

ESCAMBIA COUNTY BOARD OF EDUCATION  
 COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS  
 FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GOVERNMENTAL			CAPITAL PROJECTS	FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE		EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	33,291,177.40	0.00	800,000.00	911,032.00	0.00	35,002,209.40
FEDERAL REVENUES	0.00	7,329,049.00	0.00	0.00	0.00	7,329,049.00
LOCAL REVENUES	12,431,517.00	1,544,442.00	0.00	0.00	839,223.00	14,815,182.00
OTHER REVENUES	7,000.00	0.00	0.00	0.00	327.00	7,327.00
TOTAL REVENUES	45,729,694.40	8,873,491.00	800,000.00	911,032.00	839,550.00	57,153,767.40
EXPENDITURES:						
INSTRUCTIONAL SERVICES	23,968,896.93	3,464,742.00	0.00	0.00	188,362.00	27,622,000.93
INSTRUCTIONAL SUPPORT SERVICES	8,850,008.21	1,128,749.00	0.00	0.00	416,267.00	10,395,024.21
OPERATIONS & MAINTENANCE	5,312,112.46	221,099.00	0.00	365,200.00	40,377.00	5,938,788.46
AUXILIARY SERVICES	4,816,000.64	4,523,277.00	0.00	0.00	25,226.00	9,364,503.64
GENERAL ADMINISTRATIVE SERVICES	3,860,519.71	399,555.00	0.00	0.00	0.00	4,260,074.71
CAPITAL OUTLAY	0.00	10,200.00	0.00	0.00	0.00	10,200.00
DEBT SERVICES	572,301.00	0.00	800,000.00	276,584.00	0.00	1,648,885.00
OTHER EXPENDITURES	1,609,650.76	338,993.00	0.00	0.00	112,897.00	2,061,540.76
TOTAL EXPENDITURES	48,989,489.71	10,086,615.00	800,000.00	641,784.00	783,129.00	61,301,017.71
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	402,303.00	1,557,984.00	0.00	0.00	20,089.00	1,980,376.00
OTHER FUND USES	1,318,067.00	251,514.00	0.00	0.00	119,207.00	1,688,788.00
TOTAL OTHER FUND SOURCES (USES)	(915,764.00)	1,306,470.00	0.00	0.00	(99,118.00)	291,588.00
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(4,175,559.31)	93,346.00	0.00	269,248.00	(42,697.00)	(3,855,662.31)
BEGINNING FUND BALANCE - OCT 1	16,036,338.00	1,094,000.00	200,000.00	2,900,000.00	700,000.00	20,930,338.00
ENDING FUND BALANCE - SEP 30	11,860,778.69	1,187,346.00	200,000.00	3,169,248.00	657,303.00	17,074,675.69