



<b>THE SCHOOL DISTRICT OF ESCAMBIA COUNTY</b> <b>Finance and Business Services</b>		<b>SCHOOL BOARD AGENDA</b> <b>EXECUTIVE SUMMARY</b>	
AGENDA DATE: <b>August 17, 2021</b>		ITEM NUMBER: V. b. 2. C. 2.  a. Resolution 12 – General Operating Fund b. Resolution 11 – Special Revenue - Federal Programs c. Resolution 11 – Capital Projects Fund d. Resolution 1 – Special Revenue - Food Service Fund e. Resolution 2 – Debt Service Fund f. Resolution 11 – CARES Act Fund	
AGENDA REFERENCE:  <b>Resolutions to Amend 2020-2021 District School Budget</b>		FISCAL IMPACT / AMOUNT:  These amendments properly reflect the estimated revenues and appropriations, and allow for better utilization of budgeted funds. These amendments show the estimated revenues and appropriations for each fund and provide a description of items amended.	
FUND SOURCE:  <b>Various</b>			
BACKGROUND INFORMATION / DESCRIPTION  On September 21, 2020, the School Board adopted the budget for fiscal year 2020-2021. As the fiscal year progresses, we ask you to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are the results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues; increases or decreases in appropriations to more accurately reflect estimated expenditures; and schools, departments, and projects make changes to their budget in order to better utilize funds.			
EDUCATIONAL IMPACT  These amendments facilitate the effective operations of the District through more efficient use of funds.			
OTHER REFERENCES OR NOTES			
ACTION REQUIRED  <b>Approval of resolutions to amend District School Budget</b>			
STRATEGIC ALIGNMENT  GOAL: <b>F.1 – To increase fiscal efficiencies while maintaining good stewardship of the District’s fiscal assets in order to provide better educational resources to the students</b>  OBJECTIVE: n/a			
REQUESTED BY   <b>Theresa McCants, Director</b> <b>Budgeting Department</b>		DATE  <b>August 4, 2021</b>	
ASSISTANT SUPERINTENDENT   <b>Terry St. Cyr</b> <b>Finance and Business Services</b>		DATE  <b>August 4, 2021</b>	DATE OF BOARD APPROVAL  <b>APPROVED</b> <b>ESCAMBIA COUNTY SCHOOL BOARD</b>  <b>AUG 17 2021</b>

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 12 - GENERAL OPERATING FUND

August 17, 2021

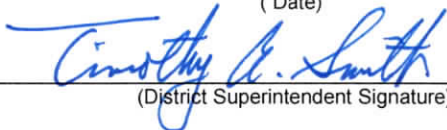
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	450,000.00	450,000.00			450,000.00
3191 ROTC	490,000.00	490,000.00	29,704.14		519,704.14
3202 Medicaid	1,500,000.00	1,824,314.94	60,703.24		1,885,018.18
3299 Misc Fedl Thru State	917,609.00	1,089,251.00		78,390.40	1,010,860.60
3310 FL Ed Finance Program (FEFP)	161,293,098.00	158,923,526.00			158,923,526.00
3315 Workforce Development	3,840,386.00	3,840,386.00			3,840,386.00
3317 Performance Based Incentives	135,000.00	123,000.00			123,000.00
3323 CO & DS for Admin Expense	24,217.00	24,217.00			24,217.00
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	55,000.00	55,000.00			55,000.00
3355 Class Size Reduction/Operating	42,713,776.00	42,713,776.00			42,713,776.00
3371 Voluntary Pre-K Program	1,025,220.90	1,001,361.35		133,115.51	868,245.84
3399 Other Misc State Revenue	401,685.87	573,027.90		165,461.36	407,566.54
3411 District School Taxes	95,662,518.00	95,662,518.00	926,571.16		96,589,089.16
3425 Rent	200,000.00	200,000.00	72,849.33		272,849.33
3431 Interest On Investments	500,000.00	500,000.00			500,000.00
3440 Gifts Grants & Bequests	84,150.00	84,150.00			84,150.00
3461 Adult General Ed Course Fees	12,000.00	12,000.00	310.00		12,310.00
3462 Postsecondary Vocational Fees	600,000.00	600,000.00			600,000.00
3463 Continuing Workforce Ed Fees	20,000.00	20,000.00			20,000.00
3464 Capital Improvement Fees	25,000.00	25,000.00	22,295.52		47,295.52
3465 Postsecondary Lab Fees	139,500.00	146,531.87	20,777.05		167,308.92
3467 GED Testing Fees	10,000.00	10,000.00	2,821.63		12,821.63
3468 Financial Aid Fees	65,000.00	65,000.00	14,544.09		79,544.09
3469 Other Student Fees	38,000.00	41,694.23	12,546.41		54,240.64
3473 School-Age Child Care Fees	409,000.00	409,000.00		18,656.67	390,343.33
3491 Bus Fees	400,000.00	400,000.00			400,000.00
3493 Sale Of Junk	200,000.00	200,000.00			200,000.00
3494 Fedl Indirect Cost Rate	1,000,000.00	1,000,000.00			1,000,000.00
3495 Other Misc Local Sources	449,348.57	625,266.30	744.33		626,010.63
3498 Lost Damaged & Sale Txbks	30,000.00	30,000.00			30,000.00
3499 Food Svcs Indirect Cost Rate	389,700.00	389,700.00			389,700.00
3630 Trans From CP Proj Funds	8,325,385.00	8,325,385.00			8,325,385.00
9999 Beginning Fund Balance	45,829,886.18	45,829,886.18			45,829,886.18
<b>TOTAL:</b>	<b>367,681,980.52</b>	<b>366,130,491.77</b>	<b>1,163,866.90</b>	<b>395,623.94</b>	<b>366,898,734.73</b>

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 12 - GENERAL OPERATING FUND

August 17, 2021

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	196,563,359.72	200,094,324.03	548,046.51		200,642,370.54
6100 Student Support Services	17,093,759.81	18,248,370.51	6,265.00		18,254,635.51
6200 Instructional Media Svc	4,547,293.91	4,792,624.33	142.61		4,792,766.94
6300 Instruct & Curr Dev Svc	7,035,652.49	7,532,411.28		14,892.11	7,517,519.17
6400 Instruct Staff Trng Svc	4,120,585.85	4,627,452.94		133,944.67	4,493,508.27
6500 Instr Tech Svc	3,886,881.69	4,144,170.07			4,144,170.07
7100 Board	1,467,747.00	1,534,747.00	50,000.00		1,584,747.00
7200 General Administration	715,147.00	1,021,147.00			1,021,147.00
7300 School Administration	16,775,451.60	18,131,867.37	24,257.20		18,156,124.57
7400 Facility Acq & Construc	1,305,677.63	3,713,142.22		9,000.00	3,704,142.22
7500 Fiscal Services	2,484,795.55	2,672,795.55			2,672,795.55
7600 Food Services	79,000.00	177,300.00			177,300.00
7700 Central Services	7,147,196.47	7,285,989.14		4,735.28	7,281,253.86
7800 Transportation Services	17,034,969.61	14,857,413.41		150,000.00	14,707,413.41
7900 Operation Of Plant	28,280,508.51	28,450,295.02		35,361.84	28,414,933.18
8100 Maintenance Of Plant	11,831,049.33	12,141,199.33			12,141,199.33
8200 Admin Tech Svc	3,211,961.00	3,864,073.87		987.09	3,863,086.78
9100 Community Services	1,038,085.64	1,006,931.48		6,425.36	1,000,506.12
9800 Reserves	43,062,857.71	31,834,237.22	494,877.99		32,329,115.21
<b>TOTAL:</b>	<b>367,681,980.52</b>	<b>366,130,491.77</b>	<b>1,123,589.31</b>	<b>355,346.35</b>	<b>366,898,734.73</b>

ADOPTED BY BOARD: August 17, 2021  
 (Date)

CERTIFIED CORRECT:   
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

AUG 17 2021

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
GENERAL OPERATING FUND  
RESOLUTION NUMBER 12  
BOARD MEETING August 17, 2021**

Account Name	Increase (Decrease)
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>	
a) <u>Various Child Care-After Sch Projects</u>	
School-Age Child Care Fees	12,775.50
School-Age Child Care Fees	(31,432.17)
	<u>(18,656.67)</u>
Supplies	12,775.50
Temporary Employment	(31,432.17)
	<u>(18,656.67)</u>
	Community Services
	Community Services

**Explanation: To adjust revenue and appropriations to actual revenue received.**

b) <u>Voluntary Pre-K Education Prgm</u>	
Voluntary Pre-K Program	(133,115.51)
	<u>(133,115.51)</u>
Supplies	Pre-K 3,093.72
Clstrm Tchr-Reg-Pay	Pre-K (66,411.00)
Aides-Reg Pay	Pre-K (24,266.00)
Substitute Teachers	Pre-K (20,000.00)
Group Ins-Health & Hosp	Pre-K (19,045.90)
Retirement Benefits	Pre-K (6,486.33)
	<u>(133,115.51)</u>

**Explanation: To adjust revenue and appropriations to actual revenue received.**

c) <u>Computer Science Certification</u>	
Other Misc State Revenue	(117,919.72)
	<u>(117,919.72)</u>
Training Tuition Fees	Instruct Staff Trng Svc (49,884.25)
Clstrm Tchr-Other Pay	Instruct Staff Trng Svc (34,058.00)
Clstrm Tchr-Other Pay	Instruct & Curr Dev Svc (12,225.36)
Other Tchr-Other Pay	Instruct Staff Trng Svc (8,901.00)
Retirement Benefits	Instruct Staff Trng Svc (4,142.00)
Substitute Teachers	Instruct Staff Trng Svc (4,000.00)
Social Security Benefits	Instruct Staff Trng Svc (3,672.00)
Supplies	Instruct Staff Trng Svc (1,037.11)
	<u>(117,919.72)</u>

**Explanation: To adjust revenue and appropriations to actual revenue received.**

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
GENERAL OPERATING FUND  
RESOLUTION NUMBER 12  
BOARD MEETING August 17, 2021

Account Name	Increase (Decrease)
d) <u>Various Projects</u>	
Capital Improvement Fees	22,295.52
Other Student Fees	18,601.41
Financial Aid Fees	14,544.09
Postsecondary Lab Fees	6,817.93
Postsecondary Lab Fees	5,243.28
Postsecondary Lab Fees	4,899.74
Postsecondary Lab Fees	3,816.10
GED Testing Fees	2,821.63
Adult General Ed Course Fees	310.00
Other Student Fees	(6,000.00)
Other Student Fees	(55.00)
	<u>73,294.70</u>
Furn Fixtures & Equip-Captlzd	Vocational-Technical 20,736.52
Other Misc Expenses	Community Services 12,544.09
Tech Furn Fixture&Equip-Noncap	Vocational-Technical 9,394.78
Technology-Related Supplies	Vocational-Technical 8,599.62
Supplies	Vocational-Technical 6,668.20
Furn Fixtures & Equip-Non-Cap	Vocational-Technical 5,627.16
Furn Fixtures & Equip-Non-Cap	Vocational-Technical 3,316.10
Textbooks	Vocational-Technical 3,283.95
Tech Furn Fixture&Equip-Noncap	Vocational-Technical 2,821.63
Student Reg/Admission Fees	Vocational-Technical 2,328.55
Furn Fixtures & Equip-Non-Cap	Vocational-Technical 2,326.24
Supplies	Vocational-Technical 2,000.00
Technology-Related Rentals	Vocational-Technical 1,967.66
Furn Fixtures & Equip-Non-Cap	Vocational-Technical 1,959.33
Repairs & Maintenance	Vocational-Technical 1,495.99
Technology-Related Supplies	Vocational-Technical 1,077.09
Remod/Renov-Non-Cap	Facility Acq & Construc 1,000.00
Furn Fixtures & Equip-Non-Cap	Adult General 647.94
Technology-Related Supplies	Vocational-Technical 577.51
Other Misc Expenses	Community Services 559.00
Supplies	Vocational-Technical 500.00
Supplies	Vocational-Technical 500.00
Tech Furn Fixture&Equip-Noncap	Vocational-Technical 341.34
Cell Phones/Radio Phones	Operation Of Plant 96.96
Repair Parts	Vocational-Technical 50.00
Furn Fixtures & Equip-Non-Cap	Vocational-Technical 50.00
Technology-Related Supplies	Vocational-Technical 49.73
Supplies	Vocational-Technical (9,429.14)
Supplies	Vocational-Technical (6,000.00)
Supplies	Vocational-Technical (1,360.65)
Other Misc Expenses	Adult General (434.90)
	<u>73,294.70</u>

Explanation: To adjust revenue and appropriations to actual revenue fees received.

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
GENERAL OPERATING FUND  
RESOLUTION NUMBER 12  
BOARD MEETING August 17, 2021**

<u>Account Name</u>	<u>Increase (Decrease)</u>
e) <u>Various Projects</u>	
District School Taxes	912,104.87
Medicaid	60,703.24
Rent	47,200.00
ROTC	29,704.14
Rent	14,762.80
District School Taxes	14,466.29
Rent	10,886.53
Other Misc Local Sources	744.33
Misc Fedl Thru State	648.45
Other Misc State Revenue	580.00
Misc Fedl Thru State	(79,038.85)
Other Misc State Revenue	(20,016.46)
Other Misc State Revenue	(18,266.34)
Other Misc State Revenue	(9,838.84)
	<u>964,640.16</u>
Reserve For Contingencies	Unrestricted Reserve 999,420.49
Supplies	Exceptional 30,351.62
Reserve For Contingencies	Medicaid-Direct Services 30,351.62
Clsrm Tchr-Reg-Pay	Basic (K-12) 29,704.14
Clsrm Tchr-Reg-Pay	Vocational-Technical 2,550.00
Retirement Benefits	Vocational-Technical 779.95
Substitute Teachers	Pre-K 648.45
Other Misc Expenses	Community Services 580.00
Social Security Benefits	Vocational-Technical 0.79
Clsrm Tchr-Reg-Pay	Pre-K (79,038.85)
Clsrm Tchr-Other Pay	Instruct Staff Trng Svc (20,016.46)
Training Tuition Fees	Vocational-Technical (14,966.34)
Travel-Away-In State	Instruct Staff Trng Svc (9,838.84)
Group Ins-Health & Hosp	Instruct Staff Trng Svc (2,050.00)
Pro & Tech Services	Vocational-Technical (1,553.80)
Clsrm Tchr-Other Pay	Vocational-Technical (1,250.00)
Workers Compensation	Vocational-Technical (900.00)
Group Ins-Dental	Vocational-Technical (51.76)
Group Ins-Life	Vocational-Technical (43.40)
	(37.45)
	<u>964,640.16</u>

**Explanation: To adjust revenue and appropriations to actual revenue received.**

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 GENERAL OPERATING FUND  
 RESOLUTION NUMBER 12  
 BOARD MEETING August 17, 2021

Account Name	Increase (Decrease)
<b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b>	
a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	Unrestricted Reserve 1,451.78
Temporary Employment	Community Services (1,451.78)
	<u>0.00</u>

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

b) <u>CAPE FTE Funds</u>	
Clstrm Tchr-Other Pay	Vocational-Technical 115,840.00
Social Security Benefits	Vocational-Technical 8,659.51
Tech Furn Fixture&Equip-Noncap	Vocational-Technical 539.97
Training Tuition Fees	Instruct Staff Trng Svc 209.99
Student Reg/Admission Fees	Vocational-Technical 149.19
Reserve For Contingencies	CAPE FTE Funds (125,398.66)
	<u>0.00</u>

**Explanation: To appropriate funds from project Reserve For Contingencies for CAPE FTE Funds.**

c) <u>Discr Lottery Fnd-Sch Impr Act</u>	
Supplies	Basic (K-12) 5,235.00
Training Tuition Fees	Instruct Staff Trng Svc 3,445.00
Furn Fixtures & Equip-Non-Cap	Operation Of Plant 2,232.00
Other Tchr-Other Pay	Instructional Media Svc 120.00
Retirement Benefits	Instructional Media Svc 12.00
Social Security Benefits	Instructional Media Svc 9.18
Workers Compensation	Instructional Media Svc 1.43
Reserve For Contingencies	Reserves (11,054.61)
	<u>0.00</u>

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
GENERAL OPERATING FUND  
RESOLUTION NUMBER 12  
BOARD MEETING August 17, 2021**

<b>Account Name</b>	<b>Increase (Decrease)</b>
d) <u>Various Projects</u>	
Clsm Tchr-Reg-Pay	400,000.00
Unemployment Compensation	110,000.00
Retirement Benefits	70,000.00
Clsm Tchr-Other Pay	26,824.47
Supplies	24,257.20
Clsm Tchr-Reg-Pay	20,394.69
Social Security Benefits	20,349.76
Pro & Tech Services	14,195.50
Student Reg/Admission Fees	11,110.00
Clsm Tchr-Other Pay	10,004.00
Clsm Tchr-Other Pay	7,900.00
Technology-Related Rentals	6,265.00
Furn Fixtures & Equip-Non-Cap	1,838.75
Cell Phones/Radio Phones	1,242.72
Travel-Local	190.46
Furn Fixtures & Equip-Captlzd	182.94
Reserve For Contingencies	(175,000.00)
Reserve For Contingencies	(158,000.00)
Other Support-Reg Pay	(150,000.00)
Pro & Tech Services	(60,000.00)
Other Misc Expenses	(50,000.00)
Reserve For Contingencies	(35,227.19)
Other Support-Reg Pay	(33,998.34)
Reserve For Contingencies	(31,665.44)
Remod/Renov-Non-Cap	(10,000.00)
Technology-Related Rentals	(7,349.76)
Group Ins-Health & Hosp	(4,935.18)
Printing Binding & Reprod	(4,735.28)
Supplies	(2,857.21)
Other Support-Reg Pay	(987.09)
	<u>0.00</u>

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



SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 11 - SPECIAL REVENUE - FEDERAL PROGRAMS

August 17, 2021


REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	2,349,752.15	5,726,269.70		443,760.80	5,282,508.90
3201 Vocational Education Acts	877,424.23	907,865.79			907,865.79
3221 Adult General Education	266,361.87	245,572.26			245,572.26
3224 Other WIOA Programs	315,000.00	315,000.00		58,281.48	256,718.52
3230 Individuals With Disab Ed Act	14,663,773.10	15,155,988.80			15,155,988.80
3240 Elem & Sec Ed Act, Title I	18,976,066.88	19,258,763.40			19,258,763.40
3299 Misc Fedl Thru State	4,418,041.90	4,437,475.71			4,437,475.71
<b>TOTAL:</b>	<b>41,866,420.13</b>	<b>46,046,935.66</b>	<b>0.00</b>	<b>502,042.28</b>	<b>45,544,893.38</b>

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 11 - SPECIAL REVENUE - FEDERAL PROGRAMS

August 17, 2021

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	18,420,354.74	22,711,276.14		665,954.68	22,045,321.46
6100 Student Support Services	1,504,974.04	1,590,490.21		10,744.48	1,579,745.73
6200 Instructional Media Svc	31,719.23	63,968.16			63,968.16
6300 Instruct & Curr Dev Svc	8,798,020.13	9,169,663.16		39,436.79	9,130,226.37
6400 Instruct Staff Trng Svc	5,824,790.46	5,549,271.01		33,129.52	5,516,141.49
6500 Instr Tech Svc	242,101.48	260,578.50	1,568.27		262,146.77
7200 General Administration	1,918,822.69	1,899,253.80	28,067.71		1,927,321.51
7300 School Administration	15,800.00	30,800.00	1,002.84		31,802.84
7400 Facility Acq & Construc	2,000.00	0.00			0.00
7700 Central Services	441,084.97	201,784.44		17,594.39	184,190.05
7800 Transportation Services	3,589,264.60	3,161,460.04		17,920.00	3,143,540.04
7900 Operation Of Plant	24,410.79	10,062.20	199.99		10,262.19
8200 Admin Tech Svc	84,383.00	90,221.00			90,221.00
9100 Community Services	968,694.00	1,308,107.00	251,898.77		1,560,005.77
<b>TOTAL:</b>	<b>41,866,420.13</b>	<b>46,046,935.66</b>	<b>282,737.58</b>	<b>784,779.86</b>	<b>45,544,893.38</b>

ADOPTED BY BOARD: August 17, 2021  
 (Date)

CERTIFIED CORRECT:   
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

**AUG 17 2021**

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

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 11  
SPECIAL REVENUES  
BOARD MEETING August 17, 2021**

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

<b>Project No.</b>	<b>Project Name</b>	<b>Increase (Decrease)</b>
P063Q184159	Federal Administrative Cost Allowance  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
P063Q194159	Federal Administrative Cost Allowance  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
P425E202930	CARES Act - GSTC  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
P425F205048	CARES Act - HEERF II - GSTC  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
HE1254-17-1-0028	Operation: Cyber World  <b>Explanation: To decrease budget to close project.</b>	(89,098.31)
HE1254-19-0005	Military : Taking Flight  <b>Explanation: To decrease budget to close project.</b>	(900.00)
HE1254-19-1-0005	Military : Taking Flight  <b>Explanation: To decrease budget to close project.</b>	(106,946.37)
HE1254-20-1-0015	Military : Afterburner  <b>Explanation: To decrease budget to close project.</b>	(246,816.12)
170-1611B-1CS01	Carl Perkins Secondary  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY**  
**EXPLANATION OF BUDGET AMENDMENT NO. 11**  
**SPECIAL REVENUES**  
**BOARD MEETING August 17, 2021**

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

<b>Project No.</b>	<b>Project Name</b>	<b>Increase (Decrease)</b>
WIOA-2020-2021-03	Workforce Innovation & Opportunity Act (WIOA)  <b>Explanation: To decrease budget to close project.</b>	(58,281.48)
170-2621B-1CD01	FDLRS Associate Center IDEA Part B Discretionary  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2621D-1CDT3	Sednet/Idea Part B - Trust  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2261B-1C001	Title I, UniSIG  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2411A-1C001	Title IV, Student Academic  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2241B-1CT01	Title II - Private Schools  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2241B-1CT01	Title II - Staff Development  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-2241B-1CT01	Title II - Roll Forward  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	0.00
170-1271B-ICH01	Title IX, Part A - Homeless ESSA  <b>Explanation: Changes by schools &amp; departments between objects, functions and projects to better utilize funds.</b>	0.00

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

August 17, 2021


FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3429 PECO Maintenance Fund FY 19	352,697.34	352,697.34			352,697.34
3610 Cap Outlay & Debt Srv (CO & DS)	6,518,517.03	6,543,220.83			6,543,220.83
3710 Cap Imprv Tax Constr Fd FY 20	6,095,811.62	6,095,811.62	12,091.23		6,107,902.85
3711 Cap Imprv Tax Constr Fd Fy 21	28,236,850.00	28,236,850.00	287,544.01		28,524,394.01
3718 Cap Imprv Tax Constr Fd FY 18	777,310.88	777,310.88			777,310.88
3719 Cap Imprv Tax Constr Fd FY 19	2,359,698.09	2,359,698.09			2,359,698.09
3910 Local Capital Improvement Fund	2,865,252.90	2,935,346.40	10,439.21		2,945,785.61
3920 Ed Fac Security Grant Fd FY 19	35,277.41	35,277.41			35,277.41
3921 Ed Fac Security Grant Fd FY 20	469,076.31	469,076.31			469,076.31
3922 Ed Fac Security Gt Fd - Fy2021	0.00	578,876.00			578,876.00
3941 Series 2020 Cop Proceeds	44,650,000.00	44,650,000.00			44,650,000.00
3948 Half Cent Sales Tax 2008	83,249,079.18	83,249,079.18	6,995,386.36		90,244,465.54
3949 Sales Tax Revenue Bonds 2016	2,130,599.29	2,130,599.29	5,168.24		2,135,767.53
3980 Charter Schools-Capital Outlay	400,021.00	347,992.00			347,992.00
<b>TOTAL:</b>	<b>178,140,191.05</b>	<b>178,761,835.35</b>	<b>7,310,629.05</b>	<b>0.00</b>	<b>186,072,464.40</b>

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

August 17, 2021

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
<b>7400</b> Facility Acq & Construc	121,803,970.59	141,069,705.77	41,421.58		141,111,127.35
<b>9700</b> Transfer Of Funds	20,454,321.00	20,568,259.75	117,875.00		20,686,134.75
<b>9800</b> Reserves	35,881,899.46	17,123,869.83	7,151,332.47		24,275,202.30
<b>TOTAL:</b>	<b>178,140,191.05</b>	<b>178,761,835.35</b>	<b>7,310,629.05</b>	<b>0.00</b>	<b>186,072,464.40</b>

ADOPTED BY BOARD: August 17, 2021  
 (Date)

CERTIFIED CORRECT:   
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

**AUG 17 2021**

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
CAPITAL PROJECTS FUND  
RESOLUTION NUMBER 11  
BOARD MEETING August 17, 2021**

<b>Fund Name</b>	<b>Project</b>	<b>Increase (Decrease)</b>
<b><u>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>		
a) <u>3710 - Cap Imprv Tax Constr Fd FY 20</u>		
Interest On Investments		11,749.84
Local Capital Improvement Tax		759.05
Net Inc/Dec FMV Of Investment		(417.66)
		<u>12,091.23</u>
Reserve For Contingencies	Unrestricted Reserve	12,091.23
		<u>12,091.23</u>

**Explanation: To appropriate and adjust interest and revenue to project Reserve For Contingencies.**

b) <u>3711 - Cap Imprv Tax Constr Fd FY 21</u>		
Local Capital Improvement Tax		268,181.63
Interest On Investments		13,583.30
Local Capital Improvement Tax	Reserve-Prior Year Beach Taxes	4,270.00
Net Inc/Dec FMV Of Investment		1,509.08
		<u>287,544.01</u>
Reserve For Contingencies	Unrestricted Reserve	287,544.01
		<u>287,544.01</u>

**Explanation: To appropriate interest and adjust revenue to project Reserve For Contingencies.**

c) <u>3910 - Local Capital Improvement Fund</u>		
Interest On Investments		9,819.08
Net Inc/Dec FMV Of Investment		620.13
		<u>10,439.21</u>
Reserve For Contingencies	Unrestricted Reserve	10,439.21
		<u>10,439.21</u>

**Explanation: To appropriate interest to project Reserve For Contingencies.**

d) <u>3948 - Half Cent Sales Tax 2008</u>		
School Distr Local Sales Tax		7,008,936.72
Interest On Investments		391,692.70
Net Inc/Dec FMV Of Investment		1,642.69
Net Inc/Dec FMV Of Investment		(406,885.75)
		<u>6,995,386.36</u>
Reserve For Contingencies	Unrestricted Reserve	6,995,386.36
		<u>6,995,386.36</u>

**Explanation: To appropriate and adjust interest and revenue to project Reserve For Contingencies.**

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CAPITAL PROJECTS FUND  
 RESOLUTION NUMBER 11  
 BOARD MEETING August 17, 2021**

<b>Fund Name</b>	<b>Project</b>	<b>Increase (Decrease)</b>
e) <u>3949 - Sales Tax Revenue Bonds 2016</u>		
Interest On Investments		4,455.20
Refunds Of Prior Year Exp		713.04
		<u>5,168.24</u>
Reserve For Contingencies	Unrestricted Reserve	5,168.24
		<u>5,168.24</u>

**Explanation: To appropriate interest and adjust revenue to project Reserve For Contingencies.**

**II. Amendments Between Appropriations & Reserves**

a) <u>3710 - Cap Imprv Tax Constr Fd FY 20</u>		
Imprv Not Bldg Noncap/Acq-Cons	Hurricane Sally	702,284.12
Remod/Renov-Non-Cap	Hurricane Sally	379,239.28
Computer Hardware-Non-Cap	Computer Equipment	(1,081,523.40)
		<u>0.00</u>

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

b) <u>3711 - Cap Imprv Tax Constr Fd FY 21</u>		
Transfer To Debt Svc Fd	Lease Purchase Payments	117,875.00
Remod/Renov-Non-Cap	Hurricane Sally	29,143.84
Furn Fixtures & Equip-Non-Cap	Equipment	6,000.00
Furn Fixtures & Equip-Capltzd	Equipment	4,620.37
Remod/Renov-Non-Cap	Abatement-Capital Outlay	1,702.79
Reserve For Contingencies	Unrestricted Reserve	(159,342.00)
		<u>0.00</u>

**Explanation: To transfer funds from project Reserve For Contingencies to facilitate funding for various projects.**



**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
CAPITAL PROJECTS FUND  
RESOLUTION NUMBER 11  
BOARD MEETING August 17, 2021**

<b>Fund Name</b>	<b>Project</b>	<b>Increase (Decrease)</b>
c) <u>3711 - Cap Imprv Tax Constr Fd FY 21</u>		
Remod/Renov-Non-Cap	Hurricane Sally	207,310.20
Remod/Renov-Non-Cap	Mechanical & Life Safety Sys	186,729.94
Remod/Renov-Non-Cap	Roofing	115,385.52
Imprv Not Bldg Noncap/Acq-Cons	Hurricane Sally	57,215.76
Remod/Renov-Non-Cap	School Project Req	40,443.60
Remod/Renov-Non-Cap	General Renovations	39,324.55
Remod/Renov-Non-Cap	Brown Barge General Renov	29,270.01
Remod/Renov-Non-Cap	Security Systems	24,107.19
Remod/Renov-Non-Cap	Ancillary Facility	23,109.14
Remod/Renov-Non-Cap	Fire Protection Sys	18,172.78
Imprv Not Bldg Cap /Acq-Const	Sitework	16,043.01
Remod/Renov-Non-Cap	Walls	15,256.17
Remod/Renov-Non-Cap	Bleacher Repair & Replacement	12,854.92
Imprv Not Bldg Noncap/Acq-Cons	Sitework	11,651.38
Remod/Renov-Non-Cap	Roofing Program	11,408.85
Imprv Not Bldg Cap /Acq-Const	School Project Req	11,303.28
Remod/Renov-Non-Cap	Lakeview Reno (J Andrews Loc)	10,789.15
Imprv Not Bldg Cap /Acq-Const	Phs Bus Ramp & Tennis Ct Reloc	10,579.03
Remod/Renov-Non-Cap	Bes Cafe & Classrm Retrofit	8,398.63
Remod/Renov-Non-Cap	Athletic/Pe Improvements	7,225.69
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	6,657.13
Remod/Renov-Non-Cap	West Florida Tech Repurpose	5,809.21
Remod/Renov-Non-Cap	Woodham Middle Repurpose	5,725.73
Remod/Renov-Non-Cap	Preventive Maintenance Program	5,576.98
Imprv Not Bldg Noncap/Acq-Cons	School Project Req	5,556.92
Remod/Renov-Non-Cap	Flooring	5,486.01
Remod/Renov-Non-Cap	Energy Management Systems	5,117.25
Imprv Not Bldg Noncap/Acq-Cons	Athletic/Pe Improvements	2,508.79
Remod/Renov-Non-Cap	Doors	2,410.09
Remod/Renov-Non-Cap	Window Replacement	2,245.38
Remod/Renov-Non-Cap	Asbestos Removal	1,941.92
Imprv Not Bldg Noncap/Acq-Cons	Fuel Tank Compliance	1,757.97
Remod/Renov-Non-Cap	Blinds Replacement	1,682.54
Imprv Not Bldg Noncap/Acq-Cons	Paving	1,388.71
Remod/Renov-Non-Cap	Indoor Air Quality	1,236.65
Remod/Renov-Non-Cap	Gym Renovations	940.00
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	815.20
Imprv Not Bldg Noncap/Acq-Cons	Port Clsrm Reno,Relo,Setup,Utl	620.69
Remod/Renov-Non-Cap	Computer Equipment	449.05
Imprv Not Bldg Noncap/Acq-Cons	West Florida Tech Repurpose	383.43
Imprv Not Bldg Cap /Acq-Const	Aviation-Power Plant	337.18
Imprv Not Bldg Noncap/Acq-Cons	Woodham Middle Repurpose	295.96
Imprv Not Bldg Cap /Acq-Const	West Florida Tech Repurpose	277.38
Imprv Not Bldg Noncap/Acq-Cons	Lakeview Reno (J Andrews Loc)	244.73
Imprv Not Bldg Noncap/Acq-Cons	Phs Bus Ramp & Tennis Ct Reloc	224.02
Remod/Renov-Non-Cap	Brown Barge New Gym And Track	154.81
Imprv Not Bldg Noncap/Acq-Cons	Northview Wastewater Trtmt	125.21
Remod/Renov-Non-Cap	Lincoln Park Gnrl Renovations	40.98
Remod/Renov-Non-Cap	Ese Renovations	23.22
Remod/Renov-Non-Cap	Abatement-Capital Outlay	(916,611.94)
		<u>0.00</u>

**Explanation: To spread 2020-2021 Salary Abatement to various projects.**

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CAPITAL PROJECTS FUND  
 RESOLUTION NUMBER 11  
 BOARD MEETING August 17, 2021**

<b>Fund Name</b>	<b>Project</b>	<b>Increase (Decrease)</b>
d) <u>3719 - Cap Imprv Tax Constr Fd FY 19</u>		
Imprv Not Bldg Noncap/Acq-Cons	Hurricane Sally	302,603.91
Remod/Renov-Non-Cap	Hurricane Sally	(302,603.91)
		<u>0.00</u>

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

e) <u>3948 - Half Cent Sales Tax 2008</u>		
Reserve For Contingencies	Unrestricted Reserve	45.42
Imprv Not Bldg Cap /Acq-Const	Aviation-Power Plant	(45.42)
		<u>0.00</u>

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

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 1 - SPECIAL REVENUE - FOOD SERVICE FUND

August 17, 2021


REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3261 School Lunch Reimb	13,455,940.00	13,455,940.00		12,942,595.34	513,344.66
3262 School Breakfast Reimb	4,559,893.00	4,559,893.00		4,366,517.36	193,375.64
3263 After School Snack Reimb	148,000.00	148,000.00		140,806.72	7,193.28
3264 Child Care Food Program	18,500.00	18,500.00	85,361.83		103,861.83
3265 USDA Donated Commodities	1,600,000.00	1,600,000.00		84,306.90	1,515,693.10
3266 Cash In Lieu Of Donated Foods	0.00	0.00	131.56		131.56
3267 Summer Food Svcs Program	45,000.00	45,000.00	17,127,411.01		17,172,411.01
3299 Misc Fedl Thru State	0.00	0.00	1,647,751.10		1,647,751.10
3337 School Breakfast Supplement	128,500.00	128,500.00	2,768.00		131,268.00
3338 School Lunch Supplement	149,200.00	149,200.00		1,290.00	147,910.00
3399 Other Misc State Revenue	3,000.00	3,000.00		3,000.00	0.00
3431 Interest On Investments	0.00	0.00	3,518.03		3,518.03
3440 Gifts Grants & Bequests	0.00	0.00	65,164.00		65,164.00
3451 Student Lunches	540,000.00	540,000.00		521,396.65	18,603.35
3452 Student Breakfasts	50,000.00	50,000.00		47,839.55	2,160.45
3453 Adult Breakfasts/Lunches	65,000.00	65,000.00		29,433.60	35,566.40
3454 Student & Adult A La Carte	1,450,000.00	1,450,000.00		690,797.95	759,202.05
3456 Other Food Sales	100,000.00	100,000.00		100,000.00	0.00
3495 Other Misc Local Sources	10,000.00	10,000.00		4,348.25	5,651.75
3497 Refunds Of Prior Year Exp	0.00	0.00	226.79		226.79
9999 Beginning Fund Balance	6,896,719.60	6,896,719.60			6,896,719.60
<b>TOTAL:</b>	<b>29,219,752.60</b>	<b>29,219,752.60</b>	<b>18,932,332.32</b>	<b>18,932,332.32</b>	<b>29,219,752.60</b>

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 1 - SPECIAL REVENUE - FOOD SERVICE FUND

August 17, 2021

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7600 Food Services	22,488,716.10	22,488,716.10			22,488,716.10
9800 Reserves	6,731,036.50	6,731,036.50			6,731,036.50
<b>TOTAL:</b>	<b>29,219,752.60</b>	<b>29,219,752.60</b>	<b>0.00</b>	<b>0.00</b>	<b>29,219,752.60</b>

ADOPTED BY BOARD: August 17, 2021  
 (Date)

CERTIFIED CORRECT:   
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

**AUG 17 2021**

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
SPECIAL REVENUE - FOOD SERVICE FUND  
RESOLUTION NUMBER 1  
BOARD MEETING August 17, 2021**

<u>Account Name</u>	<u>Increase (Decrease)</u>
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>	
a) <u>Various Revenue Objects</u>	
Summer Food Srvs Program	17,127,411.01
Misc Fedl Thru State	1,647,751.10
Child Care Food Program	85,361.83
Gifts Grants & Bequests	65,164.00
Interest On Investments	3,518.03
School Breakfast Supplement	2,768.00
Refunds Of Prior Year Exp	226.79
Cash In Lieu Of Donated Foods	131.56
School Lunch Reimb	(12,942,595.34)
School Breakfast Reimb	(4,366,517.36)
Student & Adult A La Carte	(690,797.95)
Student Lunches	(521,396.65)
After School Snack Reimb	(140,806.72)
Other Food Sales	(100,000.00)
USDA Donated Commodities	(84,306.90)
Student Breakfasts	(47,839.55)
Adult Breakfasts/Lunches	(29,433.60)
Other Misc Local Sources	(4,348.25)
Other Misc State Revenue	(3,000.00)
School Lunch Supplement	(1,290.00)
	<u>0.00</u>

**Explanation: To adjust revenue to actual revenue received.**

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 2 - DEBT SERVICE FUND

August 17, 2021

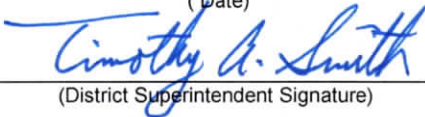
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3322 CO & DS For SBE/COBI Bonds	215,605.00	215,605.00			215,605.00
3630 Trans From CP Proj Funds	12,128,936.00	12,128,936.00	241,332.75		12,370,268.75
3716 Sales Surtax Bonds	19,290,844.00	19,290,844.00		19,290,844.00	0.00
3750 Proceeds Certs Of Partici	25,359,156.00	25,359,156.00	12,315,844.00		37,675,000.00
3791 Premium On Sale Of Bonds	0.00	0.00	7,210,148.31		7,210,148.31
9999 Beginning Fund Balance	9,764,749.17	9,764,749.17			9,764,749.17
<b>TOTAL:</b>	<b>66,759,290.17</b>	<b>66,759,290.17</b>	<b>19,767,325.06</b>	<b>19,290,844.00</b>	<b>67,235,771.23</b>

SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 2 - DEBT SERVICE FUND

August 17, 2021

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200 Debt Service	12,344,541.00	12,344,541.00	482,981.06		12,827,522.06
9700 Transfer Of Funds	44,650,000.00	44,650,000.00			44,650,000.00
9800 Reserves	9,764,749.17	9,764,749.17		6,500.00	9,758,249.17
<b>TOTAL:</b>	<b>66,759,290.17</b>	<b>66,759,290.17</b>	<b>482,981.06</b>	<b>6,500.00</b>	<b>67,235,771.23</b>

ADOPTED BY BOARD: August 17, 2021  
 (Date)

CERTIFIED CORRECT:   
 (District Superintendent Signature)

APPROVED  
 ESCAMBIA COUNTY SCHOOL BOARD

**AUG 17 2021**

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

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
DEBT SERVICE FUND  
RESOLUTION NUMBER 2  
BOARD MEETING August 17, 2021**

<u>Account Name</u>	<u>Increase (Decrease)</u>
<b>I. <u>Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</u></b>	
a) <u>2930 - Cert. Of Participation-2020</u>	
Proceeds Certs Of Partici	12,315,844.00
Premium On Sale Of Bonds	7,210,148.31
Trans From CP Proj Funds	241,332.75
Sales Surtax Bonds	<u>(19,290,844.00)</u>
	<u>476,481.06</u>
 Debt Svc/Issuance Fees	 Debt Service
	<u>476,481.06</u>
	<u>476,481.06</u>

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

**II. Amendments Between Appropriations & Reserves**

a) <u>2910 - C O P Rent Serv Fund</u>		
Interest	Debt Service	15,000.00
Debt Svc/Issuance Fees	Debt Service	(9,250.00)
Reserve For Contingencies	Reserves	<u>(5,750.00)</u>
		<u>0.00</u>

**Explanation: To adjust appropriations to actual.**

b) <u>2920 - Sales Tax Revenue Bonds 2016</u>		
Debt Svc/Issuance Fees	Debt Service	750.00
Reserve For Contingencies	Reserves	<u>(750.00)</u>
		<u>0.00</u>

**Explanation: To adjust project Reserve For Contingencies for fees.**



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

August 17, 2021

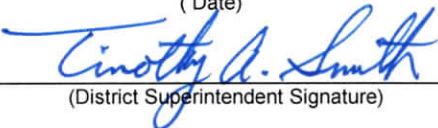
FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4410 CARES Act - ESSER Fund	5,179,741.00	9,260,233.26	3,245,239.88		12,505,473.14
4420 CARES Act Fund - Other	1,581,017.94	2,078,044.96			2,078,044.96
<b>TOTAL:</b>	<b>6,760,758.94</b>	<b>11,338,278.22</b>	<b>3,245,239.88</b>	<b>0.00</b>	<b>14,583,518.10</b>

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

August 17, 2021

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
<b>5000</b> Instruction	3,108,966.44	6,595,870.73	3,496,453.61		10,092,324.34
<b>6100</b> Student Support Services	796,049.94	513,133.29	51,753.95		564,887.24
<b>6200</b> Instructional Media Svc	66,000.00	146,871.61	43,796.03		190,667.64
<b>6300</b> Instruct & Curr Dev Svc	63,000.00	241,684.10	109,716.37		351,400.47
<b>6400</b> Instruct Staff Trng Svc	158,000.00	585,321.94		57,625.97	527,695.97
<b>6500</b> Instr Tech Svc	1,578,304.00	15,945.89	49,457.14		65,403.03
<b>7200</b> General Administration	0.00	325,196.78	7,939.63		333,136.41
<b>7300</b> School Administration	0.00	20,545.69	21,475.16		42,020.85
<b>7700</b> Central Services	0.00	60,377.80		15,397.39	44,980.41
<b>7800</b> Transportation Services	0.00	122,480.46	120,665.91		243,146.37
<b>7900</b> Operation Of Plant	912,628.56	2,589,849.93		468,387.22	2,121,462.71
<b>8200</b> Admin Tech Svc	0.00	0.00	6,392.66		6,392.66
<b>TOTAL:</b>	<b>6,760,758.94</b>	<b>11,338,278.22</b>	<b>3,907,650.46</b>	<b>662,410.58</b>	<b>14,583,518.10</b>

ADOPTED BY BOARD: August 17, 2021  
 (Date)

CERTIFIED CORRECT:   
 (District Superintendent Signature)

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CARES ACT FUND  
 RESOLUTION NUMBER 11  
 BOARD MEETING August 17, 2021**

Fund Name	Project	Increase (Decrease)
<b>i. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>		
<b>a) 4410 - CARES Act - ESSER Fund</b>		
Educ Stabilization Fund K-12	ESSER - School Alloc	414,108.69
Educ Stabilization Fund K-12	CARES Act - ESSER	(414,108.69)
		<u>0.00</u>

**Explanation: To adjust revenue within the ESSER projects.**

<b>b) 4410 - CARES Act - ESSER Fund</b>		
Educ Stabilization Fund K-12	CARES Act - ESSER	3,245,239.88
		<u>3,245,239.88</u>
Clsm Tchr-Other Pay	CARES Act - ESSER	1,364,598.69
Employee Benefits	CARES Act - ESSER	1,358,391.25
Technology-Related Textbooks	CARES Act - ESSER	1,287,000.00
Technology-Related Rentals	CARES Act - ESSER	329,745.93
Other Tchr-Other Pay	CARES Act - ESSER	232,272.40
Other Support-Other Pay	CARES Act - ESSER	146,661.68
Furn Fixtures & Equip-Non-Cap	CARES Act - ESSER	123,478.87
Aides-Other Pay	CARES Act - ESSER	101,722.44
Computer Hardware-Captlzd	CARES Act - ESSER	101,712.12
Other Communication Services	CARES Act - ESSER	96,213.72
Tech Furn Fixture & Equip-Noncap	CARES Act - ESSER	80,402.07
Technology-Related Supplies	CARES Act - ESSER	57,336.52
Pro & Tech Services	CARES Act - ESSER	53,643.75
Textbooks	CARES Act - ESSER	50,444.41
Substitute Teachers	CARES Act - ESSER	35,126.06
Tech Furn Fixtures & Equip-Cap	CARES Act - ESSER	26,759.23
Furn Fixtures & Equip-Captlzd	CARES Act - ESSER	13,680.17
Indirect Cost	CARES Act - ESSER	7,939.63
Subst Employment-Non-Instr	CARES Act - ESSER	7,363.75
Postage	CARES Act - ESSER	3,136.33
Renovations-Network/Retrofit	CARES Act - ESSER	3,020.85
Technology Pro & Tech Services	CARES Act - ESSER	1,952.50
Software-Non Capitalized	CARES Act - ESSER	1,612.78
Workers Compensation	CARES Act - ESSER	234.36
Supplies	CARES Act - ESSER	(1,021,124.98)
Clsm Tchr-Reg-Pay	CARES Act - ESSER	(575,011.65)
Computer Hardware-Non-Cap	CARES Act - ESSER	(461,881.82)
Other Tchr-Reg-Pay	CARES Act - ESSER	(134,083.19)
Other Support-Reg Pay	CARES Act - ESSER	(21,422.80)
Temporary Employment	CARES Act - ESSER	(17,448.37)
Other Non-Prof Purc Services	CARES Act - ESSER	(5,413.89)
Non-FEFP Chrtr Schl Distrib	CARES Act - ESSER	(2,723.00)
Admin-Regular Pay	CARES Act - ESSER	(99.93)
		<u>3,245,239.88</u>

**Explanation: To adjust revenue and appropriations and transfer funds between functions, objects and cost centers within the CARES Act - ESSER project.**

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CARES ACT FUND  
 RESOLUTION NUMBER 11  
 BOARD MEETING August 17, 2021**

Fund Name	Project	Increase (Decrease)
<b>II. Amendments Between Appropriations &amp; Reserves</b>		
<b>a) <u>4410 - CARES Act - ESSER Fund</u></b>		
Furn Fixtures & Equip-Non-Cap	ESSER - School Alloc	60,992.80
Clstrm Tchr-Other Pay	ESSER - School Alloc	46,072.28
Technology-Related Supplies	ESSER - School Alloc	9,871.86
Employee Benefits	ESSER - School Alloc	9,647.48
Student Reg/Admission Fees	ESSER - School Alloc	7,700.00
Other Tchr-Other Pay	ESSER - School Alloc	6,317.76
Postage	ESSER - School Alloc	2,661.48
Tech Furn Fixture & Equip-Noncap	ESSER - School Alloc	2,042.66
Substitute Teachers	ESSER - School Alloc	631.30
Other Communication Services	ESSER - School Alloc	298.00
Other Support-Other Pay	ESSER - School Alloc	266.64
Aides-Other Pay	ESSER - School Alloc	88.49
Supplies	ESSER - School Alloc	(146,590.75)
		0.00
<b>Explanation: To transfer funds between functions, objects and cost centers within the ESSER - School Allocation project.</b>		
<b>b) <u>4420 - CARES Act Fund - Other</u></b>		
Student Reg/Admission Fees	GEER-Rapid Credentialing-GS	104,000.00
Other Misc Expenses	GEER-Rapid Credentialing-GS	(104,000.00)
		0.00
<b>Explanation: To transfer funds between functions and objects within the GEER-Rapid Credentialing-GS project.</b>		
<b>c) <u>4420 - CARES Act Fund - Other</u></b>		
Clstrm Tchr-Other Pay	GEER - CARES Act	431,962.50
Supplies	GEER - CARES Act	165,567.15
Non-FEFP Chrtr Schl Distrib	GEER - CARES Act	15,129.00
Technology-Related Supplies	GEER - CARES Act	5,474.07
Other Support-Other Pay	GEER - CARES Act	197.34
Clstrm Tchr-Reg-Pay	GEER - CARES Act	(467,256.95)
Technology-Related Rentals	GEER - CARES Act	(68,857.00)
Employee Benefits	GEER - CARES Act	(43,284.54)
Aides-Reg Pay	GEER - CARES Act	(13,643.40)
Other Support-Reg Pay	GEER - CARES Act	(12,101.61)
Substitute Teachers	GEER - CARES Act	(11,200.00)
Pro & Tech Services	GEER - CARES Act	(1,986.56)
		0.00
<b>Explanation: To transfer funds between functions and objects within the GEER - CARES Act project.</b>		