

The School Board of Hernando County, Florida
 Finance Department
 Resolution to Amend District School Budget
 Fiscal Year 2021-2022

Special Revenue Funds - Other Federal Funds - Budget Amendment #2
Executive Summary

Special Revenue Funds - Other Federal Funds Budget Amendment #2 is for the fiscal period ending **December 31, 2022**. 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:		
Federal Through State Sources:		
Vocational Education Acts		
Workforce Innovation and Opportunity Act		
Improving Teacher Quality State Grants - Title II	\$ 51,000	
Individuals with Disabilities Education Act (IDEA)	2,111,855	
Elementary and Secondary Education Act - Title I	\$ 27	
Language Instruction - Title III	\$ 13,879	
Title IV	\$ 58,482	
IDEA Part B K-12		
IDEA Part B Pre-K		
Federal Through Local Sources:		
Miscellaneous Federal Through State	\$ 67,500	\$ -
Net Change in Estimated Revenue	\$ 2,302,742	
Appropriations Changes (by Function):		
5000 Instruction	\$ 1,532,522	
6100 Pupil Personnel Services	\$ 684,797	
6200 Instructional Media Services	\$ 7,500	
6300 Instruction and Curriculum Development Services		9,214
6400 Instructional Staff Training Services	\$ 53,005	
6500 Instruction Related Technology	\$ 3,555	-
7200 General Administration	\$ 38,265	
7300 School Administration		
7700 Central Services	\$ -	13,816
7800 Pupil Transportation Services	\$ 1,601	
7900 Operation of Plant	\$ 4,058	
8100 Maintenance of Plant	\$ 470	
Net Change in Appropriations	\$ 2,302,742	

The School Board of Hernando County, Florida
Special Revenue Funds - Other Federal Funds
Budget Amendment #2
Summary by Function and Object
Fiscal Year 2022-2023

	<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
ESTIMATED REVENUE					
FEDERAL THROUGH STATE SOURCES:					
3201 VOCATIONAL EDUCATION ACTS	313,788	338,788			338,788
3221 WORKFORCE INNOVATION AND OPPORTUNITY ACT	285,600	386,336			386,336
3225 IMPROVING TEACHER QUALITY STATE GRANTS, TITLE II	1,133,176	1,133,176	51,000		1,184,176
3230 INDIVIDUALS WITH DISABILITIES ACT (IDEA)	5,788,854	5,788,854	2,111,855		7,900,709
3240 ELEMENTARY AND SECONDARY EDUCATION ACT, TITLE I	9,020,941	9,020,941	27		9,020,968
3241 LANGUAGE INSTRUCTION - TITLE III	107,744	99,141	13,879		113,020
3242 TITLE IV	-	453,658	58,482		512,140
3271 IDEA PART B - K12	-	1,374,564			1,374,564
3273 IDEA PRE-K PART B	-	83,932			83,932
3299 MISCELLANEOUS FEDERAL THROUGH STATE	104,800	860,794	67,500		928,294
TOTAL FEDERAL THROUGH STATE SOURCES	<u>16,754,903</u>	<u>19,540,184</u>	<u>2,302,742</u>	<u>-</u>	<u>21,842,927</u>
BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL ESTIMATED REVENUE	<u>16,754,903</u>	<u>19,540,184</u>	<u>2,302,742</u>	<u>-</u>	<u>21,842,927</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>2,302,742</u>		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	4,891,823	5,052,450	565,725		5,618,175
200 - BENEFITS	1,822,343	2,061,686	195,986		2,257,672
300 - PURCHASED SERVICES	1,104,971	2,026,224	467,869		2,494,093
500 - MATERIALS AND SUPPLIES	581,395	752,998	79,009		832,007
600 - CAPITAL OUTLAY	602,044	1,054,656	183,290		1,237,946
700 - OTHER EXPENSES	20,815	78,703	40,642		119,345
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	1,433,979	1,550,148	544,147		2,094,295
200 - BENEFITS	459,739	509,343	138,593		647,936
300 - PURCHASED SERVICES	99,054	188,699	1,300		189,999
500 - MATERIALS AND SUPPLIES	136,032	169,847		3,645	166,202
600 - CAPITAL OUTLAY	30,863	98,314	5,120		103,434
700 - OTHER EXPENSES	60,725	67,225		718	66,507
6200 INSTRUCTIONAL MEDIA SERVICES					
100 - SALARIES	-	-	6,890		6,890
200 - BENEFITS	-	-	610		610
6300 INSTRUCTION AND CURRICULUM DEVELOPMENT					
100 - SALARIES	2,396,153	2,740,714		30,415	2,710,300
200 - BENEFITS	756,962	855,209	31,109		886,319
300 - PURCHASED SERVICES	62,218	81,188	1,676		82,863
500 - MATERIALS AND SUPPLIES	18,897	18,897		2,465	16,432
600 - CAPITAL OUTLAY	74,100	74,100		12,120	61,980
700 - OTHER EXPENSES	14,900	14,900	3,000		17,900
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	562,772	579,752	50,000		629,752
200 - BENEFITS	177,041	183,560		197	183,363
300 - PURCHASED SERVICES	332,576	361,607	2,805		364,412
500 - MATERIALS AND SUPPLIES	98,491	104,238		2,359	101,880
600 - CAPITAL OUTLAY	3,000	3,000		3,000	-
700 - OTHER EXPENSES	74,441	88,430	5,755		94,185
6500 INSTRUCTION RELATED TECHNOLOGY					
100 - SALARIES	118,600	111,795			111,795
200 - BENEFITS	205,463	51,060	3,555		54,615
700 - OTHER EXPENSES	-	-			-
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	556,664	596,322	38,265		634,588
7700 CENTRAL SERVICES					
100 - SALARIES	1,100	1,100		1,100	-
200 - BENEFITS	216	216		216	-
300 - PURCHASED SERVICES	4,500	9,000		9,000	-
500 - MATERIALS AND SUPPLIES	1,000	2,500		2,500	-

The School Board of Hernando County, Florida
Special Revenue Funds - Other Federal Funds
Budget Amendment #2
Summary by Function and Object
Fiscal Year 2022-2023

		<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
700 - OTHER EXPENSES		1,000	1,000		1,000	-
APPROPRIATIONS BY FUNCTION AND OBJECT						
EXPENDITURES:						
7800	PUPIL TRANSPORTATION SERVICES					
	100 - SALARIES	19,343	19,343	500		19,843
	200 - BENEFITS	3,595	3,595	351		3,946
	300 - PURCHASED SERVICES	10,494	10,300		500	9,800
	400 - ENERGY SERVICES	16,398	16,398	1,250		17,648
	700 - OTHER EXPENSES	500	500			500
7900	OPERATION OF PLANT					
	100 - SALARIES	500	500	3,000		3,500
	200 - BENEFITS	98	98	628		727
	400 - ENERGY SERVICES	100	100	900		1,000
	500 - MATERIALS AND SUPPLIES	-	470		470	-
	700 - OTHER EXPENSES	-	-			-
8100	MAINTENANCE OF PLANT					
	500 - MATERIALS AND SUPPLIES	-	-	470		470
TOTAL EXPENDITURES		16,754,903	19,540,184	2,372,447	69,704	21,842,927
TOTAL ENDING FUND BALANCE		-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT		<u>16,754,903</u>	<u>19,540,184</u>	<u>2,372,446</u>	<u>69,704</u>	<u>21,842,927</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS				<u>2,302,742</u>		

The School Board of Hernando County, Florida
Special Revenue Funds - Other Federal Funds
Budget Amendment #2 - Fund 4210
Summary by Project
Fiscal Year 2022-2023

		Original Budget <u>2022-2023</u>	Current Budget <u>2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	Amended Budget <u>2022-2023</u>
Federal through State Sources:						
Adult Education - Geographic	81x	285,600	386,336			386,336
Title I Basic	82x	9,020,941	9,020,941	27		9,020,968
Title X - Education of Homeless	83x	104,800	104,800			104,800
Individuals with Disabilities Education Act (IDEA) Preschool	84x	114,647	114,647	94,018		208,665
Individuals with Disabilities Education Act (IDEA) Discretionary	85x	5,556,637	7,015,133	2,026,659		9,041,792
Perkins Grant	86x	313,788	338,788			338,788
21st Century Community Learning Grant	87x	-	-			-
Fl Charter School Program (BEST)	87x	-	421,594			421,594
Title I School Improvement	88x	-	-			-
Title II Training and Recruitment	90x	1,133,176	1,133,176	51,000		1,184,176
SED Network I	91x	76,068	76,068			76,068
Title III NCLB	92x	107,744	99,141	13,879		113,020
SED Network II	93x	41,502	41,502		8,822	32,680
Title I School Improvement	94x	-	-			-
Title I Part D	94x	-	-			-
Title IV	96x	-	453,658	58,482		512,140
UniSig School Improvement	97x	-	334,400	67,500		401,900
Total Federal through State Sources		<u>16,754,903</u>	<u>19,540,184</u>	<u>2,311,565</u>	<u>8,822</u>	<u>21,842,927</u>
TOTAL GRANTS		<u>16,754,903</u>	<u>19,540,184</u>	<u>2,311,565</u>	<u>8,822</u>	<u>21,842,927</u>
				<u>2,302,742</u>		