




### Agenda Item Details

Meeting	Oct 18, 2022 - REGULAR MEETING AGENDA (5:30 PM)
Category	22. Consent - Finance - Budgeting
Subject	B. Resolutions to Amend 2022-2023 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

### Public Content

#### Background Information/Description

On September 15, 2022, the School Board adopted the budget for fiscal year 2022-2023. 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 1.pdf \(236 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 1.pdf \(262 KB\)](#)

 [Capital Projects Fund - Resolution 1.pdf \(175 KB\)](#)

 [CARES Act, CRRSA Act and ARP Act Funds - Resolution 1.pdf \(218 KB\)](#)

*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                      Oct 6, 2022 2:21 PM :: Submitted by Victoria Perkins. Routed to Kathy Branch for approval.  
Oct 6, 2022 2:39 PM :: Approved by Kathy Branch. Routed to Tammy Edwards for approval.  
Oct 6, 2022 3:53 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.  
Oct 6, 2022 5:12 PM :: Final approval by Terry St Cyr

### **Motion & Voting**

Board Approval

Motion by Paul Fetsko, second by Bill Slayton.

Final Resolution: Motion Carries

Yes: Kevin Adams, Paul Fetsko, Laura Edler, Patty Hightower, Bill Slayton

**Last Modified by Holley DeWees on October 18, 2022**

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

**October 18, 2022**

<b>REVENUE OBJECT NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>3121</b> Fedl Impact Funds-Cur Op	400,000.00	400,000.00			400,000.00
<b>3191</b> ROTC	500,000.00	500,000.00			500,000.00
<b>3202</b> Medicaid	900,000.00	900,000.00			900,000.00
<b>3299</b> Misc Fedl Thru State	1,047,299.00	1,047,299.00			1,047,299.00
<b>3310</b> FL Ed Finance Program (FEFP)	151,202,382.00	151,202,382.00			151,202,382.00
<b>3315</b> Workforce Development	4,588,946.00	4,588,946.00			4,588,946.00
<b>3317</b> Performance Based Incentives	100,000.00	100,000.00			100,000.00
<b>3323</b> CO & DS for Admin Expense	24,217.00	24,217.00			24,217.00
<b>3341</b> Racing Commission Funds	446,500.00	446,500.00			446,500.00
<b>3343</b> State License Tax	55,000.00	55,000.00			55,000.00
<b>3355</b> Class Size Reduction/Operating	37,657,781.00	37,657,781.00			37,657,781.00
<b>3371</b> Voluntary Pre-K Program	1,386,153.40	1,386,153.40			1,386,153.40
<b>3373</b> Reading Programs	308,731.31	308,731.31			308,731.31
<b>3399</b> Other Misc State Revenue	441,934.98	441,934.98		36,741.63	405,193.35
<b>3411</b> District School Taxes	114,024,827.00	114,024,827.00			114,024,827.00
<b>3425</b> Rent	240,000.00	240,000.00			240,000.00
<b>3440</b> Gifts Grants & Bequests	34,150.00	34,150.00			34,150.00
<b>3461</b> Adult General Ed Course Fees	12,000.00	12,000.00			12,000.00
<b>3462</b> Postsecondary Vocational Fees	800,000.00	800,000.00			800,000.00
<b>3463</b> Continuing Workforce Ed Fees	20,000.00	20,000.00			20,000.00
<b>3464</b> Capital Improvement Fees	30,000.00	30,000.00			30,000.00
<b>3465</b> Postsecondary Lab Fees	139,500.00	139,500.00			139,500.00
<b>3467</b> GED Testing Fees	10,000.00	10,000.00			10,000.00
<b>3468</b> Financial Aid Fees	65,000.00	65,000.00			65,000.00
<b>3469</b> Other Student Fees	38,000.00	38,000.00			38,000.00
<b>3473</b> School-Age Child Care Fees	0.00	0.00	409,000.00		409,000.00
<b>3491</b> Bus Fees	250,000.00	250,000.00			250,000.00
<b>3493</b> Sale Of Junk	200,000.00	200,000.00			200,000.00
<b>3494</b> Fedl Indirect Cost Rate	1,500,000.00	1,500,000.00			1,500,000.00
<b>3495</b> Other Misc Local Sources	482,699.58	482,699.58			482,699.58
<b>3498</b> Lost Damaged & Sale Txbks	15,000.00	15,000.00			15,000.00
<b>3499</b> Food Srvs Indirect Cost Rate	450,000.00	450,000.00			450,000.00
<b>3630</b> Trans From CP Proj Funds	9,436,596.00	9,436,596.00			9,436,596.00
<b>9999</b> Beginning Fund Balance	36,168,966.00	36,168,966.00			36,168,966.00
<b>TOTAL:</b>	<b>362,975,683.27</b>	<b>362,975,683.27</b>	<b>409,000.00</b>	<b>36,741.63</b>	<b>363,347,941.64</b>

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

**October 18, 2022**

<b>EXPENDITURE FUNCTION NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>5000</b> Instruction	191,504,926.34	191,504,926.34	8,347,584.73		199,852,511.07
<b>6100</b> Student Support Services	18,499,793.90	18,499,793.90			18,499,793.90
<b>6200</b> Instructional Media Svc	4,699,123.41	4,699,123.41	20,000.00		4,719,123.41
<b>6300</b> Instruct & Curr Dev Svc	8,249,950.08	8,249,950.08	217,368.00		8,467,318.08
<b>6400</b> Instruct Staff Trng Svc	3,913,820.85	3,913,820.85		73,326.36	3,840,494.49
<b>6500</b> Instr Tech Svc	4,260,179.19	4,260,179.19			4,260,179.19
<b>7100</b> Board	1,358,829.98	1,358,829.98			1,358,829.98
<b>7200</b> General Administration	989,987.56	989,987.56			989,987.56
<b>7300</b> School Administration	18,405,406.93	18,405,406.93			18,405,406.93
<b>7400</b> Facility Acq & Construc	783,575.80	783,575.80	2,000,000.00		2,783,575.80
<b>7500</b> Fiscal Services	2,710,840.41	2,710,840.41			2,710,840.41
<b>7600</b> Food Services	113,000.00	113,000.00			113,000.00
<b>7700</b> Central Services	6,864,909.52	6,864,909.52			6,864,909.52
<b>7800</b> Transportation Services	17,591,384.12	17,591,384.12			17,591,384.12
<b>7900</b> Operation Of Plant	31,495,637.19	31,495,637.19	30,000.00		31,525,637.19
<b>8100</b> Maintenance Of Plant	12,332,212.66	12,332,212.66	18,500.00		12,350,712.66
<b>8200</b> Admin Tech Svc	3,814,435.82	3,814,435.82			3,814,435.82
<b>9100</b> Community Services	979,861.00	979,861.00		660.12	979,200.88
<b>9800</b> Reserves	34,407,808.51	34,407,808.51		10,187,207.88	24,220,600.63
<b>TOTAL:</b>	<b>362,975,683.27</b>	<b>362,975,683.27</b>	<b>10,633,452.73</b>	<b>10,261,194.36</b>	<b>363,347,941.64</b>

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
GENERAL OPERATING FUND  
RESOLUTION NUMBER 1  
BOARD MEETING October 18, 2022**

<u>Account Name</u>	<u>Increase (Decrease)</u>
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>	
a) <u>Computer Science Certification</u>	
Other Misc State Revenue	(73,326.36)
	<u>(73,326.36)</u>
Training Tuition Fees	
Instruct Staff Trng Svc	(73,326.36)
	<u>(73,326.36)</u>

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

b) <u>Various Child Care-After School Projects</u>	
School-Age Child Care Fees	250,000.00
School-Age Child Care Fees	159,000.00
	<u>409,000.00</u>
Reserve For Contingencies	
Unrestricted Reserve	409,000.00
	<u>409,000.00</u>

**Explanation: To set up budget for Child Care-After School projects.**

c) <u>Youth Mentl Hlth Aware &amp; Train</u>	
Other Misc State Revenue	36,584.73
	<u>36,584.73</u>
Supplies	
Basic (K-12)	36,584.73
	<u>36,584.73</u>

**Explanation: To set up budget for Youth Mental Health Awareness & Training project.**

**II. Amendments Between Appropriations & Reserves**

a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	Unrestricted Reserve 660.12
Temporary Employment	Community Services (660.12)
	<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 1  
BOARD MEETING October 18, 2022**

<b>Account Name</b>	<b>Increase (Decrease)</b>
b) <u>Various Projects</u>	
Salaries	3,000,000.00
Purchased Services	2,301,000.00
Employee Benefits	2,000,000.00
Materials & Supplies	2,000,000.00
Materials & Supplies	1,000,000.00
Clstrm Tchr-Other Pay	180,000.00
Cell Phones/Radio Phones	30,000.00
Retirement Benefits	21,438.00
Library Books-Exist Libr	20,000.00
Furn Fixtures & Equip-Captlzd	18,500.00
Social Security Benefits	13,770.00
Materials & Supplies	10,000.00
Workers Compensation	2,160.00
Reserve For Contingencies	(10,311,000.00)
Reserve For Contingencies	(217,368.00)
Reserve For Contingencies	(48,500.00)
Reserve For Contingencies	(20,000.00)
	<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.: 1 - SPECIAL REVENUE - FEDERAL PROGRAMS**

**October 18, 2022**

<b>REVENUE OBJECT NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
3199 Misc Federal Direct	3,943,605.00	3,943,605.00			3,943,605.00
3201 Vocational Education Acts	679,702.65	679,702.65			679,702.65
3221 Adult General Education	282,308.78	282,308.78	75,000.00		357,308.78
3224 Other WIOA Programs	246,018.00	246,018.00			246,018.00
3230 Individuals With Disab Ed Act	13,959,007.40	13,959,007.40			13,959,007.40
3240 Elem & Sec Ed Act, Title I	23,051,389.50	23,051,389.50		716,061.57	22,335,327.93
3299 Misc Fedl Thru State	4,594,611.36	4,594,611.36		366,689.53	4,227,921.83
<b>TOTAL:</b>	<b>46,756,642.69</b>	<b>46,756,642.69</b>	<b>75,000.00</b>	<b>1,082,751.10</b>	<b>45,748,891.59</b>

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

**October 18, 2022**

<b>EXPENDITURE FUNCTION NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>5000</b> Instruction	20,336,583.91	20,336,583.91		154,657.93	20,181,925.98
<b>6100</b> Student Support Services	1,502,137.37	1,502,137.37	18,708.75		1,520,846.12
<b>6200</b> Instructional Media Svc	209,952.84	209,952.84		19.36	209,933.48
<b>6300</b> Instruct & Curr Dev Svc	10,904,753.83	10,904,753.83		82,079.84	10,822,673.99
<b>6400</b> Instruct Staff Trng Svc	6,413,063.73	6,413,063.73		686,725.25	5,726,338.48
<b>6500</b> Instr Tech Svc	273,998.50	273,998.50			273,998.50
<b>7200</b> General Administration	2,350,598.77	2,350,598.77		9,729.30	2,340,869.47
<b>7300</b> School Administration	104,510.51	104,510.51		104,510.51	0.00
<b>7700</b> Central Services	221,703.69	221,703.69		3,815.10	217,888.59
<b>7800</b> Transportation Services	3,174,046.93	3,174,046.93	13,000.00		3,187,046.93
<b>7900</b> Operation Of Plant	7,481.54	7,481.54		768.56	6,712.98
<b>8200</b> Admin Tech Svc	89,865.00	89,865.00	3,100.00		92,965.00
<b>9100</b> Community Services	1,167,946.07	1,167,946.07		254.00	1,167,692.07
<b>TOTAL:</b>	<b>46,756,642.69</b>	<b>46,756,642.69</b>	<b>34,808.75</b>	<b>1,042,559.85</b>	<b>45,748,891.59</b>



**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 1  
SPECIAL REVENUES  
BOARD MEETING October 18, 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.

<b>Project No.</b>	<b>Project Name</b>	<b>Increase (Decrease)</b>
170-2623C-3CD01	FDLRS Associate Center IDEA Part B Discretionary  <b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	0.00
170-2623C-3CD02	Alt Assessment for Students with Disabilities  <b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	0.00
170-2623D-3CDT3	SEDNET/IDEA Part B - Trust  <b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	0.00
170-2633B-3CB01	IDEA, Part B, Entitlement  <b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	0.00
170-1913C-3CG01	Adult Geographic  <b>Explanation: To increase budget per Florida Department of Education.</b>	75,000.00
170-1267B-2C5A2	UniSIG Strategic Initiatives  <b>Explanation: To decrease budget to close project.</b>	(470,816.80)
170-2262B-2CL01	Turnaround Leadership  <b>Explanation: To decrease budget to close project.</b>	(71,702.10)
170-2262B-2CM01	Summer Professional Development  <b>Explanation: To decrease budget to close project.</b>	(173,542.67)
170-2412A-2C001	Title IV, Student Academic  <b>Explanation: To decrease budget to close project.</b>	(348,084.66)
170-2413A-3C001	Title IV, Student Academic  <b>Explanation: To decrease budget per Florida Department of Education.</b>	(18,604.87)

**SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 1 - CAPITAL PROJECTS FUND**

**October 18, 2022**

<b>FUND NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>3610</b> Cap Outlay & Debt Srv (CO & DS)	4,900,980.17	4,900,980.17			4,900,980.17
<b>3711</b> Cap Imprv Tax Constr Fd FY 21	3,604,687.27	3,604,687.27			3,604,687.27
<b>3712</b> Cap Imprv Tax Constr Fd FY 22	8,566,735.25	8,566,735.25			8,566,735.25
<b>3713</b> Cap Imprv Tax Constr Fd Fy 23	32,075,865.00	32,075,865.00			32,075,865.00
<b>3910</b> Local Capital Improvement Fund	2,381,489.00	2,381,489.00			2,381,489.00
<b>3922</b> Ed Fac Security Grant Fd FY 21	236,492.55	236,492.55			236,492.55
<b>3923</b> Ed Fac Security Grant Fd FY 22	494,428.19	494,428.19			494,428.19
<b>3941</b> Series 2020 COP Proceeds	10,434,705.36	10,434,705.36			10,434,705.36
<b>3948</b> Half Cent Sales Tax 2008	107,001,230.09	107,001,230.09			107,001,230.09
<b>3949</b> Sales Tax Revenue Bonds 2016	1,484,019.48	1,484,019.48			1,484,019.48
<b>3980</b> Charter Schools-Capital Outlay	452,685.00	452,685.00			452,685.00
<b>TOTAL:</b>	<b>171,633,317.36</b>	<b>171,633,317.36</b>	<b>0.00</b>	<b>0.00</b>	<b>171,633,317.36</b>

**SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 1 - CAPITAL PROJECTS FUND**

**October 18, 2022**

<b>FUNCTION NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>7400</b> Facility Acq & Construc	118,180,806.42	118,180,806.42	28,150.00		118,208,956.42
<b>9700</b> Transfer Of Funds	23,719,471.00	23,719,471.00			23,719,471.00
<b>9800</b> Reserves	29,733,039.94	29,733,039.94		28,150.00	29,704,889.94
<b>TOTAL:</b>	<b>171,633,317.36</b>	<b>171,633,317.36</b>	<b>28,150.00</b>	<b>28,150.00</b>	<b>171,633,317.36</b>

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CAPITAL PROJECTS FUND  
 RESOLUTION NUMBER 1  
 BOARD MEETING October 18, 2022**

Fund Name	Project	Increase (Decrease)
<b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b>		
a) <u>3713 - Cap Imprv Tax Constr Fd FY 23</u>		
Furn Fixtures & Equip-Capltzd	Equipment	28,150.00
Reserve For Contingencies	Unrestricted Reserve	<u>(28,150.00)</u>
		<u>0.00</u>

**Explanation: To transfer funds from project Reserve For Contingencies to facilitate funding for Maintenance Department Furniture, Fixtures, and Equipment.**

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

**October 18, 2022**

<b>FUND NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>4410</b> CARES Act - ESSER Fund	291,808.80	291,808.80		11,962.80	279,846.00
<b>4420</b> CARES Act Fund - Other	47,474.50	47,474.50		37,782.39	9,692.11
<b>4430</b> ESSER II	17,719,884.55	17,719,884.55			17,719,884.55
<b>4440</b> CRRSA-Other	255,895.00	255,895.00			255,895.00
<b>4450</b> ARP Act ESSER III	101,232,180.62	101,232,180.62			101,232,180.62
<b>4460</b> Other ARP Act Relief	3,683,129.84	3,683,129.84			3,683,129.84
<b>TOTAL:</b>	<b>123,230,373.31</b>	<b>123,230,373.31</b>	<b>0.00</b>	<b>49,745.19</b>	<b>123,180,628.12</b>

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

**October 18, 2022**

<b>FUNCTION NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>5000</b> Instruction	33,718,911.82	33,718,911.82		562,774.32	33,156,137.50
<b>6100</b> Student Support Services	6,967,933.77	6,967,933.77			6,967,933.77
<b>6200</b> Instructional Media Svc	2,795.06	2,795.06	20,000.00		22,795.06
<b>6300</b> Instruct & Curr Dev Svc	3,132,402.42	3,132,402.42	282,784.19		3,415,186.61
<b>6400</b> Instruct Staff Trng Svc	3,817,722.00	3,817,722.00	189,339.35		4,007,061.35
<b>6500</b> Instr Tech Svc	8,308.78	8,308.78	300.00		8,608.78
<b>7200</b> General Administration	3,564,965.42	3,564,965.42			3,564,965.42
<b>7300</b> School Administration	1,116,379.95	1,116,379.95			1,116,379.95
<b>7400</b> Facility Acq & Construc	64,341,588.78	64,341,588.78	2,000.00		64,343,588.78
<b>7500</b> Fiscal Services	87,700.00	87,700.00	75,000.00		162,700.00
<b>7700</b> Central Services	3,150,948.77	3,150,948.77			3,150,948.77
<b>7800</b> Transportation Services	339,794.92	339,794.92		5,000.00	334,794.92
<b>7900</b> Operation Of Plant	244,060.55	244,060.55		51,394.41	192,666.14
<b>8100</b> Maintenance Of Plant	1,997,147.25	1,997,147.25			1,997,147.25
<b>8200</b> Admin Tech Svc	463,818.82	463,818.82			463,818.82
<b>9100</b> Community Services	275,895.00	275,895.00			275,895.00
<b>TOTAL:</b>	<b>123,230,373.31</b>	<b>123,230,373.31</b>	<b>569,423.54</b>	<b>619,168.73</b>	<b>123,180,628.12</b>

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS  
 RESOLUTION NUMBER 1  
 BOARD MEETING October 18, 2022**

<b>Fund Name</b>	<b>Project</b>	<b>Increase (Decrease)</b>
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>		
a) <u>4410 - CARES Act - ESSER Fund</u>		
Educ Stabilization Fund K-12	High Quality Curr For Reading	(9,444.48)
Educ Stabilization Fund K-12	CARES Act-State Reg Literacy	(2,518.32)
		<u>(11,962.80)</u>
Other Tchr-Reg-Pay	CARES Act-State Reg Literacy	4,337.34
Retirement Benefits	CARES Act-State Reg Literacy	516.58
Social Security Benefits	CARES Act-State Reg Literacy	331.81
Group Ins-Health & Hosp	CARES Act-State Reg Literacy	150.00
Workers Compensation	CARES Act-State Reg Literacy	51.57
Supplies	CARES Act-State Reg Literacy	(7,905.62)
Supplies	High Quality Curr For Reading	(5,310.67)
Clstrm Tchr-Other Pay	High Quality Curr For Reading	(3,428.00)
Retirement Benefits	High Quality Curr For Reading	(705.81)
		<u>(11,962.80)</u>

**Explanation: To adjust revenue and appropriations for CARES Act-State Regional Literacy and High Quality Curriculum For Reading projects.**

b) <u>4420 - CARES Act Fund - Other</u>		
Educ Stabilization Fund K-12	CARES Act-K-12 Civic Literacy	(29,296.97)
Educ Stabilization Fund K-12	Civic Lit Exam Admin	(8,485.42)
		<u>(37,782.39)</u>
Supplies	CARES Act-K-12 Civic Literacy	(29,296.97)
Clstrm Tchr-Other Pay	Civic Lit Exam Admin	(2,565.00)
Textbooks	Civic Lit Exam Admin	(2,261.09)
Other Tchr-Other Pay	Civic Lit Exam Admin	(1,921.96)
Supplies	Civic Lit Exam Admin	(949.25)
Retirement Benefits	Civic Lit Exam Admin	(494.27)
Retirement Benefits	Civic Lit Exam Admin	(293.85)
		<u>(37,782.39)</u>

**Explanation: To adjust revenue and appropriations for CARES Act-K-12 Civic Literacy and Civic Literacy Exam Administration projects.**

**II. Amendments Between Appropriations & Reserves**

a) <u>4410 - CARES Act - ESSER Fund</u>		
Supplies	CARES Act - ESSER	56,394.41
Supplies	CARES Act - ESSER	(51,394.41)
Supplies	CARES Act - ESSER	(5,000.00)
		<u>0.00</u>

**Explanation: To transfer funds between functions and cost centers within the CARES Act - ESSER project.**

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS  
 RESOLUTION NUMBER 1  
 BOARD MEETING October 18, 2022**

<b>Fund Name</b>	<b>Project</b>	<b>Increase (Decrease)</b>
b) <u>4430 - ESSER II</u>		
Retirement Benefits	ESSER II - School Allocation	15,000.00
Remod/Renov-Non-Cap	ESSER II - CRRSA Act	2,000.00
Retirement Benefits	ESSER II - School Allocation	(15,000.00)
Furn Fixtures & Equip-Captlzd	ESSER II - CRRSA Act	(2,000.00)
		<u>0.00</u>

**Explanation: To transfer funds between functions and objects within various ESSER II Fund projects.**

c) <u>4450 - ARP Act ESSER III</u>		
Other Tchr-Reg-Pay	ARP ESSER III	270,000.00
Clstrm Tchr-Other Pay	ARP ESSER III	200,000.00
Other Support-Reg Pay	ARP ESSER III	75,000.00
Other Tchr-Other Pay	ARP ESSER III - Learning Loss	20,000.00
Other Tchr-Other Pay	ARP ESSER III - Learning Loss	300.00
Clstrm Tchr-Reg-Pay	ARP ESSER III	(545,000.00)
Supplies	ARP ESSER III - Learning Loss	(20,300.00)
		<u>0.00</u>

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