



CLAY COUNTY DISTRICT SCHOOLS

900 WALNUT STREET, GREEN COVE SPRINGS, FL 32043

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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 Gilhouse, District 5

CLAY COUNTY SCHOOLS RESOLUTION TO AMEND DISTRICT BUDGET FISCAL YEAR 2025-2026 For month ending October 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.

FUND	DESCRIPTION
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
SCHOOL BOARD MEETING AGENDA
Item Backup

October 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.

<u>FUND</u>	<u>CHANGE TO FUND BALANCE</u>
GENERAL FUND (100)	Decrease of \$500,932
GENERAL FUND VOTED MILLAGE (105)	No change
DEBT SERVICE (2XX)	No change
CAPITAL PROJECTS FUND(3XX)	No change
SPECIAL REVENUE FOOD SERVICE (410)	No change
SPECIAL REVENUE OTHER (420, 44X)	No change

CLAY COUNTY SCHOOLS
SCHOOL BOARD MEETING AGENDA
Item Backup

GENERAL FUND 100:

To reflect monthly adjustments to the General Fund and related impact on fund balance due to:

Increases to Estimated Revenue

1	Increase in Other Federal Through State Due to receipt of 2024-25 grant funds	\$4,933
2	Increase in Misc. State Due to receipt of 2024-25 grant funds	\$146,241
3	Increase in Gifts, Grants & Bequests Due to receipt of Healthcare Career Pathways grant	\$17,500
4	Increase in Student Fees Due to receipt of Pearson Testing Fees	\$1,417
5	Increase Misc Local Due to receipt of Student Transportation Fees and Internally Funded Payroll/Purchases	\$84,027
	Total Adjustments to Estimated Revenue	\$254,118

CLAY COUNTY SCHOOLS
 SCHOOL BOARD MEETING AGENDA
 Item Backup

Increases and/or Decreases to Appropriations

1	Increase in Instruction Based on changing school needs	\$28,533
2	Decrease in Pupil Personnel Based on changing school needs; Safe Schools transfer to Operation of Plant for Centegix	(\$281,179)
3	Increase in Instructional Media Due to school/department transfers	\$1,096
4	Increase in Curriculum Development Due to school/department transfers	\$351
5	Increase in Instructional Staff Training Due to school/department transfers and Montessori training	\$54,202
6	Increase in School Admin Due to school/department transfers	\$15,945
7	Increase in Facilities Acquisition & Construction Due to Ridgeview High playground update	\$17,000
8	Increase in Central Services Due to Workforce transfers	\$375
9	Increase in Pupil Transportation Due to staff training salaries	\$590,640
10	Increase in Operation of Plant Due to school/department transfers; Safe Schools transfer from Pupil Personnel for Centegix	\$321,164
11	Increase in Community Service Due to school/department transfers	\$6,923
	Total Adjustments to Appropriations:	\$755,050

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 an **decrease** to fund balance of **\$500,932**.

CLAY COUNTY SCHOOLS
SCHOOL BOARD MEETING AGENDA
Item Backup

ONE MILL FUND 105:

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

Increases to Estimated Revenue

1	No Adjustments	\$0
	Total Adjustments to Estimated Revenue	\$0

Increases and/or Decreases to Appropriations

1	No Adjustments	\$0
	Total Adjustments to Appropriations:	\$0

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 **no change** to fund balance.

CLAY COUNTY SCHOOLS
SCHOOL BOARD MEETING AGENDA
Item Backup

DEBT SERVICE FUNDS (2XX):

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

Increases to Estimated Revenue

1	No Adjustments	\$0
	Total Adjustments to Estimated Revenue	\$0

Increases and/or Decreases to Appropriations

1	No Adjustments	\$0
	Total Adjustments to Appropriations:	\$0

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 **no change** to fund balance.

CLAY COUNTY SCHOOLS
SCHOOL BOARD MEETING AGENDA
Item Backup

CAPITAL PROJECTS FUNDS (3XX):

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

Increases to Estimated Revenue

1	No Adjustments	\$0
	Total Adjustments to Estimated Revenue	\$0

Increases and/or Decreases to Appropriations

1	No Adjustments	\$0
	Total Adjustments to Appropriations:	\$0

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 **no change** to fund balance.

CLAY COUNTY SCHOOLS
SCHOOL BOARD MEETING AGENDA
Item Backup

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 to Estimated Revenue

1	No Adjustments	\$0
	Total Adjustments to Estimated Revenue	\$0

Increases and/or Decreases to Appropriations

1	No Adjustments	\$0
	Total Adjustments to Appropriations:	\$0

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

The impact on the fund balance for the items described above is **no change** to fund balance.

CLAY COUNTY SCHOOLS
SCHOOL BOARD MEETING AGENDA
Item Backup

SPECIAL REVENUE OTHER (42X):

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

Increases to Estimated Revenue

1	Decrease in Title I Due to adjustments to match Title I Unified School Improvement award	(\$27,442)
	Total Adjustments to Estimated Revenue	(\$27,442)

Increases and/or Decreases to Appropriations

1	Decrease in Instructional Due to adjustments to match Title I Unified School Improvement award	(\$226,127)
2	Increase in Pupil Personnel Services Due to school/department transfers	\$394
3	Decrease in Social Work Due to school/department transfers	(\$454)
4	Decrease in Parent Involvement Due to school/department transfers	(\$1,178)
5	Decrease in Curriculum Development Due to school/department transfers	(\$62)
6	Decrease in Instructional Staff Training Due to school/department transfers	(\$15,028)
7	Increase in General Administration Due to awarded indirect expense; Title I P-card program	\$215,013
8	Increase in Central Services Due to adjustments to match IDEA PreK award	\$28,518
	Total Adjustments to Appropriations:	(\$27,442)

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

The impact on the fund balance for the items described above is **no change** to fund balance.

SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2025-2026
GENERAL FUND REVENUE
FUND 100
Month Ending October 31, 2025

Function	Description	Adopted	Beginning Budget	Budget Adj	Working Budget
3120	Federal Impact Funds	\$550,000	\$550,000	\$0	\$550,000
3190	Other Federal Direct	\$500,000	\$506,284	\$0	\$506,284
3202	Medicaid	\$2,000,000	\$2,000,000	\$0	\$2,000,000
3280	Federal Through Local Revenue	\$0	\$219,334	\$0	\$219,334
3290	Other Federal Thru State	\$0	\$0	\$4,933	\$4,933
3310	Florida Educ Finance Program	\$227,520,714	\$227,520,714	\$0	\$227,520,714
3315	Workforce Development	\$1,100,000	\$1,100,000	\$0	\$1,100,000
3316	Workforce Dev CAP Grant	\$3,956,156	\$3,956,156	\$0	\$3,956,156
3317	Workforce Performance Incentiv	\$10,000	\$10,000	\$0	\$10,000
3320	State Auto License CO and DS	\$24,000	\$24,000	\$0	\$24,000
3340	Other State Revenues	\$35,000	\$35,000	\$0	\$35,000
3350	Other Categorical	\$36,766,787	\$36,766,787	\$0	\$36,766,787
3370	VPK	\$560,000	\$560,000	\$0	\$560,000
3390	Miscellaneous State Revenues	\$1,814,592	\$1,814,592	\$146,241	\$1,960,833
3410	Taxes	\$79,306,622	\$79,306,622	\$0	\$79,306,622
3421	Tax Redemptions	\$1,000,000	\$1,000,000	\$0	\$1,000,000
3425	Rent	\$500,000	\$500,000	\$0	\$500,000
3430	Interest Incl Profit On Inves	\$2,000,000	\$2,000,000	\$0	\$2,000,000
3440	Gifts Grants & Bequests	\$100,000	\$128,967	\$17,500	\$146,467
3460	Student Fees	\$49,686	\$49,686	\$1,417	\$51,103
3470	Other Fees	\$530,000	\$530,000	\$0	\$530,000
3490	Misc Local Resources	\$4,596,419	\$4,649,882	\$84,027	\$4,733,905
3630	Transfer From Capital Projects	\$10,769,980	\$12,138,753	\$0	\$12,138,753
3650	Interfund Transfer	\$2,000,000	\$2,000,000	\$0	\$2,000,000
3732	Addtnl Mill Contribution	\$0	\$0	\$0	\$0
3733	Sale of Capital Asset	\$50,000	\$50,000	\$0	\$50,000
3740	Insurance Loss Recoveries	\$5,000	\$5,000	\$0	\$5,000
Revenue - Totals		\$375,744,956	\$377,421,777	\$254,118	\$377,675,891

SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR - 2025-2026
GENERAL FUND EXPENSES
FUND 100
Month Ending October 31, 2025

5000 Instruction					
Function	Description	Adopted	Beginning Budget	Budget Adj	Working Budget
100	Salaries	\$148,148,157	\$148,149,367	\$34,252	\$148,183,619
200	Employee Benefits	\$47,531,398	\$47,531,397	\$22,946	\$47,554,349
300	Purchased Services	\$30,758,458	\$30,859,019	\$143,339	\$31,002,353
400	Energy Services	\$20,136	\$20,486	\$0	\$20,486
500	Material and Supplies	\$12,480,367	\$13,626,456	(\$299,256)	\$13,327,205
600	Capital Outlay	\$2,542,700	\$2,674,210	\$129,415	\$2,803,626
700	Other	\$1,303,195	\$1,386,491	(\$2,163)	\$1,384,327
Total Expenses Function 5000		\$242,784,411	\$244,247,426	\$28,533	\$244,275,964
Function	Description	Adopted	Beginning Budget	Budget Adj	Working Budget
6100 Pupil Personnel Services					
100	Salaries	\$13,763,372	\$13,768,699	\$0	\$13,768,699
200	Employee Benefits	\$5,173,609	\$5,195,171	\$0	\$5,195,171
300	Purchased Services	\$605,992	\$605,691	(\$4,206)	\$601,485
400	Energy Services	\$4,400	\$4,400	\$0	\$4,400
500	Material and Supplies	\$4,220,133	\$4,215,355	(\$321,765)	\$3,893,589
600	Capital Outlay	\$9,866	\$12,796	\$13,486	\$26,282
700	Other	\$1,720	\$1,720	\$31,306	\$33,026
6110 Social Work					
200	Employee Benefits	\$0	\$0	\$0	\$0
300	Purchased Services	\$0	\$0	\$0	\$0
6120 Guidance Services					
100	Salaries	\$0	\$0	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0	\$0
6130 Health Services					
100	Salaries	\$0	\$0	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0	\$0
300	Purchased Services	\$381,320	\$381,320	\$0	\$381,320
500	Material and Supplies	\$0	\$0	\$0	\$0
6140 Psychological Services					
300	Purchased Services	\$0	\$0	\$0	\$0
6150 Parent Involvement					
100	Salaries	\$61,535	\$61,535	\$0	\$61,535
200	Employee Benefits	\$22,998	\$22,998	\$0	\$22,998
300	Purchased Services	\$18,425	\$18,425	\$0	\$18,425
500	Material and Supplies	\$4,240	\$4,240	\$0	\$4,240
600	Capital Outlay	\$0	\$0	\$0	\$0
700	Other	\$0	\$0	\$0	\$0
6190 Guidance Administration					
100	Salaries	\$63,804	\$63,804	\$0	\$63,804
200	Employee Benefits	\$29,433	\$29,433	\$0	\$29,433
6200 Instructional Media					
100	Salaries	\$2,772,784	\$2,772,979	\$0	\$2,772,979

200	Employee Benefits	\$1,078,295	\$1,078,295	\$0	\$1,078,295
300	Purchased Services	\$206,444	\$64,761	\$107,713	\$172,474
500	Material and Supplies	\$71,924	\$61,196	(\$6,962)	\$54,235
600	Capital Outlay	\$96,222	\$252,445	(\$99,730)	\$152,713
700	Other	\$1,194	\$769	\$75	\$844
6300	Inst & Curric Dev Services				
100	Salaries	\$4,050,060	\$4,196,052	\$0	\$4,196,052
200	Employee Benefits	\$1,590,062	\$1,626,739	\$0	\$1,626,739
300	Purchased Services	\$73,248	\$75,615	\$358	\$75,973
400	Energy Services	\$560	\$560	\$0	\$560
500	Material and Supplies	\$38,356	\$38,330	(\$711)	\$37,618
600	Capital Outlay	\$24,553	\$24,546	\$704	\$25,250
700	Other	\$1,158	\$1,158	\$0	\$1,158
6400	Inst Staff Training Services				
100	Salaries	\$2,169,704	\$2,173,704	\$16,058	\$2,189,762
200	Employee Benefits	\$781,010	\$782,040	\$0	\$782,040
300	Purchased Services	\$452,877	\$468,143	\$37,578	\$505,721
500	Material and Supplies	\$59,587	\$55,877	(\$759)	\$55,118
600	Capital Outlay	\$1,895	\$1,895	\$0	\$1,895
700	Other	\$257,827	\$262,227	\$1,325	\$263,552
6500	Instruction Related Technology				
100	Salaries	\$2,241,299	\$2,241,299	\$0	\$2,241,299
200	Employee Benefits	\$858,122	\$858,122	\$0	\$858,122
300	Purchased Services	\$3,452,237	\$3,452,237	\$0	\$3,452,237
500	Material and Supplies	\$64,054	\$64,054	\$0	\$64,054
600	Capital Outlay	\$184,000	\$184,000	\$0	\$184,000
700	Other	\$0	\$0	\$0	\$0
7100	Board				
100	Salaries	\$282,457	\$282,457	\$0	\$282,457
200	Employee Benefits	\$224,065	\$224,065	\$0	\$224,065
300	Purchased Services	\$2,053,892	\$2,055,140	\$0	\$2,055,140
500	Material and Supplies	\$4,037	\$4,037	\$0	\$4,037
600	Capital Outlay	\$1,000	\$600	\$0	\$600
700	Other	\$27,130	\$26,282	\$0	\$26,282
7200	General Administration				
100	Salaries	\$344,561	\$344,561	\$0	\$344,561
200	Employee Benefits	\$215,819	\$215,819	\$0	\$215,819
300	Purchased Services	\$28,121	\$28,121	\$0	\$28,121
400	Energy Services	\$1,200	\$1,200	\$0	\$1,200
500	Material and Supplies	\$8,904	\$8,904	\$0	\$8,904
600	Capital Outlay	\$3,680	\$3,680	\$0	\$3,680
700	Other	\$26,500	\$26,500	\$0	\$26,500
7300	School Administration				
100	Salaries	\$13,159,835	\$13,159,835	\$0	\$13,159,835
200	Employee Benefits	\$5,090,430	\$5,090,430	\$0	\$5,090,430
300	Purchased Services	\$69,587	\$70,324	\$2,130	\$72,454
400	Energy Services	\$0	\$0	\$0	\$0
500	Material and Supplies	\$95,022	\$101,288	\$4,336	\$105,623
600	Capital Outlay	\$37,184	\$40,723	\$7,689	\$48,411
700	Other	\$17,940	\$19,638	\$1,790	\$21,428
7400	Facilities Aquisition & Const				
100	Salaries	\$1,199,224	\$1,199,224	\$0	\$1,199,224
200	Employee Benefits	\$450,729	\$450,729	\$0	\$450,729

300	Purchased Services	\$1,352,978	\$1,352,978	\$0	\$1,352,978
400	Energy Services	\$6,400	\$6,400	\$0	\$6,400
500	Material and Supplies	\$21,870	\$21,870	\$0	\$21,870
600	Capital Outlay	\$2,700,489	\$2,701,739	\$17,000	\$2,718,739
700	Other	\$1,860	\$1,370,633	\$0	\$1,370,633
7500	Fiscal Services				
100	Salaries	\$1,342,679	\$1,342,679	\$0	\$1,342,679
200	Employee Benefits	\$518,568	\$518,568	\$0	\$518,568
300	Purchased Services	\$401,521	\$401,521	\$0	\$401,521
500	Material and Supplies	\$17,273	\$17,273	\$0	\$17,273
600	Capital Outlay	\$4,500	\$4,500	\$0	\$4,500
700	Other	\$200	\$200	\$0	\$200
7600	Food Services				
100	Salaries	\$77,688	\$77,871	\$0	\$77,871
200	Employee Benefits	\$29,631	\$29,631	\$0	\$29,631
7700	Central Services				
100	Salaries	\$2,255,849	\$2,255,849	\$0	\$2,255,849
200	Employee Benefits	\$876,708	\$876,708	\$0	\$876,708
300	Purchased Services	\$704,205	\$703,597	\$1,375	\$704,972
400	Energy Services	\$5,298	\$5,298	\$1,000	\$6,298
500	Material and Supplies	\$106,835	\$106,835	\$0	\$106,835
600	Capital Outlay	\$398,714	\$398,714	(\$2,000)	\$396,714
700	Other	\$44,960	\$45,568	\$0	\$45,568
7800	Pupil Transportation Services				
100	Salaries	\$8,776,372	\$8,776,372	\$575,000	\$9,351,372
200	Employee Benefits	\$3,146,740	\$3,146,740	\$0	\$3,146,740
300	Purchased Services	\$722,730	\$727,045	\$25,640	\$752,684
400	Energy Services	\$1,859,938	\$1,860,688	\$0	\$1,860,688
500	Material and Supplies	\$1,211,055	\$1,211,055	\$10,000	\$1,221,055
600	Capital Outlay	\$698,383	\$698,383	(\$20,000)	\$678,383
700	Other	\$10,000	\$10,000	\$0	\$10,000
7900	Operation Of Plant				
100	Salaries	\$7,272,837	\$7,274,140	\$1,574	\$7,275,714
200	Employee Benefits	\$2,776,801	\$2,776,801	\$0	\$2,776,801
300	Purchased Services	\$7,028,289	\$7,055,631	\$318,465	\$7,374,096
400	Energy Services	\$6,150,165	\$6,150,665	\$0	\$6,150,665
500	Material and Supplies	\$748,300	\$750,484	\$3,220	\$753,703
600	Capital Outlay	\$291,742	\$292,232	(\$2,095)	\$290,138
700	Other	\$0	\$0	\$0	\$0
8100	Maintenance Of Plant				
100	Salaries	\$3,863,055	\$3,863,055	\$0	\$3,863,055
200	Employee Benefits	\$1,409,589	\$1,409,589	\$0	\$1,409,589
300	Purchased Services	\$2,744,865	\$2,744,865	\$0	\$2,744,865
400	Energy Services	\$165,956	\$165,956	\$0	\$165,956
500	Material and Supplies	\$1,461,068	\$1,461,068	\$0	\$1,461,068
600	Capital Outlay	\$190,788	\$190,788	\$0	\$190,788
700	Other	\$16,100	\$16,100	\$0	\$16,100
8200	Administrative Technology Svcs				
100	Salaries	\$1,168,123	\$1,168,123	\$0	\$1,168,123
200	Employee Benefits	\$438,072	\$438,072	\$0	\$438,072
300	Purchased Services	\$4,880	\$4,880	\$0	\$4,880
400	Energy Services	\$12,000	\$12,000	\$0	\$12,000
500	Material and Supplies	\$10,240	\$10,240	\$0	\$10,240

600	Capital Outlay	\$2,400	\$2,400	\$0	\$2,400
700	Other	\$160	\$160	\$0	\$160
9100	Community Services				
100	Salaries	\$157,637	\$165,255	\$6,923	\$172,178
200	Employee Benefits	\$60,821	\$60,821	\$0	\$60,821
300	Purchased Services	\$0	\$0	\$195	\$195
500	Material and Supplies	\$96,678	\$109,716	(\$345)	\$109,371
600	Capital Outlay	\$20	\$3,982	\$150	\$4,132
700	Other	\$1,006	\$1,006	\$0	\$1,006
9200	Debt Service				
700	Other	\$0	\$0	\$0	\$0
9900	Internal Service Proprietary				
100	Salaries	\$0	\$0	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0	\$0
300	Purchased Services	\$0	\$0	\$0	\$0
400	Energy 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
Total Expenses Function 6000 to 9900		\$131,594,667	\$133,272,927	\$726,517	\$133,999,442

SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2025-2026
ONE MILL
FUND 105

Month Ending October 31, 2025

Function	Description	Adopted	Beginning Budget	Budget Adj	Working Budget
3400 Revenue from Local Sources					
000	Revenue	\$21,040,061	\$21,040,061	\$0	\$21,040,061
Total Revenue		\$21,040,061	\$21,040,061	\$0	\$21,040,061
5100 Basic FEEP K-12					
100	Salaries	\$0	\$0	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0	\$0
7400 Facilities Aquisition & Const					
300	Purchased Services	\$0	\$0	\$0	\$0
500	Material and Supplies	\$0	\$0	\$0	\$0
600	Capital Outlay	\$6,179,509	\$6,179,510	\$0	\$6,179,510
700	Other	\$1,117,726	\$1,117,726	\$0	\$1,117,726
7700 Central Services					
100	Salaries	\$0	\$0	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0	\$0
300	Purchased Services	\$12,000	\$12,000	\$0	\$12,000
7800 Pupil Transportation Services					
600	Capital Outlay	\$109,737	\$109,737	\$0	\$109,737
7900 Operation Of Plant					
100	Salaries	\$1,424,917	\$1,424,913	\$0	\$1,424,913
200	Employee Benefits	\$512,827	\$512,831	\$0	\$512,831
300	Purchased Services	\$8,223,633	\$8,223,633	\$0	\$8,223,633
400	Energy Services	\$10,000	\$10,000	\$0	\$10,000
500	Material and Supplies	\$68,740	\$68,740	\$0	\$68,740
600	Capital Outlay	\$182,660	\$182,660	\$0	\$182,660
700	Other	\$18,600	\$18,600	\$0	\$18,600
8100 Maintenance Of Plant					
100	Salaries	\$156,195	\$156,195	\$0	\$156,195
200	Employee Benefits	\$64,739	\$64,739	\$0	\$64,739
9700 Transfer Of Funds					
900	Transfers	\$2,000,000	\$2,000,000	\$0	\$2,000,000
Total Expenses		\$20,081,283	\$20,081,284	\$0	\$20,081,284

SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2025-2026
CAPITAL PROJECTS
FUND 3XX

Month Ending October 31, 2025

Fund	Function	Description	Obj	Description	Adopted	Beginning Budget	Budget Adj	Working Budget
360	3320	State Auto License CO and DS	000	Revenue	\$1,646,500	\$1,646,500	\$0	\$1,646,500
	3430	Interest Incl Profit On Inves	000	Revenue	\$0	\$0	\$0	\$0
370	3410	Taxes	000	Revenue	\$31,560,212	\$31,560,212	\$0	\$31,560,212
	3430	Interest Incl Profit On Inves	000	Revenue	\$0	\$0	\$0	\$0
380	3430	Interest Incl Profit On Inves	000	Revenue	\$675,000	\$675,000	\$0	\$675,000
	3490	Misc Local Resources	000	Revenue	\$9,500,000	\$9,500,000	\$0	\$9,500,000
392	3430	Interest Incl Profit On Inves	000	Revenue	\$0	\$0	\$0	\$0
393	3430	Interest Incl Profit On Inves	000	Revenue	\$0	\$0	\$0	\$0
394	3390	Miscellaneous State Revenues	000	Revenue	\$0	\$0	\$0	\$0
	3397	Charter School Capital Outlay	000	Revenue	\$0	\$1,368,773	\$0	\$1,368,773
	3430	Interest Incl Profit On Inves	000	Revenue	\$0	\$13,000	\$0	\$13,000
Total Revenue					\$43,381,712	\$44,763,485	\$0	\$44,763,485
340	7400	Facilities Aquisition & Const	670	Improvements other than Bldg	\$0	\$0	\$0	\$0
			680	Remodeling and Renovations	\$0	\$0	\$0	\$0
360	7400	Facilities Aquisition & Const	630	Buildings and Fixed Equip	\$4,026,481	\$4,026,481	\$0	\$4,026,481
			640	Furniture Fixtures & Equipment	\$0	\$0	\$0	\$0
			680	Remodeling and Renovations	\$0	\$0	\$0	\$0
	9200	Debt Service	730	Dues and Fees	\$0	\$0	\$0	\$0
370	7400	Facilities Aquisition & Const	630	Buildings and Fixed Equip	\$127,415	\$127,415	\$0	\$127,415
			690	Computer Software	\$312,520	\$312,520	\$0	\$312,520
			640	Furniture Fixtures & Equipment	\$890,773	\$890,773	\$0	\$890,773
			670	Improvements other than Bldg	\$1,558,099	\$1,558,099	(\$258,069)	\$1,300,030
			720	Interest	\$0	\$0	\$0	\$0
			660	Land	\$1,000	\$1,000	\$0	\$1,000
			790	Miscellaneous	\$1,005,953	\$1,005,953	\$0	\$1,005,953
			650	Motor Vehicles	\$6,976,613	\$6,976,613	\$0	\$6,976,613
			390	Other Purchased Services	\$0	\$0	\$0	\$0
			710	Redemption of Principal	\$0	\$0	\$0	\$0
			680	Remodeling and Renovations	\$22,197,299	\$22,197,299	\$258,069	\$22,455,367
	7800	Pupil Transportation Services	650	Motor Vehicles	\$0	\$0	\$0	\$0
			680	Remodeling and Renovations	\$0	\$0	\$0	\$0
	7900	Operation Of Plant	680	Remodeling and Renovations	\$0	\$0	\$0	\$0
	9200	Debt Service	720	Interest	\$767	\$767	\$0	\$767
			710	Redemption of Principal	\$0	\$0	\$0	\$0
	9700	Transfer Of Funds	920	Transfers to Debt Service Fund	\$1,615,559	\$1,615,559	\$0	\$1,615,559
			910	Transfers to General Fund	\$10,769,980	\$10,769,980	\$0	\$10,769,980
380	7400	Facilities Aquisition & Const	630	Buildings and Fixed Equip	\$23,655,229	\$23,655,229	\$0	\$23,655,229
			690	Computer Software	\$0	\$0	\$0	\$0
			640	Furniture Fixtures & Equipment	\$1,033,549	\$1,033,549	\$0	\$1,033,549
			670	Improvements other than Bldg	\$0	\$0	\$0	\$0
			610	Library Books	\$0	\$0	\$0	\$0
			680	Remodeling and Renovations	\$120,000	\$120,000	\$0	\$120,000
	9700	Transfer Of Funds	920	Transfers to Debt Service Fund	\$4,607,000	\$4,607,000	\$0	\$4,607,000
392	7300	School Administration	640	Furniture Fixtures & Equipment	\$0	\$0	\$0	\$0
	7400	Facilities Aquisition & Const	620	Audiovisual Materials	\$0	\$0	\$0	\$0
			630	Buildings and Fixed Equip	\$0	\$0	\$0	\$0
			690	Computer Software	\$0	\$0	\$0	\$0
			640	Furniture Fixtures & Equipment	\$0	\$0	\$0	\$0
			650	Motor Vehicles	\$0	\$0	\$0	\$0
			390	Other Purchased Services	\$0	\$0	\$0	\$0
			680	Remodeling and Renovations	\$0	\$0	\$0	\$0
			360	Rentals	\$0	\$0	\$0	\$0
	7800	Pupil Transportation Services	690	Computer Software	\$0	\$0	\$0	\$0
	9200	Debt Service	720	Interest	\$0	\$0	\$0	\$0
			710	Redemption of Principal	\$0	\$0	\$0	\$0
393	7400	Facilities Aquisition & Const	630	Buildings and Fixed Equip	\$5,436,686	\$5,436,686	\$0	\$5,436,686
			680	Remodeling and Renovations	\$0	\$0	\$0	\$0
394	9700	Transfer Of Funds	910	Transfers to General Fund	\$0	\$1,368,773	\$0	\$1,368,773
395	7400	Facilities Aquisition & Const	670	Improvements other than Bldg	\$255,398	\$255,398	\$0	\$255,398
398	7400	Facilities Aquisition & Const	620	Audiovisual Materials	\$0	\$0	\$0	\$0
			640	Furniture Fixtures & Equipment	\$0	\$0	\$0	\$0
			610	Library Books	\$0	\$0	\$0	\$0

399	7400	Facilities Aquisition & Const	670	Improvements other than Bldg	\$0	\$0	\$0	\$0
			790	Miscellaneous	\$0	\$0	\$0	\$0
			680	Remodeling and Renovations	\$515,885	\$515,885	\$0	\$515,885
Total Expenses					\$85,106,208	\$86,474,981	\$0	\$86,474,981

SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2025-2026
CAPITAL PROJECTS
FUND 396
Month Ending October 31, 2025

Month Ending October 31, 2025

Fund	Function	Description	Obj	Description	Adopted	Beginning Budget	Budget Adj	Working Budget
396	3410	Taxes	000	Revenue	\$20,000,000	\$20,000,000	\$0	\$20,000,000
	3430	Interest Incl Profit On Inves	000	Revenue	\$0	\$0	\$0	\$0
Total Revenue					\$20,000,000	\$20,000,000	\$0	\$20,000,000
396	7400	Facilities Aquisition & Const	630	Buildings and Fixed Equip	\$2,019,811	\$2,019,811	(\$55,000)	\$1,964,811
			640	Furniture Fixtures & Equipment	\$529,885	\$531,405	(\$20,000)	\$511,405
			670	Improvements other than Bldg	\$8,569,751	\$8,569,751	\$55,000	\$8,624,751
			790	Miscellaneous	\$1,140,000	\$1,140,000	\$0	\$1,140,000
			680	Remodeling and Renovations	\$22,229,482	\$22,227,962	\$20,000	\$22,247,962
	9200	Debt Service	710	Redemption of Principal	\$0	\$0	\$0	\$0
Total Expenses					\$34,488,929	\$34,488,929	\$0	\$34,488,929

SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2025-2026
DEBT SERVICE
FUND 2XX
Month Ending October 31, 2025

Fund	Function	Description	Obj	Description	Adopted	Beginning Budget	Budget Adj	Working Budget
222	3340	Other State Revenues	000	Revenue	\$225,575	\$225,575	\$0	\$225,575
	3430	Interest Incl Profit On Inves	000	Revenue	\$1,000	\$1,000	\$0	\$1,000
294	3430	Interest Incl Profit On Inves	000	Revenue	\$0	\$0	\$0	\$0
	3630	Transfer From Capital Projects	000	Revenue	\$4,607,000	\$4,607,000	\$0	\$4,607,000
299	3630	Transfer From Capital Projects	000	Revenue	\$1,615,559	\$1,615,559	\$0	\$1,615,559
Total Revenue					\$6,449,134	\$6,449,134	\$0	\$6,449,134
222	9200	Debt Service	710	Redemption of Principal	\$155,000	\$155,000	\$0	\$155,000
			720	Interest	\$61,575	\$61,575	\$0	\$61,575
290	9200	Debt Service	730	Dues and Fees	\$0	\$0	\$0	\$0
292	9200	Debt Service	730	Dues and Fees	\$0	\$0	\$0	\$0
293	9200	Debt Service	730	Dues and Fees	\$0	\$0	\$0	\$0
294	9200	Debt Service	710	Redemption of Principal	\$2,325,000	\$2,325,000	\$0	\$2,325,000
			720	Interest	\$2,277,000	\$2,277,000	\$0	\$2,277,000
			730	Dues and Fees	\$5,000	\$5,000	\$0	\$5,000
299	9200	Debt Service	710	Redemption of Principal	\$1,588,331	\$1,588,331	\$0	\$1,588,331
			720	Interest	\$27,229	\$27,229	\$0	\$27,229
Total Expenses					\$6,439,135	\$6,439,134	\$0	\$6,439,134

SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2025-2026
SPECIAL REVENUE FOOD SERVICE
FUND 410
Month Ending October 31, 2025

Func	Obj	Description	Adopted	Beginning Budget	Budget Adj	Working Budget
National School Lunch Act						
3260	000	Revenue	\$15,538,066	\$15,538,066	\$0	\$15,538,066
Categorical State Sources						
3330	000	Revenue	\$145,000	\$145,000	\$0	\$145,000
Interest Incl Profit On Inves						
3430	000	Revenue	\$150,000	\$150,000	\$0	\$150,000
Gifts Grants & Bequests						
3440	000	Revenue	\$0	\$0	\$0	\$0
Food Services						
3450	000	Revenue	\$5,236,500	\$5,236,500	\$0	\$5,236,500
Misc Local Resources						
3490	000	Revenue	\$5,000	\$5,000	\$0	\$5,000
Sale of Capital Asset						
3733	000	Revenue	\$0	\$0	\$0	\$0
Total Revenue			\$21,074,566	\$21,074,566	\$0	\$21,074,566
Food Services						
7600	100	Salaries	\$7,357,994	\$7,357,994	\$0	\$7,357,994
	200	Employee Benefits	\$2,790,558	\$2,790,558	\$0	\$2,790,558
	300	Purchased Services	\$308,752	\$314,552	\$0	\$314,552
	400	Energy Services	\$198,400	\$198,400	\$0	\$198,400
	500	Material and Supplies	\$11,572,081	\$11,566,281	\$0	\$11,566,281
	600	Capital Outlay	\$467,145	\$467,145	\$0	\$467,145
	700	Other	\$530,196	\$530,196	\$0	\$530,196
Central Services						
7700	100	Salaries	\$0	\$0	\$0	\$0
	200	Employee Benefits	\$0	\$0	\$0	\$0
Total Expenses			\$23,225,126	\$23,225,126	\$0	\$23,225,126

SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2025-2026
SPECIAL REVENUE OTHER
FUND 42X
Month Ending October 31, 2025

Func	Obj	Adopted	Beginning Budget	Budget Adj	Working Budget
3201	Vocational Ed				
3201	Revenue	\$367,631	\$367,631	\$0	\$367,631
3220	Workforce Investment Act				
3220	Revenue	\$490,817	\$490,817	\$0	\$490,817
3226	Eisenhower Math And Science				
3226	Revenue	\$5,945	\$1,059,289	\$0	\$1,059,289
3230	I.D.E.A.				
3230	Revenue	\$9,739,775	\$9,979,781	\$0	\$9,979,781
3240	Title I - Elem & Secondary Edu				
3240	Revenue	\$5,919,586	\$5,996,035	(\$27,442)	\$5,968,593
3241	Title III				
3241	Revenue	\$7,586	\$7,586	\$0	\$7,586
3242	Title IV				
3242	Revenue	\$309,711	\$461,749	\$0	\$461,749
3290	Other Federal Thru State				
3290	Revenue	\$172,905	\$172,905	\$0	\$172,905
3610	Transfer From General Fund				
3610	Revenue	\$875,739	\$473,256	\$0	\$473,256
Total Revenue		\$17,889,695	\$19,009,050	(\$27,442)	\$18,981,608
5000	Instruction				
100	Salaries	\$7,252,797	\$6,997,820	(\$55,864)	\$6,941,956
200	Employee Benefits	\$2,705,481	\$2,535,301	(\$20,806)	\$2,514,495
300	Purchased Services	\$232,434	\$315,763	\$10,232	\$325,995
400	Energy Services	\$0	\$0	\$0	\$0
500	Material and Supplies	\$683,806	\$1,055,963	(\$193,466)	\$862,498
600	Capital Outlay	\$428,011	\$481,218	\$26,384	\$507,600
700	Other	\$100,907	\$114,872	\$7,393	\$122,265
6100	Student Personnel Services				
100	Salaries	\$1,132,048	\$1,132,048	\$0	\$1,132,048
200	Employee Benefits	\$397,957	\$397,957	\$0	\$397,957
300	Purchased Services	\$1,463	\$1,623	(\$210)	\$1,413
500	Material and Supplies	\$2,186	\$2,186	\$604	\$2,790
600	Capital Outlay	\$0	\$0	\$0	\$0
700	Other	\$650	\$650	\$0	\$650
6110	Social Work				
200	Employee Benefits	\$23,029	\$23,029	(\$454)	\$22,576
300	Purchased Services	\$213	\$373	\$0	\$373
6120	Guidance Services				
100	Salaries	\$0	\$0	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0	\$0
6130	Health Services				
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
700	Other	\$0	\$0	\$0	\$0
6150 Parent Involvement					
100	Salaries	\$80,999	\$85,836	(\$1,305)	\$84,531
200	Employee Benefits	\$28,621	\$34,458	(\$2,259)	\$32,199
300	Purchased Services	\$68,091	\$67,522	(\$455)	\$67,067
400	Energy Services	\$0	\$0	\$0	\$0
500	Material and Supplies	\$60,673	\$70,701	\$2,841	\$73,541
600	Capital Outlay	\$0	\$0	\$0	\$0
700	Other	\$0	\$0	\$0	\$0
6200 Instructional Media					
100	Salaries	\$0	\$0	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0	\$0
500	Material and Supplies	\$0	\$0	\$0	\$0
600	Capital Outlay	\$0	\$0	\$0	\$0
6300 Inst & Curric Dev Services					
100	Salaries	\$2,516,710	\$2,528,431	\$0	\$2,528,431
200	Employee Benefits	\$971,710	\$970,767	\$0	\$970,767
300	Purchased Services	\$4,669	\$4,669	(\$62)	\$4,623
500	Material and Supplies	\$11,571	\$11,571	\$0	\$11,571
600	Capital Outlay	\$0	\$0	\$0	\$0
700	Other	\$10,000	\$10,000	\$0	\$10,000
6400 Inst Staff Training Services					
100	Salaries	\$669,554	\$1,146,697	(\$4,042)	\$1,142,655
200	Employee Benefits	\$235,378	\$389,109	(\$3,613)	\$385,496
300	Purchased Services	\$181,783	\$389,092	(\$2,508)	\$386,584
500	Material and Supplies	\$15,410	\$50,923	(\$4,865)	\$46,058
600	Capital Outlay	\$7,586	\$7,586	\$0	\$7,586
700	Other	\$3,500	\$12,500	\$0	\$12,500
6500 Instruction Related Technology					
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
7200 General Administration					
500	Material and Supplies	\$0	\$0	\$0	\$0
700	Other	\$27,610	\$107,019	\$215,013	\$322,032
7300 School Administration					
100	Salaries	\$0	\$0	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0	\$0
600	Capital Outlay	\$0	\$0	\$0	\$0
7400 Facilities Aquisition & Const					
600	Capital Outlay	\$0	\$0	\$0	\$0
7600 Food Services					
100	Salaries	\$0	\$0	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0	\$0
7700 Central Services					
100	Salaries	\$0	\$22,680	\$0	\$22,680
200	Employee Benefits	\$0	\$5,838	\$0	\$5,838
300	Purchased Services	\$1,374	\$1,374	\$0	\$1,374
7800 Pupil Transportation Services					

100	Salaries	\$0	\$0	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0	\$0
300	Purchased Services	\$33,494	\$33,494	\$0	\$33,494
400	Energy Services	\$0	\$0	\$0	\$0
7900 Operation Of Plant					
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
8200 Administrative Technology Svcs					
100	Salaries	\$0	\$0	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0	\$0
9100 Community Services					
500	Material and Supplies	\$0	\$0	\$0	\$0
Total Expenses		\$17,889,715	\$19,009,070	(\$27,442)	\$18,981,643

SCHOOL BOARD OF CLAY COUNTY
RESOLUTION TO AMEND DISTRICT BUDGET
FISCAL YEAR 2025-2026
SPECIAL REVENUE OTHER
FUND 44X
Month Ending October 31, 2025

No Data Available

5000 Instruction

300	Purchased Services	\$0	\$0	\$0	\$0
500	Material and Supplies	\$0	\$0	\$0	\$0
600	Capital Outlay	\$0	\$0	\$0	\$0

6100 Student Personnel Services

500	Material and Supplies	\$0	\$0	\$0	\$0
600	Capital Outlay	\$0	\$0	\$0	\$0
700	Other	\$0	\$0	\$0	\$0

6150 Parent Involvement

300	Purchased Services	\$0	\$0	\$0	\$0
600	Capital Outlay	\$0	\$0	\$0	\$0

6400 Inst Staff Training Services

300	Purchased Services	\$0	\$0	\$0	\$0
500	Material and Supplies	\$0	\$0	\$0	\$0

7400 Facilities Aquisition & Const

600	Capital Outlay	\$0	\$0	\$0	\$0
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7900 Operation Of Plant

500	Material and Supplies	\$0	\$0	\$0	\$0
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9100 Community Services

700	Other	\$0	\$0	\$0	\$0
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Total Expenses		\$0	\$0	\$0	\$0
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