



Agenda Item Details

Meeting	May 12, 2025 - Regular Meeting
Category	7. Consent Agenda
Subject	7.3 Budget Amendment #7 - Fiscal Year 2024-2025 presented by Julie Perry, Chief Financial Officer, and recommended by the Superintendent for approval.
Access	Public
Type	Action (Consent)
Fiscal Impact	Yes
Dollar Amount	-17,909,860.32
Budgeted	Yes
Budget Source	Various - See Attached Budget Amendment
Recommended Action	Motion to approve Budget Amendment #7 - Fiscal Year 2024-2025

Public Content

On September 9, 2024, the School Board adopted the budget for fiscal year 2024-2025. As the fiscal year progresses, we ask the School Board to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues, and increases or decreases in appropriations to more accurately reflect estimated expenditures and/or better utilize funds for schools, departments, and projects. These amendments facilitate district operations to occur in a positive manner.

These amendments properly reflect the estimated revenue and appropriations. The amendments show the estimated revenue and appropriations for each fund and provide a description of the amendments.

Required by S.B.E. rule 6A-1.006.

New Revenue Appropriated/(Adjusted) During the Month of March 2025:

Fund Name	Fund No.	Amount	Notes
General Fund	1010	\$(18,518,996.35)	See Below
Debt Service Funds	2xxx	53.53	
Capital Project Funds	3xxx	810,796.28	
Other Special Revenue Funds - Federal	42xx/44xx	740,134.13	
Other Special Revenue Funds - Miscellaneous (Internal Funds)	49xx	0.00	
Other Special Revenue Funds - School Food Service	5020	11,509.54	
Internal Service Funds (Self-Insured Medical)	7xxx	(953,357.45)	
Total - All Funds		\$(17,909,860.32)	

The General Fund includes a large reduction to Revenue 3310 – Florida Education Finance Program in the amount of \$18,684,756.00. This adjustment consists of the following:

- Reduction Due to FTE = \$1,236,093.00
- Increase Due to Prior Period Adjustment = \$513,360.00
- Reduction Due to Family Empowerment Scholarships = \$17,962,023.00

The Family Empowerment Scholarships (FES) revenue was originally estimated to be \$15,924,003.00. The District appropriated these funds to Function 5100 – Basic Education in the Discretionary budget in order to be prepared for the eventual revenue reduction. The 3rd FEFP included a reduction of District revenue or “pull back” of the actual FES revenue in the amount of \$17,962,023.00. The extra funding was taken from FTE Reserves.

!BA 07 - Mar 2025.pdf (1,379 KB)

Administrative Content

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 have 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

Motion to approve the Consent Agenda and all of the Consent Agenda items as recommended by the Superintendent.

Motion by Tim Bryant, second by Linda Evanchyk.

Final Resolution: Motion Carries

Yes: Tim Bryant, Parker Destin, Linda Evanchyk, Brett Hinely, Lamar White



School District of Okaloosa County

Fiscal Year 2024-2025

BUDGET AMENDMENT #7

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2025	INCREASE	DECREASE	BUDGET AS OF 3/31/2025
3121 PL 81-874, FEDERAL IMPACT, CURRENT OPERATIONS	\$ 2,207,365.00	\$ 2,207,365.00	\$ -	\$ -	\$ 2,207,365.00
3122 PL 81-874 FEDERAL IMPACT, HANDICAP	100,000.00	100,000.00	-	-	100,000.00
3191 ROTC	350,000.00	350,000.00	-	-	350,000.00
3192 DOD SECTION 386 PL 102-484	750,000.00	750,000.00	-	-	750,000.00
3193 DOD SECTION 363 PL 106-398	-	-	-	-	-
3199 MISCELLANEOUS FEDERAL DIRECT	-	245.00	890.00	-	1,135.00
3203 MEDICAID REIMBURSEMENT	650,000.00	650,000.00	-	-	650,000.00
3209 FEMA CLAIMS	-	-	-	-	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
3301 CLASS SIZE REDUCTION	30,454,576.00	30,454,576.00	-	551,696.00	29,902,880.00
3310 FLORIDA EDUCATION FINANCE PROGRAM	107,631,853.00	107,631,853.00	-	18,684,756.00	88,947,097.00
3311 SAFE SCHOOLS	2,998,669.00	2,998,669.00	-	10,720.00	2,987,949.00
3312 SUPPLEMENTAL ACADEMIC INSTRUCTION	9,003,736.00	9,003,736.00	-	77,144.00	8,926,592.00
3313 ESE GUARANTEE	14,980,674.00	14,980,674.00	-	157,235.00	14,823,439.00
3314 READING INSTRUCTION	-	-	-	-	-
3315 WORKFORCE DEVELOPMENT	2,893,150.00	2,893,150.00	-	-	2,893,150.00
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	159,352.00	-	-	159,352.00
3318 DJJ SUPPLEMENTAL ALLOCATION	32,419.00	32,419.00	1,337.00	-	33,756.00
3319 VIRTUAL EDUCATION CONTRIBUTION	-	-	-	-	-
3320 TEACHER SALARY INCREASE ALLOCATION	-	-	-	-	-
3323 CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	16,000.00	16,000.00	-	-	16,000.00
3334 DIGITAL CLASSROOMS	-	-	-	-	-
3335 TEACHER CLASSROOM SUPPLY ASSISTANCE	-	-	-	-	-
3336 INSTRUCTIONAL MATERIALS	-	-	-	-	-
3343 STATE LICENSE TAX	40,000.00	40,000.00	-	-	40,000.00
3344 DISCRETIONARY LOTTERY	-	-	-	-	-
3349 INTANGIBLE PROPERTY TAX	-	-	-	-	-
3354 TRANSPORTATION	8,288,618.00	8,288,618.00	-	391,576.00	7,897,042.00
3357 MENTAL HEALTH ASSISTANCE	2,005,356.00	2,005,356.00	-	9,454.00	1,995,902.00
3359 FEDERALLY CONNECTED STUDENT SUPPLEMENT	2,558,708.00	2,558,708.00	607,852.00	-	3,166,560.00
3362 SCHOOL RECOGNITION	-	1,879,635.00	-	-	1,879,635.00
3366 BEST & BRIGHTEST	-	-	-	-	-
3370 VOLUNTARY PREKINDERGARTEN PROGRAM - SUMMER	-	-	-	-	-
3371 VOLUNTARY PREKINDERGARTEN PROGRAM	505,400.00	536,400.00	-	-	536,400.00
3378 FULL SERVICE SCHOOLS PROGRAM	120,000.00	120,000.00	-	-	120,000.00
3379 FUEL TAX REFUND (OLD OBJECT NUMBER)	-	-	-	-	-
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-
3397 TRIUMPH GRANTS	6,042,841.81	6,042,841.81	-	-	6,042,841.81
3399 OTHER MISCELLANEOUS STATE REVENUE	4,676,156.90	5,850,023.45	349,794.00	-	6,199,817.45
3401 PRINT SHOP POSTAGE	15,000.00	15,000.00	-	-	15,000.00
3402 PRINT SHOP PRINTING	275,000.00	275,000.00	-	-	275,000.00
3407 EDUCATIONAL BROADBAND - LEASE	35,000.00	35,000.00	-	-	35,000.00
3411 DISTRICT SCHOOL TAXES	117,889,822.00	117,889,822.00	-	-	117,889,822.00
3421 TAX REDEMPTIONS	50,000.00	50,000.00	-	-	50,000.00
3424 CONTINUING WORKFORCE EDUCATION COURSE FEES	-	5,500.00	-	-	5,500.00
3425 RENT/USE OF FACILITY	-	17,152.31	-	-	17,152.31
3426 COURSE FEES - ADULT EDUCATION	650,000.00	650,000.00	200,000.00	-	850,000.00
3427 CAPITAL IMPROVEMENT FEES - ADULT EDUCATION	-	31,967.21	9,836.07	-	41,803.28
3429 TECHNOLOGY FEES - ADULT EDUCATION	-	31,967.21	9,836.07	-	41,803.28
3431 INTEREST ON INVESTMENTS	500,000.00	500,000.00	-	-	500,000.00
3434 COMMUNITY EDUCATION ENRICHMENT PROGRAM	-	-	-	-	-
3448 DONATIONS	1,000.00	123,790.23	117.00	-	123,907.23
3462 PURCHASED CUSTODIAL SERVICE	-	2,833.99	-	-	2,833.99
3463 BOB SIKES CHILD CARE	165,000.00	160,000.00	-	23,000.00	137,000.00
3465 PURCHASED POSITIONS - OTHER	-	328,155.77	5,635.98	-	333,791.75
3466 PURCHASED OTHER POSITIONS - EXTERNAL	121,534.00	131,299.90	3,106.40	-	134,406.30
3467 PURCHASED - SCHOOLS - OTHER	-	255,188.31	90,240.65	-	345,428.96
3468 RIVERSIDE CHILD CARE	-	-	-	-	-
3469 ANTIOCH CHILD CARE	165,000.00	208,500.00	20,750.00	-	229,250.00
3470 NORTHWOOD CHILD CARE	218,000.00	225,000.00	-	14,000.00	211,000.00
3474 PROF. DEVELOP. CERTIFICATION PROGRAM FEES	-	33,000.00	951.38	-	33,951.38
3475 BLUEWATER CHILD CARE	557,000.00	620,500.00	6,250.00	-	626,750.00
3477 PLEW CHILD CARE	431,000.00	450,000.00	1,500.00	-	451,500.00
3478 WRIGHT CHILD CARE	206,000.00	235,500.00	13,750.00	-	249,250.00
3479 OTHER COURSE FEES - FES	-	13,601.00	-	-	13,601.00

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

ESTIMATED REVENUE					
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2025	INCREASE	DECREASE	BUDGET AS OF 3/31/2025
3480 PUBLIC INFORMATION REQUESTS	-	216.54	-	-	216.54
3482 FUEL MAINTENANCE FEE	-	44,233.22	5,317.40	-	49,550.62
3483 SOUTHSIDE CHILD CARE	-	169,785.00	-	-	169,785.00
3484 FINANCIAL AID FEES	-	63,934.43	19,672.13	-	83,606.56
3485 RESTITUTION PAYMENTS - OTHER	-	800.00	100.00	-	900.00
3487 CERTIFICATE FEES - SUBSTITUTES	-	2,760.00	-	-	2,760.00
3488 FINGERPRINT PROGRAM	-	20,794.00	2,132.00	-	22,926.00
3489 CERTIFICATE FEES	30,000.00	30,000.00	-	-	30,000.00
3490 MISCELLANEOUS REVENUE	16,695.96	362,104.36	31,601.93	-	393,706.29
3491 E-RATE REFUNDS	-	-	-	-	-
3492 TRANSPORTATION - SCHOOL ACTIVITIES	350,000.00	350,000.00	-	-	350,000.00
3493 SALE OF JUNK	-	78,479.62	2,409.76	-	80,889.38
3494 FEDERAL INDIRECT COST REIMBURSEMENT	400,000.00	400,000.00	-	-	400,000.00
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	10,319.34	762.48	-	11,081.82
3497 REFUND - PRIOR YEAR EXPENDITURES	-	383,920.29	695.83	-	384,616.12
3498 FUEL TAX REFUND (NEW OBJECT NUMBER)	40,000.00	40,000.00	-	-	40,000.00
3499 SFS - INDIRECT COST	200,000.00	200,000.00	-	-	200,000.00
3630 TRANSFER FROM CAPITAL IMPROVEMENT FUNDS	19,633,121.00	21,266,216.49	-	-	21,266,216.49
3731 SALE OF LAND	-	-	-	-	-
3740 PRIOR YEAR INSURANCE LOSS RECOVERY	-	87,866.25	-	-	87,866.25
3741 INSURANCE LOSS RECOVERY	-	7,568.86	8,325.26	-	15,894.12
3746 HEALTH REIMBURSEMENT ARRANGEMENT	-	36,641.41	7,721.31	-	44,362.72
3901 RESERVE FOR ENCUMBRANCE	2,583,832.16	2,583,832.16	-	-	2,583,832.16
3902 RESERVE FOR INVENTORY	128,913.09	128,913.09	-	-	128,913.09
3903 RESERVE - CARRYOVER SCHOOL BUDGETS	603,402.02	603,402.02	-	-	603,402.02
3904 RESERVE - CATEGORICAL PROJECT CARRYOVER	10,088,184.83	10,088,184.83	-	-	10,088,184.83
3905 RESERVE - NON-CATEGORICAL PROJECT CARRYOVER	38,987,832.14	38,987,832.14	-	-	38,987,832.14
3907 RESERVE - RETIREMENT	200,000.00	200,000.00	-	-	200,000.00
3910 RESERVE - CLAIMS LIABILITY	1,762,000.00	1,762,000.00	-	-	1,762,000.00
3911 RESERVE - FTE	2,950,027.46	2,950,027.46	-	-	2,950,027.46
3913 RESERVE - CONTINGENCY	1,511,792.00	1,511,792.00	-	-	1,511,792.00
3925 FUND BALANCE - UNDESIGNATED	13,309,263.56	13,309,263.56	-	-	13,309,263.56
TOTAL - GENERAL FUND	\$ 410,379,942.93	\$ 417,519,286.26	\$ 1,400,584.65	\$ 19,919,581.00	\$ 399,000,289.91

FUND NAME: GENERAL FUND

FUND NUMBER: 1010

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2025	INCREASE	DECREASE	BUDGET AS OF 3/31/2025	
5100 BASIC EDUCATION (K-12)	\$ 183,780,086.31	\$ 184,173,672.74	\$ -	\$ 15,877,068.37	\$ 168,296,604.37	
5101 CHARTER SCHOOL FEDERAL IMPACT	93,488.00	93,488.00	-	-	93,488.00	
5200 EXCEPTIONAL CHILD	37,744,700.15	38,306,247.42	24,076.92	-	38,330,324.34	
5300 VOCATIONAL AND TECHNICAL EDUCATION	8,690,289.76	9,269,968.81	192,243.98	-	9,462,212.79	
5400 ADULT GENERAL EDUCATION	-	2,099.19	-	-	2,099.19	
5500 PREKINDERGARTEN	525,945.14	534,925.55	2,923.51	-	537,849.06	
5900 OTHER INSTRUCTION	3,661,995.02	4,412,222.92	202,237.39	-	4,614,460.31	
6100 PUPIL PERSONNEL SERVICES	3,374,013.05	4,074,603.22	-	4,240.30	4,070,362.92	
6110 ATTENDANCE AND SOCIAL WORK	228,715.00	241,366.95	-	-	241,366.95	
6120 GUIDANCE SERVICES	5,467,228.22	5,911,595.53	216,867.00	-	6,128,462.53	
6130 HEALTH SERVICES	2,095,225.93	2,115,021.80	2,328.04	-	2,117,349.84	
6140 PSYCHOLOGICAL SERVICES	3,873,584.80	3,978,105.29	6,750.00	-	3,984,855.29	
6141 TESTING	181,794.00	196,218.69	18,192.00	-	214,410.69	
6150 PARENTAL INVOLVEMENT	200.00	200.00	-	-	200.00	
6200 INSTRUCTIONAL MEDIA SERVICE	2,157,040.93	2,226,762.41	-	29,537.53	2,197,224.88	
6300 INSTR & CURR DEVELOPMENT SVC (SUPT)	4,511,387.06	4,471,874.18	6,494.61	-	4,478,368.79	
6400 INSTR STAFF TRAINING SERVICES	2,718,820.76	3,010,493.13	14,083.35	-	3,024,576.48	
6500 INSTRUCTIONAL RELATED TECHNOLOGY	524,610.86	530,261.08	72,175.38	-	602,436.46	
7100 SCHOOL BOARD	1,268,910.73	1,237,297.42	-	-	1,237,297.42	
7200 GENERAL ADMINISTRATION (SUPT)	488,578.95	610,562.56	-	-	610,562.56	
7300 SCHOOL ADMIN - PRINCIPAL'S OFFICE	23,191,758.48	24,381,833.50	13,049.93	-	24,394,883.43	
7400 FACILITIES ACQUISITION & CONSTRUCTION	8,845,125.54	10,422,059.68	135,436.00	-	10,557,495.68	
7430 CHARTER SCHOOL LCI	-	-	-	-	-	
7500 FISCAL SERVICES (FINANCE DEPT)	2,510,932.52	2,517,193.33	-	-	2,517,193.33	
7600 FOOD SERVICE (SCHOOLS)	-	23,157.51	30.00	-	23,187.51	
7610 FOOD SERVICE - DEPARTMENT	-	5,382.50	-	-	5,382.50	
7700 CENTRAL SERVICES	-	-	-	-	-	
7710 PLAN, RESEARCH, DEVELOP, & EVALUATE	-	-	-	-	-	
7720 INFORMATION SERVICES	452,266.81	456,947.72	2,000.00	-	458,947.72	
7730 STAFF SERVICES	7,122,411.11	7,438,677.33	10,983.84	-	7,449,661.17	
7760 INTERNAL SERVICE (PURCH/WAREHOUSE)	1,135,898.34	1,212,177.05	-	-	1,212,177.05	
7800 PUPIL TRANSP SERVICES - SCHOOL	1,654,164.78	1,783,865.59	1,910.06	-	1,785,775.65	
7801 TRANSPORTATION - NORTH	6,843,843.31	6,870,702.29	21,708.85	-	6,892,411.14	
7802 TRANSPORTATION - CENTRAL	3,667,121.65	3,691,359.76	28,444.67	-	3,719,804.43	
7803 TRANSPORTATION - SOUTH	5,369,545.17	5,195,723.48	18,409.32	-	5,214,132.80	
7900 OPERATION OF PLANT	32,405,681.37	32,955,956.71	14,731.98	-	32,970,688.69	
8100 MAINTENANCE ADMINISTRATION	5,596,654.95	5,701,748.88	18,003.93	-	5,719,752.81	
8120 BUILDING AND GROUND MAINTENANCE	3,418,150.15	3,696,089.62	8,325.26	-	3,704,414.88	
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	5,529,756.95	5,568,315.94	4,000.00	-	5,572,315.94	
9100 COMMUNITY SERVICE	3,326,375.54	4,362,664.69	-	3,791.74	4,358,872.95	
9700 TRANSFER FUNDS	-	16,204.38	2,628.00	-	18,832.38	
9890 RESERVES	37,923,641.59	35,822,239.41	-	3,642,392.43	32,179,846.98	
TOTAL - GENERAL FUND	\$ 410,379,942.93	\$ 417,519,286.26	\$ 1,038,034.02	\$ 19,557,030.37	\$ 399,000,289.91	

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 7
Board Meeting May 12, 2025

Account	Object	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves		
3199	<u>Miscellaneous Federal Direct</u>	\$ 890.00
0790	Miscellaneous Expense	
	9100 Community Service	\$ 890.00
<i>Explanation: To appropriate estimated revenue for Pell administrative fees based on actual collections.</i>		
8001	Purchased - Schools - Other	\$ 890.00
3301	<u>Class Size Reduction</u>	\$ (551,696.00)
0997	Reserve - Projects	
	9890 Reserves	\$ (551,696.00)
<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2024-2025.</i>		
4125	Class Size Reduction	\$ (551,696.00)
3310	<u>Florida Education Finance Program</u>	\$ (18,684,756.00)
0396	Distributions - Contract Schools	\$ (15,924,003.00)
0994	Reserve - FTE/Schools	
	5100 Basic Education (K-12)	(2,760,753.00)
	9890 Reserves	\$ (18,684,756.00)
<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2024-2025, including \$17,962,023.00 for Family Empowerment Scholarships.</i>		
....	Discretionary	\$ (18,684,756.00)
3311	<u>Safe Schools</u>	\$ (10,720.00)
0997	Reserve - Projects	
	9890 Reserves	\$ (10,720.00)
<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2024-2025.</i>		
3107	Safe Schools	\$ (10,720.00)
3312	<u>Supplemental Academic Instruction</u>	\$ (77,144.00)
0997	Reserve - Projects	
	9890 Reserves	\$ (77,144.00)
<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2024-2025.</i>		
3161	SAI - Supplemental Academic Instruction	\$ (77,144.00)
3313	<u>ESE Guarantee</u>	\$ (157,235.00)
0994	Reserve - FTE/Schools	
	9890 Reserves	\$ (157,235.00)
<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2024-2025.</i>		
....	Discretionary	\$ (157,235.00)
3318	<u>DJJ Supplemental Allocation</u>	\$ 1,337.00
0997	Reserve - Projects	
	9890 Reserves	\$ 1,337.00
<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2024-2025.</i>		
8110	DJJ Supplemental Allocation	\$ 1,337.00
3354	<u>Transportation</u>	\$ (391,576.00)
0994	Reserve - FTE/Schools	
	9890 Reserves	\$ (391,576.00)
<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2024-2025.</i>		
....	Discretionary	\$ (391,576.00)
3357	<u>Mental Health Assistance Allocation</u>	\$ (9,454.00)
0997	Reserve - Projects	
	9890 Reserves	\$ (9,454.00)

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 7
Board Meeting May 12, 2025

Account	Object				Increase (Decrease)
<i>Explanation: To adjust revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2024-2025.</i>					
	9110 Mental Health Assistance	\$	(9,454.00)		
3359	<u>Federally Connected Student Supplement</u>				\$ 607,852.00
	0994 Reserve - FTE/Schools			9890 Reserves	\$ 607,852.00
<i>Explanation: To appropriate revenue for Florida Education Finance Program based on 3rd FEFP Calculation received from DOE for fiscal year 2024-2025.</i>					
	.... Discretionary	\$	607,852.00		
3399	<u>Other Miscellaneous State Revenue</u>				\$ 349,794.00
	0105 Salary - Bonus			5100 Basic Education (K-12)	\$ 4,644.70
	0220 Social Security			5100 Basic Education (K-12)	355.30
	0310 Professional & Technical Service			5100 Basic Education (K-12)	48,800.00
	0395 Other Distributions - Charter Schools			5100 Basic Education (K-12)	1,000.00
	0510 Supplies			5100 Basic Education (K-12)	840.00
	0357 Support Managed Computers			5300 Vocational	16,416.00
	0510 Supplies			5300 Vocational	4,441.00
	0641 Equipment (Over \$5,000)			5300 Vocational	59,237.00
	0642 Equipment (Under \$5,000)			5300 Vocational	46,124.00
	0330 In County Travel			6140 Psychological Services	750.00
	0310 Professional & Technical Service			6400 Instructional Staff Training Services	18,500.00
	0676 Other Permanent Improvements			7400 Facilities Acquisition and Construction	148,686.00
					\$ 349,794.00
<i>Explanation: To appropriate revenue for Computer Science Teacher Bonus Grant (\$6,000.00), Opioid Settlement Trust Fund (\$68,890.00), and CTE Workforce Development Capitalization Grant (\$274,904.00) based on award notifications.</i>					
	2119 Computer Science Teacher Bonus Grant	\$	6,000.00	5140 CTE - Workforce Development CAP Grant	274,904.00
	5048 Opioid Settlement Trust Fund		68,890.00	Total	\$ 349,794.00
3426	<u>Course Fees - Adult Education</u>				\$ 200,000.00
	0510 Supplies			5900 Other Instruction	\$ 176,000.00
	0990 Fund Balance - Unappropriated			9890 Reserves	24,000.00
					\$ 200,000.00
<i>Explanation: To appropriate estimated revenue for adult education course fees based on actual collections.</i>					
	.... Discretionary	\$	24,000.00	6110 Adult Education Tuition	176,000.00
				Total	\$ 200,000.00
3427	<u>Capital Improvement Fees - Adult Education</u>				\$ 9,836.07
	0641 Equipment (Over \$5,000)			5900 Other Instruction	\$ 9,836.07
<i>Explanation: To appropriate estimated revenue for adult education capital improvement fees based on actual collections.</i>					
	6035 Adult Capital Improvement Fees	\$	9,836.07		
3429	<u>Technology Fees - Adult Education</u>				\$ 9,836.07
	0510 Supplies			5900 Other Instruction	\$ 9,836.07
<i>Explanation: To appropriate estimated revenue for adult education technology fees based on actual collections.</i>					
	2016 Adult Technology Fees	\$	9,836.07		
3448	<u>Donations</u>				\$ 117.00
	0510 Supplies			6300 Instruction & Curriculum	\$ 1.00
	0510 Supplies			7730 Staff Services	116.00
					\$ 117.00
<i>Explanation: To appropriate donations for principal/district meetings (\$1.00) and Human Resources (\$116.00) based on actual collections.</i>					
	4008 Donations - Principal/District Meetings	\$	1.00	6030 Donations - Human Resources	116.00
				Total	\$ 117.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 7

Board Meeting May 12, 2025

Account	Object				Increase (Decrease)
3463	<u>Bob Sikes Child Care</u>				\$ (23,000.00)
	0510 Supplies		9100 Community Service		\$ (23,000.00)
<i>Explanation: To adjust estimated revenue projection based on actual collections to date for Bob Sikes Child Care.</i>					
	2181 Child Care - Bob Sikes Elementary School	\$	(23,000.00)		
3465	<u>Purchased Positions - Other</u>				\$ 5,635.98
	0102 Salary - Other Compensation		5100 Basic Education (K-12)	\$	1,465.00
	0130 Salary - Overtime		5100 Basic Education (K-12)		1,974.09
	0210 Florida Retirement System		5100 Basic Education (K-12)		682.29
	0220 Social Security		5100 Basic Education (K-12)		220.01
	0231 Group Insurance - Health		5100 Basic Education (K-12)		505.15
	0232 Group Insurance - Life		5100 Basic Education (K-12)		0.88
	0233 Group Insurance - Dental		5100 Basic Education (K-12)		13.82
	0750 Other Personnel Services		5100 Basic Education (K-12)		562.50
	0102 Salary - Other Compensation		7300 School Admin - Principal Office		175.00
	0210 Florida Retirement System		7300 School Admin - Principal Office		23.85
	0220 Social Security		7300 School Admin - Principal Office		13.39
				\$	5,635.98
<i>Explanation: To appropriate revenue received from schools to reimburse positions, other compensation, and/or substitutes based on actual collections.</i>					
	2051 Purchased - Other Positions	\$	5,635.98		
3466	<u>Purchased Positions/Other - External</u>				\$ 3,106.40
	0102 Salary - Other Compensation		5100 Basic Education (K-12)	\$	2,561.35
	0210 Florida Retirement System		5100 Basic Education (K-12)		349.11
	0220 Social Security		5100 Basic Education (K-12)		195.94
				\$	3,106.40
<i>Explanation: To appropriate revenue received from outside sources to reimburse positions, substitutes, teaching stipends, workshop salaries, other compensation, and/or operating expenditures based on actual collections.</i>					
	7020 Purchased Positions/Other - External	\$	3,106.40		
3467	<u>Purchased - Schools - Other</u>				\$ 90,240.65
	0510 Supplies		5100 Basic Education (K-12)	\$	542.70
	0643 Computer (Over \$1,000) & Tech. Infrastructure		5100 Basic Education (K-12)		21,895.61
	0644 Computer Hardware (Under \$1,000)		5100 Basic Education (K-12)		1,645.00
	0310 Professional & Technical Service		6130 Health Services		2,024.19
	0610 Library Books		6200 Instructional Media Services		487.78
	0398 Field Trips		7801 Transportation - North		20,904.00
	0398 Field Trips		7802 Transportation - Central		26,033.00
	0398 Field Trips		7803 Transportation - South		16,323.00
	0450 Gasoline		7900 Operation of Plant		134.37
	0460 Diesel Fuel		7900 Operation of Plant		251.00
				\$	90,240.65
<i>Explanation: To appropriate internal funds received from schools to pay nurse health services buy-up option (\$2,024.19) and reimburse operating expenditures (\$88,216.46) based on actual collections.</i>					
	2050 Purchased School Nurses	\$	2,024.19	8001 Purchased - Schools - Other	88,216.46
				Total	\$ 90,240.65
3469	<u>Antioch Child Care</u>				\$ 20,750.00
	0510 Supplies		9100 Community Service		\$ 20,750.00
<i>Explanation: To appropriate estimated revenue for Antioch Child Care based on actual collections.</i>					
	2179 Child Care - Antioch Elementary School	\$	20,750.00		
3470	<u>Northwood Child Care</u>				\$ (14,000.00)
	0510 Supplies		9100 Community Service		\$ (14,000.00)
<i>Explanation: To adjust estimated revenue for Northwood Child Care based on actual collections.</i>					
	2170 Child Care - Northwood Elementary School	\$	(14,000.00)		

Explanation of Budget Amendment as Follows:
Part I - General Operating Fund
Amendment Number 7
Board Meeting May 12, 2025

Account	Object	Increase (Decrease)
3474	<u>Professional Development Certification Program Fees</u>	\$ 951.38
0510	Supplies 6400 Instructional Staff Training Services	\$ 951.38
<i>Explanation: To appropriate estimated revenue for Professional Development Certification Program Fees based on program enrollment.</i>		
6088	Professional Development Certification Program \$ 951.38	
3475	<u>Bluewater Child Care</u>	\$ 6,250.00
0510	Supplies 9100 Community Service	\$ 6,250.00
<i>Explanation: To appropriate estimated revenue for Bluewater Child Care based on actual collections.</i>		
2175	Child Care - Bluewater Elementary School \$ 6,250.00	
3477	<u>Plew Child Care</u>	\$ 1,500.00
0510	Supplies 9100 Community Service	\$ 1,500.00
<i>Explanation: To appropriate estimated revenue for Plew Child Care based on actual collections.</i>		
2174	Child Care - Plew Elementary School \$ 1,500.00	
3478	<u>Wright Child Care</u>	\$ 13,750.00
0510	Supplies 9100 Community Service	\$ 13,750.00
<i>Explanation: To appropriate estimated revenue for Wright Child Care based on actual collections.</i>		
2178	Child Care - Wright Elementary School \$ 13,750.00	
3482	<u>Fuel Maintenance Fee</u>	\$ 5,317.40
0350	Repair and Maintenance 7800 Pupil Transp Services - School	\$ 5,317.40
<i>Explanation: To appropriate revenue received for fuel maintenance based on actual collections.</i>		
2093	Fuel System Repairs \$ 5,317.40	
3484	<u>Financial Aid Fees</u>	\$ 19,672.13
0790	Miscellaneous Expense 9100 Community Service	\$ 19,672.13
<i>Explanation: To appropriate estimated revenue for Financial Aid Fees based on actual collections.</i>		
3005	Financial Aid Trust Fund \$ 19,672.13	
3485	<u>Restitution Payments - Other</u>	\$ 100.00
0990	Fund Balance - Unappropriated 9890 Reserves	\$ 100.00
<i>Explanation: To appropriate revenue received for restitution based on actual collections.</i>		
....	Discretionary \$ 100.00	
3488	<u>Fingerprint Program</u>	\$ 2,132.00
0730	Dues and Fees 7730 Staff Services	\$ 2,132.00
<i>Explanation: To appropriate estimated revenue for Fingerprint Program based on actual collections.</i>		
6006	Fingerprinting - Fees \$ 2,132.00	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 7

Board Meeting May 12, 2025

Account	Object				Increase (Decrease)
3490	<u>Miscellaneous Revenue</u>				\$ 31,601.93
	0642 Equipment (Under \$5,000)		5100 Basic Education (K-12)	\$	11,099.50
	0510 Supplies		7730 Staff Services		660.00
	0460 Diesel Fuel		7800 Pupil Transp Services - School		1,795.66
	0510 Supplies		7802 Transportation - Central		94.03
	0510 Supplies		7803 Transportation - South		86.32
	0990 Fund Balance - Unappropriated		9890 Reserves		17,866.42
				\$	31,601.93
<i>Explanation: To appropriate revenue for record requests from State of Florida (\$142.00), vending commissions (\$180.35), Scribbles Transcript System (\$761.67), dividends (\$16,962.75), fuel reimbursements (\$1,795.66), and parapro testing fees (\$660.00) based on actual collections and Dori Slosberg Drivers Education Safety Act (\$11,099.50) based on award notification.</i>					
....	Discretionary	\$	17,866.42	3033 Vending Commission - Transportation - South	86.32
2093	Fuel System Repairs		1,795.66	4003 Traffic Education Funds - Dori Slosberg	11,099.50
3032	Vending Commission - Transportation - Central		94.03	5020 Parapro Testing Fees	660.00
				Total	\$ 31,601.93
3493	<u>Sale of Junk</u>				\$ 2,409.76
	0990 Fund Balance - Unappropriated		9890 Reserves	\$	2,409.76
<i>Explanation: To appropriate revenue from surplus property sale based on actual collections.</i>					
....	Discretionary	\$	2,409.76		
3495	<u>Transportation - Repairs Dept./Other</u>				\$ 762.48
	0550 Repair Parts		7801 Transportation - North	\$	439.59
	0550 Repair Parts		7802 Transportation - Central		322.89
				\$	762.48
<i>Explanation: To appropriate revenue for transportation repairs based on actual collections.</i>					
....	Discretionary	\$	762.48		
3497	<u>Refund - Prior Year Expenditures</u>				\$ 695.83
	0990 Fund Balance - Unappropriated		9890 Reserves	\$	695.83
<i>Explanation: To appropriate refund of a prior year expenditure based on actual collections.</i>					
....	Discretionary	\$	695.83		
3741	<u>Insurance Loss Recovery</u>				\$ 8,325.26
	0742 Insurance Claims Current Year		8120 Building and Ground Maintenance	\$	8,325.26
<i>Explanation: To appropriate revenue from insurance loss recovery based on actual collections.</i>					
	9015 Fixed Charges	\$	8,325.26		
3746	<u>Health Reimbursement Arrangement</u>				\$ 7,721.31
	0310 Professional & Technical Service		7730 Staff Services	\$	7,721.31
<i>Explanation: To appropriate revenue for Healthcare Reimbursement Arrangement based on actual collections.</i>					
	5006 Health Reimbursement Arrangement	\$	7,721.31		

II. Amendments Between Appropriations & Reserves

....	Discretionary		5100 Basic Education (K-12)	\$	4,422.28
			5200 Exceptional Child		15,610.50
			5300 Vocational		1,129.22
			6100 Pupil Personnel Services		1.75
			6130 Health Services		303.85
			6200 Instructional Media Services		(71,751.31)
			6400 Instructional Staff Training Services		444.60
			6500 Instruction Related Technology		72,175.38
			7300 School Admin - Principal Office		23,942.66
			7600 Food Service (Schools)		30.00
			7720 Information Services		2,000.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 7

Board Meeting May 12, 2025

Account	Object	Increase (Decrease)
	7730 Staff Services	354.53
	7801 Transportation - North	200.00
	7803 Transportation - South	2,000.00
	7900 Operation of Plant	1,637.61
	8100 Maintenance Administration	10,025.44
	8200 Administrative Technology Services	4,000.00
	9890 Reserves	(63,553.36)
		<u>\$ 2,973.15</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate unanticipated operating expenditures (Project 2095) and Dual Enrollment Additional WFTF based on 2023-2024 scores, and adjust salaries to actual (Project 2095) and CAPE WFTF reserve based on 3rd FEFP by transferring to/(from) the following project(s):

2095 Salary Resynching	\$ (70,946.15)	9007 Career and Professional Education	(148,894.00)
3095 Dual Enrollment Additional WFTF	216,867.00	Total	<u>\$ (2,973.15)</u>

0132 VPK - Year Long Program

0220 Social Security	5500 Prekindergarten	\$ 43.50
0510 Supplies	5500 Prekindergarten	(145.98)
0519 Technology Supplies	5500 Prekindergarten	25.99
0750 Other Personnel Services	5500 Prekindergarten	3,000.00
0642 Equipment (Under \$5,000)	7300 School Admin - Principal Office	119.99
0997 Reserve - Projects	9890 Reserves	(3,043.50)
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds.

1004 AICE - Set-Aside

0510 Supplies	5100 Basic Education (K-12)	\$ (1,500.00)
0519 Technology Supplies	5100 Basic Education (K-12)	1,500.00
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds.

1084 Medicaid Reimbursement

0510 Supplies	7500 Fiscal Services	\$ (50.00)
0519 Technology Supplies	7500 Fiscal Services	50.00
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds.

2011 Custodial Services

0100 Salary - Non-Instructional	7900 Operation of Plant	\$ (32,451.57)
0102 Salary - Other Compensation	7900 Operation of Plant	7,941.92
0130 Salary - Overtime	7900 Operation of Plant	23,733.01
0510 Supplies	7900 Operation of Plant	(150.00)
0519 Technology Supplies	7900 Operation of Plant	150.00
0750 Other Personnel Services	7900 Operation of Plant	776.64
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds.

2017 Itinerant Teachers - Adaptive P. E.

0331 Out of County Travel	5200 Exceptional Child	\$ 520.38
0510 Supplies	5200 Exceptional Child	(50.38)
0730 Dues and Fees	6400 Instructional Staff Training Services	(470.00)
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds.

2088 Certification

0331 Out of County Travel	6400 Instructional Staff Training Services	\$ (154.22)
0510 Supplies	6400 Instructional Staff Training Services	154.22
		<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds.

2095 Salary Resynching

0100 Salary - Non-Instructional	5100 Basic Education (K-12)	\$ (1,909.00)
0131 Salary - Instructional	5100 Basic Education (K-12)	(39,009.15)
0210 Florida Retirement System	5100 Basic Education (K-12)	(4,084.00)
0220 Social Security	5100 Basic Education (K-12)	(3,129.00)

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 7

Board Meeting May 12, 2025

Account	Object		Increase (Decrease)
	0100 Salary - Non-Instructional	5200 Exceptional Child	(2,551.00)
	0131 Salary - Instructional	5200 Exceptional Child	(9,672.00)
	0210 Florida Retirement System	5200 Exceptional Child	(1,221.00)
	0220 Social Security	5200 Exceptional Child	(936.00)
	0131 Salary - Instructional	5300 Vocational	(2,129.00)
	0210 Florida Retirement System	5300 Vocational	(211.00)
	0220 Social Security	5300 Vocational	(165.00)
	0111 Salary - Administrative Manager	6100 Pupil Personnel Services	(239.00)
	0131 Salary - Instructional	6100 Pupil Personnel Services	(3,395.00)
	0210 Florida Retirement System	6100 Pupil Personnel Services	(367.00)
	0220 Social Security	6100 Pupil Personnel Services	(275.00)
	0100 Salary - Non-Instructional	7300 School Admin - Principal Office	(3,662.00)
	0111 Salary - Administrative Manager	7300 School Admin - Principal Office	(5,928.00)
	0210 Florida Retirement System	7300 School Admin - Principal Office	(964.00)
	0220 Social Security	7300 School Admin - Principal Office	(734.00)
	0100 Salary - Non-Instructional	7800 Pupil Transp Services - School	(4,093.00)
	0111 Salary - Administrative Manager	7800 Pupil Transp Services - School	(340.00)
	0210 Florida Retirement System	7800 Pupil Transp Services - School	(440.00)
	0220 Social Security	7800 Pupil Transp Services - School	(330.00)
	0100 Salary - Non-Instructional	7900 Operation of Plant	(3,038.00)
	0111 Salary - Administrative Manager	7900 Operation of Plant	(184.00)
	0210 Florida Retirement System	7900 Operation of Plant	(321.00)
	0220 Social Security	7900 Operation of Plant	(248.00)
	0100 Salary - Non-Instructional	8100 Maintenance Administration	(1,643.00)
	0111 Salary - Administrative Manager	8100 Maintenance Administration	(220.00)
	0210 Florida Retirement System	8100 Maintenance Administration	(184.00)
	0220 Social Security	8100 Maintenance Administration	(147.00)
			<u>\$ (91,768.15)</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds, appropriate unanticipated operating expenditures (Discretionary) and ESE non-gifted position(s) (Project 5075), and adjust salaries to actual (Discretionary) by transferring to/(from) the following project(s):

....	Discretionary	\$	70,946.15	5075 IDEA Supplemental Support - General Fund	20,822.00
				Total	\$ 91,768.15

2099 Stadium & Athletic Field Maintenance

0310 Professional & Technical Service	8120 Building and Ground Maintenance	\$	(67,846.10)
0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance		67,846.10
		<u>\$</u>	<u>-</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds.

2110 YMHA Grant

0117 Workshops	6400 Instructional Staff Training Services	\$	5,000.00
0220 Social Security	6400 Instructional Staff Training Services		700.00
0510 Supplies	6400 Instructional Staff Training Services		(11,700.00)
0730 Dues and Fees	6400 Instructional Staff Training Services		4,000.00
0750 Other Personnel Services	6400 Instructional Staff Training Services		2,000.00
		<u>\$</u>	<u>-</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds.

2154 Advanced Placement

0131 Salary - Instructional	5100 Basic Education (K-12)	\$	49,473.98
0210 Florida Retirement System	5100 Basic Education (K-12)		6,743.48
0220 Social Security	5100 Basic Education (K-12)		3,694.56
0231 Group Insurance - Health	5100 Basic Education (K-12)		8,439.48
0232 Group Insurance - Life	5100 Basic Education (K-12)		20.45
0233 Group Insurance - Dental	5100 Basic Education (K-12)		319.68
0234 Group Insurance - Other	5100 Basic Education (K-12)		(68,691.63)
0510 Supplies	5100 Basic Education (K-12)		(2,827.12)
0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)		2,827.12
		<u>\$</u>	<u>-</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds.

2170 Child Care - Northwood Elementary School

0130 Salary - Overtime	9100 Community Service	\$	102.77
0210 Florida Retirement System	9100 Community Service		14.01
0220 Social Security	9100 Community Service		43.50
0510 Supplies	9100 Community Service		(160.28)
		<u>\$</u>	<u>-</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds.

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 7

Board Meeting May 12, 2025

Account	Object		Increase (Decrease)
2174 Child Care - Plew Elementary School			
0331	Out of County Travel	5100 Basic Education (K-12)	\$ 4,779.30
0643	Computer (Over \$1,000) & Tech. Infrastructure	5100 Basic Education (K-12)	23,823.36
0730	Dues and Fees	5100 Basic Education (K-12)	695.00
0677	Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	(13,250.00)
0100	Salary - Non-Instructional	9100 Community Service	10,040.00
0102	Salary - Other Compensation	9100 Community Service	3.75
0210	Florida Retirement System	9100 Community Service	1,405.51
0220	Social Security	9100 Community Service	1,100.79
0231	Group Insurance - Health	9100 Community Service	1,485.00
0232	Group Insurance - Life	9100 Community Service	11.00
0233	Group Insurance - Dental	9100 Community Service	141.00
0510	Supplies	9100 Community Service	(59,862.71)
0730	Dues and Fees	9100 Community Service	4,000.00
0750	Other Personnel Services	9100 Community Service	23,000.00
0231	Group Insurance - Health	9700 Transfer Funds	2,628.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2175 Child Care - Bluewater Elementary School			
0102	Salary - Other Compensation	9100 Community Service	\$ 95.50
0210	Florida Retirement System	9100 Community Service	13.02
0220	Social Security	9100 Community Service	7.31
0510	Supplies	9100 Community Service	(1,115.83)
0519	Technology Supplies	9100 Community Service	1,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2178 Child Care - Wright Elementary School			
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 2,364.22
0210	Florida Retirement System	5100 Basic Education (K-12)	357.03
0220	Social Security	5100 Basic Education (K-12)	174.40
0100	Salary - Non-Instructional	9100 Community Service	2,211.44
0210	Florida Retirement System	9100 Community Service	301.42
0220	Social Security	9100 Community Service	169.18
0231	Group Insurance - Health	9100 Community Service	3,639.80
0233	Group Insurance - Dental	9100 Community Service	133.20
0510	Supplies	9100 Community Service	(9,625.50)
0730	Dues and Fees	9100 Community Service	274.81
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2179 Child Care - Antioch Elementary School			
0510	Supplies	9100 Community Service	\$ (2,013.73)
0519	Technology Supplies	9100 Community Service	13.73
0730	Dues and Fees	9100 Community Service	2,000.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2181 Child Care - Bob Sikes Elementary School			
0102	Salary - Other Compensation	5100 Basic Education (K-12)	\$ 2,660.23
0210	Florida Retirement System	5100 Basic Education (K-12)	379.95
0220	Social Security	5100 Basic Education (K-12)	265.77
0750	Other Personnel Services	5100 Basic Education (K-12)	4,726.61
0750	Other Personnel Services	9100 Community Service	(8,032.56)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2183 Child Care - Southside School			
0510	Supplies	9100 Community Service	\$ (113.78)
0519	Technology Supplies	9100 Community Service	113.78
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 7

Board Meeting May 12, 2025

Account	Object		Increase (Decrease)
2192	<u>Paving Countywide</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ (672,047.76)
<i>Explanation: Appropriate Crestview High School parking lot by transferring to/(from) the following project(s):</i>			
	4213 DW - Parking & Paving Projects - P6TO39		
2310	<u>DW - Minor Repair & Maint.</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ 607.50
	0354 Maintenance Vehicle Repair	8120 Building and Ground Maintenance	14,420.23
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	975.00
	0510 Supplies	8120 Building and Ground Maintenance	(22,138.99)
	0517 Tools - Maintenance	8120 Building and Ground Maintenance	229.00
	0519 Technology Supplies	8120 Building and Ground Maintenance	205.48
	0550 Repair Parts	8120 Building and Ground Maintenance	401.77
	0560 Tires and Tubes	8120 Building and Ground Maintenance	2,296.00
	0642 Equipment (Under \$5,000)	8120 Building and Ground Maintenance	641.86
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	1,866.41
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	495.74
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
2909	<u>School Maintenance</u>		
	0350 Repair and Maintenance	8120 Building and Ground Maintenance	\$ (46,097.61)
	0360 Lease and Rental Agreements	8120 Building and Ground Maintenance	2,790.00
	0393 Contracts - Nonprofessional	8120 Building and Ground Maintenance	6,834.10
	0420 Bottled Gas	8120 Building and Ground Maintenance	49.65
	0510 Supplies	8120 Building and Ground Maintenance	40,458.44
	0642 Equipment (Under \$5,000)	8120 Building and Ground Maintenance	9,390.78
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	1,897.68
	0681 Fire/Sprinkler/Elect.	8120 Building and Ground Maintenance	5,431.26
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	(21,872.30)
	0685 Flooring/Structural Alteration	8120 Building and Ground Maintenance	1,118.00
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3057	<u>Innovative Program - Academic Team</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 1,367.60
	0370 Postage	5100 Basic Education (K-12)	31.40
	0510 Supplies	5100 Basic Education (K-12)	(1,399.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
3095	<u>Dual Enrollment Additional WFTE</u>		
	0510 Supplies	6120 Guidance Services	<u>\$ 216,867.00</u>
<i>Explanation: Appropriate Dual Enrollment Additional WFTE based on 2023-2024 scores by transferring to/(from) the following project(s):</i>			
	.... Discretionary	\$ (216,867.00)	
3102	<u>SAI - Student Assessment</u>		
	0102 Salary - Other Compensation	6141 Testing	\$ 15,000.00
	0210 Florida Retirement System	6141 Testing	2,044.50
	0220 Social Security	6141 Testing	1,147.50
			<u>\$ 18,192.00</u>
<i>Explanation: Changes by schools and departments between objects & functions to better utilize funds and appropriate Supplemental Academic Instruction - Student Assessment by transferring to/(from) the following project(s):</i>			
	3161 SAI - Supplemental Academic Instruction	\$ (18,192.00)	
3105	<u>Instructional Materials - Textbooks</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 1,100.00
	0520 Textbooks	5100 Basic Education (K-12)	(1,100.00)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 7

Board Meeting May 12, 2025

Account	Object		Increase (Decrease)
3106	<u>Instructional Materials - Media</u>		
	0365 Software Subscriptions	6200 Instructional Media Services	\$ 41,726.00
	0997 Reserve - Projects	9890 Reserves	(41,726.00)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3109	<u>Instructional Materials - Science</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 51.92
	0520 Textbooks	5100 Basic Education (K-12)	(51.92)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
3161	<u>SAI - Supplemental Academic Instruction</u>		
	0107 Salary - Extended Substitute	5100 Basic Education (K-12)	\$ 4,385.61
	0131 Salary - Instructional	5100 Basic Education (K-12)	(4,385.61)
	0994 Reserve - FTE/Schools	9890 Reserves	(160,000.00)
	0997 Reserve - Projects	9890 Reserves	141,808.00
			<u>\$ (18,192.00)</u>
	<i>Explanation: Changes by schools and departments between objects & functions to better utilize funds and appropriate Supplemental Academic Instruction - Student Assessment by transferring to/(from) the following project(s):</i>		
	3102 SAI - Student Assessment	\$ 18,192.00	
4004	<u>Chorus Program</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 200.00
	0398 Field Trips	5100 Basic Education (K-12)	(450.00)
	0510 Supplies	5100 Basic Education (K-12)	(1,744.75)
	0519 Technology Supplies	5100 Basic Education (K-12)	(500.00)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	500.00
	0398 Field Trips	7802 Transportation - Central	1,994.75
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4005	<u>Band Program</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (24.00)
	0730 Dues and Fees	5100 Basic Education (K-12)	24.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4012	<u>Insurance Claims - Building & Fixed Equipment</u>		
	0742 Insurance Claims Current Year	8120 Building and Ground Maintenance	\$ 12,825.26
	<i>Explanation: Appropriate insurance claims by transferring to/(from) the following project(s):</i>		
	9015 Fixed Charges	\$ (12,825.26)	
4065	<u>Instructional Materials - Textbooks - BSA</u>		
	0365 Software Subscriptions	5200 Exceptional Child	\$ 4,394.65
	0510 Supplies	5200 Exceptional Child	(4,394.65)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
4115	<u>Triumph OTC North Grant</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,650,000.00)
	<i>Explanation: Appropriate OTC North interior renovations by transferring to/(from) the following project(s):</i>		
	4116 Triumph OTC North Grant - P6TO43	\$ 1,650,000.00	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 7

Board Meeting May 12, 2025

Account	Object				Increase (Decrease)
4116	<u>Triumph OTC North Grant - P6TO43</u>				
	0684 Replacement Roofing & Systems	7400	Facilities Acquisition and Construction	\$	1,650,000.00
	Explanation: Appropriate OTC North interior renovations by transferring to/(from) the following project(s):				
	4115 Triumph OTC North Grant	\$	(1,650,000.00)		
4117	<u>OTC - WD - CAP Grant GMP - P6TO43</u>				
	0684 Replacement Roofing & Systems	7400	Facilities Acquisition and Construction	\$	484,916.00
	Explanation: Appropriate OTC North interior renovations by transferring to/(from) the following project(s):				
	4119 Workforce Dev. Capitalization Incentive Grant	\$	(484,916.00)		
4119	<u>Workforce Dev. Capitalization Incentive Grant</u>				
	0684 Replacement Roofing & Systems	7400	Facilities Acquisition and Construction	\$	(2,114,916.00)
	Explanation: Appropriate OTC North interior renovations by transferring to/(from) the following project(s):				
	4117 OTC - WD - CAP Grant GMP - P6TO43	\$	484,916.00	4120 OTC - WD - CAP Grant FF&E - P6TO43	1,630,000.00
				Total	2,114,916.00
4120	<u>OTC - WD - CAP Grant FF&E - P6TO43</u>				
	0684 Replacement Roofing & Systems	7400	Facilities Acquisition and Construction	\$	1,630,000.00
	Explanation: Appropriate OTC North interior renovations by transferring to/(from) the following project(s):				
	4119 Workforce Dev. Capitalization Incentive Grant	\$	(1,630,000.00)		
4125	<u>Class Size Reduction</u>				
	0107 Salary - Extended Substitute	5100	Basic Education (K-12)	\$	3,915.00
	0131 Salary - Instructional	5100	Basic Education (K-12)		(3,915.00)
	0994 Reserve - FTE/Schools	9890	Reserves		(500,000.00)
	0997 Reserve - Projects	9890	Reserves		500,000.00
				\$	-
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.				
4140	<u>CTE - Workforce Development CAP Grant</u>				
	0510 Supplies	5300	Vocational	\$	(6,000.00)
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5300	Vocational		6,000.00
				\$	-
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.				
4160	<u>Lottery - School Recognition</u>				
	0510 Supplies	5100	Basic Education (K-12)	\$	(1,399.93)
	0644 Computer Hardware (Under \$1,000)	5100	Basic Education (K-12)		1,399.93
				\$	-
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.				
4162	<u>SAI - Student Training Program</u>				
	0102 Salary - Other Compensation	5100	Basic Education (K-12)	\$	3,011.26
	0210 Florida Retirement System	5100	Basic Education (K-12)		406.34
	0220 Social Security	5100	Basic Education (K-12)		226.72
	0750 Other Personnel Services	5100	Basic Education (K-12)		161.25
	0997 Reserve - Projects	9890	Reserves		(3,805.57)
				\$	-
	Explanation: Changes by schools & departments between objects & functions to better utilize funds.				
4213	<u>DW - Parking & Paving Projects - P6TO39</u>				
	0677 Replacement Systems - Other than Bldg.	7400	Facilities Acquisition and Construction	\$	672,047.76
	Explanation: Appropriate Crestview High School parking lot by transferring to/(from) the following project(s):				
	2192 Paving Countywide	\$	(672,047.76)		

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 7

Board Meeting May 12, 2025

Account	Object		Increase (Decrease)
5007	<u>SSTRIDE District Supplement</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (70.00)
	0398 Field Trips	7801 Transportation - North	70.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5060	<u>Best Chance - General Fund</u>		
	0510 Supplies	7300 School Admin - Principal Office	\$ (2,000.00)
	0382 Garbage	7900 Operation of Plant	2,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5065	<u>CAPE - Drafting/Engineering</u>		
	0510 Supplies	5300 Vocational	\$ 1,156.42
	0997 Reserve - Projects	9890 Reserves	(1,156.42)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5067	<u>CAPE - Health Science</u>		
	0510 Supplies	5300 Vocational	\$ 364.99
	0519 Technology Supplies	5300 Vocational	2,830.50
	0997 Reserve - Projects	9890 Reserves	(3,195.49)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5068	<u>CAPE - Information Technology</u>		
	0331 Out of County Travel	5300 Vocational	\$ (67.10)
	0357 Support Managed Computers	5300 Vocational	(171.00)
	0365 Software Subscriptions	5300 Vocational	10,534.11
	0510 Supplies	5300 Vocational	(173.18)
	0519 Technology Supplies	5300 Vocational	5,319.85
	0642 Equipment (Under \$5,000)	5300 Vocational	6,029.54
	0643 Computer (Over \$1,000) & Tech. Infrastructure	5300 Vocational	(550.00)
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	15,275.64
	0750 Other Personnel Services	5300 Vocational	(979.47)
	0997 Reserve - Projects	9890 Reserves	(35,218.39)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5073	<u>CAPE - Building Trades</u>		
	0331 Out of County Travel	5300 Vocational	\$ 211.66
	0510 Supplies	5300 Vocational	685.41
	0519 Technology Supplies	5300 Vocational	2,618.00
	0642 Equipment (Under \$5,000)	5300 Vocational	5,496.99
	0997 Reserve - Projects	9890 Reserves	(9,012.06)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5074	<u>CAPE - Embry Riddle Engineering</u>		
	0331 Out of County Travel	5100 Basic Education (K-12)	\$ 332.20
	0997 Reserve - Projects	9890 Reserves	(332.20)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5075	<u>IDEA Supplemental Support - General Fund</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ 13,298.00
	0210 Florida Retirement System	5200 Exceptional Child	1,861.00
	0220 Social Security	5200 Exceptional Child	1,018.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 7

Board Meeting May 12, 2025

Account	Object		Increase (Decrease)
	0231 Group Insurance - Health	5200 Exceptional Child	4,480.00
	0232 Group Insurance - Life	5200 Exceptional Child	11.00
	0233 Group Insurance - Dental	5200 Exceptional Child	154.00
			<u>\$ 20,822.00</u>
<i>Explanation: Appropriate ESE non-gifted position(s) by transferring to/(from) the following project(s):</i>			
	2095 Salary Resynching	\$ (20,822.00)	
5090	<u>Special Stipends</u>		
	0102 Salary - Other Compensation	5200 Exceptional Child	\$ 525.00
	0210 Florida Retirement System	5200 Exceptional Child	71.56
	0220 Social Security	5200 Exceptional Child	40.16
	0102 Salary - Other Compensation	6300 Instruction & Curriculum	(525.00)
	0210 Florida Retirement System	6300 Instruction & Curriculum	(71.56)
	0220 Social Security	6300 Instruction & Curriculum	(40.16)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5110	<u>Workforce Development</u>		
	0220 Social Security	5900 Other Instruction	\$ 43.50
	0750 Other Personnel Services	5900 Other Instruction	3,000.00
	0390 Other Purchased Service	7300 School Admin - Principal Office	1,000.00
	0381 Water and Sewage	7900 Operation of Plant	5,000.00
	0997 Reserve - Projects	9890 Reserves	(9,043.50)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5160	<u>Lottery - School Recognition</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (167.46)
	0644 Computer Hardware (Under \$1,000)	5100 Basic Education (K-12)	99.00
	0649 Technology Equipment (Under \$1,000)	5100 Basic Education (K-12)	68.46
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5909	<u>School Maintenance - School Control</u>		
	0677 Replacement Systems - Other than Bldg.	8120 Building and Ground Maintenance	\$ 1,990.10
	0684 Replacement Roofing & Systems	8120 Building and Ground Maintenance	(1,990.10)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6023	<u>Reading Instruction - BSA</u>		
	0310 Professional & Technical Service	6300 Instruction & Curriculum	\$ 3,299.00
	0510 Supplies	6300 Instruction & Curriculum	(3,425.89)
	0644 Computer Hardware (Under \$1,000)	6300 Instruction & Curriculum	126.89
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6060	<u>CAPE Digital Tools - IT</u>		
	0510 Supplies	5300 Vocational	\$ 55.98
	0997 Reserve - Projects	9890 Reserves	(55.98)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
6062	<u>CAPE - AI</u>		
	0510 Supplies	5300 Vocational	\$ 3,271.60
	0997 Reserve - Projects	9890 Reserves	(3,271.60)
			<u>\$ -</u>
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 7

Board Meeting May 12, 2025

Account	Object		Increase (Decrease)
6064	<u>CAPE - Marketing</u>		
	0510 Supplies	5300 Vocational	\$ 16.77
	0519 Technology Supplies	5300 Vocational	623.18
	0997 Reserve - Projects	9890 Reserves	(639.95)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6110	<u>Adult Education Tuition</u>		
	0220 Social Security	5900 Other Instruction	\$ 21.75
	0730 Dues and Fees	5900 Other Instruction	2,000.00
	0750 Other Personnel Services	5900 Other Instruction	1,500.00
	0390 Other Purchased Service	7300 School Admin - Principal Office	1,000.00
	0310 Professional & Technical Service	7900 Operation of Plant	2,000.00
	0450 Gasoline	7900 Operation of Plant	5,000.00
	0510 Supplies	7900 Operation of Plant	2,500.00
	0997 Reserve - Projects	9890 Reserves	(14,021.75)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
6113	<u>SAI - Plan of Care</u>		
	0102 Salary - Other Compensation	5100 Basic Education (K-12)	\$ 16,507.80
	0132 Salary - Hourly Teachers	5100 Basic Education (K-12)	(134.20)
	0210 Florida Retirement System	5100 Basic Education (K-12)	2,344.08
	0220 Social Security	5100 Basic Education (K-12)	1,397.13
	0510 Supplies	5100 Basic Education (K-12)	(29,456.74)
	0750 Other Personnel Services	5100 Basic Education (K-12)	9,341.93
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7016	<u>Professional Learning - GF</u>		
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	\$ 630.25
	0210 Florida Retirement System	6400 Instructional Staff Training Services	85.90
	0220 Social Security	6400 Instructional Staff Training Services	39.95
	0310 Professional & Technical Service	6400 Instructional Staff Training Services	(34.80)
	0510 Supplies	6400 Instructional Staff Training Services	34.80
	0750 Other Personnel Services	6400 Instructional Staff Training Services	(756.10)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7019	<u>Drama Program</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (4,800.00)
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	4,800.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7054	<u>AP Initiative - Set-Aside</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (9,500.00)
	0519 Technology Supplies	5100 Basic Education (K-12)	2,000.00
	0642 Equipment (Under \$5,000)	5100 Basic Education (K-12)	7,500.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7055	<u>International Baccalaureate</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (657.37)
	0331 Out of County Travel	6400 Instructional Staff Training Services	657.37
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
7061	<u>CAPE Digital Tools - STEM</u>		
	0510 Supplies	5300 Vocational	\$ 7,076.01
	0519 Technology Supplies	5300 Vocational	2,799.00

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

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Board Meeting May 12, 2025

Account	Object		Increase (Decrease)
	0644 Computer Hardware (Under \$1,000)	5300 Vocational	538.99
	0997 Reserve - Projects	9890 Reserves	(10,414.00)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
7063 <u>CAPE - Manufacturing</u>			
	0622 Audio Visual (Under \$1,000)	5300 Vocational	\$ 1,000.00
	0997 Reserve - Projects	9890 Reserves	(1,000.00)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8001 <u>Purchased - Schools - Other</u>			
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 10,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(10,000.00)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8107 <u>CSR - Math Initiatives</u>			
	0510 Supplies	6300 Instruction & Curriculum	\$ (750.00)
	0519 Technology Supplies	6300 Instruction & Curriculum	750.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8110 <u>DJJ Supplemental Allocation</u>			
	0396 Distributions - Contract Schools	5100 Basic Education (K-12)	\$ (32,419.00)
	0997 Reserve - Projects	9890 Reserves	32,419.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8111 <u>SAI - Best Chance</u>			
	0520 Textbooks	5100 Basic Education (K-12)	\$ (777.47)
	0102 Salary - Other Compensation	5200 Exceptional Child	594.00
	0210 Florida Retirement System	5200 Exceptional Child	80.96
	0220 Social Security	5200 Exceptional Child	46.26
	0750 Other Personnel Services	5200 Exceptional Child	56.25
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
8113 <u>Workforce Ed. Performance Incentive</u>			
	0510 Supplies	5900 Other Instruction	\$ (5,000.00)
	0519 Technology Supplies	5900 Other Instruction	5,000.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
9004 <u>Advanced International Certificate of Education</u>			
	0510 Supplies	5100 Basic Education (K-12)	\$ 480.80
	0997 Reserve - Projects	9890 Reserves	(480.80)
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
9007 <u>Career and Professional Education</u>			
	0519 Technology Supplies	5300 Vocational	\$ 3,416.00
	0642 Equipment (Under \$5,000)	5300 Vocational	21.87
	0994 Reserve - FTE/Schools	9890 Reserves	(148,894.00)
	0997 Reserve - Projects	9890 Reserves	(3,437.87)
			\$ (148,894.00)
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds, and adjust CAPE WFTE reserve based on 3rd FEFP by transferring to/(from) the following projects:</i>			
....	Discretionary	\$ 148,894.00	

Explanation of Budget Amendment as Follows:

Part I - General Operating Fund

Amendment Number 7

Board Meeting May 12, 2025

Account	Object		Increase (Decrease)
9015	<u>Fixed Charges</u>		
0122	Salary - Sick Leave Payoff	5100 Basic Education (K-12)	\$ (9,461.77)
0123	Salary - Annual Leave Payoff	5100 Basic Education (K-12)	(6,593.90)
0210	Florida Retirement System	5100 Basic Education (K-12)	(3,517.04)
0220	Social Security	5100 Basic Education (K-12)	1,937.41
0220	Social Security	5200 Exceptional Child	140.23
0220	Social Security	6100 Pupil Personnel Services	33.95
0122	Salary - Sick Leave Payoff	6300 Instruction & Curriculum	7,055.52
0220	Social Security	6300 Instruction & Curriculum	74.81
0220	Social Security	7300 School Admin - Principal Office	63.04
0220	Social Security	7801 Transportation - North	95.26
0122	Salary - Sick Leave Payoff	8100 Maintenance Administration	2,406.25
0123	Salary - Annual Leave Payoff	8100 Maintenance Administration	6,593.90
0210	Florida Retirement System	8100 Maintenance Administration	484.25
0220	Social Security	8100 Maintenance Administration	688.09
0742	Insurance Claims Current Year	8120 Building and Ground Maintenance	(12,825.26)
			<u>\$ (12,825.26)</u>

Explanation: Changes between objects & functions to better utilize funds and appropriate insurance claims by transferring to/(from) the following project(s):

4012 Insurance Claims - Building & Fixed Equipment \$ 12,825.26

9110 Mental Health Assistance

0510	Supplies	6140 Psychological Services	\$ 6,000.00
0510	Supplies	6400 Instructional Staff Training Services	(6,000.00)
			<u>\$ -</u>

Explanation: Changes by schools & departments between objects & functions to better utilize funds.

ADOPTED BY SCHOOL BOARD:

MAY 12, 2025

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2025	INCREASE	DECREASE	BUDGET AS OF 3/31/2025	
3322 CO & DS WITHHELD FOR SBE/COBI	\$ 86,070.00	\$ 86,070.00	\$ -	\$ -	\$ 86,070.00	
3326 SBE/COBI BOND INTEREST	-	-	-	-	-	
3341 RACING COMMISSION FUNDS	190,750.00	190,750.00	-	-	190,750.00	
3431 INTEREST ON INVESTMENTS	-	15,117.73	53.53	-	15,171.26	
3630 TRANSFERS FROM CAPITAL IMP FUNDS	26,040,196.86	26,040,196.86	-	-	26,040,196.86	
3660 TRANSFERS FROM INTERBUDGETARY ED	-	-	-	-	-	
3715 PROCEEDS OF REFUNDING BONDS	-	-	-	-	-	
3716 SALES SURTAX BONDS	-	-	-	-	-	
3750 PROCEEDS/CERT OF PARTICIPATION	-	-	-	-	-	
3791 BOND PROCEEDS - PREMIUM	-	-	-	-	-	
3792 PREMIUM ON REFUNDING BONDS	-	-	-	-	-	
3793 PREMIUM ON CERT OF PART (COP)	1,206,117.92	1,206,117.92	-	-	1,206,117.92	
3901 RESERVE FOR ENCUMBRANCE	3,000.00	3,000.00	-	-	3,000.00	
3920 RESERVE FOR DEBT SERVICE	142,435.30	142,435.30	-	-	142,435.30	
TOTAL - DEBT SERVICE FUNDS	\$ 27,668,570.08	\$ 27,683,687.81	\$ 53.53	\$ -	\$ 27,683,741.34	

FUND NAME: DEBT SERVICE FUNDS

FUND NUMBER: 2XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 2/28/2025	INCREASE	BUDGET AS OF 3/31/2025
9200		DEBT SERVICE				
	0710	REDEMPTION OF PRINCIPAL	\$ 17,731,000.00	\$ 17,731,000.00	\$ -	\$ 17,731,000.00
	0720	INTEREST	8,524,599.86	8,524,599.86	-	8,524,599.86
	0730	DUES & FEES	176,150.46	176,150.46	-	176,150.46
	0733	COST OF ISSUANCE	727,884.91	727,884.91	-	727,884.91
	0734	DISCOUNT EXPENSE	367,575.21	367,575.21	-	367,575.21
	0762	PAYMENT TO REFUND BOND ESCROW	-	-	-	-
	0790	MISCELLANEOUS EXPENSE	-	-	-	-
	0930	TRANSFERS TO CAPITAL	-	-	-	-
	0960	TRANSFERS TO INTERBUDGETARY	-	-	-	-
9890		RESERVES				
	0990	FUND BALANCE UNAPPROPRIATED	-	-	-	-
	0997	RESERVES - DEBT SERVICE	-	-	-	-
	0998	RESERVES - DEBT SERVICE	141,359.64	156,477.37	53.53	156,530.90
		TOTAL - DEBT SERVICE FUNDS	\$ 27,668,570.08	\$ 27,683,687.81	\$ 53.53	\$ 27,683,741.34

Explanation of Budget Amendment as Follows:

Part II - Debt Service Funds

Amendment Number 7

Board Meeting May 12, 2025

Account	Object	Function	Increase (Decrease)
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I. Revenue - Amendments Between Revenue, Appropriations & Reserves

3431	<u>Interest on Investments</u>		\$ 53.53
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0998	Reserve - Debt Service	9890	Reserves	\$ 53.53
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Explanation: To appropriate revenue for interest on investments based on actual collections.

....	Discretionary	\$	53.53
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II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

MAY 12, 2025

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2025	INCREASE	DECREASE	BUDGET AS OF 3/31/2025	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	
3209 FEMA - CLAIMS	-	-	-	-	-	
3210 FEMA - ADMINISTRATIVE	-	-	-	-	-	
3321 CO & DS DISTRIBUTED	1,060,251.00	1,060,251.00	-	-	1,060,251.00	
3325 INTEREST ON UNDIST CO & DS	-	-	-	-	-	
3341 RACING COMMISSION FUNDS	-	-	-	-	-	
3379 FUEL TAX REFUND	-	-	-	-	-	
3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	447,503.31	-	-	447,503.31	
3394 CAPITAL OUTLAY CHARTER SCHOOLS	-	1,386,922.92	-	-	1,386,922.92	
3395 FEMA - STATE - CLAIMS MATCH	-	-	-	-	-	
3396 CLASS SIZE REDUCTION/CAPITAL	-	-	-	-	-	
3399 OTHER MISC. STATE REVENUE	-	435,237.08	-	-	435,237.08	
3413 DISTRICT LOCAL CAPITAL IMPROVEMENT TAX	45,587,712.00	45,587,712.00	-	-	45,587,712.00	
3419 DISTRICT LOCAL SALES TAX	29,000,000.00	29,000,000.00	-	-	29,000,000.00	
3421 TAX REDEMPTIONS	-	11,499.12	-	-	11,499.12	
3431 INTEREST ON INVESTMENT	-	5,943,690.18	810,796.28	-	6,754,486.46	
3448 DONATIONS	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	-	-	-	-	
3495 TRANSPORTATION - REPAIRS DEPT./OTHER	-	-	-	-	-	
3497 REFUND - PRIOR YEAR EXPENDITURES	-	-	-	-	-	
3610 TRANSFERS FROM GENERAL OPERATING FUND	-	16,204.38	-	-	16,204.38	
3620 TRANSFERS FROM DEBT SERVICE FUND	-	-	-	-	-	
3630 TRANSFERS FROM CAPITAL IMPROVEMENT FUNDS	-	4,131,126.43	-	-	4,131,126.43	
3660 TRANSFERS FROM INTERBUDGETARY	-	-	-	-	-	
3711 SALE - BONDS-SBE/COBI BONDS	-	-	-	-	-	
3715 PROCEEDS OF REFUNDING BONDS	-	-	-	-	-	
3720 LOAN PROCEEDS - APPLE IPAD LEASE	-	-	-	-	-	
3731 SALE OF LAND	-	100.00	-	-	100.00	
3732 SALE OF BUILDINGS	-	-	-	-	-	
3740 PRIOR YR INSUR LOSS RECOVERY	-	-	-	-	-	
3741 INSURANCE LOSS RECOVERY	-	-	-	-	-	
3750 PROCEEDS OF LEASE-PURCHASE AGR	156,715,000.00	156,715,000.00	-	-	156,715,000.00	
3791 BOND PROCEEDS - PREMIUM	-	-	-	-	-	
3793 PREMIUM ON CERT OF PART (COP)	18,275,205.18	18,275,205.18	-	-	18,275,205.18	
3901 RESERVE FOR ENCUMBRANCE	9,594,389.36	9,594,389.36	-	-	9,594,389.36	
3909 RESERVES - CAPITAL PROJECTS	63,192,049.37	63,192,049.37	-	-	63,192,049.37	
3925 FUND BALANCE - UNDESIGNATED	2,444,086.63	2,444,086.63	-	-	2,444,086.63	
TOTAL - CAPITAL PROJECT FUNDS	\$ 325,868,693.54	\$ 338,240,976.96	\$ 810,796.28	\$ -	\$ 339,051,773.24	

FUND NAME: CAPITAL PROJECT FUNDS

FUND NUMBER: 3XXX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 2/28/2025	INCREASE	DECREASE	BUDGET AS OF 3/31/2025
7400	0622	A-V MATERIALS (UNDER \$1,000)	\$ -	\$ -	\$ -	\$ -	\$ -
7400	0630	BUILDING & FIXED EQUIPMENT	-	-	-	-	-
7400	0631	ARCHITECTURAL DESIGN / ENGINEERING	180,524,463.04	167,219,189.38	2,887,770.84	-	170,106,960.22
7400	0632	CONTRACTOR SERVICES	-	-	-	-	-
7400	0633	CONSTRUCTION DIRECT MATERIALS	-	-	-	-	-
7400	0641	EQUIPMENT / FIXED ASSETS (OVER \$1,000)	1,622,986.67	11,567,035.12	120,670.87	-	11,687,705.99
7400	0642	EQUIPMENT (UNDER \$1,000)	2,999,814.69	3,708,888.42	285,816.88	-	3,994,705.30
7400	0643	COMPUTER EQUIPMENT (OVER \$1,000)	561,878.50	1,135,747.66	34,588.62	-	1,170,336.28
7400	0644	COMPUTER HARDWARE (UNDER \$1,000)	98,184.00	223,496.75	12,881.97	-	236,378.72
7400	0648	TECHNOLOGY EQUIPMENT (OVER \$1,000)	5,000.00	5,000.00	7,500.00	-	12,500.00
7400	0649	TECHNOLOGY EQUIPMENT (UNDER \$1,000)	13,977.00	23,717.02	-	-	23,717.02
7400	0651	BUSES	4,585,279.73	4,585,279.73	-	-	4,585,279.73
7400	0652	OTHER MOTOR VEHICLES	140,000.00	40,800.38	-	143.00	40,657.38
7400	0660	LAND	2,691,928.25	2,798,533.20	-	-	2,798,533.20
7400	0671	LAND IMPROVEMENTS	26,781.38	80,371.38	2,000.00	-	82,371.38
7400	0672	NEW SIDEWALKS & RETAINING WALL	-	7,500.00	-	-	7,500.00
7400	0673	PARKING LOTS AND DRIVEWAYS - NEW	-	968,579.00	3,768.00	-	972,347.00
7400	0674	SEWAGE TREATMENT PLANT	-	-	-	-	-
7400	0675	FENCE & UNDERGROUND TANKS	79,038.76	59,768.35	5,209.05	-	64,977.40
7400	0676	OTHER PERMANENT IMPROVEMENTS	807,127.39	1,630,942.15	3,835.29	-	1,634,777.44
7400	0677	REPLACEMENT SYSTEMS	511,087.58	1,148,051.84	1,717,139.25	-	2,865,191.09
7400	0681	FIRE/SPRINKLER/ELECT/WATER SYSTEMS	554,625.48	806,011.88	150,587.85	-	956,599.73
7400	0682	HEATING/COOLING/AIR CONDITIONING	342,118.00	1,450,118.79	-	334,847.98	1,115,270.81
7400	0683	ROOFING	33,742.00	33,742.00	-	-	33,742.00
7400	0684	REPLACEMENT ROOFING & SYSTEMS	70,699,545.18	73,937,729.75	-	5,717,549.92	68,220,179.83
7400	0685	FLOORING/STRUCTURAL ALTERATION	551,550.34	793,268.03	820,772.28	-	1,614,040.31
7400	0691	SOFTWARE (OVER \$1,000)	129,817.23	129,817.23	-	-	129,817.23
7400	0692	SOFTWARE (UNDER \$1,000)	-	-	-	-	-
7400	0693	SOFTWARE SUBSCRIPTIONS	-	-	-	-	-
7400	0710	REDEMPTION OF PRINCIPAL	399,740.48	399,740.48	-	-	399,740.48
7400	0720	INTEREST	362.91	362.91	-	-	362.91
7400	0794	CHARTER SCHOOL LOCAL CAPITAL IMPROVEMENT	-	-	-	-	-
7400	0796	CHARTER STATE CAPITAL OUTLAY	-	-	-	-	-
7400	0986	RESERVES - FUND B GAIN/LOSS	-	-	-	-	-
7400	0990	FUND BALANCE UNAPPROPRIATED	4,870,481.86	10,499,160.95	810,796.28	-	11,309,957.23
7400	0997	RESERVES - PROJECTS	-	-	-	-	-
7430	0794	CHARTER SCHOOL LCI	-	736,710.00	-	-	736,710.00
7440	0676	OTHER PERMANENT IMPROVEMENTS	-	-	-	-	-
7440	0684	REPLACEMENT ROOFING & SYSTEMS	-	-	-	-	-
7440	0794	CHARTER SCHOOL LCI	-	-	-	-	-
7440	0797	CHARTER SCHOOL COUNTY SALES TAX	3,814,718.78	2,871,666.78	-	-	2,871,666.78
7500	0730	CHARTER SCHOOL COUNTY SALES TAX	-	-	-	-	-
9200	0730	DUES & FEES	-	-	-	-	-
9700	0910	TRANSFERS TO GENERAL OPERATING FUND	19,633,121.00	21,266,216.49	-	-	21,266,216.49
9700	0920	TRANSFERS TO DEBT SERVICE FUND	26,040,196.86	25,982,404.86	-	-	25,982,404.86
9700	0930	TRANSFERS TO CAPITAL IMPROVEMENT FUND	4,131,126.43	4,131,126.43	-	-	4,131,126.43
9700	0960	TRANSFERS TO INTERBUDGETARY FUND	-	-	-	-	-
TOTAL - CAPITAL PROJECT FUNDS			\$ 325,868,693.54	\$ 338,240,976.96	\$ 6,863,337.18	\$ 6,052,540.90	\$ 339,051,773.24

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 7

Board Meeting May 12, 2025

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3431	<u>Interest on Investments</u>		\$ 810,796.28
	0990 Fund Balance - Unappropriated	7400 Facilities Acquisition and Construction	\$ 810,796.28
Explanation: To appropriate revenue for interest on investments based on actual collections.			
	.... Discretionary	\$ 810,796.28	
II. Amendments Between Appropriations & Reserves			
0319	<u>DW - HVAC Replacement</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 375,000.00
Explanation: Transfer(s) to/(from) the following project(s):			
	8342 Project Contingency	\$ (375,000.00)	
0369	<u>DW - Vehicles</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 143.00
	0652 Other Motor Vehicles	7400 Facilities Acquisition and Construction	(143.00)
			\$ -
Explanation: Changes between objects to better utilize funds.			
0374	<u>DW - Irrigation</u>		
	0671 Land Improvements	7400 Facilities Acquisition and Construction	\$ 2,000.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(2,000.00)
			\$ -
Explanation: Changes between objects to better utilize funds.			
1362	<u>BD - Furniture</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 17,877.60
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	13,619.52
			\$ 31,497.12
Explanation: Changes between objects to better utilize funds and transfer(s) to/(from) the following project(s)			
	2303 Board Projects	\$ (31,497.12)	
2207	<u>Roof & Canopy Projects P6TO16</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (12,080.48)
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	1,645.44
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	61,451.52
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(134,391.41)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	83,374.93
			\$ -
Explanation: Changes between objects to better utilize funds.			
2217	<u>DW - Sales Tax Construct - FF&E - P6TO12</u>		
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 84,627.28
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	204,689.82
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(289,317.10)
			\$ -
Explanation: Changes between objects to better utilize funds.			
2241	<u>Sales Tax Projects Meigs MS & Destin MS - P6TO34</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 3,552.26
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(126,340.37)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	282,421.11
			\$ 159,633.00
Explanation: Changes between objects to better utilize funds and transfer(s) to/(from) the following project(s)			
	8342 Project Contingency	\$ (159,633.00)	
2244	<u>Pineview K-8, Destin 3-5, & Baker Classrooms - P6TO35</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (125,144.25)
	0641 Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	18,022.99
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	107,121.26
			\$ -
Explanation: Changes between objects to better utilize funds.			
2303	<u>Board Projects</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (83,767.71)
Explanation: Transfer(s) to/(from) the following project(s):			
	1362 BD - Furniture	\$ 31,497.12	6318 BD - Fence 4,800.00
	2364 BD - School Equipment	47,470.59	Total \$ 83,767.71

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 7

Board Meeting May 12, 2025

Account	Object	Function	Increase (Decrease)
2310	<u>DW - Minor Repair & Maint.</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 1,619.84
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	18,642.66
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(22,062.50)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	1,800.00
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
2316	<u>DW - Drainage</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 24,217.50
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(24,217.50)
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
2353	<u>DW - Portable Repairs & Relocations</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ 5,360.64
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(5,360.64)
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
2364	<u>BD - School Equipment</u>		
	0643 Computer Hardware (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 34,588.62
	0644 Computer Hardware (Under \$5,000)	7400 Facilities Acquisition and Construction	12,881.97
			<u>\$ 47,470.59</u>
	Explanation: <i>Changes between objects to better utilize funds and transfer(s) to/(from) the following project(s)</i>		
	2303 Board Projects	\$ (47,470.59)	
2368	<u>DW - Paving/Resurfacing</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 954.68
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(1,000,000.00)
			<u>\$ (999,045.32)</u>
	Explanation: <i>Changes between objects to better utilize funds and transfer(s) to/(from) the following project(s)</i>		
	4213 DW - Parking & Paving Projects - P6TO39	\$ 999,045.32	
2395	<u>DW - Safety/ADA</u>		
	0648 Technology Equipment (Over \$5,000)	7400 Facilities Acquisition and Construction	\$ 7,500.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(7,500.00)
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
3200	<u>Auditorium Upgrades - P6TO23</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (175,829.79)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	175,829.79
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
3205	<u>Central Complex Reno P6TO24</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (276,171.45)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	276,171.45
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
3213	<u>DW - Phase 2 Security Upgrades Pre-GMP P6TO28</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 4,874.35
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(4,874.35)
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
3225	<u>Sales tax HVAC Projects - P6TO37</u>		
	0682 Heating/Cooling/Air Conditioning	7400 Facilities Acquisition and Construction	\$ 200,126.02
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(200,126.02)
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
3230	<u>Safety & Security Grant - 24A097</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ 100,745.70
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(100,745.70)
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 7

Board Meeting May 12, 2025

Account	Object	Function	Increase (Decrease)
3355	<u>DW - Fencing</u>		
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	\$ (5,748.00)
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	5,748.00
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
3367	<u>DW - Security Cameras</u>		
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	\$ 65,446.95
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(65,446.95)
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
3388	<u>DW - Sales Tax Construct - P6TO12</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ (17,937.87)
	0675 Fence & Underground Tanks	7400 Facilities Acquisition and Construction	10,957.05
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	6,980.82
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
4201	<u>DW - Security Maintenance</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 20,965.44
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	(273.56)
	0681 Fire/Sprinkler/Elect.	7400 Facilities Acquisition and Construction	(20,965.44)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	273.56
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
4204	<u>DW - Athletic Facilities</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 14,640.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(14,640.00)
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
4213	<u>DW - Parking & Paving Projects - P6TO39</u>		
	0673 Parking Lots & Driveways - New	7400 Facilities Acquisition and Construction	\$ 3,768.00
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	1,453,258.24
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(3,768.00)
			<u>\$ 1,453,258.24</u>
	Explanation: <i>Changes between objects to better utilize funds and transfer(s) to/(from) the following project(s)</i>		
	2368 DW - Paving/Resurfacing	\$ (999,045.32) 8342 Project Contingency	(454,212.92)
		Total	<u>\$ (1,453,258.24)</u>
4220	<u>DW - Safety/ADA - Radios</u>		
	0642 Equipment (Under \$5,000)	7400 Facilities Acquisition and Construction	\$ 65,887.70
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(65,887.70)
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
4232	<u>DW - Sales Tax Construction-Scope Mod #2 - P6TO12</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ 1,066,905.00
	Explanation: <i>Transfer(s) to/(from) the following project(s):</i>		
	4233 DW - Sales Tax Construction - Scope MOD #3 - P6TO12	\$ (789,953.00) 8342 Project Contingency	(276,952.00)
		Total	<u>\$ (1,066,905.00)</u>
4233	<u>DW - Sales Tax Construction - Scope MOD #3 - P6TO12</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (789,953.00)
	Explanation: <i>Transfer(s) to/(from) the following project(s):</i>		
	4232 DW - Sales Tax Construction-Scope Mod #2 - P6TO12	\$ 789,953.00	
4325	<u>DW - Stadium Repairs</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 1,512.25
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	2,540.00
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(4,052.25)
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
5201	<u>DW - Sports Coating & Striping</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	\$ 8,631.52
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(8,631.52)
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		

Explanation of Budget Amendment as Follows:

Part III - Capital Project Funds

Amendment Number 7

Board Meeting May 12, 2025

Account	Object	Function	Increase (Decrease)
5208	<u>Pineview K-8, Destin 3-5, & Baker Classrooms - ODP - P6TO35</u>		
	0631 Architectural Design/Engineering	7400 Facilities Acquisition and Construction	\$ 3,021,968.00
	0682 Heating/Cooling/Air Conditioning	7400 Facilities Acquisition and Construction	(534,974.00)
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(2,486,994.00)
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
5342	<u>DW - Pressbox/Bleachers/Score</u>		
	0676 Other Permanent Improvements	7400 Facilities Acquisition and Construction	\$ 677.60
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	(677.60)
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
5343	<u>DW - Ramp Replace</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	\$ (1,175.00)
	0685 Flooring/Structural Alteration	7400 Facilities Acquisition and Construction	1,175.00
			<u>\$ -</u>
	Explanation: <i>Changes between objects to better utilize funds.</i>		
6318	<u>BD - Fence</u>		
	0677 Replacement Systems - Other than Bldg.	7400 Facilities Acquisition and Construction	<u>\$ 4,800.00</u>
	Explanation: <i>Transfer(s) to/(from) the following project(s):</i>		
	2303 Board Projects	\$ (4,800.00)	
8342	<u>Project Contingency</u>		
	0684 Replacement Roofing & Systems	7400 Facilities Acquisition and Construction	<u>\$ (1,265,797.92)</u>
	Explanation: <i>Transfer(s) to/(from) the following project(s):</i>		
	0319 DW - HVAC Replacement	\$ 375,000.00	4213 DW - Parking & Paving Projects - P6TO39 454,212.92
	2241 Sales Tax Projects Meigs MS & Destin MS - P6TO34	159,633.00	4232 DW - Sales Tax Construction-Scope Mod #2 - P6TO12 276,952.00
			Total <u>\$ 1,265,797.92</u>

ADOPTED BY SCHOOL BOARD:

MAY 12, 2025

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 2/28/2025	INCREASE	DECREASE	BUDGET AS OF 3/31/2025
3199	MISCELLANEOUS FEDERAL DIRECT	\$ 1,457,061.88	\$ 1,974,884.88	\$ 560,063.50	\$ -	\$ 2,534,948.38
3201	VOCATIONAL EDUCATIONAL ARTS	420,508.01	364,113.00	-	-	364,113.00
3219	CARES ACT	-	-	-	-	-
3221	ADULT GENERAL EDUCATION	5,093.34	423,313.00	-	-	423,313.00
3231	IDEA	11,622,332.26	9,449,452.00	-	-	9,449,452.00
3241	TITLE I	9,244,035.58	8,265,495.13	0.50	-	8,265,495.63
3242	TITLE IV	753,095.55	607,638.00	50,584.55	-	658,222.55
3251	ADULT BASIC EDUCATION	-	-	-	-	-
3271	EDUCATION STABILIZATION FUNDS - K-12	1,596,460.80	1,254,234.44	-	-	1,254,234.44
3272	ED. STABILIZATION FUNDS - WORKFORCE	-	-	-	-	-
3273	EDUCATION STABILIZATION FUNDS - VPK	-	-	-	-	-
3274	TITLE III	658,532.20	469,266.00	-	-	469,266.00
3275	TITLE V	-	-	-	-	-
3277	TITLE II	1,724,951.58	1,308,479.00	129,485.58	-	1,437,964.58
3280	DRUG FREE SCHOOLS PROGRAM	-	-	-	-	-
3299	MISCELLANEOUS FEDERAL THROUGH STATE	147,584.07	142,134.35	-	-	142,134.35
3490	MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 27,629,655.27	\$ 24,259,009.80	\$ 740,134.13	\$ -	\$ 24,999,143.93

FUND NAME: OTHER SPECIAL REVENUE FUNDS

FUND NUMBER: 42XX & 44XX

APPROPRIATIONS						
EXPENDITURE FUNCTION NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 2/28/2025	INCREASE	DECREASE	BUDGET AS OF 3/31/2025
5100	BASIC EDUCATION (K-12)	\$ 10,863,294.35	\$ 9,268,406.08	\$ 34,866.78	\$ -	\$ 9,303,272.86
5200	EXCEPTIONAL CHILD	8,897,493.29	7,153,672.46	4,203.95	-	7,157,876.41
5300	VOCATIONAL	410,070.34	391,767.16	-	-	391,767.16
5400	ADULT GENERAL EDUCATION	3,541.89	313,814.00	-	-	313,814.00
5500	PREKINDERGARTEN	407,921.61	378,293.40	-	-	378,293.40
5900	OTHER INSTRUCTION	-	-	-	-	-
6100	PUPIL PERSONNEL SERVICES	188,013.10	151,240.63	-	-	151,240.63
6110	ATTENDANCE AND SOCIAL WORK	-	-	-	-	-
6120	GUIDANCE SERVICES	0.02	-	-	-	-
6130	HEALTH SERVICES	880.00	600.00	3,600.00	-	4,200.00
6140	PSYCHOLOGICAL SERVICES	233,642.27	229,571.30	-	-	229,571.30
6141	TESTING	-	-	-	-	-
6150	PARENTAL INVOLVEMENT	165,707.32	135,554.85	1,499.82	-	137,054.67
6200	INSTRUCTIONAL MEDIA SERVICES	1,500.00	1,500.00	-	-	1,500.00
6300	INSTRUCTION & CURRICULUM	2,829,437.97	2,632,214.63	-	-	2,632,214.63
6400	INSTRUCTIONAL STAFF TRAINING SERVICES	2,824,422.34	2,343,199.96	132,900.08	-	2,476,100.04
6500	INSTRUCTION RELATED TECHNOLOGY	-	-	-	-	-
7100	SCHOOL BOARD	-	-	-	-	-
7200	GENERAL ADMINISTRATION	709,294.80	618,708.18	-	-	618,708.18
7300	SCHOOL ADMIN - PRINCIPAL OFFICE	-	-	-	-	-
7400	FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-	-
7500	FISCAL SERVICES	-	-	-	-	-
7600	FOOD SERVICE (SCHOOLS)	-	-	-	-	-
7610	FOOD SERVICE - DEPARTMENTS	-	-	-	-	-
7700	CENTRAL SERVICES (PURCH/WAREHOUSE)	-	-	-	-	-
7720	INFORMATION SERVICES	-	-	-	-	-
7730	STAFF SERVICES	39,973.22	28,525.57	3,000.00	-	31,525.57
7760	INTERNAL SERVICE	-	-	-	-	-
7800	PUPIL TRANSP SERVICES - SCHOOL	53,524.00	11,900.00	-	-	11,900.00
7801	TRANSPORTATION - NORTH	182.50	31,788.07	-	-	31,788.07
7802	TRANSPORTATION - CENTRAL	-	29,987.38	-	-	29,987.38
7803	TRANSPORTATION - SOUTH	756.25	20,443.13	-	-	20,443.13
7900	OPERATION OF PLANT	-	-	-	-	-
8100	MAINTENANCE ADMINISTRATION	-	-	-	-	-
8120	BUILDING AND GROUND MAINTENANCE	-	-	-	-	-
8200	ADMINISTRATIVE TECHNOLOGY SERVICES	-	-	-	-	-
9100	COMMUNITY SERVICE	-	517,823.00	560,063.50	-	1,077,886.50
TOTAL - OTHER SPECIAL REVENUE FUNDS		\$ 27,629,655.27	\$ 24,259,009.80	\$ 740,134.13	\$ -	\$ 24,999,143.93

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 7
Board Meeting May 12, 2025

Account	Object	Function	Increase (Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3199	<u>Miscellaneous Federal Direct</u>		\$ 560,063.50
	0790 Miscellaneous Expense	9100 Community Service	\$ 560,063.50
<i>Explanation: Appropriate revenue for Pell grant based on actual collections.</i>			
	5481 Pell Grant		\$ 560,063.50
3241	<u>Title I</u>		\$ 0.50
	0510 Supplies	5100 Basic Education (K-12)	\$ 0.50
<i>Explanation: Appropriate fiscal year 2024-2025 Title I - Part D additional allocation per project award notification.</i>			
	5409 Title I - Part D		\$ 0.50
3242	<u>Title IV</u>		\$ 50,584.55
	0510 Supplies	5100 Basic Education (K-12)	\$ 50,584.55
<i>Explanation: Appropriate fiscal year 2023-2024 Title IV - SS & AEG roll forward increase per project award notification.</i>			
	5415 Title IV - SS & AEG		\$ 50,584.55
3277	<u>Title II</u>		\$ 129,485.58
	0510 Supplies	6400 Instructional Staff Training Services	\$ 129,485.58
<i>Explanation: Appropriate fiscal year 2023-2024 Title II - Part A roll forward increase per project award notification.</i>			
	5405 Title II - Part A		\$ 129,485.58
II. Amendments Between Appropriations & Reserves			
5401	<u>Title I - Part A</u>		
	0210 Florida Retirement System	5100 Basic Education (K-12)	\$ (0.01)
	0220 FICA (Social Security & Medicare)	5100 Basic Education (K-12)	114.68
	0365 Software Subscriptions	5100 Basic Education (K-12)	(145.00)
	0510 Supplies	5100 Basic Education (K-12)	(12,087.94)
	0510 Supplies	5200 Exceptional Child	4,203.95
	0220 FICA (Social Security & Medicare)	6150 Parental Involvement	16.63
	0510 Supplies	6150 Parental Involvement	336.48
	0750 Other Personnel Services	6150 Parental Involvement	1,146.71
	0102 Salary - Other Compensation	6400 Instructional Staff Training Services	3,500.00
	0210 Florida Retirement System	6400 Instructional Staff Training Services	478.00
	0220 FICA (Social Security & Medicare)	6400 Instructional Staff Training Services	299.00
	0331 Out of County Travel	6400 Instructional Staff Training Services	(3,000.00)
	0750 Other Personnel Services	6400 Instructional Staff Training Services	2,137.50
	0331 Out of County Travel	7730 Staff Services	3,000.00
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			
5405	<u>Title II - Part A</u>		
	0310 Professional & Technical Services	6400 Instructional Staff Training Services	\$ 7,500.00
	0331 Out of County Travel	6400 Instructional Staff Training Services	(2,315.62)
	0510 Supplies	6400 Instructional Staff Training Services	(8,682.28)
	0730 Dues and Fees	6400 Instructional Staff Training Services	3,497.90
			\$ -
<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>			

Explanation of Budget Amendment as Follows:
Part IV - Other Special Revenue Funds (Funds 42xx & 44xx)
Amendment Number 7
Board Meeting May 12, 2025

Account	Object	Function	Increase (Decrease)
5412	<u>Title IX - Homeless Children & Youth</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ (3,600.00)
	0510 Supplies	6130 Health Services	3,600.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5415	<u>Title IV - SS & AEG</u>		
	0510 Supplies	5100 Basic Education (K-12)	\$ 18.38
	0519 Technology - Supplies	5100 Basic Education (K-12)	(18.38)
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5422	<u>Carl Perkins - Secondary</u>		
	0330 In County Travel	5300 Vocational	\$ (9,500.00)
	0331 Out of County Travel	5300 Vocational	9,500.00
	0510 Supplies	5300 Vocational	(1,630.00)
	0642 Equipment (Under \$5,000)	5300 Vocational	(370.00)
	0649 Technology Equipment (Under \$5,000)	5300 Vocational	2,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		
5475	<u>IDEA - K-12</u>		
	0100 Salary - Non-Instructional	5200 Exceptional Child	\$ (9,148.00)
	0210 Florida Retirement System	5200 Exceptional Child	(1,280.00)
	0220 FICA (Social Security & Medicare)	5200 Exceptional Child	(700.00)
	0231 Group Insurance - Health	5200 Exceptional Child	(3,081.00)
	0232 Group Insurance - Life	5200 Exceptional Child	(8.00)
	0233 Group Insurance - Dental	5200 Exceptional Child	(105.00)
	0510 Supplies	5200 Exceptional Child	13,322.00
	0519 Technology - Supplies	5200 Exceptional Child	1,000.00
			<u>\$ -</u>
	<i>Explanation: Changes by schools & departments between objects & functions to better utilize funds.</i>		

ADOPTED BY SCHOOL BOARD:

MAY 12, 2025

FUND NAME: SPECIAL REVENUE FUNDS - MISCELLANEOUS (INTERNAL FUNDS)

FUND NUMBER: 49XX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 2/28/2025	INCREASE	DECREASE	BUDGET AS OF 3/31/2025
3490	MISCELLANEOUS LOCAL REVENUE	\$ 14,000,000.00	\$ 14,000,000.00	\$ -	\$ -	\$ 14,000,000.00
3905	RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	6,308,905.09	6,308,905.09	-	-	6,308,905.09
TOTAL - INTERNAL SERVICE FUNDS		\$ 20,308,905.09	\$ 20,308,905.09	\$ -	\$ -	\$ 20,308,905.09

FUND NAME: SPECIAL REVENUE FUNDS - MISCELLANEOUS (INTERNAL FUNDS)

FUND NUMBER: 49XX

APPROPRIATIONS							
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 2/28/2025	INCREASE	DECREASE	BUDGET AS OF 3/31/2025
9100		COMMUNITY SERVICES					
	0790	MISCELLANEOUS EXPENSE	\$ 20,308,905.09	\$ 20,308,905.09	\$ -	\$ -	\$ 20,308,905.09
		TOTAL - INTERNAL SERVICE FUNDS	\$ 20,308,905.09	\$ 20,308,905.09	\$ -	\$ -	\$ 20,308,905.09

Explanation of Budget Amendment as Follows:
 Part V - Special Revenue Funds - Miscellaneous (Internal Funds)
 Amendment Number 7
 Board Meeting May 12, 2025

Account	Object	Function	Increase (Decrease)
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I. Revenue - Amendments Between Revenue, Appropriations & Reserves

N/A

II. Amendments Between Appropriations & Reserves

N/A

ADOPTED BY SCHOOL BOARD:

MAY 12, 2025

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2025	INCREASE	DECREASE	BUDGET AS OF 3/31/2025	
3199 MISCELLANEOUS FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	
3261 SCHOOL LUNCH REIMBURSEMENT	7,064,800.00	7,064,800.00	-	-	7,064,800.00	
3262 SCHOOL BREAKFAST REIMBURSEMENT	1,729,600.00	1,729,600.00	-	-	1,729,600.00	
3263 FOOD SERVICE AFTER SCHOOL SNACK REIMBURSEMENT	118,700.00	118,700.00	-	-	118,700.00	
3265 USDA DONATED COMMODITIES	793,200.00	793,200.00	-	-	793,200.00	
3267 SUMMER FOOD SERVICE PROGRAM	80,076.44	81,191.40	-	-	81,191.40	
3268 NUTRITION EDUC & TRNG PROGRAM	-	-	-	-	-	
3269 OTHER FOOD SERVICES	-	-	-	-	-	
3287 COVID19 SFS SCHL YR REIMB PRGM	-	-	-	-	-	
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-	
3338 STATE LUNCH SUPPLEMENT - FS	62,300.00	62,300.00	-	-	62,300.00	
3339 STATE BREAKFAST SUPPLEMENT - FS	43,500.00	43,500.00	-	-	43,500.00	
3399 OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	
3431 INTEREST ON INVESTMENT	-	-	-	-	-	
3448 DONATIONS	-	4,040.38	-	-	4,040.38	
3451 STUDENT MEALS	4,341,100.00	4,341,100.00	-	-	4,341,100.00	
3456 OTHER FOOD SALES	-	-	-	-	-	
3457 CATERING	-	2,801.50	-	-	2,801.50	
3459 SUMMER FEEDING - EXTERNAL SERVICE	-	-	-	-	-	
3460 ONLINE CREDIT CARD FEES	-	88,242.33	11,509.54	-	99,751.87	
3465 PURCHASED - OTHER POSITIONS	-	-	-	-	-	
3466 PURCHASED OTHER POS - EXTERNAL	-	-	-	-	-	
3485 RESTITUTION PAYMENTS - OTHER	-	-	-	-	-	
3490 MISCELLANEOUS REVENUE	-	3,596.13	-	-	3,596.13	
3496 SOFT DRINK COMMISSIONS	9,296.00	9,296.00	-	-	9,296.00	
3497 REFUND-PRIOR YEAR EXPENDITURES	-	-	-	-	-	
3610 TRANSFERS FROM GENERAL OPERATING FUNDS	-	-	-	-	-	
3901 RESERVE FOR ENCUMBRANCE	397,741.13	397,741.13	-	-	397,741.13	
3902 RESERVE FOR INVENTORY	435,151.63	435,151.63	-	-	435,151.63	
3905 RESERVES - NON-CATEGORICAL PROJECT CARRYOVER	123,359.62	123,359.62	-	-	123,359.62	
3925 FUND BALANCE - UNDESIGNATED	10,289,786.88	10,289,786.88	-	-	10,289,786.88	
TOTAL - FOOD SERVICE FUND	\$ 25,488,611.70	\$ 25,588,407.00	\$ 11,509.54	\$ -	\$ 25,599,916.54	

FUND NAME: SCHOOL FOOD SERVICE

FUND NUMBER: 5020

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME	ORIGINAL BUDGET	BUDGET AS OF 2/28/2025	INCREASE	DECREASE	BUDGET AS OF 3/31/2025	
0100 SALARY - NON-INSTRUCTIONAL	\$ 654,467.03	\$ 584,135.11	\$ -	\$ -	\$ 584,135.11	
0102 SALARY - OTHER COMPENSATION	4,116.82	4,296.41	254.04	-	4,550.45	
0103 SALARY - SUPPLEMENTS	-	900.00	-	-	900.00	
0111 SALARY - ADMINISTRATIVE/MANAGERIAL	487,925.00	465,429.36	-	-	465,429.36	
0117 WORKSHOPS	-	4,192.75	-	-	4,192.75	
0121 SALARY - RETIREMENT BONUS	-	2,554.05	-	-	2,554.05	
0122 SALARY - SICK LEAVE PAYOFF	-	12,785.51	-	-	12,785.51	
0123 SALARY - ANNUAL LEAVE PAYOFF	-	-	-	-	-	
0130 SALARY - OVERTIME	-	7,983.40	926.21	-	8,909.61	
0161 SALARY - PROFESSIONAL/TECHNICAL	201,828.44	193,475.00	-	-	193,475.00	
0210 FLORIDA RETIREMENT SYSTEM	189,400.25	186,630.75	160.88	-	186,791.63	
0220 FICA (SOCIAL SECURITY)	103,921.70	96,855.48	90.27	-	96,945.75	
0231 GROUP INSURANCE - HEALTH & HOSPITAL	338,296.61	310,429.10	-	-	310,429.10	
0232 GROUP INSURANCE - LIFE	922.01	848.60	-	-	848.60	
0233 GROUP INSURANCE - DENTAL	3,630.04	11,944.20	-	-	11,944.20	
0234 GROUP INSURANCE - OTHER	128.46	614.15	-	-	614.15	
0310 PROFESSIONAL & TECHNICAL SERVICES	10,155,871.57	10,161,556.56	-	-	10,161,556.56	
0330 IN COUNTY TRAVEL	4,050.65	4,406.67	-	632.94	3,773.73	
0331 OUT OF COUNTY TRAVEL	4,050.00	5,740.37	214.05	-	5,954.42	
0350 REPAIR AND MAINTENANCE	122,701.62	96,795.45	-	5,872.54	90,922.91	
0354 MAINTENANCE / VEHICLE REPAIR	9,320.81	9,320.81	-	-	9,320.81	
0355 TECHNOLOGY REPAIRS & MAINTENANCE	-	-	-	-	-	
0360 LEASE AND RENTAL AGREEMENTS	6,432.75	6,432.75	-	-	6,432.75	
0363 SEAT MANAGED - COMPUTERS	80,000.00	80,000.00	-	-	80,000.00	
0365 SOFTWARE SUBSCRIPTIONS	-	7,852.24	-	-	7,852.24	
0370 POSTAGE	2,000.00	2,000.00	44.50	-	2,044.50	
0371 TELEPHONE	5,000.00	5,000.00	-	-	5,000.00	
0372 TELEPHONE MAINTENANCE	-	-	-	-	-	
0373 TELEPHONE LONG DISTANCE	250.00	250.00	-	-	250.00	
0375 CELLULAR TELEPHONE	3,136.05	3,136.05	-	-	3,136.05	
0381 WATER AND SEWAGE	1,500.00	1,500.00	-	-	1,500.00	
0382 GARBAGE	13,400.00	13,400.00	-	-	13,400.00	
0390 OTHER PURCHASED SERVICE	17,733.00	17,733.00	636.05	-	18,369.05	
0392 SHIPPING CHARGES	1,500.00	4,010.00	-	-	4,010.00	
0393 CONTRACTS - NONPROFESSIONAL SERVICE	28,782.08	43,877.57	2,715.20	-	46,592.77	
0399 OTHER TECHNOLOGY PURCHASE SERVICE	-	-	-	-	-	
0410 NATURAL GAS	3,700.00	3,700.00	-	-	3,700.00	
0420 BOTTLED GAS	-	-	-	-	-	
0430 ELECTRICITY	72,000.00	72,000.00	-	-	72,000.00	
0450 GASOLINE	12,000.00	12,000.00	-	-	12,000.00	
0460 DIESEL FUEL	10,000.00	10,000.00	-	-	10,000.00	
0510 SUPPLIES	40,160.80	49,497.14	485.80	-	49,982.94	
0519 TECHNOLOGY SUPPLIES	7,745.31	13,750.83	2,000.00	-	15,750.83	
0550 REPAIR PARTS	-	-	-	-	-	
0560 TIRES AND TUBES	-	-	-	-	-	
0580 COMMODITIES	793,221.00	793,221.00	-	-	793,221.00	
0641 EQUIPMENT/FIXED ASSET (OVER \$5,000)	665,039.04	1,042,038.90	-	-	1,042,038.90	
0642 EQUIPMENT (UNDER \$5,000)	212,082.25	338,425.12	3,125.08	-	341,550.20	
0643 COMPUTER HARDWARE (OVER \$5,000)	-	-	-	-	-	
0644 COMPUTER HARDWARE (UNDER \$5,000)	-	4,500.00	-	-	4,500.00	
0652 OTHER MOTOR VEHICLES	-	-	-	-	-	
0676 OTHER PERMANENT IMPROVEMENTS	-	-	-	-	-	
0681 FIRE/SPRINKLER/ELECT/WATER SYSTEMS	-	-	-	-	-	
0682 HEATING/COOLING/AIR CONDITION	-	-	-	-	-	
0684 REPLACEMENT ROOFING & SYSTEMS	-	-	-	-	-	
0685 FLOORING/STRUCTURAL ALTERATION	-	-	-	-	-	
0691 SOFTWARE (OVER \$5,000)	-	-	-	-	-	
0692 SOFTWARE (UNDER \$5,000)	-	-	-	-	-	
0730 DUES AND FEES	18,000.00	18,000.00	-	-	18,000.00	
0731 ONLINE CREDIT CARD FEES	-	88,242.33	11,509.54	-	99,751.87	
0732 MOTOR VEHICLE TAGS AND FEES	-	-	-	-	-	
0750 OTHER PERSONNEL SERVICES (TEMP)	21,902.93	18,449.20	-	-	18,449.20	
0791 INDIRECT COST	350,000.00	350,000.00	-	-	350,000.00	
0990 FUND BALANCE UNAPPROPRIATED	10,284,527.62	9,870,809.28	-	4,146.60	9,866,662.68	
0991 RESERVES - INVENTORY	435,151.63	435,151.63	-	-	435,151.63	
0997 RESERVES - PROJECTS	122,716.23	122,536.23	-	-	122,536.23	
TOTAL - FOOD SERVICE FUND	\$ 25,488,611.70	\$ 25,588,407.00	\$ 22,161.62	\$ 10,652.08	\$ 25,599,916.54	

Explanation of Budget Amendment as Follows:

Part VI - School Food Service Fund

Amendment Number 7

Board Meeting May 12, 2025

Account	Object	Function	(Decrease)
I. Revenue - Amendments Between Revenue, Appropriations & Reserves			
3460	<u>On-Line Credit Card Fees</u>		\$ 11,509.54
0731	On-Line Credit Card Fees	7610 Food Service - Departments	\$ 11,509.54

Explanation: Appropriate revenue for On-Line Credit Card Fees based on actual collections.

3510 SFS Contract Exclusions \$ 11,509.54

II. Amendments Between Appropriations & Reserves

.... Discretionary

0102	Salary - Other Compensation	7600 Food Service (Schools)	\$ 254.04
0130	Salary - Overtime	7600 Food Service (Schools)	868.47
0210	Florida Retirement System	7600 Food Service (Schools)	153.01
0220	Social Security	7600 Food Service (Schools)	85.85
0310	Professional & Technical Service	7600 Food Service (Schools)	1,172,845.33
0330	In County Travel	7600 Food Service (Schools)	132.34
0393	Contracts - Nonprofessional	7600 Food Service (Schools)	2,715.20
0510	Supplies	7600 Food Service (Schools)	31.35
0130	Salary - Overtime	7610 Food Service - Departments	57.74
0210	Florida Retirement System	7610 Food Service - Departments	7.87
0220	Social Security	7610 Food Service - Departments	4.42
0310	Professional & Technical Service	7610 Food Service - Departments	(1,172,845.33)
0330	In County Travel	7610 Food Service - Departments	(768.39)
0331	Out of County Travel	7610 Food Service - Departments	(2,000.00)
0390	Other Purchased Service	7610 Food Service - Departments	636.05
0510	Supplies	7610 Food Service - Departments	(31.35)
0519	Technology-Related Supplies	7610 Food Service - Departments	2,000.00
0990	Fund Balance - Unappropriated	9890 Reserves	(4,146.60)
			\$ -

Explanation: Changes between objects & functions to better utilize funds.

3510 SFS Contract Exclusions

0510	Supplies	7600 Food Service (Schools)	\$ 485.80
0642	Equipment (Under \$5,000)	7600 Food Service (Schools)	3,125.08
0330	In County Travel	7610 Food Service - Departments	3.11
0331	Out of County Travel	7610 Food Service - Departments	2,214.05
0350	Repair and Maintenance	7610 Food Service - Departments	(5,872.54)
0370	Postage	7610 Food Service - Departments	44.50
			\$ -

Explanation: Changes between objects & functions to better utilize funds.

ADOPTED BY SCHOOL BOARD:

MAY 12, 2025

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

ESTIMATED REVENUE						
REVENUE OBJECT NUMBER & NAME		ORIGINAL BUDGET	BUDGET AS OF 2/28/2025	INCREASE	DECREASE	BUDGET AS OF 3/31/2025
3431	INTEREST ON INVESTMENT	-	\$ 384,058.09	\$ 46,642.55	\$ -	\$ 430,700.64
3481	CONTRIBUTIONS/PREMIUMS REVENUE - HEALTH INS.	34,000,000.00	34,000,000.00	-	1,000,000.00	33,000,000.00
3930	RESERVE - SELF-FUNDED INSURANCE	18,041,616.66	18,041,616.66	-	-	18,041,616.66
TOTAL - INTERNAL SERVICE FUNDS		\$ 52,041,616.66	\$ 52,425,674.75	\$ 46,642.55	\$ 1,000,000.00	\$ 51,472,317.30

FUND NAME: INTERNAL SERVICE FUNDS

FUND NUMBER: 7XXX

APPROPRIATIONS						
EXPENDITURE FUNCTION/OBJECT NUMBER & NAME			ORIGINAL BUDGET	BUDGET AS OF 2/28/2025	INCREASE	BUDGET AS OF 3/31/2025
9900		PROPRIETARY FUNDS				
	0310	PROFESSIONAL & TECHNICAL SERV	625,000.00	\$ 625,000.00	\$ 102,404.24	\$ 727,404.24
	0320	INSURANCE AND BOND PREMIUMS	1,420,000.00	1,420,000.00	-	1,420,000.00
	0365	SOFTWARE SUBSCRIPTIONS	107,000.00	107,000.00	-	107,000.00
	0730	DUES AND FEES	9,437.80	180,598.56	6,570.65	187,169.21
	0739	HEALTH CARE REFORM FEES	-	-	-	-
	0770	CLAIMS EXPENSE - HEALTH INSURANCE	31,848,000.00	32,232,058.09	-	31,278,700.64
	0771	CLAIMS STOP/LOSS REIMBURSEMENTS	-	-	-	-
	0772	PHARMACY REBATES	-	-	-	-
	0773	REBATES - OTHER	-	-	-	-
9890		RESERVES				
	0992	RESERVES - INSURANCE	18,032,178.86	17,861,018.10	-	17,752,043.21
		TOTAL - INTERNAL SERVICE FUNDS	\$ 52,041,616.66	\$ 52,425,674.75	\$ 108,974.89	\$ 51,472,317.30

Explanation of Budget Amendment as Follows:

Part VII - Internal Service Funds

Amendment Number 7

Board Meeting May 12, 2025

Account	Object	Function	Increase (Decrease)
I. <u>Revenue - Amendments Between Revenue, Appropriations & Reserves</u>			
3431	<u>Interest on Investments</u>		\$ 46,642.55
	0770 Claims Expense - Health Insurance	9900 Proprietary Funds	\$ 46,642.55
<i>Explanation: To appropriate revenue for interest on investments based on actual collections.</i>			
....	Discretionary	\$ 46,642.55	
3481	<u>Contributions/Premium Revenue - Health Insurance</u>		\$ (1,000,000.00)
	0770 Claims Expense - Health Insurance	9900 Proprietary Funds	\$ (1,000,000.00)
<i>Explanation: To adjust revenue for contributions and/or premiums based on actual collections.</i>			
....	Discretionary	\$ (1,000,000.00)	
II. <u>Amendments Between Appropriations & Reserves</u>			
....	<u>Discretionary</u>		
	0310 Professional & Technical Serv	9900 Proprietary Funds	\$ 102,404.24
	0730 Dues and Fees	9900 Proprietary Funds	6,570.65
	0992 Reserves - Insurance	9890 Reserves	(108,974.89)
			\$ -
<i>Explanation: Reallocate funds between objects and functions.</i>			

ADOPTED BY SCHOOL BOARD:

MAY 12, 2025