



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY Finance and Business Services		SCHOOL BOARD AGENDA EXECUTIVE SUMMARY	
AGENDA DATE: July 20, 2021		ITEM NUMBER: V. b. 2. C. 2. a. Resolution 11 – General Operating Fund b. Resolution 10 – Special Revenue - Federal Programs c. Resolution 10 – Capital Projects Fund d. No item submitted – Special Revenue - Food Service Fund e. No item submitted – Debt Service Fund f. Resolution 10 – CARES Act Fund	
AGENDA REFERENCE: Resolutions to Amend 2020-2021 District School Budget		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: Various			
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 Approval of resolutions to amend District School Budget			
STRATEGIC ALIGNMENT GOAL: 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 OBJECTIVE: n/a			
REQUESTED BY  Theresa McCants, Director Budgeting Department		DATE July 7, 2021	
ASSISTANT SUPERINTENDENT  Terry St. Cyr Finance and Business Services		DATE July 7, 2021	DATE OF BOARD APPROVAL APPROVED ESCAMBIA COUNTY SCHOOL BOARD JUL 20 2021

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - GENERAL OPERATING FUND

July 20, 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	257,770.10		1,824,314.94
3299 Misc Fedl Thru State	917,609.00	979,751.00	109,500.00		1,089,251.00
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	559,040.56	13,987.34		573,027.90
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	625,121.22	145.08		625,266.30
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
TOTAL:	367,681,980.52	365,749,089.25	381,402.52	0.00	366,130,491.77

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 11 - GENERAL OPERATING FUND

July 20, 2021

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	196,563,359.72	200,061,565.36	32,758.67		200,094,324.03
6100 Student Support Services	17,093,759.81	17,807,608.61	440,761.90		18,248,370.51
6200 Instructional Media Svc	4,547,293.91	4,708,624.33	84,000.00		4,792,624.33
6300 Instruct & Curr Dev Svc	7,035,652.49	7,267,728.10	264,683.18		7,532,411.28
6400 Instruct Staff Trng Svc	4,120,585.85	4,374,448.93	253,004.01		4,627,452.94
6500 Instr Tech Svc	3,886,881.69	4,020,170.07	124,000.00		4,144,170.07
7100 Board	1,467,747.00	1,467,747.00	67,000.00		1,534,747.00
7200 General Administration	715,147.00	918,147.00	103,000.00		1,021,147.00
7300 School Administration	16,775,451.60	18,053,034.10	78,833.27		18,131,867.37
7400 Facility Acq & Construc	1,305,677.63	3,713,142.22			3,713,142.22
7500 Fiscal Services	2,484,795.55	2,727,795.55		55,000.00	2,672,795.55
7600 Food Services	79,000.00	158,300.00	19,000.00		177,300.00
7700 Central Services	7,147,196.47	7,147,553.14	138,436.00		7,285,989.14
7800 Transportation Services	17,034,969.61	15,684,413.41		827,000.00	14,857,413.41
7900 Operation Of Plant	28,280,508.51	28,261,295.02	189,000.00		28,450,295.02
8100 Maintenance Of Plant	11,831,049.33	12,023,199.33	118,000.00		12,141,199.33
8200 Admin Tech Svc	3,211,961.00	3,874,385.66		10,311.79	3,864,073.87
9100 Community Services	1,038,085.64	993,077.64	13,853.84		1,006,931.48
9800 Reserves	43,062,857.71	32,486,853.78		652,616.56	31,834,237.22
TOTAL:	367,681,980.52	365,749,089.25	1,926,330.87	1,544,928.35	366,130,491.77

ADOPTED BY BOARD: _____ July 20, 2021
 (Date)

CERTIFIED CORRECT: _____
Timothy A. Smith
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 20 2021

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 11
BOARD MEETING July 20, 2021**

<u>Account Name</u>	<u>Increase (Decrease)</u>	
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Various Projects</u>		
Medicaid	257,770.10	
Misc Fedl Thru State	109,500.00	
Other Misc State Revenue	1,764.00	
Other Misc Local Sources	145.08	
	<u>369,179.18</u>	
Reserve For Contingencies	Medicaid-Direct Services	128,885.07
Supplies	Exceptional	121,304.10
Clstrm Tchr-Reg-Pay	Pre-K	109,500.00
Supplies	Psychological Services	7,580.93
Supplies	Instruct Staff Trng Svc	1,764.00
Supplies	Basic (K-12)	145.08
		<u>369,179.18</u>

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

b) <u>Computer Science Certification</u>		
Other Misc State Revenue	12,223.34	
	<u>12,223.34</u>	
Training Tuition Fees	Instruct Staff Trng Svc	52,700.25
Clstrm Tchr-Other Pay	Instruct & Curr Dev Svc	4,058.00
Retirement Benefits	Instruct & Curr Dev Svc	500.00
Social Security Benefits	Instruct & Curr Dev Svc	382.00
Workers Compensation	Instruct & Curr Dev Svc	60.00
Supplies	Instruct & Curr Dev Svc	(50,476.91)
Clstrm Tchr-Other Pay	Instruct Staff Trng Svc	4,058.00
Retirement Benefits	Instruct Staff Trng Svc	500.00
Social Security Benefits	Instruct Staff Trng Svc	382.00
Workers Compensation	Instruct Staff Trng Svc	60.00
		<u>12,223.34</u>

Explanation: To adjust Computer Science Certification project revenue and appropriations per Florida Department of Education.

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	926.25
Temporary Employment	Community Services	(926.25)
		<u>0.00</u>

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 11
BOARD MEETING July 20, 2021**

<u>Account Name</u>	<u>Increase (Decrease)</u>
b) <u>Reserve For Contingencies</u>	
Reserve For Contingencies	10,073.00
Reserve For Contingencies	(10,073.00)
	<u>0.00</u>

Explanation: To adjust budgets for projects Reserve For Contingencies.

c) <u>Mental Health Assistance</u>	
Reserve For Contingencies	28,940.00
FEFP Chrtr Schl Distributions	(28,940.00)
	<u>0.00</u>

Explanation: To transfer funds to project Reserve For Contingencies.

d) <u>Discr Lottery Fnd-Sch Impr Act</u>	
Clsm Tchr-Other Pay	3,328.00
Furn Fixtures & Equip-Non-Cap	596.00
Retirement Benefits	585.64
Social Security Benefits	242.49
Workers Compensation	39.52
Social Security Benefits	0.07
Social Security Benefits	0.03
Reserve For Contingencies	(4,791.75)
	<u>0.00</u>

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

e) <u>Workforce Education</u>	
Clsm Tchr-Reg-Pay	67,606.37
Advertising	13,436.00
Clsm Tchr-Reg-Pay	(24,283.57)
Group Ins-Health & Hosp	(12,716.89)
Other Support-Reg Pay	(10,794.59)
Other Support-Reg Pay	(10,311.79)
Other Support-Reg Pay	(8,166.73)
Social Security Benefits	(6,085.23)
Retirement Benefits	(4,448.50)
Travel-Away-In State	(4,235.07)
	<u>0.00</u>

Explanation: To transfer funds between functions, objects and cost centers within the Workforce Education project.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 11
BOARD MEETING July 20, 2021**

Account Name		Increase (Decrease)
f) <u>CAPE FTE Funds</u>		
Student Reg/Admission Fees	Vocational-Technical	90,924.00
Computer Hardware-Capitld	Vocational-Technical	83,021.72
Supplies	Vocational-Technical	23,450.00
Technology-Related Rentals	Vocational-Technical	18,149.99
Tech Furn Fixtures & Equip-Cap	Vocational-Technical	16,851.95
Furn Fixtures & Equip-Non-Cap	Vocational-Technical	15,994.03
Tech Furn Fixture&Equip-Noncap	Vocational-Technical	6,790.12
Technology-Related Supplies	Vocational-Technical	6,210.00
Pro & Tech Services	Vocational-Technical	566.23
Substitute Teachers	Vocational-Technical	539.50
Training Tuition Fees	Vocational-Technical	421.00
AV Matls-Non-Capitalized	Vocational-Technical	130.00
Technology-Related Textbooks	Vocational-Technical	39.99
Social Security Benefits	Vocational-Technical	7.83
Workers Compensation	Vocational-Technical	3.94
Reserve For Contingencies	CAPE FTE Funds	(263,100.30)
		<u>0.00</u>

Explanation: To transfer funds between functions, objects and cost centers within the CAPE FTE Funds project.

g) <u>Turnaround Suppl Allocation</u>		
Clsm Tchr-Other Pay	Basic (K-12)	25,565.96
Retirement Benefits	Basic (K-12)	2,556.56
Social Security Benefits	Basic (K-12)	1,896.07
Workers Compensation	Basic (K-12)	241.39
Supplies	Basic (K-12)	1,187.22
Technology-Related Supplies	Basic (K-12)	649.00
Student Reg/Admission Fees	Basic (K-12)	4,884.00
Pro & Tech Services	Health Services	14,714.70
Clsm Tchr-Other Pay	Instruct & Curr Dev Svc	39,973.76
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc	1,100.00
Retirement Benefits	Instruct & Curr Dev Svc	2,484.68
Social Security Benefits	Instruct & Curr Dev Svc	4,326.62
Workers Compensation	Instruct & Curr Dev Svc	545.13
Substitute Teachers	Instruct & Curr Dev Svc	45.73
Retirement Benefits	Instruct Staff Trng Svc	822.92
Pro & Tech Services	Instruct Staff Trng Svc	1,952.00
Supplies	Instruct Staff Trng Svc	750.00
Supplies	Community Services	14,480.09
Student Reg/Admission Fees	Community Services	300.00
Reserve For Contingencies	Reserves	(118,475.83)
		<u>0.00</u>

Explanation: To transfer funds between functions and objects within the Turnaround Supplemental Services Allocation project.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 11
BOARD MEETING July 20, 2021**

<u>Account Name</u>	<u>Increase (Decrease)</u>
h) <u>Various Projects</u>	
Clsm Tchr-Sick Pay	390,000.00
Clsm Tchr-Reg-Pay	350,000.00
Other Tchr-Reg-Pay	225,000.00
Other Support-Reg Pay	198,000.00
Admin-Sick Pay	163,000.00
Other Tchr-Reg-Pay	135,000.00
Other Support-Reg Pay	127,000.00
Other Support-Reg Pay	112,000.00
Other Support-Reg Pay	98,000.00
Clsm Tchr-Reg-Pay	97,000.00
Pro & Tech Services	94,249.91
Other Support-Other Pay	80,000.00
Other Tchr-Reg-Pay	75,000.00
Other Tchr-Reg-Pay	75,000.00
Other Support-Reg Pay	61,000.00
Other Tchr-Reg-Pay	59,000.00
Other Support-Term Pay	57,000.00
Admin-Terminal Pay	50,000.00
Other Tchr-Sick Pay	48,000.00
Other Support-Reg Pay	48,000.00
Other Support-Reg Pay	45,000.00
Other Support-Reg Pay	37,000.00
Other Tchr-Reg-Pay	36,000.00
Admin-Sick Pay	36,000.00
Other Support-Term Pay	35,000.00
Other Support-Other Pay	35,000.00
Other Tchr-Sick Pay	32,000.00
Other Support-Term Pay	30,000.00
Other Tchr-Term Pay	25,000.00
Other Support-Other Pay	25,000.00
Other Tchr-Term Pay	22,000.00
Admin-Other Pay	21,000.00
Other Support-Term Pay	19,000.00
Other Support-Sick Pay	19,000.00
Other Support-Sick Pay	16,000.00
Other Tchr-Other Pay	16,000.00
Other Tchr-Sick Pay	15,000.00
Other Support-Other Pay	12,000.00
Other Support-Other Pay	12,000.00
Other Support-Sick Pay	1,000.00
Clsm Tchr-Reg-Pay	(692,000.00)
Reserve For Contingencies	(350,000.00)
Other Support-Reg Pay	(277,000.00)
Group Ins-Health & Hosp	(250,000.00)
Retirement Benefits	(200,000.00)
Substitute Teachers	(188,000.00)
Social Security Benefits	(100,000.00)
Clsm Tchr-Sick Pay	(95,000.00)
Clsm Tchr-Sick Pay	(95,000.00)
Substitute Teachers	(85,000.00)
Other Support-Sick Pay	(80,000.00)
Clsm Tchr-Reg-Pay	(75,000.00)
Other Tchr-Sick Pay	(75,000.00)
Reserve For Contingencies	(75,000.00)

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 11
BOARD MEETING July 20, 2021

Account Name	Increase (Decrease)
<u>Various Projects (Continued)</u>	
Other Support-Sick Pay	Fiscal Services (55,000.00)
Subst Employment-Non-Instr	Exceptional (52,000.00)
Clsrm Tchr-Other Pay	Basic (K-12) (49,000.00)
Other Support-Sick Pay	Operation Of Plant (44,000.00)
Other Support-Term Pay	Internal Services (35,000.00)
Other Support-Term Pay	Plan,Research,Dev,Eval (30,000.00)
Other Tchr-Sick Pay	Instr Tech Svc (25,000.00)
Other Support-Sick Pay	Plan,Research,Dev,Eval (25,000.00)
Other Support-Sick Pay	Staff Services (25,000.00)
Other Tchr-Sick Pay	Instruct Staff Trng Svc (20,000.00)
Technology-Related Rentals	Basic (K-12) (19,249.91)
Other Support-Sick Pay	Instruct Staff Trng Svc (15,000.00)
	<u>0.00</u>

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 10 - SPECIAL REVENUE - FEDERAL PROGRAMS

July 20, 2021

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	2,349,752.15	4,918,108.70	808,161.00		5,726,269.70
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	15,155,988.80			15,155,988.80
3240 Elem & Sec Ed Act, Title I	18,976,066.88	19,258,763.40			19,258,763.40
3299 Misc Fedl Thru State	4,418,041.90	4,437,475.71			4,437,475.71
TOTAL:	41,866,420.13	45,238,774.66	808,161.00	0.00	46,046,935.66

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 10 - SPECIAL REVENUE - FEDERAL PROGRAMS

July 20, 2021

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	18,420,354.74	22,097,340.77	613,935.37		22,711,276.14
6100 Student Support Services	1,504,974.04	1,571,879.99	18,610.22		1,590,490.21
6200 Instructional Media Svc	31,719.23	66,184.60		2,216.44	63,968.16
6300 Instruct & Curr Dev Svc	8,798,020.13	9,103,181.28	66,481.88		9,169,663.16
6400 Instruct Staff Trng Svc	5,824,790.46	5,519,564.91	29,706.10		5,549,271.01
6500 Instr Tech Svc	242,101.48	260,579.50		1.00	260,578.50
7200 General Administration	1,918,822.69	1,897,149.66	2,104.14		1,899,253.80
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	219,693.24		17,908.80	201,784.44
7800 Transportation Services	3,589,264.60	3,116,780.04	44,680.00		3,161,460.04
7900 Operation Of Plant	24,410.79	10,334.67		272.47	10,062.20
8200 Admin Tech Svc	84,383.00	90,246.00		25.00	90,221.00
9100 Community Services	968,694.00	1,255,040.00	53,067.00		1,308,107.00
TOTAL:	41,866,420.13	45,238,774.66	828,584.71	20,423.71	46,046,935.66

ADOPTED BY BOARD: _____ July 20, 2021
 (Date)

CERTIFIED CORRECT: _____
Timothy A. Smith
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 20 2021

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

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 10
SPECIAL REVENUES
BOARD MEETING July 20, 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.

Project No.	Project Name	Increase (Decrease)
P425E202930	CARES Act - GSTC Explanation: To increase budget per U.S. Department of Education.	755,094.00
P425N200687	CARES Act 2 - GSTC Explanation: To increase budget per U.S. Department of Education.	53,067.00
HE1254-16-1-0031	Military : Smooth Sailing Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
HE1254-17-1-0028	Operation: Cyber World Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
HE1254-19-1-0005	Military : Taking Flight Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1611B-1CP01	Carl Perkins Postsecondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1611B-1CS01	Carl Perkins Secondary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2621B-1CD01	FDLRS Associate Center IDEA Part B Discretionary Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2621B-1CD02	SEDNET/IDEA Part B Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 10
SPECIAL REVENUES
BOARD MEETING July 20, 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.

Project No.	Project Name	Increase (Decrease)
170-2621D-1CDT3	SEDNET/IDEA Part B - Trust Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2631B-1CB01	IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2231B-1CD01	Title I, Delinquent Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2121B-1CB01	Title I, Part A, Basic - Salaries & Benefits Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(455.00)
170-2121B-1CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	455.00
170-2121B-1CB01	Title I, Part A Basic - Parental Involvement Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2121B-1CB01	Title I, Part A, Basic - Summer School & Pre-K Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-1911B-1CG01	Adult Geographic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2261B-1C001	Title I, UniSIG Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	0.00

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 10
SPECIAL REVENUES
BOARD MEETING July 20, 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.

Project No.	Project Name	Increase (Decrease)
170-2411A-1C001	Title IV, Student Academic Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	0.00
170-2121B-1CB01	Title I, Part A, Roll Forward Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	0.00
170-2241B-1CT01	Title II - Mathematics Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	2,323.16
170-2241B-1CT01	Title II - Private Schools Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	50,104.98
170-2241B-1CT01	Title II - Staff Development Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	(332,214.66)
170-2241B-1CT01	Title II - Roll Forward Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	279,786.52
170-1271B-ICH01	Title IX, Part A - Homeless ESSA Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	0.00

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

July 20, 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		13,501.20	6,543,220.83
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		52,029.00	347,992.00
TOTAL:	178,140,191.05	178,827,365.55	0.00	65,530.20	178,761,835.35

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

July 20, 2021

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	121,803,970.59	128,296,103.39	12,773,602.38		141,069,705.77
9700 Transfer Of Funds	20,454,321.00	20,336,446.00	231,813.75		20,568,259.75
9800 Reserves	35,881,899.46	30,194,816.16		13,070,946.33	17,123,869.83
TOTAL:	178,140,191.05	178,827,365.55	13,005,416.13	13,070,946.33	178,761,835.35

ADOPTED BY BOARD: July 20, 2021
 (Date)

CERTIFIED CORRECT: 
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 20 2021

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 10
BOARD MEETING July 20, 2021**

Fund Name	Project	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves		
a) 3610 - Cap Outlay & Debt Srv (CO&DS)		
CO&DS Distributed		7,170.06
Interest On Undistr CO&DS		(20,671.26)
		<u>(13,501.20)</u>
Reserve For Contingencies	Unrestricted Reserve	(13,501.20)
		<u>(13,501.20)</u>

Explanation: To adjust 2020-2021 CO&DS interest and revenue to actual received.

b) 3980 - Charter Schools-Capital Outlay		
Charter School Capital Outlay	Charter School Capital Outlay	(52,029.00)
		<u>(52,029.00)</u>
Transfer To General Fd	Charter School Capital Outlay	(52,029.00)
		<u>(52,029.00)</u>

Explanation: To adjust 2020-2021 Charter School Capital Outlay to actual received.

II. Amendments Between Appropriations & Reserves

a) 3710 - Cap Imprv Tax Constr Fd FY 20		
Renovations-Network/Retrofit	Computer Equipment	221,564.94
Software-Non Capitalized	ERP Project	148,000.00
Furn Fixtures & Equip-Capltzd	Equipment	36,289.49
Remod/Renov-Non-Cap	Flooring	10,000.00
Remod/Renov-Non-Cap	Computer Equipment	9,862.50
Computer Hardware-Non-Cap	Computer Equipment	(231,427.44)
Remod/Renov-Non-Cap	Hurricane Sally	(184,289.49)
Remod/Renov-Non-Cap	Doors	(10,000.00)
		<u>0.00</u>

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

b) 3711 - Cap Imprv Tax Constr Fd FY 21		
Transfer To Debt Svc Fd	Debt Svc Pay-Series 2020 Cop	154,989.88
Remod/Renov-Non-Cap	Ancillary Facility	147,514.17
Transfer To General Fd	Excels Insurance Cov-Prop & Bnds	42,510.00
Remod/Renov-Non-Cap	Bleacher Repair & Replacement	40,000.00
Imprv Not Bldg Noncap/Acq-Cons	Port Clsrm Reno,Relo,Setup,Util	6,450.00
Remod/Renov-Non-Cap	Flooring	3,768.72
Imprv Not Bldg Noncap/Acq-Cons	Ancillary Facility	2,485.83
Remod/Renov-Non-Cap	Hurricane Sally	(197,499.88)
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Util	(156,450.00)
Remod/Renov-Non-Cap	Doors	(43,768.72)
		<u>0.00</u>

Explanation: To transfer funds between functions, objects and projects to facilitate the proper classification of expenditures.

c) 3719 - Cap Imprv Tax Constr Fd FY 19		
Imprv Not Bldg Noncap/Acq-Cons	Hurricane Sally	1,995.00
Remod/Renov-Non-Cap	Hurricane Sally	(1,995.00)
		<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 10
 BOARD MEETING July 20, 2021

Fund Name	Project	Increase (Decrease)
d) <u>3910 - Local Capital Improvement Fund</u>		
Remod/Renov-Non-Cap	Ancillary Facility	18,543.83
Remod/Renov-Non-Cap	Walk-In Freezer	61.54
Imprv Not Bldg Noncap/Acq-Cons	Soil Remediation	(7,785.04)
Remod/Renov-Non-Cap	ESE Renovations	(5,177.03)
Remod/Renov-Non-Cap	General Renovations	(4,622.51)
Remod/Renov-Non-Cap	Security Systems	(956.44)
Remod/Renov-Non-Cap	Spencer Bibbs Renov/Remodeling	(64.35)
		<u>0.00</u>

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

e) <u>3910 - Local Capital Improvement Fund</u>		
Remod/Renov-Capitalized	Security Systems	13,000.00
Reserve For Contingencies	Unrestricted Reserve	(13,000.00)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to facilitate funding for Warehouse surveillance cameras.

f) <u>3941 - Series 2020 COP Proceeds</u>		
Bldgs & Fixed Equip-Contractor	New Pleasant Grove Elementary	15,036,806.54
Bldgs & Fixed Equip-Direct Pur	New Pleasant Grove Elementary	4,137,006.22
Reserve For Contingencies	New Pleasant Grove Elementary	(19,173,812.76)
		<u>0.00</u>

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

g) <u>3948 - Half Cent Sales Tax 2008</u>		
Reserve For Contingencies	Unrestricted Reserve	5,779,492.06
Remod/Renov-Non-Cap	BES Cafe & Classrm Retrofit	2,000,000.00
Remod/Renov-Non-Cap	NB Cook Covered Play Area Reno	1,500,000.00
Remod/Renov-Non-Cap	Athletic/PE Improvements	1,000,000.00
Remod/Renov-Non-Cap	Lakeview Reno (J Andrews Loc)	1,000,000.00
Remod/Renov-Non-Cap	Pine Forest High Auditorium	1,000,000.00
Remod/Renov-Non-Cap	Tate High Auditorium	1,000,000.00
Remod/Renov-Non-Cap	Escambia High Auditorium	1,000,000.00
Bldgs & Fixed Equip-Contractor	Tate Hs Agriscience Bldg	1,000,000.00
Remod/Renov-Non-Cap	Mechanical & Life Safety Sys	900,000.00
Imprv Not Bldg Cap /Acq-Const	School Project Req	793,905.94
Imprv Not Bldg Noncap/Acq-Cons	Lakeview Reno (J Andrews Loc)	650,000.00
Imprv Not Bldg Noncap/Acq-Cons	Northview Wastewater Trmt	100,000.00
Remod/Renov-Non-Cap	Semmes El General Renovations	100,000.00
Transfer To Debt Svc Fd	Reserve-Future Yrs Debt Svc	86,342.87
Furn Fixtures & Equip-Non-Cap	Lakeview Reno (J Andrews Loc)	50,000.00
Bldgs & Fixed Equip-Contractor	Kingsfield Elem New Const	752.16
Bldgs & Fixed Equip-Contractor	New Pleasant Grove Elementary	(17,165,834.93)
Remod/Renov-Non-Cap	School Project Req	(793,905.94)
Furn Fixtures & Equip-Capltzd	Kingsfield Elem New Const	(752.16)
		<u>0.00</u>

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 10
 BOARD MEETING July 20, 2021**

Fund Name	Project	Increase (Decrease)
h) <u>3949 - Sales Tax Revenue Bonds 2016</u>		
Reserve For Contingencies	Unrestricted Reserve	349,875.57
Remod/Renov-Non-Cap	Woodham Middle Repurpose	(240,929.02)
Bldgs & Fixed Equip-Contractor	Brown Barge New Gym And Track	(97,675.21)
Remod/Renov-Non-Cap	West Florida Tech Repurpose	(11,190.90)
Remod/Renov-Arch/Eng-Capitld	West Florida Tech Repurpose	(50.44)
Remod/Renov-Direct Pur-Noncap	Woodham Middle Repurpose	(30.00)
		0.00

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

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

July 20, 2021


FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4410 CARES Act - ESSER Fund	5,179,741.00	9,258,804.02	1,429.24		9,260,233.26
4420 CARES Act Fund - Other	1,581,017.94	2,117,687.25		39,642.29	2,078,044.96
TOTAL:	6,760,758.94	11,376,491.27	1,429.24	39,642.29	11,338,278.22

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

July 20, 2021

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	3,108,966.44	6,526,441.61	69,429.12		6,595,870.73
6100 Student Support Services	796,049.94	513,133.29			513,133.29
6200 Instructional Media Svc	66,000.00	146,871.61			146,871.61
6300 Instruct & Curr Dev Svc	63,000.00	240,684.10	1,000.00		241,684.10
6400 Instruct Staff Trng Svc	158,000.00	585,321.94			585,321.94
6500 Instr Tech Svc	1,578,304.00	15,945.89			15,945.89
7200 General Administration	0.00	258,987.05	66,209.73		325,196.78
7300 School Administration	0.00	10,545.69	10,000.00		20,545.69
7700 Central Services	0.00	60,377.80			60,377.80
7800 Transportation Services	0.00	57,480.46	65,000.00		122,480.46
7900 Operation Of Plant	912,628.56	2,813,701.83		223,851.90	2,589,849.93
8100 Maintenance Of Plant	21,000.00	17,000.00			17,000.00
9100 Community Services	0.00	130,000.00		26,000.00	104,000.00
TOTAL:	6,760,758.94	11,376,491.27	211,638.85	249,851.90	11,338,278.22

ADOPTED BY BOARD: July 20, 2021
 (Date)

CERTIFIED CORRECT: 
 (District Superintendent Signature)

APPROVED
 ESCAMBIA COUNTY SCHOOL BOARD

JUL 20 2021

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:

CARES ACT FUND

RESOLUTION NUMBER 10

BOARD MEETING July 20, 2021

Fund Name	Project	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves		
a) <u>4410 - CARES Act - ESSER Fund</u>		
Educ Stabilization Fund K-12	CARES Act - ESSER	1,429.24
		<u>1,429.24</u>
Supplies	CARES Act - ESSER	1,429.24
		<u>1,429.24</u>

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

b) <u>4420 - CARES Act Fund - Other</u>		
Educ Stabilization Fund K-12	GEER - Sanitation & Cleaning	(39,642.29)
		<u>(39,642.29)</u>
Supplies	GEER - Sanitation & Cleaning	(2,761.99)
Furn Fixtures & Equip-Non-Cap	GEER - Sanitation & Cleaning	(36,880.30)
		<u>(39,642.29)</u>

Explanation: To adjust revenue and appropriations for GEER - Sanitation & Cleaning project.

II. Amendments Between Appropriations & Reserves

a) <u>4410 - CARES Act - ESSER Fund</u>		
Indirect Cost	CARES Act - ESSER	66,209.73
Other Support-Other Pay	CARES Act - ESSER	65,000.00
Aides-Other Pay	CARES Act - ESSER	39,000.00
Other Support-Other Pay	CARES Act - ESSER	10,000.00
Technology-Related Supplies	ESSER - School Alloc	1,595.42
Supplies	ESSER - School Alloc	877.88
Clsm Tchr-Other Pay	ESSER - School Alloc	526.58
Supplies	ESSER - School Alloc	(183,209.61)
		<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>		
Other Tchr-Reg-Pay	GEER - CARES Act	1,000.00
Pro & Tech Services	GEER - CARES Act	(1,000.00)
		<u>0.00</u>

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

c) <u>4420 - CARES Act Fund - Other</u>		
Furn Fixtures & Equip-Cap/Leas	GEER-Rapid Credentialing-GS	53,662.00
Computer Hardware-Non-Cap	GEER-Rapid Credentialing-GS	825.00
Technology-Related Rentals	GEER-Rapid Credentialing-GS	(2,000.00)
Clsm Tchr-Reg-Pay	GEER-Rapid Credentialing-GS	(26,487.00)
Other Misc Expenses	GEER-Rapid Credentialing-GS	(26,000.00)
		<u>0.00</u>

Explanation: To transfer funds between functions, objects and cost centers within the GEER-Rapid Credentialing-GS project.