

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

Food Service Fund - Budget Amendment #2  
Executive Summary

Food Service Fund Budget Amendment #2 is for the fiscal period ending **December 31, 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
<b>Estimated Revenue Changes:</b>		
Federal Through State Sources		
State Sources		
Local Sources	\$ 11,915	
Other Financing Sources:		
Transfers in from General Fund		
Transfers in from Capital Projects		
Loss Recoveries		
<b>Net Change in Estimated Revenue</b>	<b>\$ 11,915</b>	
<b>Appropriations Changes (by Function and Object):</b>		
<b>Function 7600 - Food Service:</b>		
100 Salaries		
200 Benefits		
300 Purchased Services		
400 Energy Services		
500 Materials and Supplies		
600 Capital Outlay		
700 Other Expenses		
<b>Net Change in Appropriations</b>	<b>\$ -</b>	

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
<b>Fund Balance - September 30, 2025</b>	<b>\$ 9,599,960</b>
Increase (decrease) in Estimated Revenues	11,915
(Increase) decrease in Appropriations	-
<b>Fund Balance - December 31, 2025</b>	<b>\$ 9,611,875</b>

The School Board of Hernando County, Florida  
 Food Service Fund  
 Budget Amendment #2  
 Summary by Object  
 Fiscal Year 2025-2026

	<b>Original Budget 2025-2026</b>	<b>Current Budget 2025-2026</b>	<b>Increase</b>	<b>Decrease</b>	<b>Amended Budget 2025-2026</b>
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES					
3260 NATIONAL SCHOOL LUNCH ACT	18,446,000	18,446,000	-	-	18,446,000
3299 MISCELLANIEOUS FEDERAL THROUGH STATE	-	-	-	-	-
<b>TOTAL FEDERAL THROUGH STATE SOURCES</b>	<b>18,446,000</b>	<b>18,446,000</b>	<b>-</b>	<b>-</b>	<b>18,446,000</b>
STATE SOURCES					
3337 SCHOOL BREAKFAST SUPPLEMENT	86,000	86,000	-	-	86,000
3338 SCHOOL LUNCH SUPPLEMENT	108,000	108,000	-	-	108,000
<b>TOTAL STATE SOURCES</b>	<b>194,000</b>	<b>194,000</b>	<b>-</b>	<b>-</b>	<b>194,000</b>
LOCAL SOURCES:					
3451 STUDENT LUNCHES	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	-	-	11,915	-	11,915
<b>TOTAL LOCAL SOURCES:</b>	<b>472,499</b>	<b>472,499</b>	<b>11,915</b>	<b>-</b>	<b>484,414</b>
OTHER FINANCING SOURCES:					
3610 TRANSFERS IN FROM GENERAL FUND	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>19,112,499</b>	<b>19,112,499</b>	<b>11,915</b>	<b>-</b>	<b>19,124,414</b>
BEGINNING FUND BALANCE	11,775,503	11,775,503	-	-	11,775,503
<b>TOTAL ESTIMATED REVENUE</b>	<b>30,888,002</b>	<b>30,888,002</b>	<b>11,915</b>	<b>-</b>	<b>30,899,917</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>11,915</b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
100 SALARIES	5,240,659	5,254,359	-	-	5,254,359
200 BENEFITS	2,969,915	2,966,967	-	-	2,966,967
300 PURCHASED SERVICES	722,203	722,339	-	-	722,339
400 ENERGY SERVICES	314,500	315,201	-	-	315,201
500 MATERIALS AND SUPPLIES	10,803,500	10,811,172	-	-	10,811,172
600 CAPITAL OUTLAY	330,000	968,004	-	-	968,004
700 OTHER EXPENSES	250,000	250,000	-	-	250,000
<b>TOTAL EXPENDITURES</b>	<b>20,630,777</b>	<b>21,288,042</b>	<b>-</b>	<b>-</b>	<b>21,288,042</b>
OTHER FINANCING USES					
9700 TRANSFERS OUT	-	-	-	-	-
920 TRANSFERS TO DEBT SERVICE FUND	-	-	-	-	-
<b>TOTAL OTHER FINANCING USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
ENDING FUND BALANCE	10,257,225	9,599,960	11,915	-	9,611,875
<b>TOTAL APPROPRIATIONS</b>	<b>30,888,002</b>	<b>30,888,002</b>	<b>11,915</b>	<b>-</b>	<b>30,899,917</b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b>11,915</b>		