



Agenda Item Details

Meeting	Mar 21, 2023 - REGULAR MEETING AGENDA (5:30 PM)
Category	22. Consent - Finance - Budgeting
Subject	A. 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 6.pdf \(245 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 6.pdf \(270 KB\)](#)



Capital Projects Fund - Resolution 5.pdf (248 KB)



CARES Act, CRRSA Act and ARP Act Funds - Resolution 6.pdf (198 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

Mar 7, 2023 11:41 AM :: Submitted by Victoria Perkins. Routed to Kathy Branch for approval.
Mar 7, 2023 3:10 PM :: Approved by Kathy Branch. Routed to Tammy Edwards for approval.
Mar 7, 2023 3:19 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.
Mar 7, 2023 5:27 PM :: Final approval by Terry St Cyr

Motion & Voting

Approval of Consent Agenda (minutes items pulled for separate vote: Item 24.P by Mr. Adams, Item 24.K by Mr. Slayton, Item 33.A. by Mrs. Hightower)

Motion by Patty Hightower, second by Bill Slayton.

Final Resolution: Motion Carries

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

Last Modified by Holley DeWees on March 21, 2023

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 6 - GENERAL OPERATING FUND**

March 21, 2023

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	400,000.00	400,000.00			400,000.00
3191 ROTC	500,000.00	500,000.00			500,000.00
3202 Medicaid	900,000.00	1,049,534.90			1,049,534.90
3299 Misc Fedl Thru State	1,047,299.00	1,123,549.00			1,123,549.00
3310 FL Ed Finance Program (FEFP)	151,202,382.00	152,637,830.00			152,637,830.00
3315 Workforce Development	4,588,946.00	4,588,946.00			4,588,946.00
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	37,657,781.00	37,266,740.00			37,266,740.00
3361 School Recognition Funds	0.00	1,522,832.00			1,522,832.00
3371 Voluntary Pre-K Program	1,386,153.40	1,388,717.50			1,388,717.50
3373 Reading Programs	308,731.31	589,840.31			589,840.31
3399 Other Misc State Revenue	441,934.98	509,528.92			509,528.92
3411 District School Taxes	114,024,827.00	114,024,827.00			114,024,827.00
3425 Rent	240,000.00	240,000.00			240,000.00
3440 Gifts Grants & Bequests	34,150.00	34,150.00			34,150.00
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	30,000.00	30,000.00			30,000.00
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	38,000.00	38,000.00			38,000.00
3473 School-Age Child Care Fees	0.00	409,000.00			409,000.00
3491 Bus Fees	250,000.00	250,000.00			250,000.00
3493 Sale Of Junk	200,000.00	200,000.00			200,000.00
3494 Fedl Indirect Cost Rate	1,500,000.00	1,500,000.00			1,500,000.00
3495 Other Misc Local Sources	482,699.58	482,699.58			482,699.58
3498 Lost Damaged & Sale Txbks	15,000.00	15,000.00			15,000.00
3499 Food Srvs Indirect Cost Rate	450,000.00	450,000.00			450,000.00
3630 Trans From CP Proj Funds	9,436,596.00	9,436,596.00			9,436,596.00
9999 Beginning Fund Balance	36,168,966.00	36,168,966.00			36,168,966.00
TOTAL:	362,975,683.27	366,528,974.21	0.00	0.00	366,528,974.21

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 6 - GENERAL OPERATING FUND**

March 21, 2023

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	191,504,926.34	200,608,833.23	1,080,525.82		201,689,359.05
6100 Student Support Services	18,499,793.90	18,451,871.95	97,816.28		18,549,688.23
6200 Instructional Media Svc	4,699,123.41	4,730,976.02	31,848.91		4,762,824.93
6300 Instruct & Curr Dev Svc	8,249,950.08	8,574,307.96	80,456.28		8,654,764.24
6400 Instruct Staff Trng Svc	3,913,820.85	4,087,474.52	5,644.42		4,093,118.94
6500 Instr Tech Svc	4,260,179.19	4,260,179.19	14,656.31		4,274,835.50
7100 Board	1,358,829.98	1,415,829.98			1,415,829.98
7200 General Administration	989,987.56	1,061,527.56			1,061,527.56
7300 School Administration	18,405,406.93	18,466,466.65	106,900.68		18,573,367.33
7400 Facility Acq & Construc	783,575.80	2,795,896.68	981.33		2,796,878.01
7500 Fiscal Services	2,710,840.41	2,710,840.41			2,710,840.41
7600 Food Services	113,000.00	113,000.00	42,416.98		155,416.98
7700 Central Services	6,864,909.52	6,865,884.52		11,233.98	6,854,650.54
7800 Transportation Services	17,591,384.12	17,573,595.35		170.61	17,573,424.74
7900 Operation Of Plant	31,495,637.19	31,576,262.19	84,475.13		31,660,737.32
8100 Maintenance Of Plant	12,332,212.66	12,370,712.66	10,559.70		12,381,272.36
8200 Admin Tech Svc	3,814,435.82	3,909,435.82		15,000.00	3,894,435.82
9100 Community Services	979,861.00	973,248.84		1,287.46	971,961.38
9800 Reserves	34,407,808.51	25,982,630.68		1,528,589.79	24,454,040.89
TOTAL:	362,975,683.27	366,528,974.21	1,556,281.84	1,556,281.84	366,528,974.21

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 6
BOARD MEETING March 21, 2023**

Account Name	Increase (Decrease)
II. Amendments Between Appropriations & Reserves	
a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	Unrestricted Reserve 804.60
Temporary Employment	Community Services (804.60)
	<u>0.00</u>

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

b) <u>FL School Recognition Program</u>	
Supplies	Basic (K-12) 1,491,669.00
FEFP Chrtr Schl Distributions	Basic (K-12) 24,487.00
Supplies	Exceptional 6,676.00
Reserve For Contingencies	FL School Recognition Program (1,522,832.00)
	<u>0.00</u>

Explanation: To appropriate Florida School Recognition budgets at various schools.

c) <u>Object Reserves</u>	
Supplies	Exceptional 230,631.17
Supplies	School Administration 106,900.68
Supplies	Instruct & Curr Dev Svc 80,456.28
Supplies	Operation Of Plant 72,978.08
Supplies	Food Services 42,416.98
Supplies	Guidance Services 41,800.79
Supplies	Instructional Media Svc 31,848.91
Supplies	Instruct Staff Trng Svc 23,331.63
Supplies	Instr Tech Svc 14,656.31
Supplies	Psychological Services 12,129.15
Supplies	Maintenance Of Plant 10,559.70
Supplies	Attendance & Social Wrk 10,428.31
Supplies	Health Services 4,413.79
Supplies	Facility Acq & Construc 981.33
Supplies	Other Student Personl Svc 306.38
Supplies	Basic (K-12) (655,503.52)
Supplies	Admin Tech Svc (15,000.00)
Supplies	Staff Services (10,382.02)
Supplies	Vocational-Technical (936.55)
Supplies	Information Services (763.01)
Supplies	Community Services (482.86)
Supplies	Adult General (315.45)
Supplies	Pre-K (196.52)
Supplies	Transportation Services (170.61)
Supplies	Internal Services (88.95)
	<u>0.00</u>

Explanation: To adjust budget between functions.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 6
BOARD MEETING March 21, 2023**

<u>Account Name</u>	<u>Increase (Decrease)</u>
d) <u>Discr Lottery Fnd-Sch Impr Act</u>	
Furn Fixtures & Equip-Non-Cap	2,750.00
Reserve For Contingencies	(2,750.00)
	<u>0.00</u>

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

e) <u>Various Projects</u>		
Pro & Tech Services	Psychological Services	39,802.56
Tech Furn Fixtures & Equip-Cap	Operation Of Plant	19,797.70
Supplies	Psychological Services	11,050.65
Furn Fixtures & Equip-Capltzd	Basic (K-12)	3,812.39
Pro & Tech Services	Health Services	(22,115.35)
Supplies	Basic (K-12)	(19,797.70)
Clstrm Tchr-Other Pay	Instruct Staff Trng Svc	(17,687.21)
Supplies	Operation Of Plant	(11,050.65)
Reserve For Contingencies	Unrestricted Reserve	(3,812.39)
		<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.: 6 - SPECIAL REVENUE - FEDERAL PROGRAMS**

March 21, 2023

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	3,943,605.00	4,295,008.55	180.00		4,295,188.55
3201 Vocational Education Acts	679,702.65	709,702.65			709,702.65
3221 Adult General Education	282,308.78	357,308.78			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	13,768,443.40			13,768,443.40
3240 Elem & Sec Ed Act, Title I	23,051,389.50	23,058,834.12	13,340.82		23,072,174.94
3299 Misc Fedl Thru State	4,594,611.36	4,206,237.66			4,206,237.66
TOTAL:	46,756,642.69	46,641,553.16	13,520.82	0.00	46,655,073.98

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 6 - SPECIAL REVENUE - FEDERAL PROGRAMS**

March 21, 2023

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	20,336,583.91	20,475,493.87		67,472.03	20,408,021.84
6100 Student Support Services	1,502,137.37	1,549,668.25	16,124.42		1,565,792.67
6200 Instructional Media Svc	209,952.84	238,836.32	2,033.00		240,869.32
6300 Instruct & Curr Dev Svc	10,904,753.83	11,028,772.92			11,028,772.92
6400 Instruct Staff Trng Svc	6,413,063.73	5,726,321.27		2,799.85	5,723,521.42
6500 Instr Tech Svc	273,998.50	288,328.98			288,328.98
7200 General Administration	2,350,598.77	2,270,523.29	635.28		2,271,158.57
7300 School Administration	104,510.51	36,500.00	35,000.00		71,500.00
7400 Facility Acq & Construc	0.00	9,300.00			9,300.00
7700 Central Services	221,703.69	218,590.78			218,590.78
7800 Transportation Services	3,174,046.93	3,531,776.33	30,000.00		3,561,776.33
7900 Operation Of Plant	7,481.54	6,712.98			6,712.98
8200 Admin Tech Svc	89,865.00	93,036.10			93,036.10
9100 Community Services	1,167,946.07	1,167,692.07			1,167,692.07
TOTAL:	46,756,642.69	46,641,553.16	83,792.70	70,271.88	46,655,073.98

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 6
SPECIAL REVENUES
BOARD MEETING March 21, 2023**

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)
PO63Q214159	Federal Administrative Cost Allowance Explanation: To increase budget per U.S. Department of Education.	25.00
PO63Q114159	Federal Administrative Cost Allowance Explanation: To increase budget per U.S. Department of Education.	155.00
170-2623C-3CD01	FDLRS Associate Center IDEA Part B Discretionary Explanation: Changes by schools and departments between objects and functions to better utilize funds.	0.00
170-2633B-3CB01	IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects and functions to better utilize funds.	0.00
170-2123B-3CB01	Title I, Part A, Basic - Salaries & Benefits Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(29,000.00)
170-2123B-3CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	29,000.00
170-2123A-3CB01	Title I, Part A, Basic - Parental Involvement Explanation: Changes by schools and departments between objects and functions to better utilize funds.	0.00
170-2123A-3CB01	Title I, Basic - Private School Services Explanation: Changes by schools and departments between objects and functions to better utilize funds.	0.00

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 6
SPECIAL REVENUES
BOARD MEETING March 21, 2023**

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)
170-2262B-2C001	Title I, UniSIG	13,340.82
Explanation: To increase budget per Florida Department of Education.		
170-2263B-3CS01	UniSIG Supp Tch Alloc	0.00
Explanation: Changes by schools and departments between objects and functions to better utilize funds.		

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

March 21, 2023

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

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

March 21, 2023

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	118,180,806.42	121,778,313.03	4,075,088.34		125,853,401.37
9700 Transfer Of Funds	23,719,471.00	23,719,471.00		223,432.59	23,496,038.41
9800 Reserves	29,733,039.94	26,135,533.33		3,851,655.75	22,283,877.58
TOTAL:	171,633,317.36	171,633,317.36	4,075,088.34	4,075,088.34	171,633,317.36

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 5
BOARD MEETING March 21, 2023**

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations & Reserves		
a) <u>3711 - Cap Imprv Tax Constr Fd FY 21</u>		
Imprv Not Bldg Noncap/Acq-Cons	Sitework	409,071.20
Furn Fixtures & Equip-Captlzd	Equipment	303,727.15
Renovations-Network/Retrofit	Computer Equipment	155,877.29
Remod/Renov-Non-Cap	Fire Protection Sys	154,825.50
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	122,212.26
Remod/Renov-Non-Cap	Flooring	98,103.90
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	81,764.00
Furn Fixtures & Equip-Non-Cap	Equipment	73,686.94
Remod/Renov-Non-Cap	Indoor Air Quality	68,636.62
Remod/Renov-Non-Cap	Ancillary Facility	68,154.44
Computer Hardware-Captlzd	Computer Equipment	47,689.43
Remod/Renov-Non-Cap	Blinds Replacement	47,215.17
Remod/Renov-Non-Cap	Energy Management Systems	46,121.90
Imprv Not Bldg Noncap/Acq-Cons	Port Clsrm Reno,Relo,Setup,Utl	42,399.58
Remod/Renov-Non-Cap	Preventive Maintenance Program	38,970.33
Furn Fixtures & Equip-Captlzd	Computer Equipment	15,500.00
Tech Furn Fixtures & Equip-Cap	Ancillary Facility	9,699.96
Tech Furn Fixtures & Equip-Cap	Equipment	7,776.50
Reserve For Contingencies	Unrestricted Reserve	(1,120,293.05)
Furn Fixtures & Equip-Captlzd	Equipment	(363,582.01)
Remod/Renov-Non-Cap	Gas Infrastructure Repair	(70,127.07)
Remod/Renov-Non-Cap	Asbestos Removal	(67,725.51)
Furn Fixtures & Equip-Non-Cap	Equipment	(61,758.87)
Remod/Renov-Non-Cap	Energy Conservation	(41,645.15)
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	(37,609.15)
Imprv Not Bldg Cap /Acq-Const	Gas Infrastructure Repair	(24,872.93)
Tech Furn Fixtures & Equip-Cap	Equipment	(3,818.43)
		0.00

Explanation: To transfer funds between projects to utilize the balance in Fund 3711.

b) <u>3711 - Cap Imprv Tax Constr Fd FY 21</u>		
Software-Non Capitalized	ERP Project	115,257.34
Remod/Renov-Non-Cap	Ancillary Facility	96,352.90
Imprv Not Bldg Noncap/Acq-Cons	Hurricane Sally	77,433.83
Furn Fixtures & Equip-Captlzd	Hurricane Sally	55,412.79
Furn Fixtures & Equip-Non-Cap	Hurricane Sally	10,467.49
Tech Furn Fixture&Equip-Noncap	Hurricane Sally	195.99
Reserve For Contingencies	Unrestricted Reserve	(355,120.34)
		0.00

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 5
BOARD MEETING March 21, 2023**

Fund Name	Project	Increase (Decrease)
c) <u>3712 - Cap Imprv Tax Constr Fd FY 22</u>		
Reserve For Contingencies	Unrestricted Reserve	1,120,293.05
Furn Fixtures & Equip-Captlzd	Equipment	363,582.01
Remod/Renov-Non-Cap	Gas Infrastructure Repair	70,127.07
Remod/Renov-Non-Cap	Asbestos Removal	67,725.51
Furn Fixtures & Equip-Non-Cap	Equipment	61,758.87
Remod/Renov-Non-Cap	Energy Conservation	41,645.15
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	37,609.15
Imprv Not Bldg Cap /Acq-Const	Gas Infrastructure Repair	24,872.93
Tech Furn Fixtures & Equip-Cap	Equipment	3,818.43
Imprv Not Bldg Noncap/Acq-Cons	Sitework	(409,071.20)
Furn Fixtures & Equip-Captlzd	Equipment	(303,727.15)
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	(164,611.84)
Remod/Renov-Non-Cap	Fire Protection Sys	(154,825.50)
Computer Hardware-Non-Cap	Computer Equipment	(151,571.23)
Remod/Renov-Non-Cap	Flooring	(98,103.90)
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	(81,764.00)
Furn Fixtures & Equip-Non-Cap	Equipment	(73,686.94)
Remod/Renov-Non-Cap	Indoor Air Quality	(68,636.62)
Remod/Renov-Non-Cap	Ancillary Facility	(63,186.44)
Remod/Renov-Non-Cap	Blinds Replacement	(47,215.17)
Remod/Renov-Non-Cap	Energy Management Systems	(46,121.90)
Computer Hardware-Captlzd	Computer Equipment	(43,991.43)
Remod/Renov-Non-Cap	Preventive Maintenance Program	(38,970.33)
Renovations-Network/Retrofit	Computer Equipment	(23,504.06)
Tech Furn Fixtures & Equip-Cap	Ancillary Facility	(9,699.96)
Tech Furn Fixtures & Equip-Cap	Equipment	(7,776.50)
Reserve For Contingencies	Unrestricted Reserve	(4,968.00)
		<u>0.00</u>

Explanation: To transfer funds between projects to utilize the balance in Fund 3711.

d) <u>3713 - Cap Imprv Tax Constr Fd FY 23</u>		
Other Motor Vehicles	Vans	389,345.30
Other Motor Vehicles	Trucks	(389,345.30)
		<u>0.00</u>

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

e) <u>3713 - Cap Imprv Tax Constr Fd FY 23</u>		
Reserve For Contingencies	Unrestricted Reserve	223,432.59
Transfer To General Fd	Exces Insurnce Cov-Prop & Bnds	(223,432.59)
		<u>0.00</u>

Explanation: To transfer funds from completed project to project Reserve For Contingencies.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 5
 BOARD MEETING March 21, 2023**

Fund Name	Project	Increase (Decrease)
f) <u>3948 - Half Cent Sales Tax 2008</u>		
Remod/Renov-Non-Cap	PHS General Renovations	2,500,000.00
Furn Fixtures & Equip-Capltzd	Tate HS Agriscience Bldg	200,000.00
Reserve For Contingencies	Unrestricted Reserve	<u>(2,700,000.00)</u>
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to facilitate additional funding for PHS General Renovations and Tate HS Agriscience Building projects.

g) <u>3948 - Half Cent Sales Tax 2008</u>		
Remod/Renov-Non-Cap	Ensley Elem General Renovation	1,000,000.00
Reserve For Contingencies	Unrestricted Reserve	<u>(1,000,000.00)</u>
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to facilitate funding for Ensley Elementary General Renovation project.

h) <u>3948 - Half Cent Sales Tax 2008</u>		
Furn Fixtures & Equip-Capltzd	NB Cook Covered Play Area Reno	15,000.00
Reserve For Contingencies	Unrestricted Reserve	<u>(15,000.00)</u>
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to facilitate funding for NB Cook Covered Play Area Renovation Furniture, Fixtures, and Equipment.

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 6 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

March 21, 2023

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4410 CARES Act - ESSER Fund	291,808.80	279,846.00			279,846.00
4420 CARES Act Fund - Other	47,474.50	9,692.11			9,692.11
4430 ESSER II	17,719,884.55	25,707,669.05			25,707,669.05
4440 CRRSA-Other	255,895.00	255,895.00			255,895.00
4450 ARP Act ESSER III	101,232,180.62	105,500,761.62			105,500,761.62
4460 Other ARP Act Relief	3,683,129.84	3,683,129.84			3,683,129.84
TOTAL:	123,230,373.31	135,436,993.62	0.00	0.00	135,436,993.62

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 6 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

March 21, 2023

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	33,718,911.82	42,645,259.75		50,938.19	42,594,321.56
6100 Student Support Services	6,967,933.77	6,945,793.98	3,100.00		6,948,893.98
6200 Instructional Media Svc	2,795.06	263,925.06	3,000.00		266,925.06
6300 Instruct & Curr Dev Svc	3,132,402.42	3,528,768.81	235.23		3,529,004.04
6400 Instruct Staff Trng Svc	3,817,722.00	4,261,163.36		35.00	4,261,128.36
6500 Instr Tech Svc	8,308.78	8,608.78			8,608.78
7200 General Administration	3,564,965.42	4,049,503.11	48,617.25		4,098,120.36
7300 School Administration	1,116,379.95	1,140,527.95			1,140,527.95
7400 Facility Acq & Construc	64,341,588.78	64,437,396.37	300.00		64,437,696.37
7500 Fiscal Services	87,700.00	162,700.00			162,700.00
7700 Central Services	3,150,948.77	3,150,148.77			3,150,148.77
7800 Transportation Services	339,794.92	1,559,686.35			1,559,686.35
7900 Operation Of Plant	244,060.55	161,545.88			161,545.88
8100 Maintenance Of Plant	1,997,147.25	2,433,358.40		21,279.29	2,412,079.11
8200 Admin Tech Svc	463,818.82	412,712.05	17,000.00		429,712.05
9100 Community Services	275,895.00	275,895.00			275,895.00
TOTAL:	123,230,373.31	135,436,993.62	72,252.48	72,252.48	135,436,993.62

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 6
 BOARD MEETING March 21, 2023**

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations & Reserves		
a) <u>4430 - ESSER II</u>		
Indirect Cost	Literacy - Reading Tutoring	43,617.25
Supplies	Literacy - Reading Tutoring	20,000.00
Non-FEFP Chrtr Schl Distrib	ESSER II - CRRSA Act	16,279.29
Other Non-Prof Purc Services	Literacy - Reading Tutoring	5,775.00
Indirect Cost	ESSER II - CRRSA Act	5,000.00
Retirement Benefits	ESSER II - CRRSA Act	3,100.00
Remod/Renov-Non-Cap	Dual Enrollment Pathways Exp	300.00
Clstrm Tchr-Other Pay	ESSER II - School Allocation	195.11
Retirement Benefits	ESSER II - School Allocation	23.23
Social Security Benefits	ESSER II - School Allocation	14.56
Workers Compensation	ESSER II - School Allocation	2.33
Pro & Tech Services	Literacy - Reading Tutoring	(69,392.25)
Non-FEFP Chrtr Schl Distrib	ESSER II - CRRSA Act	(16,279.29)
Other Non-Prof Purc Services	ESSER II - CRRSA Act	(5,000.00)
Technology-Related Rentals	ESSER II - CRRSA Act	(3,100.00)
Supplies	Dual Enrollment Pathways Exp	(300.00)
Supplies	ESSER II - School Allocation	(235.23)
		<u>0.00</u>

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

b) <u>4450 - ARP Act ESSER III</u>		
Technology-Related Rentals	Targeted Math And Stem	18,000.00
Clstrm Tchr-Other Pay	ARP ESSER III	17,000.00
Other Tchr-Other Pay	ARP ESSER III - Learning Loss	3,000.00
Clstrm Tchr-Reg-Pay	ARP ESSER III	(17,000.00)
Clstrm Tchr-Other Pay	Targeted Math And Stem	(14,668.00)
Clstrm Tchr-Other Pay	ARP ESSER III - Learning Loss	(3,000.00)
Retirement Benefits	Targeted Math And Stem	(1,747.00)
Social Security Benefits	Targeted Math And Stem	(1,122.00)
Supplies	Targeted Math And Stem	(253.00)
Workers Compensation	Targeted Math And Stem	(175.00)
Printing Binding & Reprod	Targeted Math And Stem	(35.00)
		<u>0.00</u>

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