

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 #2  
Executive Summary

Special Revenue Funds - ESSER III Budget Amendment 2 is for the fiscal period ending **December 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	\$ 0	
Miscellaneous Federal Through State	\$ -	\$ -
<b>Net Change in Estimated Revenue</b>	<b>\$ 0</b>	<b>\$ -</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction		\$ -
6100 Student Support Services	\$ -	
6200 Instructional Media Services		
6300 Instruction & Curriculum Development Services	\$ -	
6400 Instructional Staff Training	\$ -	
6500 Instructional Technology		
7100 Board of Education		
7200 General Administration		-
7300 School Administration		-
7400 Facilities, Acquisitions & Construction	\$ 703,514	
7500 Fiscal Services		
7600 Food Service		
7700 Central Services		
7800 Student Transportation		-
7900 Operation Services		-
8100 Maintenance of Plant		703,514
8200 Administrative Technology		-
<b>Net Change in Appropriations</b>	<b>\$ -</b>	

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER III(CARES Grant)  
Budget Amendment #2  
Summary by Function and Object  
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>
<b>ESTIMATED REVENUE</b>					
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	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b><u>23,609,720</u></b>	<b><u>23,609,720</u></b>	<b><u>0</u></b>	<b><u>-</u></b>	<b><u>23,609,720</u></b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b><u>0</u></b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	1,979,207	1,979,207			1,979,207
200 - BENEFITS	652,351	652,351			652,351
300 - PURCHASED SERVICES	2,000,731	2,000,731			2,000,731
500 - MATERIALS AND SUPPLIES	246,060	246,060			246,060
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			638,424
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	11,970,273	703,514		12,673,787
7800 STUDENT TRANSPORTATION					
100 - SALARIES	208,170	208,170			208,170
200 - BENEFITS	58,174	58,174			58,174
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	1,531,590		703,514	828,076
TOTAL EXPENDITURES	23,609,720	23,609,720	703,514	703,514	23,609,720
TOTAL ENDING FUND BALANCE	-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<b><u>23,609,720</u></b>	<b><u>23,609,720</u></b>	<b><u>703,514</u></b>	<b><u>703,514</u></b>	<b><u>23,609,720</u></b>

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER III (CARES Grant)  
Budget Amendment #2 - Fund 4450  
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 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>
<b>TOTAL GRANTS</b>		<b><u>23,609,720</u></b>	<b><u>23,609,720</u></b>	<b>-</b>	<b>-</b>	<b><u>23,609,720</u></b>