



Agenda Item Details

Meeting	Jun 16, 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 8.pdf \(305 KB\)](#)

[Special Revenue - Federal Programs - Resolution 8.pdf \(290 KB\)](#)

[Capital Projects Fund - Resolution 8.pdf \(238 KB\)](#)

[Debt Service Fund - Resolution 2.pdf \(187 KB\)](#)

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.

Workflow

Workflow Jun 3, 2026 10:52 AM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.
Jun 3, 2026 1:22 PM :: Approved by Shanee Ducker. Routed to Terry St Cyr for approval.
Jun 3, 2026 2:16 PM :: Final approval by Terry St Cyr

Motion & Voting

Board Approval except 31B

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 Melinda Crews on June 16, 2026

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 8 - GENERAL OPERATING FUND**

June 16, 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	1,963,836.16			1,963,836.16
3299 Misc Fedl Thru State	660,190.06	662,091.36	45,060.34		707,151.70
3310 FL Ed Finance Program (FEFP)	152,035,518.00	149,811,872.00			149,811,872.00
3315 Workforce Development	5,470,178.96	5,470,178.96	51,901.04		5,522,080.00
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	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			1,586,916.43
3399 Other Misc State Revenue	1,642,341.70	1,818,574.93		23,000.00	1,795,574.93
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	132,191.88		169,291.88
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	129,458.31		474,458.31
3498 Lost Damaged & Sale Txbks	0.00	0.00	2,802.79		2,802.79
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	26,957,777.00			26,957,777.00
9999 Beginning Fund Balance	35,755,207.62	35,755,207.62			35,755,207.62
TOTAL:	400,486,660.51	401,269,280.40	361,414.36	23,000.00	401,607,694.76

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 8 - GENERAL OPERATING FUND**

June 16, 2026

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	209,249,660.31	211,771,955.88	314,783.54		212,086,739.42
6100 Student Support Services	22,675,160.70	22,820,648.07	75,827.21		22,896,475.28
6200 Instructional Media Svc	4,882,685.26	5,004,253.35	17,133.35		5,021,386.70
6300 Instruct & Curr Dev Svc	7,439,433.16	8,299,375.63	81,527.62		8,380,903.25
6400 Instruct Staff Trng Svc	3,288,582.95	4,203,916.78	104,142.46		4,308,059.24
6500 Instr Tech Svc	3,904,057.89	3,989,356.61	4,369.93		3,993,726.54
7100 Board	1,495,380.13	1,501,380.13		3,541.00	1,497,839.13
7200 General Administration	1,126,758.50	1,133,758.50		4,000.00	1,129,758.50
7300 School Administration	20,129,794.09	20,238,124.89	11,688.46		20,249,813.35
7400 Facility Acq & Construc	834,222.25	3,227,221.50	45,098.35		3,272,319.85
7500 Fiscal Services	3,084,946.50	3,295,346.50		1,710.00	3,293,636.50
7600 Food Services	166,000.00	230,037.06	12,247.45		242,284.51
7700 Central Services	8,086,460.95	8,289,831.98		298,941.40	7,990,890.58
7800 Transportation Services	24,397,457.14	24,476,355.17	74,943.23		24,551,298.40
7900 Operation Of Plant	43,049,474.96	39,094,462.28	463,759.19		39,558,221.47
8100 Maintenance Of Plant	14,117,437.24	15,427,437.24	11,211.99		15,438,649.23
8200 Admin Tech Svc	4,312,277.00	4,549,322.00	1,847.02		4,551,169.02
9100 Community Services	1,303,622.29	1,597,000.80		2,179.88	1,594,820.92
9800 Reserves	26,943,249.19	22,119,496.03		569,793.16	21,549,702.87
TOTAL:	400,486,660.51	401,269,280.40	1,218,579.80	880,165.44	401,607,694.76

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 8
BOARD MEETING June 16, 2026

Account Name		Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>Computer Science Bonus</u>		
Other Misc State Revenue		7,000.00
		<u>7,000.00</u>
Clsrcm Tchr-Other Pay	Instruct Staff Trng Svc	7,000.00
		<u>7,000.00</u>

Explanation: To set up budget for Computer Science Bonus project.

b) <u>Workforce Education</u>		
Workforce Development		51,901.04
		<u>51,901.04</u>
Clsrcm Tchr-Reg-Pay	Vocational-Technical	51,901.04
		<u>51,901.04</u>

Explanation: To increase budget for Workforce Education project.

c) <u>Summer Bridge VPK</u>		
Misc Fedl Thru State		45,060.34
		<u>45,060.34</u>
Clsrcm Tchr-Other Pay	Pre-K	20,813.00
Supplies	Pre-K	15,986.34
Retirement Benefits	Pre-K	2,829.00
Social Security Benefits	Pre-K	1,593.00
Clsrcm Tchr-Other Pay	Instruct & Curr Dev Svc	1,295.00
Other Support-Other Pay	Operation Of Plant	972.00
Pro & Tech Services	Health Services	810.00
Workers Compensation	Pre-K	250.00
Retirement Benefits	Instruct & Curr Dev Svc	176.00
Retirement Benefits	Operation Of Plant	133.00
Social Security Benefits	Instruct & Curr Dev Svc	100.00
Social Security Benefits	Operation Of Plant	75.00
Workers Compensation	Instruct & Curr Dev Svc	16.00
Workers Compensation	Operation Of Plant	12.00
		<u>45,060.34</u>

Explanation: To set up budget for Summer Bridge VPK project.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 8
BOARD MEETING June 16, 2026

Account Name	Increase (Decrease)
d) <u>FL Minority Student (MUSA)</u>	
Other Misc State Revenue	(30,000.00)
	<u>(30,000.00)</u>
Student Reg/Admission Fees	
Basic (K-12)	(30,000.00)
	<u>(30,000.00)</u>

Explanation: To adjust budget and appropriations for FL Minority Student (MUSA) project.

e) <u>Various Projects</u>	
Gifts Grants & Bequests	132,191.88
Other Misc Local Sources	52,475.56
Other Misc Local Sources	29,068.46
Other Misc Local Sources	20,000.00
Other Misc Local Sources	12,859.89
Other Misc Local Sources	10,419.40
Other Misc Local Sources	4,500.00
Lost Damaged & Sale Txbks	2,802.79
Other Misc Local Sources	135.00
	<u>264,452.98</u>
Data Communication Lines	Operation Of Plant
Reserve For Contingencies	Unrestricted Reserve
Remod/Renov-Non-Cap	Facility Acq & Construc
Computer Hardware-Non-Cap	Pre-K
Technology-Related Supplies	Basic (K-12)
Retirement Benefits	Basic (K-12)
Clsm Tchr-Reg-Pay	Basic (K-12)
Group Ins-Health & Hosp	Basic (K-12)
Travel-Away-In State	Instruct Staff Trng Svc
Technology-Related Supplies	Vocational-Technical
Social Security Benefits	Basic (K-12)
Workers Compensation	Basic (K-12)
Training Tuition Fees	Instruct Staff Trng Svc
Group Ins-Life	Basic (K-12)
Group Ins-Dental	Basic (K-12)
	<u>143.00</u>
	<u>264,452.98</u>

Explanation: To adjust revenue and appropriations to actual revenue received.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 8
BOARD MEETING June 16, 2026

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	2,179.88
Temporary Employment	Community Services	(2,179.88)
		<u>0.00</u>

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

b) <u>Object Reserves</u>		
Supplies	Basic (K-12)	153,657.33
Supplies	Instruct Staff Trng Svc	93,718.49
Supplies	Instruct & Curr Dev Svc	79,940.62
Supplies	Guidance Services	54,565.73
Supplies	Operation Of Plant	30,375.31
Supplies	Vocational-Technical	30,256.67
Supplies	Transportation Services	30,038.23
Supplies	Exceptional	21,489.03
Supplies	Instructional Media Svc	17,133.35
Supplies	Facility Acq & Construc	13,182.65
Supplies	Food Services	12,247.45
Supplies	School Administration	11,688.46
Supplies	Psychological Services	11,567.98
Supplies	Attendance & Social Wrk	5,659.43
Supplies	Staff Services	5,581.00
Supplies	Instr Tech Svc	4,369.93
Supplies	Other Student Personl Svc	2,075.15
Supplies	Admin Tech Svc	1,847.02
Supplies	Maintenance Of Plant	1,211.99
Supplies	Health Services	1,148.92
Supplies	Reserves	(553,981.34)
Supplies	Adult General	(7,000.00)
Supplies	Pre-K	(7,000.00)
Supplies	General Administration	(4,000.00)
Supplies	Board	(3,541.00)
Supplies	Information Services	(2,671.23)
Supplies	Internal Services	(1,815.18)
Supplies	Fiscal Services	(1,710.00)
Supplies	Plan,Research,Dev,Eval	(35.99)
		<u>0.00</u>

Explanation: To adjust budget between functions.

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 8
BOARD MEETING June 16, 2026

Account Name		Increase (Decrease)
c) <u>Various Projects</u>		
Reserve For Contingencies	Unrestricted Reserve	852,201.00
Salaries	Operation Of Plant	300,000.00
Technology-Related Rentals	Transportation Services	44,905.00
Furn Fixtures & Equip-Non-Cap	Vocational-Technical	12,000.00
Supplies	Maintenance Of Plant	10,000.00
Technology-Related Supplies	Basic (K-12)	435.85
Supplies	Basic (K-12)	16.99
Reserve For Contingencies	Health	(500,000.00)
Salaries	Central Services	(300,000.00)
Reserve For Contingencies	Instructional Contracts	(251,201.00)
Reserve For Contingencies	Reserves	(100,000.00)
Reserve For Contingencies	Reserves	(44,905.00)
Reserve For Contingencies	Reserves	(12,000.00)
Reserve For Contingencies	Bldgs & Grounds Maintenance	(10,000.00)
Reserve For Contingencies	Reserves	(1,000.00)
Reserve For Contingencies	Reserves	(452.84)
		0.00

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.: 8 - SPECIAL REVENUE - FEDERAL PROGRAMS**

June 16, 2026

REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
3199 Misc Federal Direct	7,070,100.73	7,130,922.01			7,130,922.01
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			280,050.00
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	14,233,055.60	324,845.66		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			451,051.04
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	2,208,170.09		253,635.00	1,954,535.09
TOTAL:	53,391,137.97	57,392,995.36	324,845.66	253,635.00	57,464,206.02

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 8 - SPECIAL REVENUE - FEDERAL PROGRAMS**

June 16, 2026

EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000	Instruction	27,444,838.86	30,038,509.58	462,741.18		30,501,250.76
6100	Student Support Services	2,402,471.14	2,472,752.27		38,748.39	2,434,003.88
6200	Instructional Media Svc	179,946.95	172,060.89			172,060.89
6300	Instruct & Curr Dev Svc	13,374,840.43	13,841,844.67		193,169.69	13,648,674.98
6400	Instruct Staff Trng Svc	5,750,341.75	5,621,374.89		66,085.79	5,555,289.10
6500	Instr Tech Svc	227,799.00	236,087.62		8,242.37	227,845.25
7200	General Administration	1,752,428.04	1,928,160.13		29,496.96	1,898,663.17
7300	School Administration	106,939.37	279,307.05			279,307.05
7400	Facility Acq & Construc	0.00	349.00			349.00
7700	Central Services	432,047.82	525,938.09		25,372.82	500,565.27
7800	Transportation Services	285,730.97	851,830.35	22,844.50		874,674.85
7900	Operation Of Plant	51,249.64	4,271.54		1,050.00	3,221.54
8200	Admin Tech Svc	100,933.00	100,933.00		2,209.00	98,724.00
9100	Community Services	1,281,571.00	1,319,576.28		50,000.00	1,269,576.28
TOTAL:		53,391,137.97	57,392,995.36	485,585.68	414,375.02	57,464,206.02

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
SPECIAL REVENUE - FEDERAL PROGRAMS
AMENDMENT NUMBER 8
BOARD MEETING June 16, 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)
HE1254-21-1-2007	Knowing and Embracing World Languages (KEWL)	0.00
	Explanation: Changes by schools and departments between objects & functions to better utilize funds.	
HE1254-22-1-0004	All In For The Arts	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
HE1254-23-1-5036	E-Sports	0.00
	Explanation: Changes by schools and 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 and departments between objects and functions to better utilize funds.	
170-2626B-6CD01	FDLRS Associate Center IDEA Part B Discretionary	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2636B-6CB01	IDEA, Part B, Entitlement	266,378.50
	Explanation: To increase budget per Florida Department of Education.	
170-2676B-6CP01	IDEA, Part B, Pre-School Entitlement	58,467.16
	Explanation: To increase budget per Florida Department of Education.	
170-2236B-6CD01	Title I, Delinquent	0.00
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.	
170-2126B-6CB01	Title I, Part A, Basic	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
SPECIAL REVENUE - FEDERAL PROGRAMS
AMENDMENT NUMBER 8
BOARD MEETING June 16, 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)
170-2126B-6CB01	TIPA - Priv Sch Parent Engage	27.00
	Explanation: Changes by schools & departments between objects, functions, and projects to better utilize funds.	
170-2126B-6CB01	Title I, Part A, Basic - Summer School & Pre-K	0.00
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.	
170-2126B-6CB01	Title I, Part A, Basic - Private School Services	(27.00)
	Explanation: Changes by schools & departments between objects, functions, and projects to better utilize funds.	
170-2266D-6C001	Title I, UniSIG	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2416A-6C001	Title IV, Student Academic	(253,635.00)
	Explanation: To decrease budget per Florida Department of Education.	
170-2246B-6CT01	Title II - Private Schools	0.00
	Explanation: Changes by schools and departments between objects, and functions to better utilize funds.	
170-1276B-6CH01	Title X, Part C - Homeless Children & Youth	0.00
	Explanation: Changes by schools and departments between objects, and functions to better utilize funds.	
170-1026M-6CI01	Enhanced Inst Opp for Recently Arrived Imm Children & Youth	0.00
	Explanation: Changes by schools and departments between objects, and functions to better utilize funds.	

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 8 - CAPITAL PROJECTS FUND**

June 16, 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	11.87		30.17
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 2026	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	11.87	0.00	224,937,233.05

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 8 - CAPITAL PROJECTS FUND**

June 16, 2026

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	138,541,332.00	152,670,216.70	1,473,747.91		154,143,964.61
9700 Transfer Of Funds	42,674,783.50	45,886,815.14	47,186.88		45,934,002.02
9800 Reserves	42,607,346.54	26,380,189.34		1,520,922.92	24,859,266.42
TOTAL:	223,823,462.04	224,937,221.18	1,520,934.79	1,520,922.92	224,937,233.05

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
AMENDMENT NUMBER 8
BOARD MEETING June 16, 2026

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3941 - Series 2020 COP Proceeds</u>		
Interest On Investments		11.87
		<u>11.87</u>
Reserve For Contingencies	New Pleasant Grove Elementary	11.87
		<u>11.87</u>

Explanation: To appropriate interest to project Reserve For Contingencies.

II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>3610 - Cap Outlay & Debt Srv (CO&DS)</u>		
Remod/Renov-Non-Cap	Equipment	57,262.99
Furn Fixtures & Equip-Cap	Equipment	(57,262.99)
		<u>0.00</u>

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

b) <u>3716 - Cap Imprv Tax Fund FY 26</u>		
Remod/Renov-Non-Cap	Ancillary Facility	75,637.44
Remod/Renov-Non-Cap	Environmntl & Hazard Matl Disp	49,338.13
Transfer To Debt Svc Fd	Debt Svc Pay-Series 2025 COP	47,186.88
Remod/Renov-Capitalized	Hurricane Sally	23,606.57
Remod/Renov-Non-Cap	Capital Outlay Crew	17,692.87
Remod/Renov-Non-Cap	Roofing Program	15,250.84
Computer Hardware-Non-Cap	Computer Equipment-Voc Ed	12,460.28
Remod/Renov-Non-Cap	Bleacher Repair & Replacement	7,272.54
Furn Fixtures & Equip-Cap	Computer Equipment-Voc Ed	4,563.72
Remod/Renov-Non-Cap	Doors	1,371.80
Remod/Renov-Non-Cap	HVAC Renovations	221.05
Remod/Renov-Non-Cap	Gym Floor-Repair	(75,000.00)
Remod/Renov-Non-Cap	Port Clsrn Reno,Relo,Setup,Utl	(50,000.00)
Remod/Renov-Non-Cap	Flooring	(30,921.54)
Remod/Renov-Non-Cap	Gas Infrastructure Repair	(20,000.00)
Remod/Renov-Non-Cap	Roofing	(20,000.00)
Remod/Renov-Non-Cap	Energy Conservation	(17,692.87)
Furn Fixtures & Equip-Non-Cap	Equipment-Vocational Education	(17,024.00)
Remod/Renov-Non-Cap	Energy Management Systems	(16,988.64)
Remod/Renov-Non-Cap	Blinds Replacement	(6,975.07)
		<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 8
BOARD MEETING June 16, 2026

Fund Name	Project	Increase (Decrease)
c) <u>3716 - Cap Imprv Tax Fund FY 26</u>		
Furn Fixtures & Equip-Cap	Equipment	76,235.40
Furn Fixtures & Equip-Non-Cap	Equipment	6,380.83
Tech Furn Fixtures & Equip-Cap	Equipment	3,268.00
Tech Furn Fixture&Equip-Noncap	Equipment	0.03
Reserve For Contingencies	Unrestricted Reserve	(85,884.26)
		<u>0.00</u>

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

d) <u>3716 - Cap Imprv Tax Fund FY 26</u>		
Imprv Not Bldg Cap /Acq-Const	Ancillary Facility	16,100.00
Imprv Not Bldg Non-Cap/Acq-Con	Ancillary Facility	2,852.06
Remod/Renov-Non-Cap	Ancillary Facility	(18,952.06)
		<u>0.00</u>

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

e) <u>3944 - Series 2025 COP Proceeds</u>		
Bldgs & Fixed Equip-Contractor	Classroom Addt (Port Redc)	1,400,000.00
Reserve For Contingencies	Unrestricted Reserve	(1,400,000.00)
		<u>0.00</u>

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

f) <u>3948 - Half Cent Sales Tax 2026</u>		
Remod/Renov-Non-Cap	Mechanical & Life Safety Sys	1,000,000.00
Remod/Renov-Non-Cap	Athletic/PE Improvements	57,705.00
Imprv Not Bldg Non-Cap/Acq-Con	Athletic/PE Improvements	14,925.00
Remod/Renov-Non-Cap	High School Renovations	(572,630.00)
Remod/Renov-Non-Cap	Roofing Program	(500,000.00)
		<u>0.00</u>

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

g) <u>3948 - Half Cent Sales Tax 2026</u>		
Imprv Not Bldg Non-Cap/Acq-Con	Classroom Addt (Port Redc)	354,170.00
Remod/Renov-Non-Cap	Escambia High Auditorium	336.94
Remod/Renov-Non-Cap	Classroom Addt (Port Redc)	(354,170.00)
Bldgs & Fixed Equip-Contractor	Escambia High Auditorium	(336.94)
		<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
AMENDMENT NUMBER 8
BOARD MEETING June 16, 2026

	Fund Name	Project	Increase (Decrease)
h)	<u>3949 - Sales Tax Revenue Bonds 2016</u>		
	Bldgs & Fixed Equip-Contractor	New Pleasant Grove Elementary	35,050.53
	Reserve For Contingencies	Unrestricted Reserve	(35,050.53)
			<u>0.00</u>

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

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 2 - DEBT SERVICE FUND**

June 16, 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			729.84
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	0.00	0.00	86,296,707.85

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 2 - DEBT SERVICE FUND**

June 16, 2026

EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200	Debt Service	19,444,656.00	19,445,581.00	1,000.00		19,446,581.00
9700	Transfer Of Funds	66,000,000.00	66,000,000.20			66,000,000.20
9800	Reserves	771,658.70	851,126.65		1,000.00	850,126.65
TOTAL:		86,216,314.70	86,296,707.85	1,000.00	1,000.00	86,296,707.85

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
DEBT SERVICE FUND
AMENDMENT NUMBER 2
BOARD MEETING June 16, 2026

Account Name		Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>2950 - Cert Of Participation - 2025</u>		
Pro Organiz Dues & Fees	Debt Service	1,000.00
Reserve For Contingencies	Reserves	(1,000.00)
		0.00

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