



Agenda Item Details

Meeting	Apr 19, 2022 - REGULAR MEETING AGENDA
Category	22. Consent - Finance - Budgeting
Subject	B. Resolutions to Amend 2021-2022 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
Goals	✖ F.1. To increase fiscal efficiencies while maintaining good stewardship of the District's fiscal assets in order to provide better educational resources to students

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

APR 19 2022

DR. TIMOTHY A. SMITH, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Public Content

Background Information/Description


On September 16, 2021, the School Board adopted the budget for fiscal year 2021-2022. 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 7.pdf (232 KB)

 Special Revenue - Federal Programs - Resolution 7.pdf (272 KB)

 Capital Projects Fund - Resolution 6.pdf (220 KB)

 CARES Act, CRRSA Act and ARP Act Funds - Resolution 7.pdf (364 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

- Apr 6, 2022 11:57 AM :: Submitted by Victoria Perkins. Routed to Theresa McCants for approval.
- Apr 6, 2022 2:02 PM :: Approved by Theresa McCants. Routed to Tammy Edwards for approval.
- Apr 6, 2022 4:01 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.
- Apr 6, 2022 4:19 PM :: Final approval by Terry St Cyr
- Apr 7, 2022 1:24 PM :: Rejected by Elisabeth Buswell
- Apr 7, 2022 1:59 PM :: Submitted by Victoria Perkins. Routed to Theresa McCants for approval.
- Apr 7, 2022 4:29 PM :: Approved by Theresa McCants. Routed to Tammy Edwards for approval.
- Apr 7, 2022 4:31 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.
- Apr 7, 2022 4:32 PM :: Final approval by Terry St Cyr

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - GENERAL OPERATING FUND

April 19, 2022

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	450,000.00	450,000.00			450,000.00
3191 ROTC	500,000.00	500,000.00			500,000.00
3202 Medicaid	1,600,000.00	1,778,228.15			1,778,228.15
3273 Educ Stabilization Fund-Vpk	0.00	247,878.00			247,878.00
3299 Misc Fedl Thru State	962,589.50	962,589.50			962,589.50
3310 FL Ed Finance Program (FEFP)	159,040,972.00	141,823,355.00			141,823,355.00
3315 Workforce Development	3,840,386.00	3,840,386.00			3,840,386.00
3317 Performance Based Incentives	100,000.00	100,000.00			100,000.00
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	55,000.00			55,000.00
3355 Class Size Reduction/Operating	37,290,336.00	37,477,460.00			37,477,460.00
3371 Voluntary Pre-K Program	986,175.00	999,653.04			999,653.04
3373 Reading Programs	0.00	691,300.00			691,300.00
3399 Other Misc State Revenue	459,887.83	347,253.08	114,822.00		462,075.08
3411 District School Taxes	99,119,915.00	99,119,915.00			99,119,915.00
3425 Rent	200,000.00	200,000.00			200,000.00
3431 Interest On Investments	500,000.00	500,000.00			500,000.00
3440 Gifts Grants & Bequests	64,150.00	64,150.00			64,150.00
3461 Adult General Ed Course Fees	12,000.00	12,000.00			12,000.00
3462 Postsecondary Vocational Fees	800,000.00	800,000.00			800,000.00
3463 Continuing Workforce Ed Fees	20,000.00	20,000.00			20,000.00
3464 Capital Improvement Fees	25,000.00	25,000.00			25,000.00
3465 Postsecondary Lab Fees	139,500.00	139,500.00			139,500.00
3467 GED Testing Fees	10,000.00	10,000.00			10,000.00
3468 Financial Aid Fees	65,000.00	65,000.00			65,000.00
3469 Other Student Fees	40,000.00	40,000.00			40,000.00
3473 School-Age Child Care Fees	409,000.00	409,000.00			409,000.00
3491 Bus Fees	400,000.00	400,000.00			400,000.00
3493 Sale Of Junk	200,000.00	200,000.00			200,000.00
3494 Fedl Indirect Cost Rate	1,000,000.00	1,000,000.00			1,000,000.00
3495 Other Misc Local Sources	460,300.00	465,300.00			465,300.00
3498 Lost Damaged & Sale Txbks	15,000.00	15,000.00			15,000.00
3499 Food Svcs Indirect Cost Rate	389,700.00	389,700.00			389,700.00
3630 Trans From CP Proj Funds	8,483,232.00	8,483,232.00			8,483,232.00
9999 Beginning Fund Balance	47,912,637.11	47,912,637.11			47,912,637.11
TOTAL:	366,021,497.44	350,014,253.88	114,822.00	0.00	350,129,075.88

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 ESCAMBIA COUNTY SCHOOL BOARD

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DR. TIMOTHY A. SMITH, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - GENERAL OPERATING FUND

April 19, 2022

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	189,033,151.87	189,563,938.96		60,531.81	189,503,407.15
6100 Student Support Services	17,730,453.32	17,790,881.59	76,136.83		17,867,018.42
6200 Instructional Media Svc	4,799,339.39	4,806,639.39			4,806,639.39
6300 Instruct & Curr Dev Svc	7,733,316.71	7,719,510.92			7,719,510.92
6400 Instruct Staff Trng Svc	3,567,532.33	3,707,269.46	135,492.00		3,842,761.46
6500 Instr Tech Svc	4,258,316.62	4,335,201.62	18,414.42		4,353,616.04
7100 Board	1,667,230.00	1,667,230.00			1,667,230.00
7200 General Administration	1,002,440.00	1,002,440.00			1,002,440.00
7300 School Administration	18,768,896.52	18,768,896.52			18,768,896.52
7400 Facility Acq & Construc	2,547,819.45	2,556,369.45			2,556,369.45
7500 Fiscal Services	2,660,020.60	2,660,020.60			2,660,020.60
7600 Food Services	103,000.00	103,000.00			103,000.00
7700 Central Services	7,314,139.57	7,297,889.57			7,297,889.57
7800 Transportation Services	15,416,318.45	17,203,568.58	700,000.00		17,903,568.58
7900 Operation Of Plant	28,247,894.37	28,208,374.00	14,346.69		28,222,720.69
8100 Maintenance Of Plant	12,331,389.91	12,331,389.91			12,331,389.91
8200 Admin Tech Svc	3,733,649.28	3,984,249.28			3,984,249.28
9100 Community Services	964,184.75	957,750.11		1,712.24	956,037.87
9800 Reserves	44,142,404.30	25,349,633.92		767,323.89	24,582,310.03
TOTAL:	366,021,497.44	350,014,253.88	944,389.94	829,567.94	350,129,075.88

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 ESCAMBIA COUNTY SCHOOL BOARD

APR 19 2022

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**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 7
BOARD MEETING April 19, 2022**

<u>Account Name</u>	<u>Increase (Decrease)</u>
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>Computer Science Certification</u>	
Other Misc State Revenue	114,822.00
	<u>114,822.00</u>
Training Tuition Fees	59,425.00
Clsrm Tchr-Other Pay	30,000.00
Other Tchr-Other Pay	9,000.00
Substitute Teachers	4,000.00
Retirement Benefits	3,642.00
Social Security Benefits	3,290.00
Technology-Related Supplies	3,000.00
Supplies	2,417.00
Workers Compensation	48.00
	<u>114,822.00</u>

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

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	1,712.24
Temporary Employment	Community Services	(1,712.24)
		<u>0.00</u>

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

b) <u>Various Projects</u>		
Diesel Fuel	Transportation Services	700,000.00
Technology-Related Rentals	Psychological Services	76,136.83
Travel-Away-In State	Instruct Staff Trng Svc	20,670.00
Other Support-Reg Pay	Instr Tech Svc	18,414.42
Furn Fixtures & Equip-Capltzd	Operation Of Plant	14,346.69
Reserve For Contingencies	Const Amend Classsize Red	4,841.00
Reserve For Contingencies	SAI Operational Cost-Reg Term	1,916.00
Reserve For Contingencies	Science Lab Materials	416.00
Reserve For Contingencies	Utilities & Communications	(700,000.00)
Reserve For Contingencies	Mental Health Assistance	(76,136.83)
Supplies	Basic (K-12)	(20,670.00)
Supplies	Basic (K-12)	(18,414.42)
Supplies	Basic (K-12)	(14,346.69)
Pro & Tech Services	Basic (K-12)	(4,841.00)
Pro & Tech Services	Basic (K-12)	(1,916.00)
Supplies	Basic (K-12)	(416.00)
		<u>0.00</u>

Explanation: To adjust budgets between objects, functions and projects.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 7
BOARD MEETING April 19, 2022**

Account Name		Increase (Decrease)
c) <u>Discr Lottery Fnd-Sch Impr Act</u>		
Supplies	Basic (K-12)	72.30
Reserve For Contingencies	Reserves	<u>(72.30)</u>
		<u>0.00</u>

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - SPECIAL REVENUE - FEDERAL PROGRAMS

April 19, 2022

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	4,905,848.44	5,392,659.73	945.00		5,393,604.73
3201 Vocational Education Acts	801,442.48	801,442.48			801,442.48
3221 Adult General Education	189,856.00	189,856.00			189,856.00
3224 Other WIOA Programs	288,234.00	290,128.00			290,128.00
3230 Individuals With Disab Ed Act	14,001,542.46	14,001,542.46			14,001,542.46
3240 Elem & Sec Ed Act, Title I	18,448,120.02	19,502,053.58			19,502,053.58
3299 Misc Fedl Thru State	4,600,671.47	4,075,197.36			4,075,197.36
TOTAL:	43,235,714.87	44,252,879.61	945.00	0.00	44,253,824.61

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SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - SPECIAL REVENUE - FEDERAL PROGRAMS

April 19, 2022

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	20,109,304.44	19,659,542.92		494,781.21	19,164,761.71
6100 Student Support Services	1,476,974.55	1,560,164.67		2,622.55	1,557,542.12
6200 Instructional Media Svc	62,555.14	136,097.93	2,328.98		138,426.91
6300 Instruct & Curr Dev Svc	9,174,877.96	9,125,330.59	86,476.12		9,211,806.71
6400 Instruct Staff Trng Svc	5,594,222.42	5,676,473.39		10,620.41	5,665,852.98
6500 Instr Tech Svc	249,497.50	251,919.40		7,000.00	244,919.40
7200 General Administration	2,067,719.36	2,115,052.72		58,796.53	2,056,256.19
7300 School Administration	24,765.00	90,428.61			90,428.61
7400 Facility Acq & Construc	10,000.00	441,719.05		6,456.70	435,262.35
7700 Central Services	185,740.62	203,656.09		5,152.54	198,503.55
7800 Transportation Services	3,152,666.02	3,365,855.96		8,939.00	3,356,916.96
7900 Operation Of Plant	3,906.86	2,652.03	400.00		3,052.03
8200 Admin Tech Svc	89,865.00	89,865.00	7,000.00		96,865.00
9100 Community Services	1,033,620.00	1,534,121.25	499,108.84		2,033,230.09
TOTAL:	43,235,714.87	44,252,879.61	595,313.94	594,368.94	44,253,824.61

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 ESCAMBIA COUNTY SCHOOL BOARD

APR 19 2022

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**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 7
SPECIAL REVENUES
BOARD MEETING April 19, 2022**

Amend Budget Functions, Objects, Estimated Revenues, and Appropriations as approved by the Board and/or specified by the Department of Education Project Application and Amendment Procedures or other granting agencies.

Project No.	Project Name	Increase (Decrease)
PO63Q114159	Federal Administrative Cost Allowance Explanation: To increase budget per U.S. Department of Education.	945.00
P425E202930	CARES Act - GSTC Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
P425F205048	CARES Act - HEERF II - GSTC Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
HE1254-17-1-0028	Operation: Cyberworld Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
HE1254-20-1-0015	Military : Afterburner Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1612B-2CS01	Carl Perkins Secondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2632B-2CB01	IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2232B-2CD01	Title I, Delinquent Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2122B-2CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 7
SPECIAL REVENUES
BOARD MEETING April 19, 2022**

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)
170-2122B-2CB01	Title I, Part A Basic - Parental Involvement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2412A-2C001	Title IV, Student Academic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 6 - CAPITAL PROJECTS FUND

April 19, 2022

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3610 Cap Outlay & Debt Srv (CO & DS)	5,387,656.04	5,387,656.04			5,387,656.04
3710 Cap Imprv Tax Constr Fd FY 20	1,823,174.11	1,823,174.11			1,823,174.11
3711 Cap Imprv Tax Constr Fd FY 21	5,186,241.18	5,186,241.18			5,186,241.18
3712 Cap Imprv Tax Constr Fd FY 22	27,083,407.00	27,083,407.00			27,083,407.00
3719 Cap Imprv Tax Constr Fd FY 19	144,875.95	144,875.95			144,875.95
3910 Local Capital Improvement Fund	2,800,322.07	2,800,322.07			2,800,322.07
3921 Ed Fac Security Grant Fd FY 20	114,944.81	114,944.81			114,944.81
3922 Ed Fac Security Grant Fd FY 21	480,684.62	480,684.62			480,684.62
3941 Series 2020 COP Proceeds	28,249,307.17	28,249,307.17			28,249,307.17
3948 Half Cent Sales Tax 2008	96,937,930.69	96,937,930.69			96,937,930.69
3949 Sales Tax Revenue Bonds 2016	1,481,170.07	1,481,170.07			1,481,170.07
3980 Charter Schools-Capital Outlay	347,991.00	347,991.00			347,991.00
TOTAL:	170,037,704.71	170,037,704.71	0.00	0.00	170,037,704.71

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SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 6 - CAPITAL PROJECTS FUND

April 19, 2022

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	128,096,887.78	131,912,011.17	2,378,171.25		134,290,182.42
9700 Transfer Of Funds	17,136,232.00	17,136,232.00			17,136,232.00
9800 Reserves	24,804,584.93	20,989,461.54		2,378,171.25	18,611,290.29
TOTAL:	170,037,704.71	170,037,704.71	2,378,171.25	2,378,171.25	170,037,704.71

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**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 6
 BOARD MEETING April 19, 2022**

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations & Reserves		
a) <u>3710 - Cap Imprv Tax Constr Fd FY 20</u>		
Computer Hardware-Non-Cap	Computer Equipment	65,610.06
Reserve For Contingencies	Reserve-Major Self Ins Losses	(37,842.44)
Remod/Renov-Non-Cap	Doors	(26,421.07)
Remod/Renov-Non-Cap	Flooring	(1,310.50)
Remod/Renov-Non-Cap	Hurricane Sally	(36.05)
		<u>0.00</u>

Explanation: To transfer projects between funds to utilize the balance in Fund 3710.

b) <u>3712 - Cap Imprv Tax Constr Fd FY 22</u>		
Reserve For Contingencies	Reserve-Major Self Ins Losses	37,842.44
Remod/Renov-Non-Cap	Doors	26,421.07
Remod/Renov-Non-Cap	Flooring	1,310.50
Reserve For Contingencies	Unrestricted Reserve	36.05
Computer Hardware-Capltzd	Computer Equipment	(65,610.06)
		<u>0.00</u>

Explanation: To transfer projects between funds to utilize the balance in Fund 3710.

c) <u>3712 - Cap Imprv Tax Constr Fd FY 22</u>		
Furn Fixtures & Equip-Capltzd	Equipment	30,419.49
Renovations-Network/Retrofit	Computer Equipment	(30,419.49)
		<u>0.00</u>

Explanation: To transfer projects between funds to utilize the balance in Fund 3719.

d) <u>3712 - Cap Imprv Tax Constr Fd FY 22</u>		
Remod/Renov-Non-Cap	Bleacher Repair & Replacement	20,000.00
Remod/Renov-Non-Cap	Preventive Maintenance Program	(20,000.00)
		<u>0.00</u>

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

e) <u>3719 - Cap Imprv Tax Constr Fd FY 19</u>		
Renovations-Network/Retrofit	Computer Equipment	30,419.49
Furn Fixtures & Equip-Capltzd	Equipment	(23,980.00)
Furn Fixtures & Equip-Non-Cap	Equipment	(6,439.49)
		<u>0.00</u>

Explanation: To transfer projects between funds to utilize the balance in Fund 3719.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 6
 BOARD MEETING April 19, 2022**

Fund Name	Project	Increase (Decrease)
f) <u>3941 - Series 2020 COP Proceeds</u>		
Furn Fixtures & Equip-Capltzd	New Pleasant Grove Elementary	1,500,000.00
Bldgs & Fixed Equip-Direct Pur	New Pleasant Grove Elementary	507,018.78
Bldgs & Fixed Equip-Contractor	New Pleasant Grove Elementary	371,188.52
Reserve For Contingencies	New Pleasant Grove Elementary	(2,378,207.30)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies and between objects within the New Pleasant Grove Elementary project.

g) <u>3948 - Half Cent Sales Tax 2008</u>		
Furn Fixtures & Equip-Capltzd	BES Cafe & Classrm Retrofit	390,000.00
Furn Fixtures & Equip-Capltzd	Tate HS Agriscience Bldg	180,000.00
Remod/Renov-Non-Cap	BES Cafe & Classrm Retrofit	(390,000.00)
Bldgs & Fixed Equip-Contractor	Tate HS Agriscience Bldg	(180,000.00)
		<u>0.00</u>

Explanation: To transfer funds between objects to facilitate funding for furniture, fixtures, and equipment for Beulah Elementary School Cafeteria & Classroom Retrofit project and Tate High School Agriscience Building project.

h) <u>3948 - Half Cent Sales Tax 2008</u>		
Bldgs & Fixed Equip-Contractor	Athletic/PE Improvements	65,340.99
Imprv Not Bldg Noncap/Acq-Cons	Athletic/PE Improvements	92,886.58
Remod/Renov-Non-Cap	Athletic/PE Improvements	(158,227.57)
		<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>		
Imprv Not Bldg Cap /Acq-Const	Oakcrest ES Tennis Complex	1,985.01
Remod/Renov-Arch/Eng-Non-Cap	Brown Barge General Renov	(1,985.01)
		<u>0.00</u>

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS

April 19, 2022

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4410 CARES Act - ESSER Fund	1,212,712.15	1,093,960.89			1,093,960.89
4420 CARES Act Fund - Other	178,907.97	176,205.84			176,205.84
4430 ESSER II	48,476,112.00	48,476,112.00	872,345.00		49,348,457.00
4440 CRRSA-Other	0.00	0.00	400,179.00		400,179.00
4450 ARP Act ESSER	0.00	0.00	108,982,674.00		108,982,674.00
4460 Other ARP Act Relief	0.00	0.00	3,285,716.00		3,285,716.00
TOTAL:	49,867,732.12	49,746,278.73	113,540,914.00	0.00	163,287,192.73

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 19 2022

DR. TIMOTHY A. SMITH, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 7 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS

April 19, 2022

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	15,601,678.97	13,018,784.11	35,876,207.69		48,894,991.80
6100 Student Support Services	3,951,349.33	4,000,871.37	6,649,057.00		10,649,928.37
6200 Instructional Media Svc	3,000.00	10,595.55			10,595.55
6300 Instruct & Curr Dev Svc	3,086,944.67	3,024,992.55	3,128,210.50		6,153,203.05
6400 Instruct Staff Trng Svc	2,800,016.53	2,782,162.03	3,011,455.00		5,793,617.03
6500 Instr Tech Svc	316,600.00	316,600.00	6,000.00		322,600.00
7200 General Administration	1,312,907.66	1,312,907.66	2,590,036.88		3,902,944.54
7300 School Administration	888,682.00	888,457.00	874,957.00		1,763,414.00
7400 Facility Acq & Construc	15,681,394.00	18,872,774.53	56,100,000.00		74,972,774.53
7500 Fiscal Services	87,796.06	87,796.06	87,700.00		175,496.06
7600 Food Services	7,400.00	7,400.00			7,400.00
7700 Central Services	43,500.00	405,510.49	5,343,670.00		5,749,180.49
7800 Transportation Services	272,300.00	273,263.73	316,284.00		589,547.73
7900 Operation Of Plant	2,995,522.90	2,692,223.16		1,559,046.07	1,133,177.09
8100 Maintenance Of Plant	2,050,000.00	1,433,294.49	892,832.00		2,326,126.49
8200 Admin Tech Svc	768,640.00	618,640.00	203,550.00		822,190.00
9100 Community Services	0.00	6.00	20,000.00		20,006.00
TOTAL:	49,867,732.12	49,746,278.73	115,099,960.07	1,559,046.07	163,287,192.73

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

APR 19 2022

DR. TIMOTHY A. SMITH, SUPERINTENDENT
 VERIFIED BY RECORDING SECRETARY

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 7
 BOARD MEETING April 19, 2022**

Fund Name	Project	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves		
a) <u>4430 - ESSER II</u>		
Educ Stabilization Fund K-12	Literacy - Reading Tutoring	<u>872,345.00</u>
		<u>872,345.00</u>
Pro & Tech Services	Literacy - Reading Tutoring	700,778.00
Other Tchr-Reg-Pay	Literacy - Reading Tutoring	69,000.00
Supplies	Literacy - Reading Tutoring	38,118.00
Clstrm Tchr-Other Pay	Literacy - Reading Tutoring	15,000.00
Non-FEFP Chrtr Schl Distrib	Literacy - Reading Tutoring	10,896.00
Retirement Benefits	Literacy - Reading Tutoring	8,083.00
Group Ins-Health & Hosp	Literacy - Reading Tutoring	7,447.00
Social Security Benefits	Literacy - Reading Tutoring	5,566.00
Aides-Other Pay	Literacy - Reading Tutoring	5,000.00
Other Tchr-Suplmental Pay	Literacy - Reading Tutoring	3,750.00
Printing Binding & Reprod	Literacy - Reading Tutoring	3,500.00
Retirement Benefits	Literacy - Reading Tutoring	1,148.00
Technology-Related Supplies	Literacy - Reading Tutoring	1,009.00
Supplies	Literacy - Reading Tutoring	1,000.00
Workers Compensation	Literacy - Reading Tutoring	873.00
Retirement Benefits	Literacy - Reading Tutoring	383.00
Supplies	Literacy - Reading Tutoring	200.00
Group Ins-Life	Literacy - Reading Tutoring	184.00
Social Security Benefits	Literacy - Reading Tutoring	180.00
Group Ins-Dental	Literacy - Reading Tutoring	170.00
Social Security Benefits	Literacy - Reading Tutoring	60.00
		<u>872,345.00</u>

Explanation: To set up budget for Literacy - Reading Tutoring project.

b) <u>4440 - CRRSA-Other</u>		
Educ Stabil Fund-Workforce	Open Door - Career Centers	<u>400,179.00</u>
		<u>400,179.00</u>
Student Reg/Admission Fees	Open Door - Career Centers	<u>400,179.00</u>
		<u>400,179.00</u>

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

c) <u>4450 - ARP Act ESSER III</u>		
Educ Stabilization Fund K-12	ESSER III - ARP	<u>87,186,139.00</u>
		<u>87,186,139.00</u>
Remod/Renov-Capitalized	ESSER III - ARP	55,400,000.00
Other Misc Expenses	ESSER III - ARP	5,130,379.00
Pro & Tech Services	ESSER III - ARP	4,600,000.00
Clstrm Tchr-Reg-Pay	ESSER III - ARP	3,912,876.00
Technology-Related Rentals	ESSER III - ARP	2,704,187.00
Indirect Cost	ESSER III - ARP	2,426,856.00

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 7
 BOARD MEETING April 19, 2022**

Fund Name	Project	Increase (Decrease)
<u>4450 - ARP Act ESSER III (Continued)</u>		
FEFP Chrtr Schl Distributions	ESSER III - ARP	2,288,636.00
Other Tchr-Reg-Pay	ESSER III - ARP	2,059,236.00
Retirement Benefits	ESSER III - ARP	1,312,800.00
Clstrm Tchr-Reg-Pay	ESSER III - ARP	1,061,917.00
Other Tech Purc Services	ESSER III - ARP	842,832.00
Pro & Tech Services	ESSER III - ARP	775,750.00
Clstrm Tchr-Reg-Pay	ESSER III - ARP	703,722.00
Admin-Regular Pay	ESSER III - ARP	679,954.00
Retirement Benefits	ESSER III - ARP	678,237.00
Technology-Related Supplies	ESSER III - ARP	400,000.00
Retirement Benefits	ESSER III - ARP	343,860.00
Retirement Benefits	ESSER III - ARP	241,784.00
Retirement Benefits	ESSER III - ARP	195,003.00
Other Misc Expenses	ESSER III - ARP	130,431.00
Pro & Tech Services	ESSER III - ARP	120,000.00
Technology-Related Rentals	ESSER III - ARP	117,550.00
Supplies	ESSER III - ARP	110,000.00
Clstrm Tchr-Reg-Pay	ESSER III - ARP	104,662.00
Pro & Tech Services	ESSER III - ARP	100,000.00
Tech Furn Fixtures & Equip-Cap	ESSER III - ARP	80,000.00
Other Support-Reg Pay	ESSER III - ARP	75,017.00
Tech Furn Fixtures & Equip-Cap	ESSER III - ARP	74,000.00
Other Support-Reg Pay	ESSER III - ARP	66,000.00
Travel-Away-In State	ESSER III - ARP	51,000.00
Other Tchr-Other Pay	ESSER III - ARP	50,000.00
Technology-Related Rentals	ESSER III - ARP	50,000.00
Clstrm Tchr-Other Pay	ESSER III - ARP	44,888.00
Other Support-Reg Pay	ESSER III - ARP	44,077.00
Retirement Benefits	ESSER III - ARP	42,128.00
Other Personal Services	ESSER III - ARP	23,000.00
Retirement Benefits	ESSER III - ARP	21,700.00
Retirement Benefits	ESSER III - ARP	21,561.00
Substitute Teachers	ESSER III - ARP	20,000.00
Supplies	ESSER III - ARP	16,200.00
Retirement Benefits	ESSER III - ARP	15,396.00
Other Support-Other Pay	ESSER III - ARP	10,000.00
Supplies	ESSER III - ARP	10,000.00
Technology-Related Rentals	ESSER III - ARP	6,000.00
Clstrm Tchr-Other Pay	ESSER III - ARP	5,000.00
Clstrm Tchr-Other Pay	ESSER III - ARP	5,000.00
Other Communication Services	ESSER III - ARP	4,000.00
Substitute Teachers	ESSER III - ARP	3,500.00
Technology-Related Rentals	ESSER III - ARP	3,000.00
Retirement Benefits	ESSER III - ARP	2,000.00
Retirement Benefits	ESSER III - ARP	1,000.00
Retirement Benefits	ESSER III - ARP	1,000.00
		<u>87,186,139.00</u>

Explanation: To set up budget for ESSER III - ARP project.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 7
 BOARD MEETING April 19, 2022**

Fund Name	Project	Increase (Decrease)
d) <u>4450 - ARP Act ESSER III</u>		
Educ Stabilization Fund K-12	ARP ESSER III - Learning Loss	<u>21,796,535.00</u>
		<u>21,796,535.00</u>
Clsm Tchr-Other Pay	ARP ESSER III - Learning Loss	9,462,000.00
Textbooks	ARP ESSER III - Learning Loss	8,000,000.00
Supplies	ARP ESSER III - Learning Loss	2,300,000.00
Retirement Benefits	ARP ESSER III - Learning Loss	2,000,000.00
Admin-Other Pay	ARP ESSER III - Learning Loss	30,000.00
Retirement Benefits	ARP ESSER III - Learning Loss	4,535.00
		<u>21,796,535.00</u>

Explanation: To set up budget for ARP ESSER III - Learning Loss project.

e) <u>4460 - Other ARP Act Relief</u>		
Educ Stabilization Fund K-12	ARP IDEA K-12	<u>2,251,641.00</u>
		<u>2,251,641.00</u>
Clsm Tchr-Other Pay	ARP IDEA K-12	894,067.00
Computer Hardware-Non-Cap	ARP IDEA K-12	308,042.00
Supplies	ARP IDEA K-12	264,672.00
Aides-Other Pay	ARP IDEA K-12	162,432.00
Other Tchr-Reg-Pay	ARP IDEA K-12	132,976.00
Indirect Cost	ARP IDEA K-12	112,338.00
Pro & Tech Services	ARP IDEA K-12	104,500.00
Technology-Related Rentals	ARP IDEA K-12	80,362.00
Social Security Benefits	ARP IDEA K-12	68,396.00
Tech Furn Fixtures & Equip-Cap	ARP IDEA K-12	23,100.00
Tech Furn Fixtures & Equip-Cap	ARP IDEA K-12	15,379.00
Group Ins-Health & Hosp	ARP IDEA K-12	14,150.00
Social Security Benefits	ARP IDEA K-12	12,426.00
Retirement Benefits	ARP IDEA K-12	11,728.00
Technology-Related Supplies	ARP IDEA K-12	10,887.00
Workers Compensation	ARP IDEA K-12	10,729.00
Social Security Benefits	ARP IDEA K-12	9,692.00
Other Tchr-Suplmental Pay	ARP IDEA K-12	5,827.00
Tech Furn Fixture&Equip-Noncap	ARP IDEA K-12	3,798.00
Pro & Tech Services	ARP IDEA K-12	2,000.00
Workers Compensation	ARP IDEA K-12	1,790.00
Workers Compensation	ARP IDEA K-12	1,520.00
Group Ins-Dental	ARP IDEA K-12	360.00
Group Ins-Life	ARP IDEA K-12	320.00
Computer Hardware-Non-Cap	ARP IDEA K-12	150.00
		<u>2,251,641.00</u>

Explanation: To set up budget for ARP IDEA K-12 project.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 7
 BOARD MEETING April 19, 2022**

Fund Name	Project	Increase (Decrease)
f) <u>4460 - Other ARP Act Relief</u>		
Educ Stabilization Fund-VPK	ARP IDEA Pre-K	<u>147,431.00</u>
		<u>147,431.00</u>
Textbooks	ARP IDEA Pre-K	137,291.12
Indirect Cost	ARP IDEA Pre-K	8,621.88
Pro & Tech Services	ARP IDEA Pre-K	<u>1,518.00</u>
		<u>147,431.00</u>

Explanation: To set up budget for ARP IDEA Pre-K project.

g) <u>4460 - Other ARP Act Relief</u>		
Educ Stabilization Fund K-12	American Rescue Plan-HCY	<u>886,644.00</u>
		<u>886,644.00</u>
Supplies	American Rescue Plan-HCY	263,110.00
Pro & Tech Services	American Rescue Plan-HCY	200,904.00
Other Non-Prof Purc Services	American Rescue Plan-HCY	185,853.00
Clsm Tchr-Other Pay	American Rescue Plan-HCY	52,000.00
Indirect Cost	American Rescue Plan-HCY	42,221.00
Technology-Related Rentals	American Rescue Plan-HCY	40,000.00
Pro & Tech Services	American Rescue Plan-HCY	20,000.00
Other Communication Services	American Rescue Plan-HCY	20,000.00
Pro & Tech Services	American Rescue Plan-HCY	20,000.00
Supplies	American Rescue Plan-HCY	16,000.00
Retirement Benefits	American Rescue Plan-HCY	5,750.00
Social Security Benefits	American Rescue Plan-HCY	4,055.00
Clsm Tchr-Other Pay	American Rescue Plan-HCY	3,430.00
Technology-Related Supplies	American Rescue Plan-HCY	3,000.00
Furn Fixtures & Equip-Non-Cap	American Rescue Plan-HCY	2,000.00
Postage	American Rescue Plan-HCY	2,000.00
Student Reg/Admission Fees	American Rescue Plan-HCY	1,000.00
Pro & Tech Services	American Rescue Plan-HCY	1,000.00
Other Non-Prof Purc Services	American Rescue Plan-HCY	1,000.00
Other Non-Prof Purc Services	American Rescue Plan-HCY	1,000.00
Other Tchr-Other Pay	American Rescue Plan-HCY	1,000.00
Workers Compensation	American Rescue Plan-HCY	636.00
Retirement Benefits	American Rescue Plan-HCY	372.00
Social Security Benefits	American Rescue Plan-HCY	262.00
Workers Compensation	American Rescue Plan-HCY	<u>51.00</u>
		<u>886,644.00</u>

Explanation: To set up budget for American Rescue Plan-Homeless Children & Youth (HCY) project.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 7
 BOARD MEETING April 19, 2022**

Fund Name	Project	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) 4430 - ESSER II		
Supplies	ESSER II - School Allocation	1,453,730.73
Remod/Renov-Non-Cap	ESSER II - CRRSA Act	700,000.00
Technology-Related Supplies	ESSER II - School Allocation	45,043.58
Clstrn Tchr-Other Pay	ESSER II - School Allocation	37,835.81
Tech Furn Fixtures & Equip-Cap	ESSER II - School Allocation	28,065.00
Furn Fixtures & Equip-Non-Cap	ESSER II - School Allocation	27,235.15
Pro & Tech Services	ESSER II - School Allocation	12,420.00
Retirement Benefits	ESSER II - School Allocation	4,514.56
Social Security Benefits	ESSER II - School Allocation	2,921.58
Technology-Related Supplies	ESSER II - School Allocation	3,721.25
Technology-Related Rentals	ESSER II - School Allocation	2,000.00
Tech Furn Fixture&Equip-Noncap	ESSER II - School Allocation	1,715.00
Workers Compensation	ESSER II - School Allocation	719.55
Tech Furn Fixture&Equip-Noncap	ESSER II - School Allocation	400.00
Substitute Teachers	ESSER II - School Allocation	385.09
Social Security Benefits	ESSER II - School Allocation	5.59
Workers Compensation	ESSER II - School Allocation	4.58
Supplies	ESSER II - School Allocation	(1,620,717.47)
Clstrn Tchr-Reg-Pay	ESSER II - CRRSA Act	(700,000.00)
		<u>0.00</u>

Explanation: To transfer funds between functions, objects, and cost centers within the ESSER II projects.