

Escambia Children's Trust
FY 2025-2026
October 1, 2025 - September 30, 2026
Budget Summary - Amendment 1

Estimated Revenues	25/26 Amended budget	25/26 Original budget	Difference	Percent of total
Ad Valorem Taxes Millage rate of .03798 (at 96% to allow for uncollectable)	\$12,048,732	\$12,075,709	\$ (26,977)	93.05%
Interest income	\$900,000	\$1,000,000	\$ (100,000)	6.95%
Total Revenues	\$12,948,732	\$13,075,709.00	\$ (126,977)	100.00%

Expenditures

Financial and Administrative

Tax Collector Fee @ 2.5% of taxes collected	\$180,731	\$301,893	\$ (121,162)	
Accounting & Auditing	\$28,239	\$28,239	\$ -	
Special District Fees	\$175	\$175	\$ -	
Bank Fees	\$12,000	\$24,000	\$ (12,000)	
Total Financial and Administrative	\$221,145	\$354,306.73	\$ (133,162)	1.71%

Operating Expenditures

Employee Salaries and Benefits	\$752,011	\$698,515	\$ 53,496	
Contracted Professional Services	\$190,500	\$160,500	\$ 30,000	
Occupancy	\$41,913	\$41,205	\$ 708	
Insurance	\$26,038	\$21,808	\$ 4,230	
Software & Apps	\$88,093	\$88,093	\$ -	
Other Operating	\$151,429.00	\$232,330.00	\$ (80,901)	
Total Operating Expenditures	\$1,249,984	\$ 1,173,852.00	\$ 7,533	9.65%

Grants and Aids

Program Funding	\$10,875,166	\$10,875,166	\$ -	
Total Grants and Aids	\$ 10,875,166.00	\$ 10,348,455.00	\$ -	83.99%

Total Expenditures	\$12,346,295	\$12,337,041	\$ 9,254	
Reserves (5% of taxes collected)	\$602,437	\$ 603,785.00	\$ (1,348)	4.65%
Total Expenditures, Reserves, and Fund Balance	\$12,948,732	\$ 12,940,826.00	\$ 7,906	100.00%
	\$0			

Budget Breakdown	% of Total Amended budget	% of Amended budget before reserves
Tax collector fees	1.40%	1.46%
Administrative operations	5.92%	6.21%
Program	88.03%	92.33%
Reserves	4.65%	
Total	100.00%	100.00%

Escambia Children's Trust
FY 2025 - 2026 Preliminary Budget
October 1, 2025 - September 30, 2026

Budget Amendment 1 detail

Fund	Category	Object	GL	Function		25-26 Amended Budget	25-26 Original budget	Proposed Changes
4000	311	30	3110	10	Ad Valorem Taxes (at 96% to allow for uncollectable)	\$12,048,732	\$ 12,075,709	\$ (26,977)
4000	361	30	3610	10	Interest income	\$900,000	\$ 1,000,000	\$ (100,000)
					Total Revenue	\$12,948,732	\$ 13,075,709	\$ (126,977)
Finance and Admin								
4000	513	30	5201	10	Accounting & Auditing	\$11,111	\$ 11,111	\$ -
4000	513	30	5201	20	Accounting & Auditing	\$17,128	\$ 17,128	\$ -
4000	513	30	5910	10	Bank fees	\$12,000	\$ 24,000	\$ (12,000)
4000	513	30	5940	10	Special District Fees	\$175	\$ 175	\$ -
4000	513	30	5900	10	Tax Collector Fee @ 1.5% of taxes collected	\$180,731	\$ 301,893	\$ (121,162)
Employee Salaries and Benefits								
4000	564	10	5000	10	Executive Salaries	\$130,000	\$ 130,000	\$ -
4000	564	10	5010	10	Regular Salaries & Wages	\$268,385	\$ 279,397	\$ (11,012)
4000	564	10	5010	20	Regular Salaries & Wages	\$239,475	\$ 181,142	\$ 58,333
4000	564	10	5100	10	FICA & Unemployment Taxes	\$30,476	\$ 31,319	\$ (843)
4000	564	10	5100	20	FICA & Unemployment Taxes	\$18,320	\$ 13,857	\$ 4,463
4000	564	10	5101	10	Retirement Contribution (5%)	\$19,919	\$ 20,470	\$ (551)
4000	564	10	5101	20	Retirement Contribution (5%)	\$11,974	\$ 9,057	\$ 2,917
4000	564	10	5102	10	Life and Health Insurance	\$31,025	\$ 31,140	\$ (115)
4000	564	10	5102	20	Life and Health Insurance	\$1,004	\$ 806	\$ 198
4000	564	10	5103	10	Workers Comp	\$895	\$ 920	\$ (25)
4000	564	10	5103	20	Workers Comp	\$538	\$ 407	\$ 131
Contracted Professional Services								
4000	564	30	5200	10	Legal Services	\$60,000	\$ 50,000	\$ 10,000
4000	564	30	5200	20	Legal Services	\$30,000	\$ 10,000	\$ 20,000
4000	564	30	5202	10	Information Technology	\$12,000	\$ 12,000	\$ -
4000	564	30	5202	20	Information Technology	\$6,000	\$ 6,000	\$ -
4000	564	30	5203	10	Other Professional Services	\$12,500	\$ 12,500	\$ -
4000	564	30	5203	20	Other Professional Services	\$70,000	\$ 70,000	\$ -
Other Operating								
4000	564	30	5300	10	Car allowance	\$3,900	\$ 3,900	\$ -
4000	564	30	5301	10	Other Travel	\$10,230	\$ 12,420	\$ (2,190)
4000	564	30	5301	20	Other Travel	\$10,770	\$ 8,580	\$ 2,190

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4000	564	30	5401	10	Telephone	\$3,428	\$ 4,120	\$ (692)
4000	564	30	5401	20	Telephone	\$2,752	\$ 2,060	\$ 692
4000	564	30	5402	10	Website Administration	\$1,000	\$ 1,000	\$ -
4000	564	30	5402	20	Website Administration	\$100	\$ 100	\$ -
4000	564	30	5500	10	Freight & Postage	\$4,500	\$ 4,500	\$ -
4000	564	30	5500	20	Freight & Postage	\$500	\$ 500	\$ -
4000	564	30	5600	10	Rent	\$27,600	\$ 27,608	\$ (8)
4000	564	30	5600	20	Rent	\$14,313	\$ 13,597	\$ 716
4000	564	30	5700	10	Directors & Officers Insurance	\$16,730	\$ 12,500	\$ 4,230
4000	564	30	5701	10	Liability Insurance	\$8,108	\$ 8,108	\$ -
4000	564	30	5703	10	Surety Bond	\$1,200	\$ 1,200	\$ -
4000	564	30	5800	10	Printing & Binding	\$5,000	\$ 5,000	\$ -
4000	564	30	5810	10	Promotional Activities	\$20,000	\$ 20,000	\$ -
4000	564	30	5810	20	Promotional Activities	\$2,000	\$ 2,000	\$ -
4000	564	30	5820	10	Other Current Charges	\$300	\$ 300	\$ -
4000	564	30	5820	20	Other Current Charges	\$300	\$ 300	\$ -
4000	564	30	5830	10	Office Supplies	\$6,000	\$ 4,500	\$ 1,500
4000	564	30	5830	20	Office Supplies	\$2,500	\$ 1,800	\$ 700
4000	564	30	5841	10	Software & Apps	\$22,973	\$ 22,973	\$ -
4000	564	30	5841	20	Software & Apps	\$65,120	\$ 65,120	\$ -
4000	564	30	5843	10	Books, Publications, Subscriptions, & Memberships	\$21,900	\$ 21,900	\$ -
4000	564	30	5843	20	Books, Publications, Subscriptions, & Memberships	\$9,100	\$ 9,100	\$ -
4000	564	30	5850	10	Training - ECT Internal	\$11,370	\$ 10,000	\$ 1,370
4000	564	30	5850	20	Training - ECT Internal	\$3,630	\$ 5,000	\$ (1,370)
4000	564	30	5851	20	Training - External	\$26,899	\$ 110,000	\$ (83,101)
4000	564	30	6000	10	Capital Outlays	\$3,000	\$ 3,750	\$ (750)
4000	564	30	6000	20	Capital Outlays	\$2,250	\$ 1,500	\$ 750
4000	564	80	7000	20	Grants and Aids to Programs	\$10,875,166	\$ 10,875,166	\$ -
						\$12,346,295	\$ 12,471,924	\$ (125,629.00)
					Reserves (5% of taxes collected)	\$602,437	\$ 603,785	\$ (1,348)
						\$12,948,732	\$ 13,075,709	\$ (126,977)

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Budget Amendment 1 detail								
Fund	Category	Object	GL	Function		25-26 Amended Budget	25-26 Original budget	Proposed Changes
						\$0	\$ -	\$ -

Operating Percent change -1.01%

Budget breakdown	Total Amended Budget	Total Original Budget
Admin	\$ 936,456.00	\$ 1,068,704
Program	\$ 11,409,839.00	\$ 11,403,220
Budget before reserves	\$ 12,346,295.00	\$ 12,471,924
Reserves	\$ 602,437.00	\$ 603,785
Total Budget	\$ 12,948,732.00	\$ 13,075,709

Admin	Administrative Breakdown	
Tax collector fees	\$180,731	\$ 301,893
Administrative Operations	\$755,725	\$ 766,811
Total Admin	\$936,456	\$ 1,068,704

Budget before reserves breakdown		
Grants and Aids to Programs	\$10,875,166	\$ 10,875,166
Program Operations	\$534,673	\$ 528,054
Tax collector fees	\$180,731	\$ 301,893
Administrative Operations	\$755,725	\$ 766,811
Budget before reserves	\$12,346,295	\$ 12,471,924

Budget Percentages		
Grants and Aids to Programs	88.08%	87.20%
Program Operations	4.33%	4.23%
Tax collector fees	1.46%	2.42%
Administrative Operations	6.12%	6.15%
Budget before reserves	100.00%	100.00%