



Agenda Item Details

Meeting	Aug 19, 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 10.pdf \(497 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 10.pdf \(343 KB\)](#)

 [Capital Projects Fund - Resolution 10.pdf \(398 KB\)](#)

 [Debt Service Fund - Resolution 2.pdf \(178 KB\)](#)

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

Aug 5, 2025 2:40 PM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.

Aug 6, 2025 12:05 PM :: Approved by Shanee Ducker. Routed to Tammy Edwards for approval.

Aug 6, 2025 12:52 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.

Aug 6, 2025 5:17 PM :: Final approval by Terry St Cyr

Motion & Voting

Board Approval

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 Melinda Crews on August 19, 2025

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 10 - GENERAL OPERATING FUND**

August 19, 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		149,125.00	350,875.00
3191 ROTC	400,000.00	400,000.00	166,464.59		566,464.59
3202 Medicaid	1,500,000.00	1,552,842.18	376,490.72		1,929,332.90
3299 Misc Fedl Thru State	494,879.28	927,273.03		8,141.65	919,131.38
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	4,549.00		438,008.00
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	536.29		70,536.29
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		106,892.78	1,715,092.72
3411 District School Taxes	125,643,971.00	125,643,971.00	1,141,344.88		126,785,315.88
3425 Rent	250,000.00	250,000.00	133,265.01		383,265.01
3431 Interest On Investments	1,500,000.00	1,500,000.00	232,491.36		1,732,491.36
3440 Gifts Grants & Bequests	35,000.00	35,000.00		865.46	34,134.54
3461 Adult General Ed Course Fees	12,000.00	16,594.10	2,270.00		18,864.10
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	20,583.33		55,583.33
3465 Postsecondary Lab Fees	130,000.00	130,000.00	85,503.57		215,503.57
3467 GED Testing Fees	10,000.00	10,000.00	5,234.25		15,234.25
3468 Financial Aid Fees	70,000.00	70,000.00	27,269.80		97,269.80
3469 Other Student Fees	31,800.00	31,940.00	31,459.36		63,399.36
3473 School-Age Child Care Fees	400,000.00	558,110.75	108,022.00		666,132.75
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	283,186.28		1,783,186.28
3495 Other Misc Local Sources	831,500.00	835,358.78	952,017.74		1,787,376.52
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	136,782.36		586,782.36
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	399,709,616.39	3,707,470.54	265,024.89	403,152,062.04

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 10 - GENERAL OPERATING FUND**

August 19, 2025

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	200,913,628.25	220,657,989.49	756,119.85		221,414,109.34
6100 Student Support Services	19,047,417.19	21,237,336.36	111,500.42		21,348,836.78
6200 Instructional Media Svc	5,162,518.43	4,988,918.78	26,878.16		5,015,796.94
6300 Instruct & Curr Dev Svc	8,096,414.99	8,156,206.63	125,417.57		8,281,624.20
6400 Instruct Staff Trng Svc	3,611,889.12	3,842,006.90		42,960.67	3,799,046.23
6500 Instr Tech Svc	3,871,391.00	3,991,257.96	9,362.87		4,000,620.83
7100 Board	1,330,191.04	1,575,498.11		230.00	1,575,268.11
7200 General Administration	1,136,629.64	1,164,657.14	200,000.00		1,364,657.14
7300 School Administration	19,459,257.97	20,023,175.04	1,484.61		20,024,659.65
7400 Facility Acq & Construc	2,677,164.16	3,143,383.16	44,095.42		3,187,478.58
7500 Fiscal Services	2,944,095.55	3,383,920.55			3,383,920.55
7600 Food Services	0.00	288,004.28	280.03		288,284.31
7700 Central Services	7,000,839.28	7,704,252.96	16,949.58		7,721,202.54
7800 Transportation Services	20,383,897.15	24,020,238.67	35,928.47		24,056,167.14
7900 Operation Of Plant	40,867,557.78	41,871,972.42		24,878.70	41,847,093.72
8100 Maintenance Of Plant	11,241,047.57	16,719,042.30	9,494.10		16,728,536.40
8200 Admin Tech Svc	4,059,434.00	4,474,134.00			4,474,134.00
9100 Community Services	732,340.00	988,252.43	166,754.86		1,155,007.29
9800 Reserves	43,530,298.06	11,479,369.21	2,006,249.08		13,485,618.29
TOTAL:	396,066,011.18	399,709,616.39	3,510,515.02	68,069.37	403,152,062.04

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 10
BOARD MEETING August 19, 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	70,294.50
School-Age Child Care Fees	37,727.50
	<u>108,022.00</u>
Supplies	Community Services 70,294.50
Temporary Employment	Community Services 37,727.50
Other Support-Reg Pay	Community Services 28,630.85
Other Support-Reg Pay	Community Services 19,054.89
Other Tchr-Reg-Pay	Community Services 2,168.89
Reserve For Contingencies	Reserves (49,854.63)
	<u>108,022.00</u>

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

b) <u>Various Medicaid Projects</u>	
Medicaid	254,226.72
Medicaid	122,264.00
	<u>376,490.72</u>
Reserve For Contingencies	Medicaid-Direct Services 127,113.39
Supplies	Exceptional 111,297.42
Pro & Tech Services	Exceptional 108,806.05
Pro & Tech Services	Instruct & Curr Dev Svc 13,457.95
Supplies	Transportation Services 7,987.00
Supplies	Psychological Services 7,828.91
	<u>376,490.72</u>

Explanation: To adjust Medicaid-Administrative Claim project and Medicaid-Direct Services project revenue and appropriations to actual revenue received.

c) <u>Various George Stone Projects</u>	
Performance Based Incentives	30,816.00
Other Student Fees	29,775.36
Financial Aid Fees	27,269.80
Postsecondary Lab Fees	26,506.94
Postsecondary Lab Fees	22,639.94
Postsecondary Lab Fees	20,921.24
Capital Improvement Fees	20,583.33
Postsecondary Lab Fees	15,435.45
Other Misc Local Sources	5,642.82
GED Testing Fees	5,234.25
Adult General Ed Course Fees	2,270.00
Other Student Fees	1,295.00
Other Student Fees	389.00
Other Misc State Revenue	199.75
Performance Based Incentives	(26,267.00)
Other Misc State Revenue	(23,484.40)
Other Misc Local Sources	(2,181.61)
Gifts Grants & Bequests	(865.46)
Other Misc State Revenue	(846.90)
	<u>155,333.51</u>

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 10
BOARD MEETING August 19, 2025

Account Name		Increase (Decrease)
<u>Various George Stone Projects (Continued)</u>		
Student Reg/Admission Fees	Vocational-Technical	40,852.61
Supplies	Vocational-Technical	34,542.59
Reserve For Contingencies	Financial Aid Fees	22,587.98
Supplies	Vocational-Technical	21,412.42
Furn Fixtures & Equip-Non-Cap	Vocational-Technical	19,004.14
Technology-Related Supplies	Vocational-Technical	11,715.81
Supplies	Vocational-Technical	10,924.13
Furn Fixtures & Equip-Non-Cap	Vocational-Technical	6,613.99
Training Tuition Fees	Instruct Staff Trng Svc	6,488.00
Furn Fixtures & Equip-Cap	Vocational-Technical	5,642.82
Supplies	Vocational-Technical	5,505.78
Other Misc Expenses	Community Services	5,505.76
Technology-Related Rentals	Vocational-Technical	5,080.00
Supplies	Vocational-Technical	6,223.81
Other Misc Expenses	Community Services	4,681.82
Student Reg/Admission Fees	Vocational-Technical	2,531.52
Travel-Away-In State	Instruct Staff Trng Svc	1,830.00
Student Reg/Admission Fees	Vocational-Technical	1,661.25
Supplies	Adult General	1,543.64
Technology-Related Supplies	Vocational-Technical	1,325.89
Training Tuition Fees	Vocational-Technical	833.66
Travel-Away-In State	Instruct Staff Trng Svc	800.41
Other Non-Prof Purc Services	Operation Of Plant	670.42
Technology-Related Supplies	Vocational-Technical	532.78
Supplies	Vocational-Technical	493.00
Technology-Related Supplies	Vocational-Technical	333.84
Tech Furn Fixtures & Equip-Non-Cap	Vocational-Technical	308.47
Technology-Related Rentals	Vocational-Technical	275.00
Supplies	Vocational-Technical	270.00
Other Misc Expenses	Community Services	199.75
Regular Phones, Fax & Modems	Operation Of Plant	154.57
Reserve For Contingencies	Reserves	(27,029.73)
Pro & Tech Services	Vocational-Technical	(23,484.40)
Supplies	Adult General	(7,665.71)
Clstrn Tchrr-Reg-Pay	Vocational-Technical	(2,181.61)
Furn Fixtures & Equip-Non-Cap	Vocational-Technical	(2,034.90)
Student Reg/Admission Fees	Vocational-Technical	(1,103.64)
Other Support-Reg Pay	Instruct & Curr Dev Svc	(865.46)
Training Tuition Fees	Vocational-Technical	(846.90)
		<u>155,333.51</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 10
BOARD MEETING August 19, 2025

Account Name	Increase (Decrease)
d) <u>Various Projects</u>	
District School Taxes	1,141,344.88
Other Misc Local Sources	415,640.77
Fedl Indirect Cost Rate	283,186.28
Other Misc Local Sources	266,176.22
Interest On Investments	232,491.36
ROTC	166,464.59
Other Misc Local Sources	139,796.12
Food Srvs Indirect Cost Rate	136,782.36
Rent	133,265.01
Other Misc Local Sources	53,663.00
Other Misc State Revenue	30,448.96
Other Misc State Revenue	25,000.00
Other Misc Local Sources	20,000.00
Other Misc Local Sources	19,571.57
Other Misc State Revenue	17,181.00
Other Misc Local Sources	12,223.25
Other Misc Local Sources	6,500.00
Other Misc Local Sources	5,558.41
Other Misc Local Sources	3,866.90
Other Misc Local Sources	2,674.00
Other Misc Local Sources	2,601.29
State License Tax	536.29
Other Misc Local Sources	285.00
Fedl Impact Funds-Cur Op	(149,125.00)
Other Misc State Revenue	(134,447.78)
Other Misc State Revenue	(13,958.23)
Misc Fedl Thru State	(8,141.65)
Other Misc State Revenue	(6,985.18)
	<u>2,802,599.42</u>
Reserve For Contingencies	Unrestricted Reserve 2,622,185.11
Reserve For Contingencies	P-Card Rebate 164,508.10
Remod/Renov-Non-Cap	Facility Acq & Construc 38,612.53
Technology-Related Rentals	Pre-K 28,478.12
Student Reg/Admission Fees	Basic (K-12) 25,737.00
Clrm Tchr-Other Pay	Vocational-Technical 23,223.41
Supplies	Pre-K 16,606.12
Technology-Related Supplies	Basic (K-12) 12,223.25
Textbooks	Basic (K-12) 7,438.63
Supplies	Staff Services 5,395.91
Clrm Tchr-Reg-Pay	Basic (K-12) 5,203.22
Substitute Teachers	Basic (K-12) 4,540.31
Clrm Tchr-Other Pay	Instruct Staff Trng Svc 4,180.23
Training Tuition Fees	Instruct Staff Trng Svc 4,000.00
Technology-Related Supplies	Vocational-Technical 2,962.24
Supplies	Basic (K-12) 2,804.70
Social Security Benefits	Vocational-Technical 1,776.59
Technology-Related Rentals	Staff Services 1,200.00
Retirement Benefits	Basic (K-12) 855.17
Technology-Related Rentals	Instruct Staff Trng Svc 714.60
Travel-Away-In State	Instruct Staff Trng Svc 693.85
Social Security Benefits	Basic (K-12) 398.05
Social Security Benefits	Instruct Staff Trng Svc 319.77
Training Tuition Fees	Instruct Staff Trng Svc 211.96
Retirement Benefits	Staff Services 134.26
Other Misc Expenses	Basic (K-12) 78.71

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 10
BOARD MEETING August 19, 2025

Account Name		Increase (Decrease)
<u>Various Projects (Continued)</u>		
Workers Compensation	Basic (K-12)	61.88
Supplies	Vocational-Technical	51.18
Group Ins-Health & Hosp	Instruct & Curr Dev Svc	6.05
Other Support-Other Pay	Operation Of Plant	4.10
Social Security Benefits	Staff Services	2.25
Reserve For Contingencies	Computer Science Certification	(63,888.46)
Technology-Related Rentals	Instruct Staff Trng Svc	(28,000.00)
Training Tuition Fees	Instruct Staff Trng Svc	(26,782.00)
Clsrc Tchr-Other Pay	Instruct Staff Trng Svc	(16,471.17)
Supplies	Pre-K	(8,141.65)
Other Non-Prof Purc Services	Staff Services	(6,595.91)
Pro & Tech Services	Instruct Staff Trng Svc	(6,500.00)
Supplies	Instruct Staff Trng Svc	(4,855.23)
Clsrc Tchr-Other Pay	Instruct Staff Trng Svc	(2,106.28)
Retirement Benefits	Instruct Staff Trng Svc	(1,451.25)
Retirement Benefits	Staff Services	(1,274.72)
Aides-Other Pay	Staff Services	(1,207.77)
Travel-Local	Instruct & Curr Dev Svc	(1,100.00)
Substitute Teachers	Basic (K-12)	(959.91)
Technology-Related Supplies	Instruct Staff Trng Svc	(691.50)
Other Support-Reg Pay	Instruct & Curr Dev Svc	(477.11)
Training Tuition Fees	Instruct Staff Trng Svc	(466.55)
Social Security Benefits	Instruct Staff Trng Svc	(179.58)
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc	(178.30)
Social Security Benefits	Staff Services	(95.53)
Workers Compensation	Instruct Staff Trng Svc	(92.07)
Training Tuition Fees	Basic (K-12)	(78.71)
Retirement Benefits	Instruct & Curr Dev Svc	(73.16)
Workers Compensation	Staff Services	(70.00)
Supplies	Staff Services	(66.51)
Workers Compensation	Staff Services	(66.43)
Supplies	Instruct Staff Trng Svc	(45.00)
Social Security Benefits	Instruct & Curr Dev Svc	(42.89)
Workers Compensation	Instruct & Curr Dev Svc	(17.55)
Other Tchr-Suplmental Pay	Instruct & Curr Dev Svc	(14.64)
Admin-Regular Pay	Instruct & Curr Dev Svc	(10.87)
Other Support-Reg Pay	Operation Of Plant	(4.10)
Group Ins-Life	Instruct & Curr Dev Svc	(1.59)
Group Ins-Dental	Instruct & Curr Dev Svc	(1.44)
		<u>2,802,599.42</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	1,509.10
Temporary Employment	Community Services	(1,509.10)
		<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 10
BOARD MEETING August 19, 2025

Account Name		Increase (Decrease)
b) <u>CAPE FTE Funds</u>		
Supplies	Vocational-Technical	1,000,000.00
Gasoline	Transportation Services	20,000.00
Technology-Related Supplies	Instruct & Curr Dev Svc	14,000.00
Technology-Related Supplies	Instruct Staff Trng Svc	6,000.00
Pro Organiz Dues & Fees	Staff Services	5,000.00
Workers Compensation	Instruct & Curr Dev Svc	3,000.00
Reserve For Contingencies	CAPE FTE Funds	(1,048,000.00)
		<u>0.00</u>

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

c) <u>EEA - Turnaround Allocation</u>		
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc	8,281.20
Clstrm Tchr-Other Pay	Instruct & Curr Dev Svc	4,902.91
Retirement Benefits	Instruct & Curr Dev Svc	1,871.35
Aides-Reg Pay	Basic (K-12)	1,306.70
Group Ins-Health & Hosp	Instruct & Curr Dev Svc	1,221.98
Social Security Benefits	Instruct & Curr Dev Svc	963.02
Other Support-Reg Pay	Instr Tech Svc	762.94
Other Tchr-Other Pay	Instruct & Curr Dev Svc	494.00
Group Ins-Health & Hosp	Exceptional	432.19
Aides-Reg Pay	Exceptional	418.48
Clstrm Tchr-Other Pay	Basic (K-12)	169.68
Substitute Teachers	Basic (K-12)	116.25
Aides-Other Pay	Exceptional	104.06
Retirement Benefits	Instr Tech Svc	103.94
Retirement Benefits	Exceptional	71.22
Aides-Other Pay	Basic (K-12)	69.15
Supplies	Basic (K-12)	68.78
Workers Compensation	Instruct & Curr Dev Svc	44.60
Social Security Benefits	Instr Tech Svc	44.58
Retirement Benefits	Basic (K-12)	32.11
Group Ins-Life	Instruct & Curr Dev Svc	20.87
Social Security Benefits	Basic (K-12)	19.52
Group Ins-Dental	Instruct & Curr Dev Svc	18.99
Social Security Benefits	Exceptional	7.85
Workers Compensation	Basic (K-12)	2.15
Clstrm Tchr-Other Pay	Parental Involvement	1.36
Workers Compensation	Exceptional	1.24
Group Ins-Life	Instr Tech Svc	0.99
Group Ins-Life	Exceptional	0.65
Retirement Benefits	Parental Involvement	0.18
Social Security Benefits	Parental Involvement	0.10
Reserve For Contingencies	Reserves	(21,553.04)
		<u>0.00</u>

Explanation: To adjust budgets between objects and functions within EEA - Turnaround Allocation project.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 10
BOARD MEETING August 19, 2025

Account Name		Increase (Decrease)
d)	<u>Object Reserves</u>	
	Supplies Basic (K-12)	322,356.98
	Supplies Guidance Services	57,140.01
	Supplies Psychological Services	18,415.53
	Supplies Instruct & Curr Dev Svc	17,903.96
	Supplies Instruct Staff Trng Svc	17,371.05
	Supplies Transportation Services	13,871.31
	Supplies Instructional Media Svc	12,392.76
	Supplies Internal Services	8,540.05
	Supplies Health Services	6,249.36
	Supplies Adult General	5,150.00
	Supplies Facility Acq & Construc	4,995.65
	Supplies Other Student Personl Svc	4,610.62
	Supplies Instr Tech Svc	3,389.09
	Supplies Exceptional	1,728.64
	Supplies Attendance & Social Wrk	1,584.48
	Supplies Food Services	280.03
	Supplies Reserves	(467,829.30)
	Supplies School Administration	(8,240.26)
	Supplies Maintenance Of Plant	(5,505.90)
	Supplies Information Services	(4,816.61)
	Supplies Operation Of Plant	(3,305.73)
	Supplies Vocational-Technical	(3,155.02)
	Supplies Plan,Research,Dev,Eval	(1,757.38)
	Supplies Pre-K	(964.67)
	Supplies Board	(230.00)
	Supplies Staff Services	(166.38)
	Supplies Parental Involvement	(8.27)
		<u>0.00</u>

Explanation: To adjust budget between functions.

e)	<u>Various George Stone Projects</u>	
	Indirect Cost General Administration	200,000.00
	Clsrcm Tchr-Other Pay Adult General	150,000.00
	Clsrcm Tchr-Other Pay Instruct & Curr Dev Svc	35,000.00
	Other Support-Reg Pay Instruct & Curr Dev Svc	11,110.00
	Student Reg/Admission Fees Adult General	7,600.00
	Retirement Benefits Instruct & Curr Dev Svc	6,000.00
	Social Security Benefits Instruct & Curr Dev Svc	3,300.00
	Travel Away-Out Of State Instruct Staff Trng Svc	1,882.32
	Tech Furn Fixture&Equip-Non-Cap Adult General	651.10
	Other Tchr-Other Pay Instruct & Curr Dev Svc	600.00
	Textbooks Adult General	151.90
	Other Support-Other Pay Instruct & Curr Dev Svc	60.00
	Travel-Local Instruct & Curr Dev Svc	50.00
	Reserve For Contingencies Workforce Education	(350,000.00)
	Reserve For Contingencies Reserves	(66,405.32)
		<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 10
BOARD MEETING August 19, 2025

Account Name		Increase (Decrease)
f) <u>Various Projects</u>		
Reserve For Contingencies	Reserve-Inventory	2,143,836.97
Clsrcm Tchr-Reg-Pay	Pre-K	155,836.18
Clsrcm Tchr-Other Pay	Basic (K-12)	52,350.51
Repairs & Maintenance	Basic (K-12)	41,125.21
Clsrcm Tchr-Reg-Pay	Pre-K	40,083.42
Group Ins-Health & Hosp	Pre-K	34,790.80
Retirement Benefits	Pre-K	33,424.27
Supplies	Basic (K-12)	32,061.90
Social Security Benefits	Pre-K	18,223.84
Aides-Other Pay	Exceptional	16,904.90
Supplies	Psychological Services	15,678.14
Repairs & Maintenance	Maintenance Of Plant	15,000.00
Travel-Away-In State	Basic (K-12)	14,994.07
Clsrcm Tchr-Other Pay	Instruct & Curr Dev Svc	13,827.47
Supplies	Internal Services	12,262.49
Other Tchr-Other Pay	Instructional Media Svc	11,977.83
Retirement Benefits	Basic (K-12)	8,071.38
Other Support-Other Pay	School Administration	7,898.91
Non-FEFP Chrtr Schl Distrib	Basic (K-12)	6,599.05
Reserve For Contingencies	Mental Health Assistance	5,000.00
Other Misc Expenses	Transportation Services	4,760.00
Other Tchr-Other Pay	Instr Tech Svc	4,185.02
Social Security Benefits	Basic (K-12)	4,121.39
Rentals	Transportation Services	3,835.90
Aides-Other Pay	Basic (K-12)	2,871.15
Workers Compensation	Pre-K	2,851.20
Retirement Benefits	Exceptional	2,619.58
Retirement Benefits	Instruct & Curr Dev Svc	2,158.26
Clsrcm Tchr-Other Pay	Exceptional	2,095.62
Retirement Benefits	Instructional Media Svc	1,632.57
Cell Phones/Radio Phones	Operation Of Plant	1,478.09
Social Security Benefits	Exceptional	1,454.21
Retirement Benefits	School Administration	1,221.71
Social Security Benefits	Instruct & Curr Dev Svc	1,089.73
Other Tchr-Other Pay	Instruct & Curr Dev Svc	1,028.65
Social Security Benefits	Instructional Media Svc	875.00
Group Ins-Dental	Pre-K	748.00
Supplies	Pre-K	747.73
Social Security Benefits	School Administration	604.25
Group Ins-Life	Pre-K	602.80
Supplies	Operation Of Plant	571.04
Retirement Benefits	Instr Tech Svc	570.41
Aides-Reg Pay	Pre-K	562.53
Imprv Not Bldg Non-Cap/Acq-Con	Facility Acq & Construc	487.24
Technology-Related Rentals	Basic (K-12)	375.00
Other Misc Expenses	Transportation Services	350.00
Social Security Benefits	Instr Tech Svc	305.90
Aides-Other Pay	Staff Services	284.35
Supplies	Exceptional	278.11
Furn Fixtures & Equip-Non-Cap	Instruct & Curr Dev Svc	214.36
Training Tuition Fees	Staff Services	185.00
Training Tuition Fees	Instruct Staff Trng Svc	130.00
Gasoline	Transportation Services	124.26
Technology-Related Supplies	Basic (K-12)	94.98
Other Tchr-Other Pay	Instruct & Curr Dev Svc	61.69
Training Tuition Fees	Instruct Staff Trng Svc	45.00

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 10
BOARD MEETING August 19, 2025

Account Name		Increase (Decrease)
<u>Various Projects (Continued)</u>		
Retirement Benefits	Staff Services	40.76
Social Security Benefits	Staff Services	21.75
Clstrn Tchr-Other Pay	Instruct Staff Trng Svc	10.53
Retirement Benefits	Instruct & Curr Dev Svc	8.82
Social Security Benefits	Instruct & Curr Dev Svc	4.72
Retirement Benefits	Instruct Staff Trng Svc	1.44
Social Security Benefits	Instruct Staff Trng Svc	0.80
Reserve For Contingencies	Unrestricted Reserve	(523,953.54)
Retirement Benefits	Basic (K-12)	(513,942.01)
Social Security Benefits	Basic (K-12)	(416,629.93)
Group Ins-Health & Hosp	Basic (K-12)	(406,210.77)
Reserve For Contingencies	Reserves	(249,872.91)
Clstrn Tchr-Reg-Pay	Basic (K-12)	(217,000.32)
Reserve For Contingencies	EEA - Summer Reading	(170,579.46)
Workers Compensation	Basic (K-12)	(84,655.85)
Group Ins-Dental	Basic (K-12)	(36,483.73)
Reserve For Contingencies	Reserves	(27,583.42)
Supplies	Operation Of Plant	(15,678.14)
Repair Parts	Transportation Services	(15,000.00)
Group Ins-Life	Basic (K-12)	(12,856.10)
Other Tchr-Other Pay	Instruct & Curr Dev Svc	(12,500.00)
Reserve For Contingencies	Reserves	(12,262.49)
Cell Phones/Radio Phones	Operation Of Plant	(8,768.95)
Reserve For Contingencies	Reserves	(1,584.29)
Reserve For Contingencies	Reserves	(94.98)
		<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.: 10 - SPECIAL REVENUE - FEDERAL PROGRAMS**

August 19, 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	171,236.37		8,617,023.25
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		22,860.78	227,139.22
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	13,071,022.08	1,207,948.84		14,278,970.92
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	57,894,056.07	1,379,185.21	22,860.78	59,250,380.50

SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 10 - SPECIAL REVENUE - FEDERAL PROGRAMS

August 19, 2025

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	29,718,844.39	31,015,541.84	724,187.12		31,739,728.96
6100 Student Support Services	2,219,042.25	2,546,183.15	3,878.69		2,550,061.84
6200 Instructional Media Svc	150,774.00	164,936.89			164,936.89
6300 Instruct & Curr Dev Svc	11,932,687.49	10,928,345.12	546,537.46		11,474,882.58
6400 Instruct Staff Trng Svc	8,963,844.10	7,319,764.15		3,517.70	7,316,246.45
6500 Instr Tech Svc	311,417.00	317,119.59		16,830.93	300,288.66
7200 General Administration	2,229,284.52	2,161,464.05	59,360.02		2,220,824.07
7300 School Administration	0.00	255,124.38	97.08		255,221.46
7400 Facility Acq & Construc	9,400.00	7,150.00			7,150.00
7700 Central Services	76,392.18	214,826.26	1,837.98		216,664.24
7800 Transportation Services	2,187,983.08	1,867,320.08		74,633.53	1,792,686.55
7900 Operation Of Plant	5,043.65	58,931.21	180.08		59,111.29
8200 Admin Tech Svc	99,437.00	99,437.00	85.53		99,522.53
9100 Community Services	906,456.00	937,912.35	115,142.63		1,053,054.98
TOTAL:	58,810,605.66	57,894,056.07	1,451,306.59	94,982.16	59,250,380.50

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 10
SPECIAL REVENUES
BOARD MEETING August 19, 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)
P063P144159	Pell Grant	125,103.84
	Explanation: To increase budget per Florida Department of Education.	
P063Q144159	Federal Administrative Cost Allowance	1,310.00
	Explanation: To increase budget per U.S. Department of Education.	
HE1254-20-1-0015	Military : Afterburner	(177.47)
	Explanation: To decrease budget per Department of Defense.	
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.	
HE1254-24-1-5010	Know & Embrace World Lang-KEWL TOO	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.	

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 10
SPECIAL REVENUES
BOARD MEETING August 19, 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 and functions to better utilize funds.	
170-1612A-5CS01	Workforce Innovation & Opportunity Act (WIOA)	(22,860.78)
	Explanation: To decrease budget per Florida Department of Education.	
170-2625B-5CD01	FDLRS Associate Center IDEA Part B Discretionary	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2625C-5CD02	SEDNET/IDEA Part B	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2635A-5CB01	IDEA, Part B, Entitlement	1,207,948.84
	Explanation: To increase budget per Florida Department of Education.	
170-2675A-5CP01	IDEA, Part B, Pre-School Entitlement	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
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 - Salaries & Benefits	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. 10
SPECIAL REVENUES
BOARD MEETING August 19, 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	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2125B-5CB01	Title I, Part A, Basic - Parental Involvement	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2125B-5CB01	Title I, Part A, Basic - Pre-K	0.00
	Explanation: Changes by schools & 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 & departments between objects and functions to better utilize funds.	
170-1915A-5CG01	Adult Geographic	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2265D-5C001	Title I, UniSIG	0.00
	Explanation: Changes by schools & departments between objects and functions to better utilize funds.	
170-2415A-5C001	Title IV, Student Academic	0.00
	Explanation: Changes by schools & departments between objects and functions to better utilize funds.	
170-2981F-4C101	CSP PSC Charter Academy	0.00
	Explanation: Changes by schools & departments between objects and functions to better utilize funds.	

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 10
SPECIAL REVENUES
BOARD MEETING August 19, 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 & departments between objects and functions to better utilize funds.	
170-2125B-5CB01	Title I, Part A, Ed Services	0.00
	Explanation: Changes by schools & departments between objects and functions to better utilize funds.	
170-2245A-5CT01	Title II - Mathematics	2,776.41
	Explanation: Changes by schools & departments between objects, functions, and projects to better utilize funds.	
170-2245C-5CT01	Title II - Private Schools	1,134.82
	Explanation: Changes by schools & departments between objects, functions, and projects to better utilize funds.	
170-2245C-5CT01	Title II - Staff Development	(92,012.52)
	Explanation: Changes by schools & departments between objects, functions, and projects to better utilize funds.	
170-2245C-5CT01	Title II - Roll Forward	88,101.29
	Explanation: Changes by schools & departments between objects, functions, and projects to better utilize funds.	
170-2245C-5CT01	Title II Private School Roll Forward	0.00
	Explanation: Changes by schools & departments between objects, functions and projects to better utilize funds.	
170-1275B-5CH01	Title IX, Part A, Homeless	0.00
	Explanation: Changes by schools & departments between objects and functions to better to better utilize funds.	

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 10
SPECIAL REVENUES
BOARD MEETING August 19, 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)
170-1025A-5C001	Title III - English Language Acquisition	0.00
	Explanation: Changes by schools & departments between objects & functions to better to better utilize funds.	
170-1025M-5CI01	Enhanced Inst. Opp for Recently Arrived Imm Children & Youth	0.00
	Explanation: Changes by schools & departments between objects & functions to better to better utilize funds.	
170-92690-5P001	Heros in the Classroom	45,000.00
	Explanation: To set up budget per Florida Department of Education.	

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 10 - CAPITAL PROJECTS FUND**

August 19, 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	58,478.94		10,085,370.77
3715 Cap Imprv Tax Constr Fd FY 25	32,867,782.00	32,867,782.00	2,051,055.81		34,918,837.81
3910 Local Capital Improvement Fund	3,336,037.18	3,336,037.18	284,035.71		3,620,072.89
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	1,146,621.59		36,454,728.11
3948 Half Cent Sales Tax 2027	98,413,412.93	98,413,412.93	4,059,003.34		102,472,416.27
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	138,231.00		507,777.00
TOTAL:	190,164,844.07	190,732,255.12	7,737,426.39	0.00	198,469,681.51

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 10 - CAPITAL PROJECTS FUND**

August 19, 2025

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	151,830,905.66	157,179,511.26		5,841,070.38	151,338,440.88
9700 Transfer Of Funds	29,184,669.00	29,184,669.00	11,238,357.07		40,423,026.07
9800 Reserves	9,149,269.41	4,368,074.86	2,340,139.70		6,708,214.56
TOTAL:	190,164,844.07	190,732,255.12	13,578,496.77	5,841,070.38	198,469,681.51

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 10
BOARD MEETING August 19, 2025

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3714 - Cap Imprv Tax Fund FY 24</u>		
Interest On Investments		35,944.98
Other Misc Local Sources		23,237.67
Net Inc/Dec FMV Of Investment		(703.71)
		<u>58,478.94</u>
Reserve For Contingencies	Unrestricted Reserve	<u>58,478.94</u>
		<u>58,478.94</u>
Explanation: To appropriate interest to project Reserve For Contingencies.		
b) <u>3715 - Cap Imprv Tax Fund FY 25</u>		
Interfund		1,815,250.00
Local Capital Improvement Tax		222,248.48
Interest On Investments		13,119.84
Net Inc/Dec FMV Of Investment		437.49
		<u>2,051,055.81</u>
Reserve For Contingencies	Unrestricted Reserve	<u>2,051,055.81</u>
		<u>2,051,055.81</u>
Explanation: To appropriate interest to project Reserve For Contingencies.		
c) <u>3910 - Local Capital Improvement Fund</u>		
Sale Of Land		258,685.75
Interest On Investments		25,145.49
Net Inc/Dec FMV Of Investment		204.47
		<u>284,035.71</u>
Reserve For Contingencies	Unrestricted Reserve	<u>284,035.71</u>
		<u>284,035.71</u>
Explanation: To appropriate interest to project Reserve For Contingencies.		
d) <u>3942 - Series 2023 COP Proceeds</u>		
Interest On Investments		1,146,621.59
		<u>1,146,621.59</u>
Reserve For Contingencies	Unrestricted Reserve	<u>1,146,621.59</u>
		<u>1,146,621.59</u>
Explanation: To appropriate interest to project Reserve For Contingencies.		

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 10
BOARD MEETING August 19, 2025

Fund Name	Project	Increase (Decrease)
e) <u>3948 - Half Cent Sales Tax 2027</u>		
School Distr Local Sales Tax		2,544,408.37
Net Inc/Dec FMV Of Investment		1,504,536.63
Other Misc Local Sources		15,062.77
Net Inc/Dec FMV Of Investment		39.98
Interest On Investments		(5,044.41)
		<u>4,059,003.34</u>
Reserve For Contingencies	Unrestricted Reserve	4,059,003.34
		<u>4,059,003.34</u>

Explanation: To appropriate interest to project Reserve For Contingencies.

f) <u>3980 - Charter Schools-Capital Outlay</u>		
Charter School Capital Outlay	Charter School Capital Outlay	138,231.00
		<u>138,231.00</u>
Transfer To General Fd	Charter School Capital Outlay	138,231.00
		<u>138,231.00</u>

Explanation: To adjust 2024-2025 Charter School Capital Outlay to actual received.

II. Amendments Between Appropriations & Reserves

a) <u>3610 - Cap Outlay & Debt Srv (CO&DS)</u>		
Imprv Not Bldg Non-Cap/Acq-Con	Sitework	49,929.25
Reserve For Contingencies	Unrestricted Reserve	(49,929.25)
		<u>0.00</u>

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

b) <u>3712 - Cap Imprv Tax Fund FY 22</u>		
Remod/Renov-Non-Cap	Fire Protection Sys	4,731.60
Remod/Renov-Non-Cap	Indoor Air Quality	(3,549.60)
Remod/Renov-Non-Cap	Roofing Program	(1,182.00)
		<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 10
BOARD MEETING August 19, 2025

Fund Name	Project	Increase (Decrease)
c) <u>3713 - Cap Imprv Tax Fund FY 23</u>		
Computer Software-Non-Cap	Computer Software	433,270.00
Remod/Renov-Non-Cap	Ancillary Facility	422,263.95
Other Motor Vehicles	Trucks	292,660.82
Remod/Renov-Non-Cap	Preventive Maintenance Program	206,525.43
Other Motor Vehicles	Vans	124,985.48
Remod/Renov-Non-Cap	Bleacher Repair & Replacement	119,479.44
Tech Furn Fixture&Equip-Non-Cap	School Printers	81,097.28
Furn Fixtures & Equip-Cap	Equipment-Vocational Education	70,258.25
Remod/Renov-Non-Cap	Blinds Replacement	50,563.92
Remod/Renov-Non-Cap	Doors	40,512.34
Remod/Renov-Non-Cap	Hurricane Sally	31,722.23
Remod/Renov-Non-Cap	Gym Floor-Repair	19,993.25
Furn Fixtures & Equip-Cap	Equipment	15,965.70
Computer Hardware-Cap	Computer Equipment-Voc Ed	4,415.93
Remod/Renov-Non-Cap	Roofing Program	2,628.00
Remod/Renov-Non-Cap	HVAC Renovations	(1,764,091.10)
Remod/Renov-Non-Cap	Fire Protection Sys	(82,763.72)
Remod/Renov-Non-Cap	Energy Management Systems	(66,062.54)
Remod/Renov-Non-Cap	Asbestos Removal	(1,554.56)
Renovations-Network/Retrofit	Computer Equipment	(1,347.63)
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	(522.47)
		<u>0.00</u>

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

d) <u>3714 - Cap Imprv Tax Fund FY 24</u>		
Computer Hardware-Non-Cap	Computer Equipment	1,135,435.11
Computer Software-Non-Cap	ERP Project	718,154.92
Furn Fixtures & Equip-Cap	Equipment	335,409.54
Chtr Schl Local Cap Improvemnt	Charter School Capital Outlay	313,209.56
Renovations-Network/Retrofit	Computer Equipment	234,526.32
Transfer To Debt Svc Fd	Debt Svc Pay-Series 2023 Cop	100,293.21
Remod/Renov-Non-Cap	Equipment	22,758.20
Imprv Not Bldg Non-Cap/Acq-Con	Equipment	6,642.93
Remod/Renov-Non-Cap	HVAC Renovations	(2,466,296.38)
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	(98,000.00)
Remod/Renov-Non-Cap	Energy Management Systems	(85,742.10)
Remod/Renov-Non-Cap	Fire Protection Sys	(59,900.96)
Reserve For Contingencies	Unrestricted Reserve	(57,948.94)
Imprv Not Bldg Non-Cap/Acq-Con	Port Clsrm Reno,Relo,Setup,Utl	(54,661.20)
Other Motor Vehicles	Vans	(42,344.27)
Buses	School Bus Replacement	(864.00)
Remod/Renov-Non-Cap	Bleacher Repair & Replacement	(671.64)
Remod/Renov-Non-Cap	Roofing Program	(0.30)
		<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.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 10
BOARD MEETING August 19, 2025

Fund Name	Project	Increase (Decrease)
e) <u>3715 - Cap Imprv Tax Fund FY 25</u>		
Transfer To General Fd	Salaries & Benefits	11,430,000.00
Transfer To Debt Svc Fd	Debt Svc Pay-Series 2023 Cop	807,331.79
Bldgs & Fixed Equip-Contractor	Sitework	340,300.00
Remod/Renov-Capitalized	Hurricane Sally	329,284.08
Transfer To Debt Svc Fd	Debt Svc Pay-Series 2020 Cop	234,610.00
Computer Software-Non-Cap	ERP Project	168,529.92
Remod/Renov-Non-Cap	Fire Protection Sys	142,096.18
Remod/Renov-Non-Cap	Capital Outlay Crew	115,628.78
Imprv Not Bldg Cap /Acq-Const	Sitework	73,715.61
Imprv Not Bldg Non-Cap/Acq-Con	Sitework	55,010.67
Buses	School Bus Replacement	6,748.00
Remod/Renov-Non-Cap	Hurricane Sally	2,315.48
Remod/Renov-Non-Cap	Blinds Replacement	1,970.88
Remod/Renov-Non-Cap	Roofing Program	1,430.40
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	890.00
Furn Fixtures & Equip-Non-Cap	Equipment	199.00
Buses	School Bus Replacement	(2,816,478.00)
Reserve For Contingencies	Unrestricted Reserve	(2,179,782.09)
Renovations-Network/Retrofit	Computer Equipment	(1,190,000.00)
Transfer To General Fd	Exces Insurnce Cov-Prop & Bnds	(1,183,738.64)
Transfer To General Fd	Exp Transferred To 2 Mills	(959,761.29)
Transfer To Debt Svc Fd	Debt Svc Pay-Series 2023 Cop	(909,249.00)
Computer Software-Non-Cap	ERP Project	(730,905.92)
Computer Hardware-Non-Cap	Computer Equipment	(637,841.56)
Computer Software-Non-Cap	Computer Software	(431,520.00)
Other Motor Vehicles	Vans	(358,856.50)
Remod/Renov-Capitalized	Hurricane Sally	(329,284.08)
Bldgs & Fixed Equip-Contractor	Sitework	(251,415.70)
Transfer To Debt Svc Fd	Debt Svc Pay-Series 2020 Cop	(234,610.00)
Remod/Renov-Non-Cap	Fire Protection Sys	(210,953.13)
Remod/Renov-Non-Cap	Port Clsrn Reno,Relo,Setup,Utl	(192,493.06)
Chtr Schl Local Cap Improvemnt	Charter School Capital Outlay	(164,000.00)
Other Motor Vehicles	Trucks	(150,000.00)
Furn Fixtures & Equip-Cap	Equipment	(130,000.00)
Remod/Renov-Non-Cap	Preventive Maintenance Program	(125,000.00)
Remod/Renov-Non-Cap	Ancillary Facility	(100,000.00)
Remod/Renov-Non-Cap	Energy Management Systems	(100,000.00)
Tech Furn Fixture&Equip-Noncap	School Printers	(80,000.00)
Furn Fixtures & Equip-Non-Cap	Equipment	(59,731.84)
Furn Fixtures & Equip-Non-Cap	Equipment-Vocational Education	(42,454.72)
Remod/Renov-Non-Cap	Bleacher Repair & Replacement	(40,000.00)
Remod/Renov-Non-Cap	Abatement-Capital Outlay	(28,574.30)
Furn Fixtures & Equip-Cap	Equipment-Vocational Education	(22,030.18)
Remod/Renov-Non-Cap	Asbestos Removal	(20,000.00)
Remod/Renov-Non-Cap	Doors	(20,000.00)
Computer Hardware-Cap	Computer Equipment-Voc Ed	(2,398.00)
Computer Hardware-Non-Cap	Equipment-Vocational Education	(1,537.90)
Computer Hardware-Cap	Equipment-Vocational Education	(1,499.00)
Tech Furn Fixtures & Equip-Cap	Equipment-Vocational Education	(1,471.00)
Tech Furn Fixture&Equip-Noncap	Equipment-Vocational Education	(1,355.45)
Computer Hardware-Non-Cap	Computer Equipment-Voc Ed	(1,317.95)
Remod/Renov-Non-Cap	Energy Conservation	(808.50)
Tech Furn Fixture&Equip-Noncap	Computer Equipment-Voc Ed	(699.98)

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 10
BOARD MEETING August 19, 2025

Fund Name	Project	Increase (Decrease)
<u>3715 - Cap Imprv Tax Fund FY 25 (Continued)</u>		
Furn Fixtures & Equip-Cap	Equipment-Vocational Education	(235.82)
Remod/Renov-Non-Cap	Hurricane Sally	(57.18)
		<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.

f)	<u>3715 - Cap Imprv Tax Fund FY 25</u>		
	Remod/Renov-Non-Cap	Middle School Renovations	130,650.29
	Remod/Renov-Non-Cap	Elementary School Renovations	113,188.03
	Remod/Renov-Non-Cap	Mechanical & Life Safety Sys	94,810.19
	Remod/Renov-Non-Cap	PHS General Renovations	93,376.89
	Remod/Renov-Non-Cap	PFHS Cafe Expansion & Reno	89,350.27
	Remod/Renov-Non-Cap	High School Renovations	80,831.81
	Remod/Renov-Non-Cap	HVAC Renovations	77,937.49
	Imprv Not Bldg Non-Cap/Acq-Con	Sitework	69,518.02
	Imprv Not Bldg Non-Cap/Acq-Con	Track Resurfacing	50,967.03
	Remod/Renov-Non-Cap	General Renovations	35,942.14
	Imprv Not Bldg Non-Cap/Acq-Con	Athletic/PE Improvements	30,475.15
	Remod/Renov-Non-Cap	West Pensacola Phase B Reno	28,076.37
	Remod/Renov-Non-Cap	Roofing Program	23,279.37
	Remod/Renov-Non-Cap	Security Systems	21,588.59
	Imprv Not Bldg Non-Cap/Acq-Con	Paving	14,798.46
	Remod/Renov-Non-Cap	Intercom Replacement	14,118.57
	Imprv Not Bldg Cap /Acq-Const	Sitework	14,050.79
	Remod/Renov-Non-Cap	Semmes El General Renovations	13,049.09
	Remod/Renov-Non-Cap	Athletic/Pe Improvements	12,844.27
	Remod/Renov-Non-Cap	Fire Protection Sys	11,219.84
	Remod/Renov-Non-Cap	Tate Frmr Ag Bldg Class Conv	11,129.10
	Remod/Renov-Non-Cap	Ancillary Facility	8,141.92
	Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	7,120.21
	Remod/Renov-Non-Cap	Preventive Maintenance Program	5,215.44
	Remod/Renov-Non-Cap	Hurricane Sally	5,170.55
	Remod/Renov-Non-Cap	Energy Management Systems	5,008.39
	Remod/Renov-Non-Cap	Roofing	4,146.59
	Remod/Renov-Non-Cap	Classroom Addt (Port Redc)	3,957.60
	Remod/Renov-Non-Cap	Tate High Auditorium	3,905.27
	Remod/Renov-Non-Cap	Bleacher Repair & Replacement	3,753.71
	Remod/Renov-Non-Cap	Asbestos Removal	3,007.67
	Remod/Renov-Non-Cap	Myrtle Grove Bldg 1 Replacemnt	2,948.08
	Remod/Renov-Non-Cap	Computer Equipment	2,566.28
	Remod/Renov-Non-Cap	Blinds Replacement	2,064.52
	Remod/Renov-Non-Cap	Doors	1,534.31
	Imprv Not Bldg Non-Cap/Acq-Con	Port Clsrm Reno,Relo,Setup,Utl	1,380.38
	Remod/Renov-Non-Cap	NB Cook Covered Play Area Reno	1,365.18
	Remod/Renov-Non-Cap	Flooring	962.70
	Remod/Renov-Non-Cap	Equipment	784.95
	Remod/Renov-Non-Cap	Gym Floor-Repair	504.90
	Remod/Renov-Non-Cap	Indoor Air Quality	355.91
	Remod/Renov-Non-Cap	ADA Accomodations	318.04
	Remod/Renov-Non-Cap	WHS Mechanical Replacements	300.92
	Remod/Renov-Non-Cap	Ensley Elem General Renovation	234.64

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 10
BOARD MEETING August 19, 2025

Fund Name	Project	Increase (Decrease)
<u>3715 - Cap Imprv Tax Fund FY 25 (Continued)</u>		
Imprv Not Bldg Non-Cap/Acq-Con	Equipment	167.76
Imprv Not Bldg Non-Cap/Acq-Con	Semmes El General Renovations	138.89
Imprv Not Bldg Non-Cap/Acq-Con	Ensley Elem General Renovation	132.58
Remod/Renov-Non-Cap	Window Replacement	124.28
Imprv Not Bldg Non-Cap/Acq-Con	School Project Req	63.49
Imprv Not Bldg Non-Cap/Acq-Con	Ancillary Facility	30.30
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	22.48
Remod/Renov-Non-Cap	Abatement-Capital Outlay	(1,096,629.70)
		<u>0.00</u>

Explanation: To spread the 2024-2025 Salary Abatement to various projects.

g) <u>3948 - Half Cent Sales Tax 2027</u>		
Remod/Renov-Non-Cap	HVAC Renovations	4,102,344.18
Interfund Transfers	Debt Svc Pay-Series 2023 Cop	1,815,250.00
Remod/Renov-Non-Cap	High School Renovations	500,180.61
Bldgs & Fixed Equip-Contractor	Myrtle Grove Bldg 1 Replacemnt	319,845.27
Imprv Not Bldg Non-Cap/Acq-Con	Sitework	314,922.89
Remod/Renov-Non-Cap	Fire Protection Sys	313,143.90
Remod/Renov-Non-Cap	Port Clrm Reno,Relo,Setup,Utl	262,026.69
Remod/Renov-Non-Cap	Energy Management Systems	169,077.48
Remod/Renov-Non-Cap	PFHS Cafe Expansion & Reno	124,743.87
Remod/Renov-Non-Cap	Asbestos Removal	119,100.00
Remod/Renov-Non-Cap	General Renovations	108,781.44
Imprv Not Bldg Non-Cap/Acq-Con	Port Clrm Reno,Relo,Setup,Utl	54,661.20
Remod/Renov-Non-Cap	Indoor Air Quality	13,643.51
Remod/Renov-Non-Cap	Classroom Addt (Port Redc)	1,201.62
Remod/Renov-Non-Cap	Tate Frm Ag Bldg Class Conv	181.16
Reserve For Contingencies	Unrestricted Reserve	(2,971,395.41)
Bldgs & Fixed Equip-Contractor	Escambia High Auditorium	(1,545,483.20)
Remod/Renov-Non-Cap	Building Envelope	(1,112,692.28)
Remod/Renov-Non-Cap	School Project Req	(820,147.00)
Remod/Renov-Non-Cap	Classroom Addt (Port Redc)	(779,723.33)
Remod/Renov-Non-Cap	Intercom Replacement	(383,496.20)
Remod/Renov-Non-Cap	ADA Accomodations	(217,940.84)
Remod/Renov-Non-Cap	Middle School Renovations	(133,168.39)
Remod/Renov-Non-Cap	Elementary School Renovations	(89,205.04)
Remod/Renov-Non-Cap	Security Systems	(79,473.53)
Remod/Renov-Non-Cap	Athletic/PE Improvements	(32,471.99)
Remod/Renov-Non-Cap	Window Replacement	(25,000.00)
Bldgs & Fixed Equip-Contractor	Tate HS Agriscience Bldg	(13,533.34)
Remod/Renov-Non-Cap	West Pensacola Phase B Reno	(8,657.70)
Imprv Not Bldg Cap /Acq-Const	Lakeview Reno (J Andrews Loc)	(5,225.00)
Remod/Renov-Non-Cap	PHS General Renovations	(920.89)
Imprv Not Bldg Non-Cap/Acq-Con	Track Resurfacing	(517.68)
Furn Fixtures & Equip-Non-Cap	Middle School Renovations	(52.00)
		<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.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 10
BOARD MEETING August 19, 2025

Fund Name	Project	Increase (Decrease)
h) <u>3948 - Half Cent Sales Tax 2027</u>		
Remod/Renov-Non-Cap	Semmes ES General Renovations	2,033,000.00
Remod/Renov-Non-Cap	PHS General Renovations	1,860,000.00
Remod/Renov-Non-Cap	Elementary School Renovations	770,000.00
Remod/Renov-Non-Cap	WHS Mechanical Replacements	500,000.00
Remod/Renov-Non-Cap	General Renovations	216,330.30
Imprv Not Bldg Non-Cap/Acq-Con	Athletic/PE Improvements	66,271.60
Remod/Renov-Non-Cap	Tate Frmr Ag Bldg Class Conv	40,517.03
Bldgs & Fixed Equip-Contractor	Escambia High Auditorium	(2,555,000.00)
Bldgs & Fixed Equip-Contractor	Tate High Auditorium	(2,063,081.42)
Remod/Renov-Non-Cap	Building Envelope	(500,000.00)
Remod/Renov-Non-Cap	NB Cook Covered Play Area Reno	(219,555.46)
Bldgs & Fixed Equip-Contractor	Covered PE Play Area	(138,046.44)
Bldgs & Fixed Equip-Contractor	Tate HS Agriscience Bldg	(10,435.61)
		<u>0.00</u>

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

i) <u>3948 - Half Cent Sales Tax 2027</u>		
Remod/Renov-Non-Cap	Tate High Auditorium	1,258,505.70
Tech Furn Fixtures & Equip-Cap	BES Cafe & Classrm Retrofit	7,004.00
Imprv Not Bldg Non-Cap/Acq-Con	School Project Req	2,514.14
Furn Fixtures & Equip-Non-Cap	BES Cafe & Classrm Retrofit	958.23
Bldgs & Fixed Equip-Contractor	Tate High Auditorium	(1,258,505.70)
Bldgs & Fixed Equip-Contractor	BES Cafe & Classrm Retrofit	(7,962.23)
Remod/Renov-Non-Cap	School Project Req	(2,514.14)
		<u>0.00</u>

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

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

August 19, 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
3431 Interest On Investments	0.00	0.00	11,126.06		11,126.06
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	11,126.06	0.00	16,905,237.17

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

August 19, 2025

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200 Debt Service	16,747,859.76	16,752,159.76	1,000.00		16,753,159.76
9800 Reserves	146,251.35	141,951.35	10,126.06		152,077.41
TOTAL:	16,894,111.11	16,894,111.11	11,126.06	0.00	16,905,237.17

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
DEBT SERVICE FUND
RESOLUTION NUMBER 2
BOARD MEETING August 19, 2025

Account Name		Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>2920 - Sales Tax Revenue Bonds 2016</u>		
Interest On Investments		646.85
		<u>646.85</u>
Reserve For Contingencies	Reserves	646.85
		<u>646.85</u>

Explanation: To adjust revenue and appropriations to actual.

b) <u>2930 - Cert Of Participation-2020</u>		
Interest On Investments		8,005.45
		<u>8,005.45</u>
Reserve For Contingencies	Reserves	8,005.45
		<u>8,005.45</u>

Explanation: To adjust revenue and appropriations to actual.

c) <u>2940 - Cert Of Participation-2023</u>		
Interest On Investments		2,473.76
		<u>2,473.76</u>
Reserve For Contingencies	Reserves	2,473.76
		<u>2,473.76</u>

Explanation: To adjust revenue and appropriations to actual.

II. Amendments Between Appropriations & Reserves

a) <u>2930 - Cert Of Participation-2020</u>		
Debt Svc/Issuance Fees	Debt Service	1,000.00
Reserve For Contingencies	Reserves	(1,000.00)
		<u>0.00</u>

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