

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

Special Revenue Funds - ESSER III - Budget Amendment #3
Executive Summary

Special Revenue Funds - ESSER III Budget Amendment 3 is for the fiscal period ending **March 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:		
Federal Through State Sources:		
Education Stabilization Funds	\$ 0	
Miscellaneous Federal Through State	\$ -	\$ -
Net Change in Estimated Revenue	\$ 0	\$ -
Appropriations Changes (by Function):		
5000 Instruction		\$ 425
6100 Student Support Services	\$ -	
6200 Instructional Media Services		
6300 Instruction & Curriculum Development Services	\$ 275	
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	\$ 150	
7900 Operation Services		-
8100 Maintenance of Plant		-
8200 Administrative Technology		-
Net Change in Appropriations	\$ 0	

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER III(CARES Grant)
Budget Amendment #3
Summary by Function and Object
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>
ESTIMATED REVENUE						
FEDERAL THROUGH STATE SOURCES:						
3271	Education Stabilization Funds - K12	23,609,720	23,609,720	0		23,609,720
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
	TOTAL FEDERAL THROUGH STATE SOURCES	23,609,720	23,609,720	0	-	23,609,720
	BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL ESTIMATED REVENUE		<u>23,609,720</u>	<u>23,609,720</u>	<u>0</u>	<u>-</u>	<u>23,609,720</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE				<u>0</u>		
APPROPRIATIONS						
EXPENDITURES:						
5000	INSTRUCTION					
	100 - SALARIES	1,979,207	1,979,207			1,979,207
	200 - BENEFITS	652,351	652,351	4,300		656,651
	300 - PURCHASED SERVICES	2,000,731	2,000,731		22,000	1,978,731
	500 - MATERIALS AND SUPPLIES	246,060	246,060	17,275		263,335
	600 - CAPITAL OUTLAY	730,940	730,940			730,940
	700 - OTHER EXPENSES	150,000	150,000			150,000
6100	STUDENT SUPPORT SERVICES					
	100 - SALARIES	472,197	472,197			472,197
	200 - BENEFITS	191,346	191,346			191,346
	300 - PURCHASED SERVICES	7,000	7,000			7,000
	600 - CAPITAL OUTLAY	1,900	1,900			1,900
	700 - OTHER EXPENSES	-	-			-
6300	INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
	100 - SALARIES	1,685,937	1,685,937			1,685,937
	200 - BENEFITS	638,424	638,424	275		638,699
	300 - PURCHASED SERVICES	1,779	1,779			1,779
	600 - CAPITAL OUTLAY	1,500	1,500			1,500
	700 - OTHER EXPENSES	-	-			-
6400	INSTRUCTIONAL STAFF TRAINING					
	100 - SALARIES	9,400	9,400			9,400
	200 - BENEFITS	2,129	2,129			2,129
	300 - PURCHASED SERVICES	115,000	115,000			115,000
	700 - OTHER EXPENSES	-	-			-
7300	SCHOOL ADMINISTRATION					
	300 - PURCHASED SERVICES	246,250	246,250			246,250
7400	FACILITIES, ACQUISITIONS & CONSTRUCTION					
	300 - PURCHASED SERVICES	63,982	63,982			63,982
	600 - CAPITAL OUTLAY	11,970,273	12,673,787			12,673,787
7800	STUDENT TRANSPORTATION					
	100 - SALARIES	208,170	208,170			208,170
	200 - BENEFITS	58,174	58,174	150		58,324
	300 - PURCHASED SERVICES	570,410	570,410			570,410
	400 - ENERGY SERVICES	74,969	74,969			74,969
	600 - CAPITAL OUTLAY	-	-			-
8100	MAINTENANCE OF PLANT					
	600 - CAPITAL OUTLAY	1,531,590	828,076			828,076
TOTAL EXPENDITURES		23,609,720	23,609,720	22,000	22,000	23,609,720
TOTAL ENDING FUND BALANCE		-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT		<u>23,609,720</u>	<u>23,609,720</u>	<u>22,000</u>	<u>22,000</u>	<u>23,609,720</u>

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER III (CARES Grant)
Budget Amendment #3 - Fund 4450
Summary by Project
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>
Federal through State Sources:						
ESSER III - (CARES Grant) Lump Sum	9992x	2,105,309	2,105,309			2,105,309
ESSER III - (CARES Grant) Lump Sum	9993x	20,095,576	20,095,576			20,095,576
ESSER III - (CARES Grant) Lump Sum	9995x	<u>1,408,835</u>	<u>1,408,835</u>			<u>1,408,835</u>
TOTAL GRANTS		<u>23,609,720</u>	<u>23,609,720</u>	<u>-</u>	<u>-</u>	<u>23,609,720</u>