



Agenda Item Details

Meeting	Mar 18, 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 5.pdf \(229 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 5.pdf \(255 KB\)](#)

 [Capital Projects Fund - Resolution 5.pdf \(195 KB\)](#)

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

Mar 3, 2025 11:45 AM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.

Mar 3, 2025 1:45 PM :: Approved by Shanee Ducker. Routed to Tammy Edwards for approval.

Mar 4, 2025 1:38 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.

Mar 4, 2025 2:18 PM :: Final approval by Terry St Cyr

Motion & Voting

Board Approval

Motion by Kevin Adams, second by Paul Fetsko.

Final Resolution: Motion Carries

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

Last Modified by Dana Harris on March 18, 2025

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 5 - GENERAL OPERATING FUND**

March 18, 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	494,879.28	64,650.00		559,529.28
3310 FL Ed Finance Program (FEFP)	159,221,641.00	159,221,641.00			159,221,641.00
3315 Workforce Development	5,435,952.00	5,435,952.00			5,435,952.00
3317 Performance Based Incentives	57,083.00	57,083.00			57,083.00
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			34,992,092.00
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	631,700.54	44,890.00		676,590.54
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			400,000.00
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	398,305,381.05	109,540.00	0.00	398,414,921.05

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 5 - GENERAL OPERATING FUND**

March 18, 2025

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	200,913,628.25	204,841,921.49	124,485.91		204,966,407.40
6100 Student Support Services	19,047,417.19	24,350,394.64	132.77		24,350,527.41
6200 Instructional Media Svc	5,162,518.43	5,199,423.04	499.99		5,199,923.03
6300 Instruct & Curr Dev Svc	8,096,414.99	8,886,912.68	6,754.80		8,893,667.48
6400 Instruct Staff Trng Svc	3,611,889.12	4,447,186.64			4,447,186.64
6500 Instr Tech Svc	3,871,391.00	3,997,353.96			3,997,353.96
7100 Board	1,330,191.04	1,575,498.11			1,575,498.11
7200 General Administration	1,136,629.64	1,161,360.14			1,161,360.14
7300 School Administration	19,459,257.97	19,950,794.21			19,950,794.21
7400 Facility Acq & Construc	2,677,164.16	3,532,009.27			3,532,009.27
7500 Fiscal Services	2,944,095.55	3,349,095.55			3,349,095.55
7600 Food Services	0.00	226,659.42			226,659.42
7700 Central Services	7,000,839.28	7,561,767.67			7,561,767.67
7800 Transportation Services	20,383,897.15	21,220,343.33			21,220,343.33
7900 Operation Of Plant	40,867,557.78	37,515,483.88			37,515,483.88
8100 Maintenance Of Plant	11,241,047.57	15,420,994.97			15,420,994.97
8200 Admin Tech Svc	4,059,434.00	4,419,434.00			4,419,434.00
9100 Community Services	732,340.00	932,839.54		1,500.80	931,338.74
9800 Reserves	43,530,298.06	29,715,908.51		20,832.67	29,695,075.84
TOTAL:	396,066,011.18	398,305,381.05	131,873.47	22,333.47	398,414,921.05

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 5
BOARD MEETING March 18, 2025

Account Name		Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Summer Bridge VPK</u>		
Misc Fedl Thru State		64,650.00
		<u>64,650.00</u>
Supplies	Pre-K	64,650.00
		<u>64,650.00</u>

Explanation: To set up budget for Summer Bridge VPK project.

b) <u>FL Minority Student (MUSA)</u>		
Other Misc State Revenue		44,890.00
		<u>44,890.00</u>
Student Reg/Admission Fees	Basic (K-12)	44,890.00
		<u>44,890.00</u>

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

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	1,500.80
Temporary Employment	Community Services	(1,500.80)
		<u>0.00</u>

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

b) <u>Discr Lottery Fnd-Sch Impr Act</u>		
Supplies	Basic (K-12)	2,655.91
Technology-Related Supplies	Basic (K-12)	1,500.00
Tech Furn Fixture&Equip-Noncap	Instructional Media Svc	499.99
Reserve For Contingencies	Reserves	(4,655.90)
		<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 5
BOARD MEETING March 18, 2025

Account Name		Increase (Decrease)
c) <u>Various Projects</u>		
Tech Furn Fixtures & Equip-Cap	Basic (K-12)	10,790.00
Aides-Other Pay	Parental Involvement	104.40
Retirement Benefits	Parental Involvement	16.82
Social Security Benefits	Parental Involvement	7.80
Workers Compensation	Parental Involvement	3.75
Clstrn Tchr-Other Pay	Instruct & Curr Dev Svc	5,432.00
Retirement Benefits	Instruct & Curr Dev Svc	765.00
Social Security Benefits	Instruct & Curr Dev Svc	418.00
Workers Compensation	Instruct & Curr Dev Svc	68.00
Substitute Teachers	Instruct & Curr Dev Svc	71.80
Reserve For Contingencies	Reserves	(6,887.57)
Reserve For Contingencies	Reserves	(10,790.00)
		0.00

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.: 5 - SPECIAL REVENUE - FEDERAL PROGRAMS**

March 18, 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	933,861.00	118,782.00		1,052,643.00
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	3,258,191.00			3,258,191.00
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	25,803,981.55			25,803,981.55
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			1,887,057.70
TOTAL:	58,810,605.66	55,774,133.20	118,782.00	0.00	55,892,915.20

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 5 - SPECIAL REVENUE - FEDERAL PROGRAMS**

March 18, 2025

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	29,718,844.39	30,219,781.16	337,858.46		30,557,639.62
6100 Student Support Services	2,219,042.25	2,303,199.99		211.91	2,302,988.08
6200 Instructional Media Svc	150,774.00	157,774.00			157,774.00
6300 Instruct & Curr Dev Svc	11,932,687.49	10,683,558.14		118,717.00	10,564,841.14
6400 Instruct Staff Trng Svc	8,963,844.10	6,629,888.85		217.55	6,629,671.30
6500 Instr Tech Svc	311,417.00	311,417.00			311,417.00
7200 General Administration	2,229,284.52	2,052,813.15			2,052,813.15
7300 School Administration	0.00	238,162.00			238,162.00
7400 Facility Acq & Construc	9,400.00	7,150.00			7,150.00
7700 Central Services	76,392.18	198,013.62			198,013.62
7800 Transportation Services	2,187,983.08	1,953,784.08		99,930.00	1,853,854.08
7900 Operation Of Plant	5,043.65	12,698.21			12,698.21
8200 Admin Tech Svc	99,437.00	99,437.00			99,437.00
9100 Community Services	906,456.00	906,456.00			906,456.00
TOTAL:	58,810,605.66	55,774,133.20	337,858.46	219,076.46	55,892,915.20

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 5
SPECIAL REVENUES
BOARD MEETING March 18, 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)
170-1615R-5C001	Perkins Equip Upgrade & Modern	118,782.00
	Explanation: To set up budget per Florida Department of Education.	
170-2125B-5CB01	Title I, Part A, Basic - Salaries & Benefits	(161,737.00)
	Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.	
170-2125B-5CB01	Title I, Part A, Basic	162,330.00
	Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.	
170-2125B-5CB01	Title I, Part A, Roll Forward	(593.00)
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2245C-5CT01	Title II - Staff Development	(96,687.05)
	Explanation: Changes by schools and departments between projects to better utilize funds.	
170-2245C-5CT01	Title II - Roll Forward	96,687.05
	Explanation: Changes by schools and departments between projects to better utilize funds.	

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 5 - CAPITAL PROJECTS FUND**

March 18, 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
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 2008	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	0.00	0.00	190,213,080.12

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 5 - CAPITAL PROJECTS FUND**

March 18, 2025

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	151,830,905.66	156,508,908.87	128,595.26		156,637,504.13
9700 Transfer Of Funds	29,184,669.00	29,184,669.00			29,184,669.00
9800 Reserves	9,149,269.41	4,519,502.25		128,595.26	4,390,906.99
TOTAL:	190,164,844.07	190,213,080.12	128,595.26	128,595.26	190,213,080.12

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 5
BOARD MEETING March 18, 2025

Fund Name	Project	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>3948 - Half Cent Sales Tax 2008</u>		
Furn Fixtures & Equip-Non-Cap	High School Renovations	3,211.33
Remod/Renov-Non-Cap	High School Renovations	(3,211.33)
		<u>0.00</u>

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

b) <u>3948 - Half Cent Sales Tax 2008</u>		
Remod/Renov-Non-Cap	Security Systems	200,000.00
Remod/Renov-Non-Cap	Middle School Renovations	(200,000.00)
		<u>0.00</u>

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

c) <u>3948 - Half Cent Sales Tax 2008</u>		
Imprv Not Bldg Non-Cap/Acq-Cons	Sitework	278,000.00
Remod/Renov-Non-Cap	West Pensacola Phase B Reno	(200,000.00)
Remod/Renov-Non-Cap	Ensley Elem General Renovation	(78,000.00)
		<u>0.00</u>

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

d) <u>3949 - Sales Tax Revenue Bonds 2016</u>		
Furn Fixtures & Equip-Capltzd	New Pleasant Grove Elementary	78,763.91
Furn Fixtures & Equip-Non-Cap	New Pleasant Grove Elementary	23,506.73
Bldgs & Fixed Equip-Contractor	New Pleasant Grove Elementary	13,763.58
Tech Furn Fixture&Equip-Non-Cap	New Pleasant Grove Elementary	12,561.04
Reserve For Contingencies	Unrestricted Reserve	(128,595.26)
		<u>0.00</u>

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