



## CLAY COUNTY DISTRICT SCHOOLS

900 WALNUT STREET, GREEN COVE SPRINGS, FL 32043

P (904) 336-6500 W [oneclay.net](http://oneclay.net)

**SUPERINTENDENT OF SCHOOLS**

David S. Broskie

### BOARD MEMBERS:

Erin Skipper, District 1

Robert Alvero, District 2

Beth Clark, District 3

Michele Hanson, District 4

Ashley Gilhousen, District 5

### CLAY COUNTY SCHOOLS RESOLUTION TO AMEND DISTRICT BUDGET FISCAL YEAR 2024-2025 FOR MONTH ENDING April 31, 2025

Florida State Board of Education Administrative Rule 6A-1.006 requires that the School Board approve amendments to the district school budget whenever the function and object amounts in the accounts prescribed by the State Board form are changed from the original budget approved by the School Board. The Budget Amendments are procedurally necessary to update our budget to reflect changes outlined in the attached statements.

<u>FUND</u>	<u>DESCRIPTION</u>
GENERAL FUND (100)	THE GENERAL FUND IS THE LARGEST FUND WITHIN THE ACCOUNTING STRUCTURE OF THE SCHOOL DISTRICT. THIS FUND IS USED TO REPORT THE DISTRICT'S DAILY, MONTHLY AND ANNUAL FINANCIAL OPERATIONS OF THE SCHOOLS AND DISTRICT OFFICE.
GENERAL FUND VOTED MILLAGE (105)	THE VOTED MILLAGE FUND ARE FUNDS APPROVED BY THE CLAY COUNTY VOTERS TO SUPPORT SAFETY AND SECURITY AND OTHER OPERATIONAL EXPENDITURES.
DEBT SERVICE (2XX)	DEBT SERVICE FUNDS ARE USED TO ACCOUNT FOR AND REPORT FINANCIAL RESOURCES THAT ARE RESTRICTED, COMMITTED, OR ASSIGNED TO EXPENDITURES FOR THE DISTRICT'S PRINCIPAL AND INTEREST PAYMENTS FOR ITS OUTSTANDING DEBT.
CAPITAL PROJECTS FUND(3XX)	CAPITAL PROJECT FUNDS ARE USED TO ACCOUNT FOR AND REPORT FINANCIAL RESOURCES THAT ARE RESTRICTED, COMMITTED, OR ASSIGNED TO EXPENDITURES FOR MAJOR CAPITAL OUTLAYS, INCLUDING THE ACQUISITION OR CONSTRUCTION OF CAPITAL FACILITIES AND THEIR CAPITAL ASSETS.
SPECIAL REVENUE FOOD SERVICE (410)	SPECIAL REVENUE FUNDS, FOOD SERVICES ARE USED TO ACCOUNT FOR AND REPORT THE PROCEEDS OF SPECIFIC REVENUE SOURCES THAT ARE RESTRICTED OR COMMITTED TO EXPENDITURES FOR THE FOOD SERVICES OPERATIONS.
SPECIAL REVENUE OTHER (420,44X)	SPECIAL REVENUE FUNDS, OTHER ARE USED TO ACCOUNT FOR AND REPORT THE PROCEEDS OF SPECIFIC FEDERAL REVENUE SUCH AS TITLE I, TITLE II, TITLE III, CARES ACT FUNDING THAT ARE RESTRICTED OR COMMITTED TO EXPENDITURES FOR THE SPECIFIC PROGRAM.

CLAY COUNTY SCHOOLS  
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April 2025 IMPACT STATEMENT

PURPOSE OF IMPACT STATEMENT

To reflect monthly adjustments to school and district budgets and related impact on fund balance due to:

- a. Increases/decreases in estimated revenue.
- b. Adjustments to appropriations based on changing needs and new information.

**GENERAL FUND 100:**

Increases to Estimated Revenue

1	Increase in Federal Impact Funds	\$37,4409
2	Increase in Other Federal Direct	1,880
3	Increase in Medicaid	100,392
4	Decrease in Federal Thru Local	(243,457)
5	Decrease in Florida Education Finance Program	(23,790,717)
6	Increase in Workforce Incentives	14,418
7	Decrease in Other State Revenue	(1,595)
8	Increase in Misc State Revenue	212,750
9	Decrease in Taxes	(30,000)
10	Decrease in Gifts, Grants and Bequests	(187,334)
11	Decrease in Student Fees	(48,807)
12	Decrease in Other Fees	(611,609)
13	Decrease in Misc Local Resources	(6,772,500)
14	Decrease in Sale of Assets	(9,133)
15	Decrease in Insurance Loss Recoveries	(3,577)

**Total Adjustments to Estimated Revenue (\$ 31,331,849))**

1. Increase in Federal Impact Funds based on actual revenue received to date
2. Increase in Other Federal Direct based on actual revenue received to date
3. Increase in Medicaid based on actual revenue received to date
4. Decrease in Federal Thru Local for Lutheran Services Florida DCF contract
5. Decrease in Florida Education Finance Program for deduction of Opportunity Scholarships
6. Increase for receipt of Workforce Incentives
7. Decrease in Other State Revenue for State License Tax
8. Increase in Misc State Revenue for DCF Adoption Payment
9. Decrease in Taxes, sales tax is recognition in Fund 3XX
10. Decrease in Gifts, Grants and Bequests for All-County Events including Fine Arts, Math Field Day, etc.
11. Decrease in Student Fees for Adult and Community Ed
12. Decrease in Other Fees for Voluntary Pre-K and Day Care
13. Decrease in Misc Local Resources to annualize multi-year grant awards
14. Decrease in Sale of Assets based on current inventory
15. Decrease in Insurance Loss Recoveries

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Increases and/or Decreases to Appropriations

1	Decrease in Instructional Services <i>Decreased for the deduction of Opportunity Scholarships</i>	(\$37,581,333)
2	Decrease in Pupil Personnel Services	(6,485)
3	Decrease in Instructional Media	(5,359)
4	Increase in Instructional Training/Development Services	87,449
5	Decrease in Instruction Related Tech	(136,425)
6	Increase in School Board	139,474
7	Increase in School/General Administration	56,034
8	Decrease in Facilities Acquisition & Construction	(18,514)
9	Increase in Fiscal Services	116,397
10	Increase in Central Services	643
11	Decrease in Pupil Transportation Services	(385,081)
12	Increase in Operation of Plant	228,810
13	Decrease in Maintenance of Plant	(85,716)
14	Increase to Administrative Technology Services	5,000
15	Increase to Community Service	6,329
	<b>Total Adjustments to Appropriations:</b>	<b>(\$37,575,004)</b>

Adjustments to appropriations are based on changing revenue, needs and new information.

The impact on the General Fund Balance for the items described above is a **decrease** to fund balance of **\$6,243,155**.

**ONE MILL FUND 105:**

To reflect monthly adjustments to One Mill Fund and related impact on fund balance due to:

Increases and/or Decreases to Revenues

No adjustments to revenue. No monetary effect.

Increases and/or Decreases to Appropriations

Adjustments to appropriations based on changing needs. No monetary effect.

There was no change to the fund balance for the One Mill Fund

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**DEBT SERVICE FUNDS (2XX):**

To reflect monthly adjustments to debt service budgets and related impact on fund balance due to:

Increases and/or Decreases to Revenues

No adjustments to revenue. No monetary effect.

Increases and/or Decreases to Appropriations

No adjustments to appropriations. No monetary effect.

There was no change to the fund balance for the Debt Service funds.

**CAPITAL PROJECTS FUNDS (3XX):**

To reflect adjustments to major capital construction projects budgets and related impact on fund balance due to:

Increases and/or Decreases to Revenues

No adjustments to revenue. No monetary effect.

Increases and/or Decreases to Appropriations

Adjustments to appropriations based on changing needs. No monetary effect.

There was no change to the fund balance for Capital Project Funds.

**SCHOOL FOOD SERVICES (410):**

To reflect monthly adjustments to school and district Food Services program budgets and related impact on fund balance due to:

Increases and/or Decreases to Revenues

No adjustments to revenue. No monetary effect.

Increases and/or Decreases to Appropriations

Adjustments to appropriations based on changing needs. No monetary effect.

There was no change to the fund balance for School Food Services Funds.

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**SPECIAL REVENUE OTHER (42X)**

To reflect monthly adjustments to school and district budgets and related impact on fund balance due to:

Increases and/or Decreases to Revenue

Increase in IDEA for the Award of IDEA and IDEA Pre-K Roll Forward.

**Total Adjustments to Revenue: \$5,059,175**

Increases and/or Decreases to Expenditures

Adjustments to appropriations based on changing needs. No monetary effect.

**Total Adjustments to Expenditures: \$5,059,175**

There was no change to the fund balance for Special Revenue Other Funds.

**SPECIAL REVENUE FUND – ESSER/ARP (44X)**

To reflect monthly adjustments to school and district ESSR and AARP program budgets and related impact on fund balance due to:

Increases and/or Decreases to Revenues

No adjustments to revenue. No monetary effect.

Increases and/or Decreases to Appropriations

No adjustments to appropriations. No monetary effect.

There was no change to the fund balance of the Special Revenue ESSER/ARP Funds.

SCHOOL BOARD OF CLAY COUNTY  
RESOLUTION TO AMEND DISTRICT BUDGET  
FISCAL YEAR 2024-2025  
GENERAL FUND REVENUE  
FUND 100  
Month Ending April 30, 2025

Function	Description	Adopted	Beginning Budget	Budget Adj	Working Budget
3120	Federal Impact Funds	\$525,000	\$525,000	\$37,440	\$562,440
3190	Other Federal Direct	\$375,000	\$617,636	\$1,880	\$619,516
3202	Medicaid	\$2,175,000	\$2,175,000	\$100,392	\$2,275,392
3280	Federal Through Local Revenue	\$350,000	\$612,873	(\$243,457)	\$369,416
3290	Other Federal Thru State	\$0	\$13,500	\$0	\$13,500
3310	Florida Educ Finance Program	\$251,157,323	\$251,999,832	(\$23,790,717)	\$228,209,115
3315	Workforce Development	\$1,136,452	\$1,136,452	\$0	\$1,136,452
3317	Workforce Performance Incentiv	\$0	\$0	\$14,418	\$14,418
3320	State Auto License CO and DS	\$22,000	\$22,000	\$0	\$22,000
3340	Other State Revenues	\$40,000	\$40,000	(\$1,595)	\$38,405
3350	Other Categorical	\$0	\$36,845,279	\$0	\$36,845,279
3360	School Recognition	\$0	\$3,150,262	\$0	\$3,150,262
3370	VPK	\$700,000	\$700,000	\$0	\$700,000
3390	Miscellaneous State Revenues	\$6,165,946	\$3,967,596	\$212,750	\$4,180,346
3410	Taxes	\$73,434,756	\$73,464,756	(\$30,000)	\$73,434,756
3421	Tax Redemptions	\$1,300,000	\$1,300,000	\$0	\$1,300,000
3425	Rent	\$600,000	\$600,000	\$0	\$600,000
3430	Interest Incl Profit On Inves	\$3,000,000	\$3,000,000	\$0	\$3,000,000
3440	Gifts Grants & Bequests	\$0	\$340,124	(\$187,334)	\$152,790
3460	Student Fees	\$9,374	\$114,659	(\$48,807)	\$65,852
3470	Other Fees	\$597,650	\$1,209,763	(\$611,609)	\$598,154
3490	Misc Local Resources	\$10,765,343	\$11,072,894	(\$6,772,500)	\$4,300,394
3630	Transfer From Capital Projects	\$6,000,000	\$7,011,557	\$0	\$7,011,557
3733	Sale of Capital Asset	\$85,000	\$85,000	(\$9,133)	\$75,867
3740	Insurance Loss Recoveries	\$5,000	\$5,000	(\$3,577)	\$1,423
<b>Revenue - Totals</b>		<b>\$358,443,844</b>	<b>\$400,009,183</b>	<b>(\$31,331,849)</b>	<b>\$368,677,334</b>

SCHOOL BOARD OF CLAY COUNTY  
RESOLUTION TO AMEND DISTRICT BUDGET  
FISCAL YEAR - 2024-2025  
GENERAL FUND EXPENSES  
FUND 100  
Month Ending April 30, 2025

<b>5000</b>	<b>Instruction</b>				
Function	Description	Adopted	Beginning Budget	Budget Adj	Working Budget
100	Salaries	\$155,389,872	\$154,945,350	(\$24,366,878)	\$134,322,060
200	Employee Benefits	\$51,693,439	\$51,935,628	(\$13,640,166)	\$40,437,093
300	Purchased Services	\$34,356,424	\$35,345,778	\$126,830	\$35,463,396
400	Energy Services	\$24,165	\$24,662	(\$5,366)	\$18,896
500	Material and Supplies	\$16,627,445	\$15,933,287	\$148,018	\$16,091,901
600	Capital Outlay	\$2,622,270	\$3,513,963	\$197,667	\$3,707,392
700	Other	\$1,312,261	\$2,772,763	(\$41,437)	\$2,731,327
<b>Total Expenses Function 5000</b>		<b>\$262,025,876</b>	<b>\$264,471,431</b>	<b>(\$37,581,333)</b>	<b>\$232,772,065</b>
Function	Description	Adopted	Beginning Budget	Budget Adj	Working Budget
<b>6100</b>	<b>Pupil Personnel Services</b>				
100	Salaries	\$13,822,008	\$14,067,324	(\$19,887)	\$14,047,437
200	Employee Benefits	\$4,790,069	\$4,836,592	(\$5,778)	\$4,830,815
300	Purchased Services	\$2,049,379	\$1,854,785	\$5,679	\$1,860,464
400	Energy Services	\$5,500	\$5,582	\$0	\$5,582
500	Material and Supplies	\$416,359	\$1,010,680	\$9,204	\$1,017,884
600	Capital Outlay	\$184,908	\$124,913	\$4,297	\$129,210
700	Other	\$49,155	\$50,665	\$0	\$50,665
<b>6130</b>	<b>Health Services</b>				
300	Purchased Services	\$502,880	\$502,880	\$0	\$502,880
<b>6150</b>	<b>Parent Involvement</b>				
300	Purchased Services	\$0	\$11,150	\$0	\$11,150
600	Capital Outlay	\$0	\$68,050	\$0	\$68,050
<b>6190</b>	<b>Guidance Administration</b>				
100	Salaries	\$62,342	\$62,342	\$0	\$62,342
200	Employee Benefits	\$19,991	\$19,991	\$0	\$19,991
<b>6200</b>	<b>Instructional Media</b>				
100	Salaries	\$3,151,479	\$3,193,514	\$0	\$3,193,514
200	Employee Benefits	\$1,234,715	\$1,238,519	\$0	\$1,238,519
300	Purchased Services	\$94,756	\$178,823	(\$3,415)	\$175,407
500	Material and Supplies	\$100,475	\$82,239	(\$3,752)	\$78,687
600	Capital Outlay	\$306,371	\$258,378	\$1,909	\$259,724
700	Other	\$2,025	\$400	(\$100)	\$300
<b>6300</b>	<b>Inst &amp; Curric Dev Services</b>				
100	Salaries	\$4,029,748	\$4,069,297	\$52,575	\$4,085,739
200	Employee Benefits	\$1,421,093	\$1,423,005	\$16,410	\$1,431,033
300	Purchased Services	\$86,017	\$81,929	(\$560)	\$81,368
400	Energy Services	\$700	\$700	\$0	\$700
500	Material and Supplies	\$69,448	\$71,326	(\$8,210)	\$63,116
600	Capital Outlay	\$46,909	\$67,463	\$3,890	\$70,997
700	Other	\$17,759	\$13,186	(\$585)	\$12,601
<b>6400</b>	<b>Inst Staff Training Services</b>				
100	Salaries	\$2,484,656	\$2,546,125	\$50,000	\$2,596,125

200	Employee Benefits	\$854,131	\$862,906	\$0	\$862,906
300	Purchased Services	\$683,889	\$903,737	\$88,019	\$994,344
500	Material and Supplies	\$622,191	\$597,575	(\$82,128)	\$515,046
600	Capital Outlay	\$16,500	\$17,987	\$6,500	\$24,487
700	Other	\$170,480	\$246,348	(\$38,460)	\$207,888
<b>6500</b>	<b>Instruction Related Technology</b>				
100	Salaries	\$2,676,657	\$2,672,218	\$0	\$2,672,218
200	Employee Benefits	\$985,441	\$986,193	\$0	\$986,193
300	Purchased Services	\$3,030,691	\$3,158,118	(\$101,500)	\$3,056,618
500	Material and Supplies	\$74,841	\$72,841	\$0	\$72,841
600	Capital Outlay	\$221,160	\$194,960	(\$35,000)	\$159,960
700	Other	\$0	\$8,184	\$75	\$8,259
<b>7100</b>	<b>Board</b>				
100	Salaries	\$272,258	\$272,258	\$0	\$272,258
200	Employee Benefits	\$140,520	\$140,520	\$0	\$140,520
300	Purchased Services	\$1,064,958	\$1,154,958	\$139,274	\$1,294,232
500	Material and Supplies	\$5,250	\$5,250	\$0	\$5,050
600	Capital Outlay	\$750	\$750	\$100	\$850
700	Other	\$28,350	\$28,350	\$100	\$28,450
<b>7200</b>	<b>General Administration</b>				
100	Salaries	\$308,465	\$308,465	\$0	\$308,465
200	Employee Benefits	\$173,493	\$173,493	\$0	\$173,493
300	Purchased Services	\$32,175	\$27,675	\$4,205	\$31,880
400	Energy Services	\$1,500	\$1,500	\$0	\$1,500
500	Material and Supplies	\$11,290	\$11,290	(\$4,065)	\$7,225
600	Capital Outlay	\$4,500	\$4,500	(\$140)	\$4,360
700	Other	\$25,000	\$25,000	\$0	\$25,000
<b>7300</b>	<b>School Administration</b>				
100	Salaries	\$12,887,163	\$13,114,940	\$27,856	\$13,142,797
200	Employee Benefits	\$4,667,074	\$4,705,910	\$7,919	\$4,713,830
300	Purchased Services	\$106,596	\$119,244	(\$6,358)	\$112,886
500	Material and Supplies	\$122,627	\$88,604	(\$12,062)	\$76,587
600	Capital Outlay	\$72,628	\$155,798	\$44,855	\$200,652
700	Other	\$33,970	\$38,103	(\$6,176)	\$31,927
<b>7400</b>	<b>Facilities Aquisition &amp; Const</b>				
100	Salaries	\$952,769	\$952,769	\$0	\$952,769
200	Employee Benefits	\$336,665	\$336,665	\$0	\$336,665
300	Purchased Services	\$1,861,370	\$1,839,870	(\$19,000)	\$1,820,870
400	Energy Services	\$5,100	\$5,100	\$0	\$5,100
500	Material and Supplies	\$27,052	\$36,052	\$500	\$36,552
600	Capital Outlay	\$4,624,342	\$4,121,707	(\$14)	\$4,121,693
700	Other	\$2,300	\$1,013,857	\$0	\$1,013,857
<b>7500</b>	<b>Fiscal Services</b>				
100	Salaries	\$1,188,312	\$1,188,312	\$188,936	\$1,377,248
200	Employee Benefits	\$393,342	\$393,342	\$45,239	\$438,581
300	Purchased Services	\$425,856	\$202,546	(\$139,056)	\$63,489
500	Material and Supplies	\$22,027	\$21,977	\$0	\$21,977
600	Capital Outlay	\$120,182	\$120,732	\$0	\$120,732
700	Other	\$2,650	\$2,150	\$21,279	\$23,429
<b>7600</b>	<b>Food Services</b>				
100	Salaries	\$103,175	\$257,805	\$0	\$257,805
200	Employee Benefits	\$33,380	\$50,002	\$0	\$50,002
<b>7700</b>	<b>Central Services</b>				



100	Salaries	\$2,174,556	\$2,193,420	\$0	\$2,193,420
200	Employee Benefits	\$779,485	\$780,675	\$0	\$781,175
300	Purchased Services	\$748,838	\$791,920	(\$5,969)	\$785,950
400	Energy Services	\$7,762	\$7,762	\$0	\$7,762
500	Material and Supplies	\$98,822	\$97,922	\$6,613	\$104,535
600	Capital Outlay	\$344,488	\$342,913	\$0	\$342,913
700	Other	\$92,298	\$93,122	\$0	\$92,622
<b>7800</b>	<b>Pupil Transportation Services</b>				
100	Salaries	\$8,672,394	\$8,677,044	(\$386,300)	\$8,290,744
200	Employee Benefits	\$3,138,456	\$3,139,161	(\$113,700)	\$3,025,461
300	Purchased Services	\$815,981	\$896,556	(\$30,218)	\$894,510
400	Energy Services	\$1,865,435	\$1,865,135	(\$44,659)	\$1,820,477
500	Material and Supplies	\$1,211,583	\$1,201,970	\$90,639	\$1,248,348
600	Capital Outlay	\$893,095	\$1,323,869	\$99,157	\$1,439,115
700	Other	\$12,500	\$17,500	\$0	\$17,500
<b>7900</b>	<b>Operation Of Plant</b>				
100	Salaries	\$7,097,541	\$7,264,076	\$20,835	\$7,284,912
200	Employee Benefits	\$3,041,594	\$3,066,601	\$11,828	\$3,078,429
300	Purchased Services	\$7,292,911	\$7,212,802	\$135,199	\$7,346,647
400	Energy Services	\$7,356,985	\$7,357,978	(\$3,091)	\$7,354,887
500	Material and Supplies	\$1,113,410	\$931,500	\$17,162	\$949,202
600	Capital Outlay	\$205,689	\$464,261	\$46,966	\$511,228
700	Other	\$100	\$100	(\$89)	\$11
<b>8100</b>	<b>Maintenance Of Plant</b>				
100	Salaries	\$3,882,220	\$3,886,172	\$0	\$3,886,172
200	Employee Benefits	\$1,495,640	\$1,496,369	\$0	\$1,496,369
300	Purchased Services	\$2,527,671	\$2,427,671	\$0	\$2,427,671
400	Energy Services	\$166,558	\$166,558	\$0	\$166,558
500	Material and Supplies	\$1,164,808	\$1,347,707	\$64,360	\$1,412,067
600	Capital Outlay	\$281,434	\$302,917	(\$150,076)	\$152,841
700	Other	\$15,000	\$15,000	\$0	\$15,000
<b>8200</b>	<b>Administrative Technology Svcs</b>				
100	Salaries	\$1,151,973	\$1,153,518	\$0	\$1,153,518
200	Employee Benefits	\$407,323	\$407,464	\$0	\$407,464
300	Purchased Services	\$3,600	\$4,558	\$2,500	\$7,058
400	Energy Services	\$14,000	\$14,000	\$0	\$14,000
500	Material and Supplies	\$7,301	\$7,051	\$2,500	\$9,551
600	Capital Outlay	\$3,000	\$3,000	\$0	\$3,000
700	Other	\$1,000	\$266	\$0	\$266
<b>9100</b>	<b>Community Services</b>				
100	Salaries	\$162,134	\$168,939	\$0	\$168,939
200	Employee Benefits	\$78,293	\$78,821	\$0	\$78,821
300	Purchased Services	\$0	\$41,427	\$0	\$41,427
500	Material and Supplies	\$116,443	\$106,343	\$9,267	\$115,610
600	Capital Outlay	\$232	\$4,379	\$833	\$5,212
700	Other	\$16,000	\$16,000	\$0	\$16,000
<b>Total Expenses Function 6000 to 9900</b>		<b>\$132,800,365</b>	<b>\$135,854,866</b>	<b>\$6,329</b>	<b>\$135,815,183</b>

SCHOOL BOARD OF CLAY COUNTY  
RESOLUTION TO AMEND DISTRICT BUDGET  
FISCAL YEAR 2024-2025  
ONE MILL  
FUND 105  
Month Ending April 30, 2025

Function	Description	Adopted	Beginning Budget	Budget Adj	Working Budget
<b>3400</b>	<b>Revenue from Local Sources</b>				
000	Revenue	\$19,683,750	\$19,683,750	\$0	\$19,683,750
<b>Total Revenue</b>		<b>\$19,683,750</b>	<b>\$19,683,750</b>	<b>\$0</b>	<b>\$19,683,750</b>
<b>5100</b>	<b>Basic FEFP K-12</b>				
200	Employee Benefits	\$2,000,000	\$2,000,000	\$0	\$2,000,000
<b>7400</b>	<b>Facilities Aquisition &amp; Const</b>				
300	Purchased Services	\$125,180	\$125,180	\$0	\$125,180
600	Capital Outlay	\$11,248,504	\$11,872,503	\$0	\$11,872,503
<b>7700</b>	<b>Central Services</b>				
300	Purchased Services	\$11,000	\$11,000	\$0	\$11,000
<b>7800</b>	<b>Pupil Transportation Services</b>				
600	Capital Outlay	\$157,186	\$157,186	\$0	\$157,186
<b>7900</b>	<b>Operation Of Plant</b>				
100	Salaries	\$585,950	\$585,950	\$0	\$585,950
200	Employee Benefits	\$217,805	\$217,801	\$0	\$217,801
300	Purchased Services	\$9,393,897	\$9,398,665	(\$59,000)	\$9,339,665
400	Energy Services	\$10,000	\$10,000	\$0	\$10,000
500	Material and Supplies	\$85,710	\$87,961	\$1,184	\$89,145
600	Capital Outlay	\$142,876	\$135,858	\$57,816	\$193,674
700	Other	\$7,200	\$7,200	\$0	\$7,200
<b>8100</b>	<b>Maintenance Of Plant</b>				
100	Salaries	\$150,248	\$150,248	\$0	\$150,248
200	Employee Benefits	\$63,859	\$63,860	\$0	\$63,860
<b>Total Expenses</b>		<b>\$24,199,415</b>	<b>\$24,823,412</b>	<b>\$0</b>	<b>\$24,823,412</b>

SCHOOL BOARD OF CLAY COUNTY  
RESOLUTION TO AMEND DISTRICT BUDGET  
FISCAL YEAR 2024-2025  
CAPITAL PROJECTS  
FUND 3XX  
Month Ending April 30, 2025

Fund	Function	Description	Obj	Description	Adopted	Beginning Budget	Budget Adj	Working Budget
360	3320	State Auto License CO and DS	000	Revenue	\$1,635,301	\$1,635,301	\$0	\$1,635,301
370	3410	Taxes	000	Revenue	\$29,499,768	\$29,499,768	\$0	\$29,499,768
	3430	Interest Incl Profit On Inves	000	Revenue	\$476,475	\$476,475	\$0	\$476,475
380	3430	Interest Incl Profit On Inves	000	Revenue	\$737,494	\$737,494	\$0	\$737,494
	3490	Misc Local Resources	000	Revenue	\$10,927,445	\$10,927,445	\$0	\$10,927,445
394	3397	Charter School Capital Outlay	000	Revenue	\$796,000	\$1,011,557	\$0	\$1,011,557
395	3390	Miscellaneous State Revenues	000	Revenue	\$46,500	\$46,500	\$0	\$46,500
399	3390	Miscellaneous State Revenues	000	Revenue	\$568,716	\$568,716	\$0	\$568,716
<b>Total Revenue</b>					<b>\$44,687,699</b>	<b>\$44,903,256</b>	<b>\$0</b>	<b>\$44,903,256</b>
360	7400	Facilities Aquisition & Const	630	Buildings and Fixed Equip	\$3,304,878	\$3,304,878	\$0	\$3,304,878
370	7400	Facilities Aquisition & Const	630	Buildings and Fixed Equip	\$4,845,829	\$4,632,609	(\$120,000)	\$4,512,609
			690	Software	\$150,000	\$150,000	(\$150,000)	\$150,000
			640	Furniture Fixtures & Equipment	\$2,545,494	\$3,068,818	\$176,980	\$3,245,797
			670	Improvements other than Bldg	\$1,185,329	\$1,101,489	(\$27,160)	\$1,074,329
			660	Land	\$200,000	\$200,000	\$0	\$200,000
			790	Miscellaneous	\$1,145,079	\$1,145,079	\$0	\$1,145,079
			680	Remodeling and Renovations	\$17,179,568	\$18,868,429	\$120,180	\$18,875,610
	7800	Pupil Transportation Services	650	Motor Vehicles	\$3,904,020	\$3,904,020	\$0	\$3,904,020
	9200	Debt Service	710	Redemption of Principal	\$112,320	\$112,320	\$0	\$112,320
	9700	Transfer Of Funds	920	Transfers to Debt Service Fund	\$6,222,083	\$6,222,083	\$0	\$6,222,083
			910	Transfers to General Fund	\$6,000,000	\$6,000,000	\$0	\$6,000,000
380	7400	Facilities Aquisition & Const	630	Buildings and Fixed Equip	\$26,912,114	\$24,927,504	\$0	\$24,762,058
			690	Computer Software	\$0	\$13,535	(\$22)	\$13,514
			640	Furniture Fixtures & Equipment	\$0	\$2,011,520	\$22	\$2,011,542
			680	Remodeling and Renovations	\$0	\$125,000	\$0	\$125,000
392	7400	Facilities Aquisition & Const	690	Computer Software	\$0	\$106,639	(\$8,143)	\$98,496
			640	Furniture Fixtures & Equipment	\$0	\$0	\$8,143	\$8,143
393	7400	Facilities Aquisition & Const	630	Buildings and Fixed Equip	\$31,272,049	\$31,272,049	\$0	\$31,272,049
394	9700	Transfer Of Funds	910	Transfers to General Fund	\$0	\$1,011,557	\$0	\$1,011,557
395	7400	Facilities Aquisition & Const	670	Improvements other than Bldg	\$149,712	\$149,712	\$0	\$149,712
398	7400	Facilities Aquisition & Const	640	Furniture Fixtures & Equipment	\$20,724	\$20,724	\$0	\$20,724
			610	Library Books	\$17,603	\$17,603	\$0	\$17,603
399	7400	Facilities Aquisition & Const	670	Improvements other than Bldg	\$0	\$0	\$0	\$0
			790	Miscellaneous	\$10,819	\$10,819	\$0	\$10,819
			680	Remodeling and Renovations	\$603,707	\$603,707	\$0	\$603,707
<b>Total Expenses</b>					<b>\$105,631,328</b>	<b>\$108,980,094</b>	<b>(\$0)</b>	<b>\$108,851,649</b>

SCHOOL BOARD OF CLAY COUNTY  
RESOLUTION TO AMEND DISTRICT BUDGET  
FISCAL YEAR 2024-2025  
CAPITAL PROJECTS  
FUND 396  
Month Ending April 30, 2025

Fund	Function	Description	Obj	Description	Adopted	Beginning Budget	Budget Adj	Working Budget
396	3410	Taxes	000	Revenue	\$19,059,000	\$19,059,000	\$0	\$19,059,000
	3430	Interest Incl Profit On Inves	000	Revenue	\$300,737	\$300,737	\$0	\$300,737
Total Revenue					\$19,359,737	\$19,359,737	\$0	\$19,359,737
396	7400	Facilities Aquisition & Const	630	Buildings and Fixed Equip	\$138,536	\$647,357	(\$40,000)	\$607,357
			640	Furniture Fixtures & Equipment	\$722,555	\$1,289,314	\$1,500	\$1,290,814
			670	Improvements other than Bldg	\$8,841,480	\$8,506,347	\$50,000	\$8,556,347
			790	Miscellaneous	\$1,074,142	\$1,074,142	\$0	\$1,074,142
			680	Remodeling and Renovations	\$20,194,420	\$21,474,777	(\$11,500)	\$21,463,277
Total Expenses					\$30,971,133	\$32,958,000	\$0	\$32,991,937

SCHOOL BOARD OF CLAY COUNTY  
RESOLUTION TO AMEND DISTRICT BUDGET  
FISCAL YEAR 2024-2025  
DEBT SERVICE  
FUND 2XX  
Month Ending April 30, 2025

Fund	Function	Description	Obj	Description	Adopted	Beginning Budget	Budget Adj	Working Budget
222	3340	Other State Revenues	000	Revenue	\$218,325	\$218,325	\$0	\$218,325
	3430	Interest Incl Profit On Inves	000	Revenue	\$1,000	\$1,000	\$0	\$1,000
294	3630	Transfer From Capital Projects	000	Revenue	\$4,606,523	\$4,606,523	\$0	\$4,606,523
299	3630	Transfer From Capital Projects	000	Revenue	\$1,615,549	\$1,615,549	\$0	\$1,615,549
<b>Total Revenue</b>					<b>\$6,441,397</b>	<b>\$6,441,397</b>	<b>\$0</b>	<b>\$6,441,397</b>
222	9200	Debt Service	710	Redemption of Principal	\$150,000	\$150,000	\$0	\$150,000
			720	Interest	\$68,325	\$68,325	\$0	\$68,325
			730	Dues and Fees	\$1,000	\$1,000	\$0	\$1,000
290	9200	Debt Service	730	Dues and Fees	\$3,700	\$3,700	\$0	\$3,700
292	9200	Debt Service	730	Dues and Fees	\$441	\$7,441	\$0	\$7,441
293	9200	Debt Service	730	Dues and Fees	\$441	\$441	\$0	\$441
294	9200	Debt Service	710	Redemption of Principal	\$1,975,000	\$1,975,000	\$0	\$1,975,000
			720	Interest	\$2,626,524	\$2,626,524	\$0	\$2,626,524
			730	Dues and Fees	\$5,000	\$5,000	\$0	\$5,000
299	9200	Debt Service	710	Redemption of Principal	\$1,561,561	\$1,561,573	\$0	\$1,561,573
			720	Interest	\$53,989	\$53,994	\$0	\$53,994
<b>Total Expenses</b>					<b>\$6,445,981</b>	<b>\$6,452,996</b>	<b>\$0</b>	<b>\$6,452,996</b>

SCHOOL BOARD OF CLAY COUNTY  
RESOLUTION TO AMEND DISTRICT BUDGET  
FISCAL YEAR 2024-2025  
SPECIAL REVENUE FOOD SERVICE  
FUND 410  
Month Ending April 30, 2025

Func	Obj	Description	Adopted	Beginning Budget	Budget Adj	Working Budget
<b>National School Lunch Act</b>						
3260	000	Revenue	\$17,249,092	\$17,249,092	\$0	\$17,249,092
<b>Categorical State Sources</b>						
3330	000	Revenue	\$145,000	\$145,000	\$0	\$145,000
<b>Interest Incl Profit On Inves</b>						
3430	000	Revenue	\$250,000	\$250,000	\$0	\$250,000
<b>Food Services</b>						
3450	000	Revenue	\$4,956,418	\$4,956,418	\$0	\$4,956,418
<b>Misc Local Resources</b>						
3490	000	Revenue	\$5,000	\$5,000	\$0	\$5,000
<b>Total Revenue</b>			<b>\$22,605,510</b>	<b>\$22,605,510</b>	<b>\$0</b>	<b>\$22,605,510</b>
<b>Food Services</b>						
7600	100	Salaries	\$7,329,812	\$7,329,812	\$0	\$7,329,812
	200	Employee Benefits	\$3,249,623	\$3,249,623	\$0	\$3,249,623
	300	Purchased Services	\$401,284	\$401,284	(\$16,800)	\$384,484
	400	Energy Services	\$175,500	\$175,500	\$0	\$175,500
	500	Material and Supplies	\$12,934,767	\$12,947,667	\$16,800	\$12,964,467
	600	Capital Outlay	\$412,275	\$399,375	(\$13,549)	\$385,826
	700	Other	\$275,000	\$275,000	\$0	\$275,000
<b>Central Services</b>						
7700	100	Salaries	\$0	\$0	\$12,420	\$12,420
	200	Employee Benefits	\$0	\$0	\$1,129	\$1,129
<b>Total Expenses</b>			<b>\$24,778,262</b>	<b>\$24,778,262</b>	<b>\$0</b>	<b>\$24,778,262</b>

SCHOOL BOARD OF CLAY COUNTY  
RESOLUTION TO AMEND DISTRICT BUDGET  
FISCAL YEAR 2024-2025  
SPECIAL REVENUE OTHER  
FUND 42X  
Month Ending April 30, 2025

Func	Obj	Adopted	Beginning Budget	Budget Adj	Working Budget
<b>3201 Vocational Ed</b>					
3201	Revenue	\$321,277	\$383,336	\$0	\$383,336
<b>3220 Workforce Investment Act</b>					
3220	Revenue	\$407,644	\$596,549	\$0	\$596,549
<b>3226 Eisenhower Math And Science</b>					
3226	Revenue	\$4,318,999	\$1,368,169	\$0	\$1,368,169
<b>3230 I.D.E.A.</b>					
3230	Revenue	\$12,499,330	\$10,053,999	\$5,059,175	\$15,113,174
<b>3240 Title I - Elem &amp; Secondary Edu</b>					
3240	Revenue	\$7,919,891	\$9,616,315	\$0	\$9,616,315
<b>3241 Title III</b>					
3241	Revenue	\$353,442	\$376,271	\$0	\$376,271
<b>3242 Title IV</b>					
3242	Revenue	\$787,092	\$789,055	\$0	\$789,055
<b>3290 Other Federal Thru State</b>					
3290	Revenue	\$97,167	\$179,342	\$0	\$179,342
<b>3290 Other Federal Thru State</b>					
3290	Revenue	\$55,000	\$55,000	\$0	\$55,000
<b>3430 Interest Incl Profit On Inves</b>					
3430	Revenue	\$0	\$0	\$0	\$0
<b>Total Revenue</b>		<b>\$26,759,842</b>	<b>\$23,418,035</b>	<b>\$5,059,175</b>	<b>\$28,477,211</b>
<b>5000 Instruction</b>					
100	Salaries	\$8,044,159	\$8,669,907	\$8,500	\$8,678,407
200	Employee Benefits	\$3,016,552	\$3,118,111	\$4,114	\$3,122,225
300	Purchased Services	\$924,292	\$618,193	\$329,504	\$947,697
400	Energy Services	\$0	\$0	\$0	\$0
500	Material and Supplies	\$2,584,765	\$1,091,752	\$741,817	\$1,833,568
600	Capital Outlay	\$1,258,525	\$1,492,867	\$504,525	\$1,997,389
700	Other	\$78,536	\$92,135	(\$14,080)	\$78,055
<b>6100 Student Personnel Services</b>					
100	Salaries	\$1,046,118	\$1,038,873	\$0	\$1,038,873
200	Employee Benefits	\$382,443	\$383,776	\$0	\$383,776
300	Purchased Services	\$92,977	\$70,570	\$20,706	\$91,276
500	Material and Supplies	\$0	\$0	\$0	\$0
600	Capital Outlay	\$17,771	\$17,771	\$0	\$17,771
700	Other	\$1,008	\$305	\$0	\$305
<b>6110 Social Work</b>					
200	Employee Benefits	\$22,429	\$18,808	\$0	\$18,808
300	Purchased Services	\$1,500	\$1,500	(\$53)	\$1,448
<b>6120 Guidance Services</b>					
100	Salaries	\$0	\$0	\$0	\$0

200	Employee Benefits	\$0	\$0	\$0	\$0
<b>6130 Health Services</b>					
100	Salaries	\$0	\$0	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0	\$0
300	Purchased Services	\$0	\$0	\$0	\$0
500	Material and Supplies	\$0	\$0	\$0	\$0
600	Capital Outlay	\$0	\$0	\$0	\$0
700	Other	\$0	\$0	\$0	\$0
<b>6150 Parent Involvement</b>					
100	Salaries	\$89,212	\$108,238	\$1,714	\$109,952
200	Employee Benefits	\$20,597	\$34,814	\$299	\$35,113
300	Purchased Services	\$81,920	\$92,831	(\$3,815)	\$89,016
400	Energy Services	\$0	\$150	\$0	\$150
500	Material and Supplies	\$92,205	\$120,715	\$7,060	\$127,778
600	Capital Outlay	\$0	\$1,241	\$57	\$1,298
700	Other	\$0	\$0	\$0	\$0
<b>6200 Instructional Media</b>					
100	Salaries	\$0	\$132	\$0	\$132
200	Employee Benefits	\$0	\$27	\$0	\$27
500	Material and Supplies	\$0	\$0	\$0	\$0
600	Capital Outlay	\$0	\$4,256	\$0	\$4,256
<b>6300 Inst &amp; Curric Dev Services</b>					
100	Salaries	\$1,912,077	\$1,892,441	\$8,739	\$1,901,180
200	Employee Benefits	\$717,739	\$716,590	\$3,069	\$719,658
300	Purchased Services	\$32,762	\$31,627	\$0	\$31,627
500	Material and Supplies	\$25,013	\$25,085	\$0	\$25,085
600	Capital Outlay	\$7,910	\$7,910	\$0	\$7,910
700	Other	\$0	\$4,788	\$0	\$4,788
<b>6400 Inst Staff Training Services</b>					
100	Salaries	\$924,464	\$1,345,521	\$258,575	\$1,604,096
200	Employee Benefits	\$305,936	\$371,300	\$87,041	\$458,340
300	Purchased Services	\$2,501,638	\$646,669	(\$14,271)	\$632,398
500	Material and Supplies	\$1,589,732	\$120,383	\$183,659	\$304,043
600	Capital Outlay	\$1,592	\$5,576	\$8,485	\$14,061
700	Other	\$16,698	\$32,172	\$0	\$32,172
<b>6500 Instruction Related Technology</b>					
100	Salaries	\$0	\$0	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0	\$0
300	Purchased Services	\$0	\$0	\$0	\$0
600	Capital Outlay	\$0	\$0	\$0	\$0
<b>7200 General Administration</b>					
700	Other	\$877,714	\$943,795	\$71,993	\$1,015,788
<b>7300 School Administration</b>					
100	Salaries	\$0	\$894	\$0	\$894
200	Employee Benefits	\$0	\$203	\$0	\$203
600	Capital Outlay	\$0	\$3,224	\$0	\$3,224
<b>7400 Facilities Aquisition &amp; Const</b>					
600	Capital Outlay	\$0	\$0	\$0	\$0
<b>7600 Food Services</b>					
100	Salaries	\$0	\$306	\$0	\$306
200	Employee Benefits	\$0	\$69	\$0	\$69
<b>7700 Central Services</b>					
100	Salaries	\$7,000	\$7,000	\$2,000	\$9,000



200	Employee Benefits	\$1,593	\$1,593	\$455	\$2,047
300	Purchased Services	\$13,500	\$18,945	\$0	\$18,945
<b>7800 Pupil Transportation Services</b>					
100	Salaries	\$0	\$0	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0	\$0
300	Purchased Services	\$67,945	\$182,650	-\$58,601	\$124,049
400	Energy Services	\$0	\$80,350	\$2,907,683	\$2,988,033
<b>7900 Operation Of Plant</b>					
100	Salaries	\$186	\$366	\$0	\$366
200	Employee Benefits	\$0	\$108	\$0	\$108
300	Purchased Services	\$0	\$400	\$0	\$400
500	Material and Supplies	\$0	\$460	\$0	\$460
600	Capital Outlay	\$1,354	\$0	\$0	\$0
700	Other	\$0	\$0	\$0	\$0
<b>8100 Maintenance Of Plant</b>					
500	Material and Supplies	\$0	\$0	\$0	\$0
<b>8200 Administrative Technology Svcs</b>					
100	Salaries	\$0	\$541	\$0	\$541
200	Employee Benefits	\$0	\$123	\$0	\$123
300	Purchased Services	\$0	\$0	\$0	\$0
<b>9100 Community Services</b>					
500	Material and Supplies	\$0	\$0	\$0	\$0
<b>Total Expenses</b>		<b>\$26,759,862</b>	<b>\$23,418,061</b>	<b>\$5,059,175</b>	<b>\$28,477,234</b>

SCHOOL BOARD OF CLAY COUNTY  
RESOLUTION TO AMEND DISTRICT BUDGET  
FISCAL YEAR 2024-2025  
SPECIAL REVENUE OTHER  
FUND 44X  
Month Ending April 30, 2025

Func	Obj	Adopted	Beginning Budget	Budget Adj	Working Budget
<b>3271 CARES Act ESSER</b>					
3271	Revenue	\$2,215,754	\$2,215,754	\$0	\$2,215,754
<b>Total Revenue</b>		<b>\$2,215,754</b>	<b>\$2,215,754</b>	<b>\$0</b>	<b>\$2,215,754</b>
<b>5000 Instruction</b>					
100	Salaries	\$382,955	\$559,091	\$0	\$559,091
200	Employee Benefits	\$13,604	\$82,428	\$0	\$82,428
300	Purchased Services	\$213,343	\$194,109	\$0	\$194,109
500	Material and Supplies	\$499,535	\$488,245	\$0	\$488,245
600	Capital Outlay	\$145,865	\$160,821	\$0	\$160,821
700	Other	\$2,319	\$899	\$0	\$899
<b>6100 Student Personnel Services</b>					
100	Salaries	\$41,525	\$46,048	\$0	\$46,048
200	Employee Benefits	\$0	\$1,029	\$0	\$1,029
300	Purchased Services	\$1,023	\$6,523	\$0	\$6,523
500	Material and Supplies	\$1,111	\$1,141	\$0	\$1,141
600	Capital Outlay	\$48,485	\$48,485	\$0	\$48,485
700	Other	\$350	\$550	\$0	\$550
<b>6110 Social Work</b>					
200	Employee Benefits	\$22,337	\$22,487	\$0	\$22,487
<b>6130 Health Services</b>					
300	Purchased Services	\$3,818	\$3,818	\$0	\$3,818
500	Material and Supplies	\$3,963	\$3,963	\$0	\$3,963
<b>6150 Parent Involvement</b>					
300	Purchased Services	\$0	\$50	\$0	\$50
400	Energy Services	\$1,100	\$1,100	\$0	\$1,100
500	Material and Supplies	\$18,715	\$600	\$0	\$600
600	Capital Outlay	\$3,184	\$3,184	\$0	\$3,184
<b>6300 Inst &amp; Curric Dev Services</b>					
200	Employee Benefits	\$794	\$869	\$0	\$869
300	Purchased Services	\$409	\$1,109	\$0	\$1,109
700	Other	\$0	\$29,238	\$0	\$29,238
<b>6400 Inst Staff Training Services</b>					
300	Purchased Services	\$5,000	\$11,350	\$0	\$11,350
500	Material and Supplies	\$28,353	\$1,867	\$0	\$1,867
<b>7200 General Administration</b>					
700	Other	\$43,712	\$37,027	\$0	\$37,027
<b>7400 Facilities Aquisition &amp; Const</b>					
600	Capital Outlay	\$102,933	\$102,933	\$0	\$102,933
<b>7800 Pupil Transportation Services</b>					
400	Energy Services	\$235,042	\$365,597	\$0	\$365,597
<b>7900 Operation Of Plant</b>					
500	Material and Supplies	\$75	\$74	\$0	\$74
<b>9100 Community Services</b>					
700	Other	\$20,125	\$41,125	\$0	\$41,125
<b>Total Expenses</b>		<b>\$1,839,675</b>	<b>\$2,215,760</b>	<b>\$0</b>	<b>\$2,215,760</b>