

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

Special Revenue Funds - Other Federal Funds - Budget Amendment #3  
Executive Summary

Special Revenue Funds - Other Federal Funds Budget Amendment #3 is for the fiscal period ending **March 31, 2024**. 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:                       |                     |          |
| Vocational Education Acts                            |                     |          |
| Workforce Innovation and Opportunity Act             |                     |          |
| Improving Teacher Quality State Grants - Title II    |                     |          |
| Individuals with Disabilities Education Act (IDEA)   | 912,034             |          |
| Elementary and Secondary Education Act - Title I     |                     |          |
| Language Instruction - Title III                     |                     |          |
| Title IV   |                     |          |
| IDEA Part B K-12                                     |                     |          |
| IDEA Part B Pre-K                                    |                     |          |
| Federal Through Local Sources:                       |                     |          |
| Miscellaneous Federal Through State                  | \$ 957,919          | \$ -     |
| <b>Net Change in Estimated Revenue</b>               | <b>\$ 1,869,954</b> |          |
| <b>Appropriations Changes (by Function):</b>         |                     |          |
| 5000 Instruction                                     | \$ 1,333,578        |          |
| 6100 Pupil Personnel Services                        | \$ 90,165           |          |
| 6300 Instruction and Curriculum Development Services | \$ 15,373           |          |
| 6400 Instructional Staff Training Services           | \$ 199,837          |          |
| 6500 Instruction Related Technology                  | \$ 1,432            |          |
| 7200 General Administration                          | \$ 225,593          | -        |
| 7300 School Administration                           | \$ -                | -        |
| 7700 Central Services                                | \$ -                | -        |
| 7800 Pupil Transportation Services                   | \$ 3,923            | -        |
| 7900 Operation of Plant                              | \$ 51               | -        |
| <b>Net Change in Appropriations</b>                  | <b>\$ 1,869,954</b> | -        |

The School Board of Hernando County, Florida  
Special Revenue Funds - Other Federal Funds  
Budget Amendment #3  
Summary by Function and Object  
Fiscal Year 2023-2024

|   | <u>Original<br/>Budget<br/>2023-2024</u> | <u>Current<br/>Budget<br/>2023-2024</u> | <u>Increase</u>  | <u>Decrease</u> | <u>Amended<br/>Budget<br/>2023-2024</u> |
|---|--|---|------------------|-----------------|---|
| <b>ESTIMATED REVENUE</b>                              |  |   |                  |                 |   |
| FEDERAL THROUGH STATE SOURCES:                        |  |   |                  |                 |   |
| 3201 VOCATIONAL EDUCATION ACTS                        | 313,788                                  | 302,006                                 |                  |                 | 302,006                                 |
| 3221 WORKFORCE INNOVATION AND OPPORTUNITY ACT         | 322,553                                  | 322,553                                 |                  |                 | 322,553                                 |
| 3225 IMPROVING TEACHER QUALITY STATE GRANTS, TITLE II | 1,159,939                                | 1,252,657                               |                  |                 | 1,252,657                               |
| 3230 INDIVIDUALS WITH DISABILITIES ACT (IDEA)         | 7,891,462                                | 7,895,265                               | 912,034          |                 | 8,807,299                               |
| 3240 ELEMENTARY AND SECONDARY EDUCATION ACT, TITLE I  | 8,534,293                                | 8,534,293                               |                  |                 | 8,534,293                               |
| 3241 LANGUAGE INSTRUCTION - TITLE III                 | 132,865                                  | 132,865                                 |                  |                 | 132,865                                 |
| 3242 TITLE IV   | 816,099                                  | 791,726                                 |                  |                 | 791,726                                 |
| 3271 IDEA PART B - K12                                | -  | -                                       |                  |                 | -                                       |
| 3273 IDEA PRE-K PART B                                | -  | -                                       |                  |                 | -                                       |
| 3299 MISCELLANEOUS FEDERAL THROUGH STATE              | 322,163                                  | 867,547                                 | 957,919          | -               | 1,825,466                               |
| TOTAL FEDERAL THROUGH STATE SOURCES                   | 19,493,161                               | 20,098,911                              | 1,869,954        | -               | 21,968,865                              |
| BEGINNING FUND BALANCE                                | -  | -                                       | -                | -               | -                                       |
| <b>TOTAL ESTIMATED REVENUE</b>                        | <b>19,493,161</b>                        | <b>20,098,911</b>                       | <b>1,869,954</b> | <b>-</b>        | <b>21,968,865</b>                       |
| <b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>   |  |   | <b>1,869,954</b> |                 |   |
| <b>APPROPRIATIONS</b>                                 |  |   |                  |                 |   |
| EXPENDITURES:   |  |   |                  |                 |   |
| 5000 INSTRUCTION                                      |  |   |                  |                 |   |
| 100 - SALARIES  | 4,657,966                                | 4,738,038                               | 363,548          |                 | 5,101,586                               |
| 200 - BENEFITS  | 2,201,759                                | 2,229,186                               | 265,605          |                 | 2,494,791                               |
| 300 - PURCHASED SERVICES                              | 2,028,333                                | 1,973,119                               |                  | 122,953         | 1,850,166                               |
| 500 - MATERIALS AND SUPPLIES                          | 659,996                                  | 698,916                                 | 545,094          |                 | 1,244,010                               |
| 600 - CAPITAL OUTLAY                                  | 720,616                                  | 814,977                                 | 277,284          |                 | 1,092,262                               |
| 700 - OTHER EXPENSES                                  | 94,905                                   | 94,905                                  | 5,000            |                 | 99,905                                  |
| 6100 PUPIL PERSONNEL SERVICES                         |  |   |                  |                 |   |
| 100 - SALARIES  | 2,117,815                                | 2,172,765                               |                  | 104,494         | 2,068,271                               |
| 200 - BENEFITS  | 666,749                                  | 667,756                                 | 159,327          |                 | 827,083                                 |
| 300 - PURCHASED SERVICES                              | 176,087                                  | 138,873                                 | 24,500           |                 | 163,373                                 |
| 500 - MATERIALS AND SUPPLIES                          | 109,295                                  | 122,173                                 |                  | 2,000           | 120,173                                 |
| 600 - CAPITAL OUTLAY                                  | 22,476                                   | 18,468                                  | 2,833            |                 | 21,301                                  |
| 700 - OTHER EXPENSES                                  | 31,965                                   | 38,417                                  | 10,000           |                 | 48,417                                  |
| 6300 INSTRUCTION AND CURRICULUM DEVELOPMENT           |  |   |                  |                 |   |
| 100 - SALARIES  | 2,550,735                                | 2,698,294                               | 11,324           |                 | 2,709,618                               |
| 200 - BENEFITS  | 933,231                                  | 990,045                                 | 10,935           |                 | 1,000,980                               |
| 300 - PURCHASED SERVICES                              | 82,982                                   | 86,575                                  |                  | 911             | 85,664                                  |
| 500 - MATERIALS AND SUPPLIES                          | 80,883                                   | 37,086                                  |                  | 2,457           | 34,628                                  |
| 600 - CAPITAL OUTLAY                                  | 13,104                                   | 10,915                                  |                  | 3,516           | 7,399                                   |
| 700 - OTHER EXPENSES                                  | 10,995                                   | 11,345                                  |                  |                 | 11,345                                  |
| 6400 INSTRUCTIONAL STAFF TRAINING                     |  |   |                  |                 |   |
| 100 - SALARIES  | 634,173                                  | 635,040                                 | 41,500           |                 | 676,540                                 |
| 200 - BENEFITS  | 182,956                                  | 183,196                                 | 19,337           |                 | 202,533                                 |
| 300 - PURCHASED SERVICES                              | 322,289                                  | 426,819                                 | 139,000          |                 | 565,819                                 |
| 500 - MATERIALS AND SUPPLIES                          | 47,159                                   | 42,069                                  |                  |                 | 42,069                                  |
| 700 - OTHER EXPENSES                                  | 101,356                                  | 136,641                                 |                  |                 | 136,641                                 |
| 6500 INSTRUCTION RELATED TECHNOLOGY                   |  |   |                  |                 |   |
| 100 - SALARIES  | 163,445                                  | 157,650                                 | 1,170            |                 | 158,820                                 |
| 200 - BENEFITS  | 85,824                                   | 86,610                                  | 262              |                 | 86,872                                  |
| 700 - OTHER EXPENSES                                  | -  | -                                       |                  |                 | -                                       |
| 7200 GENERAL ADMINISTRATION                           |  |   |                  |                 |   |
| 700 - OTHER EXPENSES                                  | 723,077                                  | 805,059                                 | 225,593          |                 | 1,030,651                               |
| 7300 SCHOOL ADMINISTRATION                            |  |   |                  |                 |   |
| 100 - SALARIES  | -  | 2,400                                   |                  |                 | 2,400                                   |
| 200 - BENEFITS  | -  | 672                                     |                  |                 | 672                                     |

The School Board of Hernando County, Florida  
Special Revenue Funds - Other Federal Funds  
Budget Amendment #3  
Summary by Function and Object  
Fiscal Year 2023-2024

|  |                               | <u>Original<br/>Budget<br/>2023-2024</u> | <u>Current<br/>Budget<br/>2023-2024</u> | <u>Increase</u>  | <u>Decrease</u> | <u>Amended<br/>Budget<br/>2023-2024</u> |
|--|-------------------------------|--|---|------------------|-----------------|---|
| <b>APPROPRIATIONS BY FUNCTION AND OBJECT</b>       |                               |  |   |                  |                 |   |
| EXPENDITURES:                                      |                               |  |   |                  |                 |   |
| 7800   | PUPIL TRANSPORTATION SERVICES |  |   |                  |                 |   |
|  | 100 - SALARIES                | 19,125                                   | 20,625                                  |                  |                 | 20,625                                  |
|  | 200 - BENEFITS                | 3,794                                    | 4,127                                   | 423              |                 | 4,550                                   |
|  | 300 - PURCHASED SERVICES      | 15,178                                   | 18,258                                  | 5,000            |                 | 23,258                                  |
|  | 400 - ENERGY SERVICES         | 16,655                                   | 19,655                                  |                  | 1,500           | 18,155                                  |
|  | 700 - OTHER EXPENSES          | 500                                      | 500                                     |                  |                 | 500                                     |
| 7900   | OPERATION OF PLANT            |  |   |                  |                 |   |
|  | 100 - SALARIES                | 3,500                                    | 3,500                                   |                  |                 | 3,500                                   |
|  | 200 - BENEFITS                | 727                                      | 727                                     | 51               |                 | 778                                     |
|  | 400 - ENERGY SERVICES         | 1,000                                    | 1,000                                   |                  |                 | 1,000                                   |
|  | 700 - OTHER EXPENSES          | -  | -                                       | -                |                 | -                                       |
| 8100   | MAINTENANCE OF PLANT          |  |   |                  |                 |   |
|  | 500 - MATERIALS AND SUPPLIES  | 12,511                                   | 12,511                                  |                  |                 | 12,511                                  |
|  | 600 - CAPITAL OUTLAY          | -  | -                                       | -                |                 | -                                       |
|  | 700 - OTHER EXPENSES          | -  | -                                       | -                |                 | -                                       |
| TOTAL EXPENDITURES                                 |                               | 19,493,161                               | 20,098,912                              | 2,107,786        | 237,833         | 21,968,865                              |
| TOTAL ENDING FUND BALANCE                          |                               | -  | -                                       | -                | -               | -                                       |
| <b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b> |                               | <u>19,493,161</u>                        | <u>20,098,912</u>                       | <u>2,107,786</u> | <u>237,833</u>  | <u>21,968,865</u>                       |
| <b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>   |                               |  |   | <u>1,869,954</u> |                 |   |

The School Board of Hernando County, Florida  
Special Revenue Funds - Other Federal Funds  
Budget Amendment #3 - Fund 4210  
Summary by Project  
Fiscal Year 2023-2024

|  |      | <b>Original<br/>Budget<br/><u>2023-2024</u></b> | <b>Current<br/>Budget<br/><u>2023-2024</u></b> | <b><u>Increase</u></b>  | <b><u>Decrease</u></b> | <b>Amended<br/>Budget<br/><u>2023-2024</u></b> |
|--|------|---|--|-------------------------|------------------------|--|
| Federal through State Sources:                                   |      |   |  |                         |                        |  |
| Wilton Simpson Technical College                                 | 132x | 29,749  | 29,749   |                         |                        | 29,749   |
| Adult Education - Geographic                                     | 81x  | 292,804   | 292,804  |                         |                        | 292,804  |
| Title I Basic  | 82x  | 8,534,293                                       | 8,534,293                                      |                         |                        | 8,534,293                                      |
| Title X - Education of Homeless                                  | 83x  | 104,800   | 190,110  |                         |                        | 190,110  |
| Individuals with Disabilities Education Act (IDEA) Preschool     | 84x  | 237,435   | 237,435  | 56,078                  |                        | 293,513  |
| Individuals with Disabilities Education Act (IDEA) Discretionary | 85x  | 7,545,278                                       | 7,545,278                                      | 855,957                 |                        | 8,401,235                                      |
| Perkins Grant  | 86x  | 313,788   | 302,006  |                         |                        | 302,006  |
| Fl Charter School Program (BEST)                                 | 87x  | 97,726  | 97,726   |                         |                        | 97,726   |
| Title II Training and Recruitment                                | 90x  | 1,159,939                                       | 1,252,657                                      |                         |                        | 1,252,657                                      |
| SED Network I  | 91x  | 76,068  | 79,871   |                         |                        | 79,871   |
| Title III NCLB   | 92x  | 132,865   | 132,865  |                         |                        | 132,865  |
| SED Network II   | 93x  | 32,680  | 32,680   |                         |                        | 32,680   |
| Title I School Improvement                                       | 94x  | -   | -  | 957,919                 |                        | 957,919  |
| Title IV   | 96x  | 816,099   | 791,726  |                         |                        | 791,726  |
| UniSig School Improvement  | 97x  | 119,637   | 579,712  |                         |                        | 579,712  |
| Total Federal through State Sources                              |      | <u>19,493,161</u>                               | <u>20,098,911</u>                              | <u>1,869,954</u>        | <u>-</u>               | <u>21,968,865</u>                              |
| <b>TOTAL GRANTS</b>  |      | <b><u>19,493,161</u></b>                        | <b><u>20,098,911</u></b>                       | <b><u>1,869,954</u></b> | <b><u>-</u></b>        | <b><u>21,968,865</u></b>                       |
|  |      |   |  | <b><u>1,869,954</u></b> |                        |  |