



Agenda Item Details

Meeting	Dec 19, 2022 - REGULAR MEETING AGENDA (5:30 PM)
Category	22. Consent - Finance - Budgeting
Subject	B. Resolutions to Amend 2022-2023 District School Budget
Access	Public
Type	Action (Consent)
Fiscal Impact	No
Budgeted	Yes
Budget Source	Various
Recommended Action	Approval of resolutions to amend District School Budget
Goals	F.1. To increase fiscal efficiencies while maintaining good stewardship of the District's fiscal assets in order to provide better educational resources to students

Public Content

Background Information/Description

On September 15, 2022, the School Board adopted the budget for fiscal year 2022-2023. As the fiscal year progresses, we ask you to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are the results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues; increases or decreases in appropriations to more accurately reflect estimated expenditures; and schools, departments, and projects make changes to their budget in order to better utilize funds.

Fiscal Impact

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

Educational Impact

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

[General Operating Fund - Resolution 3.pdf \(229 KB\)](#)

[Special Revenue - Federal Programs - Resolution 3.pdf \(224 KB\)](#)

[Capital Projects Fund - Resolution 3.pdf \(185 KB\)](#)

[CARES Act, CRRSA Act and ARP Act Funds - Resolution 3.pdf \(208 KB\)](#)

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
Dec 7, 2022 11:29 AM :: Submitted by Victoria Perkins. Routed to Kathy Branch for approval.
Dec 7, 2022 3:02 PM :: Approved by Kathy Branch. Routed to Tammy Edwards for approval.
Dec 7, 2022 3:45 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.
Dec 7, 2022 3:50 PM :: Final approval by Terry St Cyr

Motion & Voting

Board Approval of Consent Agenda

Motion by Bill Slayton, second by Kevin Adams.

Final Resolution: Motion Carries

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

Last Modified by Holley DeWees on December 19, 2022

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 3 - GENERAL OPERATING FUND**

December 19, 2022

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	400,000.00	400,000.00			400,000.00
3191 ROTC	500,000.00	500,000.00			500,000.00
3202 Medicaid	900,000.00	900,000.00			900,000.00
3299 Misc Fedl Thru State	1,047,299.00	1,102,049.00			1,102,049.00
3310 FL Ed Finance Program (FEFP)	151,202,382.00	151,202,382.00			151,202,382.00
3315 Workforce Development	4,588,946.00	4,588,946.00			4,588,946.00
3317 Performance Based Incentives	100,000.00	100,000.00			100,000.00
3323 CO & DS for Admin Expense	24,217.00	24,217.00			24,217.00
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	55,000.00	55,000.00			55,000.00
3355 Class Size Reduction/Operating	37,657,781.00	37,657,781.00			37,657,781.00
3371 Voluntary Pre-K Program	1,386,153.40	1,386,153.40			1,386,153.40
3373 Reading Programs	308,731.31	589,840.31			589,840.31
3399 Other Misc State Revenue	441,934.98	476,645.35			476,645.35
3411 District School Taxes	114,024,827.00	114,024,827.00			114,024,827.00
3425 Rent	240,000.00	240,000.00			240,000.00
3440 Gifts Grants & Bequests	34,150.00	34,150.00			34,150.00
3461 Adult General Ed Course Fees	12,000.00	12,000.00			12,000.00
3462 Postsecondary Vocational Fees	800,000.00	800,000.00			800,000.00
3463 Continuing Workforce Ed Fees	20,000.00	20,000.00			20,000.00
3464 Capital Improvement Fees	30,000.00	30,000.00			30,000.00
3465 Postsecondary Lab Fees	139,500.00	139,500.00			139,500.00
3467 GED Testing Fees	10,000.00	10,000.00			10,000.00
3468 Financial Aid Fees	65,000.00	65,000.00			65,000.00
3469 Other Student Fees	38,000.00	38,000.00			38,000.00
3473 School-Age Child Care Fees	0.00	409,000.00			409,000.00
3491 Bus Fees	250,000.00	250,000.00			250,000.00
3493 Sale Of Junk	200,000.00	200,000.00			200,000.00
3494 Fedl Indirect Cost Rate	1,500,000.00	1,500,000.00			1,500,000.00
3495 Other Misc Local Sources	482,699.58	482,699.58			482,699.58
3498 Lost Damaged & Sale Txbks	15,000.00	15,000.00			15,000.00
3499 Food Srvs Indirect Cost Rate	450,000.00	450,000.00			450,000.00
3630 Trans From CP Proj Funds	9,436,596.00	9,436,596.00			9,436,596.00
9999 Beginning Fund Balance	36,168,966.00	36,168,966.00			36,168,966.00
TOTAL:	362,975,683.27	363,755,252.64	0.00	0.00	363,755,252.64

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 3 - GENERAL OPERATING FUND**

December 19, 2022

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	191,504,926.34	200,514,988.79	148,433.12		200,663,421.91
6100 Student Support Services	18,499,793.90	18,499,793.90		51,552.00	18,448,241.90
6200 Instructional Media Svc	4,699,123.41	4,719,123.41			4,719,123.41
6300 Instruct & Curr Dev Svc	8,249,950.08	8,519,240.00	54,552.00		8,573,792.00
6400 Instruct Staff Trng Svc	3,913,820.85	3,902,921.06	26,476.95		3,929,398.01
6500 Instr Tech Svc	4,260,179.19	4,260,179.19			4,260,179.19
7100 Board	1,358,829.98	1,358,829.98			1,358,829.98
7200 General Administration	989,987.56	989,987.56			989,987.56
7300 School Administration	18,405,406.93	18,415,406.93			18,415,406.93
7400 Facility Acq & Construc	783,575.80	2,783,575.80	12,320.88		2,795,896.68
7500 Fiscal Services	2,710,840.41	2,710,840.41			2,710,840.41
7600 Food Services	113,000.00	113,000.00			113,000.00
7700 Central Services	6,864,909.52	6,865,884.52			6,865,884.52
7800 Transportation Services	17,591,384.12	17,591,384.12			17,591,384.12
7900 Operation Of Plant	31,495,637.19	31,575,637.19	625.00		31,576,262.19
8100 Maintenance Of Plant	12,332,212.66	12,350,712.66			12,350,712.66
8200 Admin Tech Svc	3,814,435.82	3,814,435.82	25,000.00		3,839,435.82
9100 Community Services	979,861.00	977,762.02		1,539.68	976,222.34
9800 Reserves	34,407,808.51	23,791,549.28		214,316.27	23,577,233.01
TOTAL:	362,975,683.27	363,755,252.64	267,407.95	267,407.95	363,755,252.64

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 3
BOARD MEETING December 19, 2022**

Account Name	Increase (Decrease)
II. Amendments Between Appropriations & Reserves	
a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	Unrestricted Reserve 1,539.68
Temporary Employment	Community Services (1,539.68)
	<u>0.00</u>

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

b) <u>Various Projects</u>	
Clstrm Tchr-Reg-Pay	Basic (K-12) 130,866.00
Retirement Benefits	Basic (K-12) 15,729.00
Substitute Teachers	Basic (K-12) 14,500.00
Group Ins-Health & Hosp	Basic (K-12) 12,890.00
Clstrm Tchr-Other Pay	Exceptional 12,000.00
Social Security Benefits	Basic (K-12) 11,120.00
Workers Compensation	Basic (K-12) 1,728.00
Group Ins-Dental	Basic (K-12) 340.00
Group Ins-Life	Basic (K-12) 331.00
Reserve For Contingencies	Unrestricted Reserve (199,504.00)
	<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to set up budget for Gifted Endorsement Coursework project and Dori Slosberg Driver Education Safety Act project.

c) <u>Discr Lottery Fnd-Sch Impr Act</u>	
Technology-Related Rentals	Operation Of Plant 625.00
Reserve For Contingencies	Reserves (625.00)
	<u>0.00</u>

Explanation: To transfer funds between objects and functions within the Discretionary Lottery project.

d) <u>Various Projects</u>	
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc 51,552.00
Reserve For Contingencies	Unrestricted Reserve 28,750.00
Supplies	Admin Tech Svc 25,000.00
Supplies	Instruct Staff Trng Svc 20,000.00
Group Ins-Health & Hosp	Basic (K-12) 15,000.00
Renovations-Network/Retrofit	Facility Acq & Construc 12,320.88
Clstrm Tchr-Other Pay	Instruct & Curr Dev Svc 3,000.00
Travel-Local	Instruct Staff Trng Svc 3,000.00
Technology-Related Rentals	Instruct Staff Trng Svc 2,476.95
Technology-Related Supplies	Instruct Staff Trng Svc 1,000.00
Other Tchr-Reg-Pay	Guidance Services (51,552.00)
Reserve For Contingencies	Reading Allocation (44,476.95)
Clstrm Tchr-Reg-Pay	Vocational-Technical (28,750.00)
Supplies	Basic (K-12) (25,000.00)
Supplies	Basic (K-12) (12,320.88)
	<u>0.00</u>

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

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 3 - SPECIAL REVENUE - FEDERAL PROGRAMS

December 19, 2022

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	3,943,605.00	4,295,008.55			4,295,008.55
3201 Vocational Education Acts	679,702.65	679,702.65			679,702.65
3221 Adult General Education	282,308.78	357,308.78			357,308.78
3224 Other WIOA Programs	246,018.00	246,018.00			246,018.00
3230 Individuals With Disab Ed Act	13,959,007.40	13,959,007.40		190,564.00	13,768,443.40
3240 Elem & Sec Ed Act, Title I	23,051,389.50	22,335,327.93		435,107.81	21,900,220.12
3299 Misc Fedl Thru State	4,594,611.36	4,227,921.90		21,684.24	4,206,237.66
TOTAL:	46,756,642.69	46,100,295.21	0.00	647,356.05	45,452,939.16

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 3 - SPECIAL REVENUE - FEDERAL PROGRAMS**

December 19, 2022

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	20,336,583.91	19,717,531.17		244,501.00	19,473,030.17
6100 Student Support Services	1,502,137.37	1,524,366.99	12,959.75		1,537,326.74
6200 Instructional Media Svc	209,952.84	236,392.86		1,656.54	234,736.32
6300 Instruct & Curr Dev Svc	10,904,753.83	11,402,681.09		281,666.42	11,121,014.67
6400 Instruct Staff Trng Svc	6,413,063.73	5,800,041.94		171,797.74	5,628,244.20
6500 Instr Tech Svc	273,998.50	253,998.50	28,195.50		282,194.00
7200 General Administration	2,350,598.77	2,305,757.09		48,145.91	2,257,611.18
7300 School Administration	104,510.51	0.00			0.00
7700 Central Services	221,703.69	225,108.59		544.19	224,564.40
7800 Transportation Services	3,174,046.93	3,367,046.93	59,729.40		3,426,776.33
7900 Operation Of Plant	7,481.54	6,712.98			6,712.98
8200 Admin Tech Svc	89,865.00	92,965.00	71.10		93,036.10
9100 Community Services	1,167,946.07	1,167,692.07			1,167,692.07
TOTAL:	46,756,642.69	46,100,295.21	100,955.75	748,311.80	45,452,939.16

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 3
SPECIAL REVENUES
BOARD MEETING December 19, 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)
170-2633B-3CB01	IDEA, Part B, Entitlement Explanation: To decrease budget per Florida Department of Education.	(311,156.00)
170-2673B-3CP01	IDEA, Part B, Pre-School Entitlement Explanation: To increase budget per Florida Department of Education.	120,592.00
170-2262B-2C001	Title I, UniSIG Explanation: To decrease budget to close project.	(435,107.81)
170-1022M-2CI01	Enhanced Inst. Opp for Recently Arrived Imm Children & Youth Explanation: To decrease budget to close project.	(21,684.24)

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 3 - CAPITAL PROJECTS FUND**

December 19, 2022

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

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 3 - CAPITAL PROJECTS FUND**

December 19, 2022

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	118,180,806.42	119,078,313.03	2,700,000.00		121,778,313.03
9700 Transfer Of Funds	23,719,471.00	23,719,471.00			23,719,471.00
9800 Reserves	29,733,039.94	28,835,533.33		2,700,000.00	26,135,533.33
TOTAL:	171,633,317.36	171,633,317.36	2,700,000.00	2,700,000.00	171,633,317.36

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 3
 BOARD MEETING December 19, 2022**

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations & Reserves		
a) <u>3711 - Cap Imprv Tax Constr Fd FY 21</u>		
Remod/Renov-Non-Cap	Equipment	3,249.00
Furn Fixtures & Equip-Capltzd	Equipment	(3,249.00)
		<u>0.00</u>

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

b) <u>3948 - Half Cent Sales Tax 2008</u>		
Remod/Renov-Non-Cap	West Pensacola Phase B Reno	2,200,000.00
Reserve For Contingencies	Unrestricted Reserve	(2,200,000.00)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to facilitate funding for West Pensacola Elementary Phase B Renovation project.

c) <u>3948 - Half Cent Sales Tax 2008</u>		
Land	Land Purchase	500,000.00
Reserve For Contingencies	Unrestricted Reserve	(500,000.00)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to the Land Purchase project to facilitate the proper classification of expenditures.

SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 3 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS

December 19, 2022

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4410 CARES Act - ESSER Fund	291,808.80	279,846.00			279,846.00
4420 CARES Act Fund - Other	47,474.50	9,692.11			9,692.11
4430 ESSER II	17,719,884.55	17,719,884.55			17,719,884.55
4440 CRRSA-Other	255,895.00	255,895.00			255,895.00
4450 ARP Act ESSER III	101,232,180.62	101,232,180.62	905,033.00		102,137,213.62
4460 Other ARP Act Relief	3,683,129.84	3,683,129.84			3,683,129.84
TOTAL:	123,230,373.31	123,180,628.12	905,033.00	0.00	124,085,661.12

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 3 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

December 19, 2022

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	33,718,911.82	33,411,651.92	717,809.19		34,129,461.11
6100 Student Support Services	6,967,933.77	6,964,958.63		1,182.65	6,963,775.98
6200 Instructional Media Svc	2,795.06	22,445.06			22,445.06
6300 Instruct & Curr Dev Svc	3,132,402.42	3,445,186.61	5,500.00		3,450,686.61
6400 Instruct Staff Trng Svc	3,817,722.00	3,818,179.36			3,818,179.36
6500 Instr Tech Svc	8,308.78	8,608.78			8,608.78
7200 General Administration	3,564,965.42	3,555,680.61	46,358.27		3,602,038.88
7300 School Administration	1,116,379.95	1,116,379.95			1,116,379.95
7400 Facility Acq & Construc	64,341,588.78	64,358,588.78	807.59		64,359,396.37
7500 Fiscal Services	87,700.00	162,700.00			162,700.00
7700 Central Services	3,150,948.77	3,150,148.77			3,150,148.77
7800 Transportation Services	339,794.92	331,794.92	134,979.00		466,773.92
7900 Operation Of Plant	244,060.55	148,550.43	761.60		149,312.03
8100 Maintenance Of Plant	1,997,147.25	1,997,147.25			1,997,147.25
8200 Admin Tech Svc	463,818.82	412,712.05			412,712.05
9100 Community Services	275,895.00	275,895.00			275,895.00
TOTAL:	123,230,373.31	123,180,628.12	906,215.65	1,182.65	124,085,661.12

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 3
 BOARD MEETING December 19, 2022**

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>4450 - ARP Act ESSER III</u>		
Educ Stabilization Fund K-12	ARP Intensive Afterschool	905,033.00
		<u>905,033.00</u>
Clstrm Tchr-Other Pay	ARP Intensive Afterschool	540,000.00
Aides-Other Pay	ARP Intensive Afterschool	100,000.00
Retirement Benefits	ARP Intensive Afterschool	64,314.00
Supplies	ARP Intensive Afterschool	50,000.00
Indirect Cost	ARP Intensive Afterschool	45,251.00
Social Security Benefits	ARP Intensive Afterschool	41,310.00
Non-FEFP Chrtr Schl Distrib	ARP Intensive Afterschool	22,807.00
Other Misc Expenses	ARP Intensive Afterschool	14,239.00
Retirement Benefits	ARP Intensive Afterschool	11,910.00
Social Security Benefits	ARP Intensive Afterschool	7,650.00
Workers Compensation	ARP Intensive Afterschool	6,372.00
Workers Compensation	ARP Intensive Afterschool	1,180.00
		<u>905,033.00</u>

Explanation: To set up budget for ARP Intensive Afterschool project.

II. Amendments Between Appropriations & Reserves

a) <u>4410 - CARES Act - ESSER Fund</u>		
Non-FEFP Chrtr Schl Distrib	CARES Act - ESSER	30,262.27
Computer Hardware-Capltzd	CARES Act - ESSER	24,787.30
Substitute Teachers	CARES Act - ESSER	3,855.28
Indirect Cost	CARES Act - ESSER	1,107.27
Pro & Tech Services	CARES Act - ESSER	761.60
Technology-Related Rentals	CARES Act - ESSER	580.65
Pro & Tech Services	CARES Act - ESSER	561.92
Social Security Benefits	CARES Act - ESSER	55.91
Workers Compensation	CARES Act - ESSER	45.85
Technology-Related Supplies	CARES Act - ESSER	19.49
Supplies	CARES Act - ESSER	(35,589.36)
Computer Hardware-Non-Cap	CARES Act - ESSER	(25,265.53)
Pro & Tech Services	CARES Act - ESSER	(1,182.65)
		<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>		
Furn Fixtures & Equip-Capltzd	Dual Enrollment Pathways Exp	17,395.53
Clstrm Tchr-Other Pay	ESSER II - School Allocation	5,500.00
Remod/Renov-Non-Cap	Dual Enrollment Pathways Exp	807.59
Retirement Benefits	Dual Enrollment Pathways Exp	632.15
Remod/Renov-Capitalized	Dual Enrollment Pathways Exp	(18,835.27)
Clstrm Tchr-Reg-Pay	ESSER II - School Allocation	(5,500.00)
		<u>0.00</u>

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