



Agenda Item Details

Meeting	Sep 11, 2025 - SPECIAL MEETING AGENDA (11:30 AM)
Category	3. Finance
Subject	A. Resolutions to Amend 2024-2025 District School Budget
Access	Public
Type	Action
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 17, 2024, the School Board adopted the budget for fiscal year 2024-2025. 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 11.pdf \(201 KB\)](#)

 [Special Revenue - Federal Programs - Resolution 11.pdf \(289 KB\)](#)

 [Capital Projects Fund - Resolution 11.pdf \(198 KB\)](#)



[Special Revenue - Food Service Fund - Resolution 1.pdf \(186 KB\)](#)



[Debt Service Fund - Resolution 3.pdf \(177 KB\)](#)

Workflow

Workflow

Sep 5, 2025 9:26 AM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.
Sep 5, 2025 11:41 AM :: Approved by Shanee Ducker. Routed to Tammy Edwards for approval.
Sep 5, 2025 12:42 PM :: Rejected by Tammy Edwards
Sep 5, 2025 1:07 PM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.
Sep 5, 2025 1:07 PM :: Approved by Shanee Ducker. Routed to Tammy Edwards for approval.
Sep 5, 2025 1:13 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.
Sep 5, 2025 4:33 PM :: Final approval by Terry St Cyr

Motion & Voting

Approval of resolutions to amend District School Budget

Motion by Tom Harrell, 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 September 11, 2025

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 11 - GENERAL OPERATING FUND**

September 11, 2025

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3121 Fedl Impact Funds-Cur Op	500,000.00	350,875.00			350,875.00
3191 ROTC	400,000.00	566,464.59			566,464.59
3202 Medicaid	1,500,000.00	1,929,332.90			1,929,332.90
3299 Misc Fedl Thru State	494,879.28	919,131.38			919,131.38
3310 FL Ed Finance Program (FEFP)	159,221,641.00	158,586,999.00		426,700.00	158,160,299.00
3315 Workforce Development	5,435,952.00	5,487,219.00			5,487,219.00
3317 Performance Based Incentives	57,083.00	438,008.00			438,008.00
3323 CO&DS for Admin Expense	24,217.14	24,217.14			24,217.14
3341 Racing Commission Funds	446,500.00	446,500.00			446,500.00
3343 State License Tax	70,000.00	70,536.29			70,536.29
3355 Class Size Reduction/Operating	34,992,092.00	34,808,944.00			34,808,944.00
3361 School Recognition Funds	0.00	1,853,765.00			1,853,765.00
3371 Voluntary Pre-K Program	1,609,627.00	1,596,396.61			1,596,396.61
3373 Reading Programs	0.00	275,855.00			275,855.00
3399 Other Misc State Revenue	561,562.46	1,715,092.72			1,715,092.72
3411 District School Taxes	125,643,971.00	126,785,315.88			126,785,315.88
3425 Rent	250,000.00	383,265.01			383,265.01
3431 Interest On Investments	1,500,000.00	1,732,491.36			1,732,491.36
3440 Gifts Grants & Bequests	35,000.00	34,134.54			34,134.54
3461 Adult General Ed Course Fees	12,000.00	18,864.10			18,864.10
3462 Postsecondary Vocational Fees	500,000.00	500,000.00			500,000.00
3463 Continuing Workforce Ed Fees	10,000.00	10,000.00			10,000.00
3464 Capital Improvement Fees	35,000.00	55,583.33			55,583.33
3465 Postsecondary Lab Fees	130,000.00	215,503.57			215,503.57
3467 GED Testing Fees	10,000.00	15,234.25			15,234.25
3468 Financial Aid Fees	70,000.00	97,269.80			97,269.80
3469 Other Student Fees	31,800.00	63,399.36			63,399.36
3473 School-Age Child Care Fees	400,000.00	666,132.75			666,132.75
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	1,783,186.28			1,783,186.28
3495 Other Misc Local Sources	831,500.00	1,787,376.52			1,787,376.52
3498 Lost Damaged & Sale Txbks	0.00	5,000.00			5,000.00
3499 Food Srvs Indirect Cost Rate	450,000.00	586,782.36			586,782.36
3630 Trans From CP Proj Funds	13,118,794.00	13,118,794.00			13,118,794.00
9999 Beginning Fund Balance	45,974,392.30	45,974,392.30			45,974,392.30
TOTAL:	396,066,011.18	403,152,062.04	0.00	426,700.00	402,725,362.04

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 11 - GENERAL OPERATING FUND**

September 11, 2025

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	200,913,628.25	221,414,109.34	217,986.15		221,632,095.49
6100 Student Support Services	19,047,417.19	21,348,836.78			21,348,836.78
6200 Instructional Media Svc	5,162,518.43	5,015,796.94			5,015,796.94
6300 Instruct & Curr Dev Svc	8,096,414.99	8,281,624.20			8,281,624.20
6400 Instruct Staff Trng Svc	3,611,889.12	3,799,046.23	0.00		3,799,046.23
6500 Instr Tech Svc	3,871,391.00	4,000,620.83			4,000,620.83
7100 Board	1,330,191.04	1,575,268.11			1,575,268.11
7200 General Administration	1,136,629.64	1,364,657.14			1,364,657.14
7300 School Administration	19,459,257.97	20,024,659.65			20,024,659.65
7400 Facility Acq & Construc	2,677,164.16	3,187,478.58			3,187,478.58
7500 Fiscal Services	2,944,095.55	3,383,920.55			3,383,920.55
7600 Food Services	0.00	288,284.31			288,284.31
7700 Central Services	7,000,839.28	7,721,202.54			7,721,202.54
7800 Transportation Services	20,383,897.15	24,056,167.14			24,056,167.14
7900 Operation Of Plant	40,867,557.78	41,847,093.72			41,847,093.72
8100 Maintenance Of Plant	11,241,047.57	16,728,536.40			16,728,536.40
8200 Admin Tech Svc	4,059,434.00	4,474,134.00			4,474,134.00
9100 Community Services	732,340.00	1,155,007.29			1,155,007.29
9800 Reserves	43,530,298.06	13,485,618.29		644,686.15	12,840,932.14
TOTAL:	396,066,011.18	403,152,062.04	217,986.15	644,686.15	402,725,362.04

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
RESOLUTION NUMBER 11
BOARD MEETING September 11, 2025

Account Name		Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>FL Ed Finance Program (FEFP)</u>		
FL Ed Finance Program (FEFP)		(426,700.00)
		<u>(426,700.00)</u>
Reserve For Contingencies	Unrestricted Reserve	(426,700.00)
		<u>(426,700.00)</u>

Explanation: To adjust revenue to actual revenue received.

II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>Various Projects</u>		
Reserve For Contingencies	Unrestricted Reserve	282,013.85
Clsm Tchr-Reg-Pay	Basic (K-12)	217,986.15
Reserve For Contingencies	Reserve-Inventory	(500,000.00)
		<u>0.00</u>

Explanation: To adjust budgets between objects, functions, cost centers and projects.

SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 11 - SPECIAL REVENUE - FEDERAL PROGRAMS

September 11, 2025

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	8,445,586.88	8,617,023.25	899.08		8,617,922.33
3201 Vocational Education Acts	800,836.00	1,074,705.00		112,319.09	962,385.91
3221 Adult General Education	189,856.00	259,271.00			259,271.00
3224 Other WIOA Programs	250,000.00	227,139.22			227,139.22
3225 Teacher & Prin Training & Recr	3,258,191.00	3,815,770.60			3,815,770.60
3230 Individuals With Disab Ed Act	12,734,795.37	14,278,970.92		1,814,131.66	12,464,839.26
3240 Elem & Sec Ed Act, Title I	30,927,182.53	26,428,081.39		4,195,556.18	22,232,525.21
3241 Language Instruction, Title Iii	0.00	457,343.10		54,844.45	402,498.65
3242 21st Century Schools, Title IV	0.00	1,943,661.00			1,943,661.00
3299 Misc Fedl Thru State	2,204,157.88	2,148,415.02			2,148,415.02
TOTAL:	58,810,605.66	59,250,380.50	899.08	6,176,851.38	53,074,428.20

SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 11 - SPECIAL REVENUE - FEDERAL PROGRAMS

September 11, 2025

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	29,718,844.39	31,739,728.96		2,682,952.57	29,056,776.39
6100 Student Support Services	2,219,042.25	2,550,061.84		228,499.15	2,321,562.69
6200 Instructional Media Svc	150,774.00	164,936.89		16,116.02	148,820.87
6300 Instruct & Curr Dev Svc	11,932,687.49	11,474,882.58		732,189.42	10,742,693.16
6400 Instruct Staff Trng Svc	8,963,844.10	7,316,246.45		866,463.36	6,449,783.09
6500 Instr Tech Svc	311,417.00	300,288.66		23,193.07	277,095.59
7200 General Administration	2,229,284.52	2,220,824.07		194,023.46	2,026,800.61
7300 School Administration	0.00	255,221.46			255,221.46
7400 Facility Acq & Construc	9,400.00	7,150.00			7,150.00
7700 Central Services	76,392.18	216,664.24		17,657.95	199,006.29
7800 Transportation Services	2,187,983.08	1,792,686.55		1,412,770.62	379,915.93
7900 Operation Of Plant	5,043.65	59,111.29			59,111.29
8200 Admin Tech Svc	99,437.00	99,522.53		2,985.76	96,536.77
9100 Community Services	906,456.00	1,053,054.98	899.08		1,053,954.06
TOTAL:	58,810,605.66	59,250,380.50	899.08	6,176,851.38	53,074,428.20

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 11
SPECIAL REVENUES
BOARD MEETING September 11, 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)
P063P144159	Pell Grant	899.08
	Explanation: To increase budget per Florida Department of Education.	
170-1615A-5CP01	Carl Perkins Postsecondary	(2,530.13)
	Explanation: To decrease budget to close project.	
170-1615A-5CS01	Carl Perkins Secondary	(39,724.18)
	Explanation: To decrease budget to close project.	
170-1615R-5C001	Perkins Equip Upgrade & Modern	(70,064.78)
	Explanation: To decrease budget to close project.	
170-2635A-5CB01	IDEA, Part B, Entitlement	(1,729,249.50)
	Explanation: To decrease budget to close project.	
170-2675A-5CP01	IDEA, Part B, Pre-School Entitlement	(84,882.16)
	Explanation: To decrease budget to close project.	
170-2235A-5CD01	Title I, Delinquent	(7,720.38)
	Explanation: To decrease budget to close project.	
170-2125B-5CB01	Title I, Part A, Basic - Salaries & Benefits	(571,338.15)
	Explanation: To decrease budget to close project.	
170-2125B-5CB01	Title I, Part A, Basic	(1,384,733.43)
	Explanation: To decrease budget to close project.	

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 11
SPECIAL REVENUES
BOARD MEETING September 11, 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)
170-2125B-5CB01	Title I, Part A, Basic - Parental Involvement	(58,895.99)
	Explanation: To decrease budget to close project.	
170-2125B-5CB01	Title I, Part A, Basic - Pre-K	(301,311.49)
	Explanation: To decrease budget to close project.	
170-2125B-5CB01	Title I, Part A, Basic - Private School Services	(27,068.00)
	Explanation: To decrease budget to close project.	
170-2125B-5CB01	Title I, Part A, Basic - Homeless Children and Youth	(645,583.60)
	Explanation: To decrease budget to close project.	
170-2265D-5C002	UniSIG Supp Tch Alloc	(0.14)
	Explanation: To decrease budget to close project.	
170-2125B-5CB01	Title I, Part A, Basic - Foster Student Transportation	(761,737.14)
	Explanation: To decrease budget to close project.	
170-2125B-5CB01	Title I, Part A, Roll Forward	(375,985.02)
	Explanation: To decrease budget to close project.	
170-2125B-5CB01	Title I, Part A, Ed Services	(61,182.84)
	Explanation: To decrease budget to close project.	
170-1025T-5C001	Title III Part A Supplement PD	(40,110.77)
	Explanation: To decrease budget to close project.	

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
EXPLANATION OF BUDGET AMENDMENT NO. 11
SPECIAL REVENUES
BOARD MEETING September 11, 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)
170-1025M-5CI01	Enhanced Inst. Opp for Recently Arrived Imm Children & Youth	(14,733.68)
Explanation: To decrease budget to close project.		

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 11 - CAPITAL PROJECTS FUND**

September 11, 2025

FUND NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3610 Cap Outlay & Debt Srv (CO&DS)	6,770,816.80	6,819,052.85	41,552.35		6,860,605.20
3711 Cap Imprv Tax Constr Fd FY 21	12,824.90	12,824.90			12,824.90
3712 Cap Imprv Tax Constr Fd FY 22	227,667.23	227,667.23			227,667.23
3713 Cap Imprv Tax Constr Fd FY 23	2,209,473.96	2,209,473.96			2,209,473.96
3714 Cap Imprv Tax Constr Fd FY 24	10,026,891.83	10,085,370.77			10,085,370.77
3715 Cap Imprv Tax Constr Fd FY 25	32,867,782.00	34,918,837.81	191,264.74		35,110,102.55
3910 Local Capital Improvement Fund	3,336,037.18	3,620,072.89			3,620,072.89
3924 Ed Fac Security Grant Fd FY 23	260,790.00	260,790.00			260,790.00
3925 Ed Fac Security Grant Fd FY 24	120,636.00	120,636.00			120,636.00
3926 Ed Fac Security Grant Fd FY 25	0.00	519,175.00			519,175.00
3941 Series 2020 COP Proceeds	33,643.07	33,643.07	18.30		33,661.37
3942 Series 2023 COP Proceeds	35,308,106.52	36,454,728.11			36,454,728.11
3948 Half Cent Sales Tax 2027	98,413,412.93	102,472,416.27	2,521.07		102,474,937.34
3949 Sales Tax Revenue Bonds 2016	207,215.65	207,215.65			207,215.65
3980 Charter Schools-Capital Outlay	369,546.00	507,777.00			507,777.00
TOTAL:	190,164,844.07	198,469,681.51	235,356.46	0.00	198,705,037.97

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 11 - CAPITAL PROJECTS FUND**

September 11, 2025

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	151,830,905.66	151,338,440.88			151,338,440.88
9700 Transfer Of Funds	29,184,669.00	40,423,026.07	185,404.00		40,608,430.07
9800 Reserves	9,149,269.41	6,708,214.56	49,952.46		6,758,167.02
TOTAL:	190,164,844.07	198,469,681.51	235,356.46	0.00	198,705,037.97

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 11
BOARD MEETING September 11, 2025

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3610 - Cap Outlay & Debt Srv (CO&DS)</u>		
Interest On Undistr CO&DS		21,614.58
CO&DS Distributed		19,937.77
		<u>41,552.35</u>
Reserve For Contingencies	Unrestricted Reserve	41,552.35
		<u>41,552.35</u>
Explanation: To appropriate interest to project Reserve For Contingencies.		
b) <u>3715 - Cap Imprv Tax Fund FY 25</u>		
Interfund		185,404.04
Other Misc Local Sources		5,860.70
		<u>191,264.74</u>
Transfer To General Fd	Exp Transferred To 2 Mills	185,404.00
Reserve For Contingencies	Unrestricted Reserve	5,860.74
		<u>191,264.74</u>
Explanation: To appropriate interest to project Reserve For Contingencies and transfers.		
c) <u>3941 - Series 2020 COP Proceeds</u>		
Interest On Investments		18.30
		<u>18.30</u>
Reserve For Contingencies	New Pleasant Grove Elementary	18.30
		<u>18.30</u>
Explanation: To appropriate interest to project Reserve For Contingencies.		
d) <u>3942 - Series 2023 COP Proceeds</u>		
Trans From Debt Service Fund		481,160.77
Interest On Investments		(481,160.77)
		<u>0.00</u>
Explanation: To reclassify revenue for transfer from Debt Service Fund.		
e) <u>3948 - Half Cent Sales Tax 2027</u>		
Other Misc Local Sources		2,521.07
		<u>2,521.07</u>
Reserve For Contingencies	Unrestricted Reserve	2,521.07
		<u>2,521.07</u>
Explanation: To appropriate interest to project Reserve For Contingencies.		

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

September 11, 2025

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3261 School Lunch Reimb	15,700,000.00	15,700,000.00	5,750.01		15,705,750.01
3262 School Breakfast Reimb	5,521,290.44	5,521,290.44		152,508.17	5,368,782.27
3263 After School Snack Reimb	205,000.00	205,000.00		11,033.37	193,966.63
3264 Child Care Food Program	60,000.00	60,000.00	6,405.70		66,405.70
3265 USDA Donated Commodities	1,881,975.00	1,881,975.00	23,506.79		1,905,481.79
3266 Cash In Lieu Of Donated Foods	3,900.00	3,900.00	597.00		4,497.00
3337 School Breakfast Supplement	131,287.00	131,287.00		9,091.00	122,196.00
3338 School Lunch Supplement	152,817.00	152,817.00		9,053.00	143,764.00
3431 Interest On Investments	3,500.00	3,500.00	44.20		3,544.20
3451 Student Lunches	635,000.00	635,000.00	80,862.70		715,862.70
3452 Student Breakfasts	70,000.00	70,000.00	643.10		70,643.10
3453 Adult Breakfasts/Lunches	34,500.00	34,500.00		8,705.50	25,794.50
3454 Student & Adult A La Carte	1,129,500.00	1,129,500.00	64,623.65		1,194,123.65
3456 Other Food Sales	1,500.00	1,500.00	1,410.25		2,910.25
3495 Other Misc Local Sources	600.00	600.00	6,547.64		7,147.64
9999 Beginning Fund Balance	11,337,409.27	11,337,409.27			11,337,409.27
TOTAL:	36,868,278.71	36,868,278.71	190,391.04	190,391.04	36,868,278.71

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

September 11, 2025

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7600 Food Services	25,530,869.44	25,530,869.44			25,530,869.44
9800 Reserves	11,337,409.27	11,337,409.27			11,337,409.27
TOTAL:	36,868,278.71	36,868,278.71	0.00	0.00	36,868,278.71

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
SPECIAL REVENUE - FOOD SERVICE FUND
RESOLUTION NUMBER 1
BOARD MEETING September 11, 2025

Account Name	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>Various Revenue Objects</u>	
Student Lunches	80,862.70
Student & Adult A La Carte	64,623.65
USDA Donated Commodities	23,506.79
Other Misc Local Sources	6,547.64
Child Care Food Program	6,405.70
School Lunch Reimb	5,750.01
Other Food Sales	1,410.25
Student Breakfasts	643.10
Cash In Lieu of Donated Foods	597.00
Interest on Investments	44.20
School Breakfast Reimb	(152,508.17)
After School Snack Reimb	(11,033.37)
School Breakfast Supplement	(9,091.00)
School Lunch Supplement	(9,053.00)
Adult Breakfasts/Lunches	(8,705.50)
	<u>0.00</u>

Explanation: To adjust revenue to actual revenue received.

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 3 - DEBT SERVICE FUND**

September 11, 2025

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		93,101.91	128,998.09
3326 SBE/COBI Bond Interest	0.00	0.00	396.89		396.89
3431 Interest On Investments	0.00	11,126.06			11,126.06
3630 Trans From CP Proj Funds	16,065,875.00	16,065,875.00			16,065,875.00
9999 Beginning Fund Balance	606,136.11	606,136.11			606,136.11
TOTAL:	16,894,111.11	16,905,237.17	396.89	93,101.91	16,812,532.15

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 3 - DEBT SERVICE FUND**

September 11, 2025

EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200	Debt Service	16,747,859.76	16,753,159.76		545,681.38	16,207,478.38
9700	Transfer Of Funds	0.00	0.00	481,160.77		481,160.77
9800	Reserves	146,251.35	152,077.41		28,184.41	123,893.00
TOTAL:		16,894,111.11	16,905,237.17	481,160.77	573,865.79	16,812,532.15

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
DEBT SERVICE FUND
RESOLUTION NUMBER 3
BOARD MEETING September 11, 2025

Account Name		Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>2110 - SBE/COBI Bonds Fund</u>		
SBE/COBI Bond Interest		396.89
CO&DS For SBE/COBI Bonds		(93,101.91)
		<u>(92,705.02)</u>
Redemption Of Principal	Debt Service	(76,000.00)
Interest	Debt Service	(13,770.00)
Reserve For Contingencies	Reserves	(2,208.40)
Dues & Fees	Debt Service	(726.62)
		<u>(92,705.02)</u>

Explanation: To adjust revenue and appropriations to actual.

II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>2940 - Cert Of Participation-2023</u>		
Transfer To Captl Proj Fd	Transfer Of Funds	481,160.77
Debt Svc/Issuance Fees	Debt Service	(455,184.76)
Reserve For Contingencies	Reserves	(25,976.01)
		<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.