

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022  
Presented - November 16, 2021

Capital Projects Funds - Budget Amendment #1  
Executive Summary

Capital Projects Funds Budget Amendment #1 is for the fiscal period ending **September 30, 2021**. Below is a summary of the adjustments to estimated revenues and appropriations. The attached sheets provide additional detail by object (page 2) and by project (page 3).

	Increase	Decrease
<b>Estimated Revenue Changes:</b>		
State Sources	\$ 705,213	\$ -
Local Sources	-	
Other Financing Sources:		
Premium on Bonds		
<b>Net Change in Estimated Revenue</b>	<b>\$ 705,213</b>	<b>\$ -</b>
<b>Appropriations Changes (by Function and Object):</b>		
<b>Function 7400 - Facilities Acquisition and Construction:</b>		
310 Prof/Tech Services	\$ 5,762	
394/794 Charter School Safety Grant		
630 Building & Fixed Equipment	\$ 705,213	
640 Furniture, Fixtures, & Equipment	\$ 691,782	
650 Motor Vehicles	\$ 310,593	
670 Improvements Other Than Buildings	\$ 3,579,724	
680 Remodeling & Renovation	\$ 11,018,314	
690 Computer Software	\$ 146,200	
<b>Other Financing Uses:</b>		
910 Transfers to General Fund		
920 Transfers to Debt Service Funds		
950 Interfund Transfers		
<b>Net Change in Appropriations</b>	<b>\$ 16,457,587</b>	

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
Fund Balance - July 1, 2021	\$ 37,991,496
Increase (decrease) in Estimated Revenues	705,213
(Increase) decrease in Project Appropriations	(16,457,587)
<b>Reserved for Future School Projects - September 30, 2021</b>	<b>\$ 22,239,122</b>

The School Board of Hernando County, Florida  
Capital Projects Funds  
Budget Amendment #1  
Summary by Object  
Fiscal Year 2021-2022 (Presented to School Board - November 16, 2021)

	<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
<b>ESTIMATED REVENUE</b>					
STATE SOURCES:					
3321 CO & DS DISTRIBUTED	215,000	215,000			215,000
3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	-	705,213		705,213
3397 CHARTER SCHOOL CLASS SIZE REDUCTION TRANSFER	173,252	173,252			173,252
3390 MISCELLANEOUS STATE REVENUE	50,000	50,000	-	-	50,000
TOTAL STATE SOURCES	<u>438,252</u>	<u>438,252</u>	<u>705,213</u>	<u>-</u>	<u>1,143,465</u>
LOCAL SOURCES:					
3413 LOCAL AD VALOREM TAXES	17,749,116	17,749,116			17,749,116
3419 SCHOOL DISTRICT LOCAL SALES TAX	12,000,000	12,000,000			12,000,000
3421 TAX REDEMPTIONS	8,000	8,000			8,000
3430 INTEREST	31,150	31,150			31,150
3496 IMPACT FEES	3,300,000	3,300,000			3,300,000
3497 REFUND OF PRIOR YEAR EXPENSE	-	-			-
TOTAL LOCAL SOURCES:	<u>33,088,266</u>	<u>33,088,266</u>	<u>-</u>	<u>-</u>	<u>33,088,266</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES (NET)	33,526,518	33,526,518	705,213	-	34,231,731
BEGINNING FUND BALANCE	<u>39,283,138</u>	<u>39,283,138</u>	<u>-</u>	<u>-</u>	<u>39,283,138</u>
<b>TOTAL ESTIMATED REVENUE</b>	<b><u>72,809,656</u></b>	<b><u>72,809,656</u></b>	<b><u>705,213</u></b>	<b><u>-</u></b>	<b><u>73,514,869</u></b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b><u>705,213</u></b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
7400 FACILITIES, ACQUISITION, AND CONSTRUCTION					
310 PROFESSIONAL/TECHNICAL SERVICES	-	-	5,762		5,762
394/7 CHARTER SCHOOL SAFETY GRANT	4,000	4,000			4,000
630 BUILDINGS & FIXED EQUIPMENT	-	-	705,213		705,213
640 FURNITURE, FIXTURES, & EQUIPMENT	738,215	738,215	691,782		1,429,997
650 MOTOR VEHICLES	1,000,000	1,000,000	310,593		1,310,593
670 IMPROVEMENTS OTHER THAN BUILDINGS	910,593	910,593	3,579,724		4,490,317
680 REMODELING & RENOVATION	21,445,688	21,445,688	11,018,314		32,464,002
690 COMPUTER SOFTWARE	450,010	450,010	146,200		596,210
TOTAL EXPENDITURES	<u>24,548,506</u>	<u>24,548,506</u>	<u>16,457,587</u>	<u>-</u>	<u>41,006,092</u>
OTHER FINANCING USES					
9700 TRANSFERS					
000 TRANSFER TO CHARTER SCHOOLS	-	-			-
910 TRANSFERS TO GENERAL FUND	2,015,491	2,015,491			2,015,491
920 TRANSFERS TO DEBT SERVICE FUNDS	8,254,164	8,254,164			8,254,164
TOTAL OTHER FINANCING USES	<u>10,269,655</u>	<u>10,269,655</u>	<u>-</u>	<u>-</u>	<u>10,269,655</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES (NET)	34,818,161	34,818,161	16,457,587	-	51,275,747
TOTAL ENDING FUND BALANCE	<u>37,991,496</u>	<u>37,991,496</u>	<u>-</u>	<u>15,752,374</u>	<u>22,239,122</u>
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>	<b><u>72,809,656</u></b>	<b><u>72,809,656</u></b>	<b><u>16,457,587</u></b>	<b><u>15,752,374</u></b>	<b><u>73,514,869</u></b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b><u>705,213</u></b>		

The School Board of Hernando County, Florida  
Capital Projects Funds  
Budget Amendment #1  
Summary by Project  
Fiscal Year 2021-2022 (Presented to Board November 16, 2021)

		<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
<b>Appropriations by Project:</b>						
<b>Other Schools:</b>						
44XX	GCA, GCMS, BEST (Charter Schools - PECO)	177,252	177,252			177,252
<b>Other Schools Total</b>		177,252	177,252	-	-	177,252
<b>Other Projects:</b>						
00100	Tax Refunds	5,000	5,000			5,000
13200	New Vo-Tech School	-	-			705,213
28000	Impact Fees - Admin Fees	-	-	3,100		3,100
Multi	Half-Cent Sales Tax Projects	18,124,167	18,124,167	5,239,352		23,363,519
<b>Other Projects Total</b>		18,129,167	18,129,167	5,242,452	-	24,076,832
<b>Transfers:</b>						
00100	Equipment Transfer (Debt Services)	8,254,164	8,254,164			8,254,164
00100	Transfer to General Fund	2,015,491	2,015,491			2,015,491
<b>Transfers Total</b>		10,269,655	10,269,655	-	-	10,269,655
<b>Facilities/Maintenance Projects:</b>						
M2000	District Wide Building Maintenance	144,188	144,188	1,105,473		1,249,661
M2010	District Wide HVAC	2,082,330	2,082,330	817,042		2,899,371
M2030	District Wide Paving	30,143	30,143	96,585		126,727
M3130	District Wide Building Improvements - HHS	100,511	100,511			200,312
M2090	District Wide Reroofing	188,573	188,573	189,549		378,122
M2100	District Wide Floor Coverings	-	-	200,000		200,000
M2130	District Wide Theaters/Stage Upgrades	-	-	663,820		663,820
M2170	District Wide Generators	-	-	400,000		400,000
M2230	Countywide Site/Ground Improvements	18,955	18,955	2,224,465		2,243,420
M2310	District Wide Irrigation	21,480	21,480	33,960		55,440
M2340	District Wide Building Improvements	-	-	151,895		151,895
M2040	District Wide Painting	206,055	206,055	206,055		412,111
M2050	District Wide Fire - Safety	645,505	645,505	1,609,530		2,255,035
M2052	District Wide Safety - CW Safety SB 7026 (2020-2021)	115,442	115,442			115,442
M2053	District Wide Safety - CW Safety SB 7026 (2020-2023)	334,923	334,923			334,923
M2190	District Wide Lighting	198,711	198,711	342,265	-	540,976
<b>Facilities/Maintenance Projects Total</b>		4,086,815	4,086,815	8,040,639	-	12,227,256
<b>Equipment Purchases:</b>						
M0970	Portables	-	-	1,013,232		1,013,232
M2070	Band/Chorus	25,000	25,000			25,000
M2340	Countywide Custodial Equipment Repair	34,791	34,791	4,791		39,582
M2070	Maintenance Equipment Purchases	107,943	107,943	788,904		896,847
M2070-73010	Countywide Equipment Purchases	537,528	537,528	-		537,528
<b>Equipment Purchases Total</b>		705,262	705,262	1,806,927	-	2,512,189
<b>Transportation:</b>						
52500	Transportation Vehicles	1,000,000	1,000,000	310,593		1,310,593
<b>Safety &amp; Security Total</b>		1,000,000	1,000,000	310,593	-	1,310,593
<b>Technology:</b>						
45500/M45500	New Enterprise System - Skyward	450,010	450,010	5,762		455,772
45700	Public School Technology	-	-	246,200		246,200
49500	SW Renewals	-	-			-
<b>Technology Total</b>		450,010	450,010	251,962	-	701,972
<b>TOTAL APPROPRIATIONS</b>		34,818,161	34,818,161	15,652,572	-	51,275,747
<b>Ending Fund Balance</b>		37,991,496	37,991,496	-	15,652,572	22,239,122
<b>Total Appropriations and Ending Fund Balance</b>		<u>72,809,656</u>	<u>72,809,656</u>	<u>-</u>	<u>-</u>	<u>73,514,869</u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>				<u>-</u>		

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022  
Presented November 16, 2021

Special Revenue Funds - ESSER - Budget Amendment #1  
Executive Summary

Special Revenue Funds - ESSER Budget Amendment #1 is for the fiscal period ending **September 30, 2021**. 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		
Miscellaneous Federal Through State	\$ -	\$ -
<b>Net Change in Estimated Revenue</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction	\$ 10,230	
6400 Instructional Staff Training Services		\$ 14,300
7800 Pupil Transportation Services		
7900 Operation of Plant		
8100 Maintenance of Plant	\$ 4,070	
8200 Administrative Technology Services		
9100 Community Services		
<b>Net Change in Appropriations</b>	<b>\$ 14,300</b>	<b>\$ 14,300</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER (CARES Grant)  
Budget Amendment #1  
Summary by Function and Object  
Fiscal Year 2021-2022 (Presented to School Board November 16, 2021)

	<u>Original Budget 2020-2021</u>	<u>Current Budget 2020-2021</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2020-2021</u>
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3271 Education Stabilization Funds - K12	1,515,715	1,515,715			1,515,715
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	1,515,715	1,515,715	-	-	1,515,715
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b>1,515,715</b>	<b>1,515,715</b>	<b>-</b>	<b>-</b>	<b>1,515,715</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>-</b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	388,783	388,783			388,783
200 - BENEFITS	73,579	73,579			73,578
300 - PURCHASED SERVICES	101,753	101,753	268		102,020
500 - MATERIALS AND SUPPLIES	197,647	197,647		3,093	194,554
600 - CAPITAL OUTLAY	5,725	5,725	13,055		18,780
700 - OTHER EXPENSES	-	-			-
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	15,000	15,000			15,000
200 - BENEFITS	3,300	3,300			3,300
300 - PURCHASED SERVICES					
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	64,776	64,776			64,776
200 - BENEFITS	16,572	16,572			16,572
300 - PURCHASED SERVICES	12,656	12,656			12,656
500 - MATERIALS AND SUPPLIES	555	555			555
600 - CAPITAL OUTLAY	72	72			72
700 - OTHER EXPENSES	5,500	5,500			5,500
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	56,760	56,760			56,760
200 - BENEFITS	11,279	11,279			11,279
300 - PURCHASED SERVICES	111,430	111,430			111,430
500 - MATERIALS AND SUPPLIES	57,331	57,331			57,331
600 - CAPITAL OUTLAY	14,300	14,300		14,300	-
700 - OTHER EXPENSES	5,500	5,500			5,500
7900 OPERATION OF PLANT					
100 - SALARIES	43,403	43,403			43,403
200 - BENEFITS	8,193	8,193			8,193
500 - MATERIALS AND SUPPLIES	10,000	10,000			10,000
700 - OTHER EXPENSES	-	-			-
8100 MAINTENANCE OF PLANT					
300 - PURCHASED SERVICES	4,800	4,800			4,800
500 - MATERIALS AND SUPPLIES	297,094	297,094	4,070		301,164
600 - CAPITAL OUTLAY	9,709	9,709		-	9,709
TOTAL EXPENDITURES	1,515,715	1,515,715	17,393	17,393	1,515,715
TOTAL ENDING FUND BALANCE	-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<b>1,515,715</b>	<b>1,515,715</b>	<b>17,393</b>	<b>17,393</b>	<b>1,515,715</b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b>0</b>		

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER (CARES Grant)  
Budget Amendment #1 - Fund 4410

Summary by Project

Fiscal Year 2021-2022 (Presented to School Board November 16, 2021)

		<u>Original Budget 2020-2021</u>	<u>Current Budget 2020-2021</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2020-2021</u>
Federal through State Sources:						
ESSER - (CARES Grant)	981xx	1,222,386	1,222,386			1,222,386
ESSER - Data Informed Supports	982xx	50,571	50,571			50,571
ESSER - B.E.S.T. High Quality Curriculum	983xx	159,726	159,726			159,726
ESSER - Instructional Continuity Plan	984xx	83,032	83,032			83,032
Total Federal through State Sources		<u>1,515,715</u>	<u>1,515,715</u>	<u>-</u>	<u>-</u>	<u>1,515,715</u>
<b>TOTAL GRANTS</b>		<u><b>1,515,715</b></u>	<u><b>1,515,715</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>1,515,715</b></u>
				<u><b>-</b></u>		

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022  
Presented November 16, 2021

Food Service Fund - Budget Amendment #1  
Executive Summary

Food Service Fund Budget Amendment #1 is for the fiscal period ending **September 30, 2021**. Below is a summary of the adjustments to estimated revenues and appropriations. Additional detail by object is attached (page 2) for further reference.

	Increase	Decrease
<b>Estimated Revenue Changes:</b>		
Federal Through State Sources		
State Sources		
Local Sources	\$ 9,448	
Other Financing Sources:		
Transfers in from General Fund	-	-
<b>Net Change in Estimated Revenue</b>	<b>\$ 9,448</b>	
<b>Appropriations Changes (by Function and Object):</b>		
<b>Function 7600 - Food Service:</b>		
100 Salaries		\$ 11,324
200 Benefits	69,022	
300 Purchased Services	82,792	
400 Energy Services	2,742	
500 Materials and Supplies	705,047	
600 Capital Outlay	454,404	
700 Other Expenses	35,167	
<b>Net Change in Appropriations</b>	<b>\$ 1,337,851</b>	

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
Fund Balance - July 1, 2021	\$ 3,913,494
Prior Year Adjustment to Fund Balance	\$ -
Increase (decrease) in Estimated Revenues	9,448
(Increase) decrease in Appropriations	(1,337,851)
<b>Fund Balance - September 30, 2021</b>	<b>\$ 2,585,091</b>

The School Board of Hernando County, Florida  
Food Service Fund  
Budget Amendment #1  
Summary by Object  
Fiscal Year 2021-2022 (Presented to School Board - November 16, 2021)

	<u>Original Budget 2020-2021</u>	<u>Current Budget 2020-2021</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2020-2021</u>
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES					
3260 NATIONAL SCHOOL LUNCH ACT	14,520,000	14,520,000			14,520,000
3265 USDA DONATED COMMODITIES	-	-			-
3269 OTHER FOOD SERVICE	-	-			-
TOTAL FEDERAL THROUGH STATE SOURCES	<u>14,520,000</u>	<u>14,520,000</u>	<u>-</u>	<u>-</u>	<u>14,520,000</u>
STATE SOURCES					
3337 SCHOOL BREAKFAST SUPPLEMENT	75,000	75,000			75,000
3338 SCHOOL LUNCH SUPPLEMENT	82,000	82,000			82,000
3399 OTHER MISCELLANEOUS STATE	-	-			-
TOTAL STATE SOURCES	<u>157,000</u>	<u>157,000</u>	<u>-</u>	<u>-</u>	<u>157,000</u>
LOCAL SOURCES:					
3430 INTEREST	-	-			-
3434 INTEREST EARNED W/TAX COLLECTOR	-	-			-
3451 STUDENT LUNCHES	-	-			-
3452 STUDENT BREAKFAST	-	-			-
3453 ADULT LUNCH / BREAKFAST	-	-			-
3454 STUDENT / ADULT ALA CARTE	400,000	400,000			400,000
3455 STUDENT SNACK	-	-			-
3456 OTHER FOOD SALES	10,000	10,000			10,000
3457 FOOD REBATES	5,000	5,000			5,000
3495 OTHER MISCELLANEOUS LOCAL	-	-	9,448		9,448
TOTAL LOCAL SOURCES:	<u>415,000</u>	<u>415,000</u>	<u>9,448</u>	<u>-</u>	<u>424,448</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	15,092,000	15,092,000	9,448	-	15,101,448
BEGINNING FUND BALANCE	<u>5,842,346</u>	<u>5,842,346</u>	<u>-</u>	<u>-</u>	<u>5,842,346</u>
<b>TOTAL ESTIMATED REVENUE</b>	<u><b>20,934,346</b></u>	<u><b>20,934,346</b></u>	<u><b>9,448</b></u>	<u><b>-</b></u>	<u><b>20,943,794</b></u>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<u><b>9,448</b></u>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
100 SALARIES	4,012,861	4,012,861		11,324	4,001,537
200 BENEFITS	2,150,141	2,150,141	69,022		2,219,163
300 PURCHASED SERVICES	766,900	766,900	82,792		849,692
400 ENERGY SERVICES	314,750	314,750	2,742		317,492
500 MATERIALS AND SUPPLIES	8,566,000	8,566,000	705,047		9,271,047
600 CAPITAL OUTLAY	1,002,200	1,002,200	454,404		1,456,604
700 OTHER EXPENSES	208,000	208,000	35,167		243,167
TOTAL EXPENDITURES	<u>17,020,852</u>	<u>17,020,852</u>	<u>1,349,175</u>	<u>11,324</u>	<u>18,358,703</u>
ENDING FUND BALANCE	<u>3,913,494</u>	<u>3,913,494</u>	<u>-</u>	<u>1,328,403</u>	<u>2,585,091</u>
<b>TOTAL APPROPRIATIONS</b>	<u><b>20,934,346</b></u>	<u><b>20,934,346</b></u>	<u><b>1,349,175</b></u>	<u><b>1,339,727</b></u>	<u><b>20,943,794</b></u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u><b>9,448</b></u>		

THE SCHOOL BOARD OF HERNANDO COUNTY, FLORIDA  
2020-2021 BUDGET  
GENERAL FUND

Fund Balances - September 30, 2021

Beginning Fund Balance - July 1, 2021 \$ 34,378,258

Fiscal Year 2021-2022 Estimated Revenues

Federal	\$ 1,865,320
State	119,784,179
Local	65,895,869
Other Financing Sources	2,217,415
<b>Total Estimated Revenues</b>	<b><u>\$ 189,762,783</u></b>

Fiscal Year 2021-2022 Appropriations

Expenditures	\$ 194,336,697
2020-2021 Carry Forward Restricted & Assigned	\$ 5,329,233
Other Financing Uses	-
<b>Total Appropriations</b>	<b><u>\$ 199,665,930</u></b>

Excess / (Deficiency) of Revenues over Appropriations (9,903,147)

**Ending Fund Balance - September 30, 2021** **\$ 24,475,111**

Analysis of Ending Funds Balance - September 30, 2021		As a % of Revenue
<b>Nonspendable:</b>		
Inventory	\$ 1,220,315	0.65%
<b>Restricted:</b>		
State Required Carryover Programs (rolled to 2021-2022)	-	0.00%
Workforce Development (rolled to 2021-2022)	-	0.00%
<b>Assigned:</b>		
Health Insurance Rebates/Profit Sharing/Wellness	3,691,919	1.97%
2020-2021 Project Carry-Forward (rolled to 2021-2022)	-	0.00%
2020-2021 Maint/Facilities/Safety/Academic Svcs Reserve	2,937,800	1.57%
FEFP FTE Adjustment & Vacancies	4,686,638	2.50%
<b>Unassigned</b>	<b>11,938,439</b>	<b>6.37%</b>
	<b><u>\$ 24,475,111</u></b>	<b>13.05%</b>

↓ 12.40%

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2020-2021  
Presented November 16, 2021

General Fund - Budget Amendment #1  
Executive Summary

General Fund Budget Amendment #1 is for the fiscal period ending **September 30, 2021**. Below is a summary of the adjustments to estimated revenues and appropriations. The attached sheets provide additional detail by function and object (pages 3-5).

	Increase	Decrease
<b>Estimated Revenue Changes:</b>		
Federal Direct Sources	\$ -	
Federal Through State and Local Sources	\$ 7,796	
State Sources		\$ 5,231,149
Local Sources	\$ 541,915	
Other Financing Sources	\$ 201,924	
<b>Net Change in Estimated Revenue</b>		<b>\$ 4,479,514</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction	\$ 2,703,239	
6100 Pupil Personnel Services	\$ 120,548	
6200 Instructional Media Services	\$ 308,349	
6300 Instruction and Curriculum Development Services	\$ 185,452	
6400 Instructional Staff Training Services	\$ 232,129	
6500 Instruction Related Technology	\$ 41,188	
7100 Board	\$ 486	
7200 General Administration	\$ 531,014	
7300 School Administration	\$ 242,786	
7400 Facilities Acquisition and Construction	\$ 285,866	
7500 Fiscal Services	\$ 1,097	
7700 Central Services	\$ 59,116	
7800 Pupil Transportation Services	\$ 146,286	
7900 Operation of Plant	\$ 391,300	
8100 Maintenance of Plant	\$ 749,690	-
8200 Administrative Technology Services	\$ 123,527	
9100 Community Services	\$ 571	-
<b>Net Change in Appropriations</b>	<b>\$ 6,122,643</b>	

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
Fund Balance -July 1, 2021	<b>\$ 35,077,268</b>
Increase (decrease) in Estimated Revenues	(4,479,514)
(Increase) decrease in Appropriations	(6,122,643)
<b>Fund Balance - September 30, 2021</b>	<b>\$ 24,475,111</b>

The School Board of Hernando County, Florida  
General Fund  
Budget Amendment #1  
Summary by Function and Object  
Fiscal Year 2021-2022 (Presented to School Board - November 16, 2021)

	<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
<b>ESTIMATED REVENUE</b>					
FEDERAL DIRECT SOURCES:					
3191 RESERVE OFFICERS TRAINING CORPS (ROTC)	196,000	196,000			196,000
3199 MISCELLANEOUS FEDERAL DIRECT	281,524	281,524	-	-	281,524
TOTAL FEDERAL DIRECT SOURCES	477,524	477,524	-	-	477,524
FEDERAL THROUGH STATE AND LOCAL SOURCES:					
3202 MEDICAID	1,380,000	1,380,000			1,380,000
3299 MISCELLANEOUS FEDER THROUGH STATE AND LOCAL	-	-	7,796	-	7,796
TOTAL FEDERAL THROUGH STATE AND LOCAL SOURCES	1,380,000	1,380,000	7,796	-	1,387,796
STATE SOURCES:					
3310 FLORIDA EDUCATION FINANCE PROGRAM (FEFP)	102,509,740	102,509,740		5,450,118	97,059,622
3315 WORKFORCE DEVELOPMENT	573,537	573,537			573,537
3343 STATE LICENSE TAX	80,000	80,000			80,000
3344 DISTRICT DISCRETIONARY LOTTERY FUNDS	-	-			-
3355 CLASS SIZE REDUCTION OPERATING FUNDS	21,827,051	21,827,051			21,827,051
3361 SCHOOL RECOGNITION FUNDS	-	-			-
3372 EXCELLENT TEACHING PROGRAM	-	-	215,469		215,469
3399 OTHER MISCELLANEOUS STATE REVENUE	25,000	25,000	3,500	-	28,500
TOTAL STATE SOURCES	125,015,328	125,015,328	218,969	5,450,118	119,784,179
LOCAL SOURCES:					
3411 DISTRICT SCHOOL TAX	62,841,391	62,841,391		400,000	62,441,391
3421 TAX REDEMPTION	25,000	25,000			25,000
3425 RENT	64,500	64,500	3,607		68,107
3430 INTEREST, INCLUDING PROFIT ON INVESTMENT	50,000	50,000			50,000
3440 GIFTS, GRANTS, AND BEQUESTS	-	-	241		241
3461 ADULT GENERAL EDUCATION COURSE FEES	-	-	2,340		2,340
3462 FINANCIAL AID FEES FEFP COURSE	-	-	2,591		2,591
3464 CAPITAL IMPROVEMENT FEES	-	-			-
3466 LIFELONG LEARNING FEES	-	-			-
3467 GED TESTING FEES	-	-			-
3468 VOC/AE FINANCIAL AID FEES	-	-	91,133		91,133
3469 OTHER STUDENT FEES	-	-			-
3490 MISCELLANEOUS LOCAL REVENUE	2,373,063	2,373,063	842,003	-	3,215,065
TOTAL LOCAL SOURCES:	65,353,954	65,353,954	941,915	400,000	65,895,869
OTHER FINANCING SOURCES:					
3740 LOSS RECOVERIES	-	-	15,678		15,678
3630 TRANSFERS IN FOR CHARTER SCHOOL	-	-	186,246		186,246
3630 TRANSFERS IN FROM CAPITAL PROJECTS FUNDS	2,015,491	2,015,491			2,015,491
TOTAL OTHER FINANCING SOURCES:	2,015,491	2,015,491	201,924	-	2,217,415
TOTAL REVENUES AND OTHER FINANCING SOURCES	194,242,297	194,242,297	1,370,604	5,850,118	189,762,783
BEGINNING FUND BALANCE	34,378,258	34,378,258	-	-	34,378,258
<b>TOTAL ESTIMATED REVENUE</b>	<b>228,620,555</b>	<b>228,620,555</b>	<b>1,370,604</b>	<b>5,850,118</b>	<b>224,141,041</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>(4,479,514)</b>		

**APPROPRIATIONS BY FUNCTION AND OBJECT**

EXPENDITURES:

5000 INSTRUCTION					
100 - SALARIES	84,640,500	84,640,500	62,768		84,703,268
200 - BENEFITS	23,886,245	23,886,245		383,215	23,503,029
300 - PURCHASED SERVICES	4,965,346	4,965,346	1,955,871		6,921,216
500 - MATERIALS AND SUPPLIES	6,688,770	6,688,770	506,528		7,195,299
600 - CAPITAL OUTLAY	54,352	54,352	424,933		479,285
700 - OTHER EXPENSES	448,422	448,422	136,355		584,777
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	5,819,280	5,819,280	171,637		5,990,917
200 - BENEFITS	1,943,321	1,943,321	31,878		1,975,199
300 - PURCHASED SERVICES	50,369	50,369	16,403		66,772
400 - ENERGY SERVICES	-	-			-
500 - MATERIALS AND SUPPLIES	3,172,102	3,172,102		108,206	3,063,896
600 - CAPITAL OUTLAY	-	-	3,770		3,770
700 - OTHER EXPENSES	3,960	3,960	5,066		9,026

The School Board of Hernando County, Florida  
General Fund  
Budget Amendment #1  
Summary by Function and Object  
Fiscal Year 2021-2022 (Presented to School Board - November 16, 2021)

		<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
6200	INSTRUCTIONAL MEDIA SERVICES					
	100 - SALARIES	701,271	701,271	126,095		827,366
	200 - BENEFITS	262,453	262,453	17,577		280,031
	300 - PURCHASED SERVICES	171,109	171,109	8,563		179,672
	500 - MATERIALS AND SUPPLIES	14,000	14,000	870		14,870
	600 - CAPITAL OUTLAY	6,960	6,960	155,243		162,203
	700 - OTHER EXPENSES	5,500	5,500			5,500
6300	INSTRUCTION AND CURRICULUM DEVELOPMENT					
	100 - SALARIES	1,848,427	1,848,427	159,491		2,007,918
	200 - BENEFITS	589,847	589,847	18,159		608,006
	300 - PURCHASED SERVICES	202,512	202,512	1,992		204,504
	400 - ENERGY SERVICES	-	-			-
	500 - MATERIALS AND SUPPLIES	18,250	18,250	5,809		24,059
	600 - CAPITAL OUTLAY	20,000	20,000			20,000
	700 - OTHER EXPENSES	1,500	1,500			1,500
6400	INSTRUCTIONAL STAFF TRAINING					
	100 - SALARIES	509,392	509,392	103,569		612,961
	200 - BENEFITS	161,998	161,998	112,416		274,414
	300 - PURCHASED SERVICES	26,650	26,650	6,691		33,341
	500 - MATERIALS AND SUPPLIES	5,400	5,400	4,419		9,819
	600 - CAPITAL OUTLAY	-	-			-
	700 - OTHER EXPENSES	30,000	30,000	5,035		35,035
6500	INSTRUCTION RELATED TECHNOLOGY					
	100 - SALARIES	262,474	262,474	28,892		291,366
	200 - BENEFITS	131,265	131,265	12,296		143,561
	500 - MATERIALS AND SUPPLIES	-	-			-
7100	BOARD					
	100 - SALARIES	244,422	244,422			244,422
	200 - BENEFITS	149,435	149,435			149,435
	300 - PURCHASED SERVICES	284,600	284,600			284,600
	500 - MATERIALS AND SUPPLIES	2,040	2,040	486		2,526
	600 - CAPITAL OUTLAY	-	-			-
	700 - OTHER EXPENSES	29,100	29,100			29,100
7200	GENERAL ADMINISTRATION					
	100 - SALARIES	1,072,271	1,072,271	257,120		1,329,391
	200 - BENEFITS	331,421	331,421	102,647		434,068
	300 - PURCHASED SERVICES	100,960	100,960	143,769		244,729
	500 - MATERIALS AND SUPPLIES	29,500	29,500	16,965		46,465
	600 - CAPITAL OUTLAY	738	738	2,013		2,751
	700 - OTHER EXPENSES	62,250	62,250	8,500		70,750
7300	SCHOOL ADMINISTRATION					
	100 - SALARIES	9,042,505	9,042,505	113,615		9,156,120
	200 - BENEFITS	3,140,131	3,140,131	19,601		3,159,732
	300 - PURCHASED SERVICES	6,776	6,776	27,267		34,043
	500 - MATERIALS AND SUPPLIES	36,036	36,036	57,470		93,507
	600 - CAPITAL OUTLAY	2,500	2,500	20,904		23,404
	700 - OTHER EXPENSES	17,350	17,350	3,929		21,279
<b>APPROPRIATIONS BY FUNCTION AND OBJECT</b>						
EXPENDITURES:						
7400	FACILITIES, ACQUISITION, AND CONSTRUCTION					
	100 - SALARIES	395,418	395,418	55,504		450,922
	200 - BENEFITS	117,679	117,679	15,321		133,000
	300 - PURCHASED SERVICES	314,500	314,500	27,782		342,282
	500 - MATERIALS AND SUPPLIES	3,400	3,400	578		3,978
	600 - CAPITAL OUTLAY	4,500	4,500			4,500
	700 - OTHER EXPENSES	-	-	186,681		186,681
7500	FISCAL SERVICES					
	100 - SALARIES	588,375	588,375	917		589,292
	200 - BENEFITS	188,898	188,898	180		189,078
	300 - PURCHASED SERVICES	100,696	100,696	19,806		120,502
	500 - MATERIALS AND SUPPLIES	11,094	11,094		40	11,054
	600 - CAPITAL OUTLAY	46,396	46,396		20,046	26,350
	700 - OTHER EXPENSES	30,895	30,895	280		31,175
7700	CENTRAL SERVICES					
	100 - SALARIES	1,245,860	1,245,860		2,283	1,243,577
	200 - BENEFITS	417,934	417,934	385		418,319
	300 - PURCHASED SERVICES	909,517	909,517	13,341		922,858

The School Board of Hernando County, Florida  
General Fund  
Budget Amendment #1  
Summary by Function and Object  
Fiscal Year 2021-2022 (Presented to School Board - November 16, 2021)

		<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
	500 - MATERIALS AND SUPPLIES	109,015	109,015	510		109,525
	600 - CAPITAL OUTLAY	6,327	6,327	21,210		27,537
	700 - OTHER EXPENSES	56,313	56,313	25,954		82,266
7800	PUPIL TRANSPORTATION SERVICES					
	100 - SALARIES	4,861,821	4,861,821	76,628		4,938,449
	200 - BENEFITS	1,939,673	1,939,673	12,075		1,951,747
	300 - PURCHASED SERVICES	409,100	409,100	50,551		459,651
	400 - ENERGY SERVICES	1,305,500	1,305,500	5,843		1,311,343
	500 - MATERIALS AND SUPPLIES	796,700	796,700		3,147	793,553
	600 - CAPITAL OUTLAY	115,215	115,215	2,897		118,112
	700 - OTHER EXPENSES	260	260	1,439		1,699
7900	OPERATION OF PLANT					
	100 - SALARIES	4,871,948	4,871,948	41,522		4,913,470
	200 - BENEFITS	2,257,035	2,257,035	8,321		2,265,356
	300 - PURCHASED SERVICES	5,231,672	5,231,672	66,467		5,298,140
	400 - ENERGY SERVICES	5,021,280	5,021,280	550		5,021,830
	500 - MATERIALS AND SUPPLIES	625,184	625,184		22,056	603,127
	600 - CAPITAL OUTLAY	186,895	186,895	295,135		482,030
	700 - OTHER EXPENSES	27,634	27,634	1,362		28,996
8100	MAINTENANCE OF PLANT					
	100 - SALARIES	2,764,150	2,764,150	19,053		2,783,204
	200 - BENEFITS	1,005,101	1,005,101	2,201		1,007,302
	300 - PURCHASED SERVICES	878,986	878,986	745,750		1,624,736
	400 - ENERGY SERVICES	147,000	147,000			147,000
	500 - MATERIALS AND SUPPLIES	578,230	578,230		50,505	527,725
	600 - CAPITAL OUTLAY	861,197	861,197	33,191		894,388
	700 - OTHER EXPENSES	4,100	4,100			4,100
8200	ADMINISTRATIVE TECHNOLOGY					
	100 - SALARIES	1,253,324	1,253,324	2,761		1,256,084
	200 - BENEFITS	399,245	399,245	329		399,574
	300 - PURCHASED SERVICES	410,390	410,390	4,514		414,904
	500 - MATERIALS AND SUPPLIES	60,609	60,609	113,205		173,814
	600 - CAPITAL OUTLAY	1,774,912	1,774,912	2,718		1,777,630
	700 - OTHER EXPENSES	1,050	1,050			1,050
9100	COMMUNITY SERVICES					
	300 - PURCHASED SERVICES	12,775	12,775	1,099		13,874
	500 - MATERIALS AND SUPPLIES	1,775	1,775		528	1,247
	700 - OTHER EXPENSES	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
7420	FACILITIES, ACQUISITION AND CONSTRUCTION	-	-	-	-	-
9300	OTHER CAPITAL OUTLAY	-	-	-	-	-
	TOTAL EXPENDITURES	<u>193,543,287</u>	<u>193,543,287</u>	<u>6,712,670</u>	<u>590,027</u>	<u>199,665,930</u>
<b>APPROPRIATIONS BY FUNCTION AND OBJECT</b>						
	TOTAL EXPENDITURES AND OTHER FINANCING USES	193,543,287	193,543,287	6,712,670	590,027	199,665,930
	TOTAL ENDING FUND BALANCE	<u>35,077,268</u>	<u>35,077,268</u>	-	<u>10,602,157</u>	<u>24,475,111</u>
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>						
		<u>228,620,555</u>	<u>228,620,555</u>	<u>6,712,670</u>	<u>11,192,184</u>	<u>224,141,041</u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>				<u>(4,479,514)</u>		

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022  
Presented - November 16, 2021

Debt Service Funds - Budget Amendment #1  
Executive Summary

Debt Service Funds Budget Amendment #1 is for the fiscal period ending **September 30, 2021**. Below is a summary of the adjustments to estimated revenues and appropriations. Additional detail by object is attached (page 2) for further reference.

	Increase	Decrease
<b>Estimated Revenue Changes:</b>		
State Sources	\$ -	
Local Sources		
Other Financing Sources:		
Transfers In		
Fund Balance Beginning		
<b>Net Change in Estimated Revenue</b>	<b>\$ -</b>	
<b>Appropriations Changes (by Function and Object):</b>		
<b>Function 9200 - Debt Service:</b>		
710 Principal	\$ -	
720 Interest		
730 Dues and Fees		
760 Payments to Refunded Bond Escrow		
<b>Function 9700 - Transfers:</b>		
910 Transfers to General Fund		
<b>Net Change in Appropriations</b>	<b>\$ -</b>	

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
Fund Balance - July 1, 2021	\$ 7,271,467
Increase (decrease) in Estimated Revenues	-
(Increase) decrease in Appropriations	-
<b>Fund Balance - September 30, 2021</b>	<b>\$ 7,271,467</b>

The School Board of Hernando County, Florida  
Debt Service Funds  
Budget Amendment #1  
Summary by Object  
Fiscal Year 2021-2022 (Presented to School Board November 16, 2021)

	<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
<b>ESTIMATED REVENUE</b>					
STATE SOURCES					
3322 CO & DS WITHHELD	186,400	186,400			186,400
3326 SBE/COBI BOND INTEREST	45,015	45,015			45,015
3341 RACING COMMISSION FUNDS	-	-			-
TOTAL STATE SOURCES	<u>231,415</u>	<u>231,415</u>	<u>-</u>	<u>-</u>	<u>231,415</u>
LOCAL SOURCES:					
3430 INTEREST	-	-			-
3433 NET INCREASE (DECREASE) IN FMV OF INVESTMENTS	-	-	-	-	-
TOTAL LOCAL SOURCES:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES:					
3630 TRANSFER IN FROM CAPITAL	8,254,165	8,254,165			8,254,165
3710 ISSUANCE OF BONDS	207,725	207,725			207,725
3792 PREMIUM ON REFUNDING BONDS	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES:	<u>8,461,890</u>	<u>8,461,890</u>	<u>-</u>	<u>-</u>	<u>8,461,890</u>
BEGINNING FUND BALANCE	<u>7,271,467</u>	<u>7,271,467</u>	<u>-</u>	<u>-</u>	<u>7,271,467</u>
<b>TOTAL ESTIMATED REVENUE</b>	<u><b>15,964,772</b></u>	<u><b>15,964,772</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>15,964,772</b></u>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<u><b>-</b></u>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
9200 DEBT SERVICE					
710 REDEMPTION OF PRINCIPAL	4,866,977	4,866,977			4,866,977
720 INTEREST	3,809,828	3,809,828			3,809,828
730 DUES AND FEES	16,500	16,500			16,500
950 INTERFUND TRANSFER	-	-	-	-	-
TOTAL EXPENDITURES	<u>8,693,305</u>	<u>8,693,305</u>	<u>-</u>	<u>-</u>	<u>8,693,305</u>
ENDING FUND BALANCE	<u>7,271,467</u>	<u>7,271,467</u>	<u>-</u>	<u>-</u>	<u>7,271,467</u>
<b>TOTAL APPROPRIATIONS</b>	<u><b>15,964,772</b></u>	<u><b>15,964,772</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>15,964,772</b></u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u><b>-</b></u>		

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022  
Presented November 16, 2021

Special Revenue Funds - ESSER II - Budget Amendment #1  
Executive Summary

Special Revenue Funds - ESSER II Budget Amendment #1 is for the fiscal period ending **September 30, 2021**. 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	\$ 5,749,663	
Miscellaneous Federal Through State	\$ -	\$ -
<b>Net Change in Estimated Revenue</b>	<b>\$ 5,749,663</b>	<b>\$ -</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction	\$ 2,709,981	
6100 Student Support Services	\$ 145,698	
6200 Instructional Media Services	\$ 22,253	
6300 Instruction & Curriculum Development Services	\$ 51,421	
6400 Instructional Staff Training	\$ 252,850	
7200 General Administration	\$ 517,531	
7300 School Administration	\$ 89,484	
7800 Student Transportation	\$ 529,174	
8100 Maintenance of Plant	\$ 1,431,271	
<b>Net Change in Appropriations</b>	<b>\$ 5,749,663</b>	<b>\$ -</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER II(CARES Grant)  
Budget Amendment #1

Summary by Function and Object

Fiscal Year 2021-2022 (Presented to School Board on November 16, 2021)

	Original Budget 2020-2021	Current Budget 2020-2021	Increase	Decrease	Amended Budget 2020-2021
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3271 Education Stabilization Funds - K12	8,745,820	8,745,820	5,749,663		14,495,483
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	8,745,820	8,745,820	5,749,663	-	14,495,483
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b>8,745,820</b>	<b>8,745,820</b>	<b>5,749,663</b>	<b>-</b>	<b>14,495,483</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>5,749,663</b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	-	-	871,266		871,266
200 - BENEFITS	-	-	172,808		172,808
300 - PURCHASED SERVICES	-	-	2,753,153		2,753,153
500 - MATERIALS AND SUPPLIES	8,745,820	8,745,820		1,567,245	7,178,575
600 - CAPITAL OUTLAY	-	-	480,000		480,000
700 - OTHER EXPENSES	-	-			-
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	-	-	121,693		121,693
200 - BENEFITS	-	-	24,005		24,005
6200 INSTRUCTIONAL MEDIA SERVICES					
100 - SALARIES	-	-	18,509		18,509
200 - BENEFITS	-	-	3,744		3,744
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	-	-	42,913		42,913
200 - BENEFITS	-	-	8,508		8,508
6400 INSTRUCTIONAL STAFF TRAINING					
300 - PURCHASED SERVICES	-	-	151,500		151,500
500 - MATERIALS AND SUPPLIES	-	-			-
600 - CAPITAL OUTLAY	-	-	1,350		1,350
700 - OTHER EXPENSES	-	-	100,000		100,000
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	-	-	517,531		517,531
7300 SCHOOL ADMINISTRATION					
100 - SALARIES	-	-	74,891		74,891
200 - BENEFITS	-	-	14,593		14,593
7800 STUDENT TRANSPORTATION					
100 - SALARIES	-	-	91,061		91,061
200 - BENEFITS	-	-	18,115		18,115
300 - PURCHASED SERVICES	-	-	112,776		112,776
400 - ENERGY SERVICES	-	-	100,000		100,000
500 - MATERIALS AND SUPPLIES	-	-			-
600 - CAPITAL OUTLAY	-	-	207,222		207,222
700 - OTHER EXPENSES	-	-		-	-
8100 MAINTENANCE OF PLANT					
300 - PURCHASED SERVICES	-	-	310,000		310,000
500 - MATERIALS AND SUPPLIES	-	-	1,121,271		1,121,271
600 - CAPITAL OUTLAY	-	-		-	-
TOTAL EXPENDITURES	8,745,820	8,745,820	7,316,908	1,567,245	14,495,483
TOTAL ENDING FUND BALANCE	-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<b>8,745,820</b>	<b>8,745,820</b>	<b>7,316,908</b>	<b>1,567,245</b>	<b>14,495,483</b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b>5,749,663</b>		

The School Board of Hernando County, Florida  
 Special Revenue Funds - ESSER II (CARES Grant)  
 Budget Amendment #1 - Fund 4410  
 Summary by Project  
 Fiscal Year 2021-2022 (Presented to School Board on November 16, 2021)

		<u>Original Budget 2020-2021</u>	<u>Current Budget 2020-2021</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2020-2021</u>
Federal through State Sources:						
ESSER II - (CARES Grant) Advanced Lump Sum	988xx	8,745,820	8,745,820			8,745,820
ESSER II - (CARES Grant) Academic Acceleration	990xx	-	-	3,965,285		3,965,285
ESSER II - (CARES Grant) Non Enrollment Assistance	995xx	-	-	793,057		793,057
ESSER II - (CARES Grant) Technology Assistance	996xx	-	-	991,321		991,321
Total Federal through State Sources		<u>8,745,820</u>	<u>8,745,820</u>	<u>5,749,663</u>	<u>-</u>	<u>14,495,483</u>
<b>TOTAL GRANTS</b>		<u><b>8,745,820</b></u>	<u><b>8,745,820</b></u>	<u><b>5,749,663</b></u>	<u><b>-</b></u>	<u><b>14,495,483</b></u>
				<b>5,749,663</b>		

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022  
Presented November 16, 2021

Special Revenue Funds - GEER - Budget Amendment #1  
Executive Summary

Special Revenue Funds - GEER Budget Amendment #1 is for the fiscal period ending **September 30, 2021**. 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		\$ 19,000
Miscellaneous Federal Through State		\$ -
<b>Net Change in Estimated Revenue</b>	<b>\$ -</b>	<b>\$ 19,000</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction		\$ 19,000
6100 Student Support Services	\$ -	
6300 Instruction and Curriculum Development Services	\$ -	
6400 Instructional Staff Training Services	\$ -	
7800 Pupil Transportation Services	\$ -	
7900 Operation of Plant	\$ -	
<b>Net Change in Appropriations</b>	<b>\$ -</b>	<b>\$ 19,000</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - GEER (CARES Grant)  
Budget Amendment #1  
Summary by Function and Object  
Fiscal Year 2021-2022 (Presented to School Board on November 16, 2021)

	<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3271 EDUCATIONAL STABILIZATION FUNDS K-12	314,950	314,950		19,000	295,950
3272 EDUCATIONAL STABILIZATION FUNDS K-12	1,161	1,161			1,161
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	316,111	316,111	-	19,000	297,111
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b>316,111</b>	<b>316,111</b>	<b>-</b>	<b>19,000</b>	<b>297,111</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>(19,000)</b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	120,493	120,493			120,493
200 - BENEFITS	22,932	22,932			22,932
300 - PURCHASED SERVICES	5,322	5,322		241	5,081
500 - MATERIALS AND SUPPLIES	82,212	82,212		316	81,896
600 - CAPITAL OUTLAY	46,869	46,869		18,443	28,426
700 - OTHER EXPENSES	-	-			-
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	2,606	2,606			2,606
200 - BENEFITS	516	516			516
700 - OTHER EXPENSES	-	-			-
6300 INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	3,274	3,274			3,274
200 - BENEFITS	627	627			627
700 - OTHER EXPENSES	-	-			-
6400 INSTRUCTIONAL STAFF TRAINING SERVICES					
100 - SALARIES	3,549	3,549			3,549
200 - BENEFITS	669	669			669
700 - OTHER EXPENSES	-	-			-
7800 STUDENT TRANSPORTATION SERVICES					
100 - SALARIES	12,125	12,125			12,125
200 - BENEFITS	2,361	2,361			2,361
300 - PURCHASED SERVICES	-	-			-
400 - ENERGY SERVICES	10,000	10,000			10,000
700 - OTHER EXPENSES	-	-		-	-
7900 OPERATION OF PLANT					
100 - SALARIES	2,151	2,151			2,151
200 - BENEFITS	405	405			405
600 - CAPITAL OUTLAY	-	-		-	-
TOTAL EXPENDITURES	316,111	316,111	-	19,000	297,111
TOTAL ENDING FUND BALANCE	-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<b>316,111</b>	<b>316,111</b>	<b>-</b>	<b>19,000</b>	<b>297,111</b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b>(19,000)</b>		

The School Board of Hernando County, Florida  
Special Revenue Funds - GEER (CARES GRANT)

Budget Amendment #1 - Fund 4420

Summary by Project

Fiscal Year 2021-2022 (Presented to School Board on November 16, 2021)

		<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
Federal through State Sources:						
GEER - (CARES Grant)	971xx	236,974	236,974			236,974
GEER - (CARES GRANT K-12 CTE INFRASTRUCTURE)	991xx	72,781	72,781		19,000	53,781
GEER - (CARES GRANT K-12 CIVIC LITERACY BOOKLIST)	992xx	5,195	5,195			5,195
GEER - (CARES GRANT ADULT ED	994xx	1,161	1,161			1,161
Total Federal through State Sources		<u>316,111</u>	<u>316,111</u>	<u>-</u>	<u>19,000</u>	<u>297,111</u>
<b>TOTAL GRANTS</b>		<u><b>316,111</b></u>	<u><b>316,111</b></u>	<u><b>-</b></u>	<u><b>19,000</b></u>	<u><b>297,111</b></u>
				<u><b>(19,000)</b></u>		

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022  
Presented November 16, 2021

Special Revenue Funds - Other Federal Funds - Budget Amendment #1  
Executive Summary

Special Revenue Funds - Other Federal Funds Budget Amendment #1 is for the fiscal period ending **September 30, 2021**. 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	\$ 433,208	
Workforce Innovation and Opportunity Act	\$ 45,672	
Improving Teacher Quality State Grants - Title II		
Individuals with Disabilities Education Act (IDEA)		
Elementary and Secondary Education Act - Title I	\$ 40,588	
Title IV	\$ 581,047	
Federal Through Local Sources:		
Miscellaneous Federal Through State	\$ 7,615	\$ -
<b>Net Change in Estimated Revenue</b>	<b>\$ 1,108,129</b>	<b>\$ -</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction	\$ 578,335	
6100 Pupil Personnel Services	\$ 161,142	
6300 Instruction and Curriculum Development Services		\$ 36,921
6400 Instructional Staff Training Services	\$ 250,623	
6500 Instruction Related Technology	\$ 69,487	\$ -
7200 General Administration	\$ 74,962	\$ -
7300 School Administration	\$ 500	
7700 Central Services	\$ -	
7800 Pupil Transportation Services	\$ 10,000	
7900 Operation of Plant		\$ -
<b>Net Change in Appropriations</b>	<b>\$ 1,108,129</b>	<b>\$ -</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - Other Federal Funds  
Budget Amendment #1  
Summary by Function and Object  
Fiscal Year 2021-2022 (School Board Approved November 16, 2021)

	Original Budget 2020-2021	Current Budget 2020-2021	Increase	Decrease	Amended Budget 2020-2021
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3201 VOCATIONAL EDUCATION ACTS	-	-	433,208		433,208
3221 WORKFORCE INNOVATION AND OPPORTUNITY ACT	285,600	285,600	45,672		331,272
3225 IMPROVING TEACHER QUALITY STATE GRANTS, TITLE II	1,064,607	1,064,607			1,064,607
3230 INDIVIDUALS WITH DISABILITIES ACT (IDEA)	5,331,929	5,331,929			5,331,929
3240 ELEMENTARY AND SECONDARY EDUCATION ACT, TITLE I	6,414,475	6,414,475	40,588		6,455,063
3241 LANGUAGE INSTRUCTION - TITLE III	98,302	98,302			98,302
3242 TITLE IV	-	-	581,047		581,047
3299 MISCELLANEOUS FEDERAL THROUGH STATE	80,000	80,000	7,615	-	87,615
TOTAL FEDERAL THROUGH STATE SOURCES	13,274,913	13,274,913	1,108,129	-	14,383,043
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b>13,274,913</b>	<b>13,274,913</b>	<b>1,108,129</b>	<b>-</b>	<b>14,383,043</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>1,108,129</b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	3,766,838	3,766,838	61,837		3,828,675
200 - BENEFITS	1,393,690	1,393,690	36,364		1,430,054
300 - PURCHASED SERVICES	720,435	720,435	203,784		924,219
500 - MATERIALS AND SUPPLIES	237,925	237,925	96,932		334,858
600 - CAPITAL OUTLAY	308,895	308,895	167,628		476,524
700 - OTHER EXPENSES	66,085	66,085	11,790		77,875
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	1,209,019	1,209,019	83,659		1,292,678
200 - BENEFITS	513,678	513,678	48,146		561,824
300 - PURCHASED SERVICES	48,901	48,901	27,838		76,739
500 - MATERIALS AND SUPPLIES	67,691	67,691			67,691
600 - CAPITAL OUTLAY	4,750	4,750			4,750
700 - OTHER EXPENSES	8,190	8,190	1,500	-	9,690
6300 INSTRUCTION AND CURRICULUM DEVELOPMENT					
100 - SALARIES	1,550,509	1,550,509		44,973	1,505,537
200 - BENEFITS	471,825	471,825	2,510		474,335
300 - PURCHASED SERVICES	57,063	57,063	4,158		61,221
500 - MATERIALS AND SUPPLIES	32,403	32,403	2,366		34,769
600 - CAPITAL OUTLAY	22,484	22,484		983	21,501
700 - OTHER EXPENSES	100	100			100
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	1,208,708	1,208,708	206,523		1,415,231
200 - BENEFITS	397,566	397,566	47,071		444,637
300 - PURCHASED SERVICES	493,543	493,543	27,049		520,592
500 - MATERIALS AND SUPPLIES	33,602	33,602	11,171		44,772
600 - CAPITAL OUTLAY	3,000	3,000		1,000	2,000
700 - OTHER EXPENSES	134,885	134,885		40,190	94,695
6500 INSTRUCTION RELATED TECHNOLOGY					
100 - SALARIES	49,810	49,810	44,653		94,463
200 - BENEFITS	23,161	23,161	24,834		47,995
700 - OTHER EXPENSES	-	-			-
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	369,529	369,529	74,962	-	444,491
7300 SCHOOL ADMINISTRATION					
300 - PURCHASED SERVICES	-	-	500		500
7700 CENTRAL SERVICES					
100 - SALARIES	100	100			100
200 - BENEFITS	20	20			20
300 - PURCHASED SERVICES	600	600			600
7800 PUPIL TRANSPORTATION SERVICES					
100 - SALARIES	19,796	19,796			19,796
200 - BENEFITS	3,901	3,901		-	3,901
300 - PURCHASED SERVICES	37,058	37,058	10,000		47,058
400 - ENERGY SERVICES	17,404	17,404			17,404
700 - OTHER EXPENSES	500	500			500
7900 OPERATION OF PLANT					
100 - SALARIES	1,000	1,000			1,000
200 - BENEFITS	148	148			148
400 - ENERGY SERVICES	100	100			100
700 - OTHER EXPENSES	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>13,274,913</b>	<b>13,274,913</b>	<b>1,195,275</b>	<b>87,145</b>	<b>14,383,043</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<b>13,274,913</b>	<b>13,274,913</b>	<b>1,195,275</b>	<b>87,145</b>	<b>14,383,043</b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b>1,108,129</b>		

The School Board of Hernando County, Florida  
Special Revenue Funds - Other Federal Funds

Budget Amendment #1 - Fund 4210

Summary by Project

Fiscal Year 2021-2022 (School Board Approved November 16, 2021)

		<b>Original Budget <u>2021-2022</u></b>	<b>Current Budget <u>2021-2022</u></b>	<b><u>Increase</u></b>	<b><u>Decrease</u></b>	<b>Amended Budget <u>2021-2022</u></b>
Federal through State Sources:						
Adult Education - Geographic	81x	285,600	285,600	36,135		321,735
Title I Basic	82x	6,334,475	6,334,475			6,334,475
Title X - Education of Homeless	83x	80,000	80,000			80,000
Individuals with Disabilities Education Act (IDEA) Preschool	84x	110,525	110,525			110,525
Individuals with Disabilities Education Act (IDEA) Discretionary	85x	5,112,656	5,112,656			5,112,656
Perkins Grant	86x	-	-	433,208		433,208
FI Charter School Program (BEST)	87x	-	-	7,615		7,615
Title I School Improvement	88x	-	-	15,244		15,244
Title II Training and Recruitment	90x	1,064,607	1,064,607			1,064,607
SED Network I	91x	76,068	76,068			76,068
Title III NCLB	92x	98,302	98,302			98,302
SED Network II	93x	32,680	32,680			32,680
Title I Part D	94x	80,000	80,000	25,344		105,344
Adult Education - Civic Education	95x	-	-	9,537		9,537
Title IV	96x	-	-	581,047		581,047
Total Federal through State Sources		<u>13,274,913</u>	<u>13,274,913</u>	<u>1,108,129</u>	<u>-</u>	<u>14,383,043</u>
<b>TOTAL GRANTS</b>		<b><u>13,274,913</u></b>	<b><u>13,274,913</u></b>	<b><u>1,108,129</u></b>	<b><u>-</u></b>	<b><u>14,383,043</u></b>
				<b><u>1,108,129</u></b>		