



Agenda Item Details

Meeting	Feb 17, 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 4.pdf \(263 KB\)](#)

[Special Revenue - Federal Programs - Resolution 4.pdf \(251 KB\)](#)

[Capital Projects Fund - Resolution 4.pdf \(241 KB\)](#)

[Debt Service Fund - Resolution 1.pdf \(224 KB\)](#)

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.

Workflow

Workflow Feb 3, 2026 11:53 AM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.
Feb 4, 2026 4:53 PM :: Approved by Shanee Ducker. Routed to Terry St Cyr for approval.
Feb 4, 2026 5:26 PM :: Final approval by Terry St Cyr

Motion & Voting

Approve

Motion by Paul Fetsko, second by David Williams.

Final Resolution: Motion Carries

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

Last Modified by Melinda Crews on February 17, 2026

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 4 - GENERAL OPERATING FUND**

February 17, 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	1,800,000.00	136,793.16		1,936,793.16
3299 Misc Fedl Thru State	660,190.06	660,190.06			660,190.06
3310 FL Ed Finance Program (FEFP)	152,035,518.00	152,462,218.00			152,462,218.00
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	34,449,592.00			34,449,592.00
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			1,682,343.93
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			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	400,634,307.94	136,793.16	0.00	400,771,101.10

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 4 - GENERAL OPERATING FUND**

February 17, 2026

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	209,249,660.31	210,707,704.51	76,033.66		210,783,738.17
6100 Student Support Services	22,675,160.70	22,654,293.30		164,227.96	22,490,065.34
6200 Instructional Media Svc	4,882,685.26	4,821,787.76			4,821,787.76
6300 Instruct & Curr Dev Svc	7,439,433.16	7,645,161.78	520,000.00		8,165,161.78
6400 Instruct Staff Trng Svc	3,288,582.95	3,987,136.38	445,029.09		4,432,165.47
6500 Instr Tech Svc	3,904,057.89	3,897,544.37	70,000.00		3,967,544.37
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	19,975,257.45	150,100.00		20,125,357.45
7400 Facility Acq & Construc	834,222.25	3,145,404.37	90,000.00		3,235,404.37
7500 Fiscal Services	3,084,946.50	3,189,946.50			3,189,946.50
7600 Food Services	166,000.00	95,000.00	100,000.00		195,000.00
7700 Central Services	8,086,460.95	8,132,106.07	92,500.00		8,224,606.07
7800 Transportation Services	24,397,457.14	24,407,595.89	54,047.66		24,461,643.55
7900 Operation Of Plant	43,049,474.96	39,734,090.21	308,151.00		40,042,241.21
8100 Maintenance Of Plant	14,117,437.24	14,127,437.24			14,127,437.24
8200 Admin Tech Svc	4,312,277.00	4,452,277.00	98,045.00		4,550,322.00
9100 Community Services	1,303,622.29	1,535,122.56		2,449.08	1,532,673.48
9800 Reserves	26,943,249.19	25,491,303.92		1,700,436.21	23,790,867.71
TOTAL:	400,486,660.51	400,634,307.94	2,003,906.41	1,867,113.25	400,771,101.10

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 4
BOARD MEETING February 17, 2026

Account Name		Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Medicaid-Direct Services</u>		
Medicaid		136,793.16
		<u>136,793.16</u>
Reserve For Contingencies	Medicaid-Direct Services	68,396.58
Supplies	Exceptional	58,244.91
Supplies	Psychological Services	6,104.01
Supplies	Transportation Services	4,047.66
		<u>136,793.16</u>

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

II. Amendments Between Appropriations & Reserves

a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	2,449.08
Temporary Employment	Community Services	(2,449.08)
		<u>0.00</u>

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

b) <u>Various Projects</u>		
Pro & Tech Services	Instruct Staff Trng Svc	292,029.09
Other Support-Sick Pay	Food Services	100,000.00
FEFP Chrtr Schl Distributions	Basic (K-12)	33,042.00
Clrm Tch-Other Pay	Instruct & Curr Dev Svc	20,000.00
Group Ins-Health & Hosp	Instruct Staff Trng Svc	13,000.00
Retirement Benefits	Instruct Staff Trng Svc	10,000.00
FEFP Chrtr Schl Distributions	Basic (K-12)	5,739.00
FEFP Chrtr Schl Distributions	Basic (K-12)	21.00
Reserve For Contingencies	Mental Health Assistance	(121,697.12)
Salaries	School Administration	(100,000.00)
Pro & Tech Services	Psychological Services	(90,000.00)
Technology-Related Rentals	Psychological Services	(80,331.97)
Reserve For Contingencies	Unrestricted Reserve	(38,802.00)
Clrm Tch-Other Pay	Instruct Staff Trng Svc	(14,000.00)
Group Ins-Health & Hosp	Basic (K-12)	(13,000.00)
Retirement Benefits	Basic (K-12)	(10,000.00)
Travel-Away-In State	Instruct Staff Trng Svc	(6,000.00)
		<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:

GENERAL OPERATING FUND

AMENDMENT NUMBER 4

BOARD MEETING February 17, 2026

Account Name		Increase (Decrease)
c) <u>Various Projects</u>		
Admin-Regular Pay	Instruct & Curr Dev Svc	500,000.00
Other Support-Reg Pay	Operation Of Plant	208,000.00
Clstrn Tchrr-Other Pay	Instruct Staff Trng Svc	150,000.00
Other Support-Reg Pay	School Administration	118,000.00
Renovations-Network/Retrofit	Facility Acq & Construc	90,000.00
Advertising	Information Services	78,000.00
Other Support-Reg Pay	Instr Tech Svc	70,000.00
Retirement Benefits	School Administration	51,000.00
Other Support-Reg Pay	Admin Tech Svc	50,000.00
Rentals	Transportation Services	50,000.00
Other Support-Reg Pay	Admin Tech Svc	37,000.00
Group Ins-Health & Hosp	Operation Of Plant	34,000.00
Admin-Regular Pay	School Administration	32,000.00
Retirement Benefits	Operation Of Plant	31,000.00
Social Security Benefits	School Administration	27,500.00
Social Security Benefits	Operation Of Plant	16,000.00
Group Ins-Health & Hosp	School Administration	14,500.00
Workers Compensation	Operation Of Plant	13,500.00
Printing Binding & Reprod	Information Services	10,000.00
Retirement Benefits	Admin Tech Svc	5,500.00
Workers Compensation	School Administration	4,500.00
Social Security Benefits	Admin Tech Svc	3,000.00
Travel-Away-In State	Staff Services	2,500.00
Travel Away-Out Of State	Staff Services	2,000.00
Group Ins-Health & Hosp	Admin Tech Svc	2,000.00
Technology-Related Rentals	Basic (K-12)	1,986.75
Other Support-Other Pay	School Administration	1,400.00
Group Ins-Life	School Administration	1,000.00
Repairs & Maintenance	Operation Of Plant	1,000.00
Cell Phones/Radio Phones	Operation Of Plant	800.00
Group Ins-Dental	Operation Of Plant	700.00
Group Ins-Life	Operation Of Plant	600.00
Other Support-Other Pay	Operation Of Plant	550.00
Postage	Operation Of Plant	500.00
Regular Phones, Fax & Modems	Operation Of Plant	500.00
Other Non-Prof Purc Services	Operation Of Plant	500.00
Pro Organiz Dues & Fees	Operation Of Plant	500.00
Workers Compensation	Admin Tech Svc	450.00
Group Ins-Dental	School Administration	200.00
Group Ins-Life	Admin Tech Svc	50.00
Group Ins-Dental	Admin Tech Svc	45.00
Other Comm /Long Distance	Operation Of Plant	1.00
Reserve For Contingencies	CAPE FTE Funds	(910,000.00)
Reserve For Contingencies	Workforce Education	(698,796.00)
Reserve For Contingencies	Reserves	(1,986.75)
		0.00

Explanation: To appropriate funds from Reserve For Contingencies within various projects to facilitate the proper classification of expenditures within each project.

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 4 - SPECIAL REVENUE - FEDERAL PROGRAMS**

February 17, 2026

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	7,070,100.73	7,072,737.01			7,072,737.01
3201 Vocational Education Acts	758,840.73	1,005,532.73	5,450.00		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			2,784,890.99
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			25,992,643.77
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	56,143,712.52	5,450.00	0.00	56,149,162.52

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 4 - SPECIAL REVENUE - FEDERAL PROGRAMS**

February 17, 2026

EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000	Instruction	27,444,838.86	29,329,659.03	13,193.92		29,342,852.95
6100	Student Support Services	2,402,471.14	2,475,191.65			2,475,191.65
6200	Instructional Media Svc	179,946.95	180,366.95			180,366.95
6300	Instruct & Curr Dev Svc	13,374,840.43	13,883,373.76			13,883,373.76
6400	Instruct Staff Trng Svc	5,750,341.75	5,777,717.73	1,193.18		5,778,910.91
6500	Instr Tech Svc	227,799.00	227,799.00			227,799.00
7200	General Administration	1,752,428.04	1,920,454.29			1,920,454.29
7300	School Administration	106,939.37	144,439.37	3,793.90		148,233.27
7400	Facility Acq & Construc	0.00	349.00			349.00
7700	Central Services	432,047.82	537,823.04		12,731.00	525,092.04
7800	Transportation Services	285,730.97	273,107.97			273,107.97
7900	Operation Of Plant	51,249.64	4,421.45			4,421.45
8200	Admin Tech Svc	100,933.00	100,933.00			100,933.00
9100	Community Services	1,281,571.00	1,288,076.28			1,288,076.28
TOTAL:		53,391,137.97	56,143,712.52	18,181.00	12,731.00	56,149,162.52

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
SPECIAL REVENUE - FEDERAL PROGRAMS
AMENDMENT NUMBER 4
BOARD MEETING February 17, 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)
170-1616R-6C001	Perkins Equip Upgrade & Modern	5,450.00
	Explanation: To increase budget per Florida Department of Education.	
170-2126B-6CB01	Title I, Part A, Basic	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2266D-6C003	Comprehensive Support Grant	0.00
	Explanation: Changes by departments between objects and functions to better utilize funds.	
170-2981F-4C102	Public Charter School Program	0.00
	Explanation: Changes between objects and functions to better utilize funds.	
170-2245C-5CT01	Title II - Private Schools	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.	

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 4 - CAPITAL PROJECTS FUND**

February 17, 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 2027	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.: 4 - CAPITAL PROJECTS FUND**

February 17, 2026

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	138,541,332.00	141,314,540.09	8,848,301.57		150,162,841.66
9700 Transfer Of Funds	42,674,783.50	42,674,783.50			42,674,783.50
9800 Reserves	42,607,346.54	40,947,897.59		8,848,301.57	32,099,596.02
TOTAL:	223,823,462.04	224,937,221.18	8,848,301.57	8,848,301.57	224,937,221.18

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
AMENDMENT NUMBER 4
BOARD MEETING February 17, 2026

Fund Name	Project	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>3610 - Cap Outlay & Debt Srv (CO&DS)</u>		
Imprv Not Bldg Non-Cap/Acq-Con	Sitework	146,058.76
Remod/Renov-Non-Cap	Roofing	(146,058.76)
		<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>		
Furn Fixtures & Equip-Non-Cap	Capital Outlay School Alloc	250,004.00
Reserve For Contingencies	Unrestricted Reserve	(250,004.00)
		<u>0.00</u>

Explanation: To transfer funds from project Reserve For Contingencies to facilitate funding for furniture, fixtures, and equipment for the 2025-2026 Capital Outlay School Allocation.

c) <u>3910 - Local Capital Improvement Fund</u>		
Remod/Renov-Non-Cap	Equipment	57,262.99
Land	Land Purchase	31,039.04
Remod/Renov-Non-Cap	General Renovations	(88,302.03)
		<u>0.00</u>

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

d) <u>3944 - Series 2025 COP Proceeds</u>		
Bldgs & Fixed Equip-Contractor	Escambia High Auditorium	6,026,727.57
Bldgs & Fixed Equip-Direct Pur	Escambia High Auditorium	2,571,570.00
Reserve For Contingencies	Unrestricted Reserve	(8,598,297.57)
		<u>0.00</u>

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

e) <u>3948 - Half Cent Sales Tax 2027</u>		
Remod/Renov-Non-Cap	Tate Frm Ag Bldg Class Conv	2,717.41
Bldgs & Fixed Equip-Contractor	Tate High Auditorium	(2,717.41)
		<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 4****BOARD MEETING February 17, 2026**

Fund Name	Project	Increase (Decrease)
f) <u>3948 - Half Cent Sales Tax 2027</u>		
Bldgs & Fixed Equip-Direct Pur	WHS Mechanical Replacements	1,033,782.00
Remod/Renov-Non-Cap	Tate High Auditorium	17,501.93
Remod/Renov-Non-Cap	Escambia High Auditorium	5,222.33
Furn Fixtures & Equip-Non-Cap	High School Renovations	3,275.60
Remod/Renov-Non-Cap	WHS Mechanical Replacements	(1,033,782.00)
Bldgs & Fixed Equip-Contractor	Tate High Auditorium	(17,501.93)
Bldgs & Fixed Equip-Contractor	Escambia High Auditorium	(5,222.33)
Remod/Renov-Non-Cap	High School Renovations	(3,275.60)
		0.00

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

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

February 17, 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	0.00	729.84		729.84
3630 Trans From CP Proj Funds	19,217,006.00	19,217,006.00	79,663.31		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	86,216,314.70	80,393.15	0.00	86,296,707.85

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

February 17, 2026

EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200	Debt Service	19,444,656.00	19,444,656.00	925.00		19,445,581.00
9700	Transfer Of Funds	66,000,000.00	66,000,000.00	0.20		66,000,000.20
9800	Reserves	771,658.70	771,658.70	79,467.95		851,126.65
TOTAL:		86,216,314.70	86,216,314.70	80,393.15	0.00	86,296,707.85

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
DEBT SERVICE FUND
AMENDMENT NUMBER 1
BOARD MEETING February 17, 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		729.84
		<u>729.84</u>
Reserve For Contingencies	Reserves	729.84
		<u>729.84</u>

Explanation: To adjust revenue and appropriation to actual.

b) <u>2950 - Cert Of Participation-2025</u>		
Trans From CP Proj Funds		79,663.31
		<u>79,663.31</u>
Reserve For Contingencies	Reserves	79,663.31
		<u>79,663.31</u>

Explanation: To adjust revenue and appropriation for the 2025 Series Certificates of Participation.

II. Amendments Between Appropriations & Reserves

a) <u>2930 - Cert Of Participation-2020</u>		
Interest	Debt Service	404,500.00
Interest	Debt Service	207,125.00
Interest	Debt Service	(611,625.00)
		<u>0.00</u>

Explanation: To transfer funds between projects for the 2020 Series Certificates of Participation.

b) <u>2940 - Cert Of Participation-2023</u>		
Debt Svc/Issuance Fees	Debt Service	925.00
Transfer To Captl Proj Fd	Transfer Of Funds	0.20
Reserve For Contingencies	Reserves	(925.20)
		<u>0.00</u>

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