

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 #4
Executive Summary

Special Revenue Funds - ESSER III Budget Amendment #4 is for the fiscal period ending **June 30, 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	\$ -	\$ 23,609,720
Miscellaneous Federal Through State		
Net Change in Estimated Revenue	\$ -	\$ 23,609,720
Appropriations Changes (by Function):		
5000 Instruction		\$ 6,016,694
6100 Student Support Services		655,854
6200 Instructional Media Services		
6300 Instruction & Curriculum Development Services	\$ -	2,166,850
6400 Instructional Staff Training		50,529
6500 Instructional Technology		
7100 Board of Education		
7200 General Administration		
7300 School Administration		246,250
7400 Facilities, Acquisitions & Construction		12,029,930
7500 Fiscal Services		
7600 Food Service		
7700 Central Services		
7800 Student Transportation	\$ -	912,022
7900 Operation Services		
8100 Maintenance of Plant		1,531,590
8200 Administrative Technology		
Net Change in Appropriations	\$ -	\$ 23,609,720

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER III(CARES Grant)
Budget Amendment #4
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	44,430,393		23,609,720	20,820,673
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	43,014,576	44,430,393	-	23,609,720	20,820,673
BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL ESTIMATED REVENUE	43,014,576	44,430,393	-	23,609,720	20,820,673
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			(23,609,720)		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	3,819,575	4,051,332		2,136,189	1,915,143
200 - BENEFITS	527,829	912,838		637,926	274,913
300 - PURCHASED SERVICES	2,073,125	2,608,310		1,417,580	1,190,730
500 - MATERIALS AND SUPPLIES	3,421,595	3,436,795		246,060	3,190,734
600 - CAPITAL OUTLAY	11,986,255	11,054,316		1,428,939	9,625,377
700 - OTHER EXPENSES	-	150,000		150,000	-
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	497,640	774,050		472,197	301,853
200 - BENEFITS	178,315	272,336		174,756	97,580
300 - PURCHASED SERVICES	-	7,000		7,000	-
600 - CAPITAL OUTLAY		1,900		1,900	-
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	2,826,812	2,869,812		1,603,437	1,266,375
200 - BENEFITS	962,650	972,390		561,634	410,756
300 - PURCHASED SERVICES	2,000	27,000		1,779	25,221
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		39,000	2,000
700 - OTHER EXPENSES	-	-		-	-
7300 SCHOOL ADMINISTRATION					
300 - PURCHASED SERVICES	305,940	288,000		246,250	41,750
7400 FACILITIES, ACQUISITIONS & CONSTRUCTION					
300 - PURCHASED SERVICES	-	89,803		59,657	30,146
600 - CAPITAL OUTLAY	14,105,570	14,105,570		11,970,273	2,135,297
7800 STUDENT TRANSPORTATION					
100 - SALARIES	96,800	488,275		208,470	279,805
200 - BENEFITS	21,941	88,637		58,174	30,463
300 - PURCHASED SERVICES	570,410	570,410		570,410	-
400 - ENERGY SERVICES	75,000	77,500		74,969	2,531
600 - CAPITAL OUTLAY	-	-		-	-
8100 MAINTENANCE OF PLANT					
600 - CAPITAL OUTLAY	1,531,590	1,531,590		1,531,590	-
TOTAL EXPENDITURES	43,014,576	44,430,393	-	23,609,720	20,820,673
TOTAL ENDING FUND BALANCE	-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	43,014,576	44,430,393	-	23,609,720	20,820,673

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER III (CARES Grant)
Budget Amendment #4 - 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	8,775,271		2,105,309	6,669,962
ESSER III - (CARES Grant) Lump Sum	9993x	34,268,301	34,246,287		20,095,576	14,150,711
ESSER III - (CARES Grant) Lump Sum	9995x	-	1,408,835		1,408,835	-
TOTAL GRANTS		<u>43,014,576</u>	<u>44,430,393</u>	<u>-</u>	<u>23,609,720</u>	<u>20,820,673</u>