



Agenda Item Details

Meeting	Jun 18, 2024 - REGULAR MEETING AGENDA (5:30 PM)
Category	22. Consent - Finance - Budgeting
Subject	G. (ADD) Resolutions to Amend 2023-2024 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

Public Content

Background Information/Description

On September 14, 2023, the School Board adopted the budget for fiscal year 2023-2024. 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 8.pdf \(282 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 8.pdf \(268 KB\)](#)

 [Capital Projects Fund - Resolution 8.pdf \(235 KB\)](#)

 [CARES Act, CRRSA Act and ARP Act Funds - Resolution 8.pdf \(368 KB\)](#)

 [Debt Service Fund - Resolution 3.pdf \(217 KB\)](#)

Our adopted rules of Parliamentary Procedure, Robert's Rules, provide for a consent agenda listing several items for approval of the Board by a single motion. Documentation concerning these items has been provided to all board members and the public in advance to assure an extensive and thorough review. Items may be removed from the consent agenda at the request of any board member.

Workflow

Workflow

Jun 4, 2024 1:58 PM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.

Jun 4, 2024 3:42 PM :: Approved by Shanee Ducker. Routed to Tammy Edwards for approval.

Jun 5, 2024 11:39 AM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.

Jun 5, 2024 11:51 AM :: Final approval by Terry St Cyr

Jun 6, 2024 8:54 AM :: Rejected by Holley DeWees

Jun 11, 2024 12:32 PM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.

Jun 11, 2024 12:39 PM :: Approved by Shanee Ducker. Routed to Tammy Edwards for approval.

Jun 11, 2024 12:45 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.

Jun 11, 2024 1:07 PM :: Approved by Terry St Cyr. Routed to Shenna Payne for approval.

Jun 11, 2024 1:08 PM :: Approved by Shenna Payne. Routed to Holley DeWees for approval.

Jun 11, 2024 1:10 PM :: Final approval by Holley DeWees

Motion & Voting

Board Approval of Consent Agenda minus items pulled: Item 10.A. by Williams; Item 18.D. by Williams; Item 24.J. by Slayton; and Item 31.C. by Williams, and Item 42.A for speaker

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 June 18, 2024

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

June 18, 2024

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	1,300,000.00	1,300,000.00	360,495.28		1,660,495.28
3273 Educ Stabilization Fund-VPK	29,000.00	27,000.00			27,000.00
3299 Misc Fedl Thru State	921,000.00	921,000.00			921,000.00
3310 FL Ed Finance Program (FEFP)	161,136,792.00	156,864,134.00			156,864,134.00
3315 Workforce Development	5,329,365.00	5,329,365.00			5,329,365.00
3317 Performance Based Incentives	250,000.00	304,458.00			304,458.00
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	35,888,362.00	35,156,424.00			35,156,424.00
3361 School Recognition Funds	0.00	2,127,785.00			2,127,785.00
3371 Voluntary Pre-K Program	1,649,814.54	1,652,669.34			1,652,669.34
3373 Reading Programs	0.00	590,922.00			590,922.00
3399 Other Misc State Revenue	497,432.13	777,303.14			777,303.14
3411 District School Taxes	118,872,702.00	118,872,702.00			118,872,702.00
3425 Rent	250,000.00	250,000.00			250,000.00
3431 Interest On Investments	1,000,000.00	1,000,000.00			1,000,000.00
3440 Gifts Grants & Bequests	24,150.00	24,150.00			24,150.00
3461 Adult General Ed Course Fees	12,000.00	12,000.00			12,000.00
3464 Capital Improvement Fees	35,000.00	35,000.00			35,000.00
3465 Postsecondary Lab Fees	130,000.00	130,000.00			130,000.00
3467 GED Testing Fees	10,000.00	10,000.00			10,000.00
3468 Financial Aid Fees	70,000.00	70,000.00			70,000.00
3469 Other Student Fees	27,000.00	30,139.00			30,139.00
3473 School-Age Child Care Fees	410,000.00	410,000.00			410,000.00
3491 Bus Fees	100,000.00	100,000.00			100,000.00
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	2,245,000.00	2,258,878.95	4,469.68		2,263,348.63
3498 Lost Damaged & Sale Txbks	5,000.00	5,000.00			5,000.00
3499 Food Srvs Indirect Cost Rate	450,000.00	450,000.00			450,000.00
3630 Trans From CP Proj Funds	12,833,340.00	12,104,229.00			12,104,229.00
9999 Beginning Fund Balance	41,666,117.43	41,666,117.43	522,639.63		42,188,757.06
TOTAL:	388,267,792.10	385,604,993.86	887,604.59	0.00	386,492,598.45

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

June 18, 2024

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	196,680,165.17	198,724,387.03	2,098,592.68		200,822,979.71
6100 Student Support Services	18,217,271.00	20,044,640.24		157,921.12	19,886,719.12
6200 Instructional Media Svc	4,490,052.00	4,842,410.83	57,273.54		4,899,684.37
6300 Instruct & Curr Dev Svc	7,839,910.07	8,026,836.25		363,604.63	7,663,231.62
6400 Instruct Staff Trng Svc	3,643,815.24	3,765,531.03		156,977.61	3,608,553.42
6500 Instr Tech Svc	5,407,898.97	4,090,782.09		59,560.27	4,031,221.82
7100 Board	1,544,807.64	1,544,807.64		196,000.00	1,348,807.64
7200 General Administration	1,490,146.07	1,508,482.07		402,000.00	1,106,482.07
7300 School Administration	21,396,826.00	19,866,826.00		901,440.72	18,965,385.28
7400 Facility Acq & Construc	962,812.00	3,188,787.00		464,143.75	2,724,643.25
7500 Fiscal Services	2,603,532.05	2,829,732.05	30,027.10		2,859,759.15
7600 Food Services	116,000.25	146,000.25	66,355.51		212,355.76
7700 Central Services	6,759,590.00	7,473,075.37	18,746.33		7,491,821.70
7800 Transportation Services	17,875,904.00	18,414,929.00	241,879.31		18,656,808.31
7900 Operation Of Plant	40,678,959.00	40,614,204.08	177,639.59		40,791,843.67
8100 Maintenance Of Plant	11,929,107.00	13,254,107.00	437,718.75		13,691,825.75
8200 Admin Tech Svc	4,001,474.00	4,291,474.00		35,000.00	4,256,474.00
9100 Community Services	567,500.00	567,652.64	30,059.95		597,712.59
9800 Reserves	42,062,021.64	32,410,329.29	465,959.93		32,876,289.22
TOTAL:	388,267,792.10	385,604,993.86	3,624,252.69	2,736,648.10	386,492,598.45

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 8
BOARD MEETING June 18, 2024

Account Name		Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Various Projects</u>		
Reserve For Contingencies	Assets & Other Debits	522,639.63
Medicaid		360,495.28
Other Misc Local Sources		4,469.68
		<u>887,604.59</u>
Reserve For Contingencies	Unrestricted Reserve	522,639.63
Reserve For Contingencies	Medicaid-Direct Services	180,247.61
Supplies	Exceptional	152,599.23
Supplies	Transportation Services	15,046.41
Supplies	Psychological Services	12,602.03
Other Non-Prof Purc Services	Guidance Services	3,612.42
Travel-Away-In State	Staff Services	737.26
Pro Organiz Dues & Fees	Guidance Services	120.00
		<u>887,604.59</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	770.48
Temporary Employment	Community Services	(770.48)
		<u>0.00</u>

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

b) <u>Discr Lottery Fnd-Sch Impr Act</u>		
Technology-Related Rentals	Basic (K-12)	2,316.60
Substitute Teachers	Instruct Staff Trng Svc	152.50
Furn Fixtures & Equip-Non-Cap	Basic (K-12)	43.05
Reserve For Contingencies	Reserves	(2,512.15)
		<u>0.00</u>

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

c) <u>Object Reserves</u>		
Supplies	Exceptional	308,237.77
Supplies	School Administration	133,559.28
Supplies	Operation Of Plant	92,639.59
Supplies	Guidance Services	73,663.72
Supplies	Instruct & Curr Dev Svc	73,319.32
Supplies	Food Services	66,355.51
Supplies	Instructional Media Svc	57,273.54
Supplies	Vocational-Technical	35,215.34
Supplies	Transportation Services	31,832.90
Supplies	Psychological Services	23,177.75
Supplies	Adult General	11,903.55

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 8
BOARD MEETING June 18, 2024

Account Name	Increase (Decrease)
<u>Object Reserves (Continued)</u>	
Supplies	Other Student Personl Svc 11,725.36
Supplies	Attendance & Social Wrk 10,778.00
Supplies	Instr Tech Svc 10,439.73
Supplies	Facility Acq & Construc 9,714.10
Supplies	Internal Services 7,683.00
Supplies	Health Services 6,159.60
Supplies	Community Services 5,830.43
Supplies	Staff Services 5,675.69
Supplies	Instruct Staff Trng Svc 3,939.89
Supplies	Parental Involvement 240.00
Supplies	Fiscal Services 27.10
Supplies	Basic (K-12) (961,417.40)
Supplies	Maintenance Of Plant (7,281.25)
Supplies	Information Services (6,289.62)
Supplies	Pre-K (2,342.90)
Supplies	General Administration (2,000.00)
Supplies	Plan,Research,Dev,Eval (60.00)
	<u>0.00</u>

Explanation: To adjust budget between functions.

d) <u>Various Projects</u>	
Clstrm Tchr-Reg-Pay	Instruction 2,874,000.00
Admin-Regular Pay	Maintenance Of Plant 420,000.00
Imprv Not Bldg Cap /Acq-Const	Facility Acq & Construc 293,394.00
Salaries	Instruction 201,000.00
Admin-Regular Pay	Transportation Services 180,000.00
Imprv Not Bldg Cap /Acq-Const	Facility Acq & Construc 127,771.49
Admin-Regular Pay	Operation Of Plant 70,000.00
Imprv Not Bldg Cap /Acq-Const	Facility Acq & Construc 42,674.00
Admin-Regular Pay	Fiscal Services 30,000.00
Imprv Not Bldg Cap /Acq-Const	Facility Acq & Construc 26,244.29
Other Support-Reg Pay	Maintenance Of Plant 25,000.00
Other	Community Services 25,000.00
Imprv Not Bldg Cap /Acq-Const	Facility Acq & Construc 22,564.05
Other Support-Reg Pay	Transportation Services 15,000.00
Other Support-Reg Pay	Operation Of Plant 15,000.00
Imprv Not Bldg Cap /Acq-Const	Facility Acq & Construc 13,494.32
Tech Furn Fixtures & Equip-Cap	Instruct & Curr Dev Svc 13,076.05
Clstrm Tchr-Reg-Pay	Basic (K-12) 11,070.00
Admin-Regular Pay	Central Services 11,000.00
Judgements-Settlements	Board 4,000.00
Student Reg/Admission Fees	Basic (K-12) 3,674.73
Repairs & Maintenance	Basic (K-12) 1,510.91
Admin-Regular Pay	School Administration (1,000,000.00)
Other Support-Reg Pay	Facility Acq & Construc (1,000,000.00)
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc (450,000.00)
Admin-Regular Pay	General Administration (400,000.00)
Admin-Regular Pay	Student Support Services (300,000.00)
Supplies	Pre-K (293,394.00)
Reserve For Contingencies	Suspense Account (226,000.00)

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 8
BOARD MEETING June 18, 2024

Account Name		Increase (Decrease)
<u>Various Projects (Continued)</u>		
Other Support-Reg Pay	Board	(200,000.00)
Other Tchr-Reg-Pay	Instruct Staff Trng Svc	(150,000.00)
Supplies	Pre-K	(127,771.49)
Other Support-Reg Pay	Instr Tech Svc	(70,000.00)
Supplies	Pre-K	(42,674.00)
Other Support-Reg Pay	School Administration	(35,000.00)
Other Support-Reg Pay	Admin Tech Svc	(35,000.00)
Clstrn Tchr-Other Pay	Pre-K	(26,570.37)
Supplies	Pre-K	(26,244.29)
Supplies	Pre-K	(22,564.05)
Other Tchr-Reg-Pay	Instruct Staff Trng Svc	(11,070.00)
Reserve For Contingencies	Unrestricted Reserve	(9,185.64)
		<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.: 8 - SPECIAL REVENUE - FEDERAL PROGRAMS**

June 18, 2024

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	4,621,549.63	4,977,451.32		9,600.00	4,967,851.32
3201 Vocational Education Acts	890,966.20	1,009,684.20			1,009,684.20
3221 Adult General Education	254,050.48	254,050.48			254,050.48
3224 Other WIOA Programs	246,018.00	246,018.00			246,018.00
3230 Individuals With Disab Ed Act	12,135,536.92	13,341,201.92			13,341,201.92
3240 Elem & Sec Ed Act, Title I	28,479,099.48	30,274,640.39	823,745.54		31,098,385.93
3299 Misc Fedl Thru State	5,348,004.40	5,527,796.77	242,150.17		5,769,946.94
TOTAL:	51,975,225.11	55,630,843.08	1,065,895.71	9,600.00	56,687,138.79

SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 8 - SPECIAL REVENUE - FEDERAL PROGRAMS

June 18, 2024

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	22,919,994.07	25,116,644.16	861,622.30		25,978,266.46
6100 Student Support Services	1,902,272.88	2,122,695.14	39,874.00		2,162,569.14
6200 Instructional Media Svc	242,760.22	242,643.12	12,046.00		254,689.12
6300 Instruct & Curr Dev Svc	12,334,522.66	11,065,964.31	19,975.00		11,085,939.31
6400 Instruct Staff Trng Svc	7,185,794.84	8,867,989.06	105,667.89		8,973,656.95
6500 Instr Tech Svc	252,403.85	275,939.85	9,918.00		285,857.85
7200 General Administration	2,334,848.59	2,277,627.66	12,000.00		2,289,627.66
7300 School Administration	0.00	277,500.00			277,500.00
7400 Facility Acq & Construc	0.00	9,916.69			9,916.69
7700 Central Services	292,398.40	225,205.21	3,008.52		228,213.73
7800 Transportation Services	3,425,480.29	4,073,151.29		670.00	4,072,481.29
7900 Operation Of Plant	77,636.31	65,153.59		7,146.00	58,007.59
8200 Admin Tech Svc	89,892.00	93,192.00			93,192.00
9100 Community Services	917,221.00	917,221.00			917,221.00
TOTAL:	51,975,225.11	55,630,843.08	1,064,111.71	7,816.00	56,687,138.79

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 8
SPECIAL REVENUES
BOARD MEETING June 18, 2024

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)
HE1254-21-1-2007	Knowing and Embracing World Languages (KEWL) Explanation: To decrease budget to close project.	(9,600.00)
170-2234A-4CD01	Title I, Delinquent Explanation: Changes by schools and departments between objects & functions to better utilize funds.	0.00
170-2124B-4CB01	Title I, Part A, Basic - Salaries & Benefits Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	(318.22)
170-2124B-4CB01	Title I, Part A, Basic Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	318.22
170-2124A-4CB01	Title I, Part A Basic - Parental Involvement Explanation: Changes by schools and departments between objects, and functions to better utilize funds.	0.00
170-2124A-4CB01	Title I, Basic - Private School Services Explanation: Changes by schools and departments between objects, and functions to better utilize funds.	0.00
170-2414A-4C001	Title IV, Student Academic Explanation: To increase budget per Florida Department of Education.	242,150.17
170-2124B-4CB01	Title I, Part A, Basic - Foster Student Transportation 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. 8
SPECIAL REVENUES
BOARD MEETING June 18, 2024**

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)
170-2124B-4CB01	Title I, Part A, Roll Forward	823,745.54
Explanation: To increase budget per Florida Department of Education.		

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

June 18, 2024

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3610 Cap Outlay & Debt Srv (CO&DS)	5,612,168.19	5,612,168.19			5,612,168.19
3711 Cap Imprv Tax Constr Fd FY 21	551,024.64	551,024.64			551,024.64
3712 Cap Imprv Tax Constr Fd FY 22	3,609,919.37	3,609,919.37			3,609,919.37
3713 Cap Imprv Tax Constr Fd FY 23	11,309,217.62	11,309,217.62		522,639.63	10,786,577.99
3714 Cap Imprv Tax Constr Fd FY 24	36,767,251.00	36,767,251.00			36,767,251.00
3910 Local Capital Improvement Fund	2,419,722.36	2,419,722.36			2,419,722.36
3923 Ed Fac Security Grant Fd FY 22	231,713.54	231,713.54			231,713.54
3924 Ed Fac Security Grant Fd FY 23	260,790.00	260,790.00			260,790.00
3941 Series 2020 COP Proceeds	33,643.07	33,643.07			33,643.07
3942 Series 2023 COP Proceeds	391,700.00	41,391,700.00			41,391,700.00
3948 Half Cent Sales Tax 2008	111,781,082.86	110,964,077.86			110,964,077.86
3949 Sales Tax Revenue Bonds 2016	1,531,543.17	1,531,543.17			1,531,543.17
3980 Charter Schools-Capital Outlay	382,631.00	396,093.00			396,093.00
TOTAL:	174,882,406.82	215,078,863.82	0.00	522,639.63	214,556,224.19

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

June 18, 2024

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	125,998,737.59	175,275,051.45	942,890.26		176,217,941.71
9700 Transfer Of Funds	33,004,707.00	28,725,009.47			28,725,009.47
9800 Reserves	15,878,962.23	11,078,802.90		1,465,529.89	9,613,273.01
TOTAL:	174,882,406.82	215,078,863.82	942,890.26	1,465,529.89	214,556,224.19

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 8
BOARD MEETING June 18, 2024

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3713 - Cap Imprv Tax Fund FY 23</u>		
Reserve For Contingencies		(522,639.63)
		<u>(522,639.63)</u>
Remod/Renov-Non-Cap	HVAC Renovations	(522,639.63)
		<u>(522,639.63)</u>

Explanation: To adjust 2022-2023 Captial Improvement Tax Construction Fund to actual.

II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>3610 - Cap Outlay & Debt Srv (CO&DS)</u>		
Remod/Renov-Non-Cap	General Renovations	600,000.00
Imprv Not Bldg Noncap/Acq-Cons	Paving	200,000.00
Renovations-Network/Retrofit	Technology Retrofit	(600,000.00)
Remod/Renov-Non-Cap	ADA Accomodations	(200,000.00)
		<u>0.00</u>

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

b) <u>3713 - Cap Imprv Tax Fund FY 23</u>		
Remod/Renov-Non-Cap	HVAC Renovations	4,158,541.03
Furn Fixtures & Equip-Capltzd	Hurricane Sally	62,308.90
Furn Fixtures & Equip-Non-Cap	Hurricane Sally	42,357.77
Remod/Renov-Non-Cap	Ancillary Facility	37,793.81
Imprv Not Bldg Noncap/Acq-Cons	Hurricane Sally	37,233.27
Furn Fixtures & Equip-Capltzd	Subsidy-High School Bands	5,860.00
Tech Furn Fixture&Equip-Noncap	Hurricane Sally	3,339.88
Furn Fixtures & Equip-Capltzd	Equipment	(1,869,892.91)
Reserve For Contingencies	Unrestricted Reserve	(1,465,529.89)
Other Motor Vehicles	Trucks	(658,052.19)
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	(68,734.34)
Remod/Renov-Non-Cap	Energy Management Systems	(67,658.56)
Imprv Not Bldg Noncap/Acq-Cons	Equipment	(50,000.00)
Renovations-Network/Retrofit	Computer Equipment	(43,333.78)
Tech Furn Fixture&Equip-Noncap	School Printers	(32,689.24)
Remod/Renov-Non-Cap	Blinds Replacement	(23,776.96)
Imprv Not Bldg Cap /Acq-Const	Gas Infrastructure Repair	(20,000.00)
Remod/Renov-Non-Cap	Asbestos Removal	(14,725.51)
Remod/Renov-Non-Cap	Doors	(12,772.30)
Remod/Renov-Non-Cap	Indoor Air Quality	(9,941.84)
Furn Fixtures & Equip-Non-Cap	Equipment	(2,855.25)
Computer Hardware-Non-Cap	Computer Equipment	(2,385.70)
Remod/Renov-Non-Cap	Bleacher Repair & Replacement	(2,230.34)
Remod/Renov-Non-Cap	Flooring	(1,480.65)
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	(814.06)
Tech Furn Fixture&Equip-Noncap	Equipment	(300.00)
Remod/Renov-Non-Cap	Preventive Maintenance Program	(261.14)
		<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 8
BOARD MEETING June 18, 2024

Fund Name	Project	Increase (Decrease)
c) <u>3948 - Half Cent Sales Tax 2008</u>		
Imprv Not Bldg Noncap/Acq-Cons	Semmes EI General Renovations	39,600.00
Remod/Renov-Non-Cap	Semmes EI General Renovations	(39,600.00)
		<u>0.00</u>

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

d) <u>3948 - Half Cent Sales Tax 2008</u>		
Furn Fixtures & Equip-Capltzd	Ensley Elem General Renovation	40,425.37
Imprv Not Bldg Noncap/Acq-Cons	Ensley Elem General Renovation	35,500.00
Remod/Renov-Non-Cap	Ensley Elem General Renovation	(75,925.37)
		<u>0.00</u>

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

e) <u>3948 - Half Cent Sales Tax 2008</u>		
Imprv Not Bldg Noncap/Acq-Cons	Athletic/PE Improvements	226,867.09
Bldgs & Fixed Equip-Contractor	Athletic/PE Improvements	74,093.00
Remod/Renov-Non-Cap	Athletic/PE Improvements	(300,960.09)
		<u>0.00</u>

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

f) <u>3948 - Half Cent Sales Tax 2008</u>		
Remod/Renov-Non-Cap	Middle School Renovations	3,200,000.00
Imprv Not Bldg Noncap/Acq-Cons	Sitework	750,000.00
Remod/Renov-Non-Cap	Elementary School Renovations	600,000.00
Bldgs & Fixed Equip-Contractor	Tate Hs Agriscience Bldg	500,000.00
Bldgs & Fixed Equip-Contractor	BES Cafe & Classrm Retrofit	150,000.00
Imprv Not Bldg Noncap/Acq-Cons	Northview Wastewater Trtmt	20,000.00
Remod/Renov-Capitalized	Security Systems	20,000.00
Remod/Renov-Non-Cap	NB Cook Covered Play Area Reno	2,390.78
Remod/Renov-Non-Cap	Window Replacement	606.18
Imprv Not Bldg Noncap/Acq-Cons	Track Resurfacing	(2,200,000.00)
Remod/Renov-Non-Cap	Tate Frmr Ag Bldg Class Conv	(1,100,000.00)
Remod/Renov-Non-Cap	Classroom Addt (Port Redc)	(1,000,000.00)
Bldgs & Fixed Equip-Contractor	Covered PE Play Area	(942,996.96)
		<u>0.00</u>

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

SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 8 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS

June 18, 2024

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4430 ESSER II	7,674,756.66	4,558,723.33			4,558,723.33
4440 CRRSA-Other	0.00	330,151.00			330,151.00
4450 ARP Act ESSER III	49,232,456.61	49,232,456.61			49,232,456.61
4460 Other ARP Act Relief	1,085,277.33	922,521.70			922,521.70
TOTAL:	57,992,490.60	55,043,852.64	0.00	0.00	55,043,852.64

SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 8 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS

June 18, 2024

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	13,111,097.40	15,626,913.20	3,315,627.87		18,942,541.07
6100 Student Support Services	1,493,768.31	3,720,729.38	277,256.08		3,997,985.46
6200 Instructional Media Svc	7,000.00	47,439.26		16.48	47,422.78
6300 Instruct & Curr Dev Svc	602,293.65	2,761,369.69	170,153.62		2,931,523.31
6400 Instruct Staff Trng Svc	1,752,975.86	1,650,194.29		297,183.65	1,353,010.64
6500 Instr Tech Svc	2,339.14	34,680.52		510.28	34,170.24
7100 Board	0.00	4,000.00		232.25	3,767.75
7200 General Administration	1,112,030.49	956,387.00	272,094.73		1,228,481.73
7300 School Administration	954,906.09	1,273,856.58	32,355.64		1,306,212.22
7400 Facility Acq & Construc	37,127,027.35	26,472,175.94		3,979,795.02	22,492,380.92
7500 Fiscal Services	317,763.22	317,763.22		20,865.40	296,897.82
7600 Food Services	0.00	154,000.00		383.45	153,616.55
7700 Central Services	186,973.81	185,360.69	8,346.37		193,707.06
7800 Transportation Services	703,038.50	635,155.18		27,475.15	607,680.03
7900 Operation Of Plant	105,131.50	198,927.51		5,018.70	193,908.81
8100 Maintenance Of Plant	498,414.28	601,298.18	249,960.78		851,258.96
8200 Admin Tech Svc	2,731.00	24,451.00	6,012.49		30,463.49
9100 Community Services	15,000.00	379,151.00		327.20	378,823.80
TOTAL:	57,992,490.60	55,043,852.64	4,331,807.58	4,331,807.58	55,043,852.64

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CARES ACT, CRRSA ACT AND ARP ACT FUNDS
RESOLUTION NUMBER 8
BOARD MEETING June 18, 2024

Fund Name	Project	Increase (Decrease)
II. Amendments Between Appropriations & Reserves		
a) <u>4450 - ARP Act ESSER III</u>		
Aides-Reg Pay	ARP ESSER III	2,199,404.20
Clrm Tchr-Reg-Pay	ARP ESSER III	1,360,056.76
Clrm Tchr-Other Pay	ARP ESSER III	887,981.45
Clrm Tchr-Reg-Pay	ARP ESSER III - Learning Loss	627,826.95
Indirect Cost	ARP ESSER III	600,000.00
Pro & Tech Services	ARP ESSER III	501,143.17
Aides-Reg Pay	ARP ESSER III	349,704.24
Group Ins-Health & Hosp	ARP ESSER III	332,886.42
Other Non-Prof Purc Services	ARP ESSER III	310,382.42
Retirement Benefits	ARP ESSER III	302,937.99
Clrm Tchr-Other Pay	ARP ESSER III	241,691.44
Aides-Other Pay	ARP ESSER III	206,551.10
Social Security Benefits	ARP ESSER III	193,353.90
Aides-Reg Pay	ARP ESSER III - Learning Loss	192,951.88
Other Tchr-Reg-Pay	ARP ESSER III	173,708.94
Group Ins-Health & Hosp	ARP ESSER III	172,449.86
Retirement Benefits	ARP ESSER III	164,082.66
Social Security Benefits	ARP ESSER III	145,604.52
Clrm Tchr-Other Pay	ARP Intensive Afterschool	145,560.55
Other Support-Other Pay	ARP ESSER III	138,500.00
Other Support-Other Pay	ARP ESSER III	109,510.00
Other Tchr-Other Pay	ARP ESSER III	89,925.00
Other Support-Reg Pay	ARP ESSER III	84,875.46
Other Support-Other Pay	ARP ESSER III	64,250.00
Admin-Other Pay	ARP ESSER III	57,000.00
Aides-Reg Pay	ARP ESSER III - Learning Loss	52,277.32
Substitute Teachers	ARP ESSER III	49,022.50
Clrm Tchr-Other Pay	ARP ESSER III	45,500.00
Aides-Other Pay	ARP ESSER III	45,000.00
Other Tchr-Other Pay	ARP ESSER III	43,255.44
Other Support-Other Pay	ARP ESSER III	35,000.00
Retirement Benefits	ARP Intensive Afterschool	34,327.48
Group Ins-Health & Hosp	ARP ESSER III - Learning Loss	33,941.49
Other Misc Expenses	ARP ESSER III	32,812.50
Workers Compensation	ARP ESSER III	31,830.58
Other Tchr-Other Pay	ARP ESSER III	31,555.11
Group Ins-Health & Hosp	ARP ESSER III - Learning Loss	31,234.11
Retirement Benefits	ARP ESSER III - Learning Loss	26,856.09
Aides-Other Pay	ARP ESSER III	26,002.70
Subst Employment-Non-Instr	ARP ESSER III	23,542.65
Other Support-Other Pay	ARP ESSER III	22,500.00
Other Tchr-Other Pay	ARP ESSER III	19,000.00
Other Support-Other Pay	ARP ESSER III	18,930.00
Workers Compensation	ARP ESSER III	18,372.49
Clrm Tchr-Other Pay	ARP Intensive Afterschool	18,188.77
Other Support-Other Pay	ARP ESSER III	17,900.00
Other Tchr-Other Pay	ARP ESSER III	16,000.00
Group Ins-Health & Hosp	ARP ESSER III	15,292.86
Clrm Tchr-Other Pay	ARP ESSER III	15,250.00
Aides-Other Pay	ARP ESSER III	14,800.00
Other Support-Other Pay	ARP ESSER III	14,550.00
Other Support-Other Pay	ARP ESSER III	14,500.00

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CARES ACT, CRRSA ACT AND ARP ACT FUNDS
RESOLUTION NUMBER 8
BOARD MEETING June 18, 2024

Fund Name	Project	Increase (Decrease)
<u>4450 - ARP Act ESSER III (Continued)</u>		
Admin-Other Pay	ARP ESSER III	14,270.00
Social Security Benefits	ARP ESSER III - Learning Loss	14,025.63
Other Support-Other Pay	ARP ESSER III	14,000.00
Other Support-Other Pay	ARP ESSER III	14,000.00
Social Security Benefits	ARP ESSER III	11,858.26
Retirement Benefits	ARP ESSER III	11,517.62
Social Security Benefits	ARP ESSER III	10,916.55
Social Security Benefits	ARP ESSER III	10,671.75
Technology-Related Rentals	ARP ESSER III	10,360.35
Other Support-Other Pay	ARP ESSER III	10,000.00
Group Ins-Health & Hosp	ARP ESSER III	8,857.92
Substitute Teachers	ARP ESSER III	8,676.25
Social Security Benefits	ARP Intensive Afterschool	8,078.85
Group Ins-Dental	ARP ESSER III	8,028.37
Clsm Tchr-Other Pay	ARP Intensive Afterschool	7,185.54
Social Security Benefits	ARP ESSER III	6,303.76
Group Ins-Life	ARP ESSER III	5,518.91
Social Security Benefits	ARP ESSER III	5,509.58
Subst Employment-Non-Instr	ARP ESSER III - Learning Loss	5,373.20
Other Tchr-Other Pay	ARP ESSER III	5,265.84
Other Support-Other Pay	ARP ESSER III	5,000.00
Other Support-Other Pay	ARP ESSER III	5,000.00
Other Support-Other Pay	ARP ESSER III	5,000.00
Other Support-Other Pay	ARP ESSER III	4,250.00
Substitute Teachers	ARP ESSER III - Learning Loss	3,765.00
Social Security Benefits	ARP ESSER III	3,690.36
Other Support-Other Pay	ARP ESSER III	3,600.00
Social Security Benefits	ARP ESSER III	3,480.75
Group Ins-Dental	ARP ESSER III	3,287.27
Social Security Benefits	ARP ESSER III - Learning Loss	3,247.35
Group Ins-Life	ARP ESSER III	3,062.99
Workers Compensation	ARP ESSER III - Learning Loss	3,047.12
Admin-Other Pay	ARP ESSER III	3,000.00
Social Security Benefits	ARP ESSER III	2,983.52
Workers Compensation	ARP ESSER III - Learning Loss	2,889.87
Retirement Benefits	ARP Intensive Afterschool	2,352.08
Social Security Benefits	ARP ESSER III	2,298.78
Social Security Benefits	ARP ESSER III	2,124.08
Other Support-Other Pay	ARP ESSER III	2,000.00
Admin-Other Pay	ARP ESSER III	2,000.00
Admin-Other Pay	ARP ESSER III	2,000.00
Workers Compensation	ARP Intensive Afterschool	1,822.37
Social Security Benefits	ARP ESSER III	1,751.85
Other Tchr-Other Pay	ARP ESSER III	1,500.00
Admin-Other Pay	ARP ESSER III	1,500.00
Admin-Other Pay	ARP ESSER III	1,500.00
Admin-Other Pay	ARP ESSER III	1,500.00
Social Security Benefits	ARP Intensive Afterschool	1,319.20
Social Security Benefits	ARP ESSER III	1,269.40
Retirement Benefits	ARP Intensive Afterschool	1,153.46
Social Security Benefits	ARP ESSER III	1,147.50
Workers Compensation	ARP ESSER III	1,009.25
Clsm Tchr-Other Pay	ARP ESSER III	1,000.00
Other Support-Other Pay	ARP ESSER III	1,000.00

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CARES ACT, CRRSA ACT AND ARP ACT FUNDS
RESOLUTION NUMBER 8
BOARD MEETING June 18, 2024

Fund Name	Project	Increase (Decrease)
<u>4450 - ARP Act ESSER III (Continued)</u>		
Other Tchr-Other Pay	ARP ESSER III	1,000.00
Admin-Other Pay	ARP ESSER III	1,000.00
Admin-Other Pay	ARP ESSER III	1,000.00
Admin-Other Pay	ARP ESSER III	1,000.00
Substitute Teachers	ARP ESSER III - Learning Loss	938.73
Group Ins-Dental	ARP ESSER III - Learning Loss	822.65
Group Ins-Dental	ARP ESSER III - Learning Loss	706.71
Social Security Benefits	ARP Intensive Afterschool	632.56
Social Security Benefits	ARP ESSER III	573.75
Substitute Teachers	ARP ESSER III	506.25
Admin-Other Pay	ARP ESSER III	500.00
Admin-Other Pay	ARP ESSER III	500.00
Admin-Other Pay	ARP ESSER III	500.00
Admin-Other Pay	ARP ESSER III	500.00
Board & Attorney-Extra Pay	ARP ESSER III	500.00
Admin-Other Pay	ARP ESSER III	500.00
Other Tchr-Other Pay	ARP ESSER III	500.00
Admin-Other Pay	ARP ESSER III	500.00
Group Ins-Life	ARP ESSER III - Learning Loss	497.48
Group Ins-Life	ARP ESSER III - Learning Loss	490.49
Social Security Benefits	ARP ESSER III	480.75
Substitute Teachers	ARP ESSER III	444.04
Clrm Tchr-Other Pay	ARP ESSER III	357.79
Other Tchr-Other Pay	ARP ESSER III	325.00
Social Security Benefits	ARP ESSER III	267.75
Social Security Benefits	ARP ESSER III	267.75
Group Ins-Dental	ARP ESSER III	265.80
Other Support-Other Pay	ARP ESSER III	250.00
Technology-Related Supplies	ARP ESSER III	247.44
Group Ins-Life	ARP ESSER III	210.72
Pro & Tech Services	ARP Intensive Afterschool	155.61
Aides-Other Pay	ARP ESSER III	94.59
Social Security Benefits	ARP ESSER III	76.50
Social Security Benefits	ARP ESSER III	76.50
Clrm Tchr-Other Pay	ARP ESSER III - Learning Loss	53.88
Social Security Benefits	ARP ESSER III	47.80
Workers Compensation	ARP Intensive Afterschool	44.07
Retirement Benefits	ARP ESSER III	2.15
Workers Compensation	ARP ESSER III	0.16
Clrm Tchr-Reg-Pay	ARP ESSER III	(4,088,574.04)
Remod/Renov-Non-Cap	ARP ESSER III	(3,995,942.52)
Retirement Benefits	ARP ESSER III - Learning Loss	(538,458.16)
Indirect Cost	ARP ESSER III - Learning Loss	(331,624.26)
Other Tchr-Reg-Pay	ARP ESSER III	(189,289.75)
Admin-Other Pay	ARP ESSER III	(154,000.00)
Technology-Related Rentals	ARP ESSER III	(129,383.46)
Other Tchr-Reg-Pay	ARP ESSER III	(118,584.18)
Aides-Other Pay	ARP Intensive Afterschool	(100,000.00)
Pro & Tech Services	ARP ESSER III	(98,000.00)
Technology-Related Rentals	ARP ESSER III	(72,783.66)
Other Tchr-Reg-Pay	ARP ESSER III	(72,352.44)
Other Support-Other Pay	ARP ESSER III	(61,760.00)
Admin-Regular Pay	ARP ESSER III - Learning Loss	(52,402.64)
Retirement Benefits	ARP ESSER III	(45,746.35)

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CARES ACT, CRRSA ACT AND ARP ACT FUNDS
RESOLUTION NUMBER 8
BOARD MEETING June 18, 2024

Fund Name	Project	Increase (Decrease)
<u>4450 - ARP Act ESSER III (Continued)</u>		
Group Ins-Health & Hosp	ARP ESSER III	(41,288.96)
Other Misc Expenses	ARP Intensive Afterschool	(41,147.91)
Supplies	ARP Intensive Afterschool	(40,124.13)
Group Ins-Health & Hosp	ARP ESSER III	(34,623.82)
Clstrm Tchr-Other Pay	ARP ESSER III	(30,150.00)
Retirement Benefits	ARP ESSER III	(25,693.80)
Other Support-Reg Pay	ARP ESSER III	(23,952.24)
Other Tchr-Reg-Pay	ARP ESSER III - Learning Loss	(23,109.86)
Social Security Benefits	ARP ESSER III	(21,716.07)
Non-FEFP Chrttr Schl Distrib	ARP Intensive Afterschool	(18,260.50)
Other Tchr-Other Pay	ARP ESSER III	(17,500.00)
Retirement Benefits	ARP ESSER III	(16,326.64)
Retirement Benefits	ARP ESSER III	(15,466.55)
Tech Furn Fixture&Equip-Noncap	ARP ESSER III	(15,373.43)
Admin-Regular Pay	ARP ESSER III	(15,091.50)
Other Support-Reg Pay	ARP ESSER III	(15,054.39)
Other Tchr-Reg-Pay	ARP ESSER III - Learning Loss	(14,638.50)
Admin-Regular Pay	ARP ESSER III	(13,898.36)
Retirement Benefits	ARP Intensive Afterschool	(11,910.00)
Other Support-Other Pay	ARP ESSER III	(11,800.00)
Other Tchr-Reg-Pay	ARP ESSER III	(11,304.16)
Admin-Regular Pay	ARP ESSER III	(11,243.89)
Group Ins-Health & Hosp	ARP ESSER III	(11,061.04)
Social Security Benefits	ARP ESSER III	(10,897.19)
Group Ins-Health & Hosp	ARP ESSER III - Learning Loss	(10,679.12)
Group Ins-Health & Hosp	ARP ESSER III	(9,706.85)
Other Support-Reg Pay	ARP ESSER III	(9,445.70)
Social Security Benefits	ARP ESSER III	(8,435.27)
Social Security Benefits	ARP Intensive Afterschool	(7,650.00)
Social Security Benefits	ARP ESSER III	(7,118.17)
Retirement Benefits	ARP ESSER III - Learning Loss	(7,005.82)
Retirement Benefits	ARP ESSER III	(5,298.26)
Group Ins-Health & Hosp	ARP ESSER III	(5,291.55)
Pro & Tech Services	ARP ESSER III	(5,052.02)
Furn Fixtures & Equip-Capltzld	ARP ESSER III	(4,799.99)
Retirement Benefits	ARP ESSER III - Learning Loss	(4,239.43)
Social Security Benefits	ARP ESSER III - Learning Loss	(4,037.04)
Workers Compensation	ARP ESSER III	(3,696.09)
Group Ins-Health & Hosp	ARP ESSER III - Learning Loss	(3,630.99)
Repairs & Maintenance	ARP ESSER III	(3,352.00)
Clstrm Tchr-Other Pay	ARP ESSER III	(3,141.39)
Group Ins-Health & Hosp	ARP ESSER III - Learning Loss	(3,119.66)
Pro Organiz Dues & Fees	ARP ESSER III	(3,000.00)
Retirement Benefits	ARP ESSER III	(2,971.68)
Group Ins-Health & Hosp	ARP ESSER III	(2,861.96)
Social Security Benefits	ARP ESSER III - Learning Loss	(2,447.80)
Social Security Benefits	ARP ESSER III	(2,249.70)
Workers Compensation	ARP ESSER III	(2,244.73)
Group Ins-Health & Hosp	ARP ESSER III	(2,204.22)
Group Ins-Health & Hosp	ARP ESSER III	(2,144.50)
Retirement Benefits	ARP ESSER III	(2,042.88)
Retirement Benefits	ARP ESSER III - Learning Loss	(1,986.44)
Other Tchr-Suplmental Pay	ARP ESSER III	(1,729.34)
Retirement Benefits	ARP ESSER III	(1,525.79)

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CARES ACT, CRRSA ACT AND ARP ACT FUNDS
RESOLUTION NUMBER 8
BOARD MEETING June 18, 2024**

Fund Name	Project	Increase (Decrease)
<u>4450 - ARP Act ESSER III (Continued)</u>		
Other Support-Other Pay	ARP ESSER III	(1,500.00)
Workers Compensation	ARP ESSER III	(1,430.59)
Workers Compensation	ARP ESSER III	(1,355.65)
Social Security Benefits	ARP ESSER III - Learning Loss	(1,282.89)
Retirement Benefits	ARP ESSER III	(1,274.46)
Workers Compensation	ARP Intensive Afterschool	(1,180.00)
Social Security Benefits	ARP ESSER III	(1,063.29)
Group Ins-Life	ARP ESSER III	(1,017.96)
Admin-Other Pay	ARP ESSER III	(950.00)
Group Ins-Dental	ARP ESSER III	(666.29)
Workers Compensation	ARP ESSER III - Learning Loss	(623.07)
Workers Compensation	ARP Intensive Afterschool	(548.00)
Group Ins-Dental	ARP ESSER III	(543.70)
Social Security Benefits	ARP ESSER III	(522.11)
Group Ins-Life	ARP ESSER III	(499.81)
Workers Compensation	ARP ESSER III	(464.26)
Workers Compensation	ARP ESSER III - Learning Loss	(371.45)
Group Ins-Life	ARP ESSER III	(337.89)
Tech Furn Fixtures & Equip-Cap	ARP ESSER III	(265.93)
Workers Compensation	ARP ESSER III	(260.28)
Group Ins-Dental	ARP ESSER III	(223.80)
Other Tchr-Other Pay	ARP ESSER III - Learning Loss	(222.20)
Workers Compensation	ARP ESSER III	(179.02)
Workers Compensation	ARP ESSER III - Learning Loss	(174.03)
Group Ins-Life	ARP ESSER III	(159.14)
Other Support-Other Pay	ARP ESSER III - Learning Loss	(157.11)
Aides-Other Pay	ARP ESSER III - Learning Loss	(144.39)
Workers Compensation	ARP ESSER III	(134.45)
Workers Compensation	ARP ESSER III	(133.68)
Group Ins-Life	ARP ESSER III - Learning Loss	(133.36)
Group Ins-Dental	ARP ESSER III	(111.00)
Group Ins-Life	ARP ESSER III	(106.36)
Group Ins-Dental	ARP ESSER III - Learning Loss	(101.20)
Group Ins-Dental	ARP ESSER III - Learning Loss	(94.87)
Group Ins-Dental	ARP ESSER III	(94.70)
Group Ins-Dental	ARP ESSER III - Learning Loss	(82.22)
Group Ins-Life	ARP ESSER III - Learning Loss	(79.12)
Group Ins-Life	ARP ESSER III	(77.61)
Group Ins-Dental	ARP ESSER III	(69.26)
Group Ins-Dental	ARP ESSER III	(50.58)
Group Ins-Life	ARP ESSER III	(41.14)
Group Ins-Dental	ARP ESSER III	(37.86)
Group Ins-Life	ARP ESSER III - Learning Loss	(36.83)
Retirement Benefits	ARP ESSER III - Learning Loss	(30.15)
Group Ins-Life	ARP ESSER III	(29.92)
Group Ins-Life	ARP ESSER III	(25.48)
Group Ins-Dental	ARP ESSER III	(25.26)
Retirement Benefits	ARP ESSER III - Learning Loss	(21.32)
Social Security Benefits	ARP ESSER III - Learning Loss	(12.02)
		<u>0.00</u>

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CARES ACT, CRRSA ACT AND ARP ACT FUNDS
RESOLUTION NUMBER 8
BOARD MEETING June 18, 2024**

Fund Name	Project	Increase (Decrease)
b) <u>4460 - Other ARP Act Relief</u>		
Supplies	High-Impact Reading	187,438.44
Clrm Tchr-Other Pay	American Rescue Plan-HCY	35,000.00
Other Tchr-Other Pay	American Rescue Plan-HCY	11,000.00
Supplies	American Rescue Plan-HCY	8,300.00
Retirement Benefits	American Rescue Plan-HCY	8,000.00
Social Security Benefits	American Rescue Plan-HCY	2,200.00
Workers Compensation	American Rescue Plan-HCY	400.00
Technology-Related Supplies	American Rescue Plan-HCY	200.00
Other Tchr-Other Pay	American Rescue Plan-HCY	136.00
Retirement Benefits	American Rescue Plan-HCY	20.00
Social Security Benefits	American Rescue Plan-HCY	10.00
Workers Compensation	American Rescue Plan-HCY	2.00
Clrm Tchr-Other Pay	High-Impact Reading	(174,768.51)
Other Non-Prof Purc Services	American Rescue Plan-HCY	(65,268.00)
Retirement Benefits	High-Impact Reading	(7,219.11)
Social Security Benefits	High-Impact Reading	(4,674.88)
Workers Compensation	High-Impact Reading	(727.18)
Indirect Cost	High-Impact Reading	(48.76)
		<u>0.00</u>

Explanation: To transfer funds between functions and objects within various ARP Act Relief Fund projects.

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

June 18, 2024

REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3322	CO&DS For SBE/COBI Bonds	222,100.00	222,100.00			222,100.00
3630	Trans From CP Proj Funds	16,620,030.47	16,412,532.71		40,259.87	16,372,272.84
3751	Certificates Of Participation	0.00	41,459,134.75			41,459,134.75
9999	Beginning Fund Balance	6,851,764.23	6,813,004.36	38,759.87		6,851,764.23
TOTAL:		23,693,894.70	64,906,771.82	38,759.87	40,259.87	64,905,271.82

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

June 18, 2024

EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200	Debt Service	16,897,733.32	17,094,517.46			17,094,517.46
9700	Transfer Of Funds	0.00	41,000,000.00			41,000,000.00
9800	Reserves	6,796,161.38	6,812,254.36		1,500.00	6,810,754.36
TOTAL:		23,693,894.70	64,906,771.82	0.00	1,500.00	64,905,271.82

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
DEBT SERVICE FUND
RESOLUTION NUMBER 3
BOARD MEETING June 18, 2024

Account Name		Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>2920 - Sales Tax Revenue Bonds 2016</u>		
Reserve For Contingencies	Assets & Other Debits	(1,500.00)
		<u>(1,500.00)</u>
Reserve For Contingencies	Reserves	(1,500.00)
		<u>(1,500.00)</u>

Explanation: To adjust revenue and appropriation for the 2016 Sales Tax Revenue Bonds.

b) <u>2930 - Cert Of Participation-2020</u>		
Reserve For Contingencies	Assets & Other Debits	40,259.87
Trans From CP Proj Funds		<u>(40,259.87)</u>
		<u>0.00</u>

Explanation: To adjust revenue and appropriation for the 2020 Series Certificates of Participation.