



### Agenda Item Details

|                    |                                                          |
|--------------------|----------------------------------------------------------|
| Meeting            | May 21, 2024 - REGULAR MEETING AGENDA (5:30 PM)          |
| Category           | 22. Consent - Finance - Budgeting                        |
| Subject            | A. 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 7.pdf \(254 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 7.pdf \(286 KB\)](#)

 [Capital Projects Fund - Resolution 7.pdf \(191 KB\)](#)

 [CARES Act, CRRSA Act and ARP Act Funds - Resolution 7.pdf \(174 KB\)](#)

*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                      May 6, 2024 4:49 PM :: Submitted by Victoria Perkins. Routed to Kathy Branch for approval.  
May 6, 2024 5:12 PM :: Approved by Kathy Branch. Routed to Tammy Edwards for approval.  
May 7, 2024 10:55 AM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.  
May 7, 2024 11:36 AM :: Final approval by Terry St Cyr

## **Motion & Voting**

Board Approval

Motion by Kevin Adams, second by Paul Fetsko.

Final Resolution: Motion Carries

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

**Last Modified by Melinda Crews on May 21, 2024**

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 7 - GENERAL OPERATING FUND**

**May 21, 2024**

| <b>REVENUE OBJECT NUMBER &amp; NAME</b>    | <b>ORIGINAL BUDGET</b> | <b>PRESENT BUDGET</b> | <b>INCREASE</b>     | <b>DECREASE</b> | <b>REVISED BUDGET</b> |
|--------------------------------------------|------------------------|-----------------------|---------------------|-----------------|-----------------------|
| <b>3121</b> Fedl Impact Funds-Cur Op       | 400,000.00             | 400,000.00            |                     |                 | 400,000.00            |
| <b>3191</b> ROTC                           | 500,000.00             | 500,000.00            |                     |                 | 500,000.00            |
| <b>3202</b> Medicaid                       | 1,300,000.00           | 1,300,000.00          |                     |                 | 1,300,000.00          |
| <b>3273</b> Educ Stabilization Fund-VPK    | 29,000.00              | 27,000.00             |                     |                 | 27,000.00             |
| <b>3299</b> Misc Fedl Thru State           | 921,000.00             | 921,000.00            |                     |                 | 921,000.00            |
| <b>3310</b> FL Ed Finance Program (FEFP)   | 161,136,792.00         | 156,864,134.00        |                     |                 | 156,864,134.00        |
| <b>3315</b> Workforce Development          | 5,329,365.00           | 5,329,365.00          |                     |                 | 5,329,365.00          |
| <b>3317</b> Performance Based Incentives   | 250,000.00             | 304,458.00            |                     |                 | 304,458.00            |
| <b>3323</b> CO&DS for Admin Expense        | 24,217.00              | 24,217.00             |                     |                 | 24,217.00             |
| <b>3341</b> Racing Commission Funds        | 446,500.00             | 446,500.00            |                     |                 | 446,500.00            |
| <b>3343</b> State License Tax              | 55,000.00              | 55,000.00             |                     |                 | 55,000.00             |
| <b>3355</b> Class Size Reduction/Operating | 35,888,362.00          | 35,156,424.00         |                     |                 | 35,156,424.00         |
| <b>3361</b> School Recognition Funds       | 0.00                   | 0.00                  | 2,127,785.00        |                 | 2,127,785.00          |
| <b>3371</b> Voluntary Pre-K Program        | 1,649,814.54           | 1,652,669.34          |                     |                 | 1,652,669.34          |
| <b>3373</b> Reading Programs               | 0.00                   | 590,922.00            |                     |                 | 590,922.00            |
| <b>3399</b> Other Misc State Revenue       | 497,432.13             | 650,820.14            | 126,483.00          |                 | 777,303.14            |
| <b>3411</b> District School Taxes          | 118,872,702.00         | 118,872,702.00        |                     |                 | 118,872,702.00        |
| <b>3425</b> Rent                           | 250,000.00             | 250,000.00            |                     |                 | 250,000.00            |
| <b>3431</b> Interest On Investments        | 1,000,000.00           | 1,000,000.00          |                     |                 | 1,000,000.00          |
| <b>3440</b> Gifts Grants & Bequests        | 24,150.00              | 24,150.00             |                     |                 | 24,150.00             |
| <b>3461</b> Adult General Ed Course Fees   | 12,000.00              | 12,000.00             |                     |                 | 12,000.00             |
| <b>3464</b> Capital Improvement Fees       | 35,000.00              | 35,000.00             |                     |                 | 35,000.00             |
| <b>3465</b> Postsecondary Lab Fees         | 130,000.00             | 130,000.00            |                     |                 | 130,000.00            |
| <b>3467</b> GED Testing Fees               | 10,000.00              | 10,000.00             |                     |                 | 10,000.00             |
| <b>3468</b> Financial Aid Fees             | 70,000.00              | 70,000.00             |                     |                 | 70,000.00             |
| <b>3469</b> Other Student Fees             | 27,000.00              | 30,139.00             |                     |                 | 30,139.00             |
| <b>3473</b> School-Age Child Care Fees     | 410,000.00             | 410,000.00            |                     |                 | 410,000.00            |
| <b>3491</b> Bus Fees                       | 100,000.00             | 100,000.00            |                     |                 | 100,000.00            |
| <b>3493</b> Sale Of Junk                   | 200,000.00             | 200,000.00            |                     |                 | 200,000.00            |
| <b>3494</b> Fedl Indirect Cost Rate        | 1,500,000.00           | 1,500,000.00          |                     |                 | 1,500,000.00          |
| <b>3495</b> Other Misc Local Sources       | 2,245,000.00           | 2,258,878.95          |                     |                 | 2,258,878.95          |
| <b>3498</b> Lost Damaged & Sale Txbks      | 5,000.00               | 5,000.00              |                     |                 | 5,000.00              |
| <b>3499</b> Food Srvs Indirect Cost Rate   | 450,000.00             | 450,000.00            |                     |                 | 450,000.00            |
| <b>3630</b> Trans From CP Proj Funds       | 12,833,340.00          | 12,104,229.00         |                     |                 | 12,104,229.00         |
| <b>9999</b> Beginning Fund Balance         | 41,666,117.43          | 41,666,117.43         |                     |                 | 41,666,117.43         |
| <b>TOTAL:</b>                              | <b>388,267,792.10</b>  | <b>383,350,725.86</b> | <b>2,254,268.00</b> | <b>0.00</b>     | <b>385,604,993.86</b> |

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 7 - GENERAL OPERATING FUND**

**May 21, 2024**

| EXPENDITURE FUNCTION NUMBER & NAME   | ORIGINAL<br>BUDGET    | PRESENT<br>BUDGET     | INCREASE            | DECREASE            | REVISED<br>BUDGET     |
|--------------------------------------|-----------------------|-----------------------|---------------------|---------------------|-----------------------|
| <b>5000</b> Instruction              | 196,680,165.17        | 193,905,194.37        | 4,819,192.66        |                     | 198,724,387.03        |
| <b>6100</b> Student Support Services | 18,217,271.00         | 20,063,381.84         |                     | 18,741.60           | 20,044,640.24         |
| <b>6200</b> Instructional Media Svc  | 4,490,052.00          | 4,812,410.83          | 30,000.00           |                     | 4,842,410.83          |
| <b>6300</b> Instruct & Curr Dev Svc  | 7,839,910.07          | 8,081,898.39          |                     | 55,062.14           | 8,026,836.25          |
| <b>6400</b> Instruct Staff Trng Svc  | 3,643,815.24          | 3,769,379.82          |                     | 3,848.79            | 3,765,531.03          |
| <b>6500</b> Instr Tech Svc           | 5,407,898.97          | 5,419,916.64          |                     | 1,329,134.55        | 4,090,782.09          |
| <b>7100</b> Board                    | 1,544,807.64          | 1,544,807.64          |                     |                     | 1,544,807.64          |
| <b>7200</b> General Administration   | 1,490,146.07          | 1,508,482.07          |                     |                     | 1,508,482.07          |
| <b>7300</b> School Administration    | 21,396,826.00         | 21,396,826.00         |                     | 1,530,000.00        | 19,866,826.00         |
| <b>7400</b> Facility Acq & Construc  | 962,812.00            | 3,198,787.00          |                     | 10,000.00           | 3,188,787.00          |
| <b>7500</b> Fiscal Services          | 2,603,532.05          | 2,819,732.05          | 10,000.00           |                     | 2,829,732.05          |
| <b>7600</b> Food Services            | 116,000.25            | 116,000.25            | 30,000.00           |                     | 146,000.25            |
| <b>7700</b> Central Services         | 6,759,590.00          | 7,173,075.37          | 300,000.00          |                     | 7,473,075.37          |
| <b>7800</b> Transportation Services  | 17,875,904.00         | 17,814,929.00         | 600,000.00          |                     | 18,414,929.00         |
| <b>7900</b> Operation Of Plant       | 40,678,959.00         | 41,493,221.08         |                     | 879,017.00          | 40,614,204.08         |
| <b>8100</b> Maintenance Of Plant     | 11,929,107.00         | 12,654,107.00         | 600,000.00          |                     | 13,254,107.00         |
| <b>8200</b> Admin Tech Svc           | 4,001,474.00          | 4,301,474.00          |                     | 10,000.00           | 4,291,474.00          |
| <b>9100</b> Community Services       | 567,500.00            | 558,632.55            | 9,020.09            |                     | 567,652.64            |
| <b>9800</b> Reserves                 | 42,062,021.64         | 32,718,469.96         |                     | 308,140.67          | 32,410,329.29         |
| <b>TOTAL:</b>                        | <b>388,267,792.10</b> | <b>383,350,725.86</b> | <b>6,398,212.75</b> | <b>4,143,944.75</b> | <b>385,604,993.86</b> |

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:**  
**GENERAL OPERATING FUND**  
**RESOLUTION NUMBER 7**  
**BOARD MEETING May 21, 2024**

| <b>Account Name</b>                                                                  |              | <b>Increase<br/>(Decrease)</b> |
|--------------------------------------------------------------------------------------|--------------|--------------------------------|
| <b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b> |              |                                |
| a) <u>FL School Recognition Program</u>                                              |              |                                |
| School Recognition Funds                                                             |              | 2,127,785.00                   |
|                                                                                      |              | <u>2,127,785.00</u>            |
| Supplies                                                                             | Basic (K-12) | 2,106,985.00                   |
| FEFP Chrtr Schl Distributions                                                        | Basic (K-12) | 20,800.00                      |
|                                                                                      |              | <u>2,127,785.00</u>            |

**Explanation: To set up budget for Florida School Recognition Program project.**

|                                  |                         |                 |
|----------------------------------|-------------------------|-----------------|
| b) <u>Computer Science Bonus</u> |                         |                 |
| Other Misc State Revenue         |                         | 5,500.00        |
|                                  |                         | <u>5,500.00</u> |
| Clstrm Tchr-Other Pay            | Instruct Staff Trng Svc | 5,500.00        |
|                                  |                         | <u>5,500.00</u> |

**Explanation: To set up budget for Computer Science Bonus project.**

|                                 |                    |                   |
|---------------------------------|--------------------|-------------------|
| c) <u>Safety School Mapping</u> |                    |                   |
| Other Misc State Revenue        |                    | 120,983.00        |
|                                 |                    | <u>120,983.00</u> |
| Pro & Tech Services             | Operation Of Plant | 120,983.00        |
|                                 |                    | <u>120,983.00</u> |

**Explanation: To set up budget for Safety School Mapping project.**

**II. Amendments Between Appropriations & Reserves**

|                                          |                      |             |
|------------------------------------------|----------------------|-------------|
| a) <u>Child Care-After Sch(Dist Opr)</u> |                      |             |
| Reserve For Contingencies                | Unrestricted Reserve | 1,508.60    |
| Temporary Employment                     | Community Services   | (1,508.60)  |
|                                          |                      | <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 7**  
**BOARD MEETING May 21, 2024**

| <b>Account Name</b>            |                               | <b>Increase<br/>(Decrease)</b> |
|--------------------------------|-------------------------------|--------------------------------|
| b) <u>Various Projects</u>     |                               |                                |
| Clstrn Tchrr-Reg-Pay           | Instruction                   | 2,300,000.00                   |
| Admin-Regular Pay              | Transportation Services       | 600,000.00                     |
| Other Support-Reg Pay          | Maintenance Of Plant          | 600,000.00                     |
| Non-FEFP Chrtr Schl Distrib    | Basic (K-12)                  | 368,102.54                     |
| Admin-Regular Pay              | Central Services              | 300,000.00                     |
| Admin-Regular Pay              | Instructional Media Svc       | 30,000.00                      |
| Other Support-Sick Pay         | Food Services                 | 30,000.00                      |
| Other Tchrr-Other Pay          | Instruct & Curr Dev Svc       | 10,400.00                      |
| Other Support-Term Pay         | Fiscal Services               | 10,000.00                      |
| Other Support-Term Pay         | Community Services            | 10,000.00                      |
| Clstrn Tchrr-Other Pay         | Basic (K-12)                  | 9,078.49                       |
| Supplies                       | Basic (K-12)                  | 7,411.55                       |
| Tech Furn Fixtures & Equip-Cap | Basic (K-12)                  | 4,787.00                       |
| Reserve For Contingencies      | Unrestricted Reserve          | 3,673.03                       |
| Technology-Related Supplies    | Basic (K-12)                  | 3,202.77                       |
| Retirement Benefits            | Basic (K-12)                  | 1,313.42                       |
| Travel-Away-In State           | Instruct Staff Trng Svc       | 1,051.21                       |
| Other Support-Reg Pay          | Instr Tech Svc                | 711.00                         |
| Social Security Benefits       | Basic (K-12)                  | 668.93                         |
| Supplies                       | Community Services            | 528.69                         |
| Supplies                       | Basic (K-12)                  | 210.00                         |
| Furn Fixtures & Equip-Non-Cap  | Parental Involvement          | 208.80                         |
| Technology-Related Rentals     | Basic (K-12)                  | 198.00                         |
| Workers Compensation           | Basic (K-12)                  | 107.99                         |
| Retirement Benefits            | Instr Tech Svc                | 96.49                          |
| Group Ins-Health & Hosp        | Instr Tech Svc                | 40.79                          |
| Workers Compensation           | Instr Tech Svc                | 8.44                           |
| Social Security Benefits       | Instr Tech Svc                | 8.23                           |
| Group Ins-Life                 | Instr Tech Svc                | 0.50                           |
| Admin-Regular Pay              | School Administration         | (1,530,000.00)                 |
| Other Support-Reg Pay          | Instr Tech Svc                | (1,300,000.00)                 |
| Other Support-Reg Pay          | Operation Of Plant            | (1,000,000.00)                 |
| Reserve For Contingencies      | EEA - Beyond Reg 180 Day Term | (149,716.00)                   |
| Reserve For Contingencies      | EEA Operational Cost-Reg Term | (133,974.00)                   |
| Clstrn Tchrr-Other Pay         | Instruct & Curr Dev Svc       | (65,462.14)                    |
| Other Tchrr-Sick Pay           | Instr Tech Svc                | (30,000.00)                    |
| Reserve For Contingencies      | Reserves                      | (29,422.30)                    |
| Clstrn Tchrr-Other Pay         | Parental Involvement          | (18,950.40)                    |
| Pro & Tech Services            | Instruct Staff Trng Svc       | (10,400.00)                    |
| Other Support-Term Pay         | Facility Acq & Construc       | (10,000.00)                    |
| Other Support-Term Pay         | Admin Tech Svc                | (10,000.00)                    |
| Supplies                       | Basic (K-12)                  | (3,673.03)                     |
| Reserve For Contingencies      | Science Lab Materials         | (210.00)                       |
|                                |                               | <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.: 7 - SPECIAL REVENUE - FEDERAL PROGRAMS**

**May 21, 2024**

| <b>REVENUE OBJECT NUMBER &amp; NAME</b> | <b>ORIGINAL<br/>BUDGET</b> | <b>PRESENT<br/>BUDGET</b> | <b>INCREASE</b>   | <b>DECREASE</b> | <b>REVISED<br/>BUDGET</b> |
|-----------------------------------------|----------------------------|---------------------------|-------------------|-----------------|---------------------------|
| 3199 Misc Federal Direct                | 4,621,549.63               | 4,976,520.92              | 930.40            |                 | 4,977,451.32              |
| 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              | 13,341,201.95             |                   | 0.03            | 13,341,201.92             |
| 3240 Elem & Sec Ed Act, Title I         | 28,479,099.48              | 30,263,237.38             | 11,403.01         |                 | 30,274,640.39             |
| 3299 Misc Fedl Thru State               | 5,348,004.40               | 4,905,530.57              | 622,266.20        |                 | 5,527,796.77              |
| <b>TOTAL:</b>                           | <b>51,975,225.11</b>       | <b>54,996,243.50</b>      | <b>634,599.61</b> | <b>0.03</b>     | <b>55,630,843.08</b>      |

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 7 - SPECIAL REVENUE - FEDERAL PROGRAMS**

**May 21, 2024**

| EXPENDITURE FUNCTION NUMBER & NAME |                          | ORIGINAL BUDGET      | PRESENT BUDGET       | INCREASE          | DECREASE         | REVISED BUDGET       |
|------------------------------------|--------------------------|----------------------|----------------------|-------------------|------------------|----------------------|
| <b>5000</b>                        | Instruction              | 22,919,994.07        | 24,985,727.17        | 130,916.99        |                  | 25,116,644.16        |
| <b>6100</b>                        | Student Support Services | 1,902,272.88         | 2,120,641.14         | 2,054.00          |                  | 2,122,695.14         |
| <b>6200</b>                        | Instructional Media Svc  | 242,760.22           | 242,643.12           |                   |                  | 242,643.12           |
| <b>6300</b>                        | Instruct & Curr Dev Svc  | 12,334,522.66        | 11,023,721.21        | 42,243.10         |                  | 11,065,964.31        |
| <b>6400</b>                        | Instruct Staff Trng Svc  | 7,185,794.84         | 8,438,642.57         | 429,346.49        |                  | 8,867,989.06         |
| <b>6500</b>                        | Instr Tech Svc           | 252,403.85           | 275,939.85           |                   |                  | 275,939.85           |
| <b>7200</b>                        | General Administration   | 2,334,848.59         | 2,236,536.66         | 41,091.00         |                  | 2,277,627.66         |
| <b>7300</b>                        | School Administration    | 0.00                 | 277,500.00           |                   |                  | 277,500.00           |
| <b>7400</b>                        | Facility Acq & Construc  | 0.00                 | 9,916.69             |                   |                  | 9,916.69             |
| <b>7700</b>                        | Central Services         | 292,398.40           | 234,257.21           |                   | 9,052.00         | 225,205.21           |
| <b>7800</b>                        | Transportation Services  | 3,425,480.29         | 4,075,151.29         |                   | 2,000.00         | 4,073,151.29         |
| <b>7900</b>                        | Operation Of Plant       | 77,636.31            | 65,153.59            |                   |                  | 65,153.59            |
| <b>8200</b>                        | Admin Tech Svc           | 89,892.00            | 93,192.00            |                   |                  | 93,192.00            |
| <b>9100</b>                        | Community Services       | 917,221.00           | 917,221.00           |                   |                  | 917,221.00           |
| <b>TOTAL:</b>                      |                          | <b>51,975,225.11</b> | <b>54,996,243.50</b> | <b>645,651.58</b> | <b>11,052.00</b> | <b>55,630,843.08</b> |

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY**  
**EXPLANATION OF BUDGET AMENDMENT NO. 7**  
**SPECIAL REVENUES**  
**BOARD MEETING May 21, 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.

| <b>Project No.</b> | <b>Project Name</b>                                                                                                      | <b>Increase<br/>(Decrease)</b> |
|--------------------|--------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| P063Q134159        | Federal Administrative Cost Allowance                                                                                    | 1,115.00                       |
|                    | <b>Explanation: To increase budget per Florida Department of Education.</b>                                              |                                |
| HE1254-19-1-0005   | Military : Taking Flight                                                                                                 | (184.60)                       |
|                    | <b>Explanation: To decrease budget per Department of Defense.</b>                                                        |                                |
| 170-1614A-4CS01    | Carl Perkins Secondary                                                                                                   | 0.00                           |
|                    | <b>Explanation: Changes by schools &amp; departments between objects &amp; functions to better utilize funds.</b>        |                                |
| 170-2674B-4CP01    | IDEA, Part B, Pre-School Entitlement                                                                                     | (0.03)                         |
|                    | <b>Explanation: To decrease budget per Florida Department of Education.</b>                                              |                                |
| 170-2124B-4CB01    | Title I, Part A, Basic - Salaries & Benefits                                                                             | (5,512.00)                     |
|                    | <b>Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.</b> |                                |
| 170-2124B-4CB01    | Title I, Part A, Basic                                                                                                   | 5,512.00                       |
|                    | <b>Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.</b> |                                |
| 170-2124A-4CB01    | Title I, Part A Basic - Parental Involvement                                                                             | 0.00                           |
|                    | <b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>            |                                |
| 170-2124A-4CB01    | Title I, Part A, Basic - Summer School & Pre-K                                                                           | 0.00                           |
|                    | <b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>            |                                |

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY**  
**EXPLANATION OF BUDGET AMENDMENT NO. 7**  
**SPECIAL REVENUES**  
**BOARD MEETING May 21, 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.

| <b>Project No.</b> | <b>Project Name</b>                                                                                                      | <b>Increase<br/>(Decrease)</b> |
|--------------------|--------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| 170-2264B-4C001    | Title I, UniSIG                                                                                                          | 0.00                           |
|                    | <b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>            |                                |
| 170-2264B-4CS01    | UniSIG Supp Teh Alloc                                                                                                    | 11,403.01                      |
|                    | <b>Explanation: To increase budget per Florida Department of Education.</b>                                              |                                |
| 170-2323B-3CB01    | Title I, Part A, Ed Services                                                                                             | 0.00                           |
|                    | <b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>            |                                |
| 170-2244B-4CT01    | Title II - Mathematics                                                                                                   | 14,004.75                      |
|                    | <b>Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.</b> |                                |
| 170-2244B-4CT01    | Title II - Private Schools                                                                                               | 101,177.30                     |
|                    | <b>Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.</b> |                                |
| 170-2244B-4CT01    | Title II - Staff Development                                                                                             | (168,165.08)                   |
|                    | <b>Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.</b> |                                |
| 170-2244C-4CT01    | Title II - Roll Forward                                                                                                  | 666,855.23                     |
|                    | <b>Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.</b> |                                |
| 170-1274B-4CH01    | Title IX, Part A, Homeless                                                                                               | 8,394.00                       |
|                    | <b>Explanation: To increase budget per Florida Department of Education.</b>                                              |                                |

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 7 - CAPITAL PROJECTS FUND**

**May 21, 2024**

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

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 7 - CAPITAL PROJECTS FUND**

**May 21, 2024**

| <b>FUNCTION NUMBER &amp; NAME</b>   | <b>ORIGINAL<br/>BUDGET</b> | <b>PRESENT<br/>BUDGET</b> | <b>INCREASE</b>     | <b>DECREASE</b>     | <b>REVISED<br/>BUDGET</b> |
|-------------------------------------|----------------------------|---------------------------|---------------------|---------------------|---------------------------|
| <b>7400</b> Facility Acq & Construc | 125,998,737.59             | 172,065,596.45            | 3,209,455.00        |                     | 175,275,051.45            |
| <b>9700</b> Transfer Of Funds       | 33,004,707.00              | 28,725,009.47             |                     |                     | 28,725,009.47             |
| <b>9800</b> Reserves                | 15,878,962.23              | 14,288,257.90             |                     | 3,209,455.00        | 11,078,802.90             |
| <b>TOTAL:</b>                       | <b>174,882,406.82</b>      | <b>215,078,863.82</b>     | <b>3,209,455.00</b> | <b>3,209,455.00</b> | <b>215,078,863.82</b>     |

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:**  
**CAPITAL PROJECTS FUND**  
**RESOLUTION NUMBER 7**  
**BOARD MEETING May 21, 2024**

| <b>Fund Name</b>                                                   | <b>Project</b>      | <b>Increase<br/>(Decrease)</b> |
|--------------------------------------------------------------------|---------------------|--------------------------------|
| <b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b> |                     |                                |
| a) <u>3712 - Cap Imprv Tax Fund FY 22</u>                          |                     |                                |
| Imprv Not Bldg Non-Cap/Acq-Cons                                    | Sitework            | 81,088.33                      |
| Remod/Renov-Non-Cap                                                | HVAC Renovations    | 65,439.80                      |
| Furn Fixtures & Equip-Non-Cap                                      | Hurricane Sally     | 852.00                         |
| Remod/Renov-Non-Cap                                                | Fire Protection Sys | 0.02                           |
| Renovations-Network/Retrofit                                       | Computer Equipment  | (76,771.72)                    |
| Remod/Renov-Non-Cap                                                | Computer Equipment  | (68,131.47)                    |
| Computer Hardware-Non-Cap                                          | Computer Equipment  | (2,476.96)                     |
|                                                                    |                     | <u>0.00</u>                    |

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

|                                           |                   |                |
|-------------------------------------------|-------------------|----------------|
| b) <u>3714 - Cap Imprv Tax Fund FY 24</u> |                   |                |
| Remod/Renov-Non-Cap                       | HVAC Renovations  | 3,000,000.00   |
| Software-Non Capitalized                  | Computer Software | 209,455.00     |
| Reserve For Contingencies                 | Reserve           | (3,209,455.00) |
|                                           |                   | <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.**

|                                                 |                  |             |
|-------------------------------------------------|------------------|-------------|
| c) <u>3923 - Ed Fac Security Gt Fd - FY2022</u> |                  |             |
| Imprv Not Bldg Cap /Acq-Const                   | Sitework         | 14,727.46   |
| Remod/Renov-Non-Cap                             | Security Systems | (14,727.46) |
|                                                 |                  | <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.: 7 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

**May 21, 2024**

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

**SCHOOL BOARD OF ESCAMBIA COUNTY**  
**RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET**  
**RESOLUTION NO.: 7 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

**May 21, 2024**

| <b>FUNCTION NUMBER &amp; NAME</b>    | <b>ORIGINAL BUDGET</b> | <b>PRESENT BUDGET</b> | <b>INCREASE</b>     | <b>DECREASE</b>     | <b>REVISED BUDGET</b> |
|--------------------------------------|------------------------|-----------------------|---------------------|---------------------|-----------------------|
| <b>5000</b> Instruction              | 13,111,097.40          | 12,726,913.20         | 2,900,000.00        |                     | 15,626,913.20         |
| <b>6100</b> Student Support Services | 1,493,768.31           | 4,820,729.38          |                     | 1,100,000.00        | 3,720,729.38          |
| <b>6200</b> Instructional Media Svc  | 7,000.00               | 47,439.26             |                     |                     | 47,439.26             |
| <b>6300</b> Instruct & Curr Dev Svc  | 602,293.65             | 2,761,369.69          |                     |                     | 2,761,369.69          |
| <b>6400</b> Instruct Staff Trng Svc  | 1,752,975.86           | 1,650,194.29          |                     |                     | 1,650,194.29          |
| <b>6500</b> Instr Tech Svc           | 2,339.14               | 34,680.52             |                     |                     | 34,680.52             |
| <b>7100</b> Board                    | 0.00                   | 4,000.00              |                     |                     | 4,000.00              |
| <b>7200</b> General Administration   | 1,112,030.49           | 948,387.00            | 8,000.00            |                     | 956,387.00            |
| <b>7300</b> School Administration    | 954,906.09             | 1,281,856.58          |                     | 8,000.00            | 1,273,856.58          |
| <b>7400</b> Facility Acq & Construc  | 37,127,027.35          | 28,302,175.94         |                     | 1,830,000.00        | 26,472,175.94         |
| <b>7500</b> Fiscal Services          | 317,763.22             | 317,763.22            |                     |                     | 317,763.22            |
| <b>7600</b> Food Services            | 0.00                   | 154,000.00            |                     |                     | 154,000.00            |
| <b>7700</b> Central Services         | 186,973.81             | 185,360.69            |                     |                     | 185,360.69            |
| <b>7800</b> Transportation Services  | 703,038.50             | 635,155.18            |                     |                     | 635,155.18            |
| <b>7900</b> Operation Of Plant       | 105,131.50             | 198,927.51            |                     |                     | 198,927.51            |
| <b>8100</b> Maintenance Of Plant     | 498,414.28             | 571,298.18            | 30,000.00           |                     | 601,298.18            |
| <b>8200</b> Admin Tech Svc           | 2,731.00               | 24,451.00             |                     |                     | 24,451.00             |
| <b>9100</b> Community Services       | 15,000.00              | 379,151.00            |                     |                     | 379,151.00            |
| <b>TOTAL:</b>                        | <b>57,992,490.60</b>   | <b>55,043,852.64</b>  | <b>2,938,000.00</b> | <b>2,938,000.00</b> | <b>55,043,852.64</b>  |

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS  
 RESOLUTION NUMBER 7  
 BOARD MEETING May 21, 2024**

| <b>Fund Name</b>                                                   | <b>Project</b> | <b>Increase<br/>(Decrease)</b> |
|--------------------------------------------------------------------|----------------|--------------------------------|
| <b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b> |                |                                |
| a) <u>ARP Act ESSER III</u>                                        |                |                                |
| Clstrm Tchr-Reg-Pay                                                | ARP ESSER III  | 2,900,000.00                   |
| Other Support-Other Pay                                            | ARP ESSER III  | 30,000.00                      |
| Indirect Cost                                                      | ARP ESSER III  | 8,000.00                       |
| Remod/Renov-Non-Cap                                                | ARP ESSER III  | (1,830,000.00)                 |
| Pro & Tech Services                                                | ARP ESSER III  | (1,100,000.00)                 |
| Admin-Regular Pay                                                  | ARP ESSER III  | (8,000.00)                     |
|                                                                    |                | <u>0.00</u>                    |

**Explanation: To transfer funds between functions and objects within the ARP ESSER III project.**