



## Agenda Item Details

Meeting	Mar 19, 2024 - REGULAR MEETING AGENDA (5:30 PM)
Category	22. Consent - Finance - Budgeting
Subject	A. Resolutions to Amend 2023-2024 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 14, 2023, the School Board adopted the budget for fiscal year 2023-2024. 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 5.pdf \(211 KB\)](#)

[Special Revenue - Federal Programs - Resolution 5.pdf \(232 KB\)](#)

[Capital Projects Fund - Resolution 5.pdf \(174 KB\)](#)

[CARES Act, CRRSA Act and ARP Act Funds - Resolution 5.pdf \(173 KB\)](#)

[Debt Service Fund - Resolution 2.pdf \(178 KB\)](#)

*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

Motion by Bill Slayton, second by Kevin Adams.

Final Resolution: Motion Carries

Yes: Kevin Adams, Paul Fetsko, David Williams, Patty Hightower, Bill Slayton

## **Workflow**

Workflow

Mar 4, 2024 12:43 PM :: Submitted by Victoria Perkins. Routed to Kathy Branch for approval.

Mar 4, 2024 1:03 PM :: Approved by Kathy Branch. Routed to Tammy Edwards for approval.

Mar 6, 2024 3:28 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.

Mar 6, 2024 3:31 PM :: Final approval by Terry St Cyr

**Last Modified by Holley DeWees on March 19, 2024**

**SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 5 - GENERAL OPERATING FUND**

**March 19, 2024**

<b>REVENUE OBJECT NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>3121</b> Fedl Impact Funds-Cur Op	400,000.00	400,000.00			400,000.00
<b>3191</b> ROTC	500,000.00	500,000.00			500,000.00
<b>3202</b> Medicaid	1,300,000.00	1,300,000.00			1,300,000.00
<b>3273</b> Educ Stabilization Fund-VPK	29,000.00	27,000.00			27,000.00
<b>3299</b> Misc Fedl Thru State	921,000.00	921,000.00			921,000.00
<b>3310</b> FL Ed Finance Program (FEFP)	161,136,792.00	161,136,792.00			161,136,792.00
<b>3315</b> Workforce Development	5,329,365.00	5,329,365.00			5,329,365.00
<b>3317</b> Performance Based Incentives	250,000.00	250,000.00			250,000.00
<b>3323</b> CO&DS for Admin Expense	24,217.00	24,217.00			24,217.00
<b>3341</b> Racing Commission Funds	446,500.00	446,500.00			446,500.00
<b>3343</b> State License Tax	55,000.00	55,000.00			55,000.00
<b>3355</b> Class Size Reduction/Operating	35,888,362.00	35,888,362.00			35,888,362.00
<b>3371</b> Voluntary Pre-K Program	1,649,814.54	1,652,669.34			1,652,669.34
<b>3373</b> Reading Programs	0.00	590,922.00			590,922.00
<b>3399</b> Other Misc State Revenue	497,432.13	650,820.14			650,820.14
<b>3411</b> District School Taxes	118,872,702.00	118,872,702.00			118,872,702.00
<b>3425</b> Rent	250,000.00	250,000.00			250,000.00
<b>3431</b> Interest On Investments	1,000,000.00	1,000,000.00			1,000,000.00
<b>3440</b> Gifts Grants & Bequests	24,150.00	24,150.00			24,150.00
<b>3461</b> Adult General Ed Course Fees	12,000.00	12,000.00			12,000.00
<b>3464</b> Capital Improvement Fees	35,000.00	35,000.00			35,000.00
<b>3465</b> Postsecondary Lab Fees	130,000.00	130,000.00			130,000.00
<b>3467</b> GED Testing Fees	10,000.00	10,000.00			10,000.00
<b>3468</b> Financial Aid Fees	70,000.00	70,000.00			70,000.00
<b>3469</b> Other Student Fees	27,000.00	30,139.00			30,139.00
<b>3473</b> School-Age Child Care Fees	410,000.00	410,000.00			410,000.00
<b>3491</b> Bus Fees	100,000.00	100,000.00			100,000.00
<b>3493</b> Sale Of Junk	200,000.00	200,000.00			200,000.00
<b>3494</b> Fedl Indirect Cost Rate	1,500,000.00	1,500,000.00			1,500,000.00
<b>3495</b> Other Misc Local Sources	2,245,000.00	2,237,161.75			2,237,161.75
<b>3498</b> Lost Damaged & Sale Txbks	5,000.00	5,000.00			5,000.00
<b>3499</b> Food Srvs Indirect Cost Rate	450,000.00	450,000.00			450,000.00
<b>3630</b> Trans From CP Proj Funds	12,833,340.00	12,104,229.00			12,104,229.00
<b>9999</b> Beginning Fund Balance	41,666,117.43	41,666,117.43			41,666,117.43
<b>TOTAL:</b>	<b>388,267,792.10</b>	<b>388,279,146.66</b>	<b>0.00</b>	<b>0.00</b>	<b>388,279,146.66</b>

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 5 - GENERAL OPERATING FUND**

**March 19, 2024**

<b>EXPENDITURE FUNCTION NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>5000</b> Instruction	196,680,165.17	193,439,351.39	360.00		193,439,711.39
<b>6100</b> Student Support Services	18,217,271.00	19,342,781.00	15,181.26		19,357,962.26
<b>6200</b> Instructional Media Svc	4,490,052.00	4,712,410.83			4,712,410.83
<b>6300</b> Instruct & Curr Dev Svc	7,839,910.07	8,029,361.23			8,029,361.23
<b>6400</b> Instruct Staff Trng Svc	3,643,815.24	3,769,082.23		422.41	3,768,659.82
<b>6500</b> Instr Tech Svc	5,407,898.97	5,439,728.61			5,439,728.61
<b>7100</b> Board	1,544,807.64	1,544,807.64			1,544,807.64
<b>7200</b> General Administration	1,490,146.07	1,508,482.07			1,508,482.07
<b>7300</b> School Administration	21,396,826.00	21,396,826.00			21,396,826.00
<b>7400</b> Facility Acq & Construc	962,812.00	3,162,812.00	12,000.00		3,174,812.00
<b>7500</b> Fiscal Services	2,603,532.05	2,804,732.05			2,804,732.05
<b>7600</b> Food Services	116,000.25	116,000.25			116,000.25
<b>7700</b> Central Services	6,759,590.00	6,961,075.37			6,961,075.37
<b>7800</b> Transportation Services	17,875,904.00	17,850,904.00			17,850,904.00
<b>7900</b> Operation Of Plant	40,678,959.00	40,800,568.00		26,758.85	40,773,809.15
<b>8100</b> Maintenance Of Plant	11,929,107.00	11,954,107.00			11,954,107.00
<b>8200</b> Admin Tech Svc	4,001,474.00	4,301,474.00			4,301,474.00
<b>9100</b> Community Services	567,500.00	561,409.84		1,306.81	560,103.03
<b>9800</b> Reserves	42,062,021.64	40,583,233.15	946.81		40,584,179.96
<b>TOTAL:</b>	<b>388,267,792.10</b>	<b>388,279,146.66</b>	<b>28,488.07</b>	<b>28,488.07</b>	<b>388,279,146.66</b>

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
GENERAL OPERATING FUND  
RESOLUTION NUMBER 5  
BOARD MEETING March 19, 2024**

<b>Account Name</b>	<b>Increase (Decrease)</b>
<b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b>	
a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	Unrestricted Reserve 1,306.81
Temporary Employment	Community Services (1,306.81)
	<u>0.00</u>

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

b) <u>Discr Lottery Fnd-Sch Impr Act</u>	
Student Reg/Admission Fees	Basic (K-12) 360.00
Reserve For Contingencies	Reserves (360.00)
	<u>0.00</u>

**Explanation: To appropriate funds from project Reserve For Contingencies for Discretionary Lottery.**

c) <u>Various Projects</u>	
Supplies	Psychological Services 27,181.26
Renovations-Network/Retrofit	Facility Acq & Construc 12,000.00
Reserve For Contingencies	Reserves 480.00
Supplies	Operation Of Plant (26,758.85)
Tech Furn Fixtures & Equip-Cap	Health Services (12,000.00)
Reserve For Contingencies	Reserves (480.00)
Training Tuition Fees	Instruct Staff Trng Svc (422.41)
	<u>0.00</u>

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

**SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 5 - SPECIAL REVENUE - FEDERAL PROGRAMS**

**March 19, 2024**

<b>REVENUE OBJECT NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
3199 Misc Federal Direct	4,621,549.63	4,976,520.92			4,976,520.92
3201 Vocational Education Acts	890,966.20	890,966.20			890,966.20
3221 Adult General Education	254,050.48	254,050.48			254,050.48
3224 Other WIOA Programs	246,018.00	246,018.00			246,018.00
3230 Individuals With Disab Ed Act	12,135,536.92	13,341,201.95			13,341,201.95
3240 Elem & Sec Ed Act, Title I	28,479,099.48	27,879,587.80			27,879,587.80
3299 Misc Fedl Thru State	5,348,004.40	4,905,530.57			4,905,530.57
<b>TOTAL:</b>	<b>51,975,225.11</b>	<b>52,493,875.92</b>	<b>0.00</b>	<b>0.00</b>	<b>52,493,875.92</b>

**SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 5 - SPECIAL REVENUE - FEDERAL PROGRAMS**

**March 19, 2024**

<b>EXPENDITURE FUNCTION NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>5000</b> Instruction	22,919,994.07	23,118,682.92	1,179,681.14		24,298,364.06
<b>6100</b> Student Support Services	1,902,272.88	2,070,493.40	21,236.00		2,091,729.40
<b>6200</b> Instructional Media Svc	242,760.22	242,643.12			242,643.12
<b>6300</b> Instruct & Curr Dev Svc	12,334,522.66	12,449,165.55		1,319,484.55	11,129,681.00
<b>6400</b> Instruct Staff Trng Svc	7,185,794.84	6,821,029.86	10,709.00		6,831,738.86
<b>6500</b> Instr Tech Svc	252,403.85	273,939.85	2,000.00		275,939.85
<b>7200</b> General Administration	2,334,848.59	2,162,011.13		30,773.28	2,131,237.85
<b>7400</b> Facility Acq & Construc	0.00	0.00	9,916.69		9,916.69
<b>7700</b> Central Services	292,398.40	231,542.21	2,715.00		234,257.21
<b>7800</b> Transportation Services	3,425,480.29	3,771,301.29	124,000.00		3,895,301.29
<b>7900</b> Operation Of Plant	77,636.31	65,153.59			65,153.59
<b>8200</b> Admin Tech Svc	89,892.00	93,192.00			93,192.00
<b>9100</b> Community Services	917,221.00	917,221.00			917,221.00
<b>TOTAL:</b>	<b>51,975,225.11</b>	<b>52,493,875.92</b>	<b>1,350,257.83</b>	<b>1,350,257.83</b>	<b>52,493,875.92</b>

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 5  
SPECIAL REVENUES  
BOARD MEETING March 19, 2024**

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.

<b>Project No.</b>	<b>Project Name</b>	<b>Increase (Decrease)</b>
HE1254-23-1-5036	Presidential Awards Program  <b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	0.00
170-1614A-4CS01	Carl Perkins Secondary  <b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	0.00
170-2634B-4CB01	IDEA, Part B, Entitlement  <b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>	0.00
170-2124B-4CB01	Title I, Part A, Basic - Salaries & Benefits  <b>Explanation: Changes by schools and departments between objects, functions, and projects to better utilize funds.</b>	(113,950.00)
170-2124B-4CB01	Title I, Part A, Basic  <b>Explanation: Changes by schools and departments between objects, functions and projects to better utilize funds.</b>	113,950.00



**SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 5 - CAPITAL PROJECTS FUND**

**March 19, 2024**

<b>FUND NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>3610</b> Cap Outlay & Debt Srv (CO&DS)	5,612,168.19	5,612,168.19			5,612,168.19
<b>3711</b> Cap Imprv Tax Constr Fd FY 21	551,024.64	551,024.64			551,024.64
<b>3712</b> Cap Imprv Tax Constr Fd FY 22	3,609,919.37	3,609,919.37			3,609,919.37
<b>3713</b> Cap Imprv Tax Constr Fd FY 23	11,309,217.62	11,309,217.62			11,309,217.62
<b>3714</b> Cap Imprv Tax Constr Fd FY 24	36,767,251.00	36,767,251.00			36,767,251.00
<b>3910</b> Local Capital Improvement Fund	2,419,722.36	2,419,722.36			2,419,722.36
<b>3923</b> Ed Fac Security Grant Fd FY 22	231,713.54	231,713.54			231,713.54
<b>3924</b> Ed Fac Security Grant Fd FY 23	260,790.00	260,790.00			260,790.00
<b>3941</b> Series 2020 COP Proceeds	33,643.07	33,643.07			33,643.07
<b>3942</b> Series 2023 COP Proceeds	391,700.00	41,391,700.00			41,391,700.00
<b>3948</b> Half Cent Sales Tax 2008	111,781,082.86	110,964,077.86			110,964,077.86
<b>3949</b> Sales Tax Revenue Bonds 2016	1,531,543.17	1,531,543.17			1,531,543.17
<b>3980</b> Charter Schools-Capital Outlay	382,631.00	396,093.00			396,093.00
<b>TOTAL:</b>	<b>174,882,406.82</b>	<b>215,078,863.82</b>	<b>0.00</b>	<b>0.00</b>	<b>215,078,863.82</b>

**SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 5 - CAPITAL PROJECTS FUND**

**March 19, 2024**

<b>FUNCTION NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>7400</b> Facility Acq & Construc	125,998,737.59	172,065,596.45			172,065,596.45
<b>9700</b> Transfer Of Funds	33,004,707.00	28,725,009.47			28,725,009.47
<b>9800</b> Reserves	15,878,962.23	14,288,257.90			14,288,257.90
<b>TOTAL:</b>	<b>174,882,406.82</b>	<b>215,078,863.82</b>	<b>0.00</b>	<b>0.00</b>	<b>215,078,863.82</b>

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CAPITAL PROJECTS FUND  
 RESOLUTION NUMBER 5  
 BOARD MEETING March 19, 2024**

Fund Name	Project	Increase (Decrease)
<b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b>		
a) <u>3713 - Cap Imprv Tax Fund FY 23</u>		
Remod/Renov-Non-Cap	Blinds Replacement	31,616.21
Remod/Renov-Non-Cap	Equipment	<u>(31,616.21)</u>
		<u><u>0.00</u></u>

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

**SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 5 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

**March 19, 2024**

<b>FUND NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>4430</b> ESSER II	7,674,756.66	4,558,723.33			4,558,723.33
<b>4440</b> CRRSA-Other	0.00	330,151.00			330,151.00
<b>4450</b> ARP Act ESSER III	49,232,456.61	49,232,456.61			49,232,456.61
<b>4460</b> Other ARP Act Relief	1,085,277.33	922,521.70			922,521.70
<b>TOTAL:</b>	<b>57,992,490.60</b>	<b>55,043,852.64</b>	<b>0.00</b>	<b>0.00</b>	<b>55,043,852.64</b>

**SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 5 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

**March 19, 2024**

<b>FUNCTION NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>5000</b> Instruction	13,111,097.40	12,576,913.20		275,000.00	12,301,913.20
<b>6100</b> Student Support Services	1,493,768.31	4,820,729.38			4,820,729.38
<b>6200</b> Instructional Media Svc	7,000.00	5,439.26	42,000.00		47,439.26
<b>6300</b> Instruct & Curr Dev Svc	602,293.65	3,246,369.69			3,246,369.69
<b>6400</b> Instruct Staff Trng Svc	1,752,975.86	1,650,194.29			1,650,194.29
<b>6500</b> Instr Tech Svc	2,339.14	4,680.52	30,000.00		34,680.52
<b>7100</b> Board	0.00	4,000.00			4,000.00
<b>7200</b> General Administration	1,112,030.49	918,387.00			918,387.00
<b>7300</b> School Administration	954,906.09	1,281,856.58			1,281,856.58
<b>7400</b> Facility Acq & Construc	37,127,027.35	28,302,175.94			28,302,175.94
<b>7500</b> Fiscal Services	317,763.22	317,763.22			317,763.22
<b>7600</b> Food Services	0.00	0.00	154,000.00		154,000.00
<b>7700</b> Central Services	186,973.81	185,360.69			185,360.69
<b>7800</b> Transportation Services	703,038.50	635,155.18			635,155.18
<b>7900</b> Operation Of Plant	105,131.50	198,927.51			198,927.51
<b>8100</b> Maintenance Of Plant	498,414.28	492,298.18	49,000.00		541,298.18
<b>8200</b> Admin Tech Svc	2,731.00	24,451.00			24,451.00
<b>9100</b> Community Services	15,000.00	379,151.00			379,151.00
<b>TOTAL:</b>	<b>57,992,490.60</b>	<b>55,043,852.64</b>	<b>275,000.00</b>	<b>275,000.00</b>	<b>55,043,852.64</b>

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS  
 RESOLUTION NUMBER 5  
 BOARD MEETING March 19, 2024**

Fund Name	Project	Increase (Decrease)
<b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b>		
a) <u>4450 - ARP Act ESSER III</u>		
Other Support-Other Pay	ARP ESSER III	154,000.00
Other Support-Other Pay	ARP ESSER III	49,000.00
Other Tchr-Other Pay	ARP ESSER III	42,000.00
Clstrm Tchr-Other Pay	ARP ESSER III	30,000.00
Clstrm Tchr-Reg-Pay	ARP ESSER III	(275,000.00)
		0.00

**Explanation: To transfer funds between functions and objects within the ARP ESSER III project.**

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

**March 19, 2024**

<b>REVENUE OBJECT NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
3322 CO&DS For SBE/COBI Bonds	222,100.00	222,100.00			222,100.00
3630 Trans From CP Proj Funds	16,620,030.47	18,531,835.33		2,119,302.62	16,412,532.71
3751 Certificates Of Participation	0.00	41,459,134.75			41,459,134.75
9999 Beginning Fund Balance	6,851,764.23	6,851,764.23		38,759.87	6,813,004.36
<b>TOTAL:</b>	<b>23,693,894.70</b>	<b>67,064,834.31</b>	<b>0.00</b>	<b>2,158,062.49</b>	<b>64,906,771.82</b>

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

**March 19, 2024**

<b>EXPENDITURE FUNCTION NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>9200</b> Debt Service	16,897,733.32	17,094,517.46			17,094,517.46
<b>9700</b> Transfer Of Funds	0.00	41,000,000.00			41,000,000.00
<b>9800</b> Reserves	6,796,161.38	8,970,316.85		2,158,062.49	6,812,254.36
<b>TOTAL:</b>	<b>23,693,894.70</b>	<b>67,064,834.31</b>	<b>0.00</b>	<b>2,158,062.49</b>	<b>64,906,771.82</b>



**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
DEBT SERVICE FUND  
RESOLUTION NUMBER 2  
BOARD MEETING March 19, 2024**

<b>Account Name</b>	<b>Increase (Decrease)</b>
<b>I. Revenue - Amendments Between Revenue, Appropriations &amp; Reserves</b>	
a) <u>2920 - Sales Tax Revenue Bonds 2016</u>	
Reserve For Contingencies                      Assets & Other Debits	1,500.00
	<u>1,500.00</u>
Reserve For Contingencies                      Reserves	1,500.00
	<u>1,500.00</u>

**Explanation: To adjust revenue and appropriation for the 2016 Sales Tax Revenue Bonds.**

b) <u>2930 - Certificates Of Participation-2020</u>	
Trans From CP Proj Funds	14,592.98
	<u>14,592.98</u>
Reserve For Contingencies                      Reserves	14,592.98
	<u>14,592.98</u>

**Explanation: To adjust revenue and appropriation for the 2020 Series Certificates of Participation.**

c) <u>2940 - Certificates Of Participation-2023</u>	
Trans From CP Proj Funds	(2,174,155.47)
	<u>(2,174,155.47)</u>
Reserve For Contingencies                      Reserves	(2,174,155.47)
	<u>(2,174,155.47)</u>

**Explanation: To adjust revenue and appropriation for the 2023 Series Certificates of Participation.**