



Agenda Item Details

Meeting	Aug 18, 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 10.pdf \(396 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 10.pdf \(302 KB\)](#)

 [Capital Projects Fund - Resolution 10.pdf \(320 KB\)](#)

 [Debt Service Fund - Resolution 4.pdf \(173 KB\)](#)

 [Special Revenue - Food Service Fund - Resolution 1.pdf \(203 KB\)](#)

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.

Motion & Voting

Board Approval of Consent Agenda

Motion by Paul Fetsko, second by Carissa Bergosh.

Final Resolution: Motion Carries

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

Workflow

Workflow Aug 4, 2026 4:08 PM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.
Aug 4, 2026 4:14 PM :: Approved by Shanee Ducker. Routed to Terry St Cyr for approval.
Aug 5, 2026 10:42 AM :: Final approval by Terry St Cyr

Last Modified by Holley DeWees on August 18, 2026

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

August 18, 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		42,556.31	332,443.69
3191 ROTC	525,000.00	525,000.00		5,915.85	519,084.15
3202 Medicaid	1,800,000.00	2,169,923.30	478,532.23		2,648,455.53
3299 Misc Fedl Thru State	660,190.06	707,151.70	4,823.75		711,975.45
3310 FL Ed Finance Program (FEFP)	152,035,518.00	149,511,498.41	1,661,537.59		151,173,036.00
3315 Workforce Development	5,470,178.96	5,522,080.00			5,522,080.00
3317 Performance Based Incentives	407,192.00	407,192.00		38,277.00	368,915.00
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		130,367.17	1,456,549.26
3399 Other Misc State Revenue	1,642,341.70	1,795,574.93	115,542.92		1,911,117.85
3411 District School Taxes	133,800,661.94	133,800,661.94	777,184.21		134,577,846.15
3425 Rent	300,000.00	300,000.00	84,211.79		384,211.79
3431 Interest On Investments	1,400,000.00	1,400,000.00		262,473.53	1,137,526.47
3440 Gifts Grants & Bequests	37,100.00	169,291.88			169,291.88
3461 Adult General Ed Course Fees	15,000.00	15,000.00	2,380.17		17,380.17
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	8,145.04		53,145.04
3465 Postsecondary Lab Fees	175,000.00	175,000.00	94,549.98		269,549.98
3467 GED Testing Fees	13,000.00	13,000.00		700.00	12,300.00
3468 Financial Aid Fees	85,000.00	85,000.00	12,040.73		97,040.73
3469 Other Student Fees	28,800.00	28,800.00	30,622.46		59,422.46
3473 School-Age Child Care Fees	580,000.00	586,913.62	80,009.50		666,923.12
3491 Bus Fees	150,000.00	150,000.00		146,279.00	3,721.00
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		52,315.14	1,447,684.86
3495 Other Misc Local Sources	345,000.00	474,503.09	223,941.50		698,444.59
3498 Lost Damaged & Sale Txbks	0.00	2,802.79			2,802.79
3499 Food Srvs Indirect Cost Rate	450,000.00	450,000.00	28,234.31		478,234.31
3630 Trans From CP Proj Funds	23,457,777.00	26,957,777.00		282,077.88	26,675,699.12
9999 Beginning Fund Balance	35,755,207.62	35,755,207.62			35,755,207.62
TOTAL:	400,486,660.51	401,520,366.71	3,601,756.18	960,961.88	404,161,161.01

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

August 18, 2026

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	209,249,660.31	220,161,231.38		49,640.38	220,111,591.00
6100 Student Support Services	22,675,160.70	22,095,780.49	77,206.87		22,172,987.36
6200 Instructional Media Svc	4,882,685.26	5,018,907.70	2,872.47		5,021,780.17
6300 Instruct & Curr Dev Svc	7,439,433.16	7,881,215.23	13,537.52		7,894,752.75
6400 Instruct Staff Trng Svc	3,288,582.95	4,308,059.24		50,936.81	4,257,122.43
6500 Instr Tech Svc	3,904,057.89	3,993,726.54			3,993,726.54
7100 Board	1,495,380.13	1,497,839.13	2,769.47		1,500,608.60
7200 General Administration	1,126,758.50	1,129,758.50			1,129,758.50
7300 School Administration	20,129,794.09	20,249,813.35			20,249,813.35
7400 Facility Acq & Construc	834,222.25	3,624,672.31	131,718.36		3,756,390.67
7500 Fiscal Services	3,084,946.50	3,293,636.50	250.00		3,293,886.50
7600 Food Services	166,000.00	258,284.51			258,284.51
7700 Central Services	8,086,460.95	7,974,890.58	71,294.61		8,046,185.19
7800 Transportation Services	24,397,457.14	24,559,337.59	149,307.65		24,708,645.24
7900 Operation Of Plant	43,049,474.96	40,574,221.47	173,895.92		40,748,117.39
8100 Maintenance Of Plant	14,117,437.24	15,638,649.23	2,795.00		15,641,444.23
8200 Admin Tech Svc	4,312,277.00	4,451,169.02			4,451,169.02
9100 Community Services	1,303,622.29	1,034,788.78	66,631.67		1,101,420.45
9800 Reserves	26,943,249.19	13,774,385.16	2,049,091.95		15,823,477.11
TOTAL:	400,486,660.51	401,520,366.71	2,741,371.49	100,577.19	404,161,161.01

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 10
BOARD MEETING August 18, 2026

Account Name		Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>FL Safe Schools Canine Program</u>		
Other Misc State Revenue		128,736.23
		<u>128,736.23</u>
Pro & Tech Services	Operation of Plant	128,736.23
		<u>128,736.23</u>

Explanation: To set up budget for Florida Safe Schools Canine Program project.

b) <u>Various Projects</u>		
FL Ed Finance Program (FEFP)		1,661,537.59
Trans From CP Proj Funds		38,369.00
		<u>1,699,906.59</u>
Reserve For Contingencies	Unrestricted Reserve	1,660,457.59
Chtr Schl State Capital Outlay	Basic (K-12)	38,369.00
Reserve For Contingencies	EEA - Class Size Reduction Sal	1,080.00
		<u>1,699,906.59</u>

Explanation: To adjust budgets per 4th FEFP calculation.

c) <u>Voluntary Pre-K Education Prgm</u>		
Voluntary Pre-K Program		(130,367.17)
		<u>(130,367.17)</u>
Aides-Reg Pay	Pre-K	16,701.58
Imprv Not Bldg Cap /Acq-Const	Facility Acq & Construc	13,285.54
Reserve For Contingencies	Reserves	(63,242.12)
Clstrm Tchrr-Reg-Pay	Pre-K	(52,753.03)
Clstrm Tchrr-Other Pay	Pre-K	(25,600.00)
Supplies	Pre-K	(10,820.60)
Training Tuition Fees	Instruct Staff Trng Svc	(5,035.00)
Social Security Benefits	Pre-K	(1,975.00)
Substitute Teachers	Pre-K	(613.54)
Workers Compensation	Pre-K	(315.00)
		<u>(130,367.17)</u>

Explanation: To adjust Voluntary Pre-K Education Program project revenue and appropriations to actual revenue received.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 10
BOARD MEETING August 18, 2026

Account Name		Increase (Decrease)
d) <u>Various George Stone Technical College Projects</u>		
Postsecondary Lab Fees		94,549.98
Other Student Fees		30,622.46
Financial Aid Fees		12,040.73
Other Misc Local Sources		10,296.37
Capital Improvement Fees		8,145.04
Adult General Ed Course Fees		2,380.17
Other Misc State Revenue		1,145.00
Other Misc State Revenue		232.00
Other Misc State Revenue		95.60
Performance Based Incentives		(38,277.00)
Other Misc State Revenue		(36,303.30)
GED Testing Fees		(700.00)
		<u>84,227.05</u>
		<u><u>84,227.05</u></u>
Reserve For Contingencies	Reserves	84,749.72
Training Tuition Fees	Vocational-Technical	23,946.70
Student Reg/Admission Fees	Vocational-Technical	14,122.26
Other Misc Expenses	Community Services	12,040.73
Renovations-Network/Retrofit	Facility Acq & Construc	8,145.04
Student Reg/Admission Fees	Vocational-Technical	2,095.60
Other Misc Expenses	Community Services	1,145.00
Other Misc Expenses	Community Services	232.00
Pro & Tech Services	Vocational-Technical	(59,250.00)
Training Tuition Fees	Vocational-Technical	(2,000.00)
Travel-Away-In State	Instruct Staff Trng Svc	(1,000.00)
		<u>84,227.05</u>
		<u><u>84,227.05</u></u>

Explanation: To adjust revenue and appropriations within various George Stone Technical College projects to actual revenue received.

e) <u>Child Care-After Sch(Dist Opr)</u>		
School-Age Child Care Fees		44,889.00
		<u>44,889.00</u>
		<u><u>44,889.00</u></u>
Temporary Employment	Community Services	44,889.00
Reserve For Contingencies	Unrestricted Reserve	1,795.56
Temporary Employment	Community Services	(1,795.56)
		<u>44,889.00</u>
		<u><u>44,889.00</u></u>

Explanation: To adjust district operated child care revenue and appropriation to actual revenue received and appropriate 4% of the revenue received.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 10
BOARD MEETING August 18, 2026

Account Name		Increase (Decrease)
f) <u>Various Projects</u>		
District School Taxes		777,184.21
Medicaid		441,887.00
Other Misc Local Sources		133,169.82
Rent		84,211.79
Other Misc State Revenue		72,389.57
Other Misc Local Sources		49,594.00
Medicaid		36,645.23
School-Age Child Care Fees		35,120.50
Food Svcs Indirect Cost Rate		28,234.31
Other Misc Local Sources		12,427.52
Other Misc Local Sources		7,283.47
Misc Fedl Thru State		5,184.00
Other Misc Local Sources		4,796.35
Other Misc Local Sources		2,719.50
Other Misc Local Sources		2,179.03
Other Misc Local Sources		1,000.00
Other Misc Local Sources		460.44
Other Misc Local Sources		15.00
Trans From CP Proj Funds		(320,446.88)
Interest on Investments		(262,473.53)
Bus Fees		(146,279.00)
Fedl Indirect Cost Rate		(52,315.14)
Fedl Impact Funds-Cur Op		(42,556.31)
Other Misc State Revenue		(22,078.27)
Other Misc State Revenue		(18,806.52)
Other Misc State Revenue		(8,480.96)
ROTC		(5,915.85)
Other Misc State Revenue		(1,386.43)
Misc Fedl Thru State		(360.25)
		<u>813,402.60</u>
Reserve For Contingencies	Medicaid-Administrative Claim	441,887.00
Reserve For Contingencies	Unrestricted Reserve	292,585.63
Supplies	Community Services	35,120.50
Other Support-Reg Pay	Operation Of Plant	29,552.81
Reserve For Contingencies	Medicaid-Direct Services	18,322.63
Supplies	Exceptional	15,538.90
Technology-Related Supplies	Basic (K-12)	7,283.47
Retirement Benefits	Operation Of Plant	6,507.53
Group Ins-Health & Hosp	Operation Of Plant	6,459.98
Pro & Tech Services	Basic (K-12)	5,927.76
Retirement Benefits	Basic (K-12)	4,296.33
Clstrm Tchr-Reg-Pay	Basic (K-12)	3,603.98
Judgements-Settlements	Board	3,093.47
Group Ins-Health & Hosp	Basic (K-12)	2,272.44
Social Security Benefits	Operation Of Plant	2,062.90
Supplies	Transportation Services	2,040.83
Social Security Benefits	Basic (K-12)	1,775.34
Other Tchr-Other Pay	Instruct Staff Trng Svc	1,187.42

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 10
BOARD MEETING August 18, 2026

Account Name	Increase (Decrease)
<u>Various Projects (Continued)</u>	
Supplies	Psychological Services 742.87
Workers Compensation	Operation Of Plant 349.84
Workers Compensation	Basic (K-12) 301.85
Subst Employment-Non-Instr	Staff Services 241.21
Retirement Benefits	Instruct Staff Trng Svc 192.54
Group Ins-Dental	Operation Of Plant 151.80
Group Ins-Life	Basic (K-12) 88.79
Group Ins-Dental	Basic (K-12) 88.79
Substitute Teachers	Instruct Staff Trng Svc 80.00
Group Ins-Life	Operation Of Plant 74.83
Clsm Tchr-Other Pay	Instruct Staff Trng Svc (15,000.00)
Reserve For Contingencies	Reserve-K 12 Fte (9,699.39)
Clsm Tchr-Other Pay	Instruct Staff Trng Svc (7,555.00)
Training Tuition Fees	Instruct Staff Trng Svc (6,026.10)
Clsm Tchr-Reg-Pay	Basic (K-12) (5,915.85)
Pro & Tech Services	Instruct Staff Trng Svc (5,284.00)
Training Tuition Fees	Instruct Staff Trng Svc (3,806.52)
Other Support-Other Pay	Staff Services (3,764.50)
Aides-Other Pay	Staff Services (2,475.37)
Social Security Benefits	Instruct Staff Trng Svc (1,883.76)
Technology-Related Supplies	Instruct Staff Trng Svc (1,567.00)
Retirement Benefits	Staff Services (1,431.06)
Other Support-Reg Pay	Instruct & Curr Dev Svc (935.64)
Student Reg/Admission Fees	Basic (K-12) (891.36)
Social Security Benefits	Instruct Staff Trng Svc (495.07)
Social Security Benefits	Staff Services (479.33)
Supplies	Pre-K (360.25)
Retirement Benefits	Instruct & Curr Dev Svc (183.28)
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc (171.16)
Social Security Benefits	Instruct & Curr Dev Svc (124.67)
Travel-Local	Instruct & Curr Dev Svc (100.00)
Workers Compensation	Instruct Staff Trng Svc (75.85)
Workers Compensation	Staff Services (75.47)
Admin-Regular Pay	Instruct & Curr Dev Svc (51.57)
Workers Compensation	Instruct & Curr Dev Svc (26.44)
Other Tchr-Suplmental Pay	Instruct & Curr Dev Svc (14.68)
Supplies	Instruct Staff Trng Svc (13.00)
Group Ins-Life	Instruct & Curr Dev Svc (8.89)
Supplies	Instruct Staff Trng Svc (5.63)
Group Ins-Dental	Instruct & Curr Dev Svc (5.44)
Group Ins-Health & Hosp	Instruct & Curr Dev Svc (2.56)
	<u>813,402.60</u>

Explanation: To adjust revenue and appropriations within various projects to actual revenue received.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 10
BOARD MEETING August 18, 2026

Account Name		Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>Adlt Fees-Cap Imprv Tech Enh</u>		
Imprv Not Bldg Cap /Acq-Const	Facility Acq & Construc	64,542.50
Tech Furn Fixtures & Equip-Cap	Facility Acq & Construc	41,228.06
Remod/Renov-Non-Cap	Facility Acq & Construc	4,517.22
Reserve For Contingencies	Adlt Fees-Cap Imprv Tech Enh	(85,287.78)
Other Misc Expenses	Community Services	(25,000.00)
		<u>0.00</u>

Explanation: To transfer funds between functions, objects, and cost centers within the Adult Fees-Cap Imprv, Tech Enhnc Equip Bldg project to facilitate the proper classification of expenditures.

b) <u>Various Projects</u>		
Technology-Related Rentals	Psychological Services	76,464.00
Travel-Away-In State	Basic (K-12)	73,014.69
Rentals	Transportation Services	53,080.00
Rentals	Transportation Services	50,187.44
Other Support-Reg Pay	Staff Services	46,680.79
Other Misc Expenses	Transportation Services	43,627.50
Reserve For Contingencies	Reserve-K 12 Fte Vocational	34,198.29
FEFP Chrtr Schl Distributions	Basic (K-12)	24,720.00
Other Non-Prof Purc Services	Basic (K-12)	17,000.00
Admin-Regular Pay	Staff Services	12,251.32
Retirement Benefits	Staff Services	9,259.79
Clrm Tchr-Other Pay	Instruct & Curr Dev Svc	6,541.21
Reserve For Contingencies	Reserves	6,370.90
Group Ins-Health & Hosp	Staff Services	5,771.26
Clrm Tchr-Other Pay	Instruct & Curr Dev Svc	5,285.00
Social Security Benefits	Staff Services	4,338.84
Tech Furn Fixture&Equip-Noncap	Maintenance Of Plant	2,795.00
Other Tchr-Other Pay	Instructional Media Svc	1,665.00
Retirement Benefits	Instruct & Curr Dev Svc	951.53
Retirement Benefits	Instruct & Curr Dev Svc	795.01
Workers Compensation	Staff Services	674.05
Clrm Tchr-Other Pay	Instructional Media Svc	660.00
Other Tchr-Other Pay	Instruct & Curr Dev Svc	543.12
Social Security Benefits	Instruct & Curr Dev Svc	497.09
Social Security Benefits	Instruct & Curr Dev Svc	404.33
Other Misc Expenses	Transportation Services	371.88
FEFP Chrtr Schl Distributions	Basic (K-12)	370.00
Retirement Benefits	Instructional Media Svc	345.38
Other Non-Prof Purc Services	Fiscal Services	250.00
Social Security Benefits	Instructional Media Svc	174.45
Group Ins-Life	Staff Services	148.56
Substitute Teachers	Basic (K-12)	116.00
Other Support-Other Pay	Staff Services	90.53
Printing Binding & Reprod	Basic (K-12)	85.77
Workers Compensation	Instruct & Curr Dev Svc	81.70

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 10
BOARD MEETING August 18, 2026

Account Name		Increase (Decrease)
<u>Various Projects (Continued)</u>		
Group Ins-Dental	Staff Services	63.99
Workers Compensation	Instruct & Curr Dev Svc	62.86
Workers Compensation	Instructional Media Svc	27.64
FEFP Chrtr Schl Distributions	Basic (K-12)	2.00
Reserve For Contingencies	Unrestricted Reserve	(116,137.65)
FEFP Chrtr Schl Distributions	Basic (K-12)	(84,093.00)
Reserve For Contingencies	Min Self-Ins Loss-Auto/Gn Liab	(82,074.13)
Reserve For Contingencies	Mental Health Assistance	(44,561.16)
Reserve For Contingencies	Workforce Development	(34,198.29)
FEFP Chrtr Schl Distributions	Basic (K-12)	(28,385.00)
FEFP Chrtr Schl Distributions	Basic (K-12)	(27,253.00)
Reserve For Contingencies	Reserves	(14,661.28)
Reserve For Contingencies	Reserves	(13,852.50)
Reserve For Contingencies	Reserves	(9,150.36)
Reserve For Contingencies	Reserves	(8,730.65)
Reserve For Contingencies	Reserves	(5,159.99)
Pro & Tech Services	Instruct Staff Trng Svc	(4,649.84)
Reserve For Contingencies	Reserves	(3,298.67)
Reserve For Contingencies	Reserves	(1,688.23)
Pro & Tech Services	Basic (K-12)	(695.00)
Pro & Tech Services	Basic (K-12)	(370.00)
Reserve For Contingencies	Reserves	(361.17)
Supplies	Board	(283.00)
Reserve For Contingencies	Reserves	(250.00)
Pro & Tech Services	Basic (K-12)	(71.00)
Technology-Related Supplies	Board	(41.00)
Reserve For Contingencies	Dual Enrollment Tuition	(2.00)
		<u>0.00</u>

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

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

August 18, 2026

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	7,070,100.73	7,135,922.01	995.00		7,136,917.01
3201 Vocational Education Acts	758,840.73	1,028,276.73			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		123,426.19	156,623.81
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	14,557,901.26			14,557,901.26
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	1,005.05		452,056.09
3242 21st Century Schools, Title IV	1,825,560.16	1,867,998.39			1,867,998.39
3299 Misc Fedl Thru State	2,208,170.09	1,975,467.46			1,975,467.46
TOTAL:	53,391,137.97	57,490,138.39	2,000.05	123,426.19	57,368,712.25

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

August 18, 2026

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	27,444,838.86	30,722,566.12	51,226.16		30,773,792.28
6100 Student Support Services	2,402,471.14	2,402,755.93		7,823.56	2,394,932.37
6200 Instructional Media Svc	179,946.95	126,406.99			126,406.99
6300 Instruct & Curr Dev Svc	13,374,840.43	13,600,089.98		84,915.39	13,515,174.59
6400 Instruct Staff Trng Svc	5,750,341.75	5,507,313.96		22,786.11	5,484,527.85
6500 Instr Tech Svc	227,799.00	227,845.25			227,845.25
7200 General Administration	1,752,428.04	1,898,742.17		7,759.29	1,890,982.88
7300 School Administration	106,939.37	279,307.05		104,682.78	174,624.27
7400 Facility Acq & Construc	0.00	349.00			349.00
7700 Central Services	432,047.82	498,565.27	36,620.12		535,185.39
7800 Transportation Services	285,730.97	854,674.85	8,655.05		863,329.90
7900 Operation Of Plant	51,249.64	3,221.54	56,093.90		59,315.44
8200 Admin Tech Svc	100,933.00	98,724.00			98,724.00
9100 Community Services	1,281,571.00	1,269,576.28		46,054.24	1,223,522.04
TOTAL:	53,391,137.97	57,490,138.39	152,595.23	274,021.37	57,368,712.25

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
SPECIAL REVENUE - FEDERAL PROGRAMS
AMENDMENT NUMBER 10
BOARD MEETING August 18, 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)
P063Q154159	Federal Administrative Cost Allowance	995.00
	Explanation: To increase budget per U.S. Department of Education.	
HE1254-21-1-2007	Knowing and Embracing World Languages (KEWL)	0.00
	Explanation: Changes by schools & departments between objects and functions to better utilize funds.	
HE1254-22-1-0004	All In For The Arts	0.00
	Explanation: Changes by schools & departments between objects and functions to better utilize funds.	
HE1254-23-1-5036	E-Sports	0.00
	Explanation: Changes by schools & 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 & departments between objects and functions to better utilize funds.	
170-1612A-6CS01	Workforce Innovation & Opportunity Act (WIOA)	(123,426.19)
	Explanation: To decrease budget & close project per Florida Department of Education.	
170-2126C-6CB01	Title I, Part A, Basic - Salaries & Benefits	(12,783.32)
	Explanation: Changes by schools & departments between objects, functions, and projects to better utilize funds.	
170-2126C-6CB01	Title I, Part A, Basic	12,783.32
	Explanation: Changes by schools & 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 & departments between objects and functions to better utilize funds.	

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
SPECIAL REVENUE - FEDERAL PROGRAMS
AMENDMENT NUMBER 10
BOARD MEETING August 18, 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)
170-2126C-6CB01	Title I, Part A, Basic - Pre-K Explanation: Changes by schools & departments between objects and functions to better utilize funds.	0.00
170-2126C-6CB01	Title I, Part A, Basic - Private School Services Explanation: Changes by schools & departments between objects and functions to better utilize funds.	0.00
170-2266D-6C001	Title I, UniSIG Explanation: Changes by schools & departments between objects and functions to better utilize funds.	0.00
170-2415A-5C001	Title IV, Student Academic Explanation: Changes by schools & departments between objects and functions to better utilize funds.	0.00
170-2416A-6C001	Title IV, Student Academic Explanation: Changes by schools & departments between objects and functions to better utilize funds.	0.00
170-2981F-4C102	Public Charter School Program Explanation: Changes by departments between objects and functions to better utilize funds.	0.00
170-2126C-6CB01	Title I, Part A, Ed Services Explanation: Changes by schools & departments between objects and functions to better utilize funds.	0.00
170-2246B-6CT01	Title II - Private Schools Explanation: Changes by schools & departments between objects and functions to better utilize funds.	0.00
170-2246B-6CT01	Title II - Staff Development Explanation: Changes by schools & departments between objects and functions to better utilize funds.	0.00

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
SPECIAL REVENUE - FEDERAL PROGRAMS
AMENDMENT NUMBER 10
BOARD MEETING August 18, 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)
170-1026A-6C001	Title III - English Language Acquisition	1,005.05
Explanation: To increase budget per Florida Department of Education.		

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

August 18, 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	11,097.70			11,097.70
3716 Cap Imprv Tax Constr Fd FY 26	52,008,550.00	52,008,550.00	279,521.34		52,288,071.34
3910 Local Capital Improvement Fund	3,620,072.89	4,733,832.03	1,558.95		4,735,390.98
3926 Ed Fac Security Grant Fd FY 25	326,957.71	326,957.71			326,957.71
3927 Ed Fac Security Grant Fd FY 26	0.00	218,532.00			218,532.00
3941 Series 2020 COP Proceeds	18.30	30.17			30.17
3942 Series 2023 COP Proceeds	9,300,922.50	9,300,922.50		186,624.13	9,114,298.37
3944 Series 2025 COP Proceeds	66,000,000.00	66,000,000.00	1,280,131.85		67,280,131.85
3948 Half Cent Sales Tax 2026	85,131,526.84	85,131,526.84	2,716,586.01		87,848,112.85
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	38,369.00		546,146.00
TOTAL:	223,823,462.04	225,161,002.05	4,316,167.15	186,624.13	229,290,545.07

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

August 18, 2026

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	138,541,332.00	170,708,024.39	1,084,455.51		171,792,479.90
9700 Transfer Of Funds	42,674,783.50	45,934,002.02		711,631.00	45,222,371.02
9800 Reserves	42,607,346.54	8,518,975.64	3,756,718.51		12,275,694.15
TOTAL:	223,823,462.04	225,161,002.05	4,841,174.02	711,631.00	229,290,545.07

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
AMENDMENT NUMBER 10
BOARD MEETING August 18, 2026

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3716 - Cap Imprv Tax Fund FY 26</u>		
Local Capital Improvement Tax		272,218.55
Interest on Investments		7,383.73
Net Inc/Dec FMV of Investment		(80.94)
		<u>279,521.34</u>
Buses	School Bus Replacement	<u>279,521.34</u>
		<u>279,521.34</u>
Explanation: To appropriate interest to School Bus Replacement project.		
b) <u>3910 - Local Capital Improvement Fund</u>		
Interest on Investments		1,571.96
Net Inc/Dec FMV of Investment		(13.01)
		<u>1,558.95</u>
Reserve For Contingencies	Unrestricted Reserve	<u>1,558.95</u>
		<u>1,558.95</u>
Explanation: To appropriate interest to project Reserve For Contingencies.		
c) <u>3942 - Series 2023 COP Proceeds</u>		
Interest on Investments		(186,624.13)
		<u>(186,624.13)</u>
Bldgs & Fixed Equip-Contractor	Myrtle Grove Bldg 1 Replacemnt	<u>(186,624.13)</u>
		<u>(186,624.13)</u>
Explanation: To adjust interest to actual.		
d) <u>3944 - Series 2025 COP Proceeds</u>		
Interest on Investments		1,408,929.90
Net Inc/Dec FMV of Investment		(128,798.05)
		<u>1,280,131.85</u>
Reserve For Contingencies	Unrestricted Reserve	<u>1,280,131.85</u>
		<u>1,280,131.85</u>
Explanation: To appropriate interest to project Reserve For Contingencies.		

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
AMENDMENT NUMBER 10
BOARD MEETING August 18, 2026

Fund Name	Project	Increase (Decrease)
e) <u>3948 - Half Cent Sales Tax 2026</u>		
Interest on Investments		1,877,357.34
School Distr Local Sales Tax		839,245.31
Net Inc/Dec FMV of Investment		(16.64)
		<u>2,716,586.01</u>
Reserve For Contingencies	Unrestricted Reserve	2,716,586.01
		<u>2,716,586.01</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	38,369.00
		<u>38,369.00</u>
Transfer To General Fd	Charter School Capital Outlay	38,369.00
		<u>38,369.00</u>

Explanation: To adjust 2025-2026 Charter School Capital Outlay to actual revenue received.

II. Amendments Between Appropriations & Reserves

a) <u>3716 - Cap Imprv Tax Fund FY 26</u>		
Buses	School Bus Replacement	1,868,580.39
Remod/Renov-Capitalized	General Renovations	1,357,166.53
Remod/Renov-Non-Cap	Ancillary Facility	61,005.00
Renovations-Network/Retrofit	Computer Equipment	37,801.47
Remod/Renov-Non-Cap	Port Clsrn Reno,Relo,Setup,Utl	31,243.21
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	28,099.15
Remod/Renov-Non-Cap	Capital Outlay Crew	25,014.62
Remod/Renov-Non-Cap	Blinds Replacement	3,365.37
Remod/Renov-Non-Cap	Doors	1,106.75
Remod/Renov-Non-Cap	Equipment	(2,000,000.00)
Transfer To General Fd	School Bus Operator Salaries	(750,000.00)
Computer Hardware-Non-Cap	Computer Equipment	(441,453.66)
Remod/Renov-Capitalized	Hurricane Sally	(116,733.36)
Tech Furn Fixture&Equip-Noncap	Equipment	(64,343.55)
Remod/Renov-Non-Cap	Abatement-Capital Outlay	(23,738.67)
Remod/Renov-Non-Cap	Energy Management Systems	(11,761.65)
Remod/Renov-Non-Cap	Energy Conservation	(5,351.60)
		<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
AMENDMENT NUMBER 10
BOARD MEETING August 18, 2026

Fund Name	Project	Increase (Decrease)
b) <u>3910 - Local Capital Improvement Fund</u>		
Bldgs & Fixed Equip-Contractor	Sitework	37,212.14
Reserve For Contingencies	Unrestricted Reserve	(37,212.14)
		<u>0.00</u>

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

c) <u>3948 - Half Cent Sales Tax 2026</u>		
Remod/Renov-Non-Cap	High School Renovations	600,000.00
Remod/Renov-Non-Cap	General Renovations	139,687.27
Remod/Renov-Non-Cap	WHS Mechanical Replacements	100,000.00
Remod/Renov-Non-Cap	Mechanical & Life Safety Sys	37,675.20
Imprv Not Bldg Cap /Acq-Const	Sitework	25,780.17
Remod/Renov-Non-Cap	Security Systems	3,593.74
Imprv Not Bldg Non-Cap/Acq-Con	Sitework	2,254.26
Remod/Renov-Non-Cap	Energy Management Systems	800.00
Remod/Renov-Non-Cap	School Project Req	(255,444.48)
Reserve For Contingencies	Unrestricted Reserve	(204,346.16)
Remod/Renov-Non-Cap	Classroom Addt (Port Redc)	(200,000.00)
Remod/Renov-Non-Cap	Safety & Security Upgrades	(150,000.00)
Remod/Renov-Non-Cap	Building Envelope	(100,000.00)
		<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.

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 4 - DEBT SERVICE FUND**

August 18, 2026

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	729.84	298.73		1,028.57
3630 Trans From CP Proj Funds	19,217,006.00	19,296,669.31			19,296,669.31
3751 Certificates Of Participation	66,653,315.70	66,653,315.70			66,653,315.70
9999 Beginning Fund Balance	123,893.00	123,893.00			123,893.00
TOTAL:	86,216,314.70	86,296,707.85	298.73	0.00	86,297,006.58

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 4 - DEBT SERVICE FUND**

August 18, 2026

EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200	Debt Service	19,444,656.00	19,448,579.22	62.50		19,448,641.72
9700	Transfer Of Funds	66,000,000.00	66,000,000.20			66,000,000.20
9800	Reserves	771,658.70	848,128.43	236.23		848,364.66
TOTAL:		86,216,314.70	86,296,707.85	298.73	0.00	86,297,006.58

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
DEBT SERVICE FUND
AMENDMENT NUMBER 4
BOARD MEETING August 18, 2026

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		298.73
		<u>298.73</u>
Reserve For Contingencies	Reserves	236.23
Debt Svc/Issuance Fees	Debt Service	<u>62.50</u>
		<u>298.73</u>
Explanation: To adjust revenue to actual.		

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 1 - SPECIAL REVENUE - FOOD SERVICE FUND**

August 18, 2026

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3261 School Lunch Reimb	15,600,000.00	15,600,000.00	75,679.62		15,675,679.62
3262 School Breakfast Reimb	5,430,000.00	5,430,000.00	56,157.62		5,486,157.62
3263 After School Snack Reimb	205,000.00	205,000.00	664.76		205,664.76
3264 Child Care Food Program	60,000.00	60,000.00	10,807.80		70,807.80
3265 USDA Donated Commodities	1,881,975.00	1,881,975.00		190,645.48	1,691,329.52
3266 Cash In Lieu Of Donated Foods	3,900.00	3,900.00	794.82		4,694.82
3267 Summer Food Srvs Program	0.00	0.00	38,830.59		38,830.59
3337 School Breakfast Supplement	131,287.00	131,287.00		7,438.00	123,849.00
3338 School Lunch Supplement	152,817.00	152,817.00		23,437.00	129,380.00
3431 Interest On Investments	3,500.00	3,500.00		2,057.85	1,442.15
3451 Student Lunches	635,000.00	635,000.00			635,000.00
3452 Student Breakfasts	70,000.00	70,000.00	1,214.60		71,214.60
3453 Adult Breakfasts/Lunches	34,500.00	34,500.00		11,077.75	23,422.25
3454 Student & Adult A La Carte	1,129,500.00	1,129,500.00			1,129,500.00
3456 Other Food Sales	1,500.00	1,500.00	1,150.25		2,650.25
3493 Sale Of Junk	0.00	0.00	16,293.13		16,293.13
3495 Other Misc Local Sources	600.00	600.00	33,062.89		33,662.89
9999 Beginning Fund Balance	9,438,822.47	9,438,822.47			9,438,822.47
TOTAL:	34,778,401.47	34,778,401.47	234,656.08	234,656.08	34,778,401.47

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 1 - SPECIAL REVENUE - FOOD SERVICE FUND**

August 18, 2026

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7600 Food Services	27,202,919.00	27,202,919.00			27,202,919.00
9800 Reserves	7,575,482.47	7,575,482.47			7,575,482.47
TOTAL:	34,778,401.47	34,778,401.47	0.00	0.00	34,778,401.47

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
SPECIAL REVENUE - FOOD SERVICE FUND
AMENDMENT NUMBER 1
BOARD MEETING August 18, 2026

Account Name	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>Various Revenue Objects</u>	
School Lunch Reimb	75,679.62
School Breakfast Reimb	56,157.62
Summer Food Srvs Program	38,830.59
Other Misc Local Sources	33,062.89
Sale of Junk	16,293.13
Child Care Food Program	10,807.80
Student Breakfasts	1,214.60
Other Food Sales	1,150.25
Cash In Lieu of Donated Foods	794.82
After School Snack Reimb	664.76
USDA Donated Commodities	(190,645.48)
School Lunch Supplement	(23,437.00)
Adult Breakfasts/Lunches	(11,077.75)
School Breakfast Supplement	(7,438.00)
Interest on Investments	(2,057.85)
	<u>0.00</u>

Explanation: To adjust revenue to actual revenue received.