



Agenda Item Details

Meeting	Apr 18, 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 7.pdf \(306 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 7.pdf \(293 KB\)](#)

 [Capital Projects Fund - Resolution 6.pdf \(179 KB\)](#)

 [CARES Act, CRRSA Act and ARP Act Funds - Resolution 7.pdf \(235 KB\)](#)

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 5, 2023 9:44 AM :: Submitted by Victoria Perkins. Routed to Kathy Branch for approval.
Apr 5, 2023 9:51 AM :: Approved by Kathy Branch. Routed to Tammy Edwards for approval.
Apr 5, 2023 10:08 AM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.
Apr 5, 2023 11:58 AM :: Final approval by Terry St Cyr

Motion & Voting

Board Approval of Consent Agenda minus items pulled: Item 12.F. (Williams) and Item 31.C. (Williams)

Motion by Patty Hightower, second by Kevin Adams.

Final Resolution: Motion Carries

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

Last Modified by Holley DeWees on April 18, 2023

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

April 18, 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	2,889.00		512,417.92
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	2,889.00	0.00	366,531,863.21

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

April 18, 2023

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	191,504,926.34	201,689,359.05	694,929.73		202,384,288.78
6100 Student Support Services	18,499,793.90	18,549,688.23	21,751.23		18,571,439.46
6200 Instructional Media Svc	4,699,123.41	4,762,824.93			4,762,824.93
6300 Instruct & Curr Dev Svc	8,249,950.08	8,654,764.24	38,526.83		8,693,291.07
6400 Instruct Staff Trng Svc	3,913,820.85	4,093,118.94	14,223.67		4,107,342.61
6500 Instr Tech Svc	4,260,179.19	4,274,835.50	71,284.50		4,346,120.00
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	18,573,367.33			18,573,367.33
7400 Facility Acq & Construc	783,575.80	2,796,878.01	23,006.40		2,819,884.41
7500 Fiscal Services	2,710,840.41	2,710,840.41			2,710,840.41
7600 Food Services	113,000.00	155,416.98			155,416.98
7700 Central Services	6,864,909.52	6,854,650.54	250,931.25		7,105,581.79
7800 Transportation Services	17,591,384.12	17,573,424.74		1,344.65	17,572,080.09
7900 Operation Of Plant	31,495,637.19	31,660,737.32	677,909.38		32,338,646.70
8100 Maintenance Of Plant	12,332,212.66	12,381,272.36	12,000.00		12,393,272.36
8200 Admin Tech Svc	3,814,435.82	3,894,435.82	40,505.51		3,934,941.33
9100 Community Services	979,861.00	971,961.38	1,212.32		973,173.70
9800 Reserves	34,407,808.51	24,454,040.89		1,842,047.17	22,611,993.72
TOTAL:	362,975,683.27	366,528,974.21	1,846,280.82	1,843,391.82	366,531,863.21

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 7
BOARD MEETING April 18, 2023**

Account Name	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>FL Stdnt Assist Grnt Career Ed</u>	
Other Misc State Revenue	2,889.00
	<u>2,889.00</u>
Other Misc Expenses	
Community Services	2,889.00
	<u>2,889.00</u>

Explanation: To adjust revenue and appropriations 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 1,676.68
Temporary Employment	Community Services (1,676.68)
	<u>0.00</u>

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

b) <u>Discr Lottery Fnd-Sch Impr Act</u>	
Student Reg/Admission Fees	Basic (K-12) 1,000.00
Reserve For Contingencies	Reserves (1,000.00)
	<u>0.00</u>

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

c) <u>International Bacculaureate</u>	
Reserve For Contingencies	Reserves 46,505.00
Clsm Tchr-Other Pay	Basic (K-12) 20,700.00
Social Security Benefits	Basic (K-12) 1,518.31
Workers Compensation	Basic (K-12) 46.37
Reserve For Contingencies	Reserve-Contingency (68,769.68)
	<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to the International Bacculaureate project.

d) <u>Workforce Education</u>	
Other Support-Reg Pay	Operation Of Plant 53,808.67
Advertising	Information Services 49,125.94
Clsm Tchr-Reg-Pay	Adult General 46,840.36
Clsm Tchr-Other Pay	Adult General 33,926.07
Technology-Related Rentals	Adult General 16,385.00
Workers Compensation	Operation Of Plant 13,824.28
Retirement Benefits	Adult General 10,507.56
Retirement Benefits	Operation Of Plant 10,276.43
Clsm Tchr-Reg-Pay	Vocational-Technical (234,694.31)
	<u>0.00</u>

Explanation: To adjust Workforce Education project budget between functions and objects.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 7
BOARD MEETING April 18, 2023**

Account Name		Increase (Decrease)
e) <u>Adv Placement Add-On Alloc</u>		
Supplies	Basic (K-12)	36,314.66
Supplies	Basic (K-12)	27,659.13
Clsm Tchr-Other Pay	Basic (K-12)	21,950.00
Clsm Tchr-Other Pay	Basic (K-12)	11,700.00
Supplies	Basic (K-12)	11,002.52
Clsm Tchr-Other Pay	Basic (K-12)	10,507.54
Clsm Tchr-Other Pay	Basic (K-12)	3,900.00
Social Security Benefits	Basic (K-12)	1,611.74
Social Security Benefits	Basic (K-12)	364.01
Reserve For Contingencies	Adv Placement Add-On Alloc	(125,009.60)
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve For Contingencies for Advanced Placement.

f) <u>Various Projects</u>		
Other Support-Reg Pay	Operation Of Plant	600,000.00
Other Support-Reg Pay	Staff Services	200,000.00
Technology-Related Rentals	Psychological Services	15,584.10
Repairs & Maintenance	Maintenance Of Plant	12,000.00
Other Non-Prof Purc Services	Basic (K-12)	9,500.00
Group Ins-Health & Hosp	Psychological Services	4,680.68
Retirement Benefits	Psychological Services	1,486.45
Supplies	Instruct Staff Trng Svc	643.46
Other Non-Prof Purc Services	Staff Services	127.50
Clsm Tchr-Reg-Pay	Basic (K-12)	(800,000.00)
Reserve For Contingencies	Mental Health Assistance	(21,751.23)
Diesel Fuel	Transportation Services	(12,000.00)
Reserve For Contingencies	Unrestricted Reserve	(10,270.96)
		<u>0.00</u>

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

g) <u>CAPE FTE Funds</u>		
Reserve For Contingencies	CAPE FTE Funds	1,112,580.07
Student Reg/Admission Fees	Vocational-Technical	678,610.16
Technology-Related Rentals	Vocational-Technical	132,593.88
Furn Fixtures & Equip-Non-Cap	Vocational-Technical	125,225.35
Supplies	Vocational-Technical	120,539.02
Computer Hardware-Captlzd	Vocational-Technical	106,150.64
Computer Hardware-Non-Cap	Vocational-Technical	75,415.14
Other Support-Reg Pay	Instr Tech Svc	47,848.49
Technology-Related Supplies	Vocational-Technical	46,000.16
Tech Furn Fixture & Equip-Noncap	Vocational-Technical	37,600.84
Pro & Tech Services	Vocational-Technical	36,161.86
Tech Furn Fixtures & Equip-Cap	Vocational-Technical	34,979.24
Other Support-Reg Pay	Admin Tech Svc	31,059.00
Furn Fixtures & Equip-Captlzd	Vocational-Technical	28,160.27
Renovations-Network/Retrofit	Facility Acq & Construc	20,131.75
Other Support-Reg Pay	Instruct & Curr Dev Svc	19,403.00
Group Ins-Health & Hosp	Instr Tech Svc	13,514.96
Clsm Tchr-Other Pay	Instruct & Curr Dev Svc	11,121.56
Rentals	Transportation Services	10,252.85

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 7
BOARD MEETING April 18, 2023**

Account Name		Increase (Decrease)
<u>CAPE FTE Funds (Continued)</u>		
Textbooks	Vocational-Technical	9,982.25
Travel Away-Out Of State	Vocational-Technical	8,773.19
Travel-Away-In State	Vocational-Technical	6,849.77
Printing Binding & Reprod	Vocational-Technical	6,093.30
Travel Away-Out Of State	Instruct Staff Trng Svc	5,883.45
Retirement Benefits	Instr Tech Svc	5,698.81
Training Tuition Fees	Instruct Staff Trng Svc	5,191.00
Repairs & Maintenance	Vocational-Technical	4,898.81
Retirement Benefits	Instruct & Curr Dev Svc	3,746.96
Retirement Benefits	Admin Tech Svc	3,699.12
Pro Organiz Dues & Fees	Vocational-Technical	3,475.00
Social Security Benefits	Instr Tech Svc	3,380.00
Imprv Not Bldg Noncap/Acq-Cons	Facility Acq & Construc	2,874.65
Group Ins-Health & Hosp	Admin Tech Svc	2,869.63
Social Security Benefits	Admin Tech Svc	2,359.86
Social Security Benefits	Instruct & Curr Dev Svc	2,354.59
Travel-Away-In State	Instruct Staff Trng Svc	2,123.97
Rentals	Vocational-Technical	1,932.76
Other Tchr-Other Pay	Instruct & Curr Dev Svc	873.36
Travel Away-Out Of State	Staff Services	650.00
Travel-Away-In State	Staff Services	632.81
Travel-Local	Vocational-Technical	601.33
Workers Compensation	Instr Tech Svc	568.87
Other Misc Expenses	Transportation Services	402.50
Workers Compensation	Instruct & Curr Dev Svc	395.02
Pro Organiz Dues & Fees	Staff Services	395.00
Travel-Away-In State	Instruct & Curr Dev Svc	372.00
Workers Compensation	Admin Tech Svc	369.26
Technology-Related Rentals	Instruct Staff Trng Svc	299.95
Group Ins-Dental	Instr Tech Svc	151.80
Clsmr Tchr-Other Pay	Vocational-Technical	144.00
Group Ins-Life	Instr Tech Svc	121.57
Group Ins-Life	Admin Tech Svc	79.10
Group Ins-Dental	Instruct & Curr Dev Svc	75.86
Pro Organiz Dues & Fees	Instruct & Curr Dev Svc	75.00
Group Ins-Dental	Admin Tech Svc	69.54
Training Tuition Fees	Instruct & Curr Dev Svc	57.14
Group Ins-Life	Instruct & Curr Dev Svc	49.34
Clsmr Tchr-Other Pay	Instruct Staff Trng Svc	45.00
Supplies	Instruct Staff Trng Svc	33.00
Social Security Benefits	Instruct Staff Trng Svc	3.30
Group Ins-Health & Hosp	Instruct & Curr Dev Svc	3.00
Social Security Benefits	Vocational-Technical	2.09
Workers Compensation	Vocational-Technical	1.71
Workers Compensation	Instruct Staff Trng Svc	0.54
Reserve For Contingencies	Unrestricted Reserve	(2,576,007.45)
Reserve For Contingencies	Reserve-K 12 FTE	(200,000.00)
		<u>0.00</u>

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

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

April 18, 2023

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	3,943,605.00	4,295,188.55	855.00		4,296,043.55
3201 Vocational Education Acts	679,702.65	709,702.65			709,702.65
3221 Adult General Education	282,308.78	357,308.78		47,998.49	309,310.29
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	23,072,174.94		738,243.65	22,333,931.29
3299 Misc Fedl Thru State	4,594,611.36	4,206,237.66	380,355.31		4,586,592.97
TOTAL:	46,756,642.69	46,655,073.98	381,210.31	786,242.14	46,250,042.15

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

April 18, 2023

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	20,336,583.91	20,408,021.84		797,094.74	19,610,927.10
6100 Student Support Services	1,502,137.37	1,565,792.67	35,577.44		1,601,370.11
6200 Instructional Media Svc	209,952.84	240,869.32		102,000.00	138,869.32
6300 Instruct & Curr Dev Svc	10,904,753.83	11,028,772.92		49,014.84	10,979,758.08
6400 Instruct Staff Trng Svc	6,413,063.73	5,723,521.42	368,789.74		6,092,311.16
6500 Instr Tech Svc	273,998.50	288,328.98			288,328.98
7200 General Administration	2,350,598.77	2,271,158.57		38,015.50	2,233,143.07
7300 School Administration	104,510.51	71,500.00	33,000.00		104,500.00
7400 Facility Acq & Construc	0.00	9,300.00			9,300.00
7700 Central Services	221,703.69	218,590.78		35.00	218,555.78
7800 Transportation Services	3,174,046.93	3,561,776.33	143,974.82		3,705,751.15
7900 Operation Of Plant	7,481.54	6,712.98		100.00	6,612.98
8200 Admin Tech Svc	89,865.00	93,036.10			93,036.10
9100 Community Services	1,167,946.07	1,167,692.07		113.75	1,167,578.32
TOTAL:	46,756,642.69	46,655,073.98	581,342.00	986,373.83	46,250,042.15

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 7
SPECIAL REVENUES
BOARD MEETING April 18, 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)
P063Q124159	Federal Administrative Cost Allowance Explanation: To increase budget per U.S. Department of Education.	855.00
HE1254-19-1-0005	Military : Taking Flight Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	1,125.00
HE1254-19-1-0005	Military : Taking Flight Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(1,125.00)
HE1254-20-1-0015	Military : Afterburner Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	9,692.24
HE1254-20-1-0015	Military : Afterburner Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(9,692.24)
170-1613B-3CS01	Carl Perkins Secondary Explanation: Changes by schools and departments between objects and functions to better utilize funds.	0.00
170-2632A-2CB01	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.	(17,681.00)

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 7
SPECIAL REVENUES
BOARD MEETING April 18, 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)
170-2123B-3CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	17,519.00
170-1912B-2CG01	Adult Geographic Explanation: To decrease budget to close project.	(47,998.49)
170-2263B-3C001	Title I, UniSIG Explanation: Changes by schools and departments between objects and functions to better utilize funds.	0.00
170-2263B-3CS01	UniSIG Supp Teh Alloc Explanation: Changes by schools and departments between objects and functions to better utilize funds.	0.00
170-2323B-3CB01	Title I, Part A, Roll Forward Explanation: To decrease budget per Florida Department of Education.	(738,081.65)
170-2243C-3CT01	Title II - Mathematics Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	74,435.49
170-2243B-3CT01	Title II - Social Studies Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	673.00
170-2243B-3CT01	Title II - Private Schools Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	209,024.34

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 7
SPECIAL REVENUES
BOARD MEETING April 18, 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)
170-2243C-3CT01	Title II - Staff Development	(284,132.83)
	Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	
170-2243C-3CT01	Title II - Roll Forward	380,355.31
	Explanation: To increase budget per Florida Department of Education.	

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

April 18, 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.: 6 - CAPITAL PROJECTS FUND**

April 18, 2023

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	118,180,806.42	125,853,401.37			125,853,401.37
9700 Transfer Of Funds	23,719,471.00	23,496,038.41			23,496,038.41
9800 Reserves	29,733,039.94	22,283,877.58			22,283,877.58
TOTAL:	171,633,317.36	171,633,317.36	0.00	0.00	171,633,317.36

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 6
 BOARD MEETING April 18, 2023**

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations & Reserves		
a) <u>3711 - Cap Imprv Tax Constr Fd FY 21</u>		
Remod/Renov-Non-Cap	Doors	920.76
Remod/Renov-Non-Cap	Fire Protection Sys	<u>(920.76)</u>
		<u>0.00</u>

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

b) <u>3713 - Cap Imprv Tax Constr Fd FY 23</u>		
Furn Fixtures & Equip-Capltzd	Equipment-Vocational Education	2,049.00
Furn Fixtures & Equip-Non-Cap	Equipment-Vocational Education	1,621.16
Computer Hardware-Capltzd	Computer Equipment-Voc Ed	<u>(3,670.16)</u>
		<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 18, 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	143,629.00		25,851,298.05
4440 CRRSA-Other	255,895.00	255,895.00	49,961.00		305,856.00
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	193,590.00	0.00	135,630,583.62

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

April 18, 2023

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	33,718,911.82	42,594,321.56	69,864.15		42,664,185.71
6100 Student Support Services	6,967,933.77	6,948,893.98	120,970.93		7,069,864.91
6200 Instructional Media Svc	2,795.06	266,925.06		227,480.00	39,445.06
6300 Instruct & Curr Dev Svc	3,132,402.42	3,529,004.04	129,148.03		3,658,152.07
6400 Instruct Staff Trng Svc	3,817,722.00	4,261,128.36	3,312.10		4,264,440.46
6500 Instr Tech Svc	8,308.78	8,608.78			8,608.78
7200 General Administration	3,564,965.42	4,098,120.36			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	64,437,696.37	21,000.00		64,458,696.37
7500 Fiscal Services	87,700.00	162,700.00	12,000.00		174,700.00
7700 Central Services	3,150,948.77	3,150,148.77	251.87		3,150,400.64
7800 Transportation Services	339,794.92	1,559,686.35			1,559,686.35
7900 Operation Of Plant	244,060.55	161,545.88	10,561.92		172,107.80
8100 Maintenance Of Plant	1,997,147.25	2,412,079.11			2,412,079.11
8200 Admin Tech Svc	463,818.82	429,712.05	4,000.00		433,712.05
9100 Community Services	275,895.00	275,895.00	49,961.00		325,856.00
TOTAL:	123,230,373.31	135,436,993.62	421,070.00	227,480.00	135,630,583.62

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 7
 BOARD MEETING April 18, 2023**

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) 4430 - ESSER II		
Educ Stabilization Fund K-12	Civic Literacy Excellence	143,629.00
		<u>143,629.00</u>
Textbooks	Civic Literacy Excellence	55,983.00
Technology-Related Rentals	Civic Literacy Excellence	42,160.00
AV Matls-Non-Capitalized	Civic Literacy Excellence	21,500.00
Technology-Related Textbooks	Civic Literacy Excellence	7,000.00
Library Books-Exist Libr	Civic Literacy Excellence	7,000.00
Tech-Related Library Books	Civic Literacy Excellence	7,000.00
Non-FEFP Chrtr Schl Distrib	Civic Literacy Excellence	2,986.00
		<u>143,629.00</u>

Explanation: To set up budget for Civic Literacy Excellence project.

b) 4440 - CRRSA-Other		
Educ Stabil Fund-Workforce	Open Door - Career Centers	49,961.00
		<u>49,961.00</u>
Other Misc Expenses	Open Door - Career Centers	49,961.00
		<u>49,961.00</u>

Explanation: To adjust revenue and appropriation for Open Door - Career Centers project.

II. Amendments Between Appropriations & Reserves

a) 4430 - ESSER II		
Clstrm Tchr-Other Pay	ESSER II Supp Programming	100,000.00
Aides-Other Pay	ESSER II Supp Programming	100,000.00
Student Reg/Admission Fees	ESSER II - School Allocation	84,612.99
Technology-Related Supplies	ESSER II - School Allocation	21,369.20
Remod/Renov-Non-Cap	ESSER II - CRRSA Act	21,000.00
Clstrm Tchr-Other Pay	ESSER II - School Allocation	13,407.08
Textbooks	ESSER II - School Allocation	13,040.78
Other Support-Reg Pay	ARP ESSER III	12,000.00
Retirement Benefits	ESSER II Supp Programming	11,910.00
Retirement Benefits	ESSER II Supp Programming	11,910.00
Substitute Teachers	ESSER II - School Allocation	9,973.75
Tech Furn Fixture&Equip-Noncap	ESSER II - School Allocation	9,905.96
Social Security Benefits	ESSER II Supp Programming	7,650.00
Social Security Benefits	ESSER II Supp Programming	7,650.00
Supplies	ESSER II - School Allocation	6,039.82
Temporary Employment	ESSER II - School Allocation	5,050.00
Other Support-Reg Pay	ESSER II - School Allocation	4,765.43
Furn Fixtures & Equip-Non-Cap	ESSER II - School Allocation	4,522.10
Clstrm Tchr-Other Pay	ARP ESSER III	4,000.00
Social Security Benefits	ESSER II - School Allocation	2,778.10
Social Security Benefits	ESSER II - School Allocation	1,969.14
Furn Fixtures & Equip-Non-Cap	ESSER II - School Allocation	1,757.79
Supplies	ESSER II - School Allocation	1,493.73
Workers Compensation	ESSER II Supp Programming	1,180.00
Workers Compensation	ESSER II Supp Programming	1,180.00
Technology-Related Rentals	ESSER II - School Allocation	1,045.49
Clstrm Tchr-Other Pay	ESSER II - School Allocation	784.00
Retirement Benefits	ESSER II - School Allocation	694.83
Technology-Related Rentals	ESSER II - School Allocation	625.00
Training Tuition Fees	ESSER II - School Allocation	597.00

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 7
 BOARD MEETING April 18, 2023**

Fund Name	Project	Increase (Decrease)
<u>4430 - ESSER II (Continued)</u>		
Workers Compensation	ESSER II - School Allocation	596.11
Clstrm Tchr-Other Pay	ESSER II - School Allocation	553.75
Repairs & Maintenance	ESSER II - School Allocation	400.00
Workers Compensation	ESSER II - School Allocation	331.09
Technology-Related Rentals	ESSER II - School Allocation	241.00
Substitute Teachers	ESSER II - School Allocation	225.00
Aides-Other Pay	ESSER II - School Allocation	159.07
Group Ins-Health & Hosp	ESSER II - School Allocation	74.45
Social Security Benefits	ESSER II - School Allocation	65.16
Other Tchr-Other Pay	ESSER II - School Allocation	56.00
Group Ins-Life	ESSER II - School Allocation	54.78
Social Security Benefits	ESSER II - School Allocation	22.92
Workers Compensation	ESSER II - School Allocation	19.91
Workers Compensation	ESSER II - School Allocation	19.70
Retirement Benefits	ESSER II - School Allocation	7.73
Group Ins-Health & Hosp	ESSER II - School Allocation	6.00
Social Security Benefits	ESSER II - School Allocation	3.26
Workers Compensation	ESSER II - School Allocation	2.67
Other Support-Other Pay	ESSER II Supp Programming	(200,000.00)
Supplies	ESSER II - School Allocation	(145,354.15)
Clstrm Tchr-Reg-Pay	ESSER II - School Allocation	(29,735.15)
Retirement Benefits	ESSER II Supp Programming	(23,820.00)
Textbooks	ESSER II - CRRSA Act	(21,000.00)
Technology-Related Supplies	ARP ESSER III	(16,000.00)
Social Security Benefits	ESSER II Supp Programming	(15,300.00)
Retirement Benefits	ESSER II - School Allocation	(12,181.49)
Workers Compensation	ESSER II Supp Programming	(2,360.00)
		<u>0.00</u>

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