



Agenda Item Details

Meeting	Feb 21, 2023 - REGULAR MEETING AGENDA (5:30 PM)
Category	22. Consent - Finance - Budgeting
Subject	A. Resolutions to Amend 2022-2023 District School Budget
Access	Public
Type	Action (Consent)
Fiscal Impact	No
Budgeted	Yes
Budget Source	Various
Recommended Action	Approval of resolutions to amend District School Budget
Goals	F.1. To increase fiscal efficiencies while maintaining good stewardship of the District's fiscal assets in order to provide better educational resources to students

Public Content

Background Information/Description


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

Fiscal Impact


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

Educational Impact

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

 [General Operating Fund - Resolution 5.pdf \(293 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 5.pdf \(280 KB\)](#)

 [Capital Projects Fund - Resolution 4.pdf \(220 KB\)](#)

 [CARES Act, CRRSA Act and ARP Act Funds - Resolution 5.pdf \(249 KB\)](#)

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 Feb 7, 2023 5:32 PM :: Submitted by Victoria Perkins. Routed to Kathy Branch for approval.
Feb 8, 2023 10:27 AM :: Approved by Kathy Branch. Routed to Tammy Edwards for approval.
Feb 8, 2023 4:47 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.
Feb 8, 2023 5:55 PM :: Final approval by Terry St Cyr

Motion & Voting

Board Approval of Consent Agenda (minus Item 19.A.)

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 February 21, 2023

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 5 - GENERAL OPERATING FUND**

February 21, 2023

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	400,000.00	400,000.00			400,000.00
3191 ROTC	500,000.00	500,000.00			500,000.00
3202 Medicaid	900,000.00	900,000.00	149,534.90		1,049,534.90
3299 Misc Fedl Thru State	1,047,299.00	1,102,049.00	21,500.00		1,123,549.00
3310 FL Ed Finance Program (FEFP)	151,202,382.00	151,202,382.00	1,435,448.00		152,637,830.00
3315 Workforce Development	4,588,946.00	4,588,946.00			4,588,946.00
3317 Performance Based Incentives	100,000.00	100,000.00			100,000.00
3323 CO & DS for Admin Expense	24,217.00	24,217.00			24,217.00
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	55,000.00	55,000.00			55,000.00
3355 Class Size Reduction/Operating	37,657,781.00	37,657,781.00		391,041.00	37,266,740.00
3361 School Recognition Funds	0.00	0.00	1,522,832.00		1,522,832.00
3371 Voluntary Pre-K Program	1,386,153.40	1,386,153.40	2,564.10		1,388,717.50
3373 Reading Programs	308,731.31	589,840.31			589,840.31
3399 Other Misc State Revenue	441,934.98	476,645.35	32,883.57		509,528.92
3411 District School Taxes	114,024,827.00	114,024,827.00			114,024,827.00
3425 Rent	240,000.00	240,000.00			240,000.00
3440 Gifts Grants & Bequests	34,150.00	34,150.00			34,150.00
3461 Adult General Ed Course Fees	12,000.00	12,000.00			12,000.00
3462 Postsecondary Vocational Fees	800,000.00	800,000.00			800,000.00
3463 Continuing Workforce Ed Fees	20,000.00	20,000.00			20,000.00
3464 Capital Improvement Fees	30,000.00	30,000.00			30,000.00
3465 Postsecondary Lab Fees	139,500.00	139,500.00			139,500.00
3467 GED Testing Fees	10,000.00	10,000.00			10,000.00
3468 Financial Aid Fees	65,000.00	65,000.00			65,000.00
3469 Other Student Fees	38,000.00	38,000.00			38,000.00
3473 School-Age Child Care Fees	0.00	409,000.00			409,000.00
3491 Bus Fees	250,000.00	250,000.00			250,000.00
3493 Sale Of Junk	200,000.00	200,000.00			200,000.00
3494 Fedl Indirect Cost Rate	1,500,000.00	1,500,000.00			1,500,000.00
3495 Other Misc Local Sources	482,699.58	482,699.58			482,699.58
3498 Lost Damaged & Sale Txbks	15,000.00	15,000.00			15,000.00
3499 Food Srvs Indirect Cost Rate	450,000.00	450,000.00			450,000.00
3630 Trans From CP Proj Funds	9,436,596.00	9,436,596.00			9,436,596.00
9999 Beginning Fund Balance	36,168,966.00	36,168,966.00			36,168,966.00
TOTAL:	362,975,683.27	363,755,252.64	3,164,762.57	391,041.00	366,528,974.21

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 5 - GENERAL OPERATING FUND**

February 21, 2023

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	191,504,926.34	200,521,881.91	86,951.32		200,608,833.23
6100 Student Support Services	18,499,793.90	18,448,241.90	3,630.05		18,451,871.95
6200 Instructional Media Svc	4,699,123.41	4,719,123.41	11,852.61		4,730,976.02
6300 Instruct & Curr Dev Svc	8,249,950.08	8,573,792.00	515.96		8,574,307.96
6400 Instruct Staff Trng Svc	3,913,820.85	3,929,398.01	158,076.51		4,087,474.52
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	57,000.00		1,415,829.98
7200 General Administration	989,987.56	1,061,527.56			1,061,527.56
7300 School Administration	18,405,406.93	18,415,406.93	51,059.72		18,466,466.65
7400 Facility Acq & Construc	783,575.80	2,795,896.68			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		17,788.77	17,573,595.35
7900 Operation Of Plant	31,495,637.19	31,576,262.19			31,576,262.19
8100 Maintenance Of Plant	12,332,212.66	12,350,712.66	20,000.00		12,370,712.66
8200 Admin Tech Svc	3,814,435.82	3,909,435.82			3,909,435.82
9100 Community Services	979,861.00	974,843.50		1,594.66	973,248.84
9800 Reserves	34,407,808.51	23,578,611.85	2,404,018.83		25,982,630.68
TOTAL:	362,975,683.27	363,755,252.64	2,793,105.00	19,383.43	366,528,974.21

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 GENERAL OPERATING FUND
 RESOLUTION NUMBER 5
 BOARD MEETING February 21, 2023

Account Name	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves	
a) <u>Summer Voluntary Pre-K Ed Prgm</u> Voluntary Pre-K Program	2,564.10
	<u>2,564.10</u>
Clstrm Tchr-Other Pay Pre-K	2,564.10
	<u>2,564.10</u>

Explanation: To adjust Summer Voluntary Pre-K Education Program project revenue and appropriation to actual revenue received.

b) <u>CRRSA Act-VPK Recruit & Retain</u> Misc Fedl Thru State	21,500.00
	<u>21,500.00</u>
Clstrm Tchr-Other Pay Pre-K	9,000.00
Aides-Other Pay Pre-K	7,500.00
Admin-Other Pay School Administration	4,500.00
Substitute Teachers Pre-K	500.00
	<u>21,500.00</u>

Explanation: To adjust CRRSA Act-VPK Recruit & Retain project revenue and appropriations to actual revenue received.

c) <u>Various Projects</u> School Recognition Funds	1,522,832.00
Other Misc State Revenue	32,883.57
	<u>1,555,715.57</u>
Reserve For Contingencies FL School Recognition Program	1,522,832.00
Clstrm Tchr-Other Pay Instruct Staff Trng Svc	30,000.00
Technology-Related Rentals Instruct Staff Trng Svc	28,000.00
Supplies Instruct Staff Trng Svc	1,183.57
Reserve For Contingencies Unrestricted Reserve	(26,300.00)
	<u>1,555,715.57</u>

Explanation: To set up budget for FL School Recognition Program project and Computer Science Certification project.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 5
BOARD MEETING February 21, 2023**

Account Name	Increase (Decrease)
d) <u>Medicaid-Direct Services</u>	
Medicaid	149,534.90
	<u>149,534.90</u>
Reserve For Contingencies	Medicaid-Direct Services 74,767.47
Supplies	Exceptional 51,298.26
Supplies	Exceptional 15,409.56
Supplies	Psychological Services 3,512.43
Supplies	Transportation Services 2,211.23
Supplies	Exceptional 1,778.46
Supplies	Exceptional 328.42
Supplies	Psychological Services 117.62
Supplies	Exceptional 111.45
	<u>149,534.90</u>

Explanation: To adjust Medicaid-Direct Services project revenue and appropriations to actual revenue received.

e) <u>Various Projects</u>	
FL Ed Finance Program (FEFP)	1,183,362.00
FL Ed Finance Program (FEFP)	299,386.00
FL Ed Finance Program (FEFP)	133,273.00
FL Ed Finance Program (FEFP)	14,252.00
Class Size Reduction/Operating	(391,041.00)
FL Ed Finance Program (FEFP)	(106,530.00)
FL Ed Finance Program (FEFP)	(38,534.00)
FL Ed Finance Program (FEFP)	(33,179.00)
FL Ed Finance Program (FEFP)	(10,405.00)
FL Ed Finance Program (FEFP)	(2,225.00)
FL Ed Finance Program (FEFP)	(1,730.00)
FL Ed Finance Program (FEFP)	(1,614.00)
FL Ed Finance Program (FEFP)	(608.00)
	<u>1,044,407.00</u>
Reserve For Contingencies	Unrestricted Reserve 855,872.52
Reserve For Contingencies	Salaries & Benefits 340,381.00
Reserve For Contingencies	Const Amend Classsize Red (63,551.52)
Reserve For Contingencies	Instruct Materials-Textbooks (38,534.00)
Reserve For Contingencies	SAI Operational Cost-Reg Term (33,179.00)
Reserve For Contingencies	Unrestricted Reserve (10,405.00)
Reserve For Contingencies	Instruct Materials-Library (2,225.00)
Reserve For Contingencies	Reading Allocation (1,730.00)
Reserve For Contingencies	Mental Health Assistance (1,614.00)
Reserve For Contingencies	Science Lab Materials (608.00)
	<u>1,044,407.00</u>

Explanation: To adjust budgets per 3rd FEFP calculation.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 5
BOARD MEETING February 21, 2023**

Account Name	Increase (Decrease)
II. Amendments Between Appropriations & Reserves	
a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	Unrestricted Reserve 1,594.66
Temporary Employment	Community Services (1,594.66)
	<u>0.00</u>

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

b) <u>Various Projects</u>		
Pro & Tech Services	Board	57,000.00
Other Tchr-Reg-Pay	Instruct Staff Trng Svc	51,552.00
Supplies	School Administration	46,559.72
Clrm Tchr-Reg-Pay	Basic (K-12)	28,831.79
Supplies	Basic (K-12)	20,000.00
Repairs & Maintenance	Maintenance Of Plant	20,000.00
Group Ins-Health & Hosp	Instruct Staff Trng Svc	17,859.00
Supplies	Vocational-Technical	15,148.01
Pro & Tech Services	Instruct Staff Trng Svc	12,000.00
Supplies	Instructional Media Svc	11,852.61
Clrm Tchr-Reg-Pay	Basic (K-12)	9,146.15
Retirement Benefits	Instruct Staff Trng Svc	6,140.00
Travel-Away-In State	Instruct Staff Trng Svc	5,000.00
Group Ins-Health & Hosp	Basic (K-12)	4,767.65
Social Security Benefits	Instruct Staff Trng Svc	3,944.00
Retirement Benefits	Basic (K-12)	3,507.79
Social Security Benefits	Basic (K-12)	2,205.99
Substitute Teachers	Basic (K-12)	1,500.00
Retirement Benefits	Basic (K-12)	1,160.75
Technology-Related Supplies	Instruct Staff Trng Svc	1,000.00
Workers Compensation	Basic (K-12)	886.42
Workers Compensation	Instruct Staff Trng Svc	619.00
Social Security Benefits	Basic (K-12)	377.74
Workers Compensation	Basic (K-12)	346.15
Other Support-Other Pay	Instruct Staff Trng Svc	344.94
Group Ins-Dental	Instruct Staff Trng Svc	304.00
Retirement Benefits	Instruct & Curr Dev Svc	300.11
Social Security Benefits	Instruct & Curr Dev Svc	185.89
Group Ins-Dental	Basic (K-12)	155.20
Group Ins-Life	Basic (K-12)	139.00
Group Ins-Life	Instruct Staff Trng Svc	130.00
Group Ins-Dental	Basic (K-12)	89.09
Group Ins-Life	Basic (K-12)	74.54
Workers Compensation	Instruct & Curr Dev Svc	29.96
Reserve For Contingencies	Reserves	(120,371.00)
Supplies	Basic (K-12)	(73,560.34)
Reserve For Contingencies	Reading Allocation	(52,226.16)
Reserve For Contingencies	Unrestricted Reserve	(40,685.14)
Repairs & Maintenance	Transportation Services	(20,000.00)
Supplies	Basic (K-12)	(16,314.86)
		<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.: 5 - SPECIAL REVENUE - FEDERAL PROGRAMS

February 21, 2023

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	30,000.00		709,702.65
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	13,768,443.40			13,768,443.40
3240 Elem & Sec Ed Act, Title I	23,051,389.50	21,900,220.12	1,158,614.00		23,058,834.12
3299 Misc Fedl Thru State	4,594,611.36	4,206,237.66			4,206,237.66
TOTAL:	46,756,642.69	45,452,939.16	1,188,614.00	0.00	46,641,553.16

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 5 - SPECIAL REVENUE - FEDERAL PROGRAMS**

February 21, 2023

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	20,336,583.91	19,421,030.17	1,054,463.70		20,475,493.87
6100 Student Support Services	1,502,137.37	1,537,326.74	12,341.51		1,549,668.25
6200 Instructional Media Svc	209,952.84	234,736.32	4,100.00		238,836.32
6300 Instruct & Curr Dev Svc	10,904,753.83	11,121,014.67		92,241.75	11,028,772.92
6400 Instruct Staff Trng Svc	6,413,063.73	5,628,244.20	98,077.07		5,726,321.27
6500 Instr Tech Svc	273,998.50	282,194.00	6,134.98		288,328.98
7200 General Administration	2,350,598.77	2,257,611.18	12,912.11		2,270,523.29
7300 School Administration	104,510.51	0.00	36,500.00		36,500.00
7400 Facility Acq & Construc	0.00	0.00	9,300.00		9,300.00
7700 Central Services	221,703.69	224,564.40		5,973.62	218,590.78
7800 Transportation Services	3,174,046.93	3,478,776.33	53,000.00		3,531,776.33
7900 Operation Of Plant	7,481.54	6,712.98			6,712.98
8200 Admin Tech Svc	89,865.00	93,036.10			93,036.10
9100 Community Services	1,167,946.07	1,167,692.07			1,167,692.07
TOTAL:	46,756,642.69	45,452,939.16	1,286,829.37	98,215.37	46,641,553.16

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 5
SPECIAL REVENUES
BOARD MEETING February 21, 2023**

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

Project No.	Project Name	Increase (Decrease)
170-1613R-3C001	Perkins Equip Upgrade & Modern Explanation: To set up budget per Florida Department of Education.	30,000.00
170-2633B-3CB01	IDEA, Part B, Entitlement Explanation: Changes by schools and departments between objects and functions to better utilize funds.	0.00
170-2123B-3CB01	Title I, Part A, Basic - Salaries & Benefits Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(7,348.00)
170-2123B-3CB01	Title I, Part A, Basic Explanation: To increase budget per Florida Department of Education and changes by schools and departments between objects, functions and projects to better utilize funds.	45,959.40
170-2123A-3CB01	Title I, Part A, Basic - Parental Involvement Explanation: To increase budget per Florida Department of Education and changes by schools and departments between objects and functions to better utilize funds.	7,722.28
170-2123A-3CB01	Title I, Part A, Basic - Summer School & Pre-K Explanation: To increase budget per Florida Department of Education.	304,875.61
170-2123A-3CB01	Title I, Basic - Private School Services Explanation: To increase budget per Florida Department of Education and changes by schools and departments between objects and functions to better utilize funds.	31,043.57
170-2263B-3C001	Title I, UniSIG Explanation: Changes by schools and departments between objects and functions to better utilize funds.	0.00

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 5
SPECIAL REVENUES
BOARD MEETING February 21, 2023**

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

Project No.	Project Name	Increase (Decrease)
170-2263B-3CS01	UniSIG Supp Tch Alloc	772,500.00
	Explanation: To set up budget per Florida Department of Education.	
170-2413A-3C001	Title IV, Student Academic	0.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2323B-3CB01	Title I, Part A, Roll Forward	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2323B-3CB01	Title I, Part A, Ed Services	3,861.14
	Explanation: To increase budget per Florida Department of Education.	
170-2243C-3CT01	Title II - Staff Development	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - CAPITAL PROJECTS FUND**

February 21, 2023

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

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 4 - CAPITAL PROJECTS FUND**

February 21, 2023

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	118,180,806.42	121,778,313.03			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	26,135,533.33			26,135,533.33
TOTAL:	171,633,317.36	171,633,317.36	0.00	0.00	171,633,317.36

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CAPITAL PROJECTS FUND
 RESOLUTION NUMBER 4
 BOARD MEETING February 21, 2023**

Fund Name	Project	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>3713 - Cap Imprv Tax Constr Fd FY 23</u>		
Tech Furn Fixtures & Equip-Cap	Equipment-Vocational Education	14,448.30
Furn Fixtures & Equip-Non-Cap	Equipment-Vocational Education	678.89
Tech Furn Fixture&Equip-Noncap	Equipment-Vocational Education	619.57
Computer Hardware-Captlzd	Computer Equipment-Voc Ed	(15,746.76)
		<u>0.00</u>

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

b) <u>3922 - Ed Fac Security Grant Fd - FY 21</u>		
Imprv Not Bldg Cap /Acq-Const	Sitework	21,490.14
Remod/Renov-Non-Cap	Security Systems	(18,490.14)
Imprv Not Bldg Cap /Acq-Const	Security Systems	(3,000.00)
		<u>0.00</u>

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

c) <u>3948 - Half Cent Sales Tax 2008</u>		
Remod/Renov-Non-Cap	Kingsfield Elem New Const	6,500.00
Furn Fixtures & Equip-Captlzd	Kingsfield Elem New Const	(6,500.00)
		<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.: 5 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS

February 21, 2023

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4410 CARES Act - ESSER Fund	291,808.80	279,846.00			279,846.00
4420 CARES Act Fund - Other	47,474.50	9,692.11			9,692.11
4430 ESSER II	17,719,884.55	17,719,884.55	7,987,784.50		25,707,669.05
4440 CRRSA-Other	255,895.00	255,895.00			255,895.00
4450 ARP Act ESSER III	101,232,180.62	102,137,213.62	3,363,548.00		105,500,761.62
4460 Other ARP Act Relief	3,683,129.84	3,683,129.84			3,683,129.84
TOTAL:	123,230,373.31	124,085,661.12	11,351,332.50	0.00	135,436,993.62

**SCHOOL BOARD OF ESCAMBIA COUNTY
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
 RESOLUTION NO.: 5 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

February 21, 2023

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	33,718,911.82	33,812,693.11	8,832,566.64		42,645,259.75
6100 Student Support Services	6,967,933.77	6,941,343.98	4,450.00		6,945,793.98
6200 Instructional Media Svc	2,795.06	22,445.06	241,480.00		263,925.06
6300 Instruct & Curr Dev Svc	3,132,402.42	3,450,886.61	77,882.20		3,528,768.81
6400 Instruct Staff Trng Svc	3,817,722.00	3,791,179.36	469,984.00		4,261,163.36
6500 Instr Tech Svc	8,308.78	8,608.78			8,608.78
7200 General Administration	3,564,965.42	3,602,038.88	447,464.23		4,049,503.11
7300 School Administration	1,116,379.95	1,116,379.95	24,148.00		1,140,527.95
7400 Facility Acq & Construc	64,341,588.78	64,365,396.37	72,000.00		64,437,396.37
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	466,773.92	1,092,912.43		1,559,686.35
7900 Operation Of Plant	244,060.55	85,312.03	76,233.85		161,545.88
8100 Maintenance Of Plant	1,997,147.25	2,421,147.25	12,211.15		2,433,358.40
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	124,085,661.12	11,351,332.50	0.00	135,436,993.62

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 5
 BOARD MEETING February 21, 2023**

Fund Name	Project	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves		
a) <u>4430 - ESSER II</u>		
Educ Stabilization Fund K-12	ESSER II Supp Programming	7,987,784.50
		<u>7,987,784.50</u>
Clsrm Tchr-Other Pay	ESSER II Supp Programming	3,500,000.00
Supplies	ESSER II Supp Programming	1,000,000.00
Technology-Related Rentals	ESSER II Supp Programming	794,750.00
Retirement Benefits	ESSER II Supp Programming	416,850.00
Indirect Cost	ESSER II Supp Programming	399,389.23
Social Security Benefits	ESSER II Supp Programming	268,185.00
Pro & Tech Services	ESSER II Supp Programming	210,000.00
Textbooks	ESSER II Supp Programming	200,000.00
Other Support-Other Pay	ESSER II Supp Programming	200,000.00
Rentals	ESSER II Supp Programming	150,000.00
Non-FEFP Chrtr Schl Distrib	ESSER II Supp Programming	131,800.84
Aides-Other Pay	ESSER II Supp Programming	100,000.00
Other Support-Other Pay	ESSER II Supp Programming	100,000.00
Other Support-Reg Pay	ESSER II Supp Programming	78,000.00
Other Misc Expenses	ESSER II Supp Programming	72,174.43
Pro & Tech Services	ESSER II Supp Programming	67,132.00
Other Support-Other Pay	ESSER II Supp Programming	62,000.00
Workers Compensation	ESSER II Supp Programming	41,654.00
Substitute Teachers	ESSER II Supp Programming	30,000.00
Retirement Benefits	ESSER II Supp Programming	23,820.00
Retirement Benefits	ESSER II Supp Programming	23,820.00
Other Support-Other Pay	ESSER II Supp Programming	20,000.00
Technology-Related Rentals	ESSER II Supp Programming	16,000.00
Social Security Benefits	ESSER II Supp Programming	15,300.00
Social Security Benefits	ESSER II Supp Programming	15,300.00
Group Ins-Health & Hosp	ESSER II Supp Programming	13,350.00
Retirement Benefits	ESSER II Supp Programming	9,289.80
Retirement Benefits	ESSER II Supp Programming	7,384.20
Social Security Benefits	ESSER II Supp Programming	5,967.00
Social Security Benefits	ESSER II Supp Programming	4,743.00
Retirement Benefits	ESSER II Supp Programming	2,382.00
Workers Compensation	ESSER II Supp Programming	2,360.00
Workers Compensation	ESSER II Supp Programming	2,360.00
Social Security Benefits	ESSER II Supp Programming	1,530.00
Workers Compensation	ESSER II Supp Programming	920.40
Workers Compensation	ESSER II Supp Programming	731.60
Workers Compensation	ESSER II Supp Programming	236.00
Group Ins-Life	ESSER II Supp Programming	200.00
Group Ins-Dental	ESSER II Supp Programming	155.00
		<u>7,987,784.50</u>

Explanation: To set up budget for ESSER II Supp Programming project.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 5
 BOARD MEETING February 21, 2023**

Fund Name	Project	Increase (Decrease)
b) 4450 - ARP Act ESSER III		
Educ Stabilization Fund K-12	ARP Supplemental Prog	2,209,107.00
Educ Stabilization Fund K-12	Instructional Materials - ARP	602,035.00
Educ Stabilization Fund K-12	Targeted Math And Stem	552,406.00
		3,363,548.00
Technology-Related Rentals	ARP Supplemental Prog	873,725.00
Indirect Cost	ARP Supplemental Prog	629,258.00
Textbooks	Instructional Materials - ARP	587,267.08
Pro & Tech Services	ARP Supplemental Prog	540,000.00
Supplies	Targeted Math And Stem	152,613.00
Technology-Related Rentals	Targeted Math And Stem	125,000.00
Clstrm Tchr-Other Pay	Targeted Math And Stem	115,100.00
Indirect Cost	ARP Supplemental Prog	110,455.00
Printing Binding & Reprod	Targeted Math And Stem	78,000.00
Non-FEFP Chrtr Schl Distrib	ARP Supplemental Prog	55,669.00
Indirect Cost	Targeted Math And Stem	27,620.00
Clstrm Tchr-Other Pay	Targeted Math And Stem	25,000.00
Non-FEFP Chrtr Schl Distrib	Instructional Materials - ARP	14,767.92
Retirement Benefits	Targeted Math And Stem	13,709.00
Social Security Benefits	Targeted Math And Stem	8,806.00
Retirement Benefits	Targeted Math And Stem	2,978.00
Social Security Benefits	Targeted Math And Stem	1,913.00
Workers Compensation	Targeted Math And Stem	1,369.00
Workers Compensation	Targeted Math And Stem	298.00
		3,363,548.00

Explanation: To set up budget for various ARP Act ESSER III Fund projects.

II. Amendments Between Appropriations & Reserves

a) 4430 - ESSER II		
Non-FEFP Chrtr Schl Distrib	ESSER II - CRRSA Act	263,163.55
Remod/Renov-Non-Cap	ESSER II - CRRSA Act	72,000.00
Pro & Tech Services	ESSER II - CRRSA Act	39,361.00
Clstrm Tchr-Other Pay	ESSER II - CRRSA Act	30,000.00
Supplies	ESSER II - School Allocation	28,956.41
Clstrm Tchr-Other Pay	ESSER II - CRRSA Act	27,000.00
Other Support-Reg Pay	ESSER II - CRRSA Act	15,370.00
Retirement Benefits	ESSER II - CRRSA Act	9,900.00
Substitute Teachers	ESSER II - CRRSA Act	7,557.00
Retirement Benefits	ESSER II - CRRSA Act	6,800.00
Technology-Related Rentals	ESSER II - CRRSA Act	2,227.50
Supplies	ESSER II - School Allocation	1,293.59
Other Support-Other Pay	ESSER II - CRRSA Act	612.00
Supplies	ESSER II - CRRSA Act	81.46
Other Non-Prof Purc Services	ESSER II - CRRSA Act	(250,952.40)
Indirect Cost	ESSER II - CRRSA Act	(90,000.00)
Pro & Tech Services	ESSER II - CRRSA Act	(39,361.00)
Clstrm Tchr-Other Pay	ESSER II - School Allocation	(30,000.00)
Clstrm Tchr-Other Pay	ESSER II - CRRSA Act	(30,000.00)
Non-FEFP Chrtr Schl Distrib	ESSER II - CRRSA Act	(25,991.05)
Other Support-Reg Pay	ESSER II - CRRSA Act	(15,370.00)
Other Tchr-Other Pay	ESSER II - CRRSA Act	(12,000.00)
Substitute Teachers	ESSER II - CRRSA Act	(7,557.00)
Technology-Related Rentals	ESSER II - CRRSA Act	(2,227.50)
Other Support-Other Pay	ESSER II - CRRSA Act	(612.00)
Substitute Teachers	ESSER II - School Allocation	(250.00)
Retirement Benefits	ESSER II - CRRSA Act	(1.56)
		0.00

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