



Agenda Item Details

Meeting	May 20, 2025 - REGULAR MEETING AGENDA (5:30 PM)
Category	22. Consent - Finance - Budgeting
Subject	A. Resolutions to Amend 2024-2025 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 17, 2024, the School Board adopted the budget for fiscal year 2024-2025. 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 \(324 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 7.pdf \(260 KB\)](#)

 [Capital Projects Fund - Resolution 7.pdf \(215 KB\)](#)

 [CARES Act, CRRSA Act and ARP Act Funds - Resolution 3.pdf \(263 KB\)](#)

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 2, 2025 4:51 PM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.
May 5, 2025 10:34 AM :: Approved by Shanee Ducker. Routed to Tammy Edwards for approval.
May 6, 2025 10:52 AM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.
May 6, 2025 1:00 PM :: Final approval by Terry St Cyr

Motion & Voting

Board Approval of Consent Agenda, minus item pulled by Chair Williams

Motion by Paul Fetsko, second by Carissa Bergosh.

Final Resolution: Motion Carries

Yes: Kevin Adams, Paul Fetsko, David Williams, Carissa Bergosh, Tom Harrell

Last Modified by Holley DeWees on May 20, 2025

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

May 20, 2025

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	500,000.00	500,000.00			500,000.00
3191 ROTC	400,000.00	400,000.00			400,000.00
3202 Medicaid	1,500,000.00	1,552,842.18			1,552,842.18
3299 Misc Fedl Thru State	494,879.28	622,089.03			622,089.03
3310 FL Ed Finance Program (FEFP)	159,221,641.00	159,221,641.00		634,642.00	158,586,999.00
3315 Workforce Development	5,435,952.00	5,435,952.00	51,267.00		5,487,219.00
3317 Performance Based Incentives	57,083.00	433,459.00			433,459.00
3323 CO&DS for Admin Expense	24,217.14	24,217.14			24,217.14
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	70,000.00	70,000.00			70,000.00
3355 Class Size Reduction/Operating	34,992,092.00	34,992,092.00		183,148.00	34,808,944.00
3361 School Recognition Funds	0.00	1,853,765.00			1,853,765.00
3371 Voluntary Pre-K Program	1,609,627.00	1,596,396.61			1,596,396.61
3373 Reading Programs	0.00	275,855.00			275,855.00
3399 Other Misc State Revenue	561,562.46	676,590.54		56,480.00	620,110.54
3411 District School Taxes	125,643,971.00	125,643,971.00			125,643,971.00
3425 Rent	250,000.00	250,000.00			250,000.00
3431 Interest On Investments	1,500,000.00	1,500,000.00			1,500,000.00
3440 Gifts Grants & Bequests	35,000.00	35,000.00			35,000.00
3461 Adult General Ed Course Fees	12,000.00	12,000.00			12,000.00
3462 Postsecondary Vocational Fees	500,000.00	500,000.00			500,000.00
3463 Continuing Workforce Ed Fees	10,000.00	10,000.00			10,000.00
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	31,800.00	31,800.00			31,800.00
3473 School-Age Child Care Fees	400,000.00	400,000.00	23,960.75		423,960.75
3491 Bus Fees	150,000.00	150,000.00			150,000.00
3493 Sale Of Junk	100,000.00	100,000.00			100,000.00
3494 Fedl Indirect Cost Rate	1,500,000.00	1,500,000.00			1,500,000.00
3495 Other Misc Local Sources	831,500.00	831,500.00			831,500.00
3499 Food Srvs Indirect Cost Rate	450,000.00	450,000.00			450,000.00
3630 Trans From CP Proj Funds	13,118,794.00	13,118,794.00			13,118,794.00
9999 Beginning Fund Balance	45,974,392.30	45,974,392.30			45,974,392.30
TOTAL:	396,066,011.18	398,853,856.80	75,227.75	874,270.00	398,054,814.55

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

May 20, 2025

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	200,913,628.25	207,396,407.68	2,481,459.41		209,877,867.09
6100 Student Support Services	19,047,417.19	24,471,642.44		1,577,739.34	22,893,903.10
6200 Instructional Media Svc	5,162,518.43	5,222,186.58	17,584.20		5,239,770.78
6300 Instruct & Curr Dev Svc	8,096,414.99	9,426,328.79		967,037.92	8,459,290.87
6400 Instruct Staff Trng Svc	3,611,889.12	4,551,388.02		717,069.03	3,834,318.99
6500 Instr Tech Svc	3,871,391.00	4,102,516.68	7,263.70		4,109,780.38
7100 Board	1,330,191.04	1,575,498.11			1,575,498.11
7200 General Administration	1,136,629.64	1,164,657.14			1,164,657.14
7300 School Administration	19,459,257.97	20,022,717.90	35,457.14		20,058,175.04
7400 Facility Acq & Construc	2,677,164.16	3,546,897.00	300.81		3,547,197.81
7500 Fiscal Services	2,944,095.55	3,349,095.55		175.00	3,348,920.55
7600 Food Services	0.00	268,231.42	19,772.86		288,004.28
7700 Central Services	7,000,839.28	7,652,267.67		7,436.39	7,644,831.28
7800 Transportation Services	20,383,897.15	21,244,465.11	1,010,811.10		22,255,276.21
7900 Operation Of Plant	40,867,557.78	38,074,133.01	1,153,665.00		39,227,798.01
8100 Maintenance Of Plant	11,241,047.57	15,421,339.97	399,600.00		15,820,939.97
8200 Admin Tech Svc	4,059,434.00	4,472,134.00	2,000.00		4,474,134.00
9100 Community Services	732,340.00	936,196.64	23,271.79		959,468.43
9800 Reserves	43,530,298.06	25,955,753.09		2,680,770.58	23,274,982.51
TOTAL:	396,066,011.18	398,853,856.80	5,151,186.01	5,950,228.26	398,054,814.55

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 7
BOARD MEETING May 20, 2025

Account Name	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>Child Care-After Sch(Dist Opr)</u>	
School-Age Child Care Fees	23,960.75
	<u>23,960.75</u>
Temporary Employment	23,960.75
Community Services	<u>23,960.75</u>

Explanation: To adjust district operated child care revenue and appropriation to actual revenue received.

b) <u>Student Success In Career</u>	
Workforce Development	51,267.00
Other Misc State Revenue	<u>(56,480.00)</u>
	<u>(5,213.00)</u>
Furn Fixtures & Equip-Cap	Vocational-Technical
	20,000.00
Furn Fixtures & Equip-Non-Cap	Vocational-Technical
	16,267.00
Supplies	Vocational-Technical
	15,000.00
Tech Furn Fixtures & Equip-Cap	Vocational-Technical
	<u>(56,480.00)</u>
	<u>(5,213.00)</u>

Explanation: To adjust Student Success In Career project revenue and appropriations.

c) <u>Various Projects</u>	
FL Ed Finance Program (FEFP)	95,637.00
FL Ed Finance Program (FEFP)	<u>(730,279.00)</u>
Class Size Reduction/Operating	<u>(183,148.00)</u>
	<u>(817,790.00)</u>
Other Tchr-Reg-Pay	Psychological Services
	95,637.00
Reserve For Contingencies	Unrestricted Reserve
	<u>(800,567.71)</u>
Clsm Tchr-Reg-Pay	Basic (K-12)
	<u>(112,859.29)</u>
	<u>(817,790.00)</u>

Explanation: To adjust budgets per 3rd FEFP calculation.

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	Unrestricted Reserve
	688.96
Temporary Employment	Community Services
	<u>(688.96)</u>
	<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 20, 2025

Account Name		Increase (Decrease)
b)	<u>International Baccalaureate</u>	
	Reserve For Contingencies	Unrestricted Reserve 15,446.41
	Clsm Tchr-Other Pay	Basic (K-12) 14,150.00
	Social Security Benefits	Basic (K-12) 1,042.99
	Reserve For Contingencies	Reserves (30,639.40)
		<u>0.00</u>

Explanation: To transfer funds to project Reserve For Contingencies and between functions and objects within the International Baccalaureate project.

c)	<u>Adv Placement Add-On Alloc</u>	
	Clsm Tchr-Other Pay	Basic (K-12) 76,465.24
	Supplies	Basic (K-12) 440,718.25
	Reserve For Contingencies	Unrestricted Reserve (417,183.49)
	Reserve For Contingencies	Adv Placement Add-On Alloc (100,000.00)
		<u>0.00</u>

Explanation: To appropriate funds from project Reserve For Contingencies and between functions, objects, and cost centers within the Advanced Placement project.

d)	<u>EEA - Turnaround Allocation</u>	
	Clsm Tchr-Other Pay	Basic (K-12) 958.78
	Retirement Benefits	Basic (K-12) 115.34
	Social Security Benefits	Basic (K-12) 82.30
	Workers Compensation	Basic (K-12) 26.87
	Substitute Teachers	Basic (K-12) 1,300.00
	Clsm Tchr-Other Pay	Instruct & Curr Dev Svc 3,020.14
	Other Tchr-Reg-Pay	Instruct & Curr Dev Svc 3,328.34
	Other Tchr-Other Pay	Instruct & Curr Dev Svc 251.35
	Retirement Benefits	Instruct & Curr Dev Svc 937.85
	Social Security Benefits	Instruct & Curr Dev Svc 462.86
	Group Ins-Health & Hosp	Instruct & Curr Dev Svc 535.83
	Group Ins-Life	Instruct & Curr Dev Svc 8.40
	Group Ins-Dental	Instruct & Curr Dev Svc 8.23
	Workers Compensation	Instruct & Curr Dev Svc 78.26
	Reserve For Contingencies	Reserves (11,114.55)
		<u>0.00</u>

Explanation: To appropriate funds from Reserve For Contingencies within the EEA - Turnaround Allocation project to facilitate the proper classification of expenditures.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 7
BOARD MEETING May 20, 2025

Account Name		Increase (Decrease)
e)	<u>Discr Lottery Fnd-Sch Impr Act</u>	
	Technology-Related Supplies	Basic (K-12) 686.40
	Furn Fixtures & Equip-Non-Cap	Operation Of Plant 359.98
	Supplies	Operation Of Plant 14.99
	Reserve For Contingencies	Reserves (1,061.37)
		<u>0.00</u>

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

f)	<u>CAPE FTE Funds</u>	
	Reserve For Contingencies	CAPE FTE Funds 4,591,733.00
	Reserve For Contingencies	Reserve-Inventory (1,500,000.00)
	Reserve For Contingencies	Reserve-Transportation Fuel (1,500,000.00)
	Reserve For Contingencies	Reserve-Textbooks (1,500,000.00)
	Reserve For Contingencies	Reserve-Family Empowerment SC (91,733.00)
		<u>0.00</u>

Explanation: To appropriate funds from Reserve For Contencies for CAPE FTE Funds.

g)	<u>Various George Stone Projects</u>	
	Supplies	Vocational-Technical 8,131.39
	Student Reg/Admission Fees	Adult General 7,600.00
	Technology-Related Supplies	Vocational-Technical 3,973.81
	Technology-Related Rentals	Adult General 3,187.50
	Travel Away-Out Of State	Instruct Staff Trng Svc 1,993.92
	Technology-Related Rentals	Vocational-Technical 1,381.67
	Tech Furn Fixture&Equip-Non-Cap	Adult General 939.66
	Technology-Related Supplies	Adult General 743.31
	Computer Hardware-Non-Cap	Vocational-Technical 650.38
	Textbooks	Adult General 291.60
	Reserve For Contingencies	Reserves (14,755.99)
	Reserve For Contingencies	Reserves (8,131.39)
	Reserve For Contingencies	Reserves (6,005.86)
		<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 7
BOARD MEETING May 20, 2025

Account Name		Increase (Decrease)
<hr/>		
h) <u>Various Projects</u>		
Salaries	Instruction	3,814,822.00
Employee Benefits	Instruction	1,204,250.00
Purchased Services	Operation Of Plant	1,100,000.00
Materials & Supplies	Instruction	1,000,000.00
Salaries	Transportation Services	1,000,000.00
Pro & Tech Services	Exceptional	512,596.60
Purchased Services	Maintenance Of Plant	400,000.00
FEFP Chrtr Schl Distributions	Basic (K-12)	383,729.00
Pro & Tech Services	Instruct Staff Trng Svc	212,461.61
FEFP Chrtr Schl Distributions	Basic (K-12)	194,578.00
Group Ins-Health & Hosp	Psychological Services	115,178.79
Travel-Local	Exceptional	27,390.46
Furn Fixtures & Equip-Non-Cap	Basic (K-12)	3,308.85
Salaries	Instruction	(3,814,822.00)
Salaries	Student Support Services	(1,544,122.18)
Employee Benefits	Instruction	(1,204,250.00)
Salaries	Instruct & Curr Dev Svc	(900,000.00)
Salaries	Instruct Staff Trng Svc	(750,877.00)
Reserve For Contingencies	Suspense Account	(578,307.00)
Reserve For Contingencies	Reserves	(539,987.06)
Employee Benefits	Instruct Staff Trng Svc	(205,000.82)
Pro & Tech Services	Health Services	(131,245.79)
Other Tchr-Reg-Pay	Psychological Services	(112,461.61)
Employee Benefits	Instruct & Curr Dev Svc	(100,000.00)
Other Support-Reg Pay	Health Services	(83,933.00)
Reserve For Contingencies	Reserves	(3,308.85)
		<hr/>
		0.00
		<hr/>

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

i) <u>Object Reserves</u>		
Supplies	Operation Of Plant	53,290.03
Supplies	Guidance Services	37,141.47
Supplies	Exceptional	36,601.85
Supplies	School Administration	35,457.14
Supplies	Psychological Services	25,243.60
Supplies	Instruct Staff Trng Svc	24,353.26
Supplies	Instruct & Curr Dev Svc	24,330.82
Supplies	Vocational-Technical	23,452.24
Supplies	Food Services	19,772.86
Supplies	Instructional Media Svc	17,584.20
Supplies	Attendance & Social Wrk	16,581.30
Supplies	Transportation Services	10,811.10
Supplies	Instr Tech Svc	7,263.70
Supplies	Health Services	3,025.71
Supplies	Admin Tech Svc	2,000.00
Supplies	Pre-K	1,853.05
Supplies	Other Student Personl Svc	1,215.37
Supplies	Facility Acq & Construc	300.81

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 7
BOARD MEETING May 20, 2025

Account Name		Increase (Decrease)
<u>Object Reserves (Continued)</u>		
Supplies	Reserves	(185,843.28)
Supplies	Basic (K-12)	(146,423.84)
Supplies	Staff Services	(6,168.90)
Supplies	Information Services	(1,267.49)
Supplies	Maintenance Of Plant	(400.00)
Supplies	Fiscal Services	(175.00)
		<u>0.00</u>

Explanation: To adjust budget between functions.

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

May 20, 2025

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	8,445,586.88	8,445,786.88			8,445,786.88
3201 Vocational Education Acts	800,836.00	1,074,705.00			1,074,705.00
3221 Adult General Education	189,856.00	259,271.00			259,271.00
3224 Other WIOA Programs	250,000.00	250,000.00			250,000.00
3225 Teacher & Prin Training & Recr	3,258,191.00	3,815,770.60			3,815,770.60
3230 Individuals With Disab Ed Act	12,734,795.37	12,620,655.07			12,620,655.07
3240 Elem & Sec Ed Act, Title I	30,927,182.53	26,424,599.25	3,482.14		26,428,081.39
3241 Language Instruction, Title III	0.00	371,668.00			371,668.00
3242 21st Century Schools, Title IV	0.00	1,943,661.00			1,943,661.00
3299 Misc Fedl Thru State	2,204,157.88	1,887,057.70	261,357.32		2,148,415.02
TOTAL:	58,810,605.66	57,093,174.50	264,839.46	0.00	57,358,013.96

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

May 20, 2025

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	29,718,844.39	30,542,098.84	118,511.70		30,660,610.54
6100 Student Support Services	2,219,042.25	2,435,950.68	8,574.05		2,444,524.73
6200 Instructional Media Svc	150,774.00	157,774.00	2,765.00		160,539.00
6300 Instruct & Curr Dev Svc	11,932,687.49	10,955,753.90		24,144.10	10,931,609.80
6400 Instruct Staff Trng Svc	8,963,844.10	7,184,532.37	73,575.08		7,258,107.45
6500 Instr Tech Svc	311,417.00	314,777.14	1,449.25		316,226.39
7200 General Administration	2,229,284.52	2,118,242.66	29,374.21		2,147,616.87
7300 School Administration	0.00	240,361.67	242.71		240,604.38
7400 Facility Acq & Construc	9,400.00	7,150.00			7,150.00
7700 Central Services	76,392.18	212,834.95	729.21		213,564.16
7800 Transportation Services	2,187,983.08	1,858,874.08	22,306.00		1,881,180.08
7900 Operation Of Plant	5,043.65	58,931.21			58,931.21
8200 Admin Tech Svc	99,437.00	99,437.00			99,437.00
9100 Community Services	906,456.00	906,456.00	31,456.35		937,912.35
TOTAL:	58,810,605.66	57,093,174.50	288,983.56	24,144.10	57,358,013.96

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 7
SPECIAL REVENUES
BOARD MEETING May 20, 2025

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)
HE1254-20-1-0015	Military : Afterburner	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
HE1254-21-1-2007	Knowing and Embracing World Languages (KEWL)	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
HE1254-22-1-0004	All In For The Arts	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
HE1254-23-1-5036	E-Sports	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2125B-5CB01	Title I, Part A, Basic - Salaries & Benefits	(30,041.00)
	Explanation: Changes by departments between objects, functions, and projects to better utilize funds.	
170-2125B-5CB01	Title I, Part A, Basic	30,041.00
	Explanation: Changes by departments between objects, functions, and projects to better utilize funds.	
170-2265D-5C002	UniSIG Supp Tch Alloc	3,482.14
	Explanation: To increase budget per Florida Department of Education.	
170-2415A-5C001	Title IV, Student Academic	261,357.32
	Explanation: To increase budget per Florida Department of Education.	

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

May 20, 2025

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3610 Cap Outlay & Debt Srv (CO&DS)	6,770,816.80	6,819,052.85			6,819,052.85
3711 Cap Imprv Tax Constr Fd FY 21	12,824.90	12,824.90			12,824.90
3712 Cap Imprv Tax Constr Fd FY 22	227,667.23	227,667.23			227,667.23
3713 Cap Imprv Tax Constr Fd FY 23	2,209,473.96	2,209,473.96			2,209,473.96
3714 Cap Imprv Tax Constr Fd FY 24	10,026,891.83	10,026,891.83			10,026,891.83
3715 Cap Imprv Tax Constr Fd FY 25	32,867,782.00	32,867,782.00			32,867,782.00
3910 Local Capital Improvement Fund	3,336,037.18	3,336,037.18			3,336,037.18
3924 Ed Fac Security Grant Fd FY 23	260,790.00	260,790.00			260,790.00
3925 Ed Fac Security Grant Fd FY 24	120,636.00	120,636.00			120,636.00
3926 Ed Fac Security Grant Fd FY 25	0.00	0.00	519,175.00		519,175.00
3941 Series 2020 COP Proceeds	33,643.07	33,643.07			33,643.07
3942 Series 2023 COP Proceeds	35,308,106.52	35,308,106.52			35,308,106.52
3948 Half Cent Sales Tax 2027	98,413,412.93	98,413,412.93			98,413,412.93
3949 Sales Tax Revenue Bonds 2016	207,215.65	207,215.65			207,215.65
3980 Charter Schools-Capital Outlay	369,546.00	369,546.00			369,546.00
TOTAL:	190,164,844.07	190,213,080.12	519,175.00	0.00	190,732,255.12

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

May 20, 2025

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	151,830,905.66	156,637,504.13	541,503.13		157,179,007.26
9700 Transfer Of Funds	29,184,669.00	29,184,669.00			29,184,669.00
9800 Reserves	9,149,269.41	4,390,906.99		22,328.13	4,368,578.86
TOTAL:	190,164,844.07	190,213,080.12	541,503.13	22,328.13	190,732,255.12

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 7
BOARD MEETING May 20, 2025

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3926 - Ed Fac Security Grant Fd FY 25</u>		
Other Misc State Revenue		519,175.00
		<u>519,175.00</u>
Remod/Renov-Non-Cap	Security Systems	444,175.00
Imprv Not Bldg Cap /Acq-Const	Sitework	51,000.00
Imprv Not Bldg Cap /Acq-Const	Sitework	24,000.00
		<u>519,175.00</u>

Explanation: To setup FY 24-25 Educational Security Grant Fund budget.

II. Amendments Between Appropriations & Reserves

a) <u>3712 - Cap Imprv Tax Constr Fund FY 22</u>		
Remod/Renov-Non-Cap	Fire Protection Sys	73,865.82
Remod/Renov-Non-Cap	Blinds Replacement	29,217.43
Imprv Not Bldg Non-Cap/Acq-Con	Sitework	(103,083.25)
		<u>0.00</u>

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

b) <u>3941 - Series 2020 COP Proceeds</u>		
Bldgs & Fixed Equip-Contractor	New Pleasant Grove Elementary	9,371.83
Furn Fixtures & Equip-Cap	New Pleasant Grove Elementary	(9,371.83)
		<u>0.00</u>

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

c) <u>3948 - Half Cent Sales Tax 2027</u>		
Remod/Renov-Non-Cap	Elementary School Renovations	3,000,000.00
Remod/Renov-Non-Cap	WHS Mechanical Replacements	2,371,010.30
Remod/Renov-Non-Cap	NB Cook Covered Play Area Reno	500,000.00
Remod/Renov-Non-Cap	High School Renovations	(2,371,010.30)
Remod/Renov-Non-Cap	Roofing Program	(1,000,000.00)
Remod/Renov-Non-Cap	Classroom Addt (Port Redc)	(1,000,000.00)
Remod/Renov-Non-Cap	Middle School Renovations	(1,000,000.00)
Remod/Renov-Non-Cap	School Project Req	(500,000.00)
		<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 7
BOARD MEETING May 20, 2025

	Fund Name	Project	Increase (Decrease)
d)	<u>3948 - Half Cent Sales Tax 2027</u>		
	Imprv Not Bldg Cap /Acq-Const	Sitework	200,000.00
	Remod/Renov-Non-Cap	Roofing Program	(200,000.00)
			<u>0.00</u>

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

e)	<u>3948 - Half Cent Sales Tax 2027</u>		
	Furn Fixtures & Equip-Non-Cap	PHS General Renovations	75,000.00
	Remod/Renov-Non-Cap	PHS General Renovations	(75,000.00)
			<u>0.00</u>

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

f)	<u>3948 - Half Cent Sales Tax 2027</u>		
	Furn Fixtures & Equip-Non-Cap	Middle School Renovations	35,000.00
	Remod/Renov-Non-Cap	Middle School Renovations	(35,000.00)
			<u>0.00</u>

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

g)	<u>3949 - Sales Tax Revenue Bonds 2016</u>		
	Bldgs & Fixed Equip-Contractor	New Pleasant Grove Elementary	22,328.13
	Reserve For Contingencies	Unrestricted Reserve	(22,328.13)
			<u>0.00</u>

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

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

May 20, 2025

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
4440 CRRSA-Other	19,704.30	411,391.75	233,326.83		644,718.58
4450 ARP Act ESSER III	1,717,806.34	1,427,609.47			1,427,609.47
4460 Other ARP Act Relief	102,520.50	93,871.14			93,871.14
TOTAL:	1,840,031.14	1,932,872.36	233,326.83	0.00	2,166,199.19

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

May 20, 2025

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	691,075.10	451,095.86			451,095.86
6100 Student Support Services	447,135.27	137,479.32			137,479.32
6300 Instruct & Curr Dev Svc	40,780.19	9,957.31			9,957.31
6400 Instruct Staff Trng Svc	74,942.08	37,568.15			37,568.15
6500 Instr Tech Svc	38,901.50	0.00			0.00
7200 General Administration	109,632.66	31,951.63			31,951.63
7300 School Administration	13,637.27	0.00			0.00
7400 Facility Acq & Construc	370,980.05	852,936.31			852,936.31
7700 Central Services	475.90	0.00			0.00
7800 Transportation Services	5,742.83	0.61			0.61
7900 Operation Of Plant	12,542.09	491.42			491.42
9100 Community Services	34,186.20	411,391.75	233,326.83		644,718.58
TOTAL:	1,840,031.14	1,932,872.36	233,326.83	0.00	2,166,199.19

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS
 RESOLUTION NUMBER 3
 BOARD MEETING May 20, 2025**

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>4440 - CRRSA-Other</u>		
Educ Stabil Fund-Workforce	Open Door - Career Centers	<u>233,326.83</u>
		<u>233,326.83</u>
Other Misc Expenses	Open Door - Career Centers	<u>233,326.83</u>
		<u>233,326.83</u>
Explanation: To increase budget for Open Door - Career Centers project.		