



Agenda Item Details

Meeting	Jun 17, 2025 - REGULAR MEETING AGENDA (5:30 PM)
Category	22. Consent - Finance - Budgeting
Subject	B. 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 8.pdf \(359 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 8.pdf \(278 KB\)](#)

 [Capital Projects Fund - Resolution 8.pdf \(207 KB\)](#)

 [Debt Service Fund - Resolution 1.pdf \(166 KB\)](#)

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

Workflow

Workflow Jun 3, 2025 3:12 PM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.
Jun 3, 2025 8:32 PM :: Approved by Shanee Ducker. Routed to Tammy Edwards for approval.
Jun 4, 2025 9:48 AM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.
Jun 4, 2025 10:50 AM :: Final approval by Terry St Cyr

Motion & Voting

Board Approval of consent agenda minus pulled items.

Motion by Kevin Adams, second by Tom Harrell.

Final Resolution: Motion Carries

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

Last Modified by Dana Harris on June 18, 2025

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

June 17, 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	305,184.00		927,273.03
3310 FL Ed Finance Program (FEFP)	159,221,641.00	158,586,999.00			158,586,999.00
3315 Workforce Development	5,435,952.00	5,487,219.00			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	34,808,944.00			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	620,110.54	1,201,874.96		1,821,985.50
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	140.00		31,940.00
3473 School-Age Child Care Fees	400,000.00	423,960.75	63,310.00		487,270.75
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	3,858.78		835,358.78
3498 Lost Damaged & Sale Txbks	0.00	0.00	5,000.00		5,000.00
3499 Food Srvs Indirect Cost Rate	450,000.00	450,000.00			450,000.00
3630 Trans From CP Proj Funds	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	398,054,814.55	1,579,367.74	0.00	399,634,182.29

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

June 17, 2025

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	200,913,628.25	209,877,867.09	4,522,564.30		214,400,431.39
6100 Student Support Services	19,047,417.19	22,893,903.10		1,823,523.35	21,070,379.75
6200 Instructional Media Svc	5,162,518.43	5,239,770.78			5,239,770.78
6300 Instruct & Curr Dev Svc	8,096,414.99	8,459,290.87	75,121.76		8,534,412.63
6400 Instruct Staff Trng Svc	3,611,889.12	3,834,318.99	7,687.91		3,842,006.90
6500 Instr Tech Svc	3,871,391.00	4,109,780.38	1,477.58		4,111,257.96
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	20,058,175.04			20,058,175.04
7400 Facility Acq & Construc	2,677,164.16	3,547,197.81		403,814.65	3,143,383.16
7500 Fiscal Services	2,944,095.55	3,348,920.55	10,000.00		3,358,920.55
7600 Food Services	0.00	288,004.28			288,004.28
7700 Central Services	7,000,839.28	7,644,831.28	2,935.68		7,647,766.96
7800 Transportation Services	20,383,897.15	22,255,276.21	704,962.46		22,960,238.67
7900 Operation Of Plant	40,867,557.78	39,227,798.01	1,144,174.41		40,371,972.42
8100 Maintenance Of Plant	11,241,047.57	15,820,939.97	658,102.33		16,479,042.30
8200 Admin Tech Svc	4,059,434.00	4,474,134.00			4,474,134.00
9100 Community Services	732,340.00	959,468.43	60,777.60		1,020,246.03
9800 Reserves	43,530,298.06	23,274,982.51		3,381,098.29	19,893,884.22
TOTAL:	396,066,011.18	398,054,814.55	7,187,804.03	5,608,436.29	399,634,182.29

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 8
BOARD MEETING June 17, 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		63,310.00
		<u>63,310.00</u>
Temporary Employment	Community Services	63,310.00
		<u>63,310.00</u>

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

b) <u>Various Projects</u>		
Workforce Development		617,227.00
Other Misc State Revenue		574,953.46
Misc Fedl Thru State		305,184.00
Lost Damaged & Sale Txbks		5,000.00
		<u>1,502,364.46</u>
Student Reg/Admission Fees	Vocational-Technical	574,953.46
Furn Fixtures & Equip-Cap	Vocational-Technical	382,397.00
Reserve For Contingencies	Unrestricted Reserve	310,184.00
Clstrm Tchrr-Reg-Pay	Vocational-Technical	132,080.00
Supplies	Vocational-Technical	52,750.00
Remod/Renov-Non-Cap	Vocational-Technical	50,000.00
		<u>1,502,364.46</u>

Explanation: To set up budget for various projects.

c) <u>Community School</u>		
Other Student Fees		140.00
		<u>140.00</u>
Supplies	Other Instr	10,144.78
Reserve For Contingencies	Reserve-K 12 FTE	(10,004.78)
		<u>140.00</u>

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

d) <u>FL Minority Student (MUSA)</u>		
Other Misc State Revenue		9,694.50
		<u>9,694.50</u>
Student Reg/Admission Fees	Basic (K-12)	9,694.50
		<u>9,694.50</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 8
BOARD MEETING June 17, 2025

Account Name		Increase (Decrease)
e) <u>Lost/Damaged Chromebk/Supplies</u>		
Other Misc Local Sources		3,858.78
		<u>3,858.78</u>
Technology-Related Supplies	Basic (K-12)	3,858.78
		<u>3,858.78</u>

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

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	2,532.40
Temporary Employment	Community Services	(2,532.40)
		<u>0.00</u>

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

b) <u>EEA - Turnaround Allocation</u>		
FEFP Chrtr Schl Distributions	Basic (K-12)	284,980.00
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc	11,408.20
Clstrm Tchr-Other Pay	Instruct & Curr Dev Svc	9,032.53
Retirement Benefits	Instruct & Curr Dev Svc	3,125.16
Aides-Reg Pay	Basic (K-12)	2,395.37
Social Security Benefits	Instruct & Curr Dev Svc	1,485.22
Clstrm Tchr-Other Pay	Basic (K-12)	1,341.72
Group Ins-Health & Hosp	Instruct & Curr Dev Svc	1,333.29
Other Tchr-Other Pay	Instruct & Curr Dev Svc	621.55
Workers Compensation	Instruct & Curr Dev Svc	245.90
Retirement Benefits	Basic (K-12)	187.46
Social Security Benefits	Basic (K-12)	100.76
Technology-Related Supplies	Basic (K-12)	85.80
Travel-Away-In State	Instruct Staff Trng Svc	82.18
Substitute Teachers	Instruct & Curr Dev Svc	34.66
Aides-Other Pay	Basic (K-12)	33.61
Group Ins-Life	Instruct & Curr Dev Svc	21.90
Group Ins-Dental	Instruct & Curr Dev Svc	20.89
Workers Compensation	Basic (K-12)	16.34
Reserve For Contingencies	Reserves	(316,552.54)
		<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 8
BOARD MEETING June 17, 2025

Account Name		Increase (Decrease)
c)	<u>Discr Lottery Fnd-Sch Impr Act</u>	
	Supplies	Operation Of Plant 6,183.01
	Furn Fixtures & Equip-Non-Cap	Operation Of Plant 2,449.46
	Tech Furn Fixtures & Equip-Non-Cap	Basic (K-12) 2,362.08
	Technology-Related Supplies	Basic (K-12) 602.00
	Pro & Tech Services	Basic (K-12) 140.41
	Supplies	Basic (K-12) 127.60
	Reserve For Contingencies	Reserves (11,864.56)
		<u>0.00</u>

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

d)	<u>Various Projects</u>	
	Salaries	Basic (K-12) 2,700,000.00
	Salaries	Operation Of Plant 1,000,000.00
	Repairs & Maintenance	Maintenance Of Plant 978,846.57
	Salaries	Transportation Services 500,000.00
	Repairs & Maintenance	Maintenance Of Plant 270,390.95
	Repair Parts	Transportation Services 195,000.00
	Other Tchr-Reg-Pay	Psychological Services 155,129.87
	Other Non-Prof Purc Services	Operation Of Plant 126,084.88
	Clstrm Tchr-Other Pay	Adult General 100,000.00
	Pro & Tech Services	Maintenance Of Plant 87,981.00
	Travel-Away-In State	Basic (K-12) 36,548.62
	Other Non-Prof Purc Services	Maintenance Of Plant 20,883.81
	Rentals	Transportation Services 20,835.00
	Pro & Tech Services	Basic (K-12) 11,500.00
	Pro & Tech Services	Fiscal Services 10,000.00
	Supplies	Basic (K-12) 5,621.54
	Technology-Related Supplies	Basic (K-12) 2,334.17
	Repairs & Maintenance	Basic (K-12) 2,009.00
	Salaries	Attendance & Social Wrk (2,000,000.00)
	Reserve For Contingencies	Reserves (978,846.57)
	Salaries	Facility Acq & Construc (810,000.00)
	Salaries	Maintenance Of Plant (700,000.00)
	Reserve For Contingencies	Suspense Account (700,000.00)
	Reserve For Contingencies	Reserves (379,255.76)
	Reserve For Contingencies	Reserves (195,000.00)
	Reserve For Contingencies	Mental Health Assistance (155,129.87)
	Reserve For Contingencies	Reserves (126,084.88)
	Clstrm Tchr-Reg-Pay	Vocational-Technical (100,000.00)
	Reserve For Contingencies	Unrestricted Reserve (59,392.62)
	Other Misc Expenses	Transportation Services (11,500.00)
	Reserve For Contingencies	Reserves (7,955.71)
		<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 8
BOARD MEETING June 17, 2025

Account Name		Increase (Decrease)
e)	<u>Various George Stone Projects</u>	
	Supplies Vocational-Technical	111,483.71
	Clstrn Tchr-Other Pay Vocational-Technical	47,100.00
	Supplies Vocational-Technical	45,000.00
	Student Reg/Admission Fees Vocational-Technical	21,990.97
	Technology-Related Rentals Vocational-Technical	18,401.00
	Reserve For Contingencies Reserve-K 12 FTE	14,615.04
	Reserve For Contingencies Reserves	6,116.68
	Social Security Benefits Vocational-Technical	3,553.65
	Furn Fixtures & Equip-Non-Cap Vocational-Technical	3,065.95
	Computer Hardware-Non-Cap Vocational-Technical	1,689.24
	Technology-Related Supplies Vocational-Technical	1,615.38
	Tech Furn Fixture & Equip-Non-Cap Vocational-Technical	1,285.83
	Training Tuition Fees Instruct Staff Trng Svc	900.00
	Repairs & Maintenance Vocational-Technical	418.75
	Technology-Related Supplies Vocational-Technical	94.96
	Reserve For Contingencies Reserves	(211,504.48)
	Reserve For Contingencies Reserves	(45,094.96)
	Reserve For Contingencies Reserves	(19,800.00)
	Technology-Related Supplies Vocational-Technical	(931.72)
		<u>0.00</u>

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

f)	<u>Various Pre-K Programs</u>	
	Imprv Not Bldg Cap /Acq-Const Facility Acq & Construc	188,484.00
	Imprv Not Bldg Cap /Acq-Const Facility Acq & Construc	127,771.49
	Imprv Not Bldg Cap /Acq-Const Facility Acq & Construc	62,305.66
	Pro & Tech Services Instruct & Curr Dev Svc	39,931.20
	Renovations-Network/Retrofit Facility Acq & Construc	24,004.20
	Pro & Tech Services Health Services	21,346.78
	Cell Phones/Radio Phones Operation Of Plant	7,149.48
	Pro & Tech Services Instruct Staff Trng Svc	5,420.00
	Renovations-Network/Retrofit Facility Acq & Construc	3,620.00
	Supplies Instruct & Curr Dev Svc	3,253.76
	Other Tchr-Other Pay Instruct & Curr Dev Svc	2,366.14
	Other Support-Other Pay Operation Of Plant	1,610.00
	Aides-Other Pay Staff Services	1,166.66
	Technology-Related Rentals Pre-K	999.00
	Furn Fixtures & Equip-Non-Cap Instruct & Curr Dev Svc	992.08
	Aides-Other Pay Staff Services	768.75
	Other Support-Other Pay Instr Tech Svc	766.62
	Clstrn Tchr-Other Pay Instruct Staff Trng Svc	635.51
	Gasoline Transportation Services	627.46
	Training Tuition Fees Staff Services	565.00
	Tech Furn Fixture & Equip-Non-Cap Instr Tech Svc	539.55
	Furn Fixtures & Equip-Non-Cap Pre-K	423.00
	Training Tuition Fees Instruct Staff Trng Svc	410.00
	Other Misc Expenses Instruct & Curr Dev Svc	371.54

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 8
BOARD MEETING June 17, 2025

Account Name		Increase (Decrease)
<u>Various Pre-K Programs (Continued)</u>		
Retirement Benefits	Instruct & Curr Dev Svc	322.50
Retirement Benefits	Operation Of Plant	219.45
Social Security Benefits	Instruct & Curr Dev Svc	179.14
Other Non-Prof Purc Services	Instruct & Curr Dev Svc	166.50
Printing Binding & Reprod	Instruct & Curr Dev Svc	147.15
Supplies	Operation Of Plant	138.14
Training Tuition Fees	Instruct Staff Trng Svc	135.00
Cell Phones/Radio Phones	Operation Of Plant	124.00
Social Security Benefits	Operation Of Plant	123.16
Retirement Benefits	Staff Services	112.66
Retirement Benefits	Staff Services	104.78
Retirement Benefits	Instr Tech Svc	104.49
Supplies	Pre-K	84.00
Subst Employment-Non-Instr	Staff Services	76.10
Imprv Not Bldg Non-Cap/Acq-Con	Operation Of Plant	74.25
Retirement Benefits	Instruct Staff Trng Svc	64.41
Social Security Benefits	Staff Services	64.36
Social Security Benefits	Staff Services	58.33
Social Security Benefits	Instr Tech Svc	57.90
Supplies	Instruct & Curr Dev Svc	35.62
Social Security Benefits	Instruct Staff Trng Svc	35.19
Workers Compensation	Instruct & Curr Dev Svc	26.83
Supplies	Pre-K	25.58
Workers Compensation	Operation Of Plant	18.58
Workers Compensation	Staff Services	10.03
Workers Compensation	Instr Tech Svc	9.02
Workers Compensation	Staff Services	9.01
Workers Compensation	Instruct Staff Trng Svc	5.62
Reserve For Contingencies	Reserves	(230,936.52)
Reserve For Contingencies	Reserves	(202,846.31)
Reserve For Contingencies	Reserves	(64,276.85)
		<u>0.00</u>

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

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

June 17, 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	170,000.00		12,790,655.07
3240 Elem & Sec Ed Act, Title I	30,927,182.53	26,428,081.39			26,428,081.39
3241 Language Instruction, Title III	0.00	371,668.00	85,675.10		457,343.10
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	2,148,415.02			2,148,415.02
TOTAL:	58,810,605.66	57,358,013.96	255,675.10	0.00	57,613,689.06

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

June 17, 2025

EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000	Instruction	29,718,844.39	30,660,610.54	96,406.50		30,757,017.04
6100	Student Support Services	2,219,042.25	2,444,524.73	97,492.23		2,542,016.96
6200	Instructional Media Svc	150,774.00	160,539.00	3,673.35		164,212.35
6300	Instruct & Curr Dev Svc	11,932,687.49	10,931,609.80		7,161.00	10,924,448.80
6400	Instruct Staff Trng Svc	8,963,844.10	7,258,107.45	70,238.19		7,328,345.64
6500	Instr Tech Svc	311,417.00	316,226.39			316,226.39
7200	General Administration	2,229,284.52	2,147,616.87	8,985.59		2,156,602.46
7300	School Administration	0.00	240,604.38			240,604.38
7400	Facility Acq & Construc	9,400.00	7,150.00			7,150.00
7700	Central Services	76,392.18	213,564.16	40.24		213,604.40
7800	Transportation Services	2,187,983.08	1,881,180.08		14,000.00	1,867,180.08
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	937,912.35			937,912.35
TOTAL:		58,810,605.66	57,358,013.96	276,836.10	21,161.00	57,613,689.06

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 8
SPECIAL REVENUES
BOARD MEETING June 17, 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)
170-1615A-5CS01	Carl Perkins Secondary	0.00
	Explanation: Changes by schools and departments between objects & functions to better utilize funds.	
170-2625B-5CD01	FDLRS Associate Center IDEA Part B Discretionary	150,000.00
	Explanation: To increase budget per Florida Department of Education.	
170-2625C-5CD02	SEDNET/IDEA Part B	20,000.00
	Explanation: To increase budget per Florida Department of Education.	
170-2235A-5CD01	Title I, Delinquent	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2125B-5CB01	Title I, Part A, Basic	355.80
	Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.	
170-2125B-5CB01	Title I, Part A, Basic - Parental Involvement	(355.80)
	Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.	
170-2125B-5CB01	Title I, Part A, Basic - Pre-K	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2125B-5CB01	Title I, Part A, Basic - Private School Services	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 8
SPECIAL REVENUES
BOARD MEETING June 17, 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)
170-2125B-5CB01	Title I, Part A, Basic - Homeless Children and Youth	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2245C-5CT01	Title II - Private Schools	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-1275B-5CH01	Title IX, Part A, Homeless	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-1025A-5C001	Title III - English Language Acquisition	85,675.10
	Explanation: To increase budget per Florida Department of Education.	

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

June 17, 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	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	190,732,255.12	0.00	0.00	190,732,255.12

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

June 17, 2025

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	151,830,905.66	157,179,007.26	504.00		157,179,511.26
9700 Transfer Of Funds	29,184,669.00	29,184,669.00			29,184,669.00
9800 Reserves	9,149,269.41	4,368,578.86		504.00	4,368,074.86
TOTAL:	190,164,844.07	190,732,255.12	504.00	504.00	190,732,255.12

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 8
BOARD MEETING June 17, 2025

Fund Name	Project	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>3942 - Series 2023 COP Proceeds</u>		
Remod/Renov-Non-Cap	Myrtle Grove Bldg 1 Replacemnt	1,470.00
Bldgs & Fixed Equip-Contractor	Myrtle Grove Bldg 1 Replacemnt	(1,470.00)
		<u>0.00</u>

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

b) <u>3948 - Half Cent Sales Tax 2027</u>		
Furn Fixtures & Equip-Non-Cap	High School Renovations	3,216.38
Remod/Renov-Non-Cap	High School Renovations	(3,216.38)
		<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>		
Imprv Not Bldg Non-Cap/Acq-Con	Classroom Addt (Port Redc)	5,053.64
Remod/Renov-Non-Cap	Classroom Addt (Port Redc)	(5,053.64)
		<u>0.00</u>

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

d) <u>3948 - Half Cent Sales Tax 2027</u>		
Remod/Renov-Non-Cap	Athletic/PE Improvements	45,525.00
Imprv Not Bldg Non-Cap/Acq-Con	Athletic/PE Improvements	(45,525.00)
		<u>0.00</u>

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

e) <u>3948 - Half Cent Sales Tax 2027</u>		
Imprv Not Bldg Cap /Acq-Const	Sitework	51,404.60
Remod/Renov-Non-Cap	West Pensacola Phase B Reno	2,675.00
Imprv Not Bldg Non-Cap/Acq-Con	Track Resurfacing	(50,000.00)
Remod/Renov-Non-Cap	A K Suter Rebuild	(2,247.50)
Imprv Not Bldg Non-Cap/Acq-Con	Northview Wastewater Trtmt	(1,832.10)
		<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 8
BOARD MEETING June 17, 2025

	Fund Name	Project	Increase (Decrease)
f)	<u>3948 - Half Cent Sales Tax 2027</u>		
	Imprv Not Bldg Non-Cap/Acq-Con	NB Cook Covered Play Area Reno	205,222.77
	Remod/Renov-Non-Cap	NB Cook Covered Play Area Reno	(205,222.77)
			<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	504.00
	Reserve For Contingencies	Unrestricted Reserve	(504.00)
			<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.: 1 - DEBT SERVICE FUND**

June 17, 2025

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3322 CO&DS For SBE/COBI Bonds	222,100.00	222,100.00			222,100.00
3630 Trans From CP Proj Funds	16,065,875.00	16,065,875.00			16,065,875.00
9999 Beginning Fund Balance	606,136.11	606,136.11			606,136.11
TOTAL:	16,894,111.11	16,894,111.11	0.00	0.00	16,894,111.11

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 1 - DEBT SERVICE FUND**

June 17, 2025

EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200	Debt Service	16,747,859.76	16,747,859.76	4,300.00		16,752,159.76
9800	Reserves	146,251.35	146,251.35		4,300.00	141,951.35
TOTAL:		16,894,111.11	16,894,111.11	4,300.00	4,300.00	16,894,111.11

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
DEBT SERVICE FUND
RESOLUTION NUMBER 1
BOARD MEETING June 17, 2025

Account Name		Increase (Decrease)
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II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>2920 - Sales Tax Revenue Bonds 2016</u>		
Debt Svc/Issuance Fees	Debt Service	1,500.00
Reserve For Contingencies	Reserve	<u>(1,500.00)</u>
		<u>0.00</u>

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

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b) <u>2930 - Cert Of Participation-2020</u>		
Debt Svc/Issuance Fees	Debt Service	2,800.00
Reserve For Contingencies	Reserve	<u>(2,800.00)</u>
		<u>0.00</u>

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

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