

The School Board of Hernando County, Florida
Finance Department
Resolution to Amend District School Budget
Fiscal Year 2022-2023

Special Revenue Funds - Other Federal Funds - Budget Amendment #4
Executive Summary

Special Revenue Funds - Other Federal Funds 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:		
Vocational Education Acts		\$ 114,156
Workforce Innovation and Opportunity Act		\$ 186,530
Improving Teacher Quality State Grants - Title II		\$ 600,590
Individuals with Disabilities Education Act (IDEA)		\$ 3,033,133
Elementary and Secondary Education Act - Title I		\$ 1,919,937
Language Instruction - Title III		\$ 34,919
Title IV		\$ 210,740
IDEA Part B K-12		\$ 1,248,667
IDEA Part B Pre-K		\$ 83,932
Federal Through Local Sources:		
Miscellaneous Federal Through State	\$ -	\$ 263,174
Net Change in Estimated Revenue		\$ (7,695,779)
Appropriations Changes (by Function):		
5000 Instruction		\$ 4,977,315
6100 Pupil Personnel Services		931,222
6200 Instructional Media Services		25
6300 Instruction and Curriculum Development Services		800,905
6400 Instructional Staff Training Services		703,444
6500 Instruction Related Technology		27,297
7200 General Administration		218,125
7300 School Administration		2,500
7700 Central Services		
7800 Pupil Transportation Services		26,085
7900 Operation of Plant		8,728.64
8100 Maintenance of Plant		\$ 133.16
Net Change in Appropriations		\$ (7,695,779)

The School Board of Hernando County, Florida
Special Revenue Funds - Other Federal Funds
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:					
3201 VOCATIONAL EDUCATION ACTS	313,788	405,788		114,156	291,632
3221 WORKFORCE INNOVATION AND OPPORTUNITY ACT	285,600	499,336		186,530	312,805
3225 IMPROVING TEACHER QUALITY STATE GRANTS, TITLE II	1,133,176	1,881,822		600,590	1,281,232
3230 INDIVIDUALS WITH DISABILITIES ACT (IDEA)	5,788,854	7,891,462		3,033,133	4,858,329
3240 ELEMENTARY AND SECONDARY EDUCATION ACT, TITLE I	9,020,941	8,942,238		1,919,937	7,022,300
3241 LANGUAGE INSTRUCTION - TITLE III	107,744	114,819		34,919	79,900
3242 TITLE IV	-	724,972		210,740	514,232
3271 IDEA PART B - K12	-	1,248,667		1,248,667	-
3273 IDEA PRE-K PART B	-	83,932		83,932	-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	104,800	1,001,716	-	263,174	738,542
TOTAL FEDERAL THROUGH STATE SOURCES	16,754,903	22,794,751	-	7,695,779	15,098,973
BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL ESTIMATED REVENUE	16,754,903	22,794,751	-	7,695,779	15,098,973
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			(7,695,779)		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	4,891,823	5,426,675		1,792,022	3,634,653
200 - BENEFITS	1,822,343	2,240,861		1,013,965	1,226,896
300 - PURCHASED SERVICES	1,104,971	2,518,282		1,319,711	1,198,571
500 - MATERIALS AND SUPPLIES	581,395	937,211		376,068	561,143
600 - CAPITAL OUTLAY	602,044	1,357,511		379,613	977,897
700 - OTHER EXPENSES	20,815	178,845		95,935	82,910
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	1,433,979	2,150,795		487,419	1,663,376
200 - BENEFITS	459,739	665,617		126,230	539,387
300 - PURCHASED SERVICES	99,054	195,939		177,318	18,621
500 - MATERIALS AND SUPPLIES	136,032	173,602		52,732	120,870
600 - CAPITAL OUTLAY	30,863	121,915		50,887	71,028
700 - OTHER EXPENSES	60,725	45,457		36,636	8,821
6200 INSTRUCTIONAL MEDIA SERVICES					
100 - SALARIES	-	6,890	0		6,890
200 - BENEFITS	-	610		25	585
6300 INSTRUCTION AND CURRICULUM DEVELOPMENT					
100 - SALARIES	2,396,153	2,702,220		481,099	2,221,121
200 - BENEFITS	756,962	882,239		228,490	653,749
300 - PURCHASED SERVICES	62,218	82,584		53,221	29,363
500 - MATERIALS AND SUPPLIES	18,897	59,516		21,383	38,133
600 - CAPITAL OUTLAY	74,100	61,980		10,974	51,006
700 - OTHER EXPENSES	14,900	17,900		5,738	12,162
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	562,772	1,050,827		308,112	742,715
200 - BENEFITS	177,041	263,536		124,191	139,345
300 - PURCHASED SERVICES	332,576	490,139		183,686	306,453
500 - MATERIALS AND SUPPLIES	98,491	101,880		54,089	47,791
600 - CAPITAL OUTLAY	3,000	-			-
700 - OTHER EXPENSES	74,441	113,413		33,366	80,047
6500 INSTRUCTION RELATED TECHNOLOGY					
100 - SALARIES	118,600	111,795		12,344	99,451
200 - BENEFITS	205,463	54,615		14,953	39,663
700 - OTHER EXPENSES	-	-			-
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	556,664	665,586		218,125	447,461
7300 SCHOOL ADMINISTRATION					
700 - OTHER EXPENSES	-	50,000		2,500	47,500

The School Board of Hernando County, Florida
Special Revenue Funds - Other Federal Funds
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>
APPROPRIATIONS BY FUNCTION AND OBJECT						
EXPENDITURES:						
7800	PUPIL TRANSPORTATION SERVICES					
	100 - SALARIES	19,343	19,843		9,157	10,686
	200 - BENEFITS	3,595	3,946		1,735	2,210
	300 - PURCHASED SERVICES	10,494	15,178		5,157	10,021
	400 - ENERGY SERVICES	16,398	17,648		9,535	8,113
	700 - OTHER EXPENSES	500	500		500	-
7900	OPERATION OF PLANT					
	100 - SALARIES	500	6,400		6,400	-
	200 - BENEFITS	98	1,329		1,329	-
	400 - ENERGY SERVICES	100	1,000		1,000	-
	500 - MATERIALS AND SUPPLIES	-	-		-	-
	700 - OTHER EXPENSES	-	-	-	-	-
8100	MAINTENANCE OF PLANT					
	500 - MATERIALS AND SUPPLIES	-	470		133	337
TOTAL EXPENDITURES		16,754,903	22,794,751	0	7,695,779	15,098,973
TOTAL ENDING FUND BALANCE		-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT		<u>16,754,903</u>	<u>22,794,751</u>	<u>0</u>	<u>7,695,779</u>	<u>15,098,973</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS				<u>(7,695,779)</u>		

The School Board of Hernando County, Florida
Special Revenue Funds - Other Federal Funds
Budget Amendment #4 - Fund 4210
Summary by Project
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>
Federal through State Sources:						
Adult Education - Geographic	81x	285,600	499,336		186,530.28	312,805
Title I Basic	82x	9,020,941	8,942,238		1919937.46	7,022,300
Title X - Education of Homeless	83x	104,800	104,800		17135.59	87,664
Individuals with Disabilities Education Act (IDEA) Preschool	84x	114,647	237,435		167602.22	69,833
Individuals with Disabilities Education Act (IDEA) Discretionary	85x	5,556,637	8,877,878		4,134,853	4,743,025
Perkins Grant	86x	313,788	405,788		114156.35	291,632
FI Charter School Program (BEST)	87x	-	421,594		97725.80	323,868
Title I School Improvement	88x	-	73,422		24812.49	48,610
Title II Training and Recruitment	90x	1,133,176	1,881,822		600590.40	1,281,232
SED Network I	91x	76,068	76,068		48166.44	27,902
Title III NCLB	92x	107,744	114,819		34,919	79,900
SED Network II	93x	41,502	32,680		15,110	17,570
Title I School Improvement	94x	-	-			-
Title I Part D	94x	-	-			-
Title IV	96x	-	724,972		210739.68	514,232
UniSig School Improvement	97x	-	401,900		123499.85	278,400
Total Federal through State Sources		<u>16,754,903</u>	<u>22,794,751</u>	<u>-</u>	<u>7,695,779</u>	<u>15,098,973</u>
TOTAL GRANTS		<u>16,754,903</u>	<u>22,794,751</u>	<u>-</u>	<u>7,695,779</u>	<u>15,098,973</u>
				<u>(7,695,779)</u>		