

The School Board of Hernando County, Florida
 Finance Department
 Resolution to Amend District School Budget
 Fiscal Year 2023-2024

Special Revenue Funds - American Rescue Plan Homeless Children & Youth
 Budget Amendment #2
Executive Summary

Special Revenue Funds - American Rescue Plan Homeless Children & Youth Budget Amendment #2 is for the fiscal period ending **December 31, 2023**. Below is a summary of the adjustments to estimated revenues and appropriations. The attached sheets provide additional detail by function and object (page 2) and by project (page 3).

	Increase	Decrease
Estimated Revenue Changes:		
Education Stabilization Funds	\$ -	\$ -
Miscellaneous Federal Through State		
Net Change in Estimated Revenue	\$ -	\$ -
Appropriations Changes (by Function):		
5000 Instruction	17,122	
6100 Student Support Services		20,837
6300 Instruction & Curriculum Development Services	1,090	
6400 Instructional Staff Training	-	-
7800 Student Transportation	\$ 2,590	
7900 Operation Services	\$ 36	
8100 Maintenance of Plant	\$ -	
8200 Administrative Technology	\$ -	
Net Change in Appropriations	\$ -	

The School Board of Hernando County, Florida
Special Revenue Funds - American Rescue Plan Homeless Children & Youth
Budget Amendment #2
Summary by Function and Object
Fiscal Year 2023-2024

	Original Budget <u>2023-2024</u>	Current Budget <u>2023-2024</u>	<u>Increase</u>	<u>Decrease</u>	Amended Budget <u>2023-2024</u>
ESTIMATED REVENUE					
FEDERAL THROUGH STATE SOURCES:					
3271 Education Stabilization Funds - K12	2,111,948	2,111,948			2,111,948
3273 Education Stabilization Funds - VPK	22,227	22,227			22,227
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	<u>2,134,175</u>	<u>2,134,175</u>	-	-	<u>2,134,175</u>
BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL ESTIMATED REVENUE	<u>2,134,175</u>	<u>2,134,175</u>	-	-	<u>2,134,175</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			-		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	118,042	98,042	153,864		251,906
200 - BENEFITS	26,258	22,106	31,841		53,947
300 - PURCHASED SERVICES	541,941	517,791		171,383	346,408
500 - MATERIALS AND SUPPLIES	585,066	615,066			615,066
600 - CAPITAL OUTLAY	115,512	143,724	2,800		146,524
700 - OTHER EXPENSES	232,365	215,365			215,365
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	70,691	65,691	933		66,624
200 - BENEFITS	14,415	13,377	147		13,524
300 - PURCHASED SERVICES	43,897	43,897		21,917	21,980
400 - ENERGY SERVICES					-
500 - MATERIALS AND SUPPLIES	9,751	9,751			9,751
600 - CAPITAL OUTLAY	22,148	29,148			29,148
700 - OTHER EXPENSES	12,855	10,855			10,855
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	17,823	19,823	981		20,805
200 - BENEFITS	3,882	4,309	108		4,417
300 - PURCHASED SERVICES	6,377	6,377			6,377
400 - ENERGY SERVICES					-
500 - MATERIALS AND SUPPLIES	-	-			-
600 - CAPITAL OUTLAY	-	-			-
700 - OTHER EXPENSES	7,513	7,513			7,513
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	159,778	156,629			156,629
200 - BENEFITS	35,476	35,476			35,476
300 - PURCHASED SERVICES	30,150	29,000	17,000		46,000
400 - ENERGY SERVICES					-
500 - MATERIALS AND SUPPLIES	26,777	26,777			26,777
600 - CAPITAL OUTLAY	-	-			-
700 - OTHER EXPENSES	17,000	17,000		17,000	-
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	33,817	33,817	2,590		36,407
7800 STUDENT TRANSPORTATION					
300 - PURCHASED SERVICES	-	10,000			10,000
7900 OPERATION SERVICES					
100 - SALARIES	2,185	2,185			2,185
200 - BENEFITS	455	455	36		491
TOTAL EXPENDITURES	<u>2,134,175</u>	<u>2,134,175</u>	<u>210,301</u>	<u>210,301</u>	<u>2,134,175</u>
TOTAL ENDING FUND BALANCE	-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	<u>2,134,175</u>	<u>2,134,175</u>	<u>210,301</u>	<u>210,301</u>	<u>2,134,175</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			-		

The School Board of Hernando County, Florida
Special Revenue Funds - American Rescue Plan Homeless Children & Youth
Budget Amendment #2 - Fund 4460
Summary by Project
Fiscal Year 2023-2024

		<u>Original Budget 2023-2024</u>	<u>Current Budget 2023-2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2023-2024</u>
Federal through State Sources:						
IDEA Pre-K/K-12	85xx	703,894	703,894			703,894
American Rescue Plan - Homeless Children & Youth	999x	1,430,281	1,430,281			1,430,281
Total Federal through State Sources		<u>2,134,175</u>	<u>2,134,175</u>	-	-	<u>2,134,175</u>
TOTAL GRANTS		<u>2,134,175</u>	<u>2,134,175</u>	-	-	<u>2,134,175</u>
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