

Tentative Budget

Fiscal Year 2025-2026



Tentative FY 2025-2026 Budget Book

General Information Items

- A) Superintendent's Letter
- B) District Information
 - 1) Principal Officials
 - 2) District Strategic Plan
 - 3) Our District
- C) Budget and Accounting Overview
 - 1) Budget Executive Summary
 - 2) One Page Summary Budget
 - 3) Chart of Individual Funds
 - 4) Facts At A Glance
 - 5) Budgetary Funds
 - 6) Functional Activities Description

District Summary Budget

This is the actual "29" page budget (ESE 139) required by law.

District Detail Budgets by Fund

- A) General Fund
 - 1) Narrative
 - 2) General Fund Report
 - 3) General Fund Appropriations Chart
 - 4) Safe School Report
 - 5) Five Year Budget
- B) Food Service Fund
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- C) Special Revenue Federal (Narrative Summary)
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- E) Capital Projects Fund
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BAY DISTRICT SCHOOLS

July 31, 2025

Dear Stakeholders:

The Tentative Budget of the District School Board of Bay County for fiscal year 2025-2026 is presented herewith. The budget has been developed based on the mission and goals of the School Board. The budget includes all Governmental and Proprietary Funds of the District and the proposed tax rate for the 2025-2026 fiscal year.

As we prepare the budget each year, the Board and I work collaboratively to establish priorities. The priorities used to develop this budget are based on our Strategic Plan and are as follows:

- Continued academic achievement for every student
- Full technology integration
- Aggressive recruitment of high-quality educators
- Safe learning environments for all
- Structured support for our families
- Strong partnerships with our community
- Ongoing, in-depth support for our schools

District revenues are determined in large part by the Florida Legislature and Governor. Funding per student is set as part of the State's annual budget process. Local school board taxing authority is also governed by the Required Local Effort (RLE) and through statutory caps that limit the remaining components of the school levy. The FY26 state budget provided Bay County Schools with a 1.63 % increase in funding per student. The base student allocation increased by 0.78%, which is the funding we use for the day-to-day operations of the district.

In addition to providing a high-quality education to every child, the District has a variety of state and federal mandates that it must adhere to. Some of these requirements extend beyond the District's primary mission of education; however, they are vital to the District's role as a valued community partner. For example, the District is required to provide facilities and staff for emergency shelters, feed children during the summers, and contribute to the work of combating homelessness in the community. Even with limited resources, the District will continue to meet these obligations while prioritizing the needs of students as it works to streamline operations for maximum efficiency.

Mark McQueen
Superintendent

Board Members:

Jerry Register
District 1

Ann Leonard
District 2

Chris Moore
District 3

Winston Chester
District 4

Steve Moss
District 5



2025-2026 Budget Highlights Include:

- Continued increased funding for struggling schools designated for Comprehensive Support & Improvement (CS&I)
- Continued compliance with state-mandated class size requirements as much as possible
- Continued classroom materials stipend for every eligible teacher
- Supplemental funding for struggling schools
- New buses
- Funding for additional instructional time for certain elementary schools
- Continued funding for the School Health Technicians

The capital outlay budget for fiscal year 2025-2026 continues to be as aggressive as the funds allow. The following are some specific projects which are planned for this year:

- **Bay High School:** Furniture, Fixtures & Equipment (FFE) Building 1 Renovation Project
- **Buses:** Purchase of Ten New School Buses
- **Charter Schools:** Half-Cent Funds & LCI Funds Allocations
- **Deane Bozeman School:** Astro Turf
- **Deane Bozeman School:** Construction of Classroom Building, Site Improvements, and Safe Room to include Furniture, Fixtures and Equipment (FFE)
- **Deane Bozeman School: Roof Coating**
- **Elevator Code Compliance:** As needed
- **Everitt Middle School:** Campus-wide demolition of structures
- **Fine Arts Centers-BHS & MHS:** (Donation Funds)
- **Haney Technical College:** Cafeteria & Building 10
- **Hurricane Repairs:** As Needed
- **HVAC Emergency Repairs:** As Needed
- **Jinks Middle School:** HVAC Renovations
- **Land Purchases:** As Needed
- **Lawncare Services:** Districtwide
- **Lighting Upgrades:** Districtwide
- **Lucille Moore Elementary:** Furniture, Fixtures & Equipment (FFE) for Campus-wide Renovation.
- **Maintenance/Operation's Projects:** As Needed
- **Merritt Brown Middle School:** Furniture, Fixtures & Equipment (FFE) for New Classroom Building
- **Merritt Brown Middle School:** Access Road
- **Mosley High School:** Bus Loop/Drivers Ed Range
- **Mosley High School:** Culinary Lab
- **Modular Classrooms:** Lease Payments; Relocation & Set-up: As Needed
- **Mowat:** Construction of New Cafeteria and Administration; Remodel Existing cafeteria and Administration into Clinic and Classrooms, Safe Room to Include Furniture, Fixtures & Equipment (FFE)
- **Nelson Building:** Phase 1 Envelope Repairs
- **Northside Elementary School:** Renovation of Buildings 1-4
- **Oscar Patterson:** New Gym
- **Other Automobiles:** As Needed
- **Palm Bay Charter Academy:** Completion of Construction of Soccer Fields
- **Patronis Elementary School:** Furniture, Fixtures & Equipment (FFE) for Campus-wide Renovation
- **PE Pavilion Enclosures/Exterior Refresh:** Multiple Campus upgrades
- **Rising Leaders Academy:** Bathroom Renovations
- **Roofing: Repairs and Maintenance:** As Needed
- **Rosenwald:** New Building
- **Rosenwald:** Building 11 & Site Work
- **Rosenwald:** Stormwater-Paint Signage
- **Rutherford High School:** Replace HVAC
- **Rutherford High School:** Renovations
- **Rutherford High School/Vera Shamplain:** Astro Turf

- **Rutherford High School:** Renovations
- Rutherford High School/Vera Shamplain: Astro Turf
- **Small & Preventive Projects:** This includes several small projects that require engineering and/or contracting such as inspections, fire alarms, site improvements, HVAC upgrades, flooring, lighting, painting, accessibility, hazardous materials, and athletic facilities. This appropriation also provides for the correction of deficiencies identified in the casualty sanitation, fire safety, and facility assessment inspection reports for all District facilities and for playground equipment.
- **Southport Elementary School Gym:** Furniture, Fixtures & Equipment (FFE) for new gymnasium
- **Technology Support:** District-wide
- **Technology:** FOCUS
- **Technology:** New Construction
- **Tommy Smith Elementary:** Campus-wide Renovation to include Furniture, Fixtures & Equipment (FFE)
- **Tommy Smith Elementary:** Furniture, Fixtures, & Equipment (FFE) for new classroom building
- **Track Maintenance**
- **Tyndall Academy:** Preconstruction
- **Tyndall Academy:** Conduct required Environmental Study of proposed location for new school
- **West Bay Elementary School:** Furniture, Fixtures & Equipment (FFE) for New Classroom Building
- **West Bay Elementary School:** New Gym

Enrollment Trends

District-wide enrollment is projected to be 28,698. Charter school enrollment is projected at 5,028 students or approximately 17.5% of the District's total enrollment. As a result, the Florida Education Finance Program (FEFP) passed through to charter schools for FY26 is expected to be approximately \$39.7 million.

Millage Rates and Property Values

The taxable value of property in Bay County has increased by \$1.3 billion for fiscal year 2025-2026. Total millage assessed by the District is increasing from 5.311 mills for FY25 to 5.337 mills for FY26. Of the 5.337 mills, 3.089 is Required Local Effort (RLE) set by the State in order to participate in the Florida Education Finance Program (FEFP). The portion controlled by the School Board includes 1.500 mills for capital improvement and 0.748 discretionary mills for the general fund.

Conclusion

The District's Strategic Plan and initiatives are the main drivers of the budget development process and are balanced with existing funding constraints. All decision-making involved with the preparation of the Tentative Budget has centered on targeting our limited resources to support the highest needs of our students.

As with any projection, this budget will change during the year as needs change and critical areas are identified. Budget amendments are submitted to the School Board for approval during the year in order to make the best use of available resources and to maximize opportunities for the students of Bay County. I hereby submit and recommend this budget to the Bay County School Board for fiscal year 2025-2026.

Sincerely,



Mark McQueen
Superintendent



Principal Officials

Tentative Fiscal Year 2025-2026

School Board:

Jerry Register

District 1 - *Hiland Park Elementary School, Lynn Haven Elementary School, A. Crawford Mosley High School, Mowat Middle School, and Tom P. Haney Technical College.*

Ann Leonard

District 2 - *Callaway Elementary School, Merriam Cherry Street Elementary School, Tommy Smith Elementary School, Merritt Brown Middle School, Margaret K. Lewis School in Millville, Parker Elementary School, and Tyndall Academy.*

Chris Moore

District 3 - *Bay High School, Cedar Grove Elementary School, Jinks Middle School, Lucille Moore Elementary School, Northside Elementary School, Oscar Patterson Academy, Rosenwald High School, Rutherford High School, and St. Andrew School at Oakland Terrace.*

Winston Chester

District 4 - *Deane Bozeman School, Deer Point Elementary School, Southport Elementary School, and Waller Elementary School.*

Steve Moss

District 5 - *J.R. Arnold High School, Breakfast Point Academy, Hutchison Beach Elementary School, Patronis Elementary School, Surfside Middle School, Walsingham Academy, and West Bay Elementary.*

Administration:

Mark McQueen
Superintendent

Josh Balkom
Deputy Superintendent - *Operational Services*

Denise Kelley
Deputy Superintendent - *Teaching & Learning*

Jim Loyed
Deputy Superintendent – *Business & Finance*

Lee Walters
Deputy Superintendent – *Facilities & Maintenance*

Bay District Schools



2025-2026 Strategic Plan Score Card



Objective:

Build a culture that supports the needs of all employees and enhances recruitment and retention to achieve optimal performance.

Critical Initiative:

Create a framework of professional learning to meet the identified needs of all employees.

Key Measures:

- A minimum of 75% of employees indicating satisfaction with Professional Learning.
- A minimum of 75% of employees will implement learned strategies as indicated on the specified observation/evaluation tools.

Critical Initiative:

Create outreach and advertising systems to enhance the recruitment of highly qualified professionals.

Key Measures:

- Increase the number of qualified applicants by 5%.
- Decrease the number of instructional vacancies for the first day of school by 5%.
- Decrease the number of non-instructional vacancies for the start day of school by 5%.



Objective:

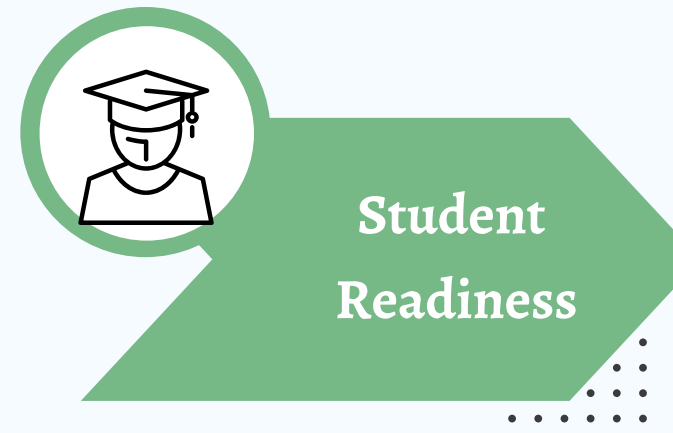
Prioritize academic achievement to ensure success for all students.

Critical initiatives:

Increase academic achievement among all students.

Key Measures:

- Increase the percentage of students at or above grade level by 5 percentage points over five years.
- Increase district graduation rate by 5 percentage points over five years.



Objective:

Prioritize student readiness to become productive citizens.

Critical initiatives:

- Establish system-wide expectations for character education and positive behavior systems.

Key Measures:

- Reduction of exclusionary discipline by 5 percentage points.
- Increase in positive school culture by 3 percentage points.



Objective:

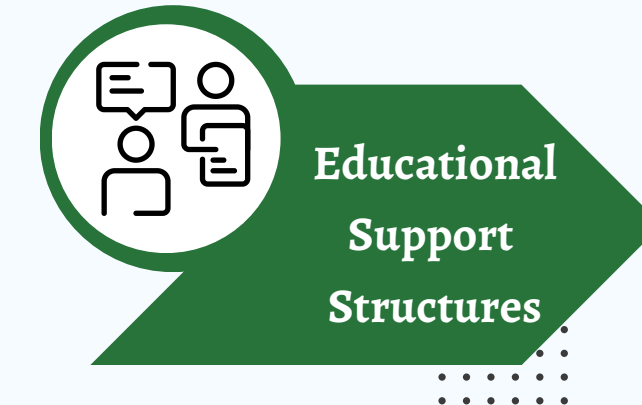
Build and maintain a foundation of transparency and trust among students, parents, and the community that supports student achievement and strengthens community bonds.

Critical initiatives:

- Promote mutual communication among stakeholders.

Key Measures:

- Improve perception data regarding communication by 5% for each stakeholder group.
- Increase the active parent portal accounts by 5%.



Objective:

Collaborate with key stakeholders to create and sustain a systemic plan of educational support structures focused on student learning and development.

Critical initiatives:

- Improve operational efficiency and effectiveness.

Key Measures:

- Establish baselines for effectiveness & efficiency.
- Structure for return of investment (ROI) for cost-benefit analysis.



Our District

Tentative Fiscal Year 2025-2026

Bay District Schools was organized in accordance with the Florida State Constitution and Florida Statutes. Our district covers the same geographic areas as Bay County, Florida, which covers 1,033 square miles of which 758 are land and 275 are water. Bay County, Florida is located on the Gulf of America, in the heart of Florida's Great Northwest. Panama City, the county seat and principle city of Bay County, is located 98 miles southwest of Tallahassee, 81 miles south of Dothan, AL, 103 miles east of Pensacola, 300 miles from Atlanta, 270 miles from Jacksonville, and 315 miles from New Orleans. Bay County is 36 miles wide and 44 miles long. Along with Panama City, there are seven other incorporated municipalities in the county: Callaway, Lynn Haven, Mexico Beach, Panama City Beach, Parker, and Springfield.

Management of the school district is independent of the County and local governments within the County. The County Tax Collector collects ad valorem taxes for the public schools, but exercises no control over the expenditures. The Bay District School Board is the governing body for public schools with broad financial responsibilities, including the approval of the annual budget, adoption of the school tax levy and the establishment of school board policy. The annual budget and accounting reports must be filed with the Florida Department of Education.

Aside from two military bases, Bay District Schools administers one of the largest budgets in the county. Members of the school board and the district staff continually develop and implement plans to manage available resources in a way that ensures a quality education for all students.

Bay school district includes 44 schools and centers and serves over 28,000 students. All schools are fully accredited by the Southern Association of Colleges and Schools.

Area schools provide a full range of programs and services for students, including elementary and secondary course offerings correlated to the Sunshine State Standards, plus a wide variety of magnet and vocational programs. A broad range of elective and extracurricular activities complement curricular programs.



Budget

Executive Summary

Tentative Fiscal Year 2025-2026

Total Budget 2025-26: \$ 648,478,799.90

Total Budget 2024-25: \$ 669,511,947.00

General Fund Budget 2025-26: \$ 344,457,618.01

General Fund Budget 2024-25: \$ 348,629,818.00

General Fund Ending Fund Balance 2025-26: \$ 13,077,334.04

	2025-2026	2024-2025	Difference
Projected Unweighted FTE	28,698	28,881	(183)
Base Student Allocation	\$5,372.60	\$5,330.98	\$ 41.62
Required Local Effort Tax Millage	3.089	3.063	0.026
Discretionary Local Effort Tax Millage	0.748	0.748	0.000
<u>Capital Improvement Fund Tax Millage</u>	<u>1.500</u>	<u>1.500</u>	<u>0.000</u>
Total Tax Millage	5.337	5.311	0.026
Homeowner School Taxes (per \$100,000 value)	\$533.70	\$531.10	\$ 2.60

BUDGET SUMMARY
FISCAL YEAR 2025-2026
THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF BAY COUNTY ARE 4.4%
LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

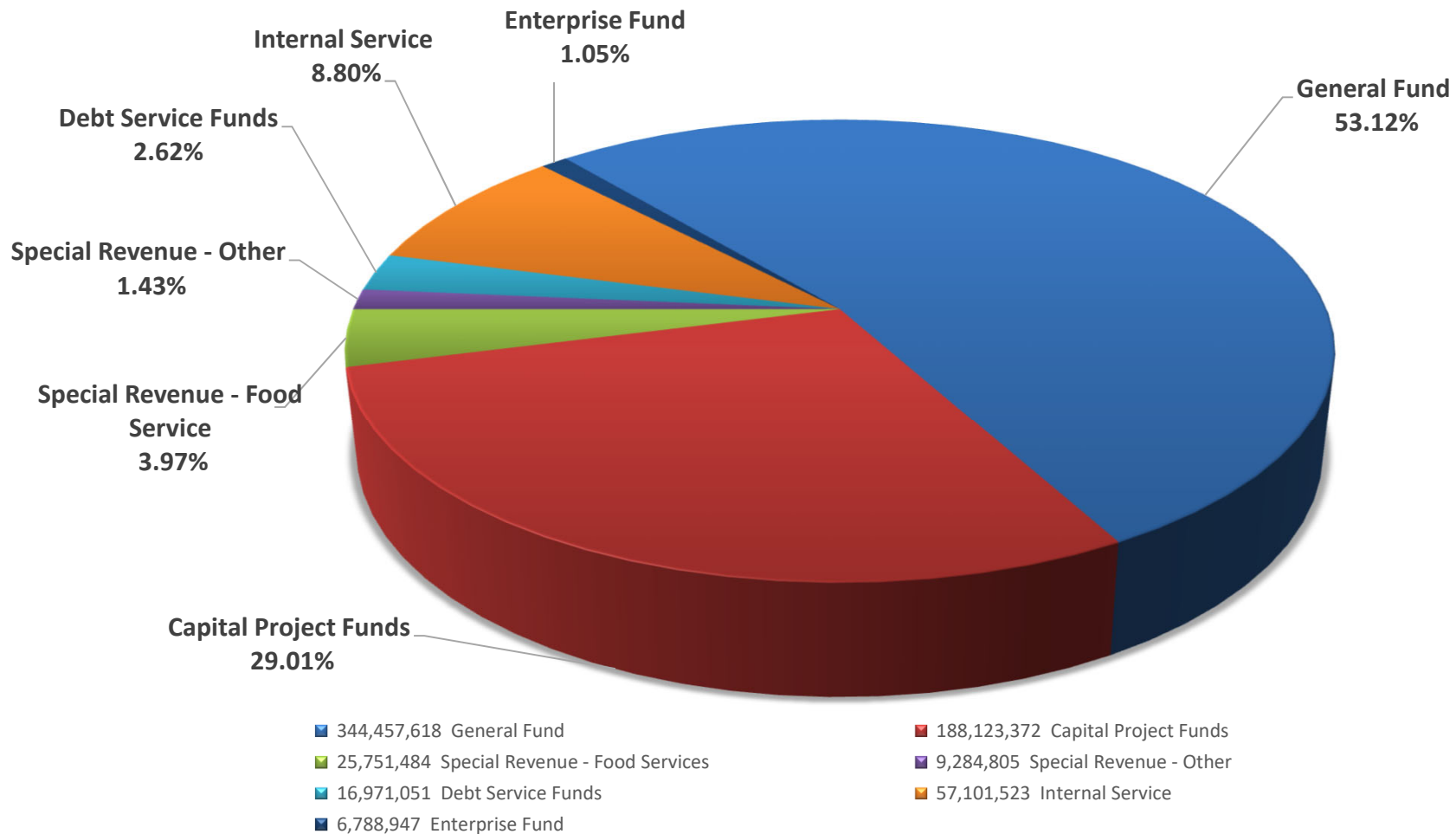
PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (including Prior Period Funding Adjustment Millage)	3.0890	Discretionary Operating	0.7480	Operating or Capital Not to Exceed 2 years	0.0000
Local Capital Improvement (Capital Outlay)	1.5000			Debt Service	0.0000
Discretionary Capital Improvement	0.0000	to Exceed 4 Years (Operating)	0.0000	TOTAL MILLAGE:	5.3370

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUNDS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Sources	\$ 1,355,397.00	\$ 21,531,805.00					\$ 22,887,202.00
State Sources	\$ 124,334,995.64	\$ 120,000.00		\$ 896,784.00			\$ 125,351,779.64
Local Sources	\$ 136,267,447.84	\$ 1,199,000.00		\$ 81,785,801.00	\$ 2,400,000.00	\$ 40,134,615.00	\$ 261,786,863.84
TOTAL SOURCES	\$ 261,957,840.48	\$ 22,850,805.00	\$ -	\$ 82,682,585.00	\$ 2,400,000.00	\$ 40,134,615.00	\$ 410,025,845.48
Transfers In	\$ 6,842,588.00		\$ 16,874,969.00			\$ 4,343,903.00	\$ 28,061,460.00
Fund Balance/Net Position	\$ 75,657,189.53	\$ 12,185,484.14	\$ 96,082.00	\$ 105,440,787.00	\$ 4,388,947.07	\$ 12,623,004.68	\$ 210,391,494.42
TOTAL REVENUE, TRANSFERS, AND FUND BALANCES/NET POSITION	\$ 344,457,618.01	\$ 35,036,289.14	\$ 16,971,051.00	\$ 188,123,372.00	\$ 6,788,947.07	\$ 57,101,522.68	\$ 648,478,799.90
APPROPRIATIONS/EXPENDITURES							
Instruction	\$ 209,710,187.60	\$ 4,258,753.00					\$ 213,968,940.60
Pupil Personnel Services	\$ 12,518,813.14	\$ 2,422,958.00					\$ 14,941,771.14
Instructional Media Services	\$ 3,282,750.92	\$ 52,392.00					\$ 3,335,142.92
Instructional & Curriculum Development Services	\$ 4,427,250.71	\$ 876,140.00					\$ 5,303,390.71
Instructional Staff Training Services	\$ 2,205,096.68	\$ 1,295,057.00			\$ 565,150.00		\$ 4,065,303.68
Instructional Related Technology	\$ 1,670.00						\$ 1,670.00
School Board	\$ 1,073,884.29						\$ 1,073,884.29
General Administration	\$ 5,514,198.29	\$ 235,603.00					\$ 5,749,801.29
School Administration	\$ 17,978,917.17	\$ 21,112.00					\$ 18,000,029.17
Facilities Acquisition & Construction	\$ 22,627,611.13			\$ 157,161,912.00			\$ 179,789,523.13
Fiscal Services	\$ 2,430,618.14						\$ 2,430,618.14
Food Services		\$ 15,727,661.40					\$ 15,727,661.40
Central Services	\$ 2,395,451.89				\$ 1,733,864.62	\$ 44,603,799.48	\$ 48,733,115.99
Pupil Transportation Services	\$ 9,865,336.24	\$ 43,722.00					\$ 9,909,058.24
Operation of Plant	\$ 23,530,859.15	\$ 79,068.00					\$ 23,609,927.15
Maintenance of Plant	\$ 5,986,542.92						\$ 5,986,542.92
Administrative Technology Services	\$ 4,847,763.32						\$ 4,847,763.32
Community Services	\$ 2,983,332.38						\$ 2,983,332.38
Debt Service			\$ 16,874,969.00				\$ 16,874,969.00
TOTAL APPROPRIATIONS/EXPENDITURES	\$ 331,380,283.97	\$ 25,012,466.40	\$ 16,874,969.00	\$ 157,161,912.00	\$ 2,299,014.62	\$ 44,603,799.48	\$ 577,332,445.47
Transfers Out				\$ 28,061,460.00			\$ 28,061,460.00
Fund Balances/Net Position	\$ 13,077,334.04	\$ 10,023,822.74	\$ 96,082.00	\$ 2,900,000.00	\$ 4,489,932.45	\$ 12,497,723.20	\$ 43,084,894.43
TOTAL APPROPRIATIONS/EXPENDITURES, TRANSFERS & FUND BALANCES/NET POSITION	\$ 344,457,618.01	\$ 35,036,289.14	\$ 16,971,051.00	\$ 188,123,372.00	\$ 6,788,947.07	\$ 57,101,522.68	\$ 648,478,799.90

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

2025-2026
PERCENTAGE OF INDIVIDUAL FUNDS TO TOTAL





Facts at a Glance

Tentative Fiscal Year 2025-2026

Schools

High Schools	3
Alternative High School	1
Middle Schools	4
Elementary Schools	17
6-12 School	1
K-8 School	2
K-12 School	1
Special Purpose Schools	2
Adult/Technical Schools	1
Charter Schools	12
Total Number of Schools	44

Students

Enrollment All Students	28,698
<i>Includes pre-K, adult, and other students served</i>	
African-American	14.96 %
Caucasian	60.13 %
Hispanic	15.19 %
Other Minority	9.71 %

Food Service/Chartwells

Breakfasts served daily	4,875
Lunches served daily	11,190
Total meals served daily	16,065
Summer Food Program	
Breakfast	18,400
Lunch	24,500
Percentage free/reduced meals	80.00%

Transportation

Total students transported daily:	7,855
Miles traveled yearly (avg.):	1,280,085
Number of buses:	104

District Academic Achievement

- Class of 2024 Seniors Passed 429 AP Exams
- BDS High School Students Passed 1594 AP Exams
- BDS High School Students Passed 136 International Baccalaureate Exams
- BDS High School Students earned 12 International Baccalaureate Diplomas



Budgetary Funds

Tentative Year 2025-2026

The District's annual budget is made up of six different funds. Each fund has a distinct and separate purpose. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. The following funds are included in this budget document:

General Funds The General Fund is the fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund consists primarily of the funds required to run the day-to-day operations of the school district. This includes most teacher salaries, administrative and support personnel salaries, ordinary maintenance of facilities, transportation and administration. The District receives State dollars for each child enrolled in the school system, so changes in the student population mean a change in dollars available and in the operating budget. (District General Operating and State Grant expenditures are in this fund.)

Special Revenue Funds Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. Use of Special Revenue Funds is required only when legally mandated. In Florida School Districts, Special Revenue Funds account for the grants the district receives from the Federal government, as well as the operations of the school food service program.

Capital Projects Funds Capital Projects Funds were created to account for financial resources to be used for the acquisition of major capital facilities. The funds are used for the construction of new buildings and renovation of existing buildings, but not for ordinary building maintenance. (Example: Capital Projects expenditures are in this fund.)

Debt Service Funds Debt Service Funds are established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest on borrowed funds which were used to renovate facilities or build new schools. (District Long Term Debt Service expenditures are in these funds.)

Internal Service Funds Funds provided to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. (Example: Self Insurance Program expenditures and Group Health are in this fund.)

Enterprise Funds Funds established to account for any activity for which a fee is charged to external users for goods and services. (Example: Beacon Learning Center expenditures are in this fund.)

Description of Functional Activities

Function means the action or purpose for which a person or thing is used or exists. Function includes the activities or actions which are performed to accomplish the objectives of the enterprise.

Function 5100 Basic (FEFP K-12)

The Basic Program is that part of the school board's Full-Time Equivalent (FTE) eligible instructional program which is not identified as Special Programs for Exceptional Students, Career Education or Adult General Education. Programs for Students at Risk and English for Speakers of Other Languages are included in this function.

Function 5200 Exceptional

Programs for exceptional student education are determined by law. Criteria for each program is specified by State Board of Education Rule. This function includes Prekindergarten ESE programs.

Function 5300 Career Education

Career Education programs are established by law with program criteria established through State Board of Education Rule. All career education courses are categorized into programs established by the Legislature.

Function 5400 Adult General

Includes all Adult General course offerings, including GED courses and testing.

Function 5500 Pre-Kindergarten

Prekindergarten program expenditures including voluntary prekindergarten.

Function 5900 Other Instruction

Instruction not qualifying for FEFP funding; such as instruction provided in recreation and leisure courses, Lifelong Learning programs or Adults with Disabilities programs.

Function 6100 Student Support Services

Those activities which are designed to assess and improve the well-being of students and to supplement the teaching process.

Function 6200 Instructional Media Services

Consists of those activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational Media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials. Included are school media centers (school libraries) and central media center operations. Routine repair and maintenance of audio-visual equipment should be coded to this function.

Function 6300 Instruction and Curriculum Development Services

Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students. Included in this function are the following instructional support specialists: primary, technology, learning resource, and behavioral.

Function 6400 Instructional Staff Training Services

Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff (defined in Rule 6A-1.051, FAC) during the time of their service to the school board or school.

Function 6500 Instructional Related Technology

Technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administrations supervision of technology personnel, systems planning and analysis, systems application development, system operations, network support services, hardware maintenance and support services, and other technology-related costs that are related to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology center instructional networks and similar operations should be captured in this code.

Function 7100 Board

Consists of the activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Also included here are expenses of Board Attorney and other legal services, independent auditors, internal auditors that report directly to the Board, negotiators, lobbyists, etc..

Function 7200 General Administration (Superintendent's Office)

Consists of those activities performed by the superintendent and assistant superintendents in general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the superintendent.

Function 7300 School Administration (Office of the Principal)

Consists of those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the school system. Includes clerical staff for these activities.

Function 7400 Facilities Acquisition and Construction

Consists of those activities concerned with the acquisition of land and buildings, construction of buildings and additions, initial installation or extension of service systems and other built-in equipment and improvements to sites.

Function 7500 Fiscal Services

Consists of those activities concerned with fiscal operation of the school system. This function includes budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control, and internal auditing.

Function 7600 Food Services

Consists of those activities concerned with providing food to students and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food. Food purchased and served outside the district's defined Food Services program are to be charged to as a purchased service of the applicable function.

Function 7700 Central Services

Activities other than general administration, which support each of the other instructional and supporting services programs.

Function 7800 Student Transportation Services

Activities associated with the transportation of students to and from school activities, either between home and school, from school to school or on trips for curricular or co-curricular activities. Expenditures for the administration of student transportation services are recorded under these accounts, together with other student transportation expenses.

Function 7900 Operation of Plant

Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone service, custodial costs, and insurance costs associated with school buildings. Includes cleaning, disinfecting, heating, moving furniture, caring for grounds, school crossing guards, security and other such activities that are performed on a daily, weekly, monthly or seasonal basis. Operation of plant does not encompass repairs and replacements of facilities and equipment. Custodians may do "light" maintenance tasks, but should be coded to function 7900.

Function 8100 Maintenance of Plant

Consists of activities that are concerned with keeping the grounds, buildings and equipment at an acceptable level of efficiency through repairs or preventative maintenance.

Function 8200 Administrative Technology Services

Technology activities that support the school district's information technology systems, including support of the administrative networks, maintenance of administrative information systems and administrative and managerial data processing. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, system planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services and other technology-related administrative costs.

Function 9100 Community Services

Community services consist of those activities that are not related to providing education for students in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

Function 9200 Debt Service

Expenditures for the issuance and retirement of debt and expenditures for interest on debt including interest on current loans.

Function 9700 Transfer of Funds

These are budgeted transactions which withdraw money from one fund and place it in another fund within the same government reporting entity.

SUMMARY BUDGET

**SUMMARY BUDGET
REQUIRED BY FLORIDA
DEPARTMENT OF EDUCATION**

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

SECTION I. ASSESSMENT AND MILLAGE LEVIES

Page 1

Page 1

A. Certified Taxable Value of Property in County by Property Appraiser	34,920,695,024.00
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B. Millage Levies on Nonexempt Property:	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0890		3.0890
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3370		5.3370

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100

Page 2

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	200,000.00
Reserve Officers Training Corps (ROTC)	3191	405,397.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	605,397.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	750,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	750,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	91,536,512.00
Workforce Development	3315	3,130,425.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	15,326.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	210,000.00
State Forest Funds	3342	
State License Tax	3343	60,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	27,913,005.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	1,469,727.64
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	124,334,995.64
<i>LOCAL:</i>		
Required Local Effort and Nonvoted Operating Tax	3411	128,631,079.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Investment Income	3430	3,000,000.00
Gifts, Grants and Bequests	3440	
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	
Postsecondary Career Certificate and Applied Technology Diploma	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	770,686.29
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	2,915,682.55
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	950,000.00
Total Local	3400	136,267,447.84
TOTAL ESTIMATED REVENUES		261,957,840.48
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	6,842,588.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	6,842,588.00
TOTAL OTHER FINANCING SOURCES		6,842,588.00
Fund Balance, July 1, 2025	2800	75,657,189.53
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		344,457,618.01

**DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026**

SECTION II. GENERAL FUND - FUND 100 (Continued)

Page 3

APPROPRIATIONS		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction		5000	209,710,187.60	101,717,515.00	37,598,028.26	42,370,040.56	2,864.49	19,429,184.51	2,711,936.18	5,880,618.60
Student Support Services		6100	12,518,813.14	7,605,907.84	3,214,793.69	245,439.47		1,386,729.76	5,234.81	60,707.57
Instructional Media Services		6200	3,282,750.92	1,898,996.24	633,283.16	23,692.84		253,458.66	460,298.52	12,721.50
Instruction and Curriculum Development Services		6300	4,427,250.71	3,082,775.57	1,184,752.73	87,697.95		57,570.56	7,217.00	7,236.90
Instructional Staff Training Services		6400	2,205,096.68	1,420,971.71	452,858.56	264,540.79		32,487.64	4,000.00	30,237.98
Instruction-Related Technology		6500	1,670.00			31.00		1,639.00		
Board		7100	1,073,884.29	272,708.13	237,330.69	521,345.47		8,500.00	4,000.00	30,000.00
General Administration		7200	5,514,198.29	783,687.80	327,470.99	4,339,850.50		20,489.00	3,200.00	39,500.00
School Administration		7300	17,978,917.17	12,711,126.56	4,853,657.82	184,025.43		112,088.40	91,749.84	26,269.12
Facilities Acquisition and Construction		7400	22,627,611.13	719,553.12	294,893.65	59,645.03		9,000.00	21,541,019.33	3,500.00
Fiscal Services		7500	2,430,618.14	1,467,792.91	581,876.73	296,499.50	13,400.00	32,249.00	7,100.00	31,700.00
Food Service		7600								
Central Services		7700	2,395,451.89	1,529,407.00	568,807.59	167,036.88	3,000.00	35,050.00	27,586.42	64,564.00
Student Transportation Services		7800	9,865,336.24	4,549,684.00	2,480,548.00	1,215,070.56	808,063.60	693,770.50	50,199.58	68,000.00
Operation of Plant		7900	23,530,859.15	4,858,968.72	3,158,448.20	5,692,240.88	8,757,942.99	906,504.15	140,879.00	15,875.21
Maintenance of Plant		8100	5,986,542.92	2,823,056.76	1,571,772.38	349,421.24	75,150.00	1,101,637.54	60,005.00	5,500.00
Administrative Technology Services		8200	4,847,763.32	2,169,016.65	783,028.50	1,807,760.37	5,100.00	40,369.80	39,488.00	3,000.00
Community Services		9100				92,096.33		95,644.89	28,059.00	146,165.18
Debt Service		9200								
Other Capital Outlay		9300								
TOTAL APPROPRIATIONS			331,380,283.97	149,642,633.76	58,531,452.18	57,716,734.80	9,665,521.08	24,216,373.41	25,181,972.68	6,425,596.06
OTHER FINANCING USES:										
<i>Transfers Out: (Function 9700)</i>										
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balance, June 30, 2026		2710								
Restricted Fund Balance, June 30, 2026		2720								
Committed Fund Balance, June 30, 2026		2730								
Assigned Fund Balance, June 30, 2026		2740								
Unassigned Fund Balance, June 30, 2026		2750	13,077,334.04							
TOTAL ENDING FUND BALANCE		2700	13,077,334.04							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE			344,457,618.01							

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

Page 4

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	11,747,000.00
USDA-Donated Commodities	3265	500,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	12,247,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	50,000.00
School Lunch Supplement	3338	70,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	120,000.00
<i>LOCAL:</i>		
Investment Income	3430	250,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	949,000.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,199,000.00
TOTAL ESTIMATED REVENUES		13,566,000.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	12,185,484.14
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		25,751,484.14

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (Continued)

Page 5

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	374,924.00
Employee Benefits	200	160,471.85
Purchased Services	300	12,042,067.49
Energy Services	400	594,000.00
Materials and Supplies	500	1,083,198.06
Capital Outlay	600	963,000.00
Other	700	510,000.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		15,727,661.40
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	10,023,822.74
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	10,023,822.74
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		25,751,484.14

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

Page 6

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	133,300.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	94,178.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	564,912.00
Individuals with Disabilities Education Act (IDEA)	3230	1,998,645.00
Elementary and Secondary Education Act, Title I	3240	3,413,823.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	3,079,947.00
Total Federal Through State And Local	3200	9,284,805.00
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		9,284,805.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		9,284,805.00

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

Page 7

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	4,258,753.00	1,911,955.00	891,102.00	541,808.00		669,791.00	185,325.00	58,772.00
Student Support Services	6100	2,422,958.00	1,352,974.00	807,785.00	97,438.00	2,588.00	90,618.00	69,526.00	2,029.00
Instructional Media Services	6200	52,392.00	37,016.00	15,376.00					
Instruction and Curriculum Development Services	6300	876,140.00	448,902.00	295,201.00	85,004.00		42,833.00	4,200.00	
Instructional Staff Training Services	6400	1,295,057.00	477,386.00	89,875.00	486,027.00		71,175.00		170,594.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	235,603.00							
School Administration	7300	21,112.00	17,172.00	3,940.00					235,603.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	43,722.00	38,370.00	3,791.00	1,000.00				561.00
Student Transportation Services	7800	79,068.00			30,971.00	444.00			47,653.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		9,284,805.00	4,283,775.00	2,107,070.00	1,242,248.00	3,032.00	874,417.00	259,051.00	515,212.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		9,284,805.00							

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL
EMERGENCY RELIEF (ESSER) - FUND 441

Page 8

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (Continued)										
APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700	
Instruction	5000									
Student Support Services	6100									
Instructional Media Services	6200									
Instruction and Curriculum Development Services	6300									
Instructional Staff Training Services	6400									
Instruction-Related Technology	6500									
Board	7100									
General Administration	7200									
School Administration	7300									
Facilities Acquisition and Construction	7400									
Fiscal Services	7500									
Food Services	7600									
Central Services	7700									
Student Transportation Services	7800									
Operation of Plant	7900									
Maintenance of Plant	8100									
Administrative Technology Services	8200									
Community Services	9100									
Other Capital Outlay	9300									
TOTAL APPROPRIATIONS										
OTHER FINANCING USES:										
Transfers Out: (Function 9700)										
To General Fund	910									
To Debt Service Funds	920									
To Capital Projects Funds	930									
Interfund	950									
To Permanent Funds	960									
To Internal Service Funds	970									
To Enterprise Funds	990									
Total Transfers Out	9700									
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balance, June 30, 2026	2710									
Restricted Fund Balance, June 30, 2026	2720									
Committed Fund Balance, June 30, 2026	2730									
Assigned Fund Balance, June 30, 2026	2740									
Unassigned Fund Balance, June 30, 2026	2750									
TOTAL ENDING FUND BALANCE	2700									
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE										

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT
RELIEF (INCLUDING GEER) - FUND 442

Page 10

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL
EMERGENCY RELIEF II (ESSER II) - FUND 443

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSR II) - FUND 443 (Continued)

APPROPRIATIONS		Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS	Instruction	5000								
	Student Support Services	6100								
	Instructional Media Services	6200								
	Instruction and Curriculum Development Services	6300								
	Instructional Staff Training Services	6400								
	Instruction-Related Technology	6500								
	Board	7100								
	General Administration	7200								
	School Administration	7300								
	Facilities Acquisition and Construction	7400								
	Fiscal Services	7500								
	Food Services	7600								
	Central Services	7700								
	Student Transportation Services	7800								
	Operation of Plant	7900								
	Maintenance of Plant	8100								
	Administrative Technology Services	8200								
	Community Services	9100								
	Other Capital Outlay	9300								
TOTAL APPROPRIATIONS										
OTHER FINANCING USES:										
Transfers Out: (Function 9700)										
	To General Fund	910								
	To Debt Service Funds	920								
	To Capital Projects Funds	930								
	Interfund	950								
	To Permanent Funds	960								
	To Internal Service Funds	970								
	To Enterprise Funds	990								
	Total Transfers Out	9700								
TOTAL OTHER FINANCING USES										
	Nonspendable Fund Balance, June 30, 2026	2710								
	Restricted Fund Balance, June 30, 2026	2720								
	Committed Fund Balance, June 30, 2026	2730								
	Assigned Fund Balance, June 30, 2026	2740								
	Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE										
TOTAL APPROPRIATIONS, OTHER FINANCING USES										
TOTAL FUND BALANCE										

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT
RELIEF (INCLUDING GEER II) - FUND 444

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued)

Table 4-10: Other Financial Services - Other Financial Services (Continued)										Page
APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700	
Instruction	5000									
Student Support Services	6100									
Instructional Media Services	6200									
Instruction and Curriculum Development Services	6300									
Instructional Staff Training Services	6400									
Instruction-Related Technology	6500									
Board	7100									
General Administration	7200									
School Administration	7300									
Facilities Acquisition and Construction	7400									
Fiscal Services	7500									
Food Services	7600									
Central Services	7700									
Student Transportation Services	7800									
Operation of Plant	7900									
Maintenance of Plant	8100									
Administrative Technology Services	8200									
Community Services	9100									
Other Capital Outlay	9300									
TOTAL APPROPRIATIONS										
OTHER FINANCING USES:										
Transfers Out, (Function 9700):										
To General Fund	910									
To Debt Service Funds	920									
To Capital Projects Funds	930									
Interfund	950									
To Permanent Funds	960									
To Internal Service Funds	970									
To Enterprise Funds	990									
Total Transfers Out	9700									
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balance, June 30, 2026										
Restricted Fund Balance, June 30, 2026										
Committed Fund Balance, June 30, 2026										
Assigned Fund Balance, June 30, 2026										
Unassigned Fund Balance, June 30, 2026										
TOTAL ENDING FUND BALANCE										
TOTAL APPROPRIATIONS, OTHER FINANCING USES										
TOTAL FUND BALANCE										

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL
EMERGENCY RELIEF III (ESSER III) - FUND 445

Page 16

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF
- FUND 446

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

**DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026**

SECTION XII. DEBT SERVICE FUNDS

Page 22

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
COXDS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630	16,874,969.00						16,874,969.00	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	16,874,969.00						16,874,969.00	
TOTAL OTHER FINANCING SOURCES		16,874,969.00						16,874,969.00	
Fund Balance, July 1, 2025	2800	96,082.00						96,082.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		16,971,051.00						16,971,051.00	

**DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026**

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS		Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal		710	11,490,000.00						11,490,000.00	
Interest		720	5,384,969.00						5,384,969.00	
Dues and Fees		730								
Other Debt Service		791								
TOTAL APPROPRIATIONS		9200	16,874,969.00						16,874,969.00	
OTHER FINANCING USES:										
Payments to Refunding Escrow Agent (Function 9299)		760								
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
Interfund (Debt Service Only)		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balance, June 30, 2026		2710								
Restricted Fund Balance, June 30, 2026		2720								
Committed Fund Balance, June 30, 2026		2730	96,082.00						96,082.00	
Assigned Fund Balance, June 30, 2026		2740								
Unassigned Fund Balance, June 30, 2026		2750								
TOTAL ENDING FUND BALANCES		2700	96,082.00						96,082.00	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES			16,971,051.00						16,971,051.00	

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES		Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	320 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	340 District Bonds	340 Capital Outlay and Debt Service	370 Non-voted Capital Improvement (Section 1011.11(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ABA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:													
Miscellaneous Federal Direct		3199											
Total Federal Direct Sources		3100											
FEDERAL THROUGH STATE AND LOCAL:													
Miscellaneous Federal Through State		3299											
Total Federal Through State and Local		3200											
STATE SOURCES:													
COADS Distributed		3321											
Interest on Undistributed COADS		3325											
Sales Tax Distribution (S. 212.20(6)(d)6.a., F.S.)		3341											
State Through Local		3380											
Public Education Capital Outlay (PECO)		3391											
Accessions First Program		3392											
SABR Tax Exemption		3397											
Class Size Reduction Capital Outlay		3398											
Charter School Capital Outlay Funding		3397											
Other Miscellaneous State Revenues		3399	\$96,784.00									\$96,784.00	
Total State Sources		3300	\$96,784.00									\$96,784.00	
LOCAL SOURCES:													
District Local Capital Improvement Tax		3413								50,285,801.00			
District Voted Additional Capital Improvement Tax		3415	50,285,801.00										
County Local Sales Tax		3418											
School District Local Sales Tax		3419	31,500,000.00									31,500,000.00	
Tax Redemptions		3421											
Investment Income		3430											
Gifts, Grants and Bequests		3440											
Miscellaneous Local Sources		3490											
Impact Fees		3496											
Refunds of Prior Year's Expenditures		3497											
Total Local Sources		3400	\$1,785,801.00							50,285,801.00		31,500,000.00	
TOTAL ESTIMATED REVENUES			\$2,682,585.00							50,285,801.00		32,996,784.00	
OTHER FINANCING SOURCES													
Issuance of Bonds		3710											
Sale of Capital Assets		3720											
Loss Recoveries		3730											
Proceeds of Lease-Purchase Agreements		3740											
Proceeds from Special Facility Construction Account		3750											
<i>Transfers In:</i>		3770											
From General Fund		3610											
From Debt Service Funds		3620											
From Special Revenue Funds		3640											
Interfund (Capital Projects Only)		3650											
From Permanent Funds		3660											
From Internal Service Funds		3670											
From Enterprise Funds		3690											
Total Transfers In		3600											
TOTAL OTHER FINANCING SOURCES													
Fund Balance, July 1, 2025		2800	105,440,787.00						4,275,988.00	48,895,208.00		57,369,491.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES			188,123,372.00						4,275,988.00	99,181,009.00		84,666,375.00	

**DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026**

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9700)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	30,984,898.00						4,275,988.00	22,814,626.00		3,894,284.00	
Furniture, Fixtures and Equipment	640	7,845,492.00							587,723.00		7,257,769.00	
Motor Vehicles (Including Buses)	650	1,800,000.00							1,800,000.00			
Land	660	759,013.00							300,000.00		459,013.00	
Improvements Other Than Buildings	670	9,053,997.00							4,435,456.00		4,618,541.00	
Remodeling and Renovations	680	85,473,638.00							42,344,780.00		43,128,858.00	
Computer Hardware	690	8,242,872.00							489,561.00		7,753,311.00	
Charter School Capital Improvement	700	3,700,000.00							3,700,000.00			
Charter School Capital Outlay Sales Tax	705											
Redemption of Principal	710	9,802,202.00									9,802,202.00	
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		157,161,912.00						4,275,988.00	75,962,146.00		76,923,778.00	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	6,842,588.00							6,842,588.00			
To Debt Service Funds	920	16,874,960.00							11,032,372.00		5,842,587.00	
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970	4,343,903.00							4,343,903.00			
To Enterprise Funds	990											
Total Transfers Out	9700	28,061,460.00							22,218,863.00		5,842,597.00	
TOTAL OTHER FINANCING USES		28,061,460.00							22,218,863.00		5,842,597.00	
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740	2,900,000.00							1,000,000.00		1,900,000.00	
Unassigned Fund Balance, June 30, 2026	2750	2,900,000.00							1,000,000.00		1,900,000.00	
TOTAL ENDING FUND BALANCES		2,900,000.00							1,000,000.00		1,900,000.00	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		188,123,372.00						4,275,988.00	99,181,009.00		84,666,375.00	

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000

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ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

**DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026**

SECTION XV. ENTERPRISE FUNDS

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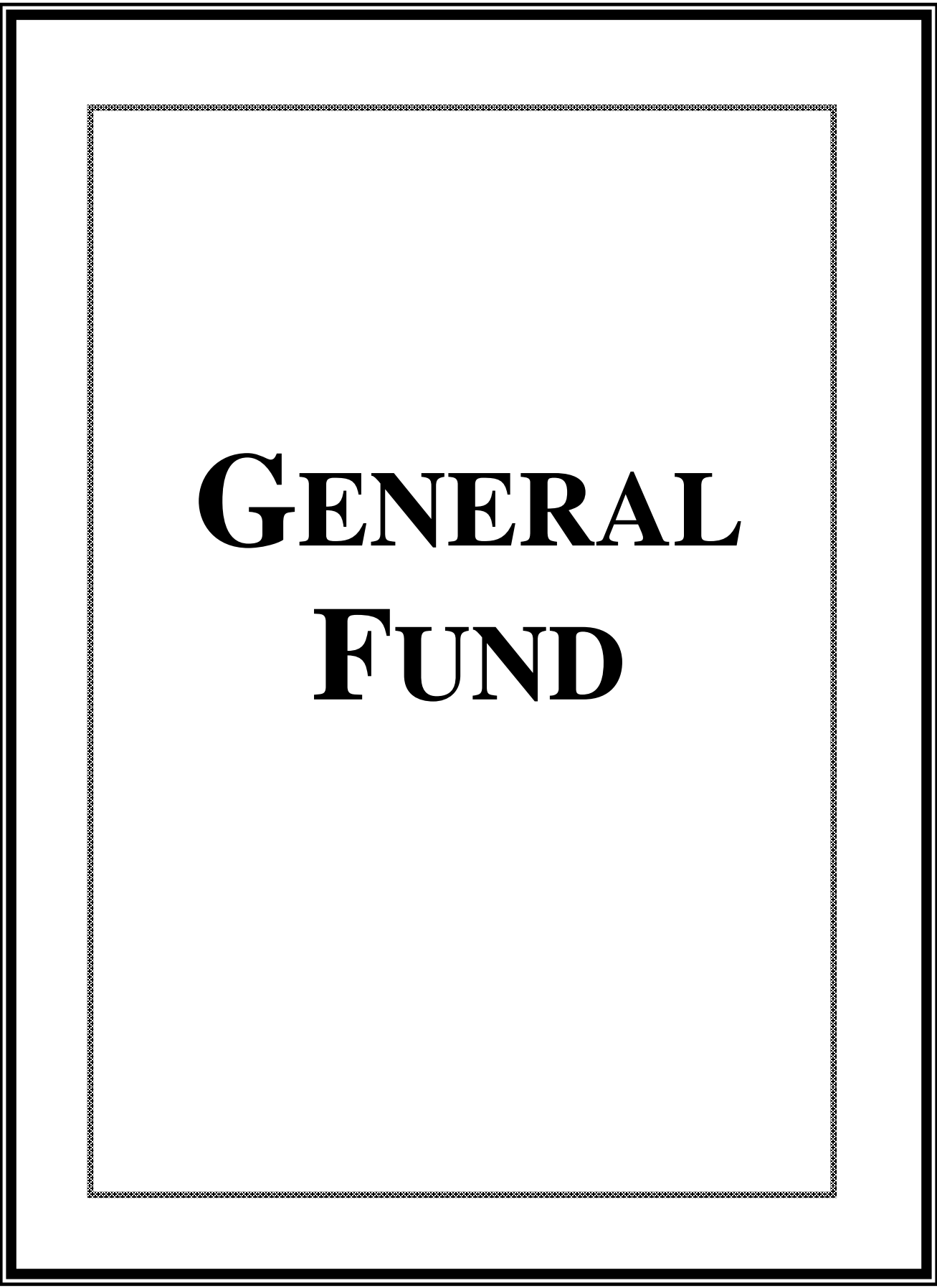
ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
<i>OPERATING REVENUES:</i>									
Charges for Services	3481								
Charges for Sales	3482	2,300,000.00						2,300,000.00	
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		2,300,000.00						2,300,000.00	
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430								
Gifts, Grants and Bequests	3440	100,000.00						100,000.00	
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		100,000.00						100,000.00	
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	4,388,947.07						4,388,947.07	
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		6,788,947.07						6,788,947.07	
ESTIMATED EXPENSES	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100	1,243,983.32						1,243,983.32	
Employee Benefits	200	449,881.30						449,881.30	
Purchased Services	300	497,400.00						497,400.00	
Energy Services	400								
Materials and Supplies	500	15,750.00						15,750.00	
Capital Outlay	600	52,000.00						52,000.00	
Other (including Depreciation)	700	40,000.00						40,000.00	
Total Operating Expenses		2,299,014.62						2,299,014.62	
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	4,489,932.45						4,489,932.45	
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		6,788,947.07						6,788,947.07	

**DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026**

SECTION XVI. INTERNAL SERVICE FUNDS

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ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481	6,257,527.00	6,257,527.00						
Charges for Sales	3482								
Premium Revenue	3484	32,977,088.00		32,977,088.00					
Other Operating Revenues	3489								
Total Operating Revenues		39,234,615.00	6,257,527.00	32,977,088.00					
NONOPERATING REVENUES:									
Investment Income	3430	900,000.00	700,000.00	200,000.00					
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		900,000.00	700,000.00	200,000.00					
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630	4,343,903.00	4,343,903.00						
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600	4,343,903.00	4,343,903.00						
Net Position, July 1, 2025	2880	12,623,004.68	11,603,329.25	1,019,675.43					
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		57,101,522.68	22,904,759.25	34,196,763.43					
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100	262,998.82	262,998.82						
Employee Benefits	200	102,865.68	102,865.68						
Purchased Services	300	11,438,188.37	6,079,390.18	5,358,798.19					
Energy Services	400								
Materials and Supplies	500	6,134.61	6,134.61						
Capital Outlay	600	152,000.00	152,000.00						
Other (including Depreciation)	700	32,641,612.00	4,836,100.00	27,805,512.00					
Total Operating Expenses		44,603,799.48	11,439,489.29	33,164,310.19					
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780	12,497,723.20	11,465,269.96	1,032,453.24					
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		57,101,522.68	22,904,759.25	34,196,763.43					



GENERAL FUND

GENERAL FUND REVENUE AND BALANCES

REFER TO PAGE 2 OF THE DISTRICT SUMMARY BUDGET

1. **FEDERAL DIRECT REVENUE:** The revenue budgeted is for Federal Impact funds and ROTC.
2. **STATE SOURCES REVENUE:** Most of the funds budgeted are furnished to us by the Department of Education. We are required to use these certified amounts from formal DOE calculations in our budget.

The state revenue portion of the Budget includes FEFP and categoricals. Included in the Florida Education Finance Program (FEFP) and categoricals are funds earmarked for Safe Schools (\$3,093,252), ESE Guaranteed Allocation (\$11,371,539), Educational Enrichment Allocation (\$8,302,995), DJJ Supplement Allocation (\$66,511), and Class Size Reduction categorical (\$27,913,005). The funding for the teacher salary increase is also included in this revenue in the amount of \$12,521,603.

2. **LOCAL SOURCES REVENUE:** The amount budgeted for District School Taxes is based upon projected needs and State Law. In order to participate in the Florida Education Finance Program, the School Board is required to levy 3.089 mills as the Required Local Effort; additionally, the State calculations provide a Supplemental Discretionary Millage of .748. The value of a mill is \$33,523,867. The total operating millage levy proposed in the Superintendent's Final Budget is 5.337 mills; this is a increase of 0.026 mills from the 2024-2025 levy.
3. **BALANCE AT BEGINNING OF YEAR:** This amount is shown as Fund Balance at the bottom of Page 3 of the Summary Budget and represents the School Board's operating assets as of June 30, 2025. Included in this amount is reserve for encumbrances (\$10,053,624) and reserve for program and school carryovers (\$37,997,901). Additionally, \$14,528,331 of the fund balance was used to balance appropriations with revenue in the 2025-2026 Budget. Therefore, the remaining fund balance of \$13,077,334 is unreserved.
4. **APPROPRIATIONS:** Appropriations by project included in the 2025-2026 General Fund Budget are shown on the next page.

**General Fund Report
FY 2025/26**

PRJ. #	DISTRICT ONLY PROJECTS	Total 2025/26 Gen Fund	Total 2024/25 Gen Fund	Inc / (Dec) 26 less 25	Inc / (Dec) % Chg
0000	FUNC.5000 DISTRICT SALARIES	\$ 98,311,380	\$ 102,696,460	\$ (4,385,080)	(4.3%)
0000	FUNC.6000 DISTRICT SALARIES	7,386,556	6,543,432	843,124	12.9%
0000	FUNC.7300 DISTRICT SALARIES	14,698,159	12,508,895	2,189,264	17.5%
0000	0000 DISTRICT MISCELLANEOUS	27,000	29,000	(2,000)	(6.9%)
0000	UTILITIES	9,256,639	9,475,114	(218,475)	(2.3%)
0001	SCHOOL BUDGETS	10,415,541	11,424,271	(1,008,730)	(8.8%)
0004	TEACHER LEADERSHIP SUPPLEMENTS	268,897	273,695	(4,798)	(1.8%)
0007	RETIREMENT INCENTIVE BONUS	19,929	387,256	(367,327)	(94.9%)
0010	BOARD APPROVED ADD-ON UNITS	148,769	-	148,769	0.0%
0011	DJJ SUPPLEMENTS	66,511	30,728	35,783	116.5%
0012	LOW PERFORMING SCHOOLS	10,000	10,000	-	0.0%
0014	ROSENWALD ALLOCATION UNITS	-	-	-	0.0%
0015	IN SCHOOL SUSPENSION PARA'S	303,930	304,525	(595)	(0.2%)
0019	DISTRICT COMMUNICATIONS	90,000	115,000	(25,000)	(21.7%)
0020	PERFORMANCE PAY FOR LEARNING GAINS	530,000	530,000	-	0.0%
0021	SCHOOL BUDGET SUPPLEMENTS	1,792,629	1,678,795	113,834	6.8%
0022	GRADE CHAIR SUPPLEMENTS	357,309	358,994	(1,685)	(0.5%)
0032	TEACHER SALARY INCREASE ALLOCATION	10,477,608	9,868,875	608,733	6.2%
0034	SUBSTANCE ABUSE PROGRAM	144,990	-	144,990	0.0%
0037	LONG TERM SUBSTITUTE PROGRAM	250,000	100,000	150,000	150.0%
0038	ELEMENTARY TEACHER ABSENCES	25,000	50,000	(25,000)	(50.0%)
0040	TRANSPORTATION	9,483,815	9,264,075	219,740	2.4%
0041	SCHOOL EXTRACURRICULAR TRAVEL	251,500	249,500	2,000	0.8%
0051	CS&I SCHOOLS PROJECT	1,269,603	6,364,817	(5,095,214)	(80.1%)
0052	CREDIT RECOVERY PROGRAM	1,121,203	1,008,214	112,989	11.2%
0053	SOCIAL SKILLS ENRICHMENT	-	713,362	(713,362)	(100.0%)
0060	MAINTENANCE	4,497,567	4,341,529	156,038	3.6%
0080	STADIUM MANAGEMENT PROJECT	646,040	675,974	(29,934)	(4.4%)
0100	SCHOOL BOARD	999,739	1,025,758	(26,019)	(2.5%)
0101	DISTRICT UNEMPLOYMENT COMPENSATION	40,000	65,000	(25,000)	(38.5%)
0106	MENTAL HEALTH ALLOCATION	1,761,179	1,772,684	(11,505)	(0.6%)
0120	DISTRICT SUPERINTENDENT	552,197	505,300	46,897	9.3%
0130	PROPERTY INVENTORY	184,175	176,216	7,959	4.5%
0140	INTERNAL ACCOUNTS AUDITOR	143,016	137,244	5,772	4.2%
0151	COURIER OPERATIONS	117,346	121,428	(4,082)	(3.4%)
0166	DEPUTY SUPERINTENDENT - PROFESSIONAL & COMMUNITY SVCS	-	-	-	0.0%
0167	CHARTER SCHOOL SERVICES	-	95,406	(95,406)	(100.0%)
0200	DEPUTY SUPERINTENDENT - TEACHING & LEARNING	274,465	376,837	(102,372)	(27.2%)
0202	MKL ALLOCATION UNITS	-	-	-	0.0%
0204	ESE SUMMER SCHOOL	250,000	161,040	88,960	55.2%
0207	ACADEMIC FAIRS AND COMPETITION	-	15,000	(15,000)	(100.0%)
0210	STATE READING ALLOCATION	1,000,000	241,998	758,002	313.2%
0212	SUMMER SCHOOL GUIDANCE COUNSELOR SVCS	65,000	65,000	-	0.0%
0215	SUMMER INITIATIVES TRAINING/PLANNING	20,000	20,450	(450)	(2.2%)
0216	READING TRAINING	91,079	109,186	(18,107)	(16.6%)
0217	MIDDLE SCHOOL INITIATIVES	44,000	44,000	-	0.0%
0219	HOSPITAL/HOMEBOUND SVCS	153,769	147,384	6,385	4.3%
0222	ASPIRE ACADEMIES	-	998,909	(998,909)	(100.0%)
0223	MULTI-TIERED SYSTEM OF SUPPORT (MTSS)	327,967	412,775	(84,808)	(20.5%)
0224	ASSESSMENT TOOLS & SUBSTITUTE EXPENSES	30,000	30,000	-	0.0%
0226	PATTERSON REMEDIATION	63,846	190,000	(126,154)	(66.4%)
0228	LUCILLE MOORE REMEMDIATION	-	116,000	(116,000)	(100.0%)
0230	INSTRUCTIONAL MEDIA RESOURCES	401,653	464,885	(63,232)	(13.6%)
0234	CEDAR GROVE REMEMDIATION	92,386	154,000	(61,614)	(40.0%)
0236	WALLER REMEDIATION	-	162,000	(162,000)	(100.0%)
0237	TURNAROUND SCHOOL SUPPLEMENT	432,110	532,110	(100,000)	(18.8%)
0238	DIRECTOR OF FEDERAL PROGRAMS	193,225	108,063	85,162	78.8%
0240	EXTRACURRICULAR OFFICE	167,584	156,242	11,342	7.3%
0241	PARKER REMEDIATION	-	181,000	(181,000)	(100.0%)
0242	CALLAWAY REMEDIATION	-	171,000	(171,000)	(100.0%)
0243	CHERRY STREET REMEDIATION	-	69,000	(69,000)	(100.0%)

**General Fund Report
FY 2025/26**

PRJ. #	DISTRICT ONLY PROJECTS	Total 2025/26 Gen Fund	Total 2024/25 Gen Fund	Inc / (Dec) 26 less 25	Inc / (Dec) % Chg
0262	PUBLIC SCHOOL CHOICE	203,786	110,102	93,684	85.1%
0263	ESE THERAPISTS	8,264,358	1,759,009	6,505,349	369.8%
0264	ESE EXTERNAL CONTRACT THERAPISTS	-	-	-	0.0%
0266	FTE/ESE PARAPROFESSIONALS	5,522,175	5,446,311	75,864	1.4%
0268	DIRECTORS K12 & ADULT INSTRUCTION	545,813	509,369	36,444	7.2%
0269	DIRECTOR OF ESE	1,348,007	1,105,594	242,413	21.9%
0270	DIRECTOR OF STUDENT SVCS	514,117	898,269	(384,152)	(42.8%)
0272	E-TECHNOLOGY	578,805	565,244	13,561	2.4%
0273	ELEMENTARY ESE ALLOCATION	-	-	-	0.0%
0275	EXEC DIR - ESE & STUDENT SERVICES	284,899	-	284,899	0.0%
0300	EXEC DIR - H/R & EMPLOYEE SUPPORT	1,128,133	891,861	236,272	26.5%
0301	EMPLOYEE RELOCATION REIMBURSEMENT	50,000	65,000	(15,000)	(23.1%)
0302	SUBSTITUTE INCENTIVE PLAN	100,000	85,000	15,000	17.6%
0320	MIS -TECHNOLOGY & INFORMATION	4,595,560	4,457,485	138,075	3.1%
0325	MIS - TECH REPLACEMENT	180,000	180,000	-	0.0%
0352	SCHOOL & COMMUNITY RELATIONS	361,076	373,589	(12,513)	(3.3%)
0400	BUSINESS OFFICE	456,105	436,083	20,022	4.6%
0410	BAY DISTRICT WAREHOUSE	275,373	289,499	(14,126)	(4.9%)
0420	PURCHASING OFFICE	354,711	349,497	5,214	1.5%
0430	FINANCE OFFICE	472,706	455,169	17,537	3.9%
0440	PAYROLL OFFICE	428,394	403,725	24,669	6.1%
0450	FACILITIES	1,057,247	1,263,854	(206,607)	(16.3%)
0460	EXE DIR - BUSINESS & SUPPORT SVCS (CFO)	234,256	208,655	25,601	12.3%
0470	DEPUTY SUPERINTENDENT - OPERATIONS	440,197	382,216	57,981	15.2%
0475	NELSON BUILDING OPERATIONS	333,769	361,411	(27,642)	(7.6%)
0476	R.L. YOUNG CENTER OPERATIONS	150,032	140,203	9,829	7.0%
0792	VIRTUAL ACADEMY	45,709	55,833	(10,124)	(18.1%)
0793	BAY VIRTUAL	210,623	259,568	(48,945)	(18.9%)
0794	BDS COURSE OFFERINGS	943,095	1,159,108	(216,013)	(18.6%)
1012	SHELTERING	12,500	-	12,500	0.0%
2006	LIMITED ENGLISH PROFICIENCY	2,594,964	2,075,741	519,223	25.0%
2008	ASSESSMENT & ACCOUNTABILITY	268,479	308,697	(40,218)	(13.0%)
2009	BDS CTE PROGRAM	144,194	143,001	1,193	0.8%
2010	MEDICAID REIMBURSEMENT	112,940	108,370	4,570	4.2%
2013	INTERNATIONAL BACCALAUREATE	101,005	77,832	23,173	29.8%
2015	EXTRACURRICULAR ACTIVITIES	215,700	231,505	(15,805)	(6.8%)
2016	SELF-INSURANCE - (FUND 110)	1,900,000	1,900,000	-	0.0%
2017	MAINTENANCE PECO/LCI	1,500,000	1,500,000	-	0.0%
2019	SCHOOL RESOURCE OFFICER PROGRAM	2,065,000	1,708,000	357,000	20.9%
2021	HIGH SCHOOL REMEDIATION	72,000	76,680	(4,680)	(6.1%)
2025	INSERVICE EDUCATION	1,075,689	1,149,481	(73,792)	(6.4%)
2026	HEALTHCARE CONTRACT	813,425	842,845	(29,420)	(3.5%)
2029	SPECIAL OLYMPICS	-	-	-	0.0%
2031	BAND INSTRUMENT REPAIR / UNIFORM	120,000	119,400	600	0.5%
2032	SCHOOL AGE CHILD CARE-BAYBASE	2,915,683	2,887,097	28,586	1.0%
2037	INSTRUCTIONAL MATERIALS-TEXTBOOKS	1,803,241	1,917,090	(113,849)	(5.9%)
2070	ADVANCED PLACEMENT	1,423,094	1,295,002	128,092	9.9%
2071	R.O.T.C.	991,505	994,717	(3,212)	(0.3%)
2073	TEEN PARENTING	80,217	75,315	4,902	6.5%
2074	DUAL ENROLLMENT	325,000	300,000	25,000	8.3%
2113	A I C E	869,179	654,964	214,215	32.7%
2130	CHOIR & BAND EQUIPMENT/REPAIR	250,000	250,000	-	0.0%
2131	BAND EQUIPMENT	50,000	52,390	(2,390)	(4.6%)
2133	SCHOOL IMPROVEMENT	70,300	52,000	18,300	35.2%
2137	INSTRUCTIONAL MATERIALS-SCIENCE	37,534	37,736	(202)	(0.5%)
2173	ESE DROPOUT PREVENTION	25,062	25,062	-	0.0%
2213	INDUSTRY CERTIFICATION	1,172,194	1,001,158	171,036	17.1%
2237	INSTRUCTIONAL MATERIALS-LIBRARY MEDIA	137,321	138,057	(736)	(0.5%)
2273	REGULAR DROPOUT PREVENTION	75,000	74,928	72	0.1%

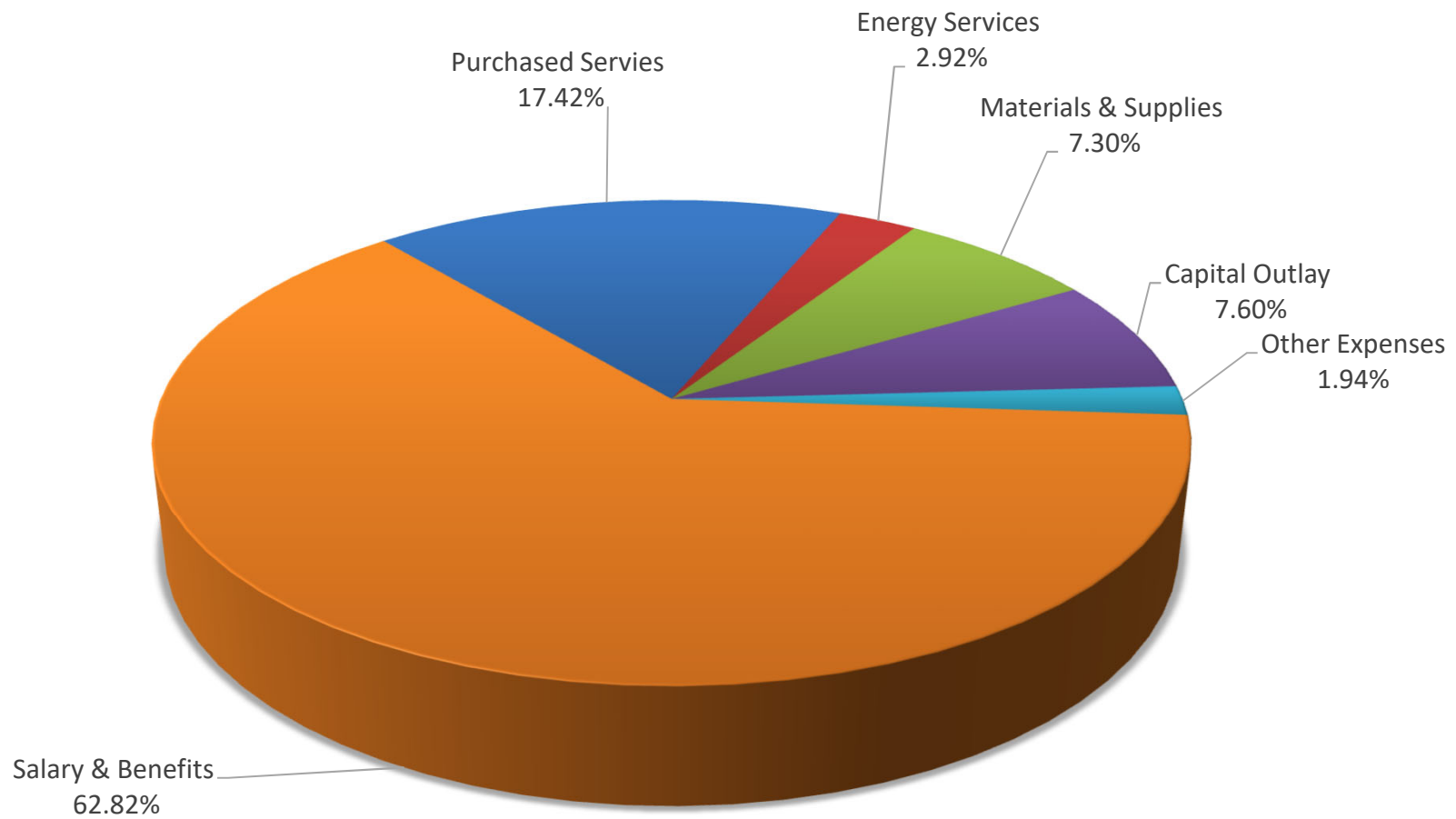
**General Fund Report
FY 2025/26**

PRJ. #	DISTRICT ONLY PROJECTS	Total 2025/26 Gen Fund	Total 2024/25 Gen Fund	Inc / (Dec) 26 less 25	Inc / (Dec) % Chg
2337	INSTRUCTIONAL MATERIALS-DUAL ENROLL	104,000	100,306	3,694	3.7%
2437	INSTRUCTIONAL MATERIALS-ESE APPS	44,043	44,041	2	0.0%
2705	DISTRICT SAFETY OFFICERS	1,591,622	1,591,402	220	0.0%
2706	SAFE SCHOOLS	83,500	87,850	(4,350)	(5.0%)
2707	DISTRICT SAFETY & SECURITY MANAGER	851,767	945,137	(93,370)	(9.9%)
2708	ADJUDICATED YOUTH-ALTERNATIVE	36,926	40,255	(3,329)	(8.3%)
2855	FLORIDA TEACHERS LEAD PROGRAM	465,000	510,000	(45,000)	(8.8%)
2928	STATE VPK (VOLUNTARY PRE-K)	2,240,414	2,250,819	(10,405)	(0.5%)
3000	RESERVE APPROPRIATION	1,925,915	1,925,915	-	0.0%
3002	THERAPY/DIAGNOSTIC CENTER JANITORIAL	49,766	43,323	6,443	14.9%
3003	EXTERNAL AUDIT	200,000	100,000	100,000	100.0%
3070	RESERVE FOR FTE ADJUSTMENT	1,511,613	2,474,497	(962,884)	(38.9%)
3076	RESERVE FOR HEALTH INSURANCE INCR	1,000,000	750,000	250,000	33.3%
3078	RESERVE FOR FTE AUDIT ADJUSTMENTS	172,783	172,783	-	0.0%
3081	RESERVE FOR PRORATION	100,000	100,000	-	0.0%
3691	WORKFORCE DEVELOPMENT	3,130,425	3,081,600	48,825	1.6%
3751	P.R.O.M.I.S.E. BEHAVIOR PROGRAM	446,834	447,784	(950)	(0.2%)
	TOTAL DISTRICT (Without Charters)	\$ 243,510,091	\$ 244,702,860	\$ (1,192,769)	(0.5%)

PRJ. #	CHARTER/CONTRACT SCHOOL PROJECTS	Total 2025/26 Operational Funds	Total 2024/25 Operational Funds	Inc / (Dec) 26 less 25	Inc / (Dec) % Chg
0005	CLASS SIZE REDUCTION - CHARTERS	4,847,583	4,861,810	\$ (14,227)	(0.3%)
0033	TEACHER SALARY INCREASE ALLOCATION - CHARTERS	2,043,995	1,895,178	148,817	7.9%
0039	TRANSPORTATION - CHARTERS	151,000	131,000	20,000	15.3%
0205	CONTRACT SAI FUNDS	1,370,356	1,387,775	(17,419)	(1.3%)
0701	BAY HAVEN CHARTER ACADEMY -- ELE	4,875,205	4,831,299	43,906	0.9%
0711	BAY HAVEN CHARTER ACADEMY -- MID	2,583,954	2,496,910	87,044	3.5%
0712	RIISING LEADERS CHARTER ACADEMY	1,913,602	1,877,797	35,805	1.9%
0713	UNIVERSITY ACADEMY CHARTER SCHOOL	4,391,940	4,276,509	115,431	2.7%
0731	NORTH BAY HAVEN MIDDLE	3,075,687	3,032,886	42,801	1.4%
0741	NORTH BAY HAVEN CAREER ACADEMY	4,989,291	5,077,055	(87,764)	(1.7%)
0751	NORTH BAY HAVEN ELEMENTARY	4,366,889	4,330,301	36,588	0.8%
0764	AMIKIDS MARITIME ACADEMY	139,746	490,527	(350,781)	(71.5%)
0771	PALM BAY PREPARATORY	1,135,500	1,122,996	12,504	1.1%
0781	CHAUTAUQUA CHARTER SCHOOL	849,273	714,167	135,106	18.9%
0782	CENTRAL HIGH SCHOOL	573,479	644,827	(71,348)	(11.1%)
0801	PALM BAY ELEMENTARY	1,938,863	1,867,144	71,719	3.8%
2704	SAFE SCHOOLS - CHARTER SCHOOLS	572,306	567,871	4,435	0.8%
	TOTAL CHARTER/CONTRACT SCHOOL	39,818,669	39,606,052	212,617	0.5%

	Total New Dollar Appropriations (including district & charter)	283,328,760	284,308,912	(980,152)	(0.3%)
	Transfers Out - to Internal Service	-	-	-	0.0%
	Total Fund 110 Carryover	37,997,901	41,175,381	(3,177,480)	(7.7%)
	Total Fund 110 Encumbrance	10,053,624	7,676,505	2,377,119	31.0%
	Total Budgeted Appropriations	331,380,284	333,160,798	\$ (1,780,514)	(0.5%)
	Projected New Operations Revenue as of 7/24/25	344,457,618	348,629,818	(4,172,200)	(1.2%)
	Total Rev Over / (Under) Appropriations	13,077,334	\$ 15,469,020	(2,391,686)	(15.5%)

**2025-2026
GENERAL FUND APPROPRIATIONS**



57,716,735	Purchased Services	9,665,521	Energy Services	24,216,373	Materials & Supplies
25,181,973	Capital Outlay	6,425,596	Other Expenses	208,174,086	Salary & Benefits

SAFE SCHOOL REPORT - TENTATIVE BUDGET

		2025/2026	2024/2025	Difference
NEW MONEY		\$ 3,093,252 per 2nd DOE FEEP Calculation	\$ 3,103,231 per 2nd DOE FEEP Calculation	\$ (9,979)
NEW MONEY BUDGET				
2019	SRO PROJECT	2,065,000	1,708,000	357,000
0701	BAY HAVEN ELE SAFE SCHOOLS	87,957	86,179	1,778
0711	BAY HAVEN MID SAFE SCHOOLS	50,161	48,015	2,146
0712	RISING LEADERS SAFE SCHOOLS	35,378	34,466	912
0713	UNIVERSITY ACADEMY SAFE SCHOOLS	82,541	79,631	2,910
0731	NORTH BAY HAVEN MIDDLE SAFE SCHOOLS	59,954	58,740	1,214
0741	NORTH BAY HAVEN CAREER ACADEMY SAFE SCHOOLS	100,290	101,084	(794)
0751	NORTH BAY HAVEN ELEMENTARY SAFE SCHOOLS	79,661	78,048	1,613
0764	AMIKIDS MARITIME ACADEMY	2,725	9,679	(6,954)
0771	PALM BAY PREPARATORY SAFE SCHOOLS	22,089	21,506	583
0781	CHAUTAUQUA SAFE SCHOOLS	5,637	5,063	574
0782	CENTRAL HIGH SCHOOL SAFE SCHOOLS	10,978	12,365	(1,387)
0801	PALM BAY ELEMENTARY SAFE SCHOOLS	34,935	33,095	1,840
2705	DISTRICT SAFETY OFFICERS	1,591,622	1,591,402	220
2706	SAFE SCHOOLS	83,500	87,850	(4,350)
2707	DISTRICT SAFETY MGR	851,767	945,137	(93,370)
		<u>\$ 5,164,195</u>	<u>\$ 4,900,260</u>	<u>\$ 263,935</u>
TOTAL REVENUE LESS APPROPRIATIONS		\$ (2,070,943)	\$ (1,797,029)	\$ (273,914)

Multi Year Budget Comparison
by Project Year

	PROJECT DESCRIPTION	2025-2026 Tentative	2024-2025 Final	2023-2024 Final	2022-2023 Final	2021-2022 Final
0000	FUNC.5000 DISTRICT SALARIES	98,311,380	102,696,460	89,258,113	80,968,092	74,239,660
0000	FUNC.6000 DISTRICT SALARIES	7,386,556	6,543,432	6,103,005	6,067,763	5,635,263
0000	FUNC.7300 DISTRICT SALARIES	14,698,159	12,508,895	11,631,727	10,863,143	9,970,277
0000	0000 DISTRICT MISCELLANEOUS	27,000	29,000	34,000	59,245	86,224
0000	UTILITIES	9,256,639	9,475,114	9,622,942	9,269,717	8,038,892
0001	SCHOOL BUDGETS	10,415,541	11,424,271	10,739,011	10,409,769	8,692,829
0004	TEACHER LEADERSHIP SUPPLEMENTS	268,897	273,695	267,636	237,107	225,569
0005	CLASS SIZE REDUCTION - CHARTERS	4,847,583	4,861,810	4,945,942	4,710,626	4,822,598
0007	RETIREMENT INCENTIVE BONUS	19,929	387,256	433,018	440,182	119,376
0010	BOARD APPROVED ADD-ON UNITS	148,769	-	-	1,116,498	943,561
0011	DJJ SUPPLEMENTS	66,511	30,728	25,132	26,283	33,362
0012	LOW PERFORMING SCHOOLS	10,000	10,000	10,000	10,000	10,000
0014	ROSENWALD ALLOCATION UNITS	-	-	2,529,102	2,539,798	1,739,501
0015	IN SCHOOL SUSPENSION PARA'S	303,930	304,525	252,331	208,393	194,472
0019	DISTRICT COMMUNICATIONS	90,000	115,000	197,900	210,000	275,000
0020	PERFORMANCE PAY FOR LEARNING GAINS	530,000	530,000	530,000	530,000	530,000
0021	SCHOOL BUDGET SUPPLEMENTS	1,792,629	1,678,795	1,560,385	1,468,124	1,254,136
0022	GRADE CHAIR SUPPLEMENTS	357,309	358,994	362,725	318,084	291,362
0032	TEACHER SALARY INCREASE ALLOCATION	10,477,608	9,868,875	8,082,516	5,899,807	3,970,069
0033	TEACHER SALARY INCREASE ALLOCATION - CHARTERS	2,043,995	1,895,178	1,655,533	1,243,832	877,171
0034	SUBSTANCE ABUSE PROGRAM	144,990	-	-	-	-
0037	LONG TERM SUBSTITUTE PROGRAM	250,000	100,000	-	-	-
0038	ELEMENTARY TEACHER ABSENCES	25,000	50,000	50,000	200,000	-
0039	TRANSPORTATION - CHARTERS	151,000	131,000	165,000	198,000	242,000
0040	TRANSPORTATION	9,483,815	9,264,075	8,822,445	8,466,825	7,644,383
0041	SCHOOL EXTRACURRICULAR TRAVEL	251,500	249,500	245,500	227,900	167,900
0051	CS&I SCHOOLS SUPPLEMENTS	1,269,603	6,364,817	3,607,970	-	-
0052	CREDIT RECOVERY PROGRAM	1,121,203	1,008,214	-	-	-
0053	SOCIAL SKILLS ENRICHMENT	-	713,362	-	-	-
0060	MAINTENANCE	4,497,567	4,341,529	4,204,551	4,343,273	3,938,140
0080	STADIUM MANAGEMENT PROJECT	646,040	675,974	568,983	575,722	551,691
0100	SCHOOL BOARD	999,739	1,025,758	952,141	933,326	896,914
0101	DISTRICT UNEMPLOYMENT COMPENSATION	40,000	65,000	50,000	50,000	160,000
0104	DIGITAL CLASSROOMS - CHARTERS	-	-	-	-	20,912
0105	DIGITAL CLASSROOMS	-	-	-	-	85,327
0106	MENTAL HEALTH ALLOCATION	1,761,179	1,772,684	1,544,178	1,267,976	1,084,967
0120	DISTRICT SUPERINTENDENT	552,197	505,300	377,461	348,175	287,192
0130	PROPERTY INVENTORY	184,175	176,216	170,012	169,395	151,298
0140	INTERNAL ACCOUNTS AUDITOR	143,016	137,244	133,451	142,523	129,502
0150	EXEC DIR OPERATIONAL SUPPORT SVCS	-	-	-	295,682	256,117
0151	COURIER OPERATIONS	117,346	121,428	115,867	118,677	105,672
0166	DEPUTY SUPERINTENDENT - PROFESSIONAL & COMMUNITY SVCS	-	-	254,163	139,666	99,948
0167	CHARTER SCHOOL SERVICES	-	95,406	92,113	39,425	15,545
0199	STATE READING - CHARTERS	-	-	-	267,530	214,484
0200	DEPUTY SUPERINTENDENT - TEACHING & LEARNING	274,465	376,837	267,732	263,706	242,587
0202	MKL ALLOCATION UNITS	-	-	2,981,258	2,663,996	2,394,897
0204	ESE SUMMER SCHOOL	250,000	161,040	241,040	240,940	240,940
0205	EDUCATIONAL ENRICHMENT FUNDS - CHARTERS	1,370,356	1,387,775	1,408,693	1,347,660	1,401,422
0207	ACADEMIC FAIRS AND COMPETITION	-	15,000	20,000	20,000	30,000
0210	STATE READING ALLOCATION	1,000,000	241,998	1,137,559	1,289,503	971,227
0212	SUMMER SCHOOL GUIDANCE COUNSELOR SVCS	65,000	65,000	65,000	65,000	65,000
0214	SCHOOL BASED SUMMER SCHOOL	-	-	-	-	15,000
0215	SUMMER INITIATIVES TRAINING/PLANNING	20,000	20,450	20,450	20,450	22,450
0216	READING TRAINING	91,079	109,186	89,106	104,117	85,163
0217	MIDDLE SCHOOL INITIATIVES	44,000	44,000	54,000	54,000	70,000
0219	HOSPITAL/HOMEBOUND SVCS	153,769	147,384	87,531	55,366	65,000
0221	IMPLEMENTATION OF STATE INITIATIVES	-	-	-	39,000	89,000
0222	ASPIRE ACADEMIES	-	998,909	2,064,580	2,219,227	2,141,011
0223	MULTI-TIERED SYSTEM OF SUPPORT (MTSS)	327,967	412,775	406,178	383,554	420,300
0224	ASSESSMENT TOOLS & SUBSTITUTE EXPENSES	30,000	30,000	35,000	35,000	35,000
0226	PATTERSON REMEDIATION	63,846	190,000	-	-	-
0228	LUCILLE MOORE REMEMDIATION	-	116,000	-	-	60,000

Multi Year Budget Comparison
by Project Year

	PROJECT DESCRIPTION	2025-2026 Tentative	2024-2025 Final	2023-2024 Final	2022-2023 Final	2021-2022 Final
0230	INSTRUCTIONAL MEDIA RESOURCES	401,653	464,885	450,711	443,660	407,417
0234	CEDAR GROVE REMEMDIATION	92,386	154,000	-	-	75,000
0236	WALLER REMEDIATION	-	162,000	-	-	50,000
0237	TURNAROUND SCHOOL SUPPLEMENT	432,110	532,110	510,725	487,760	-
0238	DIRECTOR OF FEDERAL PROGRAMS	193,225	108,063	105,643	101,349	-
0240	EXTRACURRICULAR OFFICE	167,584	156,242	158,810	172,248	158,063
0241	PARKER REMEDIATION	-	181,000	-	-	-
0242	CALLAWAY REMEDIATION	-	171,000	-	-	-
0243	CHERRY STREET REMEDIATION	-	69,000	-	-	-
0262	PUBLIC SCHOOL CHOICE	203,786	110,102	130,598	145,151	118,336
0263	ESE THERAPISTS	8,264,358	1,759,009	1,770,709	1,731,665	1,594,435
0264	ESE EXTERNAL CONTRACT THERAPISTS	-	-	162,500	132,758	132,758
0266	FTE/ESE PARAPROFESSIONALS	5,522,175	5,446,311	4,407,243	3,884,190	3,273,724
0268	DIRECTORS K12 & ADULT INSTRUCTION	545,813	509,369	499,014	505,448	473,138
0269	DIRECTOR OF ESE	1,348,007	1,105,594	1,369,002	543,309	507,646
0270	DIRECTOR OF STUDENT SVCS	514,117	898,269	760,552	1,547,624	1,421,767
0272	E-TECHNOLOGY	578,805	565,244	535,376	522,451	486,270
0273	ELEMENTARY ESE ALLOCATION	-	-	525,000	500,000	525,000
0275	EXEC DIR - ESE & STUDENT SERVICES	284,899	-	-	-	-
0300	EXEC DIR - H/R & EMPLOYEE SUPPORT	1,128,133	891,861	897,895	948,311	842,238
0301	EMPLOYEE RELOCATION REIMBURSEMENT	50,000	65,000	65,000	-	-
0302	SUBSTITUTE INCENTIVE PLAN	100,000	85,000	-	-	-
0320	MIS -TECHNOLOGY & INFORMATION	4,595,560	4,457,485	4,262,771	4,069,031	3,535,338
0322	MIS - MAILROOM	-	-	-	-	-
0324	MIS - SITE BASED TECHNICIANS	-	-	-	-	-
0325	MIS - TECH REPLACEMENT	180,000	180,000	180,000	12,500	100,000
0326	MIS - MAINTENANCE	-	-	-	-	-
0352	SCHOOL & COMMUNITY RELATIONS	361,076	373,589	274,716	266,277	256,545
0400	BUSINESS OFFICE	456,105	436,083	425,021	418,526	297,781
0410	BAY DISTRICT WAREHOUSE	275,373	289,499	258,951	238,018	208,010
0420	PURCHASING OFFICE	354,711	349,497	345,035	341,859	313,002
0430	FINANCE OFFICE	472,706	455,169	437,058	438,581	370,268
0440	PAYROLL OFFICE	428,394	403,725	411,718	420,651	380,549
0450	FACILITIES	1,057,247	1,263,854	1,280,426	1,231,718	915,640
0460	EXE DIR - BUSINESS & SUPPORT SVCS (CFO)	234,256	208,655	226,211	200,943	193,761
0470	DEPUTY SUPERINTENDENT - OPERATIONS	440,197	382,216	234,053	206,390	188,793
0475	NELSON BUILDING OPERATIONS	333,769	361,411	266,143	265,651	228,896
0476	R.L. YOUNG CENTER OPERATIONS	150,032	140,203	144,487	138,789	131,998
0701	BAY HAVEN ELEMENTARY CHARTER ACADEMY	4,875,205	4,831,299	4,933,524	4,382,428	4,217,412
0711	BAY HAVEN MIDDLE CHARTER ACADEMY	2,583,954	2,496,910	2,537,466	2,245,130	2,148,425
0712	RISING LEADERS CHARTER ACADEMY	1,913,602	1,877,797	2,070,527	1,647,286	1,303,340
0713	UNIVERSITY ACADEMY CHARTER SCHOOL	4,391,940	4,276,509	4,258,083	3,706,946	3,432,268
0714	CENTRAL ACADEMY	-	-	-	-	-
0731	NORTH BAY HAVEN CHARTER ACADEMY - MIDDLE	3,075,687	3,032,886	3,094,224	2,741,580	2,587,107
0741	NORTH BAY HAVEN CAREER ACADEMY	4,989,291	5,077,055	5,241,902	4,646,761	4,408,663
0751	NORTH BAY HAVEN CHARTER ACADEMY - ELEMENTARY	4,366,889	4,330,301	4,431,663	3,939,089	3,699,096
0764	AMIKIDS MARITIME ACADEMY	139,746	490,527	493,495	148,819	-
0771	PALM BAY PREPARATORY	1,135,500	1,122,996	1,333,177	1,091,862	1,242,024
0781	CHAUTAUQUA CHARTER SCHOOL	849,273	714,167	805,929	664,397	601,256
0782	CENTRAL HIGH SCHOOL	573,479	644,827	711,419	510,383	634,845
0801	PALM BAY ELEMENTARY	1,938,863	1,867,144	2,111,530	1,657,240	1,548,818
0792	VIRTUAL ACADEMY	45,709	55,833	35,890	110,196	110,196
0793	BAY VIRTUAL	210,623	259,568	322,035	615,688	755,414
0794	BDS COURSE OFFERINGS	943,095	1,159,108	768,558	750,338	395,186
0795	BVS BLENDED	-	-	-	-	-
1010	HURRICANE MICHAEL	-	-	-	-	-
1012	SHELTERING	12,500	-	-	-	-
2006	LIMITED ENGLISH PROFICIENCY	2,594,964	2,075,741	1,369,505	1,273,393	1,082,091
2008	ASSESSMENT & ACCOUNTABILITY	268,479	308,697	300,709	296,576	273,710
2009	BDS CTE PROGRAM	144,194	143,001	131,571	136,509	129,225
2010	MEDICAID REIMBURSEMENT	112,940	108,370	112,362	110,253	104,313
2013	INTERNATIONAL BACCALAUREATE	101,005	77,832	116,363	68,346	157,682
2015	EXTRACURRICULAR ACTIVITIES	215,700	231,505	188,900	156,000	147,300

Multi Year Budget Comparison
by Project Year

	PROJECT DESCRIPTION	2025-2026 Tentative	2024-2025 Final	2023-2024 Final	2022-2023 Final	2021-2022 Final
2016	SELF-INSURANCE - (FUND 110)	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
2017	MAINTENANCE PECO/LCI	1,500,000	1,500,000	1,500,000	1,350,000	1,350,000
2018	BLOOD-BORNE PATHOGENS	-	-	-	350	350
2019	SCHOOL RESOURCE OFFICER PROGRAM	2,065,000	1,708,000	1,304,758	1,005,430	892,505
2021	HIGH SCHOOL REMEDIATION	72,000	76,680	76,680	76,680	91,680
2023	HIGH SCHOOL DRAMA PROGRAMS	-	-	-	-	-
2025	INSERVICE EDUCATION	1,075,689	1,149,481	857,812	845,483	734,736
2026	HEALTHCARE CONTRACT	813,425	842,845	824,050	679,562	491,786
2029	SPECIAL OLYMPICS	-	-	2,000	2,000	2,000
2030	TRANSITIONAL EQUALIZATION	-	-	-	-	-
2031	BAND INSTRUMENT REPAIR / UNIFORM	120,000	119,400	119,400	119,400	19,400
2032	SCHOOL AGE CHILD CARE-BAYBASE	2,915,683	2,887,097	2,829,283	2,841,670	2,070,996
2037	INSTRUCTIONAL MATERIALS-TEXTBOOKS	1,803,241	1,917,090	1,813,019	1,474,321	1,417,543
2070	ADVANCED PLACEMENT	1,423,094	1,295,002	1,118,302	914,981	1,027,599
2071	R.O.T.C.	991,505	994,717	895,297	829,803	821,927
2073	TEEN PARENTING	80,217	75,315	69,572	74,103	95,016
2074	DUAL ENROLLMENT	325,000	300,000	247,000	200,000	184,000
2113	A I C E	869,179	654,964	803,648	852,235	873,053
2130	CHOIR & BAND EQUIPMENT/REPAIR	250,000	250,000	250,000	250,000	250,000
2131	BAND EQUIPMENT	50,000	52,390	52,390	52,390	52,390
2133	SCHOOL IMPROVEMENT	70,300	52,000	57,000	60,800	60,800
2137	INSTRUCTIONAL MATERIALS-SCIENCE	37,534	37,736	36,420	31,397	30,329
2173	ESE DROPOUT PREVENTION	25,062	25,062	24,711	24,513	22,904
2213	INDUSTRY CERTIFICATION	1,172,194	1,001,158	741,527	953,405	631,117
2237	INSTRUCTIONAL MATERIALS-LIBRARY MEDIA	137,321	138,057	133,244	114,867	110,959
2273	REGULAR DROPOUT PREVENTION	75,000	74,928	89,458	89,360	104,836
2337	INSTRUCTIONAL MATERIALS-DUAL ENROLL	104,000	100,306	115,211	101,251	86,768
2437	INSTRUCTIONAL MATERIALS-ESE APPS	44,043	44,041	43,032	37,593	36,848
2537	INSTRUCTIONAL MATERIALS-CHARTER SCHOOLS	-	-	-	372,936	381,763
2704	SAFE SCHOOLS - CHARTER SCHOOLS	572,306	567,871	500,072	402,133	365,999
2705	DISTRICT SAFETY OFFICERS	1,591,622	1,591,402	1,652,964	1,433,438	1,259,677
2706	SAFE SCHOOLS	83,500	87,850	70,500	24,200	135,721
2707	DISTRICT SAFETY & SECURITY MANAGER	851,767	945,137	647,461	569,795	519,014
2708	ADJUDICATED YOUTH-ALTERNATIVE	36,926	40,255	33,639	36,655	41,204
2855	FLORIDA TEACHERS LEAD PROGRAM	465,000	510,000	540,000	488,109	482,589
2928	STATE VPK (VOLUNTARY PRE-K)	2,240,414	2,250,819	1,981,815	1,983,751	1,809,778
3000	RESERVE APPROPRIATION	1,925,915	1,925,915	1,925,915	1,925,915	1,925,915
3002	THERAPY/DIAGNOSTIC CENTER JANITORIAL	49,766	43,323	41,999	41,568	55,970
3003	EXTERNAL AUDIT	200,000	100,000	50,000	100,000	75,000
3005	WELLNESS INITIATIVE	-	-	-	6,200	-
3050	PANDEMIC RESPONSE PLAN	-	-	-	-	-
3070	RESERVE FOR FTE ADJUSTMENT	1,511,613	2,474,497	2,032,722	1,636,145	1,270,000
3074	RESERVE FOR MCKAY SCHOLARSHIPS	-	-	-	-	-
3076	RESERVE FOR HEALTH INSURANCE INCR	1,000,000	750,000	750,000	750,000	1,500,000
3078	RESERVE FOR FTE AUDIT ADJUSTMENTS	172,783	172,783	172,783	172,783	172,783
3079	CLASS SIZE REDUCTION PLAN	-	-	-	50,000	250,000
3081	RESERVE FOR PRORATION	100,000	100,000	100,000	100,000	100,000
3691	WORKFORCE DEVELOPMENT	3,130,425	3,081,600	3,009,151	2,921,506	2,854,566
3751	P.R.O.M.I.S.E. BEHAVIOR PROGRAM	446,834	447,784	429,507	474,813	446,032
	TOTAL	283,328,760	284,308,912	264,779,522	242,367,696	219,520,608



FOOD SERVICE

SPECIAL REVENUE FUNDS

FOOD SERVICE

REFER TO PAGES 4 AND 5 OF THE DISTRICT SUMMARY BUDGET

FOOD SERVICE-FUNCTION 7600: The Food Service Department consists of those activities concerned with providing food to students and staff in the school or school system. This function includes the preparation and serving of regular and incidental meals, breakfasts, lunches or snacks in connection with school activities and the delivery of food. It also includes providing a summer food service program to summer school and non-school sites and an after-school snack program.

In August of 2012, Bay District Schools partnered with Chartwells School Dining Services to manage our district food service function. Nationwide, Chartwells currently manages over 550 public school districts and serves approximately 2.5 million students across the country. Chartwells provides Bay District Schools with an appealing and nutritionally sound child nutrition program that is safe and affordable to parents, students, faculty, and staff.

ESTIMATED REVENUES

1. **FEDERAL THROUGH STATE:** This budget anticipates receiving approximately \$11,500,000 from the Federal Government for reimbursement on meals served to students. It is estimated that an average of 11,190 students will eat lunch each school day, and 4,875 will eat breakfast. After School Snack Program will generate \$80,000. After School Supper Program will generate \$53,000 in revenue for fiscal year 2025-2026. We also estimate that we will receive \$500,000 in USDA donated foods (commodities).

2. **STATE SOURCES:** The estimated amount shown here is provided by the state as a food service supplement. It is the only projected revenue that is not estimated locally.

3. **LOCAL SOURCES:** The revenue shown is derived from the sale of meals and meal components at all schools to both students and adults and includes contracted meal sales during the summer.

APPROPRIATIONS

1. **SALARIES AND EMPLOYEE BENEFITS:** The appropriations shown are for the District Food Service Department.
2. **OTHER APPROPRIATIONS:** All appropriations are listed on the following page which shows a detailed record by object. Other purchased services is the largest appropriation and reflects the payment to Chartwells for managing the food service function.

Food Service FY 2025-2026

Object	Description	Current Year
	Salaries:	Appropriations
111	Administrators-Regular Pay	229,013
121	Teachers-Regular Pay	
131	Other Certified-Regular Pay	
151	Para-Profess-Regular Pay	
152	Para-Profess-Overtime Pay	
161	Support Personnel-Reg Pay	145,911
162	Support Personnel-Overtime Pay	
163	Support Personnel-Supplemen	
165	Support Personnel-Term Pay Sick	
168	Support Personnel-Bonuses	
181	Administrator, Non-Supervisory	-
	Total Salaries:	374,924
Object	Description	Current Year
	Employee Benefits:	Appropriations
210	Retirement	72,026
220	Social Security	28,865
230	Group Insurance	47,508
235	Unemployment Compensation	
240	Workers' Comp	12,073
	Total Employee Benefits:	160,472
Object	Description	Current Year
	Purchased Services:	Appropriations
310	Professional & Technical	
320	Insurance & Bond Premiums	
330	Travel	
331	Travel CL-3	
350	Repairs & Maintenance	500,000
369	Technology Related Rentals	30,000
370	Communications	15,000
379	Telephone & Other Data Comm	3,500
380	Public Utility-Other	168,700
390	Other Purchased Services	11,321,715
	Total Purchased Services:	12,038,915
Object	Description	Current Year
	Energy Services:	Appropriations
410	Natural Gas	74,500
420	Bottled Gas	
430	Electricity	515,500
440	Heating Oil	
450	Gasoline	4,000
460	Diesel Fuel	
490	Other Energy Services	
	Total Energy Services:	594,000

Object	Description	Current Year
	Materials & Supplies:	Appropriations
510	Supplies	106,100
519	Technology Related Supplies	11,500
530	Periodicals	
540	Oil & Grease	
550	Repair Parts	2,500
560	Tires & Tubes	1,000
570	Food	9,050
580	Commodities	953,000
590	Other Materials & Supplies	
	Total Materials & Supplies:	1,083,150
Object	Description	Current Year
	Capital Outlay:	Appropriations
610	Library Books	
621	Capitalized AV Materials	
622	Non-Capitalized AV Materials	
630	C/O Buildings & Fixed Equip	
641	Capitalized Furn/Fix/Equip	800,000
642	Non-Capitalized Furn/Fix/Equip	100,000
643	Capitalized Computer Hardware	3,000
644	Non-Cap Computer Hardware	20,000
649	Technology-Related Noncap Fixtures	10,000
652	Motor Vehicle Not Buses	
670	Improve Other Than Bldgs	
691	Capitalized Computer Software	
692	Non-Cap Computer Software	30,000
	Total Capital Outlay:	963,000
Object	Description	Current Year
	Other Expenses:	Appropriations
710	Redemption of Principal	
720	Interest	
730	Dues & Fees	10,000
740	Judg Against School System	
750	Other Personal Services	
771	Group Health Insurance Claims	
772	Auto Liability	
773	Auto Physical Damage	
774	General Liability	
776	Property	
777	Prescription Claims	
778	Worker's Compensation	
792	Indirect Cost	500,000
	Total Other Expenses:	510,000
	Total Budget	15,724,461
	Total Encumbered	3,201
	Total Project Budget ==>	15,727,661



SPECIAL REVENUE

SPECIAL REVENUE FUNDS FUNDS 420, 441, 442, 443, 444, 445, & 446

REFER TO PAGES 6 - 19 OF THE DISTRICT SUMMARY BUDGET

Special Revenue Funds are funds used to account for proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. Special Revenue Funds - Other includes federal categorical aid. Programs in this budget include Title I, Adult General Education, IDEA, vocational programs, the Drug Free program, and federally funded programs for individuals with disabilities.

ESTIMATED REVENUE:

1. **REVENUE SOURCE:** The amount shown for revenue is derived from prior year projects and carryover balances.

New projects are incorporated into the budget when notice is received from the Department of Education that a grant application is in substantially approvable form.

2. **BALANCE AT BEGINNING OF YEAR:** It will be noted that there is no fund balance (account #2800) in this budget as there is in all other funds. This particular fund is treated differently from others in that all cash on hand and all funds due on approved projects are re-budgeted as revenue rather than shown as fund balance.



DEBT SERVICE

DEBT SERVICE FUNDS

REFER TO PAGES 22 AND 23 OF THE DISTRICT SUMMARY BUDGET

This section of the budget is for bonded indebtedness of the School Board. It includes Certificates of Participation sold by the Board to finance construction of new schools and facilities.

REVENUE:

The revenue for debt service funds is used to pay interest, principal, and fees on Certificates of Participation and is a transfer of money from the Capital Projects Fund.

APPROPRIATIONS:

Appropriations are the dollars required to pay the principal, interest and fees for the Certificates of Participation.



CAPITAL PROJECTS

CAPITAL PROJECTS FUNDS

We are working to make our facilities safe, secure and technologically updated. Projects were established according to priorities previously approved by the School Board.

Capital projects funds are summarized in pages 24 and 25 of the District Summary Budget. These funds account for financial resources to be used for acquisition, construction, maintenance, remodeling and renovation of capital facilities.

ESTIMATED REVENUE

1. **DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (3413):** These funds are authorized by Florida Statutes, and represent the 1.5000 mill Capital Improvement Tax that the Superintendent is recommending to be levied. The revenue is computed as follows:

$$1.5000 \text{ mills} \times \$34,920,695,024 \times 96\% = \$50,285,081$$

2. **OTHER MISCELLANEOUS STATE SOURCES (3399):** This amount is for Safety & Security Grants and Haney Make It Happen Phase 2 projects that are funded through the State.
3. **ONE-HALF CENT SALES TAX (3418):** The citizens of Bay County passed a ½ sales surtax on August 24, 2010 to finance education facility's needs. This tax was renewed by the voters in August of 2018. The sales tax can be used for new construction, renovation, remodeling of existing schools and the related cost of design, construction and furnishing these areas. In addition, the sales tax provides for technology implementation, including hardware and software, for various sites within the District.

APPROPRIATIONS

The appropriations shown on Page 25 of the budget are explained in the following paragraphs:

BUILDINGS & FIXED EQUIPMENT (630):

The amount appropriated for this account represents funds for new construction projects.

FURNITURE, FIXTURES & EQUIPMENT (640):

The amount budgeted is for furniture/equipment for recently completed construction projects and for those under construction.

MOTOR VEHICLES (650):

This appropriation is to purchase school buses.

LAND (660):

This appropriation is for land purchases of the district.

IMPROVEMENTS OTHER THAN BUILDINGS (670):

This appropriation provides for the athletic improvements and paving/drainage projects.

REMODELING & RENOVATION (680):

This appropriation includes funds for projects under construction and proposed projects.

COMPUTER SOFTWARE (690):

This appropriation is for technology support of the district.

CHARTER SCHOOL LOCAL CAPITAL IMPROVEMENT/SALES TAX (793/795):

This is the amount passed through to charter schools for their portion of local capital improvement and sales tax or paid on behalf of charter schools.

EXPLANATION OF CHART

This chart lists all of the Capital Outlay Projects under construction or planned for this fiscal year and shows the source of funds to support each project.

BOARD PRIORITIES 25-26

Bay High School: Furniture, Fixtures & Equipment (FFE) Building 1 Renovation Project

Buses: Purchase of Ten New School Buses

Charter Schools: Half-Cent Funds & LCI Funds Allocations

Deane Bozeman School: Astro Turf

Deane Bozeman School: Construction of Classroom Building, Site Improvements, and Safe Room to include Furniture, Fixtures and Equipment (FFE)

Deane Bozeman School: Roof Coating

Elevator Code Compliance: As needed

Everitt Middle School: Campus-wide demolition of structures

Fine Arts Centers-BHS & MHS: (Donation Funds)

Haney Technical College: Cafeteria & Building 10

Hurricane Repairs: As Needed

HVAC Emergency Repairs: As Needed

Jinks Middle School: HVAC Renovations
Land Purchases: As Needed
Lawncare Services: Districtwide
Lighting Upgrades: Districtwide
Lucille Moore Elementary: Furniture, Fixtures & Equipment (FFE) for Campus-wide Renovation.
Maintenance/Operation's Projects: As Needed
Merritt Brown Middle School: Furniture, Fixtures & Equipment (FFE) for New Classroom Building
Merritt Brown Middle School: Access Road
Mosley High School: Bus Loop/Drivers Ed Range
Mosley High School: Culinary Lab
Modular Classrooms: Lease Payments; Relocation & Set-up: As Needed
Mowat: Construction of New Cafeteria and Administration; Remodel Existing cafeteria and Administration into Clinic and Classrooms, Safe Room to Include Furniture, Fixtures & Equipment (FFE)
Nelson Building: Phase 1 Envelope Repairs
Northside Elementary School: Renovation of Buildings 1-4
Oscar Patterson: New Gym
Other Automobiles: As Needed
Palm Bay Charter Academy: Completion of Construction of Soccer Fields
Patronis Elementary School: Furniture, Fixtures & Equipment (FFE) for Campus-wide Renovation
PE Pavilion Enclosures/Exterior Refresh: Multiple Campus upgrades
Rising Leaders Academy: Bathroom Renovations
Roofing: Repairs and Maintenance: As Needed
Rosenwald: New Building
Rosenwald: Building 11 & Site Work
Rosenwald: Stormwater-Paint Signage
Rutherford High School: Replace HVAC
Rutherford High School: Renovations
Rutherford High School/Vera Shamplain: Astro Turf
Small & Preventive Projects: This includes several small projects that require engineering and/or contracting such as inspections, fire alarms, site improvements, HVAC upgrades, flooring, lighting, painting, accessibility, hazardous materials, and athletic facilities. This appropriation also provides for the correction of deficiencies identified in the casualty sanitation, fire safety, and facility assessment inspection reports for all District facilities and for playground equipment.
Southport Elementary School Gym: Furniture, Fixtures & Equipment (FFE) for new gymnasium
Technology Support: District-wide
Technology: FOCUS
Technology: New Construction
Tommy Smith Elementary: Campus-wide Renovation to include Furniture, Fixtures & Equipment (FFE)
Tommy Smith Elementary: Furniture, Fixtures, & Equipment (FFE) for new classroom building
Track Maintenance
Tyndall Academy: Preconstruction

Tyndall Academy: Conduct required Environmental Study of proposed location for new school
West Bay Elementary School: New Gym

RECURRING PROGRAMS AND TRANSFERS

1. **TECHNOLOGY:** The Board previously requested this project annually to support instructional technology at the schools.

2. **SMALL & PREVENTIVE PROJECTS:** This includes several small projects that require engineering and/or contracting such as inspections, fire alarms, site improvements, HVAC upgrades, flooring, lighting, painting, accessibility, hazardous materials and athletic facilities. This appropriation also provides for the correction of deficiencies identified in the casualty sanitation, fire safety, and facility assessment inspection reports for all District facilities and for funds playground, band, and choir equipment.

TRANSFERS TO DEBT SERVICE FUND: Funds for the payment of principal and interest for the C.O.P. projects and associated charges.

TRANSFERS TO GENERAL FUND: For detail of transfers to General Fund, please see the General Fund Introduction, page 1.

SUMMARY:

Project cost estimates include total project requirements, i.e. Architectural/Engineering fees, inspections, technology, demolition, site improvements, covered walks, testing, etc. The unappropriated funds (Fund Balance 6/30/25) will be used to fund contingencies, to finance School Board approved projects and/or rolled over into the 2025-2026 budget.

		360	370	370	370	370	370	370	370	370	370	370	370
	PROJECT	CO & DS	Hurricane Michael	Returned Hurricane 370 Funds	Loan Proceeds LCI	2017-18 LCI	2019-20 LCI	2020-21 LCI	2021-22 LCI	2022-23 LCI	2023-24 LCI	2024-25 LCI	2025-26 LCI
	TOTAL	5050	1010	1017	5027	5439	5442	5443	5444	5445	5446	5447	5448
Fund Balances	105,440,787	4,275,988	403,846	89,420	25,850,086	4,437	404,747	5,972	196,284	122,980	4,832,857	16,984,579	
Revenue	82,682,585		-										50,285,801
Interest	-		-										
Total Available	188,123,373	4,275,988	403,846	89,420	25,850,086	4,437	404,747	5,972	196,284	122,980	4,832,857	16,984,579	50,285,801
Encumbrances	44,093,805	2,159,384	-	12,334	13,697,284		365,378		174,201	102,900	1,213,182	9,903,184	
PROJECTS													
Bay Haven Charter Academy	-		-										
Bay High Building 1 FFE	273,810		-										
Bozeman Astro Turf	1,000,000		-										
Bozeman Classroom Wing/Site Imp.	1,784,508		-										
Bozeman Roof Coating	3,000,000		-										3,000,000
Fine Arts Centers-BHS & MHS	103,558		-										
Haney Renovate Cafeteria & Bldg 10	3,000,000		-										3,000,000
Haney 5381	111,927		-										
Hurricane Repairs	-		-										
Jinks MS HVAC Renovations	2,500,000		-										2,500,000
Lucille Moore Renovation FFE	514,339		-										
Merritt Brown Classroom Wing FFE	2,228,136		-		321,626								
Merritt Brown Access Road	3,000,000		-										
Mosley Culinary Lab	1,500,000		-										
Mosley Bus Loop Drivers Ed Range	100,000		-										
Mowat Cafeteria/Admin/Classrooms	17,790,861	2,116,604	-		11,831,176								
Nelson Building Renovations	4,000,000		-								1,000,000	3,000,000	
Northside Renovation Bldg 1-4	7,000,000		-										
Oscar Patterson New Gym	1,800,000		-										1,800,000
PE Pavilion Enclosures/Exterior Ref	248,885		-									248,885	
Rosenwald Bldg 11 & Site Work	6,000,000		-										
Rosenwald New Building	-		-										
Rosenwald Stormwater-Paint Signage	500,000		-										
Rutherford Renovations	11,027,796		-										
Rutherford Replace HVAC	-		-										
Safety & Security - 3607	392,932		-										
Safety & Security - 3608	363,436		-										
Southport Gynasium FFE	20,000		-								20,000		
Technology Support	7,550,000		-										
Technology - FOCUS	150,000		-										
Technology - New Construction	1,000,000		-										
Tommy Smith Classroom Wing & FF	1,288,909		-										
Tommy Smith Renovation Phase 2	-		-										
Track Maintenance	500,000		-										500,000
Tyndall Academy Preconstruction	83,054		-									83,054	
Tyndall Environmental Study	262,922		-									262,922	
University Academy PE/Site Work	-		-										
Vera Shamplain - Astro Turf	1,000,000		-										

TENTATIVE 2024-25 CAPITAL OUTLAY PROJECTS WORKSHEET - 1.5 CO Millage

		390	390	390			390	390	390	390	390	390	390	390	390
	PROJECT	Hurricane Michael	Returned Hurricane 390 Funds	Safety & Security	Safety & Security	Safety & Security	COP (Certificate of	COP	Loan Proceeds Half-Cent	SHELTER RETRO	Other Land	Donation	1/2 CENT	Land Purchase	Haney Make it Happen 2
	TOTAL	1010	1018	3606	3607	3608	5023	5024	5026	5030	5040	5042	5066*	5094	5381
Fund Balances	105,440,787	522,068	139,291	-			250,173	1,394,537	12,322,072	13,457	459,013	116,140	35,151,572	1,900,000	1,267
Revenue	82,682,585				392,932	393,192							31,500,000		110,660
Interest	-														
Total Available	188,123,373	522,068	139,291		392,932	393,192	250,173	1,394,537	12,322,072	13,457	459,013	116,140	66,651,572	1,900,000	111,927
Encumbrances	44,093,805	1,289	18,092	-		29,756	139,811	1,240,797	3,512,521			12,582	11,511,110		
PROJECTS															
Bay Haven Charter Academy	-														
Bay High Building 1 FFE	273,810						110,362						163,448		
Bozeman Astro Turf	1,000,000												1,000,000		
Bozeman Classroom Wing/Site Imp.	1,784,508								1,771,051	13,457					
Bozeman Roof Coating	3,000,000														
Fine Arts Centers-BHS & MHS	103,558											103,558			
Haney Renovate Cafeteria & Bldg 10	3,000,000														
Haney 5381	111,927														111,927
Hurricane Repairs	-														
Jinks MS HVAC Renovations	2,500,000														
Lucille Moore Renovation FFE	514,339												514,339		
Merritt Brown Classroom Wing FFE	2,228,136								1,906,510						
Merritt Brown Access Road	3,000,000												3,000,000		
Mosley Culinary Lab	1,500,000												1,500,000		
Mosley Bus Loop Drivers Ed Range	100,000												100,000		
Mowat Cafeteria/Admin/Classrooms	17,790,861								3,843,081						
Nelson Building Renovations	4,000,000														
Northside Renovation Bldg 1-4	7,000,000												7,000,000		
Oscar Patterson New Gym	1,800,000														
PE Pavillion Enclosures/Exterior Ref	248,885														
Rosenwald Bldg 11 & Site Work	6,000,000												6,000,000		
Rosenwald New Building	-														
Rosenwald Stormwater-Paint Signag	500,000												500,000		
Rutherford Renovations	11,027,796												11,027,796		
Rutherford Replace HVAC	-														
Safety & Security - 3607	392,932				392,932										
Safety & Security - 3608	363,436					363,436									
Southport Gynasium FFE	20,000														
Technology Support	7,550,000												7,550,000		
Technology - FOCUS	150,000												150,000		
Technology - New Construction	1,000,000												1,000,000		
Tommy Smith Classroom Wing & FFE	1,288,909								1,288,909						
Tommy Smith Renovation Phase 2	-														
Track Maintenance	500,000														
Tyndall Academy Preconstruction	83,054														
Tyndall Environmental Study	262,922														
University Academy PE/Site Work	-														
Vera Shamplain - Astro Turf	1,000,000														
West Bay New Gym	1,800,000														
RECURRING PROJECTS & TRANSFERS															
Buses	1,800,000														
Charter Schools Half-Cent	9,792,283												9,792,283		
Charter Schools LCI	3,200,000														
Elevator Code Compliance	500,000														
HVAC Emergency Repairs	613,423														
Land Purchases	759,013										459,013				
Lawn care Services	1,500,000														
Lighting Upgrades	824,300														
Roofing	1,579,692														
Maintenance/Operations Projects	1,000,000														
Small Projects	4,168,591	520,779	121,199					153,740							
Preventive Projects	5,435,732														
Subtotal	157,161,912														
Transfers to Debt Svc Fund															
COPs	16,874,969												5,842,597		
Transfers to General Fund															
Extracurricular (Band/Choir-(2130)	346,531														
Maintenance Dept (2017)	1,535,408														
MIS Dept (0325)	210,649														
Transportation Salaries	4,500,000														
Facilities Salaries	250,000														
Transfers to Self Insurance	4,343,903														
Property Insurance (SB1276)	-														
TOTAL APPROPRIATIONS	185,223,372	522,068	139,291	-	392,932	393,192	250,173	1,394,537	12,322,072	13,457	459,013	116,140	66,651,573	-	111,927
UNAPPROPRIATED	2,900,000	-	-	-	-	-	-	-	0	-	0	-	(1)	1,900,000	0



ENTERPRISE FUND

ENTERPRISE FUNDS BEACON LEARNING CENTER

REFER TO PAGE 28 OF THE DISTRICT SUMMARY BUDGET

Beacon Learning Center, also known as Beacon Educator, is a self-supporting, internet-based enterprise offering professional development and educational resources based on contemporary research. Beacon began in 1997 and has built resources for educators, which include:

- Online and hybrid professional development programs, courses, and modules
- Curriculum products
- Specialized consultation services

Since 2003, educators have completed more than 442,841 Beacon professional development courses and modules. Programs include Reading, ESOL, Gifted, and Autism Endorsements, Professional Learning Certification Program, and other professional growth options. Beacon has delivered more than 9,100,000 hours of online professional development coursework for educators in 47 states. Beacon continues to develop new resources to help educators increase student achievement.

Beacon has contracted with numerous school districts and educational institutions to support their investment in professional growth for teachers, administrators, and support staff. Additionally, a growing number of individuals purchase online professional development courses for recertification purposes.

ENTERPRISE FUND: (3481): Beacon Educator's generates its revenue of \$2,300,000 from Professional Development services. As of July 1, 2025, there is an estimated Fund Balance of \$4,388,947.

Contact: Linda Pitts

Fund 910 Project 2076 Beacon Learning Center FY 2025-2026

July 31, 2025

Enterprise Fund

Object	Description	Current Year
	Salaries:	Appropriations
111	Administrators-Regular Pay	339,424
113	Administrators - Supplements	2,764
115	Administrators - Term Pay Sick	
121	Teachers-Regular Pay	
131	Other Certified-Regular Pay	
133	Supplement-Other Certified	
161	Other Support Personnel	
181	Administrator, Non-Supervisory	901,796
183	Salaried Support Pers Supplement	
	Total Salaries:	1,243,983
Object	Description	Current Year
	Employee Benefits:	Appropriations
210	Retirement	210,630
220	Social Security	89,906
230	Group Insurance	127,594
235	Unemployment Compensation	
240	Workers' Comp	21,751
	Total Employee Benefits:	449,881
Object	Description	Current Year
	Purchased Services:	Appropriations
310	Professional & Technical	450,000
320	Insurance & Bond Premiums	
330	Travel	10,000
331	Travel CL-3	
359	Tech Related Repairs & Maintenance	
360	Technology Related Rentals	
369	Communications	35,000
379	Telephone & Other Data Svcs	2,400
390	Other Purchased Services	
399	Tech Related Purchased Services	
	Total Professional & Technical	497,400
Object	Description	Current Year
	Energy Services:	Appropriations
410	Natural Gas	
420	Bottled Gas	
430	Electricity	
440	Heating Oil	
450	Gasoline	
460	Diesel Fuel	
490	Other Energy Services	
	Total Energy Services:	-

Object	Description	Current Year
	Materials & Supplies:	Appropriations
510	Supplies	15,000
519	Technology Related Supplies	750
530	Periodicals	
540	Oil & Grease	
550	Repair Parts	
560	Tires & Tubes	
570	Food	
580	Commodities	
590	Other Materials & Supplies	
	Total Materials & Supplies:	15,750
Object	Description	Current Year
	Capital Outlay:	Appropriations
610	Library Books	
621	Capitalized AV Materials	
622	Non-Capitalized AV Materials	
630	C/O Buildings & Fixed Equip	
641	Capitalized Furn/Fix/Equip	20,000
642	Non-Capitalized Furn/Fix/Equip	10,000
643	Capitalized Computer Hardware	
644	Non-Cap Computer Hardware	15,000
648	Tech-Rel Furn/Fix/Equip	
649	Tech-Rel Ncap Furn/Fix/Equip	2,000
680	Improve Other Than Bldgs	
691	Capitalized Computer Software	2,500
692	Non-Cap Computer Software	2,500
	Total Capital Outlay:	52,000
Object	Description	Current Year
	Other Expenses:	Appropriations
710	Redemption of Principal	
720	Interest	
730	Dues & Fees	40,000
740	Judg Against School System	
750	Other Personal Services	
774	General Liability	
776	Property	
777	Prescription Claims	
778	Worker's Compensation	
792	Indirect Cost	
	Total Other Expenses:	40,000
	Total Budget	2,299,015
	Total Encumbered	-
	Total Project Budget ==>	2,299,015



INTERNAL SERVICE

**INTERNAL SERVICE FUNDS
SELF INSURANCE
GENERAL LIABILITY/WORKERS' COMPENSATION**

REFER TO PAGE 29 OF THE DISTRICT SUMMARY BUDGET

Internal Service Funds are used to account for self-insurance program funds and other proprietary funds. Generally Accepted Accounting Principles (GAAP) and Government Accounting Standards Board (GASB) statements dictate the accounting procedures for self insurance funds of governmental agencies. We as a governmental agency are required to follow these standards and principles.

REVENUE:

CHARGES FOR SERVICES (3481): This is the estimated amount to be collect from various funds for General Liability/Workers Compensation Insurance. As estimated unpaid claims accumulate over the years, it is necessary to monitor and reserve accordingly. At June 30, 2025, the Reserve for Estimated Unpaid Claims account contained \$9,676,790.

Fund 710 Project 2016
Internal Service FY 2025-2026

July 28, 2025

Object	Description	Current Year
	Salaries:	Appropriations
111	Administrators-Regular Pay	133,960
113	Administrators-Supplements	-
115	Administrators-Term/Sick Pay	-
133	Other Certified-Regular Pay	-
151	Para-Profess-Regular Pay	-
152	Para-Profess-Overtime Pay	-
161	Support Personnel-Reg Pay	78,691
162	Support Personnel-Overtime Pay	-
163	Support Personnel-Supplement	-
165	Support Personnel-Term/Sick Pay	
166	Worker's Comp Light Duty	
171	Board Members Regular Pay	-
181	Administrator, Non-Supervisory	50,349
	Total Salaries:	262,999
Object	Description	Current Year
	Employee Benefits:	Appropriations
210	Retirement	39,506
220	Social Security	20,119
230	Group Insurance	39,295
235	Unemployment Compensation	-
240	Workers' Comp	3,945
	Total Employee Benefits:	102,866
Object	Description	Current Year
	Purchased Services:	Appropriations
310	Professional & Technical	477,913
320	Insurance & Bond Premiums	5,507,603
330	Travel	8,000
331	Travel CL-3	300
350	Repairs & Maintenance	100
360	Rentals	200
369	Technology Related Rentals	1,400
370	Communications	300
379	Telephone & Other Data Comm Sv	2,100
390	Other Purchased Services	80,000
	Total Purchased Services:	6,077,916
Object	Description	Current Year
	Energy Services:	Appropriations
410	Natural Gas	-
420	Bottled Gas	-
430	Electricity	-
440	Heating Oil	-
450	Gasoline	-
460	Diesel Fuel	-
490	Other Energy Services	-
	Total Energy Services:	-

Object	Description	Current Year
	Materials & Supplies:	Appropriations
510	Supplies	2,200
519	Technology Related Supplies	3,800
530	Periodicals	-
540	Oil & Grease	-
550	Repair Parts	-
560	Tires & Tubes	-
570	Food	-
580	Commodities	-
590	Other Materials & Supplies	-
	Total Materials & Supplies:	6,000
Object	Description	Current Year
	Capital Outlay:	Appropriations
610	Library Books	-
621	Capitalized AV Materials	-
622	Non-Capitalized AV Materials	-
630	C/O Buildings & Fixed Equip	-
641	Capitalized Furn/Fix/Equip	15,000
642	Non-Capitalized Furn/Fix/Equip	130,000
643	Capitalized Computer Hardware	2,000
644	Non-Cap Computer Hardware	2,000
648	Tech Rel Cap FF&E	1,000
649	Tech Rel Non Cap FF&E	1,000
670	Improve Other Than Bldgs	-
691	Capitalized Computer Software	500
692	Non-Cap Computer Software	500
	Total Capital Outlay:	152,000
Object	Description	Current Year
	Other Expenses:	Appropriations
710	Redemption of Principal	-
720	Interest	-
730	Dues & Fees	8,000
740	Judg Against School System	-
750	Other Personal Services	3,000
770	Claims Expense	100
772	Auto Liability	230,000
773	Auto Physical Damage	100,000
774	General Liability	1,000,000
775	Errors & Omission Claim Exp	-
776	Property	485,000
778	Worker's Compensation	3,000,000
790	Miscellaneous Expense	10,000
	Total Other Expenses:	4,836,100
	Total Budget	11,437,881
	Total Encumbered	1,609
	Total Project Budget ==>	11,439,490

Self Insurance - Group Health FY 2025-2026

Object	Description	Current Year
	Salaries:	Appropriations
111	Administrators-Regular Pay	
113	Administrators-Supplements	
115	Administrators-Term/Sick Pay	
133	Other Certified-Regular Pay	
151	Para-Profess-Regular Pay	
152	Para-Profess-Overtime Pay	
161	Support Personnel-Reg Pay	
162	Support Personnel-Overtime Pay	
163	Support Personnel-Supplement	
165	Support Personnel-Term/Sick Pay	
166	Worker's Comp Light Duty	
171	Board Members Regular Pay	
181	Administrator, Non-Supervisory	
	Total Salaries:	-
Object	Description	Current Year
	Employee Benefits:	Appropriations
210	Retirement	
220	Social Security	
230	Group Insurance	
235	Unemployment Compensation	
240	Workers' Comp	
	Total Employee Benefits:	-
Object	Description	Current Year
	Purchased Services:	Appropriations
310	Professional & Technical	1,377,000
320	Insurance & Bond Premiums	2,925,120
330	Travel	
331	Travel CL-3	
350	Repairs & Maintenance	
360	Rentals	
369	Technology Related Rentals	134,400
370	Communications	
379	Telephone & Other Data Comm Sv	1,000
390	Other Purchased Services	840,000
	Total Purchased Services:	5,277,520
Object	Description	Current Year
	Energy Services:	Appropriations
410	Natural Gas	
420	Bottled Gas	
430	Electricity	
440	Heating Oil	
450	Gasoline	
460	Diesel Fuel	
490	Other Energy Services	
	Total Energy Services:	-

Object	Description	Current Year
	Materials & Supplies:	Appropriations
510	Supplies	
519	Technology Related Supplies	
530	Periodicals	
540	Oil & Grease	
550	Repair Parts	
560	Tires & Tubes	
570	Food	
580	Commodities	
590	Other Materials & Supplies	
	Total Materials & Supplies:	-
Object	Description	Current Year
	Capital Outlay:	Appropriations
610	Library Books	
621	Capitalized AV Materials	
622	Non-Capitalized AV Materials	
630	C/O Buildings & Fixed Equip	
641	Capitalized Furn/Fix/Equip	
642	Non-Capitalized Furn/Fix/Equip	
643	Capitalized Computer Hardware	
644	Non-Cap Computer Hardware	
648	Tech Rel Cap FF&E	
649	Tech Rel Non Cap FF&E	
670	Improve Other Than Bldgs	
691	Capitalized Computer Software	
692	Non-Cap Computer Software	
	Total Capital Outlay:	-
Object	Description	Current Year
	Other Expenses:	Appropriations
710	Redemption of Principal	
720	Interest	
730	Dues & Fees	142,100
740	Judg Against School System	
750	Other Personal Services	
770	Claims Expense	
771	Group Health Claims	27,663,412
772	Auto Liability	
773	Auto Physical Damage	
774	General Liability	
775	Errors & Omission Claim Exp	
776	Property	
778	Worker's Compensation	
790	Miscellaneous Expense	
	Total Other Expenses:	27,805,512
	Total Budget	33,083,032
	Total Encumbered	81,278
	Total Project Budget ==>	33,164,310