

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

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

Special Revenue Funds - ESSER II 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
<b>Estimated Revenue Changes:</b>		
Federal Through State Sources:		
Education Stabilization Funds		\$ 3,104,436
Miscellaneous Federal Through State		\$ -
<b>Net Change in Estimated Revenue</b>		<b>\$ 3,104,436</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction		\$ 2,241,192
6100 Student Support Services		13,571
6200 Instructional Media Services		9,611
6300 Instruction & Curriculum Development Services		204,424
6400 Instructional Staff Training		16,500
6500 Instructional Technology		-
7200 General Administration		79,620
7300 School Administration		36,255
7800 Student Transportation		254,726
7900 Operation Services		36,138
8100 Maintenance of Plant		151,875
8200 Administrative Technology		60,524
<b>Net Change in Appropriations</b>		<b>\$ 3,104,436</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER II(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>
<b>ESTIMATED REVENUE</b>						
FEDERAL THROUGH STATE SOURCES:						
3271	Education Stabilization Funds - K12	5,323,027	5,323,027		3,104,436	2,218,591
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
	TOTAL FEDERAL THROUGH STATE SOURCES	5,323,027	5,323,027	-	3,104,436	2,218,591
	BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>		<u>5,323,027</u>	<u>5,323,027</u>	<u>-</u>	<u>3,104,436</u>	<u>2,218,591</u>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>				<u>(3,104,436)</u>		
<b>APPROPRIATIONS</b>						
EXPENDITURES:						
5000	INSTRUCTION					
	100 - SALARIES	1,456,896	1,487,531		1,112,775	374,756
	200 - BENEFITS	318,701	340,204		254,024	86,179
	300 - PURCHASED SERVICES	281,061	235,792		186,098	49,695
	500 - MATERIALS AND SUPPLIES	447,336	459,608		293,687	165,921
	600 - CAPITAL OUTLAY	475,482	653,482		329,408	324,074
	700 - OTHER EXPENSES	150,000	150,000		65,200	84,800
6100	STUDENT SUPPORT SERVICES					
	100 - SALARIES	61,806	42,439		8,802	33,637
	200 - BENEFITS	12,839	12,242		4,768	7,474
	300 - PURCHASED SERVICES	9,392	1		1	-
6200	INSTRUCTIONAL MEDIA SERVICES					
	100 - SALARIES	21,630	10,745		8,425	2,320
	200 - BENEFITS	4,279	1,705		1,187	519
6300	INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
	100 - SALARIES	172,108	172,108		166,635	5,473
	200 - BENEFITS	38,990	39,011		37,789	1,223
	300 - PURCHASED SERVICES	-	-			-
6400	INSTRUCTIONAL STAFF TRAINING					
	300 - PURCHASED SERVICES	16,500	16,500		16,500	-
	600 - CAPITAL OUTLAY	-	-			-
	700 - OTHER EXPENSES	-	-			-
6500	INSTRUCTIONAL TECHNOLOGY					
	100 - SALARIES	43,227	-			-
	200 - BENEFITS	18,063	-			-
7200	GENERAL ADMINISTRATION					
	700 - OTHER EXPENSES	154,525	151,578		79,620	71,958
7300	SCHOOL ADMINISTRATION					
	100 - SALARIES	30,000	30,000		30,000	-
	200 - BENEFITS	6,255	6,255		6,255	-
	700 - OTHER EXPENSES	-	-			-
7700	CENTRAL SERVICES					
	100 - SALARIES	-	-			-
	200 - BENEFITS	9,558	-			-
	700 - OTHER EXPENSES	108,000	-			-
7800	STUDENT TRANSPORTATION					
	100 - SALARIES	168,748	190,381		146,989	43,392
	200 - BENEFITS	36,804	42,761		33,312	9,448
	300 - PURCHASED SERVICES	81,099	81,099		68,299	12,800
	400 - ENERGY SERVICES	9,373	9,373		6,100	3,273
	600 - CAPITAL OUTLAY	12,874	12,874		26	12,848

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER II(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>
7900	OPERATION SERVICES					
	100 - SALARIES	21,149	21,149		20,198	951
	200 - BENEFITS	3,929	3,929		3,780	149
	500 - SUPPLIES	66,183	66,183		936	65,247
	600 - CAPITAL OUTLAY	16,450	16,450		11,223	5,226
8100	MAINTENANCE OF PLANT					
	300 - PURCHASED SERVICES	291,509	291,509		10,309	281,200
	500 - MATERIALS AND SUPPLIES	69,148	69,148		8,569	60,579
	600 - CAPITAL OUTLAY	648,445	648,445		132,997	515,448
8200	ADMINISTRATIVE TECHNOLOGY					
	300 - PURCHASED SERVICES	60,000	60,000		60,000	-
	600 - CAPITAL OUTLAY	<u>668</u>	<u>524</u>		<u>524</u>	<u>-</u>
	TOTAL EXPENDITURES	5,323,027	5,323,027	-	3,104,436	2,218,591
	TOTAL ENDING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<u><b>5,323,027</b></u>	<u><b>5,323,027</b></u>	<u><b>-</b></u>	<u><b>3,104,436</b></u>	<u><b>2,218,591</b></u>
	<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u><b>(3,104,436)</b></u>		

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER II (CARES Grant)  
Budget Amendment #3 - Fund 4430  
Summary by Project  
Fiscal Year 2023-2024

		<b>Original Budget <u>2023-2024</u></b>	<b>Current Budget <u>2023-2024</u></b>	<b><u>Increase</u></b>	<b><u>Decrease</u></b>	<b>Amended Budget <u>2023-2024</u></b>
Federal through State Sources:						
ESSER II - (CARES Grant) Advanced Lump Sum	988xx	3,092,132	3,092,132		2,127,503	964,629
ESSER II - (CARES Grant) Technology Assistance	996xx	95,522	95,522		69,873	25,649
ESSER II - (CARES Grant) Lump Sum	997xx	1,436,901	1,436,901		302,860	1,134,041
ESSER II - (CARES Grant) Formula Grants to LEA's	998xx	285,600	285,600		202,434	83,165
ESSER II - (CARES Grant) Civic Literacy Excellence Initiative	9990x	38,184	38,184		38,184	-
ESSER II - (CARES Grant) Lump Sum	9991x	374,689	374,689		363,581	11,107
<b>TOTAL GRANTS</b>		<b><u>5,323,027</u></b>	<b><u>5,323,027</u></b>	<b><u>-</u></b>	<b><u>3,104,436</u></b>	<b><u>2,218,591</u></b>