

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

Special Revenue Funds - American Rescue Plan Homeless Children & Youth
Budget Amendment #3
Executive Summary

Special Revenue Funds - American Rescue Plan Homeless Children & Youth 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
Estimated Revenue Changes:		
Education Stabilization Funds	\$ -	\$ 205,252
Miscellaneous Federal Through State		
Net Change in Estimated Revenue	\$ -	\$ 205,252
Appropriations Changes (by Function):		
5000 Instruction		193,979
6100 Student Support Services		52,284
6300 Instruction & Curriculum Development Services	106,667	
6400 Instructional Staff Training		62,775
7200 General Administration		2,872
7800 Student Transportation		
7900 Operation Services		\$ 9
Net Change in Appropriations		\$ 205,252

The School Board of Hernando County, Florida
Special Revenue Funds - American Rescue Plan Homeless Children & Youth
Budget Amendment #3
Summary by Function and Object
Fiscal Year 2023-2024

		Original Budget 2023-2024	Current Budget 2023-2024	Increase	Decrease	Amended Budget 2023-2024
ESTIMATED REVENUE						
FEDERAL THROUGH STATE SOURCES:						
3271	Education Stabilization Funds - K12	2,111,948	2,111,948		195,585	1,916,362
3273	Education Stabilization Funds - VPK	22,227	22,227		9,666	12,561
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES		2,134,175	2,134,175	-	205,252	1,928,923
BEGINNING FUND BALANCE		-	-	-	-	-
TOTAL ESTIMATED REVENUE		2,134,175	2,134,175	-	205,252	1,928,923
NET INCREASE (DECREASE) IN ESTIMATED REVENUE				(205,252)		
APPROPRIATIONS						
EXPENDITURES:						
5000	INSTRUCTION					
	100 - SALARIES	118,042	251,906		47,851	204,055
	200 - BENEFITS	26,258	53,947		11,943	42,004
	300 - PURCHASED SERVICES	541,941	346,408		82,706	263,702
	500 - MATERIALS AND SUPPLIES	585,066	615,066	13,269		628,335
	600 - CAPITAL OUTLAY	115,512	146,524		64,012	82,512
	700 - OTHER EXPENSES	232,365	215,365		735	214,630
6100	STUDENT SUPPORT SERVICES					
	100 - SALARIES	70,691	66,624		14,585	52,039
	200 - BENEFITS	14,415	13,524		2,544	10,980
	300 - PURCHASED SERVICES	43,897	21,980		11,090	10,890
	500 - MATERIALS AND SUPPLIES	9,751	9,751		1,245	8,506
	600 - CAPITAL OUTLAY	22,148	29,148		15,522	13,626
	700 - OTHER EXPENSES	12,855	10,855		7,297	3,558
6300	INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
	100 - SALARIES	17,823	20,805	22,059		42,863
	200 - BENEFITS	3,882	4,417	7,203		11,620
	300 - PURCHASED SERVICES	6,377	6,377	76,270		82,647
	700 - OTHER EXPENSES	7,513	7,513	1,135		8,648
6400	INSTRUCTIONAL STAFF TRAINING					
	100 - SALARIES	159,778	156,629		58,868	97,761
	200 - BENEFITS	35,476	35,476	3,996		39,472
	300 - PURCHASED SERVICES	30,150	46,000			46,000
	500 - MATERIALS AND SUPPLIES	26,777	26,777		7,903	18,874
	700 - OTHER EXPENSES	17,000	-			-
7200	GENERAL ADMINISTRATION					
	700 - OTHER EXPENSES	33,817	36,407		2,872	33,535
7800	STUDENT TRANSPORTATION					
	300 - PURCHASED SERVICES	-	10,000			10,000
7900	OPERATION SERVICES					
	100 - SALARIES	2,185	2,185		1	2,183
	200 - BENEFITS	455	491		8	483
TOTAL EXPENDITURES		2,134,175	2,134,175	123,931	329,184	1,928,922
TOTAL ENDING FUND BALANCE		-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT		2,134,175	2,134,175	123,931	329,184	1,928,922
NET INCREASE (DECREASE) IN APPROPRIATIONS				(205,252)		

The School Board of Hernando County, Florida
Special Revenue Funds - American Rescue Plan Homeless Children & Youth
Budget Amendment #3 - Fund 4460
Summary by Project
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>
Federal through State Sources:						
IDEA Pre-K/K-12	85xx	703,894	703,894		205,252	498,642
American Rescue Plan - Homeless Children & Youth	999x	1,430,281	1,430,281			1,430,281
Total Federal through State Sources		<u>2,134,175</u>	<u>2,134,175</u>	<u>-</u>	<u>205,252</u>	<u>1,928,923</u>
TOTAL GRANTS		<u>2,134,175</u>	<u>2,134,175</u>	<u>-</u>	<u>205,252</u>	<u>1,928,923</u>
				<u>(205,252)</u>		