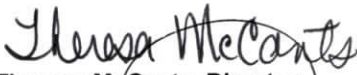




<b>THE SCHOOL DISTRICT OF ESCAMBIA COUNTY</b> <b>Finance and Business Services</b>	<b>SCHOOL BOARD AGENDA</b> <b>EXECUTIVE SUMMARY</b>	
AGENDA DATE: <b>June 15, 2021</b>	ITEM NUMBER: V. b. 2. C. 2.  a. Resolution 10 – General Operating Fund b. Resolution 9 – Special Revenue - Federal Programs c. Resolution 9 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund f. Resolution 9 – CARES Act Fund	
AGENDA REFERENCE:  <b>Resolutions to Amend 2020-2021 District School Budget</b>	FISCAL IMPACT / AMOUNT:  These amendments properly reflect the estimated revenues and appropriations, and allow for better utilization of budgeted funds. These amendments show the estimated revenues and appropriations for each fund and provide a description of items amended.	
FUND SOURCE:  <b>Various</b>		
BACKGROUND INFORMATION / DESCRIPTION  On September 21, 2020, the School Board adopted the budget for fiscal year 2020-2021. As the fiscal year progresses, we ask you to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are the results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues; increases or decreases in appropriations to more accurately reflect estimated expenditures; and schools, departments, and projects make changes to their budget in order to better utilize funds.		
EDUCATIONAL IMPACT  These amendments facilitate the effective operations of the District through more efficient use of funds.		
OTHER REFERENCES OR NOTES		
ACTION REQUIRED  <b>Approval of resolutions to amend District School Budget</b>		
STRATEGIC ALIGNMENT  GOAL: <b>F.1 – To increase fiscal efficiencies while maintaining good stewardship of the District’s fiscal assets in order to provide better educational resources to the students</b>  OBJECTIVE: <b>n/a</b>		
REQUESTED BY   <b>Theresa McCants, Director</b> <b>Budgeting Department</b>	DATE  <b>June 2, 2021</b>	
ASSISTANT SUPERINTENDENT   <b>Terry St. Cyr</b> <b>Finance and Business Services</b>	DATE  <b>June 2, 2021</b>	APPROVED  DATE OF BOARD APPROVAL  <b>JUN 15 2021</b>  DR. TIMOTHY A. SMITH, SUPERINTENDENT VERIFIED BY RECORDING SECRETARY

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 10 - GENERAL OPERATING FUND

June 15, 2021

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	450,000.00	450,000.00			450,000.00
3191 ROTC	490,000.00	490,000.00			490,000.00
3202 Medicaid	1,500,000.00	1,566,544.84			1,566,544.84
3299 Misc Fedl Thru State	917,609.00	979,751.00			979,751.00
3310 FL Ed Finance Program (FEFP)	161,293,098.00	158,923,526.00			158,923,526.00
3315 Workforce Development	3,840,386.00	3,840,386.00			3,840,386.00
3317 Performance Based Incentives	135,000.00	123,000.00			123,000.00
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	42,713,776.00	42,713,776.00			42,713,776.00
3371 Voluntary Pre-K Program	1,025,220.90	1,001,361.35			1,001,361.35
3399 Other Misc State Revenue	401,685.87	549,040.56	10,000.00		559,040.56
3411 District School Taxes	95,662,518.00	95,662,518.00			95,662,518.00
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	84,150.00	84,150.00			84,150.00
3461 Adult General Ed Course Fees	12,000.00	12,000.00			12,000.00
3462 Postsecondary Vocational Fees	600,000.00	600,000.00			600,000.00
3463 Continuing Workforce Ed Fees	20,000.00	20,000.00			20,000.00
3464 Capital Improvement Fees	25,000.00	25,000.00			25,000.00
3465 Postsecondary Lab Fees	139,500.00	146,531.87			146,531.87
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	41,694.23			41,694.23
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	449,348.57	486,967.22	138,154.00		625,121.22
3498 Lost Damaged & Sale Txbks	30,000.00	30,000.00			30,000.00
3499 Food Svcs Indirect Cost Rate	389,700.00	389,700.00			389,700.00
3630 Trans From CP Proj Funds	8,325,385.00	8,325,385.00			8,325,385.00
9999 Beginning Fund Balance	45,829,886.18	45,829,886.18			45,829,886.18
<b>TOTAL:</b>	<b>367,681,980.52</b>	<b>365,600,935.25</b>	<b>148,154.00</b>	<b>0.00</b>	<b>365,749,089.25</b>

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 10 - GENERAL OPERATING FUND

June 15, 2021

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	196,563,359.72	195,731,081.12	4,330,484.24		200,061,565.36
6100 Student Support Services	17,093,759.81	17,847,608.61		40,000.00	17,807,608.61
6200 Instructional Media Svc	4,547,293.91	4,708,624.33			4,708,624.33
6300 Instruct & Curr Dev Svc	7,035,652.49	7,267,728.10			7,267,728.10
6400 Instruct Staff Trng Svc	4,120,585.85	4,380,831.02		6,382.09	4,374,448.93
6500 Instr Tech Svc	3,886,881.69	4,076,170.07		56,000.00	4,020,170.07
7100 Board	1,467,747.00	1,467,747.00			1,467,747.00
7200 General Administration	715,147.00	918,147.00			918,147.00
7300 School Administration	16,775,451.60	18,053,034.10			18,053,034.10
7400 Facility Acq & Construc	1,305,677.63	3,574,988.22	138,154.00		3,713,142.22
7500 Fiscal Services	2,484,795.55	2,684,795.55	43,000.00		2,727,795.55
7600 Food Services	79,000.00	158,300.00			158,300.00
7700 Central Services	7,147,196.47	7,137,053.14	10,500.00		7,147,553.14
7800 Transportation Services	17,034,969.61	15,584,413.41	100,000.00		15,684,413.41
7900 Operation Of Plant	28,280,508.51	28,261,295.02			28,261,295.02
8100 Maintenance Of Plant	11,831,049.33	12,023,199.33			12,023,199.33
8200 Admin Tech Svc	3,211,961.00	3,768,385.66	106,000.00		3,874,385.66
9100 Community Services	1,038,085.64	993,930.80		853.16	993,077.64
9800 Reserves	43,062,857.71	36,963,602.77		4,476,748.99	32,486,853.78
<b>TOTAL:</b>	<b>367,681,980.52</b>	<b>365,600,935.25</b>	<b>4,728,138.24</b>	<b>4,579,984.24</b>	<b>365,749,089.25</b>

ADOPTED BY BOARD: \_\_\_\_\_ June 15, 2021 \_\_\_\_\_

(Date)

  
 (District Superintendent Signature)

CERTIFIED CORRECT: \_\_\_\_\_

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

**JUN 15 2021**

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
GENERAL OPERATING FUND  
RESOLUTION NUMBER 10  
BOARD MEETING June 15, 2021**

<u>Account Name</u>	<u>Increase (Decrease)</u>
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>	
a) <u>Various Projects</u>	
Other Misc Local Sources	138,154.00
Other Misc State Revenue	10,000.00
	<u>148,154.00</u>
Imprv Not Bldg Cap /Acq-Const	138,154.00
Aides-Other Pay	9,289.36
Social Security Benefits	710.64
	<u>148,154.00</u>

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

**II. Amendments Between Appropriations & Reserves**

a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	Unrestricted Reserve 853.16
Temporary Employment	Community Services (853.16)
	<u>0.00</u>

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

b) <u>Reserve-Contingencies</u>	
Reserve For Contingencies	Unrestricted Reserve 218,606.94
Reserve For Contingencies	Medicaid-Direct Services (218,606.94)
	<u>0.00</u>

**Explanation: To adjust budgets for projects Reserve For Contingencies.**

c) <u>Discr Lottery Fnd-Sch Impr Act</u>	
Tech Furn Fixtures & Equip-Cap	Basic (K-12) 2,495.00
Furn Fixtures & Equip-Non-Cap	Basic (K-12) 1,893.85
Tech Furn Fixture&Equip-Noncap	Basic (K-12) 1,099.97
Supplies	Basic (K-12) 496.32
Technology-Related Supplies	Basic (K-12) 462.26
Reserve For Contingencies	Reserves (6,447.40)
	<u>0.00</u>

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
GENERAL OPERATING FUND  
RESOLUTION NUMBER 10  
BOARD MEETING June 15, 2021**

<b>Account Name</b>	<b>Increase (Decrease)</b>
d) <u>Various Projects</u>	
Textbooks	3,685,564.80
Pro & Tech Services	331,478.79
Textbooks	175,081.88
Other Support-Sick Pay	132,536.76
Repair Parts	100,000.00
Supplies	70,000.00
Computer Hardware-Captlzd	56,000.00
Postage	45,667.93
Clsmr Tchrr-Other Pay	40,000.00
Supplies	26,267.37
Technology-Related Textbooks	22,644.00
Non-FEFP Chrtr Schl Distrib	13,000.00
Other Tchrr-Reg-Pay	10,868.65
Other Non-Prof Purc Services	10,500.00
Printing Binding & Reprod	6,946.91
Retirement Benefits	1,086.86
Social Security Benefits	790.77
Group Ins-Health & Hosp	703.96
Social Security Benefits	463.24
Workers Compensation	129.23
Group Ins-Life	19.49
Group Ins-Dental	18.95
Supplies	2.16
Reserve For Contingencies	(3,883,290.68)
Reserve For Contingencies	(397,978.79)
Reserve For Contingencies	(100,000.00)
Admin-Sick Pay	(83,000.00)
Clsmr Tchrr-Reg-Pay	(50,000.00)
Reserve For Contingencies	(50,000.00)
Reserve For Contingencies	(39,885.28)
Technology Pro & Tech Services	(30,000.00)
Software-Non Capitalized	(26,000.00)
Other Tchrr-Reg-Pay	(20,000.00)
Group Ins-Health & Hosp	(20,000.00)
Pro & Tech Services	(10,000.00)
Substitute Teachers	(10,000.00)
Pro & Tech Services	(9,617.00)
	<u>0.00</u>

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

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

June 15, 2021

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	2,349,752.15	4,109,949.70	808,159.00		4,918,108.70
3201 Vocational Education Acts	877,424.23	907,865.79			907,865.79
3221 Adult General Education	266,361.87	245,572.26			245,572.26
3224 Other WIOA Programs	315,000.00	315,000.00			315,000.00
3230 Individuals With Disab Ed Act	14,663,773.10	14,777,132.56	378,856.24		15,155,988.80
3240 Elem & Sec Ed Act, Title I	18,976,066.88	19,360,041.58		101,278.18	19,258,763.40
3299 Misc Fedl Thru State	4,418,041.90	4,437,475.71			4,437,475.71
<b>TOTAL:</b>	<b>41,866,420.13</b>	<b>44,153,037.60</b>	<b>1,187,015.24</b>	<b>101,278.18</b>	<b>45,238,774.66</b>

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

June 15, 2021

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	18,420,354.74	20,845,376.83	1,251,963.94		22,097,340.77
6100 Student Support Services	1,504,974.04	1,647,923.87		76,043.88	1,571,879.99
6200 Instructional Media Svc	31,719.23	66,184.60			66,184.60
6300 Instruct & Curr Dev Svc	8,798,020.13	8,778,132.30	325,048.98		9,103,181.28
6400 Instruct Staff Trng Svc	5,824,790.46	5,506,109.91	13,455.00		5,519,564.91
6500 Instr Tech Svc	242,101.48	257,601.48	2,978.02		260,579.50
7200 General Administration	1,918,822.69	1,897,149.66			1,897,149.66
7300 School Administration	15,800.00	30,800.00			30,800.00
7400 Facility Acq & Construc	2,000.00	0.00			0.00
7700 Central Services	441,084.97	218,830.24	863.00		219,693.24
7800 Transportation Services	3,589,264.60	3,545,255.04		428,475.00	3,116,780.04
7900 Operation Of Plant	24,410.79	10,250.67	84.00		10,334.67
8200 Admin Tech Svc	84,383.00	94,383.00		4,137.00	90,246.00
9100 Community Services	968,694.00	1,255,040.00			1,255,040.00
<b>TOTAL:</b>	<b>41,866,420.13</b>	<b>44,153,037.60</b>	<b>1,594,392.94</b>	<b>508,655.88</b>	<b>45,238,774.66</b>

ADOPTED BY BOARD: \_\_\_\_\_ June 15, 2021  
 (Date)

CERTIFIED CORRECT: \_\_\_\_\_  
*Timothy A. Smith*  
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

JUN 15 2021

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

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 9  
SPECIAL REVENUES  
BOARD MEETING June 15, 2021**

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

<u>Project No.</u>	<u>Project Name</u>	<u>Increase (Decrease)</u>
P425F205048	CARES Act - HEERF II - GSTC  <b>Explanation: To increase budget per U.S. Department of Education.</b>	808,159.00
170-1611A-1CS01	Workforce Innovation & Opportunity Act (WIOA)  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2631B-1CB01	IDEA, Part B, Entitlement  <b>Explanation: To increase budget per Florida Department of Education.</b>	378,856.24
170-2121B-1CB01	Title I, Part A, Basic - Salaries & Benefits  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds and decrease budget per Florida Department of Education.</b>	(13,109.70)
170-2121B-1CB01	Title I, Part A, Basic  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds and decrease budget per Florida Department of Education.</b>	0.00
170-2121B-1CB01	Title I, Part A, Basic - Parental Involvement  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds and decrease budget per Florida Department of Education.</b>	(2,621.94)
170-2121B-1CB01	Title I, Part A, Basic - Summer School & Pre-K  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds and decrease budget per Florida Department of Education.</b>	(105,467.79)
170-2121B-1CB01	Title I, Basic - Private School Services  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds and decrease budget per Florida Department of Education.</b>	(8,586.60)
170-2121B-1CB01	Title I, Part A, Roll Forward  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds and decrease budget per Florida Department of Education.</b>	29,818.82



**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 9  
SPECIAL REVENUES  
BOARD MEETING June 15, 2021**

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

<b>Project No.</b>	<b>Project Name</b>	<b>Increase (Decrease)</b>
170-2121B-1CB01	Title I, Part A, Ed Services	(1,310.97)
<b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds and decrease budget per Florida Department of Education.</b>		

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 9 - CAPITAL PROJECTS FUND

June 15, 2021

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3429 PECO Maintenance Fund FY 19	352,697.34	352,697.34			352,697.34
3610 Cap Outlay & Debt Srv (CO & DS)	6,518,517.03	6,556,722.03			6,556,722.03
3710 Cap Imprv Tax Constr Fd FY 20	6,095,811.62	6,095,811.62			6,095,811.62
3711 Cap Imprv Tax Constr Fd FY 21	28,236,850.00	28,236,850.00			28,236,850.00
3718 Cap Imprv Tax Constr Fd FY 18	777,310.88	777,310.88			777,310.88
3719 Cap Imprv Tax Constr Fd FY 19	2,359,698.09	2,359,698.09			2,359,698.09
3910 Local Capital Improvement Fund	2,865,252.90	2,935,346.40			2,935,346.40
3920 Ed Fac Security Grant Fd FY 19	35,277.41	35,277.41			35,277.41
3921 Ed Fac Security Grant Fd FY 20	469,076.31	469,076.31			469,076.31
3922 Ed Fac Security Grant Fd FY 21	0.00	578,876.00			578,876.00
3941 Series 2020 Cop Proceeds	44,650,000.00	44,650,000.00			44,650,000.00
3948 Half Cent Sales Tax 2008	83,249,079.18	83,249,079.18			83,249,079.18
3949 Sales Tax Revenue Bonds 2016	2,130,599.29	2,130,599.29			2,130,599.29
3980 Charter Schools-Capital Outlay	400,021.00	400,021.00			400,021.00
<b>TOTAL:</b>	<b>178,140,191.05</b>	<b>178,827,365.55</b>	<b>0.00</b>	<b>0.00</b>	<b>178,827,365.55</b>

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 9 - CAPITAL PROJECTS FUND

June 15, 2021

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	121,803,970.59	122,196,421.02	6,099,682.37		128,296,103.39
9700 Transfer Of Funds	20,454,321.00	20,454,321.00		117,875.00	20,336,446.00
9800 Reserves	35,881,899.46	36,176,623.53		5,981,807.37	30,194,816.16
<b>TOTAL:</b>	<b>178,140,191.05</b>	<b>178,827,365.55</b>	<b>6,099,682.37</b>	<b>6,099,682.37</b>	<b>178,827,365.55</b>

ADOPTED BY BOARD: June 15, 2021  
 (Date)

CERTIFIED CORRECT:   
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

**JUN 15 2021**

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
CAPITAL PROJECTS FUND  
RESOLUTION NUMBER 9  
BOARD MEETING June 15, 2021**

<u>Fund Name</u>	<u>Project</u>	<u>Increase (Decrease)</u>
<b>II. Amendments Between Appropriations &amp; Reserves</b>		
<b>a) 3710 - Cap Imprv Tax Constr Fd FY 20</b>		
Remod/Renov-Non-Cap	Hurricane Sally	1,979,964.42
Imprv Not Bldg Noncap/Acq-Cons	Hurricane Sally	53,679.00
Tech Furn Fixtures & Equip-Cap	Hurricane Sally	13,860.00
Reserve For Contingencies	Unrestricted Reserve	(2,047,503.42)
		<u>0.00</u>

**Explanation: To transfer funds from project Reserve For Contingencies to facilitate funding for the Hurricane Sally project.**

<b>b) 3710 - Cap Imprv Tax Constr Fd FY 20</b>		
Imprv Not Bldg Noncap/Acq-Cons	Port Clsrm Reno,Relo,Setup,Utl	12,647.16
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	(12,647.16)
		<u>0.00</u>

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

<b>c) 3711 - Cap Imprv Tax Constr Fd FY 21</b>		
Furn Fixtures & Equip-Capltzd	Equipment	708,302.55
Remod/Renov-Non-Cap	Hurricane Sally	383,670.91
Reserve For Contingencies	Reserve-BP Settlement	306,158.65
Furn Fixtures & Equip-Non-Cap	Equipment	62,043.46
Reserve For Contingencies	Unrestricted Reserve	(1,018,539.72)
Software-Capitalized	ERP Project	(300,000.00)
Transfer To Debt Svc Fd	Lease Purchase Payments	(117,875.00)
Remod/Renov-Non-Cap	Abatement-Capital Outlay	(23,760.85)
		<u>0.00</u>

**Explanation: To transfer funds from project Reserve For Contingencies and between projects to facilitate the proper classification of expenditures.**

<b>d) 3719 - Cap Imprv Tax Constr Fd FY 19</b>		
Remod/Renov-Non-Cap	Hurricane Sally	1,453,984.17
Software-Non Capitalized	ERP Project	411,194.58
Imprv Not Bldg Noncap/Acq-Cons	Hurricane Sally	197,998.85
Furn Fixtures & Equip-Capltzd	Piano Lab	11,588.94
Furn Fixtures & Equip-Capltzd	Hurricane Sally	3,924.17
Furn Fixtures & Equip-Capltzd	Equipment	3,850.00
Furn Fixtures & Equip-Non-Cap	Hurricane Sally	1,511.98
Furn Fixtures & Equip-Capltzd	Equipment	(750,693.10)
Reserve For Contingencies	Unrestricted Reserve	(503,910.48)
Reserve For Contingencies	Reserve-BP Settlement	(306,158.65)
Reserve For Contingencies	Reserve-Major Self Ins Losses	(181,277.99)
Software-Capitalized	Focus Software	(132,000.00)
Other Motor Vehicles	Trucks	(83,157.15)
Imprv Not Bldg Noncap/Acq-Cons	Fuel Tank Compliance	(53,890.00)
Remod/Renov-Non-Cap	Abatement-Capital Outlay	(44,763.10)
Furn Fixtures & Equip-Non-Cap	Equipment	(11,663.22)
Buses	School Bus Replacement	(6,404.00)
Tech Furn Fixture&Equip-Noncap	Equipment	(6,000.00)
Tech Furn Fixtures & Equip-Cap	Equipment	(2,200.00)
Remod/Renov-Non-Cap	Asbestos Removal	(1,085.00)
Furn Fixtures & Equip-Non-Cap	Tornado Disaster - 2016	(850.00)
		<u>0.00</u>

**Explanation: To transfer funds between projects to utilize the balance in Fund 3719.**

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CAPITAL PROJECTS FUND  
 RESOLUTION NUMBER 9  
 BOARD MEETING June 15, 2021**

<b>Fund Name</b>	<b>Project</b>	<b>Increase (Decrease)</b>
e) <u>3948 - Half Cent Sales Tax 2008</u>		
Remod/Renov-Non-Cap	Hurricane Sally	2,181,590.90
Imprv Not Bldg Noncap/Acq-Cons	Hurricane Sally	48,984.86
Reserve For Contingencies	Unrestricted Reserve	<u>(2,230,575.76)</u>
		<u>0.00</u>

**Explanation: To transfer funds from project Reserve For Contingencies to facilitate funding for the Hurricane Sally project.**

f) <u>3948 - Half Cent Sales Tax 2008</u>		
Furn Fixtures & Equip-Non-Cap	Brown Barge New Gym And Track	29,973.97
Bldgs & Fixed Equip-Direct Pur	Brown Barge New Gym And Track	<u>(29,973.97)</u>
		<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 FUND

June 15, 2021

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4410 CARES Act - ESSER Fund	5,179,741.00	7,357,282.02	1,901,522.00		9,258,804.02
4420 CARES Act Fund - Other	1,581,017.94	2,051,969.11	65,718.14		2,117,687.25
<b>TOTAL:</b>	<b>6,760,758.94</b>	<b>9,409,251.13</b>	<b>1,967,240.14</b>	<b>0.00</b>	<b>11,376,491.27</b>

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 9 - CARES ACT FUND

June 15, 2021

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	3,108,966.44	5,091,322.83	1,435,118.78		6,526,441.61
6100 Student Support Services	796,049.94	163,093.37	350,039.92		513,133.29
6200 Instructional Media Svc	66,000.00	46,871.61	100,000.00		146,871.61
6300 Instruct & Curr Dev Svc	63,000.00	133,161.50	107,522.60		240,684.10
6400 Instruct Staff Trng Svc	158,000.00	563,265.74	22,056.20		585,321.94
6500 Instr Tech Svc	1,578,304.00	14,945.89	1,000.00		15,945.89
7200 General Administration	0.00	258,987.05			258,987.05
7300 School Administration	0.00	10,545.69			10,545.69
7700 Central Services	0.00	45,377.80	15,000.00		60,377.80
7800 Transportation Services	0.00	97,480.46		40,000.00	57,480.46
7900 Operation Of Plant	912,628.56	2,837,199.19		23,497.36	2,813,701.83
8100 Maintenance Of Plant	21,000.00	17,000.00			17,000.00
9100 Community Services	0.00	130,000.00			130,000.00
<b>TOTAL:</b>	<b>6,760,758.94</b>	<b>9,409,251.13</b>	<b>2,030,737.50</b>	<b>63,497.36</b>	<b>11,376,491.27</b>

ADOPTED BY BOARD: June 15, 2021  
 ( Date)

CERTIFIED CORRECT:   
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

**JUN 15 2021**

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CARES ACT FUND  
 RESOLUTION NUMBER 9  
 BOARD MEETING June 15, 2021**

<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	CARES Act - ESSER	1,800,000.00
		<u>1,800,000.00</u>
Clstrm Tchr-Reg-Pay	CARES Act - ESSER	1,330,000.00
Other Tchr-Reg-Pay	CARES Act - ESSER	350,000.00
Other Tchr-Reg-Pay	CARES Act - ESSER	100,000.00
Other Tchr-Reg-Pay	CARES Act - ESSER	20,000.00
		<u>1,800,000.00</u>

**Explanation: To adjust revenue and appropriation for CARES Act - ESSER project.**

b) <u>4410 - CARES Act - ESSER Fund</u>		
Educ Stabilization Fund K-12	High Quality Curr for Reading	(10.00)
		<u>(10.00)</u>
Supplies	High Quality Curr for Reading	(10.00)
		<u>(10.00)</u>

**Explanation: To adjust revenue and appropriation for the High Quality Curriculum for Reading project per Florida Department of Education.**

c) <u>4410 - CARES Act - ESSER Fund</u>		
Educ Stabilization Fund K-12	Instructional Continuity	101,532.00
		<u>101,532.00</u>
Clstrm Tchr-Other Pay	Instructional Continuity	37,890.00
Pro & Tech Services	Instructional Continuity	19,107.24
Pro & Tech Services	Instructional Continuity	14,000.00
Computer Hardware-Non-Cap	Instructional Continuity	13,200.00
Travel-Away-In State	Instructional Continuity	5,000.00
Retirement Benefits	Instructional Continuity	4,111.07
Social Security Benefits	Instructional Continuity	2,898.60
Supplies	Instructional Continuity	2,220.41
Computer Hardware-Capitld	Instructional Continuity	2,000.00
Workers Compensation	Instructional Continuity	454.68
Technology-Related Supplies	Instructional Continuity	450.00
Technology-Related Rentals	Instructional Continuity	200.00
		<u>101,532.00</u>

**Explanation: To set up budget for Instructional Continuity project.**

d) <u>4420 - CARES Act Fund - Other</u>		
Educ Stabilization Fund K-12	GEER - CARES Act	41,718.14
		<u>41,718.14</u>
Supplies	GEER - CARES Act	41,718.14
		<u>41,718.14</u>

**Explanation: To adjust revenue and appropriation for GEER - CARES Act project per Florida Department of Education.**



**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CARES ACT FUND  
 RESOLUTION NUMBER 9  
 BOARD MEETING June 15, 2021**

<b>Fund Name</b>	<b>Project</b>	<b>Increase (Decrease)</b>
e) <u>4420 - CARES Act Fund - Other</u>		
Educ Stabilization Fund K-12	Civic Literacy Exam Administration	24,000.00
		<u>24,000.00</u>
Textbooks	Civic Literacy Exam Administration	11,953.20
Other Tchr-Other Pay	Civic Literacy Exam Administration	4,205.79
Supplies	Civic Literacy Exam Administration	3,692.20
Clstrm Tchr-Other Pay	Civic Literacy Exam Administration	2,835.00
Retirement Benefits	Civic Literacy Exam Administration	420.58
Social Security Benefits	Civic Literacy Exam Administration	313.76
Retirement Benefits	Civic Literacy Exam Administration	283.50
Social Security Benefits	Civic Literacy Exam Administration	211.50
Workers Compensation	Civic Literacy Exam Administration	50.47
Workers Compensation	Civic Literacy Exam Administration	34.00
		<u>24,000.00</u>

**Explanation: To set up budget for Civic Literacy Exam Administration project.**

f) <u>4420 - CARES Act Fund - Other</u>		
Educ Stabilization Fund K-12	GEER K-12 Infrastructure	136,456.00
Misc Federal Direct	GEER K-12 Infrastructure	(136,456.00)
		<u>0.00</u>

**Explanation: To correct the revenue code for the GEER K-12 Infrastructure project.**

**II. Amendments Between Appropriations & Reserves**

a) <u>4410 - CARES Act - ESSER Fund</u>		
Clstrm Tchr-Other Pay	CARES Act - ESSER	10,000.00
Clstrm Tchr-Other Pay	ESSER - School Alloc	9,097.34
Social Security Benefits	ESSER - School Alloc	1,140.50
Retirement Benefits	ESSER - School Alloc	1,073.20
Other Tchr-Other Pay	CARES Act - ESSER	1,000.00
Other Tchr-Other Pay	CARES Act - ESSER	1,000.00
Other Tchr-Other Pay	CARES Act - ESSER	146.40
Supplies	ESSER - School Alloc	39.92
Supplies	ESSER - School Alloc	(11,497.36)
Supplies	CARES Act - ESSER	(12,000.00)
		<u>0.00</u>

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

b) <u>4420 - CARES Act Fund - Other</u>		
Clstrm Tchr-Reg-Pay	GEER - CARES Act	40,000.00
Other Support-Reg Pay	GEER - CARES Act	(40,000.00)
		<u>0.00</u>

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