

# **NPT Special Education Cooperative**

Amended Budget Hearing

April 22, 2025

8:45 am

Lake Land College

600 E 1st Street. Panama, FL 32557



## **AGENDA**

- I. Call to Order
- II. Roll Call
- IV. Presentation of FY 25 Amended Budget
- V. Public Comment
- VI. Adjourn

FY25 Amended NPT STATE BUDGET

Beginning 7-1-2024 Fund Balance:

<b>Fund 10</b>		\$ 422,221.00
Local Assessments		
Interest	1342	\$ 2,771,364.23
Lease CR & ROE	1510	\$ 4,000.00
Donations	1910	-
Revenue from other Districts	1920	-
Refund from Prior Year	1940	\$ 4,526.25
Other Revenue	1950	-
State Flow-Thru	1999	\$ 7,000.00
Federal Flow-Thru	2100	-
GSA / EBF	2200	-
State Grant (TPC)	3001	\$ 445,000.00
Preschool	3999	-
IDEA	4600	-
DORS Grant	4620	-
Medicaid Ad-Outreach	4950	-
Medicaid FFS	4991	\$ 53,000.00
Other Restricted Grants Received from Federal Gov Through the State	4992	\$ 40,000.00
Other Federal Revenue	4998	\$ 16,629.00
	4999	\$ 55,000.00
<b>Fund 40</b>		
Transportation Assessment	1442	\$ 8,000.00
State Transportation Flowthru 40-3510-11	3510	\$ 6,340.81
		\$ 3,410,860.29

\*Includes FY24 July & August Salaries and Benefits paid in FY25

Expenditures	100	200	300	400	500	600	700	GRAND TOTAL
Special Ed Programs (Functions 1200-1220)	1200	\$ 587,844.10	\$ 137,596.31	\$ 307,405.53	\$ 36,100.00	\$ 4,300.00		\$ 1,073,245.94
Special Education Programs PreK	1225	\$ -	-	\$ -	-			\$ -
CTE	1400	\$ 97,510.08	\$ 32,261.93	\$ 4,600.00	\$ 10,000.00			\$ 144,372.01
ESY Programs	1600	\$ 6,080.00	\$ 1,259.61	\$ 100.00	\$ 300.00			\$ 7,739.61
Social Workers	2110	\$ 118,813.39	\$ 22,405.69	\$ 3,888.27	\$ 10,000.00			\$ 155,107.35
Health Services	2130	\$ 49,102.05	\$ 9,822.20	\$ 8,350.00	\$ 3,100.00			\$ 70,374.25
Psychologists	2140	\$ 405,803.13	\$ 82,204.10	\$ 8,034.52	\$ 14,000.00			\$ 510,041.75
Speech & Audiology	2150	\$ 326,607.50	\$ 71,257.46	\$ 84,700.00	\$ 8,100.00			\$ 490,664.96
Imp of Instruction	2200	\$ 13,530.00	\$ 31,000.00	\$ 10,000.00		\$ 3,500.00		\$ 58,030.00
Executive Administration Services	2320	\$ 262,377.41	\$ 60,098.01	\$ 71,703.75	\$ 6,000.00	\$ 9,000.00		\$ 409,179.17
Fiscal Services	2520			\$ 11,630.00				\$ 11,630.00
FAC & Acq	2530							\$ -
Space usage	2540							\$ -
Transportation Services	2550		\$ 5,000.00	\$ 3,000.00	\$ -			\$ 8,000.00
Printing Supplies	2570			\$ 300.00				\$ 300.00
Data Processing	2660		\$ 13,200.00					\$ 13,200.00
Flow-Thru to Regions (State Personnel)	4100					\$ 544,340.81		\$ 544,340.81
Flow-Thru to Other Districts/FACeS	4220							\$ -
Flow-Thru to Other Districts	4320							\$ -

Projected 6-30-25 Balance	\$ 1,854,137.66	\$ 430,435.31	\$ 549,612.07	\$ 100,900.00	\$ 13,300.00	\$ 547,840.81	\$ -	\$ 3,496,225.85
	53.03%	12.31%	15.72%	2.89%	0.38%	15.67%	100.00%	
					Estimated Balance rolled over from FY25			\$ (85,365.56)
								\$ 336,855.44

Deficit will be paid by rolled over STEP Money

## **FY25 NPT Amended Budget**

### **Revenue**

FY25 Proposed Budget \$3,464,801.07

FY25 Amended Budget \$3,410,860.29

Overall decrease of \$53,940.78

#### **Causes of Revenue Decrease**

- Regular Assessment decrease by \$19,337.80 (1,766,466.64 to 1,747,108.84)
  - This is due to decrease in employer IMRF benefits and using exact amounts for insurances taken.
- Decrease in FACES Assessment by \$42,188.23 (1,051,670.77 to 1,009,482.54)
  - This is due to increase in substitute salaries, decrease in paraprofessional salaries and decrease in benefits for IMRF & insurances
- Decrease in ESY Assessment by \$370.56 (5,143.41 to 4,772.85)
  - This is due to the employer paid IMRF percentage decreasing for 2025
- Added Homebound Services totaling \$4,526.25.
- Increase in FACES Revenue by \$2000 (5,000 tp 7,000)
  - This is from a grant received for Tornado Joe's coffee cart at TJHS, donations and fundraisers. These funds help cover the costs for supplies for fundraisers and for the coffee/tea carts in Taylorville and Nokomis.
- Increase in State Transportation Funds by \$1,423.11 (4,917.70 to 6,340.81)

### **Expenditures**

FY25 Proposed Budget \$3,551,479.52

FY25 Amended Budget \$3,496,225.85

Overall decrease of \$55,253.67

#### **Causes of Expenditure Decrease**

- Salaries increased by \$28,149.56 (1,825,988.10 to 1,854,137.66)
- Benefits decreased by \$81,694.86 (512,130.17 to 430,435.31)
  - Salaries increased due to increasing substitutes and benefits decreased due to the employer IMRF percentage decreasing and using exact amounts for board paid insurances that were elected instead of estimations for all employees
- Purchased Services decrease by \$1,181.48 (550,793.55 to 549,612.07)
  - Decrease in HI and VI contractual services
  - Increase in SLP contracted services to help cover a maternity leave and the increased numbers in SLP
  - Increase in Improvement of Instruction due to them being in-person
- Materials decrease by \$1,700 (102,600 to 100,900)
- Capital Outlay Material increase by \$1,250 (12,050 to 13,300)
- Flow Through decrease by \$76.89 (547,917.70 to 547,840.81)

### **In Summary**

- Salaries 53.03%
- Benefits 12.31%
- Purchase Services 15.72% (Payments from Nokomis & Pana for FACeS & Contractual Services)
- Materials 2.89%
- Capital Outlay/Equipment 0.38%
- Other Object 15.67% (Flow Thru of General State Aid, Medicaid, & Transportation Claim to the Districts)
- Projected Ending Balance 6/30/25 for Amended Budget \$336,855.44
  - (Estimated Deficit of \$85,365.56 will be taken from Previous years STEP money rolled over)

# NPT Special Education Cooperative

FY25 Amended Budget Hearing

April 22, 2024

## FY25 Amended NPT STATE BUDGET

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### Fund 10

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State Grant (1PC)	3999	\$ -
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IDEA	4620	\$ -
DDRS Grant	4550	\$ -
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Federal Gov through the State	4998	\$ 10,629.00
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\$ 1,854,137.60	\$ 430,435.31	\$ 649,612.07	\$ 100,900.00	\$ 13,300.00	\$ 547,840.81	\$ -	\$ 3,495,225.85
53.03%	12.31%	15.72%	2.89%	0.38%	15.67%		100.00%

Projected 6-30-25 Balance

Estimated Balance rolled over from FY25

\$ (85,365.56)

\$ 336,855.44

Deficit will be paid by rolled over STEP Money

## Revenue

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## Causes of Expenditure Decrease

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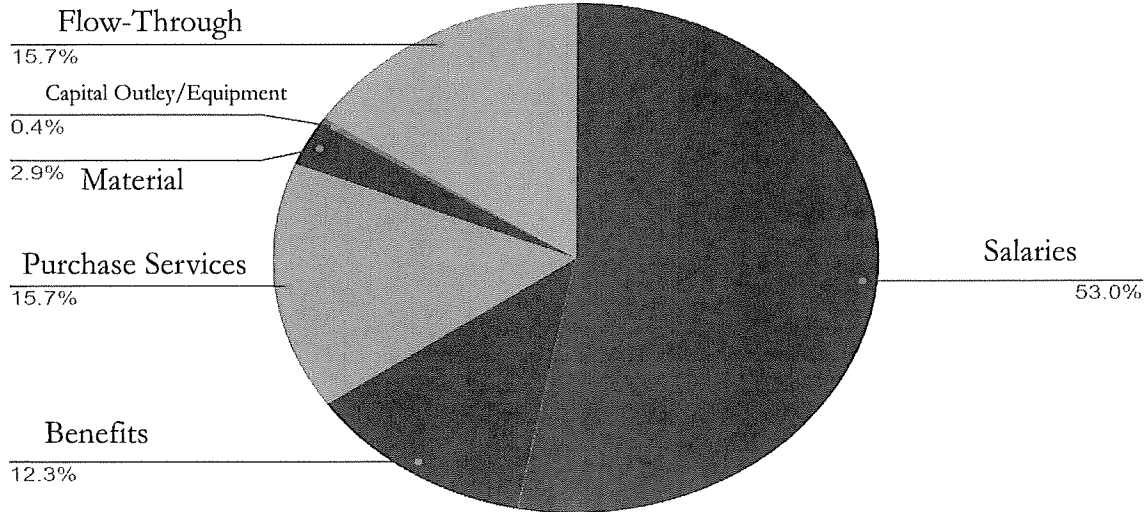
- Purchase Services – Decrease of \$1,181.48 (550,793.55 to 549,612.07)
  - Decrease in HI and VI contractual services
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  - Increase in Improvement of Instruction due to them being in-person

## Causes of Expenditure Decrease

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- Materials – decrease of \$1,700 (102,600 to 100,900)
- Capital Outlay/Equipment – increase by \$1,250 (12,050 to 13,300)
- Other Objects – decrease in \$76.89 (547,917.70 to 547,840.81)

## Budget Summary



Projected Ending Balance as of 6/30/25: \$336,855.44

- (FY25 Estimated Deficit -85,365.56 will be paid by rolled over STEP money)



**FY25 Nokomis Amended NPT Budget**

1202-100 Faces Salary pd by NPT	\$ 146,017.18
1202-100 Other Salary (After Hours)	\$ (318.95)
1202-200 Faces Benefits pd by NPT	\$ 38,584.93
1202-200 Other Benefits (After Hours)	\$ -
1202-300 Face sPurchase Service	\$ 105,083.81
1202-400 Faces Materials	\$ 4,096.36
1202-500 Faces Capital Materials	\$ 431.20
<i>FACES Assessment is billed every month</i>	
1206-100 Vision Salary	\$ -
1206-200 Vision Benefits	\$ -
1206-300 *Vision Purchase Service	\$ 1,072.68
1206-400 *Vision Materials	\$ 74.12
1207-100 Hearing Itinerant Salary	\$ -
1207-200 Hearing Itinerant Benefits	\$ -
1207-300 *Hearing Itinerant Purchase Service	\$ 4,482.98
1207-400 *Hearing Itinerant Materials	\$ 74.12
1212-100 Behavior Specialist Salary	\$ -
1212-200 Behavior Specialist Benefits	\$ -
1212-300 *Behavior Specialist Purchase Service	\$ 400.25
1212-400 *Behavior Specialist Materials	\$ 14.82
1400-100 Transition Specialist Salary	\$ -
1600-100 ESY Salaries	\$ 1,003.20
1600-200 ESY Benefits	\$ 148.66
1600-300 ESY Purchase Service	\$ 33.00
1600-400 ESY Materials	\$ 99.00
<i>ESY Assessment is billed in August &amp; May</i>	
2110-100 Social Worker Salary	\$ -
2110-100 Social Worker After Hours Salary	\$ -
2110-100 Social Worker FACeS Salary	\$ 256.16
2110-100 Social Worker Substitute Salary	\$ -
2110-100 Social Worker Intern Salary	\$ -
2110-200 Social Worker Benefits	\$ -
2110-200 Social Worker After Hours Benefits	\$ -
2110-200 Social Worker FACeS Benefits	\$ 48.31
2110-200 Social Worker Substitute Benefits	\$ -
2110-200 Social Worker Intern Benefits	\$ -
2110-300 *Social Worker Purchase Service	\$ 542.00
2110-400 *Social Worker Materials	\$ 1,393.94

2130-100 Health Services Salary	\$ 7,210.79
2130-100 Health Services After Hours Salary	\$ -
2130-100 ESY Health Services Salary	\$ 69.30
2130-200 Health Services Benefits	\$ 1,422.22
2130-200 Health Services After Hours Benefits	\$ 20.15
2130-200 ESY Health Services Benefits	\$ 11.77
2130-300 *Health Services Purchase Service	\$ 481.79
2130-300 *ESY Health Services Purchase Service	\$ 33.00
2130-400 *Health Services Materials	\$ 444.73
2130-400 *ESY Health Services Materials	\$ 33.00
 2130-300 Medicaid Fees	 \$ 741.21
 2140-100 Psychologist Salary	 \$ 54,654.97
2140-100 Psychologist After Hours Salary	\$ -
2140-100 Psychologist FACeS Salary	\$ 789.79
2140-100 Psychologist Substitute Salary	
2140-100 *Psychologist Intern Salary	
2140-200 Psychologist Benefits	\$ 11,717.11
2140-200 Psychologist After Hours Benefits	\$ -
2140-200 Psychologist FACeS Benefits	\$ 158.65
2140-200 Psychologist Substitute Benefits	
2140-200 *Psychologist Intern Benefits	\$ -
2140-300 *Psychologist Purchase Service	\$ 1,228.81
2140-400 *Psychologist Materials	\$ 2,141.18
 2150-100 Speech Salary	 \$ 58,705.93
2150-100 Speech After Hours Salary	\$ -
2150-100 FACeS Speech Salary	\$ 11,876.10
2150-100 Speech SUB Salary	\$ -
2150-100 ESY Speech Salary	\$ 69.30
2150-200 Speech Benefits	\$ 12,698.91
2150-200 Speech After Hours Benefits	\$ -
2150-200 FACeS Speech Benefits	\$ 2,823.55
2150-200 Speech SUB Benefits	\$ -
2150-200 ESY Speech Benefits	\$ 8.81
2150-300 *Speech Purchase Service	\$ 14,556.34
2150-300 ESY Speech Purchase Service	\$ 33.00
2150-400 *Speech Materials	\$ 2,208.45
2150-400 ESY Speech Materials	\$ 33.00
2150-600 *Speech Other Objects	\$ -
 2210-200 *Improvement of Instruction Tuition Reimbursement	 \$ 2,005.71

2210-300 *Improvement of Instruction Purchase Service	\$	4,595.50
2210-400 *Improvement of Instruction Materials	\$	1,482.42
2210-600 *Improvement of Instruction Other Objects	\$	518.85
2313-100 Board Treasurer Salary	\$	177.89
2313-200 Board Treasurer Benefits	\$	13.61
2320-100 Administration Salary (DIR)	\$	15,329.46
2320-100 Administration Salary (PC)	\$	8,097.49
2320-100 Administration Salary (PC-Sub)	\$	-
2320-100 *Administration Salary (Clerical)	\$	15,290.47
2320-100 Administration Salary After Hours	\$	-
2320-200 Administration Benefits (DIR)	\$	3,029.18
2320-200 Administration Benefits (PC)	\$	1,785.66
2320-200 Administration Benefits (PC-Sub)	\$	-
2320-200 *Administration Benefits (Clerical)	\$	4,080.59
2320-200 Administration Benefits After Hours	\$	-
2320-300 *Administration Purchase Service (DIR)	\$	-
2320-300 *Administration Purchase Service (PC)	\$	51.88
2320-300 *Administration Purchase Service (Clerical)	\$	51.88
2320-300 *Administration Purchase Service	\$	9,043.31
2320-400 *Administration Materials	\$	889.45
2320-500 *Administration Capital Outlay	\$	1,037.69
2366-650 Settlements	\$	296.48
2320-300 Legal	\$	1,482.42
2520-100 *Fiscal Services Salary	\$	-
2520-200 *Fiscal Services Benefits	\$	-
2520-300 *Fiscal Services Purchase Service	\$	1,704.78
2520-400 *Fiscal Services Materials	\$	19.27
2540-300 *Operations/Maintenance Purchase Service	\$	-
2540-400 *Operations/Maintenance Materials	\$	-
2570-400 *Printing Materials	\$	44.47
2660-300 *Data Processing Purchase Service	\$	1,956.79
40-2552-40 Bus Gasoline purchases	\$	444.73
40-2554-30 Bus Maintenance	\$	741.21
40-2554-50 Bus Purchase	\$	-

Totals	\$ 561,880.82
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<b>FACES</b>	<b>\$293,894.52</b>
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Fund 40 - Transportation	\$ 1,185.93
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Legal	\$ 1,482.42
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Regular Assessment from Preliminary Budget	\$ 437,269.29
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Regular Assessment from Proposed Budget	\$ 277,128.95
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<b>Regular Assessments from AMENDED budget</b>	<b>\$ 263,742.91</b>
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***Regular Assessments Adjustment after Preliminary Budget Payments***

Estimated ESY	\$ 1,575.04
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