /Acq-Const	General Renovations	(14,932.51)
			<u>0.00</u>

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

g)	<u>3948 - Half Cent Sales Tax 2008</u>		
	Imprv Not Bldg Noncap/Acq-Cons	Track Resurfacing	199,482.32
	Remod/Renov-Non-Cap	Security Systems	97,388.30
	Remod/Renov-Non-Cap	Semmes El General Renovations	86,531.43
	Imprv Not Bldg Cap /Acq-Const	Sitework	50,940.69
	Reserve For Contingencies	Unrestricted Reserve	(434,342.74)
			<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.

h)	<u>3948 - Half Cent Sales Tax 2008</u>		
	Imprv Not Bldg Noncap/Acq-Cons	Athletic/PE Improvements	291,292.65
	Remod/Renov-Non-Cap	Athletic/PE Improvements	<u>(291,292.65)</u>
			<u>0.00</u>

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

i)	<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
	Imprv Not Bldg Noncap/Acq-Cons	Track Resurfacing	(200,000.00)
			<u>0.00</u>

Explanation: To transfer funds between objects to facilitate funding for furniture, fixtures, and equipment for Pine Forest High School Track Resurfacing project.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 10
BOARD MEETING August 20, 2024

Fund Name	Project	Increase (Decrease)
j) <u>3948 - Half Cent Sales Tax 2008</u>		
Furn Fixtures & Equip-Capltzd	PFHS Cafe Expansion & Reno	100,000.00
Furn Fixtures & Equip-Non-Cap	PFHS Cafe Expansion & Reno	75,000.00
Remod/Renov-Non-Cap	PFHS Cafe Expansion & Reno	(175,000.00)
		<u>0.00</u>

Explanation: To transfer funds between objects to facilitate funding for furniture, fixtures, and equipment for Pine Forest High School Cafeteria Expansion and Renovation project.

k) <u>3948 - Half Cent Sales Tax 2008</u>		
Furn Fixtures & Equip-Capltzd	High School Renovations	75,000.00
Furn Fixtures & Equip-Non-Cap	High School Renovations	75,000.00
Remod/Renov-Non-Cap	High School Renovations	(150,000.00)
		<u>0.00</u>

Explanation: To transfer funds between objects to facilitate funding for furniture, fixtures, and equipment for Tate High School Renovation project.

l) <u>3948 - Half Cent Sales Tax 2008</u>		
Furn Fixtures & Equip-Non-Cap	Semmes El General Renovations	147,152.71
Tech Furn Fixture&Equip-Noncap	Semmes El General Renovations	669.99
Remod/Renov-Non-Cap	Semmes El General Renovations	(147,822.70)
		<u>0.00</u>

Explanation: To transfer funds between objects to facilitate funding for furniture, fixtures, and equipment for Semmes Elementary School Renovation project.

m) <u>3949 - Sales Tax Revenue Bonds 2016</u>		
Furn Fixtures & Equip-Capltzd	New Pleasant Grove Elementary	477,724.68
Bldgs & Fixed Equip-Contractor	New Pleasant Grove Elementary	361,371.50
Furn Fixtures & Equip-Non-Cap	New Pleasant Grove Elementary	172,418.31
Bldgs & Fixed Equip-Direct Pur	New Pleasant Grove Elementary	25,302.03
Tech Furn Fixture&Equip-Noncap	New Pleasant Grove Elementary	20,198.00
Tech Furn Fixtures & Equip-Cap	New Pleasant Grove Elementary	9,015.72
Remod/Renov-Non-Cap	New Pleasant Grove Elementary	60.32
Reserve For Contingencies	Unrestricted Reserve	(1,066,090.56)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to facilitate additional funding for New Pleasant Grove Elementary project.

SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 10 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS

August 20, 2024

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4430 ESSER II	7,674,756.66	4,558,723.33			4,558,723.33
4440 CRRSA-Other	0.00	350,151.00			350,151.00
4450 ARP Act ESSER III	49,232,456.61	49,232,456.61			49,232,456.61
4460 Other ARP Act Relief	1,085,277.33	922,521.70			922,521.70
TOTAL:	57,992,490.60	55,063,852.64	0.00	0.00	55,063,852.64

SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 10 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS

August 20, 2024

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	13,111,097.40	20,019,541.07	2,304,191.11		22,323,732.18
6100 Student Support Services	1,493,768.31	4,044,985.46	981,028.20		5,026,013.66
6200 Instructional Media Svc	7,000.00	89,422.78	25,904.91		115,327.69
6300 Instruct & Curr Dev Svc	602,293.65	3,151,523.31	576,689.83		3,728,213.14
6400 Instruct Staff Trng Svc	1,752,975.86	1,386,010.64	271,813.24		1,657,823.88
6500 Instr Tech Svc	2,339.14	65,170.24	14,321.79		79,492.03
7100 Board	0.00	7,767.75		232.25	7,535.50
7200 General Administration	1,112,030.49	1,228,481.73	505,590.50		1,734,072.23
7300 School Administration	954,906.09	1,306,212.22		19,264.15	1,286,948.07
7400 Facility Acq & Construc	37,127,027.35	18,929,380.92		5,173,351.69	13,756,029.23
7500 Fiscal Services	317,763.22	326,897.82	22,121.02		349,018.84
7600 Food Services	0.00	315,616.55		847.95	314,768.60
7700 Central Services	186,973.81	229,707.06		367.85	229,339.21
7800 Transportation Services	703,038.50	2,259,680.03	315,091.91		2,574,771.94
7900 Operation Of Plant	105,131.50	343,908.81	39,527.57		383,436.38
8100 Maintenance Of Plant	498,414.28	904,258.96	125,819.93		1,030,078.89
8200 Admin Tech Svc	2,731.00	55,463.49	12,021.96		67,485.45
9100 Community Services	15,000.00	399,823.80		58.08	399,765.72
TOTAL:	57,992,490.60	55,063,852.64	5,194,121.97	5,194,121.97	55,063,852.64

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CARES ACT, CRRSA ACT AND ARP ACT FUNDS
RESOLUTION NUMBER 10
BOARD MEETING August 20, 2024

Fund Name	Project	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>4430 - ESSER II</u>		
Other Communication Services	ESSER II - CRRSA Act	87.84
Other Non-Prof Purc Services	ESSER II - CRRSA Act	(87.84)
		<u>0.00</u>

Explanation: To transfer funds between functions, objects, and cost centers within the ESSER II - CRRSA Act project.

b) <u>4450 - ARP Act ESSER III</u>		
Clstrm Tchr-Other Pay	ARP ESSER III	861,862.89
Clstrm Tchr-Reg-Pay	ARP ESSER III	767,470.26
Pro & Tech Services	ARP ESSER III	598,856.83
Indirect Cost	ARP ESSER III	488,873.04
Clstrm Tchr-Other Pay	ARP ESSER III	238,100.00
Clstrm Tchr-Other Pay	ARP Supplemental Prog	219,886.11
Other Tchr-Reg-Pay	ARP ESSER III	213,399.49
Aides-Other Pay	ARP ESSER III	212,250.23
Other Tchr-Reg-Pay	ARP ESSER III	181,361.04
Retirement Benefits	ARP ESSER III	174,192.96
Retirement Benefits	ARP ESSER III	143,152.99
Social Security Benefits	ARP ESSER III	142,283.33
Other Support-Other Pay	ARP Supplemental Prog	138,303.91
Workers Compensation	ARP ESSER III	132,683.94
Technology-Related Rentals	ARP ESSER III	129,383.46
Other Non-Prof Purc Services	ARP ESSER III	123,087.16
Clstrm Tchr-Other Pay	Summer Reading Camps	120,725.78
Other Support-Other Pay	ARP ESSER III	119,010.00
Group Ins-Health & Hosp	ARP ESSER III	116,245.19
Group Ins-Health & Hosp	ARP ESSER III	114,936.74
Social Security Benefits	ARP ESSER III	105,700.07
Pro & Tech Services	ARP ESSER III	98,000.00
Other Tchr-Other Pay	ARP ESSER III	89,675.00
Admin-Regular Pay	ARP ESSER III	82,488.22
Clstrm Tchr-Other Pay	Summer Reading Camps	65,534.85
Retirement Benefits	ARP ESSER III	63,086.30
Other Support-Other Pay	ARP ESSER III	62,750.00
Aides-Other Pay	Summer Reading Camps	57,634.27
Admin-Other Pay	ARP ESSER III	57,000.00
Aides-Reg Pay	ARP ESSER III	55,960.01
Social Security Benefits	ARP ESSER III	55,093.36
Other Tchr-Reg-Pay	ARP ESSER III	54,708.09
Group Ins-Health & Hosp	ARP ESSER III	53,633.26
Clstrm Tchr-Other Pay	ARP ESSER III	46,000.00
Other Tchr-Other Pay	ARP ESSER III	44,750.00
Social Security Benefits	ARP ESSER III	42,199.36
Aides-Other Pay	ARP ESSER III	41,000.00
Aides-Other Pay	ARP Supplemental Prog	40,923.63
Retirement Benefits	ARP ESSER III	38,539.45
Other Support-Other Pay	ARP ESSER III	35,000.00
Clstrm Tchr-Other Pay	ARP Supplemental Prog	33,113.64
Retirement Benefits	ARP Supplemental Prog	31,626.32

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CARES ACT, CRRSA ACT AND ARP ACT FUNDS
RESOLUTION NUMBER 10
BOARD MEETING August 20, 2024

Fund Name	Project	Increase (Decrease)
<u>4450 - ARP Act ESSER III (Continued)</u>		
Group Ins-Health & Hosp	ARP ESSER III	31,534.06
Other Tchr-Other Pay	ARP ESSER III	30,500.00
Other Tchr-Reg-Pay	ARP ESSER III	28,062.04
Other Tchr-Other Pay	ARP Supplemental Prog	27,017.48
Clrm Tchr-Other Pay	ARP Supplemental Prog	27,002.85
Group Ins-Health & Hosp	ARP ESSER III	26,411.81
Retirement Benefits	ARP Supplemental Prog	26,136.75
Retirement Benefits	ARP ESSER III	24,610.77
Aides-Other Pay	ARP ESSER III	24,500.00
Other Support-Reg Pay	ARP ESSER III	24,056.55
Other Support-Other Pay	Summer Reading Camps	23,514.26
Other Support-Other Pay	ARP ESSER III	23,000.00
Other Tchr-Other Pay	Summer Reading Camps	21,097.54
Clrm Tchr-Other Pay	Summer Reading Camps	20,025.09
Clrm Tchr-Reg-Pay	ARP ESSER III	19,976.70
Social Security Benefits	ARP ESSER III	19,539.34
Other Support-Other Pay	ARP ESSER III	19,180.00
Other Tchr-Other Pay	ARP ESSER III	19,000.00
Other Tchr-Other Pay	ARP ESSER III	18,500.00
Retirement Benefits	Summer Reading Camps	18,120.82
Admin-Regular Pay	ARP ESSER III	17,974.47
Retirement Benefits	Summer Reading Camps	17,145.00
Social Security Benefits	ARP Supplemental Prog	16,596.86
Other Tchr-Reg-Pay	ARP ESSER III	16,539.09
Other Misc Expenses	ARP ESSER III	16,100.00
Clrm Tchr-Other Pay	ARP ESSER III	15,250.00
Aides-Other Pay	ARP ESSER III	15,250.00
Social Security Benefits	ARP ESSER III	15,230.20
Other Support-Other Pay	ARP ESSER III	15,000.00
Other Support-Other Pay	ARP ESSER III	14,550.00
Other Support-Other Pay	ARP ESSER III	14,500.00
Other Support-Other Pay	ARP ESSER III	14,500.00
Admin-Other Pay	ARP ESSER III	14,270.00
Social Security Benefits	ARP Supplemental Prog	13,710.92
Group Ins-Health & Hosp	ARP ESSER III	13,184.70
Indirect Cost	Summer Reading Camps	13,172.86
Other Support-Other Pay	Summer Reading Camps	12,596.18
Retirement Benefits	ARP ESSER III	11,902.00
Social Security Benefits	ARP ESSER III	11,452.05
Retirement Benefits	ARP ESSER III	11,193.61
Group Ins-Health & Hosp	ARP ESSER III	10,812.52
Retirement Benefits	ARP ESSER III	10,655.23
Social Security Benefits	ARP ESSER III	10,595.25
Other Support-Reg Pay	ARP ESSER III	10,264.38
Social Security Benefits	Summer Reading Camps	9,341.79
Social Security Benefits	ARP ESSER III	9,317.13
Social Security Benefits	Summer Reading Camps	9,220.03
Other Support-Other Pay	ARP Supplemental Prog	8,830.82
Group Ins-Health & Hosp	ARP ESSER III	8,372.57
Other Support-Other Pay	ARP ESSER III	8,308.36
Other Support-Reg Pay	ARP ESSER III	7,935.39
Social Security Benefits	ARP ESSER III	7,509.65
Other Support-Other Pay	ARP ESSER III	6,000.00

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CARES ACT, CRRSA ACT AND ARP ACT FUNDS
RESOLUTION NUMBER 10
BOARD MEETING August 20, 2024

Fund Name	Project	Increase (Decrease)
<u>4450 - ARP Act ESSER III (Continued)</u>		
Workers Compensation	ARP ESSER III	5,452.78
Aides-Other Pay	ARP Supplemental Prog	5,405.38
Other Tchr-Other Pay	ARP Supplemental Prog	5,313.97
Other Tchr-Other Pay	Summer Reading Camps	5,239.29
Pro & Tech Services	ARP ESSER III	5,052.02
Other Support-Other Pay	ARP ESSER III	5,000.00
Other Support-Other Pay	ARP ESSER III	5,000.00
Furn Fixtures & Equip-Captlzd	ARP ESSER III	4,799.99
Retirement Benefits	ARP Supplemental Prog	4,669.11
Retirement Benefits	ARP Supplemental Prog	4,638.06
Group Ins-Health & Hosp	ARP ESSER III	4,406.40
Social Security Benefits	ARP ESSER III	3,728.61
Retirement Benefits	ARP Supplemental Prog	3,672.58
Other Tchr-Other Pay	ARP Supplemental Prog	3,618.30
Other Support-Other Pay	ARP ESSER III	3,600.00
Social Security Benefits	ARP ESSER III	3,521.22
Retirement Benefits	ARP ESSER III	3,515.96
Substitute Teachers	ARP ESSER III	3,461.25
Other Tchr-Suplmental Pay	ARP ESSER III	3,458.68
Repairs & Maintenance	ARP ESSER III	3,352.00
Social Security Benefits	ARP ESSER III	3,280.58
Other Support-Other Pay	ARP ESSER III	3,250.00
Retirement Benefits	Summer Reading Camps	3,226.34
Retirement Benefits	Summer Reading Camps	3,197.13
Retirement Benefits	Summer Reading Camps	3,158.26
Workers Compensation	ARP ESSER III	3,060.65
Group Ins-Dental	ARP ESSER III	3,043.59
Pro Organiz Dues & Fees	ARP ESSER III	3,000.00
Social Security Benefits	ARP ESSER III	2,984.15
Social Security Benefits	ARP ESSER III	2,756.93
Group Ins-Life	ARP ESSER III	2,637.09
Group Ins-Life	ARP ESSER III	2,523.17
Social Security Benefits	ARP Supplemental Prog	2,462.70
Retirement Benefits	ARP ESSER III	2,447.34
Social Security Benefits	ARP Supplemental Prog	2,445.26
Social Security Benefits	ARP ESSER III	2,333.20
Other Tchr-Other Pay	Targeted Math And Stem	2,294.16
Subst Employment-Non-Instr	ARP ESSER III	2,202.73
Social Security Benefits	ARP ESSER III	2,161.12
Workers Compensation	ARP ESSER III	2,094.48
Group Ins-Dental	ARP ESSER III	2,084.67
Social Security Benefits	ARP ESSER III	2,058.79
Social Security Benefits	ARP Supplemental Prog	2,039.38
Admin-Other Pay	ARP ESSER III	2,000.00
Admin-Other Pay	ARP ESSER III	2,000.00
Other Support-Other Pay	ARP Supplemental Prog	1,994.40
Supplies	Summer Reading Camps	1,987.26
Retirement Benefits	Summer Reading Camps	1,847.99
Social Security Benefits	Summer Reading Camps	1,774.44
Retirement Benefits	ARP ESSER III	1,774.42
Social Security Benefits	ARP ESSER III	1,713.60
Group Ins-Health & Hosp	ARP ESSER III	1,645.26
Social Security Benefits	Summer Reading Camps	1,596.88

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CARES ACT, CRRSA ACT AND ARP ACT FUNDS
RESOLUTION NUMBER 10
BOARD MEETING August 20, 2024

Fund Name	Project	Increase (Decrease)
<u>4450 - ARP Act ESSER III (Continued)</u>		
Other Support-Other Pay	ARP Supplemental Prog	1,592.11
Social Security Benefits	Summer Reading Camps	1,553.34
Other Tchr-Other Pay	ARP ESSER III	1,500.00
Admin-Other Pay	ARP ESSER III	1,500.00
Other Support-Other Pay	ARP ESSER III	1,500.00
Admin-Other Pay	ARP ESSER III	1,500.00
Indirect Cost	ARP Supplemental Prog	1,420.69
Social Security Benefits	ARP ESSER III	1,300.50
Aides-Other Pay	Summer Reading Camps	1,219.68
Retirement Benefits	ARP Supplemental Prog	1,200.96
Social Security Benefits	ARP ESSER III	1,185.75
Group Ins-Life	ARP ESSER III	1,133.30
Other Tchr-Other Pay	Summer Reading Camps	1,085.81
Clrm Tchr-Other Pay	ARP ESSER III	1,000.00
Other Support-Other Pay	ARP ESSER III	1,000.00
Other Tchr-Other Pay	ARP ESSER III	1,000.00
Admin-Other Pay	ARP ESSER III	1,000.00
Admin-Other Pay	ARP ESSER III	1,000.00
Admin-Other Pay	ARP ESSER III	1,000.00
Admin-Other Pay	ARP ESSER III	1,000.00
Admin-Other Pay	ARP ESSER III	1,000.00
Retirement Benefits	ARP Supplemental Prog	940.34
Group Ins-Dental	ARP ESSER III	911.52
Clrm Tchr-Other Pay	Summer Reading Camps	904.76
Workers Compensation	ARP ESSER III	855.45
Workers Compensation	Summer Reading Camps	850.38
Social Security Benefits	ARP ESSER III	841.50
Group Ins-Dental	ARP ESSER III	829.89
Retirement Benefits	ARP ESSER III	817.16
Aides-Other Pay	ARP Supplemental Prog	780.97
Retirement Benefits	Summer Reading Camps	734.56
Clrm Tchr-Other Pay	ARP Intensive Afterschool	721.39
Social Security Benefits	ARP Supplemental Prog	668.52
Social Security Benefits	ARP ESSER III	650.25
Substitute Teachers	ARP ESSER III	650.00
Group Ins-Life	ARP ESSER III	575.87
Social Security Benefits	ARP Supplemental Prog	527.94
Admin-Other Pay	ARP ESSER III	500.00
Admin-Other Pay	ARP ESSER III	500.00
Admin-Other Pay	ARP ESSER III	500.00
Admin-Other Pay	ARP ESSER III	500.00
Board & Attorney-Extra Pay	ARP ESSER III	500.00
Admin-Other Pay	ARP ESSER III	500.00
Other Tchr-Other Pay	ARP ESSER III	500.00
Admin-Other Pay	ARP ESSER III	500.00
Other Support-Other Pay	ARP ESSER III	500.00
Retirement Benefits	ARP Supplemental Prog	492.02
Group Ins-Life	ARP ESSER III	459.47
Group Ins-Dental	ARP ESSER III	455.77
Social Security Benefits	Summer Reading Camps	400.32
Social Security Benefits	ARP ESSER III	390.15
Workers Compensation	ARP ESSER III	369.75
Workers Compensation	ARP ESSER III	340.96

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CARES ACT, CRRSA ACT AND ARP ACT FUNDS
RESOLUTION NUMBER 10
BOARD MEETING August 20, 2024

Fund Name	Project	Increase (Decrease)
<u>4450 - ARP Act ESSER III (Continued)</u>		
Other Tchr-Other Pay	ARP ESSER III	325.00
Workers Compensation	ARP ESSER III	313.66
Workers Compensation	ARP Supplemental Prog	307.97
Social Security Benefits	ARP Supplemental Prog	274.08
Retirement Benefits	ARP Supplemental Prog	271.44
Social Security Benefits	ARP ESSER III	267.75
Social Security Benefits	ARP ESSER III	229.50
Group Ins-Dental	ARP ESSER III	221.50
Group Ins-Life	ARP ESSER III	219.36
Group Ins-Life	ARP ESSER III	208.81
Group Ins-Life	ARP ESSER III	191.55
Supplies	ARP Intensive Afterschool	174.42
Group Ins-Dental	ARP ESSER III	170.91
Other Support-Other Pay	Summer Reading Camps	160.23
Group Ins-Dental	ARP ESSER III	158.22
Social Security Benefits	ARP Supplemental Prog	152.58
Retirement Benefits	Summer Reading Camps	122.77
Retirement Benefits	ARP Intensive Afterschool	111.90
Workers Compensation	ARP ESSER III	102.69
Other Tchr-Other Pay	Targeted Math And Stem	96.00
Workers Compensation	ARP Supplemental Prog	88.10
Social Security Benefits	ARP ESSER III	76.50
Social Security Benefits	ARP ESSER III	76.50
Group Ins-Dental	ARP ESSER III	75.96
Workers Compensation	Summer Reading Camps	73.20
Social Security Benefits	ARP ESSER III	66.92
Social Security Benefits	Summer Reading Camps	66.49
Workers Compensation	ARP ESSER III	65.55
Group Ins-Life	ARP ESSER III	65.40
Group Ins-Life	ARP ESSER III	60.72
Group Ins-Dental	ARP ESSER III	51.27
Social Security Benefits	ARP Intensive Afterschool	50.36
Clstrm Tchr-Other Pay	ARP Intensive Afterschool	40.00
Workers Compensation	Summer Reading Camps	38.60
Group Ins-Dental	ARP ESSER III	37.98
Group Ins-Life	ARP ESSER III	31.95
Workers Compensation	ARP Supplemental Prog	6.18
Workers Compensation	Summer Reading Camps	5.53
Retirement Benefits	ARP Intensive Afterschool	5.43
Social Security Benefits	ARP Intensive Afterschool	2.70
Workers Compensation	ARP Supplemental Prog	1.91
Remod/Renov-Non-Cap	ARP ESSER III	(5,190,037.44)
Aides-Reg Pay	ARP ESSER III	(816,699.34)
Aides-Reg Pay	ARP ESSER III	(395,860.43)
Pro & Tech Services	ARP Supplemental Prog	(379,965.78)
Other Tchr-Other Pay	Summer Reading Camps	(276,281.98)
Other Misc Expenses	ARP Supplemental Prog	(219,235.71)
Other Tchr-Other Pay	Summer Reading Camps	(103,223.64)
Pro & Tech Services	Summer Reading Camps	(37,866.11)
Non-FEFP Chrtr Schl Distrib	ARP Supplemental Prog	(28,932.75)
Admin-Other Pay	ARP ESSER III	(27,000.00)
Other Support-Other Pay	ARP ESSER III	(26,500.00)
Other Tchr-Other Pay	ARP ESSER III	(25,750.00)

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CARES ACT, CRRSA ACT AND ARP ACT FUNDS
RESOLUTION NUMBER 10
BOARD MEETING August 20, 2024

Fund Name	Project	Increase (Decrease)
<u>4450 - ARP Act ESSER III (Continued)</u>		
Other Tchr-Other Pay	ARP ESSER III	(18,000.00)
Other Support-Other Pay	ARP ESSER III	(12,800.00)
Other Support-Other Pay	ARP ESSER III	(12,500.00)
Other Support-Other Pay	ARP ESSER III	(5,260.00)
Technology Pro & Tech Services	ARP ESSER III	(3,000.00)
Supplies	Targeted Math And Stem	(2,390.16)
Other Support-Other Pay	ARP ESSER III	(1,500.00)
Indirect Cost	ARP Intensive Afterschool	(1,105.59)
Computer Hardware-Captlzd	ARP ESSER III	(1,099.00)
Admin-Other Pay	ARP ESSER III	(950.00)
Workers Compensation	ARP Intensive Afterschool	(0.61)
		<u>0.00</u>

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

c)	<u>4460 - Other ARP Act Relief</u>		
	Clrm Tchr-Other Pay	American Rescue Plan-HCY	26,914.52
	Other Tchr-Other Pay	American Rescue Plan-HCY	12,528.43
	Retirement Benefits	American Rescue Plan-HCY	6,406.26
	Social Security Benefits	American Rescue Plan-HCY	3,544.83
	Technology-Related Supplies	American Rescue Plan-HCY	188.04
	Pro & Tech Services	American Rescue Plan-HCY	(28,607.08)
	Supplies	American Rescue Plan-HCY	(16,000.00)
	Pro & Tech Services	American Rescue Plan-HCY	(4,975.00)
			<u>0.00</u>

Explanation: To transfer funds between functions and object within the American Rescue Plan-HCY project.

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 5 - DEBT SERVICE FUND**

August 20, 2024

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3322 CO&DS For SBE/COBI Bonds	222,100.00	222,100.00		222,100.00	0.00
3431 Interest On Investments	0.00	0.00	118,196.93		118,196.93
3495 Other Misc Local Sources	0.00	0.00	1,480.02		1,480.02
3630 Trans From CP Proj Funds	16,620,030.47	16,372,272.84		5,984,292.99	10,387,979.85
3751 Certificates of Participation	0.00	41,459,134.75		27,852.07	41,431,282.68
9999 Beginning Fund Balance	6,851,764.23	5,851,451.48			5,851,451.48
TOTAL:	23,693,894.70	63,904,959.07	119,676.95	6,234,245.06	57,790,390.96

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 5 - DEBT SERVICE FUND**

August 20, 2024

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200 Debt Service	16,897,733.32	17,091,710.71		380,333.54	16,711,377.17
9700 Transfer Of Funds	0.00	41,000,000.00			41,000,000.00
9800 Reserves	6,796,161.38	5,813,248.36		5,734,234.57	79,013.79
TOTAL:	23,693,894.70	63,904,959.07	0.00	6,114,568.11	57,790,390.96

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
DEBT SERVICE FUND
RESOLUTION NUMBER 5
BOARD MEETING August 20, 2024

Account Name		Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>2110 - SBE/COBI Bonds Fund</u>		
CO&DS For SBE/COBI Bonds		(222,100.00)
		<u>(222,100.00)</u>
Redemption Of Principal	Debt Service	(186,000.00)
Interest	Debt Service	(36,100.00)
		<u>(222,100.00)</u>
Explanation: To adjust revenue and appropriations to actual.		
b) <u>2920 - Sales Tax Revenue Bonds 2016</u>		
Interest On Investments		411.77
Other Misc Local Sources		1,480.02
Trans From CP Proj Funds		(5,789,950.00)
		<u>(5,788,058.21)</u>
Reserve For Contingencies	Reserves	(5,788,058.21)
		<u>(5,788,058.21)</u>
Explanation: To adjust revenue and appropriations to actual.		
c) <u>2930 - Cert Of Participation-2020</u>		
Interest On Investments		54,323.64
Trans From CP Proj Funds		(194,342.98)
		<u>(140,019.34)</u>
Interest	Debt Service	(144,346.88)
Debt Svc/Issuance Fees	Debt Service	(49,996.10)
Reserve For Contingencies	Reserves	54,323.64
		<u>(140,019.34)</u>
Explanation: To adjust revenue and appropriations to actual.		
d) <u>2940 - Cert Of Participation-2023</u>		
Interest On Investments		63,461.52
Trans From CP Proj Funds		(0.01)
Certificates Of Participation		(27,852.07)
		<u>35,609.44</u>
Debt Svc/Issuance Fees	Debt Service	35,609.45
Interest	Debt Service	(0.01)
		<u>35,609.44</u>
Explanation: To adjust revenue and appropriations to actual.		

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
DEBT SERVICE FUND
RESOLUTION NUMBER 5
BOARD MEETING August 20, 2024

Account Name		Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>2920 - Sales Tax Revenue Bonds 2016</u>		
Debt Svc/Issuance Fees	Debt Service	500.00
Reserve For Contingencies	Reserves	<u>(500.00)</u>
		<u>0.00</u>

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

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 1 - SPECIAL REVENUE - FOOD SERVICE FUND**

August 20, 2024

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3261 School Lunch Reimb	15,222,337.00	15,222,337.00		703,503.05	14,518,833.95
3262 School Breakfast Reimb	5,174,538.00	5,174,538.00		17,373.98	5,157,164.02
3263 After School Snack Reimb	192,634.00	192,634.00	1,055.99		193,689.99
3264 Child Care Food Program	45,000.00	45,000.00	16,085.25		61,085.25
3265 USDA Donated Commodities	1,480,000.00	1,480,000.00		34,105.46	1,445,894.54
3266 Cash In Lieu Of Donated Foods	2,500.00	2,500.00	1,740.00		4,240.00
3299 Misc Fedl Thru State	0.00	0.00	671,910.24		671,910.24
3337 School Breakfast Supplement	131,287.00	131,287.00	2,923.00		134,210.00
3338 School Lunch Supplement	152,817.00	152,817.00	573.00		153,390.00
3431 Interest On Investments	3,500.00	3,500.00	543.22		4,043.22
3451 Student Lunches	630,000.00	630,000.00		48,655.10	581,344.90
3452 Student Breakfasts	70,000.00	70,000.00		4,321.85	65,678.15
3453 Adult Breakfasts/Lunches	42,000.00	42,000.00		10,469.00	31,531.00
3454 Student & Adult A La Carte	1,100,000.00	1,100,000.00		11,001.50	1,088,998.50
3456 Other Food Sales	1,000.00	1,000.00	1,160.10		2,160.10
3495 Other Misc Local Sources	600.00	600.00	133,439.14		134,039.14
9999 Beginning Fund Balance	14,313,977.47	14,313,977.47			14,313,977.47
TOTAL:	38,562,190.47	38,562,190.47	829,429.94	829,429.94	38,562,190.47

SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 1 - SPECIAL REVENUE - FOOD SERVICE FUND

August 20, 2024

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7600 Food Services	24,248,213.00	24,248,213.00			24,248,213.00
9800 Reserves	14,313,977.47	14,313,977.47			14,313,977.47
TOTAL:	38,562,190.47	38,562,190.47	0.00	0.00	38,562,190.47

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
SPECIAL REVENUE - FOOD SERVICE FUND
RESOLUTION NUMBER 1
BOARD MEETING August 20, 2024

Account Name	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>Various Revenue Objects</u>	
Misc Fedl Thru State	671,910.24
Other Misc Local Sources	133,439.14
Child Care Food Program	16,085.25
School Breakfast Supplement	2,923.00
Cash In Lieu Of Donated Foods	1,740.00
Other Food Sales	1,160.10
After School Snack Reimb	1,055.99
School Lunch Supplement	573.00
Interest On Investments	543.22
School Lunch Reimb	(703,503.05)
Student Lunches	(48,655.10)
USDA Donated Commodities	(34,105.46)
School Breakfast Reimb	(17,373.98)
Student & Adult A La Carte	(11,001.50)
Adult Breakfasts/Lunches	(10,469.00)
Student Breakfasts	(4,321.85)
	<u>0.00</u>

Explanation: To adjust revenue to actual revenue received.