



Agenda Item Details

Meeting	Dec 16, 2025 - REGULAR MEETING AGENDA (5:30 PM)
Category	22. Consent - Finance - Budgeting
Subject	A. Resolutions to Amend 2025-2026 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 16, 2025, the School Board adopted the budget for fiscal year 2025-2026. 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 2.pdf \(236 KB\)](#)

[Special Revenue - Federal Programs - Resolution 2.pdf \(287 KB\)](#)

[Capital Projects Fund - Resolution 2.pdf \(243 KB\)](#)

Our adopted rules of Parliamentary Procedure, Roberts 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 Dec 3, 2025 9:27 AM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.
Dec 3, 2025 10:41 AM :: Approved by Shanee Ducker. Routed to Tammy Edwards for approval.
Dec 3, 2025 12:05 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.
Dec 3, 2025 1:06 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, Carissa Bergosh, Tom Harrell

Last Modified by Holley DeWees on December 16, 2025

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 2 - GENERAL OPERATING FUND**

December 16, 2025

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	375,000.00	375,000.00			375,000.00
3191 ROTC	525,000.00	525,000.00			525,000.00
3202 Medicaid	1,800,000.00	1,800,000.00			1,800,000.00
3299 Misc Fedl Thru State	660,190.06	660,190.06			660,190.06
3310 FL Ed Finance Program (FEFP)	152,035,518.00	152,035,518.00			152,035,518.00
3315 Workforce Development	5,470,178.96	5,470,178.96			5,470,178.96
3317 Performance Based Incentives	407,192.00	407,192.00			407,192.00
3323 CO&DS for Admin Expense	24,217.00	24,217.00			24,217.00
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	34,449,592.00	34,449,592.00			34,449,592.00
3361 School Recognition Funds	1,800,000.00	1,800,000.00			1,800,000.00
3371 Voluntary Pre-K Program	1,583,384.23	1,583,384.23			1,583,384.23
3399 Other Misc State Revenue	1,642,341.70	1,682,343.93			1,682,343.93
3411 District School Taxes	133,800,661.94	133,800,661.94			133,800,661.94
3425 Rent	300,000.00	300,000.00			300,000.00
3431 Interest On Investments	1,400,000.00	1,400,000.00			1,400,000.00
3440 Gifts Grants & Bequests	37,100.00	37,100.00			37,100.00
3461 Adult General Ed Course Fees	15,000.00	15,000.00			15,000.00
3462 Postsecondary Vocational Fees	925,000.00	925,000.00			925,000.00
3463 Continuing Workforce Ed Fees	35,000.00	35,000.00			35,000.00
3464 Capital Improvement Fees	45,000.00	45,000.00			45,000.00
3465 Postsecondary Lab Fees	175,000.00	175,000.00			175,000.00
3467 GED Testing Fees	13,000.00	13,000.00			13,000.00
3468 Financial Aid Fees	85,000.00	85,000.00			85,000.00
3469 Other Student Fees	28,800.00	28,800.00			28,800.00
3473 School-Age Child Care Fees	580,000.00	580,000.00			580,000.00
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	345,000.00	345,000.00			345,000.00
3499 Food Srvs Indirect Cost Rate	450,000.00	450,000.00			450,000.00
3630 Trans From CP Proj Funds	23,457,777.00	23,457,777.00			23,457,777.00
9999 Beginning Fund Balance	35,755,207.62	35,755,207.62			35,755,207.62
TOTAL:	400,486,660.51	400,526,662.74	0.00	0.00	400,526,662.74

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 2 - GENERAL OPERATING FUND**

December 16, 2025

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	209,249,660.31	210,246,472.86	204,327.81		210,450,800.67
6100 Student Support Services	22,675,160.70	22,740,606.82			22,740,606.82
6200 Instructional Media Svc	4,882,685.26	4,892,037.27			4,892,037.27
6300 Instruct & Curr Dev Svc	7,439,433.16	7,478,934.24	155,571.92		7,634,506.16
6400 Instruct Staff Trng Svc	3,288,582.95	3,822,323.03	78,372.99		3,900,696.02
6500 Instr Tech Svc	3,904,057.89	3,920,276.37			3,920,276.37
7100 Board	1,495,380.13	1,501,380.13			1,501,380.13
7200 General Administration	1,126,758.50	1,133,758.50			1,133,758.50
7300 School Administration	20,129,794.09	20,142,695.73	700.92		20,143,396.65
7400 Facility Acq & Construc	834,222.25	3,145,404.37			3,145,404.37
7500 Fiscal Services	3,084,946.50	3,089,946.50	100,000.00		3,189,946.50
7600 Food Services	166,000.00	176,000.00			176,000.00
7700 Central Services	8,086,460.95	8,131,994.71			8,131,994.71
7800 Transportation Services	24,397,457.14	24,412,457.14	11,025.00		24,423,482.14
7900 Operation Of Plant	43,049,474.96	40,253,859.94		469,742.00	39,784,117.94
8100 Maintenance Of Plant	14,117,437.24	14,127,437.24			14,127,437.24
8200 Admin Tech Svc	4,312,277.00	4,322,277.00	130,000.00		4,452,277.00
9100 Community Services	1,303,622.29	1,345,146.13	128,148.68		1,473,294.81
9800 Reserves	26,943,249.19	25,643,654.76		338,405.32	25,305,249.44
TOTAL:	400,486,660.51	400,526,662.74	808,147.32	808,147.32	400,526,662.74

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 2
BOARD MEETING December 16, 2025

Account Name		Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	1,851.32
Temporary Employment	Community Services	(1,851.32)
		<u>0.00</u>

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

b) <u>Discr Lottery Fnd-Sch Impr Act</u>		
Tech Furn Fixtures & Equip-Cap	Basic (K-12)	6,000.00
Computer Hardware-Non-Cap	School Administration	700.92
Technology-Related Supplies	Operation Of Plant	258.00
Reserve For Contingencies	Reserves	(6,958.92)
		<u>0.00</u>

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

c) <u>Various Projects</u>		
Other Non-Prof Purc Services	Basic (K-12)	648,000.00
Salaries	Instruct & Curr Dev Svc	140,000.00
Salaries	Admin Tech Svc	130,000.00
Temporary Employment	Community Services	130,000.00
Salaries	Instruct Staff Trng Svc	100,000.00
Salaries	Fiscal Services	100,000.00
Other Non-Prof Purc Services	Exceptional	13,500.00
Retirement Benefits	Basic (K-12)	11,542.36
Other Misc Expenses	Transportation Services	11,025.00
Social Security Benefits	Basic (K-12)	10,107.17
Salaries	Operation Of Plant	(470,000.00)
Salaries	Basic (K-12)	(364,500.00)
Reserve For Contingencies	Unrestricted Reserve	(316,525.00)
Employee Benefits	Basic (K-12)	(121,500.00)
Other Tchr-Reg-Pay	Instruct Staff Trng Svc	(21,649.53)
		<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 2
BOARD MEETING December 16, 2025

Account Name		Increase (Decrease)
d) <u>EEA - Turnaround Allocation</u>		
Clstrn Tchr-Other Pay	Instruct & Curr Dev Svc	7,902.12
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc	4,479.18
Retirement Benefits	Instruct & Curr Dev Svc	1,723.89
Tech Furn Fixture&Equip-Noncap	Basic (K-12)	943.00
Social Security Benefits	Instruct & Curr Dev Svc	903.76
Other Tchr-Other Pay	Instruct & Curr Dev Svc	307.04
Substitute Teachers	Basic (K-12)	232.50
Workers Compensation	Instruct & Curr Dev Svc	148.67
Aides-Other Pay	Instruct & Curr Dev Svc	95.86
Supplies	Instruct Staff Trng Svc	22.52
Group Ins-Life	Instruct & Curr Dev Svc	11.40
Workers Compensation	Basic (K-12)	2.78
Reserve For Contingencies	Reserves	(16,772.72)
		<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.

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 2 - SPECIAL REVENUE - FEDERAL PROGRAMS**

December 16, 2025

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	7,070,100.73	7,072,737.01			7,072,737.01
3201 Vocational Education Acts	758,840.73	758,840.73	118,782.00		877,622.73
3221 Adult General Education	30,300.13	290,021.13			290,021.13
3224 Other WIOA Programs	280,050.00	280,050.00			280,050.00
3225 Teacher & Prin Training & Recr	2,784,890.99	2,784,890.99			2,784,890.99
3230 Individuals With Disab Ed Act	14,553,077.72	14,394,883.72			14,394,883.72
3240 Elem & Sec Ed Act, Title I	23,390,905.38	25,682,355.38	0.08		25,682,355.46
3241 Language Instruction, Title III	489,242.04	489,242.04		38,191.00	451,051.04
3242 21st Century Schools, Title IV	1,825,560.16	1,825,560.16			1,825,560.16
3299 Misc Fedl Thru State	2,208,170.09	2,208,170.09			2,208,170.09
TOTAL:	53,391,137.97	55,786,751.25	118,782.08	38,191.00	55,867,342.33

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 2 - SPECIAL REVENUE - FEDERAL PROGRAMS**

December 16, 2025

EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000	Instruction	27,444,838.86	28,924,544.14	110,878.88		29,035,423.02
6100	Student Support Services	2,402,471.14	2,522,878.14	56,159.98		2,579,038.12
6200	Instructional Media Svc	179,946.95	179,946.95	420.00		180,366.95
6300	Instruct & Curr Dev Svc	13,374,840.43	13,901,932.29	57,664.46		13,959,596.75
6400	Instruct Staff Trng Svc	5,750,341.75	5,901,082.72		145,017.88	5,756,064.84
6500	Instr Tech Svc	227,799.00	227,799.00			227,799.00
7200	General Administration	1,752,428.04	1,855,869.45		2,144.00	1,853,725.45
7300	School Administration	106,939.37	106,939.37			106,939.37
7400	Facility Acq & Construc	0.00	349.00			349.00
7700	Central Services	432,047.82	459,420.30	1,629.64		461,049.94
7800	Transportation Services	285,730.97	265,730.97	1,000.00		266,730.97
7900	Operation Of Plant	51,249.64	51,249.64			51,249.64
8200	Admin Tech Svc	100,933.00	100,933.00			100,933.00
9100	Community Services	1,281,571.00	1,288,076.28			1,288,076.28
TOTAL:		53,391,137.97	55,786,751.25	227,752.96	147,161.88	55,867,342.33

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
SPECIAL REVENUE - FEDERAL PROGRAMS
AMENDMENT NUMBER 2
BOARD MEETING December 16, 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) Explanation: Changes by schools and departments between objects and functions to better utilize funds.	0.00
HE1254-22-1-0004	All In For The Arts Explanation: Changes by schools and departments between objects and functions to better utilize funds.	0.00
HE1254-23-1-5036	E-Sports Explanation: Changes by schools and departments between objects and functions to better utilize funds.	0.00
HE1254-24-1-5010	Know & Embrace World Lang-KEWL TOO Explanation: Changes by schools and departments between objects and functions to better utilize funds.	0.00
170-1616R-6C001	Perkins Equip Upgrade & Modern Explanation: To set up budget per Florida Department of Education	118,782.00
170-2626B-6CD01	FDLRS Associate Center IDEA Part B Discretionary Explanation: Changes by schools and departments between objects and functions to better utilize funds.	0.00
170-2626B-6CD02	SEDNET/IDEA Part B Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	0.00
170-2236B-6CD01	Title I, Delinquent Explanation: To increase budget per Florida Department of Education.	0.08
170-2126C-6CB01	Title I, Part A, Basic - Salaries & Benefits Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.	(125,240.00)

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
SPECIAL REVENUE - FEDERAL PROGRAMS
AMENDMENT NUMBER 2
BOARD MEETING December 16, 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)
170-2126B-6CB01	Title I, Part A, Basic	125,240.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2126C-6CB01	Title I, Part A, Basic - Parental Involvement	0.00
	Explanation: Changes by schools and departments between objects, and functions to better utilize funds.	
170-2245C-5CT01	Title II - Private Schools	(0.60)
	Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.	
170-2245C-5CT01	Title II - Staff Development	0.60
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2246B-6CT01	Title II - Private Schools	0.00
	Explanation: Changes by schools and departments between objects, and functions to better utilize funds.	
170-2246B-6CT01	Title II - Staff Development	0.00
	Explanation: Changes by schools and departments between objects, and functions to better utilize funds.	
170-1025A-5C001	Title III - English Language Acquisition	0.00
	Explanation: Changes by schools and departments between objects, and functions to better utilize funds.	
170-1026A-6C001	Title III - English Language Acquisition	(80,894.00)
	Explanation: To decrease budget per Florida Department of Education.	
170-1026M-6CI01	Enhanced Inst Opp for Recently Arrived Imm Children & Youth	42,703.00
	Explanation: To set up budget per Florida Department of Education.	

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 2 - CAPITAL PROJECTS FUND**

December 16, 2025

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3610 Cap Outlay & Debt Srv (CO&DS)	6,867,665.47	6,867,665.47			6,867,665.47
3715 Cap Imprv Tax Constr Fd FY 25	5,860.70	5,860.70			5,860.70
3716 Cap Imprv Tax Constr Fd FY 16	52,008,550.00	52,008,550.00			52,008,550.00
3910 Local Capital Improvement Fund	3,620,072.89	3,620,072.89			3,620,072.89
3926 Ed Fac Security Grant Fd FY 25	326,957.71	326,957.71			326,957.71
3941 Series 2020 COP Proceeds	18.30	18.30			18.30
3942 Series 2023 COP Proceeds	9,300,922.50	9,300,922.50			9,300,922.50
3944 Series 2025 COP Proceeds	66,000,000.00	66,000,000.00			66,000,000.00
3948 Half Cent Sales Tax 2027	85,131,526.84	85,131,526.84			85,131,526.84
3949 Sales Tax Revenue Bonds 2016	54,110.63	54,110.63			54,110.63
3980 Charter Schools-Capital Outlay	507,777.00	507,777.00			507,777.00
TOTAL:	223,823,462.04	223,823,462.04	0.00	0.00	223,823,462.04

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 2 - CAPITAL PROJECTS FUND**

December 16, 2025

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	138,541,332.00	140,964,521.79	350,018.30		141,314,540.09
9700 Transfer Of Funds	42,674,783.50	42,674,783.50			42,674,783.50
9800 Reserves	42,607,346.54	40,184,156.75		350,018.30	39,834,138.45
TOTAL:	223,823,462.04	223,823,462.04	350,018.30	350,018.30	223,823,462.04

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
AMENDMENT NUMBER 2
BOARD MEETING December 16, 2025

Fund Name	Project	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>3941 - Series 2020 COP Proceeds</u>		
Bldgs & Fixed Equip-Contractor	New Pleasant Grove Elementary	18.30
Reserve For Contingencies	New Pleasant Grove Elementary	(18.30)
		<u>0.00</u>

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

b) <u>3948 - Half Cent Sales Tax 2027</u>		
Remod/Renov-Non-Cap	WHS Mechanical Replacements	2,205,473.68
Remod/Renov-Non-Cap	Athletic/PE Improvements	500,000.00
Remod/Renov-Non-Cap	High School Renovations	300,000.00
Remod/Renov-Non-Cap	Tate Fmr Ag Bldg Class Conv	10,500.67
Remod/Renov-Non-Cap	PFHS Cafe Expansion & Reno	6,409.95
Furn Fixtures & Equip-Non-Cap	PFHS Cafe Expansion & Reno	1,682.34
Remod/Renov-Non-Cap	Semmes EI General Renovations	(1,541,434.92)
Bldgs & Fixed Equip-Contractor	Escambia High Auditorium	(500,000.00)
Remod/Renov-Non-Cap	West Pensacola Phase B Reno	(496,571.78)
Bldgs & Fixed Equip-Contractor	Tate High Auditorium	(210,500.67)
Bldgs & Fixed Equip-Contractor	Pine Forest High Auditorium	(108,092.29)
Remod/Renov-Non-Cap	Window Replacement	(60,078.75)
Remod/Renov-Non-Cap	NB Cook Covered Play Area Reno	(58,527.65)
Bldgs & Fixed Equip-Contractor	Covered PE Play Area	(16,453.91)
Bldgs & Fixed Equip-Contractor	BES Cafe & Classrm Retrofit	(11,803.23)
Remod/Renov-Non-Cap	BES Cafe & Classrm Retrofit	(11,663.01)
Furn Fixtures & Equip-Cap	BES Cafe & Classrm Retrofit	(8,385.89)
Furn Fixtures & Equip-Cap	Covered PE Play Area	(554.54)
		<u>0.00</u>

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

c) <u>3948 - Half Cent Sales Tax 2027</u>		
Remod/Renov-Non-Cap	Middle School Renovations	1,000,000.00
Remod/Renov-Non-Cap	Security Systems	125,000.00
Remod/Renov-Non-Cap	PHS General Renovations	(1,000,000.00)
Remod/Renov-Non-Cap	Safety & Security Upgrades	(125,000.00)
		<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
AMENDMENT NUMBER 2
BOARD MEETING December 16, 2025

Fund Name	Project	Increase (Decrease)
d) <u>3948 - Half Cent Sales Tax 2027</u>		
Imprv Not Bldg Non-Cap/Acq-Con	Sitework	250,000.00
Remod/Renov-Non-Cap	General Renovations	100,000.00
Reserve For Contingencies	Unrestricted Reserve	(350,000.00)
		<u>0.00</u>

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

e) <u>3948 - Half Cent Sales Tax 2027</u>		
Furn Fixtures & Equip-Non-Cap	WHS Mechanical Replacements	225,000.00
Remod/Renov-Non-Cap	WHS Mechanical Replacements	(225,000.00)
		<u>0.00</u>

Explanation: To transfer funds between objects to facilitate funding for furniture, fixtures, and equipment for Washington High School Mechanical Replacements project.