



Agenda Item Details

Meeting	Jul 21, 2026 - REGULAR MEETING AGENDA (5:30 PM)
Category	22. Consent - Finance - Budgeting
Subject	A. Resolutions to Amend 2025-2026 District School Budget
Type	Action (Consent)
Fiscal Impact	No
Budgeted	Yes
Budget Source	Various
Recommended Action	Approval of resolutions to amend District School Budget

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 9.pdf \(274 KB\)](#)

[Special Revenue - Federal Programs - Resolution 9.pdf \(272 KB\)](#)

[Capital Projects Fund - Resolution 9.pdf \(263 KB\)](#)

[Debt Service Fund - Resolution 3.pdf \(180 KB\)](#)

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.

Motion & Voting

Board Approval of Consent Agenda minus items pulled for separate vote: Item 10.C by Dr. Williams; Item 18.C by Dr. Williams; and Item 25.E by Mr. Fetsko.

Motion by Paul Fetsko, second by Kevin Adams.

Final Resolution: Motion Carries

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

Workflow

Workflow Jul 7, 2026 4:19 PM :: Submitted by Victoria Perkins. Routed to Shanee Ducker for approval.
 Jul 7, 2026 4:23 PM :: Approved by Shanee Ducker. Routed to Terry St Cyr for approval.
 Jul 7, 2026 4:46 PM :: Final approval by Terry St Cyr

Last Modified by Holley DeWees on July 21, 2026

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 9 - GENERAL OPERATING FUND**

July 21, 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	206,087.14		2,169,923.30
3299 Misc Fedl Thru State	660,190.06	707,151.70			707,151.70
3310 FL Ed Finance Program (FEFP)	152,035,518.00	149,811,872.00		300,373.59	149,511,498.41
3315 Workforce Development	5,470,178.96	5,522,080.00			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	1,795,574.93			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	169,291.88			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	6,913.62		586,913.62
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	474,458.31	44.78		474,503.09
3498 Lost Damaged & Sale Txbks	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	401,607,694.76	213,045.54	300,373.59	401,520,366.71

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 9 - GENERAL OPERATING FUND**

July 21, 2026

EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instruction	209,249,660.31	212,086,739.42	8,074,491.96		220,161,231.38
6100 Student Support Services	22,675,160.70	22,896,475.28		800,694.79	22,095,780.49
6200 Instructional Media Svc	4,882,685.26	5,021,386.70		2,479.00	5,018,907.70
6300 Instruct & Curr Dev Svc	7,439,433.16	8,380,903.25		499,688.02	7,881,215.23
6400 Instruct Staff Trng Svc	3,288,582.95	4,308,059.24			4,308,059.24
6500 Instr Tech Svc	3,904,057.89	3,993,726.54			3,993,726.54
7100 Board	1,495,380.13	1,497,839.13			1,497,839.13
7200 General Administration	1,126,758.50	1,129,758.50			1,129,758.50
7300 School Administration	20,129,794.09	20,249,813.35			20,249,813.35
7400 Facility Acq & Construc	834,222.25	3,272,319.85	352,352.46		3,624,672.31
7500 Fiscal Services	3,084,946.50	3,293,636.50			3,293,636.50
7600 Food Services	166,000.00	242,284.51	16,000.00		258,284.51
7700 Central Services	8,086,460.95	7,990,890.58		16,000.00	7,974,890.58
7800 Transportation Services	24,397,457.14	24,551,298.40	8,039.19		24,559,337.59
7900 Operation Of Plant	43,049,474.96	39,558,221.47	1,016,000.00		40,574,221.47
8100 Maintenance Of Plant	14,117,437.24	15,438,649.23	200,000.00		15,638,649.23
8200 Admin Tech Svc	4,312,277.00	4,551,169.02		100,000.00	4,451,169.02
9100 Community Services	1,303,622.29	1,594,820.92		560,032.14	1,034,788.78
9800 Reserves	26,943,249.19	21,549,702.87		7,775,317.71	13,774,385.16
TOTAL:	400,486,660.51	401,607,694.76	9,666,883.61	9,754,211.66	401,520,366.71

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 9
BOARD MEETING July 21, 2026

Account Name	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>	
a) <u>Various Projects</u>	
FL Ed Finance Program (FEFP)	6,257.00
FL Ed Finance Program (FEFP)	(194,525.00)
FL Ed Finance Program (FEFP)	(112,105.59)
	<u>(300,373.59)</u>
Reserve For Contingencies	Mental Health Assistance 6,257.00
Reserve For Contingencies	Unrestricted Reserve (152,550.00)
Reserve For Contingencies	EEA - Class Size Reduction Sal (112,105.59)
FEFP Chrtr Schl Distributions	Basic (K-12) (41,975.00)
	<u>(300,373.59)</u>

Explanation: To adjust budgets per 3rd and 4th FEFP calculation.

b) <u>Various Projects</u>	
Medicaid	206,087.14
School-Age Child Care Fees	6,913.62
Other Misc Local Sources	44.78
	<u>213,045.54</u>
Reserve For Contingencies	Reserves 95,607.89
Supplies	Exceptional 88,306.71
Supplies	Psychological Services 14,120.61
Supplies	Transportation Services 8,039.19
Temporary Employment	Community Services 6,913.62
Supplies	Basic (K-12) 44.78
Technology-Related Supplies	Psychological Services 12.74
	<u>213,045.54</u>

Explanation: To adjust 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 1,619.80
Temporary Employment	Community Services (1,619.80)
	<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 9
BOARD MEETING July 21, 2026

Account Name		Increase (Decrease)
b)	<u>Voluntary Pre-K Education Prgm</u>	
	Imprv Not Bldg Cap /Acq-Const	Facility Acq & Construc 349,597.67
	Clstrm Tchr-Reg-Pay	Pre-K 105,429.84
	Group Ins-Health & Hosp	Pre-K 16,515.00
	Retirement Benefits	Pre-K 14,763.29
	Social Security Benefits	Pre-K 6,361.34
	Furn Fixtures & Equip-Non-Cap	Facility Acq & Construc 2,754.79
	Workers Compensation	Pre-K 1,252.00
	Group Ins-Dental	Pre-K 328.00
	Supplies	Instruct & Curr Dev Svc 311.98
	Group Ins-Life	Pre-K 263.00
	Aides-Reg Pay	Pre-K 108.99
	Reserve For Contingencies	Reserves (497,685.90)
		<u>0.00</u>

Explanation: To appropriate funds from Reserve For Contingencies within the Voluntary Pre-K Education Program project to facilitate the proper classification of expenditures.

c)	<u>Various Projects</u>	
	Reserve For Contingencies	Regular Operations-Schools 16,522.00
	Reserve For Contingencies	EEA - School Based Allocation 15,329.00
	Reserve For Contingencies	Instruct Materials-Library 2,479.00
	Reserve For Contingencies	Science Lab Materials 792.00
	Supplies	Exceptional 552.00
	Supplies	Exceptional 437.00
	Supplies	Exceptional 12.00
	Supplies	Basic (K-12) (17,074.00)
	Supplies	Basic (K-12) (15,766.00)
	Library Books-Exist Libr	Instructional Media Svc (2,479.00)
	Supplies	Basic (K-12) (804.00)
		<u>0.00</u>

Explanation: To adjust budgets per 4th FEFP calculation.

d)	<u>Various Projects</u>	
	Salaries	Basic (K-12) 2,311,643.01
	Furn Fixtures & Equip-Non-Cap	Operation Of Plant 16,000.00
	Technology-Related Supplies	Basic (K-12) 2,048.99
	Tech Furn Fixtures & Equip-Cap	Basic (K-12) 1,471.00
	Pro Organiz Dues & Fees	Basic (K-12) 48.00
	Reserve For Contingencies	EEA - Class Size Reduction Sal (2,311,643.01)
	Reserve For Contingencies	Reserves (17,519.00)
	Reserve For Contingencies	Reserves (2,048.99)
		<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
GENERAL OPERATING FUND
AMENDMENT NUMBER 9
BOARD MEETING July 21, 2026

Account Name		Increase (Decrease)
e) <u>Various Projects</u>		
Supplies	Vocational-Technical	5,100,526.01
Other Support-Reg Pay	Operation Of Plant	1,000,000.00
Salaries	Basic (K-12)	500,000.00
Salaries	Maintenance Of Plant	200,000.00
Other Support-Term Pay	Food Services	16,000.00
Reserve For Contingencies	Reserves	(4,600,526.01)
Salaries	Student Support Services	(600,000.00)
Pro Organiz Dues & Fees	Community Services	(565,325.96)
Admin-Regular Pay	Instruct & Curr Dev Svc	(500,000.00)
Reserve For Contingencies	Reserves	(219,845.90)
Other Tchr-Reg-Pay	Guidance Services	(214,828.14)
Salaries	Admin Tech Svc	(100,000.00)
Salaries	Central Services	(16,000.00)
		0.00

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

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 9 - SPECIAL REVENUE - FEDERAL PROGRAMS**

July 21, 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	5,000.00		7,135,922.01
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	14,557,901.26			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	1,954,535.09	20,932.37		1,975,467.46
TOTAL:	53,391,137.97	57,464,206.02	25,932.37	0.00	57,490,138.39

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 9 - SPECIAL REVENUE - FEDERAL PROGRAMS**

July 21, 2026

EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000	Instruction	27,444,838.86	30,501,250.76	221,315.36		30,722,566.12
6100	Student Support Services	2,402,471.14	2,434,003.88		31,247.95	2,402,755.93
6200	Instructional Media Svc	179,946.95	172,060.89		45,653.90	126,406.99
6300	Instruct & Curr Dev Svc	13,374,840.43	13,648,674.98		48,585.00	13,600,089.98
6400	Instruct Staff Trng Svc	5,750,341.75	5,555,289.10		47,975.14	5,507,313.96
6500	Instr Tech Svc	227,799.00	227,845.25			227,845.25
7200	General Administration	1,752,428.04	1,898,663.17	79.00		1,898,742.17
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	500,565.27		2,000.00	498,565.27
7800	Transportation Services	285,730.97	874,674.85		20,000.00	854,674.85
7900	Operation Of Plant	51,249.64	3,221.54			3,221.54
8200	Admin Tech Svc	100,933.00	98,724.00			98,724.00
9100	Community Services	1,281,571.00	1,269,576.28			1,269,576.28
TOTAL:		53,391,137.97	57,464,206.02	221,394.36	195,461.99	57,490,138.39

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
SPECIAL REVENUE - FEDERAL PROGRAMS
AMENDMENT NUMBER 9
BOARD MEETING July 21, 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)
170-1616A-6CS01	Carl Perkins Secondary	0.00
	Explanation: Changes by schools and departments between objects & functions to better utilize funds.	
170-2626B-6CDT1	Sednet/Idea Part B - Trust	0.00
	Explanation: Changes by schools and departments between objects and 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.	
170-1915A-5CG01	Adult Geographic	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-1916B-6CG01	Adult Geographic	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2266D-6C003	School Improvement Support	0.00
	Explanation: Changes by schools and departments between objects and functions to better utilize funds.	
170-2416A-6C001	Title IV, Student Academic	20,932.37
	Explanation: To increase budget per Florida Department of Education.	
170-2246B-6CT01	Title II - Mathematics	0.00
	Explanation: Changes by schools & departments between objects & 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.	

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
SPECIAL REVENUE - FEDERAL PROGRAMS
AMENDMENT NUMBER 9
BOARD MEETING July 21, 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)
170-2246B-6CT01	Title II - Staff Development	0.00
	Explanation: Changes by schools & departments between objects, functions, and projects to better utilize funds.	
170-92690-6P001	Heroes in the Classroom	5,000.00
	Explanation: To increase budget per Florida Department of Education.	

**SCHOOL BOARD OF ESCAMBIA COUNTY
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 9 - CAPITAL PROJECTS FUND**

July 21, 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	5,237.00		11,097.70
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
3927 Ed Fac Security Gt Fd - Fy2026	0.00	0.00	218,532.00		218,532.00
3941 Series 2020 COP Proceeds	18.30	30.17			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	224,937,233.05	223,769.00	0.00	225,161,002.05

**SCHOOL BOARD OF ESCAMBIA COUNTY
TO AMEND DISTRICT SCHOOL BUDGET
AMENDMENT NO.: 9 - CAPITAL PROJECTS FUND**

July 21, 2026

FUNCTION NUMBER & NAME	ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
7400 Facility Acq & Construc	138,541,332.00	154,143,964.61	16,564,059.78		170,708,024.39
9700 Transfer Of Funds	42,674,783.50	45,934,002.02			45,934,002.02
9800 Reserves	42,607,346.54	24,859,266.42		16,340,290.78	8,518,975.64
TOTAL:	223,823,462.04	224,937,233.05	16,564,059.78	16,340,290.78	225,161,002.05

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
AMENDMENT NUMBER 9
BOARD MEETING July 21, 2026

Fund Name	Project	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>		
a) <u>3715 - Cap Imprv Tax Fund FY 25</u>		
Interest On Investments		5,229.77
Net Inc/Dec FMV Of Investment		7.23
		<u>5,237.00</u>
Reserve For Contingencies	Unrestricted Reserve	5,237.00
		<u>5,237.00</u>

Explanation: To appropriate interest to project Reserve For Contingencies.

b) <u>3927 - Ed Fac Security Gt Fd - FY2026</u>		
Other Misc State Revenue		218,532.00
		<u>218,532.00</u>
Remod/Renov-Non-Cap	Window Hardening	218,532.00
		<u>218,532.00</u>

Explanation: To setup FY 25-26 Educational Security Grant Fund budget.

II. Amendments Between Appropriations & Reserves

a) <u>3715 - Cap Imprv Tax Fund FY 25</u>		
Remod/Renov-Capitalized	Hurricane Sally	11,097.70
Reserve For Contingencies	Unrestricted Reserve	(11,097.70)
		<u>0.00</u>

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

b) <u>3716 - Cap Imprv Tax Fund FY 26</u>		
Buses	School Bus Replacement	633,876.27
Remod/Renov-Non-Cap	Fire Protection Sys	234,125.15
Remod/Renov-Capitalized	Hurricane Sally	151,543.27
Remod/Renov-Non-Cap	Ancillary Facility	93,506.84
Remod/Renov-Non-Cap	Capital Outlay Crew	9,874.43
Remod/Renov-Non-Cap	Doors	478.10
Remod/Renov-Non-Cap	Roofing Program	410.00
Other Motor Vehicles	Trucks	(633,876.27)
Reserve For Contingencies	Unrestricted Reserve	(282,770.40)
Remod/Renov-Non-Cap	Energy Management Systems	(105,297.21)
Remod/Renov-Non-Cap	Port Clsrn Reno,Relo,Setup,Utl	(56,254.50)
Computer Hardware-Non-Cap	School Printers	(20,729.86)
Computer Software-Non-Cap	ERP Project	(11,748.00)
Remod/Renov-Non-Cap	Energy Conservation	(9,874.43)
Remod/Renov-Non-Cap	Indoor Air Quality	(2,580.40)
Remod/Renov-Non-Cap	Asbestos Removal	(435.00)
Remod/Renov-Non-Cap	HVAC Renovations	(221.05)
Remod/Renov-Non-Cap	Preventive Maintenance Program	(26.94)
		<u>0.00</u>

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

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
CAPITAL PROJECTS FUND
AMENDMENT NUMBER 9
BOARD MEETING July 21, 2026

Fund Name	Project	Increase (Decrease)
c) <u>3716 - Cap Imprv Tax Fund FY 26</u>		
Renovations-Network/Retrofit	Computer Equipment	241,394.59
Computer Software-Non-Cap	Computer Equipment	344.50
Computer Hardware-Non-Cap	Computer Equipment	(241,739.09)
		<u>0.00</u>

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

d) <u>3910 - Local Capital Improvement Fund</u>		
Bldgs & Fixed Equip-Contractor	Sitework	90,242.44
Reserve For Contingencies	Unrestricted Reserve	(90,242.44)
		<u>0.00</u>

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

e) <u>3941 - Series 2020 COP Proceeds</u>		
Bldgs & Fixed Equip-Contractor	New Pleasant Grove Elementary	11.87
Reserve For Contingencies	New Pleasant Grove Elementary	(11.87)
		<u>0.00</u>

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

f) <u>3944 - Series 2025 COP Proceeds</u>		
Bldgs & Fixed Equip-Contractor	Tate High Auditorium	13,943,251.00
Remod/Renov-Non-Cap	Tate High Auditorium	1,030,864.61
Bldgs & Fixed Equip-Contractor	Escambia High Auditorium	511,123.50
Remod/Renov-Non-Cap	Escambia High Auditorium	9,260.11
Reserve For Contingencies	Unrestricted Reserve	(15,494,499.22)
		<u>0.00</u>

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

g) <u>3948 - Half Cent Sales Tax 2026</u>		
Remod/Renov-Non-Cap	High School Renovations	2,662,290.01
Imprv Not Bldg Cap /Acq-Const	High School Renovations	1,037,709.99
Remod/Renov-Non-Cap	School Project Req	(1,000,000.00)
Bldgs & Fixed Equip-Contractor	Tate High Auditorium	(1,000,000.00)
Remod/Renov-Non-Cap	Tate High Auditorium	(1,000,000.00)
Bldgs & Fixed Equip-Contractor	Escambia High Auditorium	(500,000.00)
Remod/Renov-Non-Cap	PHS General Renovations	(200,000.00)
		<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****AMENDMENT NUMBER 9****BOARD MEETING July 21, 2026**

Fund Name	Project	Increase (Decrease)
h) <u>3948 - Half Cent Sales Tax 2026</u>		
Remod/Renov-Non-Cap	WHS Mechanical Replacements	900,000.00
Remod/Renov-Non-Cap	Mechanical & Life Safety Sys	255,555.24
Remod/Renov-Non-Cap	General Renovations	254,837.56
Remod/Renov-Non-Cap	Security Systems	42,304.00
Remod/Renov-Non-Cap	Athletic/PE Improvements	37,871.00
Remod/Renov-Non-Cap	West Pensacola Phase B Reno	10,900.00
Remod/Renov-Non-Cap	Tate Frmr Ag Bldg Class Conv	1,793.53
Remod/Renov-Non-Cap	Safety & Security Upgrades	(680,910.24)
Remod/Renov-Non-Cap	School Project Req	(361,783.33)
Remod/Renov-Non-Cap	Elementary School Renovations	(200,000.00)
Remod/Renov-Non-Cap	Roofing Program	(199,174.00)
Remod/Renov-Non-Cap	PFHS Cafe Expansion & Reno	(61,393.76)
		<u>0.00</u>

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

i) <u>3948 - Half Cent Sales Tax 2026</u>		
Furn Fixtures & Equip-Non-Cap	Elementary School Renovations	1,443.31
Remod/Renov-Non-Cap	Escambia High Auditorium	131.25
Remod/Renov-Non-Cap	Elementary School Renovations	(1,443.31)
Bldgs & Fixed Equip-Contractor	Escambia High Auditorium	(131.25)
		<u>0.00</u>

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

j) <u>3948 - Half Cent Sales Tax 2026</u>		
Remod/Renov-Non-Cap	Success Academy Renovation	300,000.00
Furn Fixtures & Equip-Non-Cap	Success Academy Renovation	150,000.00
Reserve For Contingencies	Unrestricted Reserve	(450,000.00)
		<u>0.00</u>

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

k) <u>3949 - Sales Tax Revenue Bonds 2016</u>		
Bldgs & Fixed Equip-Contractor	New Pleasant Grove Elementary	16,906.15
Reserve For Contingencies	Unrestricted Reserve	(16,906.15)
		<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.: 3 - DEBT SERVICE FUND**

July 21, 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
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET
RESOLUTION NO.: 3 - DEBT SERVICE FUND**

July 21, 2026

EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
9200	Debt Service	19,444,656.00	19,446,581.00	1,998.22		19,448,579.22
9700	Transfer Of Funds	66,000,000.00	66,000,000.20			66,000,000.20
9800	Reserves	771,658.70	850,126.65		1,998.22	848,128.43
TOTAL:		86,216,314.70	86,296,707.85	1,998.22	1,998.22	86,296,707.85

EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:
DEBT SERVICE FUND
AMENDMENT NUMBER 3
BOARD MEETING July 21, 2026

Account Name		Increase (Decrease)
II. <u>Amendments Between Appropriations & Reserves</u>		
a) <u>2920 - Sales Tax Revenue Bonds 2016</u>		
Debt Svc/Issuance Fees	Debt Service	500.00
Reserve For Contingencies	Reserves	(500.00)
		<u>0.00</u>

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

b) <u>2930 - Cert Of Participation-2020</u>		
Debt Svc/Issuance Fees	Debt Service	500.00
Reserve For Contingencies	Reserves	(500.00)
		<u>0.00</u>

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

c) <u>2940 - Cert Of Participation-2023</u>		
Debt Svc/Issuance Fees	Debt Service	500.00
Reserve For Contingencies	Reserves	(500.00)
		<u>0.00</u>

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

d) <u>2950 - Cert Of Participation - 2025</u>		
Debt Svc/Issuance Fees	Debt Service	498.22
Reserve For Contingencies	Reserves	(498.22)
		<u>0.00</u>

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