




Agenda Item Details

Meeting	Jun 21, 2022 - REGULAR MEETING AGENDA
Category	22. Consent - Finance - Budgeting
Subject	B. Resolutions to Amend 2021-2022 District School Budget
Access	Public
Type	Action (Consent)
Fiscal Impact	No
Budgeted	Yes
Budget Source	Various
Recommended Action	Approval of resolutions to amend District School Budget
Goals	 F.1. To increase fiscal efficiencies while maintaining good stewardship of the District's fiscal assets in order to provide better educational resources to students

Public Content

Background Information/Description

On September 16, 2021, the School Board adopted the budget for fiscal year 2021-2022. As the fiscal year progresses, we ask you to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are the results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues; increases or decreases in appropriations to more accurately reflect estimated expenditures; and schools, departments, and projects make changes to their budget in order to better utilize funds.

Fiscal Impact

These amendments properly reflect the estimated revenues and appropriations, and allow for better utilization of budgeted funds. These amendments show the estimated revenues and appropriations for each fund and provide a description of items amended.

Educational Impact

These amendments facilitate the effective operations of the District through more efficient use of funds.

 [General Operating Fund - Resolution 9.pdf \(322 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 9.pdf \(276 KB\)](#)

 [Capital Projects Fund - Resolution 8.pdf \(228 KB\)](#)

 [CARES Act, CRRSA Act and ARP Act Funds - Resolution 9.pdf \(198 KB\)](#)

 [Debt Service Fund - Resolution 1.pdf \(166 KB\)](#)

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 Jun 8, 2022 1:17 PM :: Submitted by Victoria Perkins. Routed to Theresa McCants for approval.
Jun 8, 2022 3:18 PM :: Approved by Theresa McCants. Routed to Tammy Edwards for approval.
Jun 8, 2022 3:50 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.
Jun 8, 2022 4:44 PM :: Final approval by Terry St Cyr

Motion & Voting

Approval of Consent Agenda (except for items pulled: Item 17.A by Dr. Edler, Item 17.B by Mr. Fetsko, Item 31.E by Dr. Edler)

Motion by Patty Hightower, second by Bill Slayton.

Final Resolution: Motion Carries

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

Last Modified by Holley DeWees on July 19, 2022

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 9 - GENERAL OPERATING FUND**

June 21, 2022

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	450,000.00	450,000.00			450,000.00
3191 ROTC	500,000.00	500,000.00			500,000.00
3202 Medicaid	1,600,000.00	1,778,228.15			1,778,228.15
3273 Educ Stabilization Fund-VPK	0.00	247,878.00			247,878.00
3299 Misc Fedl Thru State	962,589.50	962,589.50			962,589.50
3310 FL Ed Finance Program (FEFP)	159,040,972.00	141,823,355.00	2,948,697.00		144,772,052.00
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	168,000.00		268,000.00
3323 CO & DS for Admin Expense	24,217.00	24,217.00			24,217.00
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	55,000.00	55,000.00			55,000.00
3355 Class Size Reduction/Operating	37,290,336.00	37,477,460.00			37,477,460.00
3371 Voluntary Pre-K Program	986,175.00	999,653.04			999,653.04
3373 Reading Programs	0.00	691,300.00			691,300.00
3399 Other Misc State Revenue	459,887.83	469,575.08	79,206.27		548,781.35
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	1,100.00		13,100.00
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	8,722.76		33,722.76
3465 Postsecondary Lab Fees	139,500.00	139,500.00	5,096.24		144,596.24
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	346.92		40,346.92
3473 School-Age Child Care Fees	409,000.00	409,000.00			409,000.00
3491 Bus Fees	400,000.00	400,000.00			400,000.00
3493 Sale Of Junk	200,000.00	200,000.00			200,000.00
3494 Fedl Indirect Cost Rate	1,000,000.00	1,000,000.00			1,000,000.00
3495 Other Misc Local Sources	460,300.00	465,300.00	797.74		466,097.74
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	350,136,575.88	3,211,966.93	0.00	353,348,542.81

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 9 - GENERAL OPERATING FUND**

June 21, 2022

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	189,033,151.87	190,314,407.16	3,383,857.26		193,698,264.42
6100 Student Support Services	17,730,453.32	17,918,320.89	22,503.36		17,940,824.25
6200 Instructional Media Svc	4,799,339.39	4,806,639.39	34,200.32		4,840,839.71
6300 Instruct & Curr Dev Svc	7,733,316.71	7,719,510.92			7,719,510.92
6400 Instruct Staff Trng Svc	3,567,532.33	3,850,261.46	27,675.56		3,877,937.02
6500 Instr Tech Svc	4,258,316.62	4,375,794.54			4,375,794.54
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	18,168,896.52	63,852.15		18,232,748.67
7400 Facility Acq & Construc	2,547,819.45	2,556,369.45	21,272.34		2,577,641.79
7500 Fiscal Services	2,660,020.60	2,660,020.60			2,660,020.60
7600 Food Services	103,000.00	103,000.00			103,000.00
7700 Central Services	7,314,139.57	7,297,889.57	36,500.00		7,334,389.57
7800 Transportation Services	15,416,318.45	17,873,568.58		1,675,000.00	16,198,568.58
7900 Operation Of Plant	28,247,894.37	28,641,431.42	2,375,799.69		31,017,231.11
8100 Maintenance Of Plant	12,331,389.91	12,080,389.91	639,700.00		12,720,089.91
8200 Admin Tech Svc	3,733,649.28	3,984,249.28			3,984,249.28
9100 Community Services	964,184.75	954,612.71	1,026.44		955,639.15
9800 Reserves	44,142,404.30	24,161,543.48		1,719,420.19	22,442,123.29
TOTAL:	366,021,497.44	350,136,575.88	6,606,387.12	3,394,420.19	353,348,542.81

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 9
BOARD MEETING June 21, 2022**

Account Name	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves	
a) <u>Various Projects</u>	
Performance Based Incentives	168,000.00
Capital Improvement Fees	8,722.76
Postsecondary Lab Fees	2,596.88
Postsecondary Lab Fees	2,499.36
Adult General Ed Course Fees	1,100.00
Other Student Fees	346.92
Other Misc Local Sources	177.23
	<u>183,443.15</u>

Furn Fixtures & Equip-Captlzd	Vocational-Technical	58,603.51
Clstrm Tchr-Other Pay	Vocational-Technical	47,085.21
Furn Fixtures & Equip-Non-Cap	Vocational-Technical	38,311.28
Remod/Renov-Non-Cap	Facility Acq & Construc	21,272.34
Student Reg/Admission Fees	Vocational-Technical	10,000.00
Pro & Tech Services	Vocational-Technical	10,000.00
Computer Hardware-Non-Cap	Vocational-Technical	4,000.00
Software-Non Capitalized	Vocational-Technical	2,596.88
Furn Fixtures & Equip-Non-Cap	Vocational-Technical	2,499.36
Technology-Related Rentals	Adult General	1,100.00
Technology-Related Supplies	Vocational-Technical	346.92
Supplies	Vocational-Technical	177.23
Furn Fixtures & Equip-Captlzd	Vocational-Technical	(12,549.58)
		<u>183,443.15</u>

Explanation: To adjust revenue and appropriations to actual revenue fees received.

b) <u>Various Projects</u>		
Other Misc State Revenue		74,987.53
Other Misc State Revenue		2,398.00
Other Misc State Revenue		1,820.74
Other Misc Local Sources		620.51
		<u>79,826.78</u>
Furn Fixtures & Equip-Captlzd	Vocational-Technical	61,556.32
Furn Fixtures & Equip-Non-Cap	Vocational-Technical	12,817.59
Other Misc Expenses	Community Services	2,398.00
Training Tuition Fees	Vocational-Technical	1,820.74
Clstrm Tchr-Reg-Pay	Vocational-Technical	620.51
Supplies	Vocational-Technical	613.62
		<u>79,826.78</u>

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 9
BOARD MEETING June 21, 2022**

Account Name	Increase (Decrease)
c) <u>Various Projects</u>	
FL Ed Finance Program (FEFP)	2,954,324.00
FL Ed Finance Program (FEFP)	107,890.00
FL Ed Finance Program (FEFP)	1,955.00
FL Ed Finance Program (FEFP)	787.00
FL Ed Finance Program (FEFP)	(93,615.00)
FL Ed Finance Program (FEFP)	(8,744.00)
FL Ed Finance Program (FEFP)	(8,067.00)
FL Ed Finance Program (FEFP)	(2,083.00)
FL Ed Finance Program (FEFP)	(2,053.00)
FL Ed Finance Program (FEFP)	(1,004.00)
FL Ed Finance Program (FEFP)	(539.00)
FL Ed Finance Program (FEFP)	(148.00)
FL Ed Finance Program (FEFP)	(6.00)
	2,948,697.00
Reserve For Contingencies	Unrestricted Reserve 2,969,386.00
Reserve For Contingencies	Turnaround Suppl Allocation 1,955.00
Reserve For Contingencies	Instruct Materials-Textbooks (8,744.00)
Reserve For Contingencies	SAI Operational Cost-Reg Term (8,067.00)
Reserve For Contingencies	Reading Allocation (2,083.00)
Reserve For Contingencies	Mental Health Assistance (2,053.00)
Pro & Tech Services	Operation Of Plant (1,004.00)
Reserve For Contingencies	Instruct Materials-Library (539.00)
Reserve For Contingencies	Science Lab Materials (148.00)
Supplies	Basic (K-12) (6.00)
	2,948,697.00

Explanation: To adjust budgets per 4th FEFP calculation.

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	Unrestricted Reserve 1,371.56
Temporary Employment	Community Services (1,371.56)
	0.00

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

b) <u>Workforce Education</u>	
Advertising	Information Services 39,000.00
Travel-Away-In State	Staff Services 1,400.00
Printing Binding & Reprod	Information Services 1,000.00
Other Non-Prof Purc Services	Information Services 100.00
Reserve For Contingencies	Workforce Education (41,500.00)
	0.00

Explanation: To transfer funds from project Reserve For Contingencies within the Workforce Education project.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 9
BOARD MEETING June 21, 2022**

Account Name		Increase (Decrease)
c) <u>Various Projects</u>		
Technology-Related Rentals	Operation Of Plant	1,200,000.00
Supplies	Basic (K-12)	1,000,000.00
Group Ins-Health & Hosp	Basic (K-12)	700,000.00
Gasoline	Maintenance Of Plant	675,000.00
Public Utility Services	Operation Of Plant	550,000.00
Textbooks	Basic (K-12)	500,000.00
Pro & Tech Services	Basic (K-12)	400,000.00
Substitute Teachers	Basic (K-12)	400,000.00
Retirement Benefits	Basic (K-12)	300,000.00
Pro & Tech Services	Operation Of Plant	300,000.00
Pro & Tech Services	Basic (K-12)	201,263.78
Reserve For Contingencies	Utilities & Communications	150,000.00
Pro & Tech Services	Operation Of Plant	120,000.00
Clstrm Tchr-Suplmental Pay	Basic (K-12)	100,000.00
Textbooks	Basic (K-12)	95,000.00
Other Support-Other Pay	Operation Of Plant	70,000.00
Clstrm Tchr-Other Pay	Adult General	60,000.00
Supplies	Operation Of Plant	50,000.00
Supplies	School Administration	48,197.67
Other Tchr-Reg-Pay	Psychological Services	26,218.82
Data Communication Lines	Operation Of Plant	24,000.00
Repairs & Maintenance	Operation Of Plant	20,000.00
Pro & Tech Services	Operation Of Plant	19,820.00
Other Tchr-Reg-Pay	Instruct Staff Trng Svc	18,465.00
Other Support-Reg Pay	Instructional Media Svc	18,444.00
Furn Fixtures & Equip-Non-Cap	Operation Of Plant	15,300.00
Supplies	Instructional Media Svc	13,216.37
Supplies	Vocational-Technical	11,620.00
Computer Hardware-Captlzd	School Administration	10,711.08
Other Support-Reg Pay	Psychological Services	3,997.18
Retirement Benefits	Psychological Services	2,836.96
Group Ins-Health & Hosp	Psychological Services	2,500.19
Group Ins-Health & Hosp	Instruct Staff Trng Svc	2,458.05
Retirement Benefits	Instruct Staff Trng Svc	1,997.91
Supplies	Basic (K-12)	1,600.00
Social Security Benefits	Psychological Services	1,458.75
Social Security Benefits	Instruct Staff Trng Svc	1,246.85
Workers Compensation	Psychological Services	311.46
Workers Compensation	Instruct Staff Trng Svc	219.55
Group Ins-Life	Instruct Staff Trng Svc	46.20
Group Ins-Dental	Instruct Staff Trng Svc	37.95
Reserve For Contingencies	Unrestricted Reserve	(2,841,263.78)
Diesel Fuel	Transportation Services	(1,375,000.00)
Reserve For Contingencies	Reserve-Family Empowerment Sc	(1,000,000.00)
Reserve For Contingencies	Instruct Materials-Textbooks	(595,000.00)
Social Security Benefits	Exceptional	(200,000.00)
Subst Employment-Non-Instr	Exceptional	(200,000.00)
Substitute Teachers	Exceptional	(200,000.00)
Other Support-Reg Pay	Transportation Services	(200,000.00)
Social Security Benefits	Transportation Services	(100,000.00)
Reserve For Contingencies	Reading Allocation	(100,000.00)

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 9
BOARD MEETING June 21, 2022**

Account Name		Increase (Decrease)
<u>Various Projects (Continued)</u>		
Supplies	Basic (K-12)	(83,745.12)
Reserve For Contingencies	Workforce Education	(60,000.00)
Reserve For Contingencies	Mental Health Assistance	(37,323.36)
Reserve For Contingencies	SAI Operational Cost-Reg Term	(24,471.51)
Reserve For Contingencies	Reserves	(24,000.00)
Repairs & Maintenance	Maintenance Of Plant	(20,000.00)
Supplies	Basic (K-12)	(18,444.00)
Repairs & Maintenance	Maintenance Of Plant	(15,300.00)
Pro & Tech Services	Guidance Services	(14,820.00)
Advertising	Information Services	(5,000.00)
Reserve For Contingencies	Postive Behavior Support	(1,600.00)
		<u>0.00</u>

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

d) <u>Discr Lottery Fnd-Sch Impr Act</u>		
Furn Fixtures & Equip-Non-Cap	Basic (K-12)	66,579.61
Supplies	Operation Of Plant	7,683.69
Tech Furn Fixtures & Equip-Cap	Basic (K-12)	7,644.50
Tech Furn Fixtures & Equip-Cap	School Administration	4,723.50
Training Tuition Fees	Instruct Staff Trng Svc	3,204.05
Supplies	Basic (K-12)	2,744.90
Tech Furn Fixtures & Equip-Cap	Instructional Media Svc	2,539.95
Technology-Related Supplies	School Administration	219.90
Reserve For Contingencies	Reserves	(95,340.10)
		<u>0.00</u>

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

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 9 - SPECIAL REVENUE - FEDERAL PROGRAMS**

June 21, 2022

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	4,905,848.44	5,393,604.73			5,393,604.73
3201 Vocational Education Acts	801,442.48	801,442.48			801,442.48
3221 Adult General Education	189,856.00	189,856.00			189,856.00
3224 Other WIOA Programs	288,234.00	290,128.00			290,128.00
3230 Individuals With Disab Ed Act	14,001,542.46	14,001,542.46	195,961.98		14,197,504.44
3240 Elem & Sec Ed Act, Title I	18,448,120.02	19,502,053.58		278,332.15	19,223,721.43
3299 Misc Fedl Thru State	4,600,671.47	4,117,874.66	48,816.24		4,166,690.90
TOTAL:	43,235,714.87	44,296,501.91	244,778.22	278,332.15	44,262,947.98

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 9 - SPECIAL REVENUE - FEDERAL PROGRAMS**

June 21, 2022

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	20,109,304.44	19,154,684.58		44,030.47	19,110,654.11
6100 Student Support Services	1,476,974.55	1,559,947.25	19,239.30		1,579,186.55
6200 Instructional Media Svc	62,555.14	138,426.91	481.70		138,908.61
6300 Instruct & Curr Dev Svc	9,174,877.96	9,220,332.71		12,407.69	9,207,925.02
6400 Instruct Staff Trng Svc	5,594,222.42	5,705,155.28	31,276.08		5,736,431.36
6500 Instr Tech Svc	249,497.50	244,919.40			244,919.40
7200 General Administration	2,067,719.36	2,058,777.19	698.15		2,059,475.34
7300 School Administration	24,765.00	90,428.61			90,428.61
7400 Facility Acq & Construc	10,000.00	435,262.35			435,262.35
7700 Central Services	185,740.62	198,503.55			198,503.55
7800 Transportation Services	3,152,666.02	3,356,916.96		29,511.00	3,327,405.96
7900 Operation Of Plant	3,906.86	3,052.03			3,052.03
8200 Admin Tech Svc	89,865.00	96,865.00	700.00		97,565.00
9100 Community Services	1,033,620.00	2,033,230.09			2,033,230.09
TOTAL:	43,235,714.87	44,296,501.91	52,395.23	85,949.16	44,262,947.98

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 9
SPECIAL REVENUES
BOARD MEETING June 21, 2022**

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

Project No.	Project Name	Increase (Decrease)
170-1612B-2CP01	Carl Perkins Postsecondary	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-1612B-2CS01	Carl Perkins Secondary	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2622B-2CD01	FDLRS Associate Center IDEA Part B Discretionary	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2632B-2CB01	IDEA, Part B, Entitlement	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2672B-2CP01	IDEA, Part B, Pre-School Entitlement	195,961.98
	Explanation: To increase budget per Florida Department of Education.	
170-2122B-2CB01	Title I, Part A, Basic	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2122B-2CB01	Title I, Part A Basic - Parental Involvement	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2122B-2CB01	Title I, Part A, Roll Forward	(278,332.15)
	Explanation: To decrease budget per Florida Department of Education.	
170-2122B-2CB01	Title I, Part A, Basic	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 9
SPECIAL REVENUES
BOARD MEETING June 21, 2022**

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

Project No.	Project Name	Increase (Decrease)
170-1272B-2CH01	Title X, Part C - Homeless Children & Youth	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-1022B-2C001	Title III - English Language Acquisition	48,816.24
	Explanation: To increase budget per Florida Department of Education.	
170-1022M-2CI01	Enhanced Inst Opp for Recently Arrived Imm Children & Youth	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 8 - CAPITAL PROJECTS FUND**

June 21, 2022

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3610 Cap Outlay & Debt Srv (CO & DS)	5,387,656.04	5,387,656.04			5,387,656.04
3710 Cap Imprv Tax Constr Fd FY 20	1,823,174.11	1,823,174.11			1,823,174.11
3711 Cap Imprv Tax Constr Fd FY 21	5,186,241.18	5,186,241.18			5,186,241.18
3712 Cap Imprv Tax Constr Fd FY 22	27,083,407.00	27,083,407.00			27,083,407.00
3719 Cap Imprv Tax Constr Fd FY 19	144,875.95	144,875.95			144,875.95
3910 Local Capital Improvement Fund	2,800,322.07	2,800,322.07			2,800,322.07
3921 Ed Fac Security Grant Fd FY 20	114,944.81	114,944.81			114,944.81
3922 Ed Fac Security Grant Fd FY 21	480,684.62	480,684.62			480,684.62
3941 Series 2020 COP Proceeds	28,249,307.17	28,249,307.17			28,249,307.17
3948 Half Cent Sales Tax 2008	96,937,930.69	96,937,930.69			96,937,930.69
3949 Sales Tax Revenue Bonds 2016	1,481,170.07	1,481,170.07			1,481,170.07
3980 Charter Schools-Capital Outlay	347,991.00	347,991.00	35,196.00		383,187.00
TOTAL:	170,037,704.71	170,037,704.71	35,196.00	0.00	170,072,900.71

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 8 - CAPITAL PROJECTS FUND**

June 21, 2022

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	128,096,887.78	137,921,082.51	480,447.93		138,401,530.44
9700 Transfer Of Funds	17,136,232.00	16,918,478.15	941,952.61		17,860,430.76
9800 Reserves	24,804,584.93	15,198,144.05		1,387,204.54	13,810,939.51
TOTAL:	170,037,704.71	170,037,704.71	1,422,400.54	1,387,204.54	170,072,900.71

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 8
BOARD MEETING June 21, 2022**

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3980 - Charter Schools-Capital Outlay</u>		
Charter School Capital Outlay	Charter School Capital Outlay	35,196.00
		<u>35,196.00</u>
Transfer To General Fd	Charter School Capital Outlay	35,196.00
		<u>35,196.00</u>

Explanation: To adjust 2021-2022 Charter School Capital Outlay to actual received.

II. Amendments Between Appropriations & Reserves

a) <u>3710 - Cap Imprv Tax Constr Fd FY 20</u>		
Computer Hardware-Non-Cap	Computer Equipment	463,124.88
Renovations-Network/Retrofit	Computer Equipment	295,547.35
Remod/Renov-Non-Cap	Computer Equipment	91,695.03
Computer Hardware-Capltzd	Computer Equipment	77,129.51
Software-Non Capitalized	ERP Project	40,858.00
Tech Furn Fixtures & Equip-Cap	Computer Equipment	3,478.97
Tech Furn Fixture&Equip-Noncap	Computer Equipment	3,423.98
Imprv Not Bldg Noncap/Acq-Cons	Sitework	(934,399.72)
Remod/Renov-Non-Cap	Hurricane Sally	(40,858.00)
		<u>0.00</u>

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

b) <u>3710 - Cap Imprv Tax Constr Fd FY 20</u>		
Furn Fixtures & Equip-Non-Cap	Hurricane Sally	12,267.64
Remod/Renov-Non-Cap	Asbestos Removal	(12,000.00)
Remod/Renov-Non-Cap	Flooring	(267.64)
		<u>0.00</u>

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

c) <u>3711 - Cap Imprv Tax Constr Fd FY 21</u>		
Remod/Renov-Non-Cap	Asbestos Removal	12,000.00
Reserve For Contingencies	Unrestricted Reserve	(12,267.64)
Remod/Renov-Non-Cap	Flooring	267.64
		<u>0.00</u>

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

d) <u>3712 - Cap Imprv Tax Constr Fd FY 22</u>		
Imprv Not Bldg Noncap/Acq-Cons	Sitework	934,399.72
Computer Hardware-Non-Cap	Computer Equipment	(462,221.68)
Renovations-Network/Retrofit	Computer Equipment	(292,531.06)
Computer Hardware-Capltzd	Computer Equipment	(172,744.03)
Tech Furn Fixtures & Equip-Cap	Computer Equipment	(3,478.97)
Tech Furn Fixture&Equip-Noncap	Computer Equipment	(3,423.98)
		<u>0.00</u>

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 8
BOARD MEETING June 21, 2022**

Fund Name	Project	Increase (Decrease)
e) <u>3712 - Cap Imprv Tax Constr Fd FY 22</u>		
Transfer To Debt Svc Fd	Debt Svc Pay-Cops	906,756.61
Reserve For Contingencies	Unrestricted Reserve	(640,858.00)
Computer Hardware-Captlzd	Computer Equipment	(265,898.61)
		<u>0.00</u>

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

f) <u>3712 - Cap Imprv Tax Constr Fd FY 22</u>		
Imprv Not Bldg Noncap/Acq-Cons	Port Clsrm Reno,Relo,Setup,Utl	18,110.40
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	(18,110.40)
		<u>0.00</u>

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

g) <u>3941 - Series 2020 COP Proceeds</u>		
Bldgs & Fixed Equip-Contractor	New Pleasant Grove Elementary	734,078.90
Reserve For Contingencies	New Pleasant Grove Elementary	(734,078.90)
		<u>0.00</u>

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

h) <u>3948 - Half Cent Sales Tax 2008</u>		
Remod/Renov-Non-Cap	Athletic/PE Improvements	352,828.86
Imprv Not Bldg Cap /Acq-Const	PHS Bus Ramp & Tennis Ct Reloc	(311,865.86)
Imprv Not Bldg Noncap/Acq-Cons	PHS Bus Ramp & Tennis Ct Reloc	(40,963.00)
		<u>0.00</u>

Explanation: To transfer funds from completed project to facilitate additional funding for Athletic/PE Improvements project.

i) <u>3948 - Half Cent Sales Tax 2008</u>		
Furn Fixtures & Equip-Captlzd	BES Cafe & Classrm Retrofit	136,446.61
Remod/Renov-Non-Cap	Kingsfield Elem New Const	79,861.25
Bldgs & Fixed Equip-Direct Pur	BES Cafe & Classrm Retrofit	(136,446.61)
Furn Fixtures & Equip-Captlzd	Kingsfield Elem New Const	(79,860.25)
Bldgs & Fixed Equip-Direct Pur	Kingsfield Elem New Const	(1.00)
		<u>0.00</u>

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 9 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS

June 21, 2022

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4410 CARES Act - ESSER Fund	1,212,712.15	1,093,960.89			1,093,960.89
4420 CARES Act Fund - Other	178,907.97	176,205.84			176,205.84
4430 ESSER II	48,476,112.00	49,718,737.00			49,718,737.00
4440 CRRSA-Other	0.00	400,179.00			400,179.00
4450 ARP Act ESSER III	0.00	108,982,674.00			108,982,674.00
4460 Other ARP Act Relief	0.00	3,285,716.00			3,285,716.00
TOTAL:	49,867,732.12	163,657,472.73	0.00	0.00	163,657,472.73

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 9 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

June 21, 2022

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	15,601,678.97	49,261,527.70		20,793.22	49,240,734.48
6100 Student Support Services	3,951,349.33	10,609,613.46		384.00	10,609,229.46
6200 Instructional Media Svc	3,000.00	16,162.94		2,650.00	13,512.94
6300 Instruct & Curr Dev Svc	3,086,944.67	6,153,616.41			6,153,616.41
6400 Instruct Staff Trng Svc	2,800,016.53	5,794,896.27			5,794,896.27
6500 Instr Tech Svc	316,600.00	322,600.00		4,600.00	318,000.00
7200 General Administration	1,312,907.66	3,897,005.74			3,897,005.74
7300 School Administration	888,682.00	1,763,639.00		13,495.00	1,750,144.00
7400 Facility Acq & Construc	15,681,394.00	74,972,774.53			74,972,774.53
7500 Fiscal Services	87,796.06	175,496.06			175,496.06
7600 Food Services	7,400.00	7,400.00			7,400.00
7700 Central Services	43,500.00	5,749,180.49		2,700.00	5,746,480.49
7800 Transportation Services	272,300.00	505,047.73	200.00		505,247.73
7900 Operation Of Plant	2,995,522.90	1,260,189.91	14,112.68		1,274,302.59
8100 Maintenance Of Plant	2,050,000.00	2,326,126.49			2,326,126.49
8200 Admin Tech Svc	768,640.00	822,190.00		8,300.00	813,890.00
9100 Community Services	0.00	20,006.00	38,609.54		58,615.54
TOTAL:	49,867,732.12	163,657,472.73	52,922.22	52,922.22	163,657,472.73

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 9
 BOARD MEETING June 21, 2022**

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations & Reserves		
a) <u>4410 - CARES Act - ESSER Fund</u>		
Non-FEFP Chrtr Schl Distrib	CARES Act - ESSER	33,066.00
Supplies	CARES Act - ESSER	8,000.00
Supplies	CARES Act - ESSER	6,417.40
Pro & Tech Services	CARES Act - ESSER	4,501.60
Supplies	CARES Act - ESSER	2,600.00
Supplies	CARES Act - ESSER	800.00
Supplies	CARES Act - ESSER	700.00
Supplies	CARES Act - ESSER	350.00
Supplies	CARES Act - ESSER	200.00
Supplies	CARES Act - ESSER	5.00
Other Support-Other Pay	CARES Act - ESSER	(11,206.00)
Retirement Benefits	CARES Act - ESSER	(7,867.00)
Aides-Other Pay	CARES Act - ESSER	(7,300.00)
Other Support-Other Pay	CARES Act - ESSER	(6,950.00)
Retirement Benefits	CARES Act - ESSER	(6,656.00)
Other Tchr-Other Pay	CARES Act - ESSER	(3,860.00)
Other Tchr-Other Pay	CARES Act - ESSER	(3,000.00)
Other Tchr-Reg-Pay	CARES Act - ESSER	(2,490.00)
Retirement Benefits	CARES Act - ESSER	(2,294.00)
Retirement Benefits	CARES Act - ESSER	(1,350.00)
Retirement Benefits	CARES Act - ESSER	(1,084.00)
Retirement Benefits	CARES Act - ESSER	(740.00)
Retirement Benefits	CARES Act - ESSER	(510.00)
Retirement Benefits	CARES Act - ESSER	(500.00)
Retirement Benefits	CARES Act - ESSER	(500.00)
Clstrm Tchr-Other Pay	CARES Act - ESSER	(333.00)
		<u>0.00</u>

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

b) <u>4430 - ESSER II</u>		
Supplies	ESSER II - School Allocation	3,193.68
Supplies	ESSER II - School Allocation	(3,193.68)
		<u>0.00</u>

Explanation: To transfer funds between functions within the ESSER II - School Allocation project.

c) <u>4440 - CRRSA-Other</u>		
Other Misc Expenses	Open Door - Career Centers	38,609.54
Student Reg/Admission Fees	Open Door - Career Centers	(38,609.54)
		<u>0.00</u>

Explanation: To transfer funds between functions and objects within the Open Door - Career Centers project.

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

June 21, 2022

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3322 CO & DS For SBE/COBI Bonds	215,400.00	215,400.00			215,400.00
3431 Interest On Investments	0.00	0.00	109.66		109.66
3630 Trans From CP Proj Funds	8,653,000.00	8,653,000.00		93,208.39	8,559,791.61
9999 Beginning Fund Balance	10,754,326.87	10,754,326.87			10,754,326.87
TOTAL:	19,622,726.87	19,622,726.87	109.66	93,208.39	19,529,628.14

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

June 21, 2022

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200 Debt Service	12,769,702.85	12,769,702.85		4,215.00	12,765,487.85
9800 Reserves	6,853,024.02	6,853,024.02		88,883.73	6,764,140.29
TOTAL:	19,622,726.87	19,622,726.87	0.00	93,098.73	19,529,628.14

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
DEBT SERVICE FUND
RESOLUTION NUMBER 1
BOARD MEETING June 21, 2022**

Account Name	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>2910 - Certificates of Participation Rent Service Fund</u>	
Interest On Investments	109.66
Trans From CP Proj Funds	<u>(93,208.39)</u>
	<u>(93,098.73)</u>
Reserve For Contingencies	(88,883.73)
Debt Svc/Issuance Fees	<u>(4,215.00)</u>
	<u>(93,098.73)</u>

Explanation: To adjust revenue and appropriations to actual.