



Agenda Item Details

Meeting	May 19, 2026 - 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 7.pdf \(244 KB\)](#)

[Special Revenue - Federal Programs - Resolution 7.pdf \(256 KB\)](#)

[Capital Projects Fund - Resolution 7.pdf \(257 KB\)](#)

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 May 5, 2026 12:02 PM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.
May 5, 2026 2:46 PM :: Approved by Shanee Ducker. Routed to Terry St Cyr for approval.
May 5, 2026 3:12 PM :: Final approval by Terry St Cyr

Motion & Voting

Board Approval of Consent Agenda

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 Holley DeWees on May 19, 2026

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 7 - GENERAL OPERATING FUND**

May 19, 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	1,963,836.16			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	1,793,574.93	25,000.00		1,818,574.93
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 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	3,500,000.00		26,957,777.00
9999 Beginning Fund Balance	35,755,207.62	35,755,207.62			35,755,207.62
TOTAL:	400,486,660.51	397,744,280.40	3,525,000.00	0.00	401,269,280.40

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 7 - GENERAL OPERATING FUND**

May 19, 2026

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	209,249,660.31	210,999,442.50	772,513.38		211,771,955.88
6100 Student Support Services	22,675,160.70	22,820,648.07			22,820,648.07
6200 Instructional Media Svc	4,882,685.26	5,004,253.35			5,004,253.35
6300 Instruct & Curr Dev Svc	7,439,433.16	8,265,498.77	33,876.86		8,299,375.63
6400 Instruct Staff Trng Svc	3,288,582.95	4,203,916.78			4,203,916.78
6500 Instr Tech Svc	3,904,057.89	3,989,356.61			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	20,238,124.89			20,238,124.89
7400 Facility Acq & Construc	834,222.25	3,227,221.50			3,227,221.50
7500 Fiscal Services	3,084,946.50	3,295,346.50			3,295,346.50
7600 Food Services	166,000.00	230,037.06			230,037.06
7700 Central Services	8,086,460.95	8,289,831.98			8,289,831.98
7800 Transportation Services	24,397,457.14	24,476,355.17			24,476,355.17
7900 Operation Of Plant	43,049,474.96	39,094,462.28			39,094,462.28
8100 Maintenance Of Plant	14,117,437.24	15,427,437.24			15,427,437.24
8200 Admin Tech Svc	4,312,277.00	4,549,322.00			4,549,322.00
9100 Community Services	1,303,622.29	1,598,596.32		1,595.52	1,597,000.80
9800 Reserves	26,943,249.19	19,399,290.75	2,720,205.28		22,119,496.03
TOTAL:	400,486,660.51	397,744,280.40	3,526,595.52	1,595.52	401,269,280.40

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 7
BOARD MEETING May 19, 2026

Account Name		Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Adoption Benefits-State Employ</u>		
Other Misc State Revenue		25,000.00
		<u>25,000.00</u>
Other Tchr-Other Pay	Instruct & Curr Dev Svc	23,223.41
Social Security Benefits	Instruct & Curr Dev Svc	1,776.59
		<u>25,000.00</u>

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

b) <u>Fund Transfers</u>		
Trans From Cp Proj Funds		3,500,000.00
		<u>3,500,000.00</u>
Reserve For Contingencies	Unrestricted Reserve	3,500,000.00
		<u>3,500,000.00</u>

Explanation: To set up budget for Fund Transfers.

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	1,595.52
Temporary Employment	Community Services	(1,595.52)
		<u>0.00</u>

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

b) <u>International Baccalaureate</u>		
Clstrm Tchr-Other Pay	Basic (K-12)	15,000.00
Social Security Benefits	Basic (K-12)	1,102.94
Reserve For Contingencies	Reserves	(14,142.12)
Reserve For Contingencies	Unrestricted Reserve	(1,960.82)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies and between functions and objects within the International Baccalaureate project.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 7
BOARD MEETING May 19, 2026

Account Name		Increase (Decrease)
c) <u>Adv Placement Add-On Alloc</u>		
Supplies	Basic (K-12)	648,526.73
Clsm Tchr-Other Pay	Basic (K-12)	95,604.33
Social Security Benefits	Basic (K-12)	7,049.88
Reserve For Contingencies	Unrestricted Reserve	(651,180.94)
Reserve For Contingencies	Adv Placement Add-On Alloc	(100,000.00)
		0.00

Explanation: To appropriate funds from project Reserve For Contingencies and between functions, objects, and cost centers within the Advanced Placement project.

d) <u>Various Projects</u>		
Clsm Tchr-Other Pay	Basic (K-12)	5,000.00
Reserve For Contingencies	Mental Health Assistance	10.00
FEFP Chrtr Schl Distributions	Basic (K-12)	7.00
Reserve For Contingencies	Reserves	(5,000.00)
FEFP Chrtr Schl Distributions	Basic (K-12)	(10.00)
Reserve For Contingencies	Unrestricted Reserve	(7.00)
		0.00

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

e) <u>EEA - Turnaround Allocation</u>		
Clsm Tchr-Other Pay	Instruct & Curr Dev Svc	3,898.86
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc	3,791.70
Retirement Benefits	Instruct & Curr Dev Svc	557.69
Social Security Benefits	Instruct & Curr Dev Svc	292.84
Other Tchr-Other Pay	Instruct & Curr Dev Svc	269.92
Substitute Teachers	Basic (K-12)	232.50
Workers Compensation	Instruct & Curr Dev Svc	48.52
Substitute Teachers	Instruct & Curr Dev Svc	17.33
Reserve For Contingencies	Reserves	(9,109.36)
		0.00

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.: 7 - SPECIAL REVENUE - FEDERAL PROGRAMS**

May 19, 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	58,000.00		7,130,922.01
3201 Vocational Education Acts	758,840.73	1,010,982.73	17,294.00		1,028,276.73
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	2,785,914.86			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	27,117,535.51			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	42,438.23		1,867,998.39
3299 Misc Fedl Thru State	2,208,170.09	2,208,170.09			2,208,170.09
TOTAL:	53,391,137.97	57,275,263.13	117,732.23	0.00	57,392,995.36

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 7 - SPECIAL REVENUE - FEDERAL PROGRAMS**

May 19, 2026

EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000	Instruction	27,444,838.86	30,071,853.69		33,344.11	30,038,509.58
6100	Student Support Services	2,402,471.14	2,472,870.60		118.33	2,472,752.27
6200	Instructional Media Svc	179,946.95	176,123.85		4,062.96	172,060.89
6300	Instruct & Curr Dev Svc	13,374,840.43	13,840,258.41	1,586.26		13,841,844.67
6400	Instruct Staff Trng Svc	5,750,341.75	5,631,936.53		10,561.64	5,621,374.89
6500	Instr Tech Svc	227,799.00	236,087.62			236,087.62
7200	General Administration	1,752,428.04	1,927,439.13	721.00		1,928,160.13
7300	School Administration	106,939.37	148,233.27	131,073.78		279,307.05
7400	Facility Acq & Construc	0.00	349.00			349.00
7700	Central Services	432,047.82	535,938.09		10,000.00	525,938.09
7800	Transportation Services	285,730.97	809,392.12	42,438.23		851,830.35
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	57,275,263.13	175,819.27	58,087.04	57,392,995.36

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
SPECIAL REVENUE - FEDERAL PROGRAMS
AMENDMENT NUMBER 7
BOARD MEETING May 19, 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)
170-1616A-6CP01	Carl Perkins Postsecondary	17,294.00
	Explanation: To increase budget per Florida Department of Education.	
170-1616A-6CS01	Carl Perkins Secondary	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2126B-6CB01	Title I, Part A, Basic	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2416A-6C001	Title IV, Student Academic	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2981F-4C102	Public Charter School Program	0.00
	Explanation: Changes by the school between objects and functions to better utilize funds.	
170-2981F-4C101	CSP PSC Charter Academy	42,438.23
	Explanation: To increase budget per Florida Department of Education.	
170-2246B-6CT01	Title II - Private Schools	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-92690-6P001	Heros in the Classroom	58,000.00
	Explanation: To set up budget per Florida Department of Education.	

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 7 - CAPITAL PROJECTS FUND**

May 19, 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 26	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.: 7 - CAPITAL PROJECTS FUND**

May 19, 2026

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	138,541,332.00	149,243,775.53	3,426,441.17		152,670,216.70
9700 Transfer Of Funds	42,674,783.50	46,174,783.50		287,968.36	45,886,815.14
9800 Reserves	42,607,346.54	29,518,662.15		3,138,472.81	26,380,189.34
TOTAL:	223,823,462.04	224,937,221.18	3,426,441.17	3,426,441.17	224,937,221.18

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
AMENDMENT NUMBER 7
BOARD MEETING May 19, 2026

Fund Name	Project	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>3716 - Cap Imprv Tax Fund FY 26</u>		
Remod/Renov-Capitalized	Hurricane Sally	158,730.12
Computer Software-Non-Cap	ERP Project	119,032.61
Transfer To Debt Svc Fd	Debt Svc Pay-Series 2025 COP	32,476.43
Remod/Renov-Non-Cap	Hurricane Sally	10,205.63
Transfer To Debt Svc Fd	Debt Svc Pay-Series 2020 COP	2.09
Transfer To General Fd	Exces Insurnce Cov-Prop & Bnds	(320,446.88)
		<u>0.00</u>

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

b) <u>3716 - Cap Imprv Tax Fund FY 26</u>		
Remod/Renov-Non-Cap	Equipment	39,425.24
Reserve For Contingencies	Unrestricted Reserve	(39,425.24)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to facilitate funding for McDaniel Building elevator repairs.

c) <u>3926 - Ed Fac Security Gt Fd - FY2025</u>		
Remod/Renov-Non-Cap	Security Systems	7,688.89
Imprv Not Bldg Cap /Acq-Const	Sitework	(7,448.89)
Imprv Not Bldg Cap /Acq-Const	Sitework	(240.00)
		<u>0.00</u>

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

d) <u>3942 - Series 2023 COP Proceeds</u>		
Bldgs & Fixed Equip-Contractor	Myrtle Grove Bldg 1 Replacemnt	1,052,147.29
Furn Fixtures & Equip-Cap	Myrtle Grove Bldg 1 Replacemnt	94,474.30
Reserve For Contingencies	Unrestricted Reserve	(1,146,621.59)
		<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
AMENDMENT NUMBER 7
BOARD MEETING May 19, 2026

Fund Name	Project	Increase (Decrease)
e) <u>3948 - Half Cent Sales Tax 2026</u>		
Bldgs & Fixed Equip-Contractor	Myrtle Grove Bldg 1 Replacemnt	3,000,000.00
Remod/Renov-Non-Cap	High School Renovations	2,000,000.00
Land	Land Purchase	636,039.04
Remod/Renov-Non-Cap	Elementary School Renovations	500,000.00
Remod/Renov-Non-Cap	General Renovations	500,000.00
Imprv Not Bldg Non-Cap/Acq-Con	Sitework	400,000.00
Remod/Renov-Non-Cap	WHS Mechanical Replacements	363,921.58
Furn Fixtures & Equip-Non-Cap	WHS Mechanical Replacements	250,000.00
Remod/Renov-Non-Cap	Middle School Renovations	200,000.00
Remod/Renov-Non-Cap	Port Clsrm Reno,Relo,Setup,Utl	2,017.83
Remod/Renov-Non-Cap	Energy Management Systems	1,125.13
Bldgs & Fixed Equip-Contractor	Pine Forest High Auditorium	(4,249,354.81)
Bldgs & Fixed Equip-Contractor	Escambia High Auditorium	(3,500,000.00)
Bldgs & Fixed Equip-Contractor	Tate High Auditorium	(100,000.00)
Furn Fixtures & Equip-Cap	Track Resurfacing	(2,102.49)
Remod/Renov-Non-Cap	Tate Frmr Ag Bldg Class Conv	(1,646.28)
		<u>0.00</u>

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

f) <u>3948 - Half Cent Sales Tax 2026</u>		
Remod/Renov-Non-Cap	Elementary School Renovations	1,700,000.00
Remod/Renov-Non-Cap	Semmes El General Renovations	252,425.98
Reserve For Contingencies	Unrestricted Reserve	(1,952,425.98)
		<u>0.00</u>

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

g) <u>3948 - Half Cent Sales Tax 2026</u>		
Furn Fixtures & Equip-Non-Cap	High School Renovations	200,000.00
Imprv Not Bldg Non-Cap/Acq-Con	PHS General Renovations	111,440.00
Remod/Renov-Non-Cap	High School Renovations	(200,000.00)
Remod/Renov-Non-Cap	PHS General Renovations	(111,440.00)
		<u>0.00</u>

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