



Agenda Item Details

Meeting	Nov 18, 2025 - 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 1.pdf \(296 KB\)](#)

[Special Revenue - Federal Programs - Resolution 1.pdf \(259 KB\)](#)

[Capital Projects Fund - Resolution 1.pdf \(223 KB\)](#)

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

Oct 31, 2025 1:49 PM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.

Oct 31, 2025 2:27 PM :: Approved by Shanee Ducker. Routed to Tammy Edwards for approval.

Nov 3, 2025 1:16 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.

Nov 3, 2025 2:41 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 November 18, 2025

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

November 18, 2025

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			1,800,000.00
3299 Misc Fedl Thru State	660,190.06	660,190.06			660,190.06
3310 FL Ed Finance Program (FEFP)	152,035,518.00	152,035,518.00			152,035,518.00
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	1,800,000.00			1,800,000.00
3371 Voluntary Pre-K Program	1,583,384.23	1,583,384.23			1,583,384.23
3399 Other Misc State Revenue	1,642,341.70	1,642,341.70	40,002.23		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	400,486,660.51	40,002.23	0.00	400,526,662.74

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

November 18, 2025

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	209,249,660.31	209,249,660.31	996,812.55		210,246,472.86
6100 Student Support Services	22,675,160.70	22,675,160.70	65,446.12		22,740,606.82
6200 Instructional Media Svc	4,882,685.26	4,882,685.26	9,352.01		4,892,037.27
6300 Instruct & Curr Dev Svc	7,439,433.16	7,439,433.16	39,501.08		7,478,934.24
6400 Instruct Staff Trng Svc	3,288,582.95	3,288,582.95	533,740.08		3,822,323.03
6500 Instr Tech Svc	3,904,057.89	3,904,057.89	16,218.48		3,920,276.37
7100 Board	1,495,380.13	1,495,380.13	6,000.00		1,501,380.13
7200 General Administration	1,126,758.50	1,126,758.50	7,000.00		1,133,758.50
7300 School Administration	20,129,794.09	20,129,794.09	12,901.64		20,142,695.73
7400 Facility Acq & Construc	834,222.25	834,222.25	2,311,182.12		3,145,404.37
7500 Fiscal Services	3,084,946.50	3,084,946.50	5,000.00		3,089,946.50
7600 Food Services	166,000.00	166,000.00	10,000.00		176,000.00
7700 Central Services	8,086,460.95	8,086,460.95	45,533.76		8,131,994.71
7800 Transportation Services	24,397,457.14	24,397,457.14	15,000.00		24,412,457.14
7900 Operation Of Plant	43,049,474.96	43,049,474.96		2,795,615.02	40,253,859.94
8100 Maintenance Of Plant	14,117,437.24	14,117,437.24	10,000.00		14,127,437.24
8200 Admin Tech Svc	4,312,277.00	4,312,277.00	10,000.00		4,322,277.00
9100 Community Services	1,303,622.29	1,303,622.29	41,523.84		1,345,146.13
9800 Reserves	26,943,249.19	26,943,249.19		1,299,594.43	25,643,654.76
TOTAL:	400,486,660.51	400,486,660.51	4,135,211.68	4,095,209.45	400,526,662.74

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 1
BOARD MEETING November 18, 2025

Account Name		Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Youth Mental Health Awareness & Training</u>		
Other Misc State Revenue		37,960.00
		<u>37,960.00</u>
Training Tuition Fees	Instruct Staff Trng Svc	13,321.85
Clstrn Tchr-Other Pay	Instruct Staff Trng Svc	9,840.00
Aides-Other Pay	Staff Services	6,000.00
Other Support-Other Pay	Staff Services	4,200.00
Social Security Benefits	Instruct Staff Trng Svc	2,133.31
Retirement Benefits	Staff Services	1,431.06
Social Security Benefits	Staff Services	780.30
Workers Compensation	Staff Services	122.40
Workers Compensation	Instruct Staff Trng Svc	118.08
Supplies	Instruct Staff Trng Svc	13.00
		<u>37,960.00</u>

Explanation: To set up budget for Youth Mental Health Awareness & Training project.

b) <u>IB Bonus Program</u>		
Other Misc State Revenue		2,042.23
		<u>2,042.23</u>
Clstrn Tchr-Other Pay	Basic (K-12)	1,900.00
Social Security Benefits	Basic (K-12)	142.23
		<u>2,042.23</u>

Explanation: To set up budget for IB Bonus Program project.

c) <u>Florida Teachers Classroom Supply Assistance Program</u>		
FL Ed Finance Program (FEFP)		712,557.00
FL Ed Finance Program (FEFP)		(712,557.00)
		<u>0.00</u>
Supplies	Basic (K-12)	20,377.00
Supplies	Exceptional	12,180.00
Reserve For Contingencies	FL Teachers CR Supply Assist	(32,557.00)
		<u>0.00</u>

Explanation: To set up budget for Florida Teachers Classroom Supply Assistance Program project.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 1
BOARD MEETING November 18, 2025

Account Name		Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>Child Care-After Sch(Dist Opr)</u>		
Reserve For Contingencies	Unrestricted Reserve	1,127.36
Temporary Employment	Community Services	(1,127.36)
		<u>0.00</u>

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

b) <u>Object Reserves</u>		
Supplies	Basic (K-12)	182,723.67
Supplies	Vocational-Technical	80,000.00
Supplies	Reserves	20,000.00
Supplies	Exceptional	19,763.87
Supplies	Transportation Services	15,000.00
Supplies	Operation Of Plant	14,384.98
Supplies	Internal Services	14,000.00
Supplies	School Administration	12,901.64
Supplies	Facility Acq & Construc	11,182.12
Supplies	Instr Tech Svc	11,041.31
Supplies	Health Services	10,459.12
Supplies	Guidance Services	10,180.00
Supplies	Pre-K	10,157.93
Supplies	Adult General	10,000.00
Supplies	Attendance & Social Wrk	10,000.00
Supplies	Food Services	10,000.00
Supplies	Information Services	10,000.00
Supplies	Maintenance Of Plant	10,000.00
Supplies	Admin Tech Svc	10,000.00
Supplies	Instructional Media Svc	9,352.01
Supplies	Instruct Staff Trng Svc	8,313.84
Supplies	Instruct & Curr Dev Svc	8,000.00
Supplies	Staff Services	8,000.00
Supplies	Psychological Services	7,000.00
Supplies	General Administration	7,000.00
Supplies	Board	6,000.00
Supplies	Community Services	6,000.00
Supplies	Fiscal Services	5,000.00
Supplies	Parental Involvement	3,000.00
Supplies	Other Student Personl Svc	3,000.00
Supplies	Plan,Research,Dev,Eval	1,000.00
Reserve For Contingencies	Object Reserves	(543,460.49)
		<u>0.00</u>

Explanation: To adjust budget between functions.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:

GENERAL OPERATING FUND

AMENDMENT NUMBER 1

BOARD MEETING November 18, 2025

Account Name		Increase (Decrease)
c) <u>Various Projects</u>		
Salaries	Facility Acq & Construc	2,300,000.00
Reserve For Contingencies	Workforce Education	658,713.05
Furn Fixtures & Equip-Cap	Vocational-Technical	574,953.46
Salaries	Instruct Staff Trng Svc	500,000.00
Reserve For Contingencies	Industry Cert-Perform Based	52,996.76
Salaries	Instruct & Curr Dev Svc	25,000.00
Pro & Tech Services	Health Services	21,807.00
Other Support-Reg Pay	Community Services	18,457.23
Group Ins-Health & Hosp	Community Services	18,193.97
Cell Phones/Radio Phones	Operation Of Plant	15,000.00
Supplies	Basic (K-12)	7,658.26
Supplies	Basic (K-12)	6,956.13
Other Support-Reg Pay	Instr Tech Svc	4,014.64
Clsm Tchr-Other Pay	Instruct & Curr Dev Svc	2,974.55
Reserve For Contingencies	GED Testing Fees	2,700.00
Other Tchr-Reg-Pay	Instruct & Curr Dev Svc	2,239.59
Reserve For Contingencies	Aviation Lab Fees	1,518.56
Retirement Benefits	Instruct & Curr Dev Svc	724.49
Retirement Benefits	Instr Tech Svc	437.97
Group Ins-Health & Hosp	Instr Tech Svc	435.84
Social Security Benefits	Instruct & Curr Dev Svc	377.81
Social Security Benefits	Instr Tech Svc	234.21
Other Tchr-Other Pay	Instruct & Curr Dev Svc	116.80
Workers Compensation	Instruct & Curr Dev Svc	62.14
Workers Compensation	Instr Tech Svc	37.11
Group Ins-Dental	Instr Tech Svc	9.48
Group Ins-Life	Instr Tech Svc	7.92
Group Ins-Life	Instruct & Curr Dev Svc	5.70
Salaries	Operation Of Plant	(2,825,000.00)
Reserve For Contingencies	Unrestricted Reserve	(730,928.37)
Reserve For Contingencies	Workforce Recovery Training	(574,953.46)
Reserve For Contingencies	Reserves	(36,651.20)
Reserve For Contingencies	Reserves	(21,807.00)
Reserve For Contingencies	Reserves	(19,336.51)
Reserve For Contingencies	Reserves	(6,956.13)
		<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.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:**GENERAL OPERATING FUND****AMENDMENT NUMBER 1****BOARD MEETING November 18, 2025**

Account Name			Increase (Decrease)
d) <u>Dori Slosberg Driver Education Safety Act</u>			
Retirement Benefits	Basic (K-12)		24,200.00
Clstrn Tchr-Reg-Pay	Basic (K-12)		20,300.00
Group Ins-Health & Hosp	Basic (K-12)		12,800.00
Social Security Benefits	Basic (K-12)		10,000.00
Workers Compensation	Basic (K-12)		1,700.00
Group Ins-Life	Basic (K-12)		500.00
Group Ins-Dental	Basic (K-12)		500.00
Reserve For Contingencies	Unrestricted Reserve		(70,000.00)
			0.00

Explanation: To transfer funds from project Reserve For Contingencies to set up budget for Dori Slosberg Driver Education Safety Act project.

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 1 - SPECIAL REVENUE - FEDERAL PROGRAMS**

November 18, 2025

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	7,070,100.73	7,070,100.73	2,636.28		7,072,737.01
3201 Vocational Education Acts	758,840.73	758,840.73			758,840.73
3221 Adult General Education	30,300.13	30,300.13	259,721.00		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	14,553,077.72		158,194.00	14,394,883.72
3240 Elem & Sec Ed Act, Title I	23,390,905.38	23,390,905.38	2,291,450.00		25,682,355.38
3241 Language Instruction, Title III	489,242.04	489,242.04			489,242.04
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	53,391,137.97	2,553,807.28	158,194.00	55,786,751.25

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 1 - SPECIAL REVENUE - FEDERAL PROGRAMS**

November 18, 2025

EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000	Instruction	27,444,838.86	27,444,838.86	1,479,705.28		28,924,544.14
6100	Student Support Services	2,402,471.14	2,402,471.14	120,407.00		2,522,878.14
6200	Instructional Media Svc	179,946.95	179,946.95			179,946.95
6300	Instruct & Curr Dev Svc	13,374,840.43	13,374,840.43	527,091.86		13,901,932.29
6400	Instruct Staff Trng Svc	5,750,341.75	5,750,341.75	150,740.97		5,901,082.72
6500	Instr Tech Svc	227,799.00	227,799.00			227,799.00
7200	General Administration	1,752,428.04	1,752,428.04	103,441.41		1,855,869.45
7300	School Administration	106,939.37	106,939.37			106,939.37
7400	Facility Acq & Construc	0.00	0.00	349.00		349.00
7700	Central Services	432,047.82	432,047.82	27,372.48		459,420.30
7800	Transportation Services	285,730.97	285,730.97		20,000.00	265,730.97
7900	Operation Of Plant	51,249.64	51,249.64			51,249.64
8200	Admin Tech Svc	100,933.00	100,933.00			100,933.00
9100	Community Services	1,281,571.00	1,281,571.00	6,505.28		1,288,076.28
TOTAL:		53,391,137.97	53,391,137.97	2,415,613.28	20,000.00	55,786,751.25

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
SPECIAL REVENUE - FEDERAL PROGRAMS
AMENDMENT NUMBER 1
BOARD MEETING November 18, 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	2,636.28
	Explanation: To increase budget per Florida Department of Education.	
170-2676B-6CP01	IDEA, Part B, Pre-School Entitlement	(158,194.00)
	Explanation: To decrease budget per Florida Department of Education.	
170-2126B-6CB01	Title I, Part A, Basic	30,000.00
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-1916B-6CG01	Adult Geographic	259,721.00
	Explanation: To set up budget per Florida Department of Education.	
170-2126C-6CB01	Title I, Part A, Basic - Homeless Children and Youth	(30,000.00)
	Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.	
170-2266D-6C001	Title I, UniSIG	2,291,450.00
	Explanation: To set up budget per Florida Department of Education.	
170-2126C-6CB01	Title I, Part A, Roll Forward	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.	
170-2246B-6CT01	Title II - Staff Development	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.: 1 - CAPITAL PROJECTS FUND**

November 18, 2025

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	3,620,072.89			3,620,072.89
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	223,823,462.04	0.00	0.00	223,823,462.04

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

November 18, 2025

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	138,541,332.00	138,541,332.00	2,423,189.79		140,964,521.79
9700 Transfer Of Funds	42,674,783.50	42,674,783.50			42,674,783.50
9800 Reserves	42,607,346.54	42,607,346.54		2,423,189.79	40,184,156.75
TOTAL:	223,823,462.04	223,823,462.04	2,423,189.79	2,423,189.79	223,823,462.04

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
RESOLUTION NUMBER 1
BOARD MEETING November 18, 2025

Fund Name	Project	Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>3716 - Cap Imprv Tax Fund FY 26</u>		
Transfer To General Fd	School Bus Operator Salaries	11,750,000.00
Furn Fixtures & Equip-Cap	Equipment	59,433.50
Furn Fixtures & Equip-Non-Cap	Equipment	3,850.00
Transfer To General Fd	Salaries & Benefits	(11,750,000.00)
Other Motor Vehicles	Trucks	(63,283.50)
		<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>		
Tech Furn Fixtures & Equip-Cap	Equipment	13,762.00
Furn Fixtures & Equip-Non-Cap	Equipment	4,427.79
Reserve For Contingencies	Unrestricted Reserve	(18,189.79)
		<u>0.00</u>

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

c) <u>3910 - Local Capital Improvement Fund</u>		
Bldgs & Fixed Equip-Contractor	Sitework	1,800,000.00
Land	Land Purchase	605,000.00
Reserve For Contingencies	Unrestricted Reserve	(2,405,000.00)
		<u>0.00</u>

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

d) <u>3948 - Half Cent Sales Tax 2027</u>		
Furn Fixtures & Equip-Non-Cap	High School Renovations	350,000.00
Bldgs & Fixed Equip-Contractor	Escambia High Auditorium	(350,000.00)
		<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
RESOLUTION NUMBER 1
BOARD MEETING November 18, 2025

Fund Name	Project	Increase (Decrease)
e) <u>3948 - Half Cent Sales Tax 2027</u>		
Imprv Not Bldg Non-Cap/Acq-Con	Athletic/PE Improvements	37,103.00
Imprv Not Bldg Non-Cap/Acq-Con	Athletic/PE Improvements	9,675.00
Furn Fixtures & Equip-Non-Cap	PHS General Renovations	750.90
Remod/Renov-Non-Cap	Athletic/PE Improvements	(46,778.00)
Remod/Renov-Non-Cap	PHS General Renovations	(750.90)
		<u>0.00</u>

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

f) <u>3948 - Half Cent Sales Tax 2027</u>		
Remod/Renov-Non-Cap	Tate Frmr Ag Bldg Class Conv	16,472.35
Remod/Renov-Non-Cap	NB Cook Covered Play Area Reno	(16,472.35)
		<u>0.00</u>

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