

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

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, 2025**. 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:		
Improving Teacher Quality State Grants - Title II	\$ 69,069	
Individuals with Disabilities Education Act (IDEA)	462,507	
Elementary and Secondary Education Act - Title I	65,753	
Language Instruction - Title III	29,541	
Miscellaneous Federal Through State	476,097	
Net Change in Estimated Revenue	\$ 1,102,966	
Appropriations Changes (by Function):		
5000 Instruction	651,949	
6100 Pupil Personnel Services	143,706	
6200 Instructional Media Services		
6300 Instruction and Curriculum Development Services	65,283	
6400 Instructional Staff Training Services	317,569	
6500 Instruction Related Technology		
7100 Board		
7200 General Administration		90,812
7300 School Administration		
7400 Facilities Acquisition and Construction		
7700 Central Services		
7800 Pupil Transportation Services	10,873	
7900 Operation of Plant	4,398	
Net Change in Appropriations	\$ 1,102,966	

The School Board of Hernando County, Florida
Special Revenue Funds - Other Federal Funds
Budget Amendment #2
Summary by Function and Object
Fiscal Year 2025-2026

	Original Budget 2025-2026	Current Budget 2025-2026	Increase	Decrease	Amended Budget 2025-2026
ESTIMATED REVENUE					
FEDERAL THROUGH STATE SOURCES:					
3201 VOCATIONAL EDUCATION ACTS	314,678	315,736	-		315,736
3221 WORKFORCE INNOVATION AND OPPORTUNITY ACT	477,339	477,339	-		477,339
3225 IMPROVING TEACHER QUALITY STATE GRANTS, TITLE II	1,365,820	1,365,820	69,069		1,434,889
3230 INDIVIDUALS WITH DISABILITIES ACT (IDEA)	9,755,369	9,755,369	462,507		10,217,876
3240 ELEMENTARY AND SECONDARY EDUCATION ACT, TITLE I	8,238,280	8,238,280	65,753		8,304,033
3241 LANGUAGE INSTRUCTION - TITLE III	145,648	145,648	29,541		175,189
3242 TITLE IV	812,874	812,874	-		812,874
3299 MISCELLANEOUS FEDERAL THROUGH STATE	154,191	149,346	476,097		625,442
TOTAL FEDERAL THROUGH STATE SOURCES	21,264,200	21,260,413	1,102,966		22,363,379
BEGINNING FUND BALANCE	-	-	-		-
TOTAL ESTIMATED REVENUE	21,264,200	21,260,413	1,102,966		22,363,379
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			1,102,966		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	4,938,252	4,938,252	200,817		5,139,069
200 - BENEFITS	2,604,829	2,604,829	155,176		2,760,005
300 - PURCHASED SERVICES	2,021,144	2,028,724	403,108		2,431,832
500 - MATERIALS AND SUPPLIES	1,019,175	1,017,900		14,039	1,003,861
600 - CAPITAL OUTLAY	757,419	759,707		84,513	675,195
700 - OTHER EXPENSES	199,235	199,235		8,600	190,635
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	2,048,646	2,047,838	111,015		2,158,853
200 - BENEFITS	862,255	862,255	27,956		890,211
300 - PURCHASED SERVICES	171,864	164,272	2,000		166,272
500 - MATERIALS AND SUPPLIES	149,630	145,104	17,076		162,180
600 - CAPITAL OUTLAY	42,208	42,208		14,342	27,866
700 - OTHER EXPENSES	34,716	34,716			34,716
6300 INSTRUCTION AND CURRICULUM DEVELOPMENT					
100 - SALARIES	2,361,181	2,392,618	16,808		2,409,426
200 - BENEFITS	1,095,131	1,113,721	28,626		1,142,347
300 - PURCHASED SERVICES	99,107	99,107	3,253		102,360
500 - MATERIALS AND SUPPLIES	78,775	78,775		4,578	74,197
600 - CAPITAL OUTLAY	7,664	7,664	21,174		28,838
700 - OTHER EXPENSES	17,500	17,500			17,500
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	709,740	802,308		77,544	724,764
200 - BENEFITS	270,874	298,640		78,665	219,975
300 - PURCHASED SERVICES	492,367	380,173	287,613		667,786
500 - MATERIALS AND SUPPLIES	52,920	38,462	115,222		153,684
600 - CAPITAL OUTLAY	315	-			-
700 - OTHER EXPENSES	112,532	79,747	70,943		150,690
6500 INSTRUCTION RELATED TECHNOLOGY					
100 - SALARIES	122,360	122,360			122,360
200 - BENEFITS	78,478	78,478			78,478
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	836,578	826,515		90,812	735,704
7800 PUPIL TRANSPORTATION SERVICES					
100 - SALARIES	21,757	21,757	3,500		25,257
200 - BENEFITS	5,485	5,485	873		6,357
300 - PURCHASED SERVICES	19,492	19,492			19,492
400 - ENERGY SERVICES	21,600	21,600	6,500		28,100
700 - OTHER EXPENSES	500	500			500
7900 OPERATION OF PLANT					
100 - SALARIES	3,500	3,500	3,500		7,000
200 - BENEFITS	789	789	898		1,687
400 - ENERGY SERVICES	1,000	1,000			1,000
8100 MAINTENANCE OF PLANT					
500 - MATERIALS AND SUPPLIES	1,859	1,859			1,859
600 - CAPITAL OUTLAY	3,324	3,324			3,324
TOTAL EXPENDITURES	21,264,200	21,260,413	1,476,058	373,092	22,363,379
TOTAL ENDING FUND BALANCE	-	-	-		-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	21,264,200	21,260,413	1,476,058	373,092	22,363,379
NET INCREASE (DECREASE) IN APPROPRIATIONS			1,102,966		

The School Board of Hernando County, Florida
Special Revenue Funds - Other Federal Funds
Budget Amendment #2 - Fund 4210
Summary by Project
Fiscal Year 2025-2026

		Original Budget 2025-2026	Current Budget 2025-2026	Increase	Decrease	Amended Budget 2025-2026
Federal through State Sources:						
Adult Ed Family Literacy Grant	13250	36,807	36,807	-	-	36,807
Adult Education - Geographic	81x	440,532	440,532	-	-	440,532
Title I Basic	82x	8,238,280	8,238,280	65,753	-	8,304,033
Title X - Education of Homeless	83x	120,990	116,145	-	-	116,145
Individuals with Disabilities Education Act (IDEA) Preschool	84x	337,031	337,031	-	18,326	318,706
Individuals with Disabilities Education Act (IDEA) Discretionary	85x	9,275,296	9,275,296	500,832	-	9,776,128
Perkins Grant	86x	314,678	315,736	-	-	315,736
Fl Charter School Program (BEST)	87x	33,200	33,200	-	-	33,200
Title II Training and Recruitment	90x	1,365,820	1,365,820	69,069	-	1,434,889
SED Network I	91x	110,018	110,018	-	20,000	90,018
Title III NCLB	92x	145,648	145,648	29,541	-	175,189
SED Network II	93x	33,024	33,024	-	-	33,024
Title I School Improvement	94x	-	-	476,097	-	476,097
Title IV	96x	812,874	812,874	-	-	812,874
UniSig School Improvement	97x	-	-	-	-	-
Total Federal through State Sources		<u>21,264,200</u>	<u>21,260,413</u>	<u>1,141,292</u>	<u>38,326</u>	<u>22,363,379</u>
TOTAL GRANTS		<u>21,264,200</u>	<u>21,260,413</u>	<u>1,141,292</u>	<u>38,326</u>	<u>22,363,379</u>
				<u>1,102,966</u>		