

The School Board of Hernando County, Florida
 Finance Department
 Resolution to Amend District School Budget
 Fiscal Year 2022-2023

Special Revenue Funds - ESSER III - Budget Amendment #2
Executive Summary

Special Revenue Funds - ESSER III 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:		
Education Stabilization Funds	\$ 1,415,817	
Miscellaneous Federal Through State		
Net Change in Estimated Revenue	\$ 1,415,817	\$ -
Appropriations Changes (by Function):		
5000 Instruction	\$ 1,333,595	
6100 Student Support Services		
6200 Instructional Media Services		
6300 Instruction & Curriculum Development Services	\$ 52,740	
6400 Instructional Staff Training		
6500 Instructional Technology		
7100 Board of Education		
7200 General Administration		
7300 School Administration		
7400 Facilities, Acquisitions & Construction		
7500 Fiscal Services		
7600 Food Service		
7700 Central Services		
7800 Student Transportation	\$ 29,483	
7900 Operation Services		
8100 Maintenance of Plant		
8200 Administrative Technology		
Net Change in Appropriations	\$ 1,415,817	

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER III(CARES Grant)
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:					
3271 Education Stabilization Funds - K12	43,014,576	43,014,576	1,415,817		44,430,393
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	43,014,576	43,014,576	1,415,817	-	44,430,393
BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL ESTIMATED REVENUE	43,014,576	43,014,576	1,415,817	-	44,430,393
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			1,415,817		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	3,819,575	3,933,600	706,270		4,639,870
200 - BENEFITS	527,829	604,710	157,678		762,388
300 - PURCHASED SERVICES	2,073,125	2,384,355	223,955		2,608,310
500 - MATERIALS AND SUPPLIES	3,421,595	3,421,595	15,000		3,436,595
600 - CAPITAL OUTLAY	11,986,255	10,967,224	87,292		11,054,516
700 - OTHER EXPENSES	-	6,600	143,400		150,000
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	497,640	774,050			774,050
200 - BENEFITS	178,315	272,336			272,336
300 - PURCHASED SERVICES	-	2,000			2,000
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	2,826,812	2,826,812	43,000		2,869,812
200 - BENEFITS	962,650	962,650	9,740		972,390
300 - PURCHASED SERVICES	2,000	27,000			27,000
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	9,400	9,400			9,400
200 - BENEFITS	2,129	2,129			2,129
300 - PURCHASED SERVICES	-	41,000			41,000
700 - OTHER EXPENSES	-	-			-
7300 SCHOOL ADMINISTRATION					
300 - PURCHASED SERVICES	305,940	288,000			288,000
7400 FACILITIES, ACQUISITIONS & CONSTRUCTION					
300 - PURCHASED SERVICES	-	89,803			89,803
600 - CAPITAL OUTLAY	14,105,570	14,105,570			14,105,570
7800 STUDENT TRANSPORTATION					
100 - SALARIES	96,800	96,800	22,000		118,800
200 - BENEFITS	21,941	21,941	4,983		26,924
300 - PURCHASED SERVICES	570,410	570,410			570,410
400 - ENERGY SERVICES	75,000	75,000	2,500		77,500
600 - CAPITAL OUTLAY	-	-			-
8100 MAINTENANCE OF PLANT					
600 - CAPITAL OUTLAY	1,531,590	1,531,590			1,531,590
TOTAL EXPENDITURES	43,014,576	43,014,576	1,415,817	-	44,430,393
TOTAL ENDING FUND BALANCE	-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	43,014,576	43,014,576	1,415,817	-	44,430,393

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER III (CARES Grant)
Budget Amendment #2 - Fund 4450
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:						
ESSER III - (CARES Grant) Lump Sum	9992x	8,746,275	8,746,275	28,996		8,775,271
ESSER III - (CARES Grant) Lump Sum	9993x	34,268,301	34,268,301		22,014	34,246,287
ESSER III - (CARES Grant) Lump Sum	9995x	-	-	1,408,835		1,408,835
TOTAL GRANTS		<u>43,014,576</u>	<u>43,014,576</u>	<u>1,437,831</u>	<u>22,014</u>	<u>44,430,393</u>