



Agenda Item Details

Meeting	Jul 15, 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 9.pdf \(258 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 9.pdf \(275 KB\)](#)

 [Capital Projects Fund - Resolution 9.pdf \(187 KB\)](#)

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

Jul 2, 2025 10:28 AM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.

Jul 2, 2025 10:47 AM :: Approved by Shanee Ducker. Routed to Tammy Edwards for approval.

Jul 2, 2025 11:35 AM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.

Jul 2, 2025 11:43 AM :: Final approval by Terry St Cyr

Motion & Voting

Approve Consent Agenda minus 18.E pulled item

Motion by Kevin Adams, second by Paul Fetsko.

Final Resolution: Motion Carries

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

Last Modified by Holley DeWees on July 15, 2025

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 9 - GENERAL OPERATING FUND**

July 15, 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	927,273.03			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	1,821,985.50			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	4,594.10		16,594.10
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	31,940.00			31,940.00
3473 School-Age Child Care Fees	400,000.00	487,270.75	70,840.00		558,110.75
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	835,358.78			835,358.78
3498 Lost Damaged & Sale Txbks	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	399,634,182.29	75,434.10	0.00	399,709,616.39

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 9 - GENERAL OPERATING FUND**

July 15, 2025

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	200,913,628.25	214,400,431.39	6,257,558.10		220,657,989.49
6100 Student Support Services	19,047,417.19	21,070,379.75	166,956.61		21,237,336.36
6200 Instructional Media Svc	5,162,518.43	5,239,770.78		250,852.00	4,988,918.78
6300 Instruct & Curr Dev Svc	8,096,414.99	8,534,412.63		378,206.00	8,156,206.63
6400 Instruct Staff Trng Svc	3,611,889.12	3,842,006.90			3,842,006.90
6500 Instr Tech Svc	3,871,391.00	4,111,257.96		120,000.00	3,991,257.96
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		35,000.00	20,023,175.04
7400 Facility Acq & Construc	2,677,164.16	3,143,383.16			3,143,383.16
7500 Fiscal Services	2,944,095.55	3,358,920.55	25,000.00		3,383,920.55
7600 Food Services	0.00	288,004.28			288,004.28
7700 Central Services	7,000,839.28	7,647,766.96	56,486.00		7,704,252.96
7800 Transportation Services	20,383,897.15	22,960,238.67	1,060,000.00		24,020,238.67
7900 Operation Of Plant	40,867,557.78	40,371,972.42	1,500,000.00		41,871,972.42
8100 Maintenance Of Plant	11,241,047.57	16,479,042.30	240,000.00		16,719,042.30
8200 Admin Tech Svc	4,059,434.00	4,474,134.00			4,474,134.00
9100 Community Services	732,340.00	1,020,246.03		31,993.60	988,252.43
9800 Reserves	43,530,298.06	19,893,884.22		8,414,515.01	11,479,369.21
TOTAL:	396,066,011.18	399,634,182.29	9,306,000.71	9,230,566.61	399,709,616.39

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 9
BOARD MEETING July 15, 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		70,840.00
		<u>70,840.00</u>
Temporary Employment	Community Services	70,840.00
		<u>70,840.00</u>

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

b) <u>Adult General Ed Fees</u>		
Adult General Ed Course Fees		4,594.10
		<u>4,594.10</u>
Supplies	Adult General	2,594.10
Supplies	Vocational-Technical	2,000.00
		<u>4,594.10</u>

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

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	2,833.60
Temporary Employment	Community Services	(2,833.60)
		<u>0.00</u>

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

b) <u>Various Projects</u>		
Reserve For Contingencies	Regular Operations-Schools	6,724.00
Reserve For Contingencies	EEA - School Based Allocation	4,728.00
Reserve For Contingencies	Instruct Materials-Library	852.00
Reserve For Contingencies	Science Lab Materials	344.00
Supplies	Basic (K-12)	(5,970.00)
Supplies	Basic (K-12)	(4,527.00)
Library Books-Exist Libr	Instructional Media Svc	(852.00)
Supplies	Exceptional	(754.00)
Supplies	Basic (K-12)	(344.00)
Supplies	Exceptional	(201.00)
		<u>0.00</u>

Explanation: To adjust budgets per 4th FEFP calculation.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 9
BOARD MEETING July 15, 2025

Account Name		Increase (Decrease)
c) <u>Various Projects</u>		
Supplies	Vocational-Technical	4,000,000.00
Salaries	Operation Of Plant	1,500,000.00
Salaries	Basic (K-12)	1,376,554.00
Salaries	Transportation Services	1,100,000.00
Salaries	Exceptional	700,000.00
Clstrm Tchrr-Other Pay	Adult General	200,000.00
Purchased Services	Maintenance Of Plant	200,000.00
Substitute Teachers	Vocational-Technical	150,000.00
Salaries	Student Support Services	110,000.00
Salaries	Plan,Research,Dev,Eval	50,000.00
Retirement Benefits	Adult General	45,000.00
Repairs & Maintenance	Maintenance Of Plant	40,000.00
Supplies	Basic (K-12)	38,206.00
Pro & Tech Services	Fiscal Services	25,000.00
Group Ins-Health & Hosp	Adult General	24,000.00
Social Security Benefits	Adult General	22,000.00
Supplies	Psychological Services	21,923.21
Salaries	Guidance Services	20,000.00
Furn Fixtures & Equip-Non-Cap	Psychological Services	15,033.40
Technology-Related Supplies	Internal Services	6,486.00
Reserve For Contingencies	Cape Fte Funds	(4,000,000.00)
Reserve For Contingencies	Utilities & Communications	(1,155,700.00)
Reserve For Contingencies	Outsourced Custodial Services	(630,000.00)
Reserve For Contingencies	Reserve-Transportation Fuel	(576,554.00)
Reserve For Contingencies	Reserve-Textbooks	(500,000.00)
Reserve For Contingencies	ERP Project	(500,000.00)
Reserve For Contingencies	Health	(500,000.00)
Reserve For Contingencies	Reserve-Family Empowerment Sc	(300,000.00)
Employee Benefits	Instruct & Curr Dev Svc	(240,000.00)
Salaries	Instructional Media Svc	(200,000.00)
Clstrm Tchrr-Reg-Pay	Adult General	(175,000.00)
Reserve For Contingencies	Suspense Account	(139,300.00)
Supplies	Vocational-Technical	(116,000.00)
Salaries	Instruct & Curr Dev Svc	(100,000.00)
Employee Benefits	Instr Tech Svc	(100,000.00)
Other Personal Services	Community Services	(100,000.00)
Reserve For Contingencies	Travel-Away Departments	(85,000.00)
Employee Benefits	Instructional Media Svc	(50,000.00)
Diesel Fuel	Transportation Services	(40,000.00)
Clstrm Tchrr-Other Pay	Instruct & Curr Dev Svc	(38,206.00)
Reserve For Contingencies	Mental Health Assistance	(36,956.61)
Salaries	School Administration	(35,000.00)
Salaries	Instr Tech Svc	(20,000.00)
Reserve For Contingencies	Reserves	(6,486.00)
		<u>0.00</u>

Explanation: To transfer funds between projects, 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.: 9 - SPECIAL REVENUE - FEDERAL PROGRAMS

July 15, 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	12,790,655.07	280,367.01		13,071,022.08
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	457,343.10			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	57,613,689.06	280,367.01	0.00	57,894,056.07

SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 9 - SPECIAL REVENUE - FEDERAL PROGRAMS

July 15, 2025

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	29,718,844.39	30,757,017.04	258,524.80		31,015,541.84
6100 Student Support Services	2,219,042.25	2,542,016.96	4,166.19		2,546,183.15
6200 Instructional Media Svc	150,774.00	164,212.35	724.54		164,936.89
6300 Instruct & Curr Dev Svc	11,932,687.49	10,924,448.80	3,896.32		10,928,345.12
6400 Instruct Staff Trng Svc	8,963,844.10	7,328,345.64		8,581.49	7,319,764.15
6500 Instr Tech Svc	311,417.00	316,226.39	893.20		317,119.59
7200 General Administration	2,229,284.52	2,156,602.46	4,861.59		2,161,464.05
7300 School Administration	0.00	240,604.38	14,520.00		255,124.38
7400 Facility Acq & Construc	9,400.00	7,150.00			7,150.00
7700 Central Services	76,392.18	213,604.40	1,221.86		214,826.26
7800 Transportation Services	2,187,983.08	1,867,180.08	140.00		1,867,320.08
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	57,613,689.06	288,948.50	8,581.49	57,894,056.07

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 9
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)
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.	
170-1615A-5CP01	Carl Perkins Postsecondary	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2675A-5CP01	IDEA, Part B, Pre-School Entitlement	280,367.01
	Explanation: To increase budget per Florida Department of Education.	
170-2125B-5CB01	Title I, Part A, Basic	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.	
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.	

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 9
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, Roll Forward	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2125B-5CB01	Title I, Part A, Ed Services	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2245C-5CT01	Title II - Staff Development	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 9 - CAPITAL PROJECTS FUND**

July 15, 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.: 9 - CAPITAL PROJECTS FUND**

July 15, 2025

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	151,830,905.66	157,179,511.26			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	4,368,074.86			4,368,074.86
TOTAL:	190,164,844.07	190,732,255.12	0.00	0.00	190,732,255.12

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 9
BOARD MEETING July 15, 2025

Fund Name	Project	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>3610 - Cap Outlay & Debt Srv (CO&DS)</u>		
Imprv Not Bldg Non-Cap/Acq-Con	Sitework	1,864,858.68
Remod/Renov-Non-Cap	General Renovations	210,951.09
Remod/Renov-Non-Cap	Roofing	(1,200,000.00)
Remod/Renov-Non-Cap	Safety Renovations	(264,858.68)
Imprv Not Bldg Non-Cap/Acq-Con	Paving	(210,951.09)
Furn Fixtures & Equip-Cap	Equipment	(200,000.00)
Renovations-Network/Retrofit	Technology Retrofit	(150,000.00)
Remod/Renov-Non-Cap	ADA Accomodations	(50,000.00)
		<u>0.00</u>

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

b) <u>3942 - Series 2023 COP Proceeds</u>		
Furn Fixtures & Equip-Cap	Myrtle Grove Bldg 1 Replacemnt	209,418.86
Bldgs & Fixed Equip-Contractor	Myrtle Grove Bldg 1 Replacemnt	(209,418.86)
		<u>0.00</u>

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