



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: October 19, 2021		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 1 – General Operating Fund b. Resolution 1 – Special Revenue - Federal Programs c. No item submitted – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund f. Resolution 1 – CARES Act and CRRSA Act Funds	
AGENDA REFERENCE: Resolutions to Amend 2021-2022 District School Budget		FISCAL IMPACT / AMOUNT: 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.	
FUND SOURCE: Various			
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.			
EDUCATIONAL IMPACT These amendments facilitate the effective operations of the District through more efficient use of funds.			
OTHER REFERENCES OR NOTES			
ACTION REQUIRED Approval of resolutions to amend District School Budget			
STRATEGIC ALIGNMENT GOAL: F.1 – To increase fiscal efficiencies while maintaining good stewardship of the District's fiscal assets in order to provide better educational resources to the students OBJECTIVE: n/a			
REQUESTED BY  Theresa McCants, Director Budgeting Department		DATE October 6, 2021	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE October 6, 2021	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD OCT 19 2021

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

October 19, 2021

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	1,600,000.00			1,600,000.00
3299 Misc Fedl Thru State	962,589.50	962,589.50			962,589.50
3310 FL Ed Finance Program (FEFP)	159,040,972.00	159,040,972.00			159,040,972.00
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	37,290,336.00			37,290,336.00
3371 Voluntary Pre-K Program	986,175.00	986,175.00			986,175.00
3399 Other Misc State Revenue	459,887.83	459,887.83		114,396.75	345,491.08
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	460,300.00			460,300.00
3498 Lost Damaged & Sale Txbks	15,000.00	15,000.00			15,000.00
3499 Food Srvs 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	366,021,497.44	0.00	114,396.75	365,907,100.69

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

OCT 19 2021

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

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

October 19, 2021

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	189,033,151.87	189,033,151.87	140,769.32		189,173,921.19
6100 Student Support Services	17,730,453.32	17,730,453.32			17,730,453.32
6200 Instructional Media Svc	4,799,339.39	4,799,339.39			4,799,339.39
6300 Instruct & Curr Dev Svc	7,733,316.71	7,733,316.71		77,931.75	7,655,384.96
6400 Instruct Staff Trng Svc	3,567,532.33	3,567,532.33	109,962.50		3,677,494.83
6500 Instr Tech Svc	4,258,316.62	4,258,316.62	76,235.00		4,334,551.62
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	2,547,819.45	1,200.00		2,549,019.45
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	7,314,139.57	12,000.00		7,326,139.57
7800 Transportation Services	15,416,318.45	15,416,318.45			15,416,318.45
7900 Operation Of Plant	28,247,894.37	28,247,894.37		47,200.00	28,200,694.37
8100 Maintenance Of Plant	12,331,389.91	12,331,389.91			12,331,389.91
8200 Admin Tech Svc	3,733,649.28	3,733,649.28	250,600.00		3,984,249.28
9100 Community Services	964,184.75	964,184.75		175.68	964,009.07
9800 Reserves	44,142,404.30	44,142,404.30		579,856.14	43,562,548.16
TOTAL:	366,021,497.44	366,021,497.44	590,766.82	705,163.57	365,907,100.69

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 ESCAMBIA COUNTY SCHOOL BOARD

OCT 19 2021

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**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 1
BOARD MEETING October 19, 2021**

Account Name	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>Computer Science Certification</u>	
Other Misc State Revenue	(114,396.75)
	<u>(114,396.75)</u>
Supplies	Instruct & Curr Dev Svc
	(114,396.75)
	<u>(114,396.75)</u>

Explanation: To adjust revenue and appropriation to actual revenue received.

II. <u>Amendments Between Appropriations & Reserves</u>	
a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	Unrestricted Reserve 175.68
Temporary Employment	Community Services (175.68)
	<u>0.00</u>

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

b) <u>Sch Energy Incentive Prog</u>	
Supplies	Basic (K-12) 35,200.00
Electricity	Operation Of Plant (35,200.00)
	<u>0.00</u>

Explanation: To appropriate funds from undistributed Utilities & Communications project to School Energy Incentive Program project.

c) <u>Workforce Education</u>	
Advertising	Information Services 12,000.00
Other Support-Reg Pay	Operation Of Plant (12,000.00)
	<u>0.00</u>

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

d) <u>Various Projects</u>	
Other Support-Reg Pay	Admin Tech Svc 200,000.00
Pro & Tech Services	Instruct Staff Trng Svc 100,000.00
Reserve For Contingencies	Reserves 0.10
Reserve For Contingencies	Salaries & Benefits (200,000.00)
Reserve For Contingencies	SAI Operational Cost-Reg Term (100,000.00)
Reserve For Contingencies	Unrestricted Reserve (0.10)
	<u>0.00</u>

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 1
BOARD MEETING October 19, 2021**

<u>Account Name</u>		<u>Increase (Decrease)</u>
e) <u>CAPE FTE Funds</u>		
Student Reg/Admission Fees	Vocational-Technical	105,569.32
Other Support-Reg Pay	Instr Tech Svc	47,000.00
Other Support-Reg Pay	Admin Tech Svc	35,000.00
Other Support-Reg Pay	Instruct & Curr Dev Svc	21,000.00
Group Ins-Health & Hosp	Instr Tech Svc	16,000.00
Group Ins-Health & Hosp	Admin Tech Svc	8,000.00
Training Tuition Fees	Instruct Staff Trng Svc	7,465.00
Retirement Benefits	Instr Tech Svc	5,700.00
Clstrn Tchr-Other Pay	Instruct & Curr Dev Svc	4,900.00
Social Security Benefits	Instr Tech Svc	4,100.00
Retirement Benefits	Admin Tech Svc	4,000.00
Retirement Benefits	Instruct & Curr Dev Svc	3,105.00
Group Ins-Health & Hosp	Instruct & Curr Dev Svc	3,000.00
Social Security Benefits	Admin Tech Svc	3,000.00
Other Tchr-Other Pay	Instr Tech Svc	2,500.00
Pro & Tech Services	Instruct Staff Trng Svc	2,497.50
Social Security Benefits	Instruct & Curr Dev Svc	2,090.00
Technology-Related Rentals	Instruct & Curr Dev Svc	1,600.00
Remod/Renov-Non-Cap	Facility Acq & Construc	1,200.00
Workers Compensation	Instr Tech Svc	625.00
Workers Compensation	Instruct & Curr Dev Svc	480.00
Workers Compensation	Admin Tech Svc	400.00
Group Ins-Dental	Instr Tech Svc	170.00
Group Ins-Life	Instr Tech Svc	140.00
Other Misc Expenses	Instruct & Curr Dev Svc	100.00
Group Ins-Life	Admin Tech Svc	100.00
Group Ins-Dental	Admin Tech Svc	100.00
Group Ins-Dental	Instruct & Curr Dev Svc	80.00
Group Ins-Life	Instruct & Curr Dev Svc	60.00
Periodicals	Instruct & Curr Dev Svc	50.00
Reserve For Contingencies	CAPE FTE Funds	(280,031.82)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies within the CAPE FTE Funds project.

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

October 19, 2021

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	4,905,848.44	4,905,848.44			4,905,848.44
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	288,234.00	1,894.00		290,128.00
3230 Individuals With Disab EdAct	14,001,542.46	14,001,542.46			14,001,542.46
3240 Elem & Sec EdAct, Title I	18,448,120.02	18,448,120.02			18,448,120.02
3299 Misc Fedl Thru State	4,600,671.47	4,600,671.47			4,600,671.47
TOTAL:	43,235,714.87	43,235,714.87	1,894.00	0.00	43,237,608.87

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

OCT 19 2021

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 VERIFIED BY RECORDING SECRETARY

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

October 19, 2021

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	20,109,304.44	20,109,304.44		341,160.43	19,768,144.01
6100 Student Support Services	1,476,974.55	1,476,974.55	31,996.00		1,508,970.55
6200 Instructional Media Svc	62,555.14	62,555.14			62,555.14
6300 Instruct & Curr Dev Svc	9,174,877.96	9,174,877.96		17,867.58	9,157,010.38
6400 Instruct Staff Trng Svc	5,594,222.42	5,594,222.42		57,758.90	5,536,463.52
6500 Instr Tech Svc	249,497.50	249,497.50	2,465.35		251,962.85
7200 General Administration	2,067,719.36	2,067,719.36		13,184.28	2,054,535.08
7300 School Administration	24,765.00	24,765.00	1,048.61		25,813.61
7400 Facility Acq & Construc	10,000.00	10,000.00	155,719.05		165,719.05
7700 Central Services	185,740.62	185,740.62	2,117.18		187,857.80
7800 Transportation Services	3,152,666.02	3,152,666.02	229,625.00		3,382,291.02
7900 Operation Of Plant	3,906.86	3,906.86			3,906.86
8200 Admin Tech Svc	89,865.00	89,865.00	7,000.00		96,865.00
9100 Community Services	1,033,620.00	1,033,620.00	1,894.00		1,035,514.00
TOTAL:	43,235,714.87	43,235,714.87	431,865.19	429,971.19	43,237,608.87

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 ESCAMBIA COUNTY SCHOOL BOARD

OCT 19 2021

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

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 1
SPECIAL REVENUES
BOARD MEETING October 19, 2021**

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)
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
WIOA-2021-2022-03	Workforce Innovation & Opportunity Act (WIOA) Explanation: To increase budget per Florida Department of Education.	1,894.00
170-2632B-2CB01	IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2122B-2CB01	Title I, Part A, Basic - Salaries & Benefits Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	6,341.00
170-2122B-2CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds and increase budget.	(24,208.58)
170-2122B-2CB01	Title I, Part A, Basic - Summer School & Pre-K Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	5,000.00
170-2122B-2CB01	Title I, Basic - Private School Services 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 - Homeless Children and Youth Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	170,000.00

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 1
SPECIAL REVENUES
BOARD MEETING October 19, 2021**

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 - Foster Student Transportation Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	30,000.00
170-2122B-2CB01	Title I, Part A, Roll Forward Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(187,132.42)
170-2242B-2CT01	Title II - Mathematics Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	71,594.70
170-2242B-2CT01	Title II - Private Schools Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	38,229.80
170-2242B-2CT01	Title II - Staff Development Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(721,188.42)
170-2242B-2CT01	Title II - Roll Forward Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	611,363.92

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

October 19, 2021

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4410 CARES Act - ESSER Fund	1,212,712.15	1,212,712.15			1,212,712.15
4420 CARES Act Fund - Other	178,907.97	178,907.97			178,907.97
4430 ESSER II	48,476,112.00	48,476,112.00			48,476,112.00
TOTAL:	49,867,732.12	49,867,732.12	0.00	0.00	49,867,732.12

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

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

October 19, 2021

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	15,601,678.97	15,601,678.97	41,057.50		15,642,736.47
6100 Student Support Services	3,951,349.33	3,951,349.33			3,951,349.33
6200 Instructional Media Svc	3,000.00	3,000.00	273.37		3,273.37
6300 Instruct & Curr Dev Svc	3,086,944.67	3,086,944.67			3,086,944.67
6400 Instruct Staff Trng Svc	2,800,016.53	2,800,016.53			2,800,016.53
6500 Instr Tech Svc	316,600.00	316,600.00	375.46		316,975.46
7200 General Administration	1,312,907.66	1,312,907.66			1,312,907.66
7300 School Administration	888,682.00	888,682.00			888,682.00
7400 Facility Acq & Construc	15,681,394.00	15,681,394.00			15,681,394.00
7500 Fiscal Services	87,796.06	87,796.06			87,796.06
7600 Food Services	7,400.00	7,400.00			7,400.00
7700 Central Services	43,500.00	43,500.00	11,396.60		54,896.60
7800 Transportation Services	272,300.00	272,300.00			272,300.00
7900 Operation Of Plant	2,995,522.90	2,995,522.90		53,102.93	2,942,419.97
8100 Maintenance Of Plant	2,050,000.00	2,050,000.00			2,050,000.00
8200 Admin Tech Svc	768,640.00	768,640.00			768,640.00
TOTAL:	49,867,732.12	49,867,732.12	53,102.93	53,102.93	49,867,732.12

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**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT AND CRRSA ACT FUNDS
 RESOLUTION NUMBER 1
 BOARD MEETING October 19, 2021**

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations & Reserves		
a) <u>4420 - CARES Act Fund - Other</u>		
Other Support-Other Pay	GEER - CARES Act	375.46
Other Tchr-Other Pay	GEER - CARES Act	273.37
Supplies	GEER - CARES Act	(648.83)
		<u>0.00</u>

Explanation: To transfer funds between functions, objects, and cost centers within the GEER - CARES Act project.

b) <u>4430 - ESSER II</u>		
Technology-Related Rentals	ESSER II - School Allocation	23,530.00
Temporary Employment	ESSER II - CRRSA Act	11,396.60
Furn Fixtures & Equip-Non-Cap	ESSER II - School Allocation	10,789.43
Technology-Related Rentals	ESSER II - School Allocation	3,061.00
Technology-Related Supplies	ESSER II - School Allocation	2,961.90
Repairs & Maintenance	ESSER II - School Allocation	995.00
Tech Furn Fixture&Equip-Noncap	ESSER II - School Allocation	269.00
Supplies	ESSER II - School Allocation	100.00
Supplies	ESSER II - CRRSA Act	(11,396.60)
Supplies	ESSER II - School Allocation	(41,706.33)
		<u>0.00</u>

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