

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

Special Revenue Funds - ESSER III (Fund 4450) - Budget Amendment #4  
Executive Summary

Special Revenue Funds - ESSER III Budget Amendment 4 is for the fiscal period ending **June 30, 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:		
Education Stabilization Funds		\$ 6,099,657
Miscellaneous Federal Through State		
<b>Net Change in Estimated Revenue</b>		<b>\$ 6,099,657</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction		\$ 2,340,568
6100 Student Support Services	-	311,358
6300 Instruction & Curriculum Development Services	-	469,388
6400 Instructional Staff Training	-	126,529
7300 School Administration		21,384
7400 Facilities, Acquisitions & Construction	-	1,520,632
7800 Student Transportation	-	621,935
7900 Operation Services	32,395	
8100 Maintenance of Plant		720,257
<b>Net Change in Appropriations</b>		<b>\$ 6,099,657</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER III (Fund 4450) (CARES Grant)  
Budget Amendment #4  
Summary by Function and Object  
Fiscal Year 2023-2024

	Original Budget 2023-2024	Current Budget 2023-2024	Increase	Decrease	Amended Budget 2023-2024
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3271 Education Stabilization Funds - K12	23,609,720	23,609,720		6,099,657	17,510,063
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	23,609,720	23,609,720	-	6,099,657	17,510,063
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b>23,609,720</b>	<b>23,609,720</b>	<b>-</b>	<b>6,099,657</b>	<b>17,510,063</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>(6,099,657)</b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	1,979,207	1,979,207		1,292,696	686,511
200 - BENEFITS	652,351	656,651		451,457	205,194
300 - PURCHASED SERVICES	2,000,731	1,978,731		227,034	1,751,697
500 - MATERIALS AND SUPPLIES	246,060	263,335		237,531	25,804
600 - CAPITAL OUTLAY	730,940	730,940		91,437	639,504
700 - OTHER EXPENSES	150,000	150,000		40,414	109,586
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	472,197	472,197		201,121	271,076
200 - BENEFITS	191,346	191,346		101,411	89,935
300 - PURCHASED SERVICES	7,000	7,000		6,926	74
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		303,290	1,382,647
200 - BENEFITS	638,424	638,699		162,915	475,784
300 - PURCHASED SERVICES	1,779	1,779		1,683	96
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		21,384	224,866
7400 FACILITIES, ACQUISITIONS & CONSTRUCTION					
300 - PURCHASED SERVICES	63,982	63,982		32,423	31,560
600 - CAPITAL OUTLAY	11,970,273	12,673,787		1,488,209	11,185,578
7800 STUDENT TRANSPORTATION					
100 - SALARIES	208,170	208,170		13,077	195,092
200 - BENEFITS	58,174	58,324		36,743	21,581
300 - PURCHASED SERVICES	570,410	570,410		570,410	-
400 - ENERGY SERVICES	74,969	74,969		1,705	73,264
7900 OPERATION SERVICES					
100 - SALARIES			26,535		26,535
200 - BENEFITS			5,860		5,860
8100 MAINTENANCE OF PLANT					
600 - CAPITAL OUTLAY	1,531,590	828,076		720,257	107,819
TOTAL EXPENDITURES	23,609,720	23,609,720	32,395	6,132,052	17,510,063
TOTAL ENDING FUND BALANCE	-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<b>23,609,720</b>	<b>23,609,720</b>	<b>32,395</b>	<b>6,132,052</b>	<b>17,510,063</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER III ( Fund 4450) (CARES Grant)  
Budget Amendment #4  
Summary by Project  
Fiscal Year 2023-2024

		<b>Original Budget 2023-2024</b>	<b>Current Budget 2023-2024</b>	<b>Increase</b>	<b>Decrease</b>	<b>Amended Budget 2023-2024</b>
Federal through State Sources:						
ESSER III - (CARES Grant) Lump Sum	9992x	2,105,309	2,105,309		324,661	1,780,648
ESSER III - (CARES Grant) Lump Sum	9993x	20,095,576	20,095,576		4,866,957	15,228,620
ESSER III - (CARES Grant) Lump Sum	9995x	1,408,835	1,408,835		908,040	500,795
<b>TOTAL GRANTS</b>		<b><u>23,609,720</u></b>	<b><u>23,609,720</u></b>	<b>-</b>	<b><u>6,099,657</u></b>	<b><u>17,510,063</u></b>
				<b>(6,099,657)</b>		