



Agenda Item Details

Meeting	Apr 21, 2026 - REGULAR MEETING AGENDA (5:30 PM)
Category	22. Consent - Finance - Budgeting
Subject	A. Resolutions to Amend 2025-2026 District School Budget
Type	Action (Consent)
Fiscal Impact	No
Budgeted	Yes
Budget Source	Various
Recommended Action	Approval of resolutions to amend District School Budget

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 6.pdf \(296 KB\)](#)

[Special Revenue - Federal Programs - Resolution 6.pdf \(256 KB\)](#)

[Capital Projects Fund - Resolution 6.pdf \(212 KB\)](#)

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.

Motion & Voting

Board Approval

Motion by Paul Fetsko, second by Kevin Adams.

Final Resolution: Motion Carries

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

Workflow

Workflow Apr 7, 2026 4:18 PM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.
 Apr 7, 2026 5:17 PM :: Approved by Shanee Ducker. Routed to Terry St Cyr for approval.
 Apr 7, 2026 7:55 PM :: Final approval by Terry St Cyr

Last Modified by Melinda Crews on April 21, 2026

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 6 - GENERAL OPERATING FUND**

April 21, 2026

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	1,936,793.16	27,043.00		1,963,836.16
3299 Misc Fedl Thru State	660,190.06	662,091.36			662,091.36
3310 FL Ed Finance Program (FEFP)	152,035,518.00	149,811,872.00			149,811,872.00
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	33,932,942.00			33,932,942.00
3361 School Recognition Funds	1,800,000.00	1,477,413.00			1,477,413.00
3371 Voluntary Pre-K Program	1,583,384.23	1,586,916.43			1,586,916.43
3399 Other Misc State Revenue	1,642,341.70	1,682,343.93	111,231.00		1,793,574.93
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 Svs 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	397,606,006.40	138,274.00	0.00	397,744,280.40

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 6 - GENERAL OPERATING FUND**

April 21, 2026

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	209,249,660.31	210,235,748.98	763,693.52		210,999,442.50
6100 Student Support Services	22,675,160.70	22,745,407.87	75,240.20		22,820,648.07
6200 Instructional Media Svc	4,882,685.26	4,821,787.76	182,465.59		5,004,253.35
6300 Instruct & Curr Dev Svc	7,439,433.16	8,176,347.42	89,151.35		8,265,498.77
6400 Instruct Staff Trng Svc	3,288,582.95	4,132,165.47	71,751.31		4,203,916.78
6500 Instr Tech Svc	3,904,057.89	3,967,544.37	21,812.24		3,989,356.61
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	20,125,357.45	112,767.44		20,238,124.89
7400 Facility Acq & Construc	834,222.25	3,235,404.37		8,182.87	3,227,221.50
7500 Fiscal Services	3,084,946.50	3,189,946.50	105,400.00		3,295,346.50
7600 Food Services	166,000.00	195,000.00	35,037.06		230,037.06
7700 Central Services	8,086,460.95	8,224,606.07	65,225.91		8,289,831.98
7800 Transportation Services	24,397,457.14	24,461,643.55	14,711.62		24,476,355.17
7900 Operation Of Plant	43,049,474.96	40,042,241.21		947,778.93	39,094,462.28
8100 Maintenance Of Plant	14,117,437.24	14,427,437.24	1,000,000.00		15,427,437.24
8200 Admin Tech Svc	4,312,277.00	4,550,322.00		1,000.00	4,549,322.00
9100 Community Services	1,303,622.29	1,531,542.52	67,053.80		1,598,596.32
9800 Reserves	26,943,249.19	20,908,364.99		1,509,074.24	19,399,290.75
TOTAL:	400,486,660.51	397,606,006.40	2,604,310.04	2,466,036.04	397,744,280.40

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 6
BOARD MEETING April 21, 2026

Account Name		Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Various Medicaid Projects</u>		
Medicaid		27,043.00
		<u>27,043.00</u>
Pro & Tech Services	Exceptional	452,000.00
Technology Pro & Tech Services	Fiscal Services	105,400.00
Pro & Tech Services	Instruct & Curr Dev Svc	69,000.00
Other Support-Reg Pay	Instruct & Curr Dev Svc	45,300.00
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc	38,400.00
Retirement Benefits	Instruct & Curr Dev Svc	11,750.00
Group Ins-Health & Hosp	Instruct & Curr Dev Svc	10,300.00
Social Security Benefits	Instruct & Curr Dev Svc	6,300.00
Training Tuition Fees	Instruct Staff Trng Svc	1,275.00
Workers Compensation	Instruct & Curr Dev Svc	1,000.00
Group Ins-Life	Instruct & Curr Dev Svc	275.00
Group Ins-Dental	Instruct & Curr Dev Svc	275.00
Training Tuition Fees	Psychological Services	170.36
Supplies	Psychological Services	116.47
Reserve For Contingencies	Unrestricted Reserve	(712,957.00)
Reserve For Contingencies	Reserves	(1,561.83)
		<u>27,043.00</u>

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

b) <u>Computer Science Certification</u>		
Other Misc State Revenue		51,231.00
		<u>51,231.00</u>
Clsm Tchr-Other Pay	Instruct Staff Trng Svc	15,000.00
Technology-Related Rentals	Instruct Staff Trng Svc	15,000.00
Other Tchr-Other Pay	Instruct & Curr Dev Svc	7,000.00
Training Tuition Fees	Instruct Staff Trng Svc	5,000.00
Substitute Teachers	Instruct Staff Trng Svc	3,000.00
Retirement Benefits	Instruct Staff Trng Svc	2,104.00
Supplies	Instruct Staff Trng Svc	1,196.00
Social Security Benefits	Instruct Staff Trng Svc	1,148.00
Retirement Benefits	Instruct & Curr Dev Svc	983.00
Social Security Benefits	Instruct & Curr Dev Svc	536.00
Workers Compensation	Instruct Staff Trng Svc	180.00
Workers Compensation	Instruct & Curr Dev Svc	84.00
		<u>51,231.00</u>

Explanation: To set up budget for Computer Science Certification project.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 6
BOARD MEETING April 21, 2026

Account Name		Increase (Decrease)
c)	<u>Threat Management Coordinators</u>	
	Other Misc State Revenue	60,000.00
		<u>60,000.00</u>
	Admin-Regular Pay	
	Central Services	60,000.00
		<u>60,000.00</u>

Explanation: To set up budget for Threat Management Coordinators project.

II. Amendments Between Appropriations & Reserves

a)	<u>Child Care-After Sch(Dist Opr)</u>		
	Reserve For Contingencies	Unrestricted Reserve	1,047.08
	Temporary Employment	Community Services	(1,047.08)
			<u>0.00</u>

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

b)	<u>Object Reserves</u>		
	Supplies	Exceptional	238,729.99
	Supplies	Community Services	68,100.88
	Supplies	School Administration	62,767.44
	Supplies	Operation Of Plant	52,160.22
	Supplies	Guidance Services	43,378.24
	Supplies	Instruct & Curr Dev Svc	35,875.44
	Supplies	Food Services	35,037.06
	Supplies	Instructional Media Svc	32,465.59
	Supplies	Instruct Staff Trng Svc	27,848.31
	Supplies	Instr Tech Svc	21,812.24
	Supplies	Psychological Services	18,394.00
	Supplies	Transportation Services	14,357.41
	Supplies	Pre-K	11,092.10
	Supplies	Vocational-Technical	10,559.15
	Supplies	Attendance & Social Wrk	10,490.90
	Supplies	Staff Services	5,895.00
	Supplies	Facility Acq & Construc	5,817.13
	Supplies	Health Services	5,690.23
	Supplies	Basic (K-12)	(418,433.48)
	Supplies	Reserves	(277,318.76)
	Supplies	Parental Involvement	(3,000.00)
	Supplies	Admin Tech Svc	(1,000.00)
	Supplies	Plan,Research,Dev,Eval	(708.09)
	Supplies	Internal Services	(11.00)
			<u>0.00</u>

Explanation: To adjust budget between functions.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 6
BOARD MEETING April 21, 2026

Account Name		Increase (Decrease)
c)	<u>EEA - Turnaround Allocation</u>	
	FEFP Chrtr Schl Distributions	Basic (K-12) 276,915.00
	Other Tchr-Reg-Pay	Instruct & Curr Dev Svc 4,779.15
	Clsmr Tchr-Other Pay	Instruct & Curr Dev Svc 4,229.46
	Retirement Benefits	Instruct & Curr Dev Svc 1,259.84
	Social Security Benefits	Instruct & Curr Dev Svc 850.55
	Other Tchr-Other Pay	Instruct & Curr Dev Svc 293.70
	Substitute Teachers	Basic (K-12) 120.00
	Workers Compensation	Instruct & Curr Dev Svc 102.38
	Group Ins-Life	Instruct & Curr Dev Svc 11.40
	Clsmr Tchr-Other Pay	Basic (K-12) 5.39
	Supplies	Basic (K-12) 2.59
	Retirement Benefits	Basic (K-12) 0.77
	Social Security Benefits	Basic (K-12) 0.41
	Reserve For Contingencies	Reserves (288,570.64)
		<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.

d)	<u>Various Projects</u>	
	Salaries	Maintenance Of Plant 1,000,000.00
	Salaries	Instructional Media Svc 150,000.00
	Clsmr Tchr-Reg-Pay	Pre-K 131,976.16
	Salaries	School Administration 50,000.00
	Remod/Renov-Non-Cap	Facility Acq & Construc 36,000.00
	Group Ins-Health & Hosp	Pre-K 21,030.00
	Retirement Benefits	Pre-K 18,560.00
	Social Security Benefits	Pre-K 11,810.00
	Technology-Related Rentals	Basic (K-12) 3,675.00
	Technology-Related Supplies	Basic (K-12) 2,076.54
	Workers Compensation	Pre-K 1,595.00
	Furn Fixtures & Equip-Non-Cap	Pre-K 787.95
	Group Ins-Dental	Pre-K 420.00
	Supplies	Instruct & Curr Dev Svc 370.45
	Gasoline	Transportation Services 354.21
	Group Ins-Life	Pre-K 338.00
	Supplies	Pre-K 283.17
	Supplies	Basic (K-12) 149.78
	Other Misc Expenses	Instruct & Curr Dev Svc 126.00
	Supplies	Operation Of Plant 60.85
	Training Tuition Fees	Staff Services 50.00
	Furn Fixtures & Equip-Non-Cap	Instruct & Curr Dev Svc 49.98
	Salaries	Operation Of Plant (1,000,000.00)
	Reserve For Contingencies	Reserves (187,811.77)
	Salaries	Instruct & Curr Dev Svc (150,000.00)
	Salaries	Facility Acq & Construc (50,000.00)
	Reserve For Contingencies	Unrestricted Reserve (39,675.00)
	Reserve For Contingencies	Reserves (2,226.32)
		<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
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 6 - SPECIAL REVENUE - FEDERAL PROGRAMS**

April 21, 2026

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	7,070,100.73	7,072,922.01			7,072,922.01
3201 Vocational Education Acts	758,840.73	1,010,982.73			1,010,982.73
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	1,023.87		2,785,914.86
3230 Individuals With Disab Ed Act	14,553,077.72	14,233,055.60			14,233,055.60
3240 Elem & Sec Ed Act, Title I	23,390,905.38	25,992,643.77	1,124,891.74		27,117,535.51
3241 Language Instruction, Title III	489,242.04	451,051.04			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	56,149,347.52	1,125,915.61	0.00	57,275,263.13

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 6 - SPECIAL REVENUE - FEDERAL PROGRAMS**

April 21, 2026

EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000	Instruction	27,444,838.86	29,518,034.95	553,818.74		30,071,853.69
6100	Student Support Services	2,402,471.14	2,462,870.60	10,000.00		2,472,870.60
6200	Instructional Media Svc	179,946.95	176,123.85			176,123.85
6300	Instruct & Curr Dev Svc	13,374,840.43	13,829,982.41	10,276.00		13,840,258.41
6400	Instruct Staff Trng Svc	5,750,341.75	5,621,780.30	10,156.23		5,631,936.53
6500	Instr Tech Svc	227,799.00	228,887.62	7,200.00		236,087.62
7200	General Administration	1,752,428.04	1,920,454.29	6,984.84		1,927,439.13
7300	School Administration	106,939.37	148,233.27			148,233.27
7400	Facility Acq & Construc	0.00	349.00			349.00
7700	Central Services	432,047.82	538,458.29		2,520.20	535,938.09
7800	Transportation Services	285,730.97	279,392.12	530,000.00		809,392.12
7900	Operation Of Plant	51,249.64	4,271.54			4,271.54
8200	Admin Tech Svc	100,933.00	100,933.00			100,933.00
9100	Community Services	1,281,571.00	1,319,576.28			1,319,576.28
TOTAL:		53,391,137.97	56,149,347.52	1,128,435.81	2,520.20	57,275,263.13

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
SPECIAL REVENUE - FEDERAL PROGRAMS
AMENDMENT NUMBER 6
BOARD MEETING April 21, 2026**

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)
170-2236B-6CD01	Title I, Delinquent	54,306.18
	Explanation: To increase budget per Florida Department of Education.	
170-2126C-6CB01	Title I, Part A, Basic - Salaries & Benefits	(7,614.00)
	Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.	
170-2126B-6CB01	Title I, Part A, Basic	12,097.00
	Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds and increase budget per Florida Department of Education.	
170-2126B-6CB01	Title I, Part A, Roll Forward	1,066,102.56
	Explanation: To increase budget per Florida Department of Education.	
170-2126B-6CB01	Title I, Part A, Ed Services	0.00
	Explanation: Changes by schools and departments between objects and functions 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.	
170-2245C-5CT01	Title II - Staff Development	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2246B-6CT01	Title II - Staff Development	1,023.87
	Explanation: To increase budget per Florida Department of Education,	

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 6 - CAPITAL PROJECTS FUND**

April 21, 2026

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	4,733,832.03			4,733,832.03
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 2026	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	224,937,221.18	0.00	0.00	224,937,221.18

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 6 - CAPITAL PROJECTS FUND**

April 21, 2026

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	138,541,332.00	150,811,784.19		1,568,008.66	149,243,775.53
9700 Transfer Of Funds	42,674,783.50	42,674,783.50	3,500,000.00		46,174,783.50
9800 Reserves	42,607,346.54	31,450,653.49		1,931,991.34	29,518,662.15
TOTAL:	223,823,462.04	224,937,221.18	3,500,000.00	3,500,000.00	224,937,221.18

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
AMENDMENT NUMBER 6
BOARD MEETING April 21, 2026

Fund Name	Project	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>3716 - Cap Imprv Tax Fund FY 26</u>		
Chtr Schl Local Cap Improvemnt	Charter School Capital Outlay	391,769.31
Reserve For Contingencies	Unrestricted Reserve	(391,769.31)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to facilitate funding for Charter School's Capital Outlay.

b) <u>3910 - Local Capital Improvement Fund</u>		
Transfer To General Fd	Fund Transfers	3,500,000.00
Bldgs & Fixed Equip-Contractor	Sitework	(1,653,485.77)
Reserve For Contingencies	Unrestricted Reserve	(980,272.02)
Land	Land Purchase	(636,039.04)
Remod/Renov-Non-Cap	General Renovations	(172,940.18)
Remod/Renov-Non-Cap	Equipment	(38,969.99)
Remod/Renov-Non-Cap	Equipment	(18,293.00)
		<u>0.00</u>

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

c) <u>3944 - Series 2025 COP Proceeds</u>		
Bldgs & Fixed Equip-Direct Pur	Escambia High Auditorium	305,828.68
Bldgs & Fixed Equip-Contractor	Escambia High Auditorium	254,121.33
Reserve For Contingencies	Unrestricted Reserve	(559,950.01)
		<u>0.00</u>

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