

The School Board of Hernando County, Florida
Finance Department
Resolution to Amend District School Budget
Fiscal Year 2025-2026

Food Service Fund - Budget Amendment #1
Executive Summary

Food Service Fund Budget Amendment #1 is for the fiscal period ending **September 30, 2025**. Below is a summary of the adjustments to estimated revenues and appropriations. Additional detail by object is attached (page 2) for further reference.

	Increase	Decrease
Estimated Revenue Changes:		
Federal Through State Sources	-	
State Sources	-	
Local Sources	472,499	472,499
Other Financing Sources:		
Transfers in from General Fund	-	-
Transfers in from Capital Projects		
Loss Recoveries		
Net Change in Estimated Revenue	\$ -	
Appropriations Changes (by Function and Object):		
Function 7600 - Food Service:		
100 Salaries	13,700	
200 Benefits		2,949
300 Purchased Services	136	
400 Energy Services	701	
500 Materials and Supplies	7,672	
600 Capital Outlay	638,004	
700 Other Expenses	-	-
Net Change in Appropriations	\$ 657,265	

Fund Balance Changes:	Increase (Decrease)
Fund Balance - July 1, 2025	\$ 10,257,225
Increase (decrease) in Estimated Revenues	-
(Increase) decrease in Appropriations	(657,265)
Fund Balance - September 30, 2025	\$ 9,599,960

The School Board of Hernando County, Florida
Food Service Fund
Budget Amendment #1
Summary by Object
Fiscal Year 2025-2026

	Original Budget 2025-2026	Current Budget 2025-2026	Increase	Decrease	Amended Budget 2025-2026
ESTIMATED REVENUE					
FEDERAL THROUGH STATE SOURCES					
3260 NATIONAL SCHOOL LUNCH ACT	18,446,000	18,446,000			18,446,000
3265 USDA DONATED COMMODITIES	-	-			-
3269 OTHER FOOD SERVICE	-	-			-
3280 FEDERAL THROUGH LOCAL	-	-			-
3299 MISCELLANIEOUS FEDERAL THROUGH STATE	-	-			-
TOTAL FEDERAL THROUGH STATE SOURCES	18,446,000	18,446,000	-	-	18,446,000
STATE SOURCES					
3337 SCHOOL BREAKFAST SUPPLEMENT	86,000	86,000			86,000
3338 SCHOOL LUNCH SUPPLEMENT	108,000	108,000			108,000
3399 OTHER MISCELLANEOUS STATE	-	-			-
TOTAL STATE SOURCES	194,000	194,000	-	-	194,000
LOCAL SOURCES:					
3451 STUDENT LUNCHES	472,499	472,499		472,499	-
3453 ADULT LUNCH / BREAKFAST	-	-	2,500		2,500
3454 STUDENT / ADULT ALA CARTE	-	-	450,000		450,000
3456 OTHER FOOD SALES	-	-	15,000		15,000
3457 FOOD REBATES	-	-	4,999		4,999
3495 OTHER MISCELANEOUS LOCAL	-	-			-
TOTAL LOCAL SOURCES:	472,499	472,499	472,499	472,499	472,499
OTHER FINANCING SOURCES:					
3610 TRANSFERS IN FROM GENERAL FUND	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES:	-	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	19,112,499	19,112,499	472,499	472,499	19,112,499
BEGINNING FUND BALANCE	11,775,503	11,775,503	-	-	11,775,503
TOTAL ESTIMATED REVENUE	30,888,002	30,888,002	472,499	472,499	30,888,002
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			-		
APPROPRIATIONS					
EXPENDITURES:					
100 SALARIES	5,240,659	5,240,659	13,700		5,254,359
200 BENEFITS	2,969,915	2,969,915		2,949	2,966,967
300 PURCHASED SERVICES	722,203	722,203	136		722,339
400 ENERGY SERVICES	314,500	314,500	701		315,201
500 MATERIALS AND SUPPLIES	10,803,500	10,803,500	7,672		10,811,172
600 CAPITAL OUTLAY	330,000	330,000	638,004		968,004
700 OTHER EXPENSES	250,000	250,000	-	-	250,000
TOTAL EXPENDITURES	20,630,777	20,630,777	660,213	2,949	21,288,042
OTHER FINANCING USES					
9700 TRANSFERS OUT	-	-	-	-	-
920 TRANSFERS TO DEBT SERVICE FUND	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-
ENDING FUND BALANCE	10,257,225	10,257,225	-	657,265	9,599,960
TOTAL APPROPRIATIONS	30,888,002	30,888,002	660,213	660,213	30,888,002
NET INCREASE (DECREASE) IN APPROPRIATIONS			(0)		