

The School Board of Hernando County, Florida
Finance Department
Resolution to Amend District School Budget
Fiscal Year 2021-2022
Presented February 22, 2022

Special Revenue Funds - Other Federal Funds - Budget Amendment #2
Executive Summary

Special Revenue Funds - Other Federal Funds Budget Amendment #2 is for the fiscal period ending **December 31, 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
Estimated Revenue Changes:		
Federal Through State Sources:		
Vocational Education Acts	\$ 25,000	
Workforce Innovation and Opportunity Act	\$ 60	
Improving Teacher Quality State Grants - Title II		
Individuals with Disabilities Education Act (IDEA)		
Elementary and Secondary Education Act - Title I		
Title IV		
Federal Through Local Sources:		
Miscellaneous Federal Through State	\$ 574,321	\$ -
Net Change in Estimated Revenue	\$ 599,381	\$ -
Appropriations Changes (by Function):		
5000 Instruction	\$ 459,553	
6100 Pupil Personnel Services	\$ 19,324	
6300 Instruction and Curriculum Development Services		\$ 57,000
6400 Instructional Staff Training Services	\$ 63,053	
6500 Instruction Related Technology	\$ 731	\$ -
7200 General Administration	\$ -	\$ -
7300 School Administration	\$ -	
7700 Central Services	\$ -	
7800 Pupil Transportation Services	\$ 113,720	
7900 Operation of Plant		\$ -
Net Change in Appropriations	\$ 599,381	\$ -

The School Board of Hernando County, Florida
Special Revenue Funds - Other Federal Funds
Budget Amendment #2
Summary by Function and Object
Fiscal Year 2021-2022 (School Board Approved February 22, 2022)

	Original Budget 2021-2022	Current Budget 2021-2022	Increase	Decrease	Amended Budget 2021-2022
ESTIMATED REVENUE					
FEDERAL THROUGH STATE SOURCES:					
3201 VOCATIONAL EDUCATION ACTS	-	433,208	25,000		458,208
3221 WORKFORCE INNOVATION AND OPPORTUNITY ACT	285,600	331,272	60		331,332
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	6,455,063			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	87,615	574,321	-	661,936
TOTAL FEDERAL THROUGH STATE SOURCES	13,274,913	14,383,043	599,381	-	14,982,424
BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL ESTIMATED REVENUE	13,274,913	14,383,043	599,381	-	14,982,424
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			599,381		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	3,766,838	3,828,675		7,960	3,820,715
200 - BENEFITS	1,393,690	1,430,054	13,684		1,443,737
300 - PURCHASED SERVICES	720,435	924,219	461,768		1,385,987
500 - MATERIALS AND SUPPLIES	237,925	334,858	12,273		347,130
600 - CAPITAL OUTLAY	308,895	476,524		17,212	459,312
700 - OTHER EXPENSES	66,085	77,875		3,000	74,875
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	1,209,019	1,292,678	9,294		1,301,973
200 - BENEFITS	513,678	561,824	1,030		562,854
300 - PURCHASED SERVICES	48,901	76,739	10,286		87,025
500 - MATERIALS AND SUPPLIES	67,691	67,691		441	67,250
600 - CAPITAL OUTLAY	4,750	4,750			4,750
700 - OTHER EXPENSES	8,190	9,690		845	8,845
6300 INSTRUCTION AND CURRICULUM DEVELOPMENT					
100 - SALARIES	1,550,509	1,505,537		42,093	1,463,443
200 - BENEFITS	471,825	474,335		14,907	459,428
300 - PURCHASED SERVICES	57,063	61,221		2,520	58,701
500 - MATERIALS AND SUPPLIES	32,403	34,769			34,769
600 - CAPITAL OUTLAY	22,484	21,501	2,520		24,021
700 - OTHER EXPENSES	100	100			100
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	1,208,708	1,415,231	47,285		1,462,516
200 - BENEFITS	397,566	444,637	16,132		460,769
300 - PURCHASED SERVICES	493,543	520,592		1,347	519,245
500 - MATERIALS AND SUPPLIES	33,602	44,772			44,772
600 - CAPITAL OUTLAY	3,000	2,000			2,000
700 - OTHER EXPENSES	134,885	94,695	983		95,678
6500 INSTRUCTION RELATED TECHNOLOGY					
100 - SALARIES	49,810	94,463	610		95,073
200 - BENEFITS	23,161	47,995	121		48,116
700 - OTHER EXPENSES	-	-			-
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	369,529	444,491		-	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	47,058			47,058
400 - ENERGY SERVICES	17,404	17,404			17,404
600 - CAPITAL OUTLAY	-	-	113,720		113,720
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	-	-			-
TOTAL EXPENDITURES	13,274,913	14,383,043	689,705	90,324	14,982,424
TOTAL ENDING FUND BALANCE	-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	13,274,913	14,383,043	689,705	90,324	14,982,424
NET INCREASE (DECREASE) IN APPROPRIATIONS			599,381		

The School Board of Hernando County, Florida
Special Revenue Funds - Other Federal Funds
Budget Amendment #2 - Fund 4210
Summary by Project
Fiscal Year 2021-2022 (School Board Approved February 22, 2022)

		Original Budget 2021-2022	Current Budget 2021-2022	Increase	Decrease	Amended Budget 2021-2022
Federal through State Sources:						
Adult Education - Geographic	81x	285,600	321,735	60		321,795
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	25,000		458,208
FI Charter School Program (BEST)	87x	-	7,615	574,321		581,936
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	105,344			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>14,383,043</u>	<u>599,381</u>	<u>-</u>	<u>14,982,424</u>
TOTAL GRANTS		<u>13,274,913</u>	<u>14,383,043</u>	<u>599,381</u>	<u>-</u>	<u>14,982,424</u>
				<u>599,381</u>		

THE SCHOOL BOARD OF HERNANDO COUNTY, FLORIDA
2021-2022 BUDGET
GENERAL FUND

Fund Balances - December 31, 2021

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

Fiscal Year 2021-2022 Estimated Revenues

Federal	\$ 1,865,320
State	122,704,266
Local	66,310,845
Other Financing Sources	2,218,237
Total Estimated Revenues	<u>\$ 193,098,668</u>

Fiscal Year 2021-2022 Appropriations

Expenditures	\$ 196,780,719
2020-2021 Carry Forward Restricted & Assigned	\$ 5,329,233
Other Financing Uses	-
Total Appropriations	<u>\$ 202,109,952</u>

Excess / (Deficiency) of Revenues over Appropriations (9,011,284)

Ending Fund Balance - December 31, 2021 **\$ 25,366,974**

Analysis of Ending Funds Balance - December 31, 2021		As a % of Revenue
Nonspendable:		
Inventory	\$ 1,220,315	0.64%
Restricted:		
State Required Carryover Programs (rolled to 2021-2022)	-	0.00%
Workforce Development (rolled to 2021-2022)	-	0.00%
Assigned:		
Health Insurance Rebates/Profit Sharing/Wellness	3,691,919	1.93%
2020-2021 Project Carry-Forward (rolled to 2021-2022)	-	0.00%
2020-2021 Maint/Facilities/Safety/Academic Svcs Reserve	2,937,800	1.54%
FEFP FTE Adjustment & Vacancies	4,686,638	2.46%
Unassigned	12,830,302	6.72%
	<u>\$ 25,366,974</u>	13.29%

↓ 12.65%

The School Board of Hernando County, Florida
Finance Department
Resolution to Amend District School Budget
Fiscal Year 2021-2022
Presented February 22, 2022

General Fund - Budget Amendment #2
Executive Summary

General Fund Budget Amendment #2 is for the fiscal period ending **December 31, 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
Estimated Revenue Changes:		
Federal Direct Sources	\$ -	
Federal Through State and Local Sources	\$ -	
State Sources	\$ 2,920,087	
Local Sources	\$ 414,976	
Other Financing Sources	\$ 821	
Net Change in Estimated Revenue	\$ 3,335,884	
Appropriations Changes (by Function):		
5000 Instruction		\$ 1,732,470
6100 Pupil Personnel Services		\$ 399,561
6200 Instructional Media Services	\$ 156,169	
6300 Instruction and Curriculum Development Services	\$ 178,653	
6400 Instructional Staff Training Services	\$ 89,216	
6500 Instruction Related Technology	\$ 43,174	
7100 Board		\$ 10,411
7200 General Administration	\$ 77,878	
7300 School Administration	\$ 631,625	
7400 Facilities Acquisition and Construction	\$ 14,102	
7500 Fiscal Services	\$ 60,382	
7600 Food Service	\$ 282,048	
7700 Central Services	\$ 54,522	
7800 Pupil Transportation Services	\$ 355,026	
7900 Operation of Plant	\$ 2,358,229	
8100 Maintenance of Plant	\$ 236,754	\$ -
8200 Administrative Technology Services	\$ 46,293	
9100 Community Services	\$ 2,390	\$ -
Net Change in Appropriations	\$ 2,444,019	

Fund Balance Changes:	Increase (Decrease)
Fund Balance -September 30, 2021	\$ 24,475,111
Increase (decrease) in Estimated Revenues	3,335,884
(Increase) decrease in Appropriations	(2,444,019)
Fund Balance - December 31, 2021	\$ 25,366,974

The School Board of Hernando County, Florida
General Fund
Budget Amendment #2
Summary by Function and Object
Fiscal Year 2021-2022 (Presented to School Board - February 22, 2022)

	<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
ESTIMATED REVENUE					
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	<u>477,524</u>	<u>477,524</u>	-	-	<u>477,524</u>
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	<u>1,380,000</u>	<u>1,387,796</u>	-	-	<u>1,387,796</u>
STATE SOURCES:					
3310 FLORIDA EDUCATION FINANCE PROGRAM (FEFP)	102,509,740	97,059,622	1,197,726		98,257,349
3315 WORKFORCE DEVELOPMENT	573,537	573,537			573,537
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	-	20,238		20,238
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	1,434,779		23,261,830
3361 SCHOOL RECOGNITION FUNDS	-	-			-
3372 EXCELLENT TEACHING PROGRAM	-	215,469	115,018		330,487
3399 OTHER MISCELLANEOUS STATE REVENUE	25,000	28,500	152,326	-	180,826
TOTAL STATE SOURCES	<u>125,015,328</u>	<u>119,784,179</u>	<u>2,920,087</u>	-	<u>122,704,266</u>
LOCAL SOURCES:					
3411 DISTRICT SCHOOL TAX	62,841,391	62,441,391			62,441,391
3421 TAX REDEMPTION	25,000	25,000			25,000
3425/26 RENT	64,500	68,107	4,748		72,855
3430 INTEREST, INCLUDING PROFIT ON INVESTMENT	50,000	50,000			50,000
3440 GIFTS, GRANTS, AND BEQUESTS	-	241	568		809
3461 ADULT GENERAL EDUCATION COURSE FEES	-	2,340	44,543		46,883
3462 FINANCIAL AID FEES FEFP COURSE	-	2,591	154		2,745
3464 CAPITAL IMPROVEMENT FEES	-	-			-
3466 LIFELONG LEARNING FEES	-	-	425		425
3467 GED TESTING FEES	-	-	376		376
3468 VOC/AE FINANCIAL AID FEES	-	91,133	21,906		113,039
3469 OTHER STUDENT FEES	-	-			-
3490 MISCELLANEOUS LOCAL REVENUE	2,373,063	3,215,065	342,257	-	3,557,322
TOTAL LOCAL SOURCES:	<u>65,353,954</u>	<u>65,895,869</u>	<u>414,976</u>	-	<u>66,310,845</u>
OTHER FINANCING SOURCES:					
3740 LOSS RECOVERIES	-	15,678	821		16,499
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:	<u>2,015,491</u>	<u>2,217,415</u>	<u>821</u>	-	<u>2,218,237</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	194,242,297	189,762,783	3,335,884	-	193,098,668
BEGINNING FUND BALANCE	<u>34,378,258</u>	<u>34,378,258</u>	-	-	<u>34,378,258</u>
TOTAL ESTIMATED REVENUE	<u>228,620,555</u>	<u>224,141,041</u>	<u>3,335,884</u>	-	<u>227,476,926</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>3,335,884</u>		

APPROPRIATIONS BY FUNCTION AND OBJECT

EXPENDITURES:

5000 INSTRUCTION					
100 - SALARIES	84,640,500	84,703,268		2,847,190	81,856,078
200 - BENEFITS	23,886,245	23,503,029	520,296		24,023,325
300 - PURCHASED SERVICES	4,965,346	6,921,216	47,635		6,968,851
500 - MATERIALS AND SUPPLIES	6,688,770	7,195,299	268,508		7,463,807
600 - CAPITAL OUTLAY	54,352	479,285	188,986		668,271
700 - OTHER EXPENSES	448,422	584,777	89,295		674,072
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	5,819,280	5,990,917	420,793		6,411,710
200 - BENEFITS	1,943,321	1,975,199	78,252		2,053,451
300 - PURCHASED SERVICES	50,369	66,772		2,807	63,965
400 - ENERGY SERVICES	-	-			-
500 - MATERIALS AND SUPPLIES	3,172,102	3,063,896		895,678	2,168,218

The School Board of Hernando County, Florida
General Fund
Budget Amendment #2
Summary by Function and Object
Fiscal Year 2021-2022 (Presented to School Board - February 22, 2022)

		<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
	600 - CAPITAL OUTLAY	-	3,770		0	3,770
	700 - OTHER EXPENSES	3,960	9,026		120	8,906
6200	INSTRUCTIONAL MEDIA SERVICES					
	100 - SALARIES	701,271	827,366	93,841		921,207
	200 - BENEFITS	262,453	280,031	10,641		290,672
	300 - PURCHASED SERVICES	171,109	179,672	51,726		231,398
	500 - MATERIALS AND SUPPLIES	14,000	14,870	490		15,360
	600 - CAPITAL OUTLAY	6,960	162,203		530	161,673
	700 - OTHER EXPENSES	5,500	5,500			5,500
6300	INSTRUCTION AND CURRICULUM DEVELOPMENT					
	100 - SALARIES	1,848,427	2,007,918	143,775		2,151,693
	200 - BENEFITS	589,847	608,006	30,727		638,733
	300 - PURCHASED SERVICES	202,512	204,504		9,056	195,448
	400 - ENERGY SERVICES	-	-			-
	500 - MATERIALS AND SUPPLIES	18,250	24,059	13,207		37,266
	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	612,961	76,035		688,996
	200 - BENEFITS	161,998	274,414	13,182		287,596
	300 - PURCHASED SERVICES	26,650	33,341			33,341
	500 - MATERIALS AND SUPPLIES	5,400	9,819			9,819
	600 - CAPITAL OUTLAY	-	-			-
	700 - OTHER EXPENSES	30,000	35,035			35,035
6500	INSTRUCTION RELATED TECHNOLOGY					
	100 - SALARIES	262,474	291,366	37,672		329,038
	200 - BENEFITS	131,265	143,561	5,256		148,817
	300 - PURCHASED SERVICES	-	-	246		246
	500 - MATERIALS AND SUPPLIES	-	-			-
7100	BOARD					
	100 - SALARIES	244,422	244,422		3,408	241,014
	200 - BENEFITS	149,435	149,435		7,037	142,398
	300 - PURCHASED SERVICES	284,600	284,600			284,600
	500 - MATERIALS AND SUPPLIES	2,040	2,526	33		2,559
	600 - CAPITAL OUTLAY	-	-			-
	700 - OTHER EXPENSES	29,100	29,100			29,100
7200	GENERAL ADMINISTRATION					
	100 - SALARIES	1,072,271	1,329,391	25,917		1,355,308
	200 - BENEFITS	331,421	434,068	5,098		439,166
	300 - PURCHASED SERVICES	100,960	244,729	46,706		291,435
	500 - MATERIALS AND SUPPLIES	29,500	46,465		235	46,230
	600 - CAPITAL OUTLAY	738	2,751		102	2,649
	700 - OTHER EXPENSES	62,250	70,750	494		71,244
7300	SCHOOL ADMINISTRATION					
	100 - SALARIES	9,042,505	9,156,120	502,494		9,658,614
	200 - BENEFITS	3,140,131	3,159,732	100,979		3,260,711
	300 - PURCHASED SERVICES	6,776	34,043	5,465		39,508
	500 - MATERIALS AND SUPPLIES	36,036	93,507	5,842		99,349
	600 - CAPITAL OUTLAY	2,500	23,404	16,845		40,249
	700 - OTHER EXPENSES	17,350	21,279	0		21,279

APPROPRIATIONS BY FUNCTION AND OBJECT

EXPENDITURES:

7400	FACILITIES, ACQUISITION, AND CONSTRUCTION					
	100 - SALARIES	395,418	450,922	11,825		462,747
	200 - BENEFITS	117,679	133,000	2,277		135,277
	300 - PURCHASED SERVICES	314,500	342,282		1,100	341,182
	500 - MATERIALS AND SUPPLIES	3,400	3,978	0		3,978
	600 - CAPITAL OUTLAY	4,500	4,500			4,500
	700 - OTHER EXPENSES	-	186,681	1,100		187,781
7500	FISCAL SERVICES					
	100 - SALARIES	588,375	589,292	17,801		607,093
	200 - BENEFITS	188,898	189,078	3,501		192,579
	300 - PURCHASED SERVICES	100,696	120,502	39,000		159,502
	500 - MATERIALS AND SUPPLIES	11,094	11,054			11,054
	600 - CAPITAL OUTLAY	46,396	26,350			26,350
	700 - OTHER EXPENSES	30,895	31,175	80		31,255

The School Board of Hernando County, Florida
General Fund
Budget Amendment #2
Summary by Function and Object
Fiscal Year 2021-2022 (Presented to School Board - February 22, 2022)

		<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
7600	FOOD SERVICES					
	100 - SALARIES	-	-	235,688		235,688
	200 - BENEFITS	-	-	46,360		46,360
	300 - PURCHASED SERVICES					
7700	CENTRAL SERVICES					
	100 - SALARIES	1,245,860	1,243,577	42,702		1,286,279
	200 - BENEFITS	417,934	418,319	9,103		427,422
	300 - PURCHASED SERVICES	909,517	922,858		1,225	921,633
	500 - MATERIALS AND SUPPLIES	109,015	109,525		493	109,032
	600 - CAPITAL OUTLAY	6,327	27,537	4,435		31,972
	700 - OTHER EXPENSES	56,313	82,266			82,266
7800	PUPIL TRANSPORTATION SERVICES					
	100 - SALARIES	4,861,821	4,938,449	320,113		5,258,562
	200 - BENEFITS	1,939,673	1,951,747	47,544		1,999,291
	300 - PURCHASED SERVICES	409,100	459,651		15,818	443,833
	400 - ENERGY SERVICES	1,305,500	1,311,343	12,841		1,324,184
	500 - MATERIALS AND SUPPLIES	796,700	793,553		14,432	779,121
	600 - CAPITAL OUTLAY	115,215	118,112		4,600	113,512
	700 - OTHER EXPENSES	260	1,699	9,377		11,076
7900	OPERATION OF PLANT					
	100 - SALARIES	4,871,948	4,913,470	1,264,686		6,178,156
	200 - BENEFITS	2,257,035	2,265,356	252,898		2,518,254
	300 - PURCHASED SERVICES	5,231,672	5,298,140	879,387		6,177,527
	400 - ENERGY SERVICES	5,021,280	5,021,830	101		5,021,931
	500 - MATERIALS AND SUPPLIES	625,184	603,127		40,865	562,262
	600 - CAPITAL OUTLAY	186,895	482,030	1,510		483,540
	700 - OTHER EXPENSES	27,634	28,996	513		29,509
8100	MAINTENANCE OF PLANT					
	100 - SALARIES	2,764,150	2,783,204	178,488		2,961,692
	200 - BENEFITS	1,005,101	1,007,302	20,830		1,028,132
	300 - PURCHASED SERVICES	878,986	1,624,736		16,472	1,608,264
	400 - ENERGY SERVICES	147,000	147,000			147,000
	500 - MATERIALS AND SUPPLIES	578,230	527,725		13,851	513,874
	600 - CAPITAL OUTLAY	861,197	894,388	67,144		961,532
	700 - OTHER EXPENSES	4,100	4,100	615		4,715
8200	ADMINISTRATIVE TECHNOLOGY					
	100 - SALARIES	1,253,324	1,256,084	38,522		1,294,606
	200 - BENEFITS	399,245	399,574	7,334		406,908
	300 - PURCHASED SERVICES	410,390	414,904			414,904
	500 - MATERIALS AND SUPPLIES	60,609	173,814		107,262	66,552
	600 - CAPITAL OUTLAY	1,774,912	1,777,630	107,699		1,885,329
	700 - OTHER EXPENSES	1,050	1,050			1,050
9100	COMMUNITY SERVICES					
	300 - PURCHASED SERVICES	12,775	13,874	600		14,474
	500 - MATERIALS AND SUPPLIES	1,775	1,247	1,790		3,037
	700 - OTHER EXPENSES	-	-	-	-	-
CAPITAL OUTLAY						
7420	FACILITIES, ACQUISITION AND CONSTRUCTION	-	-	-	-	-
9300	OTHER CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES		<u>193,543,287</u>	<u>199,665,930</u>	<u>6,426,301</u>	<u>3,982,282</u>	<u>202,109,952</u>
APPROPRIATIONS BY FUNCTION AND OBJECT						
TOTAL EXPENDITURES AND OTHER FINANCING USES		193,543,287	199,665,930	6,426,301	3,982,282	202,109,952
TOTAL ENDING FUND BALANCE		<u>35,077,268</u>	<u>24,475,111</u>	-	(891,866)	<u>25,366,974</u>
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT		<u>228,620,555</u>	<u>224,141,041</u>	<u>6,426,301</u>	<u>3,090,417</u>	<u>227,476,926</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS				<u>3,335,884</u>		

The School Board of Hernando County, Florida
Finance Department
Resolution to Amend District School Budget
Fiscal Year 2021-2022
Presented February 22, 2022

Special Revenue Funds - GEER - Budget Amendment #2
Executive Summary

Special Revenue Funds - GEER Budget Amendment #2 is for the fiscal period ending **December 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
Estimated Revenue Changes:		
Federal Through State Sources:		
Education Stabilization Funds		
Miscellaneous Federal Through State		\$ -
Net Change in Estimated Revenue	\$ -	\$ -
Appropriations Changes (by Function):		
5000 Instruction		\$ -
6100 Student Support Services	\$ -	
6300 Instruction and Curriculum Development Services	\$ -	
6400 Instructional Staff Training Services	\$ -	
7800 Pupil Transportation Services	\$ -	
7900 Operation of Plant	\$ -	
Net Change in Appropriations	\$ -	\$ -

The School Board of Hernando County, Florida
Special Revenue Funds - GEER (CAES Grant)
Budget Amendment #2
Summary by Function and Object
Fiscal Year 2021-2022 (Presented to School Board on February 22, 2022)

	Original Budget 2021-2022	Current Budget 2021-2022	Increase	Decrease	Amended Budget 2021-2022
ESTIMATED REVENUE					
FEDERAL THROUGH STATE SOURCES:					
3271 EDUCATIONAL STABILIZATION FUNDS K-12	314,950	295,950			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	297,111	-	-	297,111
BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL ESTIMATED REVENUE	316,111	297,111	-	-	297,111
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			-		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	120,493	120,493			120,493
200 - BENEFITS	22,932	22,932			22,932
300 - PURCHASED SERVICES	5,322	5,081			5,081
500 - MATERIALS AND SUPPLIES	82,212	81,896			81,896
600 - CAPITAL OUTLAY	46,869	28,426			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	297,111	-	-	297,111
TOTAL ENDING FUND BALANCE	-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	316,111	297,111	-	-	297,111
NET INCREASE (DECREASE) IN APPROPRIATIONS			-		

The School Board of Hernando County, Florida
Special Revenue Funds - GEER (CARES GRANT)
Budget Amendment #2 - Fund 4420

Summary by Project

Fiscal Year 2021-2022 (Presented to School Board on February 22, 2022)

		<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	53,781			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>297,111</u>	<u>-</u>	<u>-</u>	<u>297,111</u>
TOTAL GRANTS		<u>316,111</u>	<u>297,111</u>	<u>-</u>	<u>-</u>	<u>297,111</u>
				<u>-</u>		

The School Board of Hernando County, Florida
Finance Department
Resolution to Amend District School Budget
Fiscal Year 2021-2022
Presented February 22, 2022

Food Service Fund - Budget Amendment #2
Executive Summary

Food Service Fund Budget Amendment #2 is for the fiscal period ending **December 31, 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
Estimated Revenue Changes:		
Federal Through State Sources	\$ 180,496	
State Sources		
Local Sources	\$ 73,005	
Other Financing Sources:		
Transfers in from General Fund	-	-
Net Change in Estimated Revenue	\$ 340,786	
Appropriations Changes (by Function and Object):		
Function 7600 - Food Service:		
100 Salaries	\$ 180,834	
200 Benefits	33,136	
300 Purchased Services		1,636
400 Energy Services		150
500 Materials and Supplies	1,681,762	
600 Capital Outlay	200,000	
700 Other Expenses	71,403	
Net Change in Appropriations	\$ 2,165,349	

Fund Balance Changes:	Increase (Decrease)
Fund Balance - September 30, 2021	\$ 2,585,091
Prior Year Adjustment to Fund Balance	\$ -
Increase (decrease) in Estimated Revenues	340,786
(Increase) decrease in Appropriations	(2,165,349)
Fund Balance - December 31, 2021	\$ 760,528

The School Board of Hernando County, Florida
Food Service Fund
Budget Amendment #2
Summary by Object
Fiscal Year 2021-2022 (Presented to School Board - February 22, 2022)

	<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
ESTIMATED REVENUE					
FEDERAL THROUGH STATE SOURCES					
3260 NATIONAL SCHOOL LUNCH ACT	14,520,000	14,520,000	62,285		14,582,285
3265 USDA DONATED COMMODITIES	-	-			-
3269 OTHER FOOD SERVICE	-	-	180,496		180,496
TOTAL FEDERAL THROUGH STATE SOURCES	<u>14,520,000</u>	<u>14,520,000</u>	<u>242,780</u>	<u>-</u>	<u>14,762,780</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	-	-	25,000		25,000
TOTAL STATE SOURCES	<u>157,000</u>	<u>157,000</u>	<u>25,000</u>	<u>-</u>	<u>182,000</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	5,987		10,987
3495 OTHER MISCELANEOUS LOCAL	-	9,448	67,018		76,466
TOTAL LOCAL SOURCES:	<u>415,000</u>	<u>424,448</u>	<u>73,005</u>	<u>-</u>	<u>497,453</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	15,092,000	15,101,448	340,786	-	15,442,233
BEGINNING FUND BALANCE	<u>5,842,346</u>	<u>5,842,346</u>	<u>-</u>	<u>-</u>	<u>5,842,346</u>
TOTAL ESTIMATED REVENUE	<u>20,934,346</u>	<u>20,943,794</u>	<u>340,786</u>	<u>-</u>	<u>21,284,579</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>340,786</u>		
APPROPRIATIONS					
EXPENDITURES:					
100 SALARIES	4,012,861	4,001,537	180,834		4,182,370
200 BENEFITS	2,150,141	2,219,163	33,136		2,252,299
300 PURCHASED SERVICES	766,900	849,692		1,636	848,056
400 ENERGY SERVICES	314,750	317,492		150	317,342
500 MATERIALS AND SUPPLIES	8,566,000	9,271,047	1,681,762		10,952,809
600 CAPITAL OUTLAY	1,002,200	1,456,604	200,000		1,656,604
700 OTHER EXPENSES	208,000	243,167	71,403		314,571
TOTAL EXPENDITURES	<u>17,020,852</u>	<u>18,358,703</u>	<u>2,167,135</u>	<u>1,786</u>	<u>20,524,052</u>
ENDING FUND BALANCE	<u>3,913,494</u>	<u>2,585,091</u>	<u>-</u>	<u>1,824,563</u>	<u>760,528</u>
TOTAL APPROPRIATIONS	<u>20,934,346</u>	<u>20,943,794</u>	<u>2,167,135</u>	<u>1,826,349</u>	<u>21,284,579</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>340,786</u>		

The School Board of Hernando County, Florida
Finance Department
Resolution to Amend District School Budget
Fiscal Year 2021-2022
Presented February 22, 2022

Special Revenue Funds - ESSER II - Budget Amendment #2
Executive Summary

Special Revenue Funds - ESSER II Budget Amendment #2 is for the fiscal period ending **December 31, 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
Estimated Revenue Changes:		
Federal Through State Sources:		
Education Stabilization Funds	\$ 4,926,866	
Miscellaneous Federal Through State	\$ -	\$ -
Net Change in Estimated Revenue	\$ 4,926,866	\$ -
Appropriations Changes (by Function):		
5000 Instruction		\$ 1,079,836
6100 Student Support Services	\$ 249,000	
6200 Instructional Media Services	\$ 33,211	
6300 Instruction & Curriculum Development Services	\$ 629,449	
6400 Instructional Staff Training	\$ 35,722	
6500 Instructional Technology	\$ 26,023	
7100 Board of Education	\$ 1,547	
7200 General Administration	\$ 178,394	
7300 School Administration	\$ 278,835	
7400 Facilities, Acquisitions & Construction	\$ 10,831	
7500 Fiscal Services	\$ 15,473	
7600 Food Service	\$ 273,867	
7700 Central Services	\$ 49,439	
7800 Student Transportation	\$ 248,019	
7900 Operation Services	\$ 862,798	
8100 Maintenance of Plant	\$ 3,080,054	
8200 Administrative Technology	\$ 34,040	
Net Change in Appropriations	\$ 4,926,866	

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER II(CARES Grant)
Budget Amendment #2

Summary by Function and Object
Fiscal Year 2021-2022 (Presented to School Board on February 22, 2022)

	<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
ESTIMATED REVENUE					
FEDERAL THROUGH STATE SOURCES:					
3271 Education Stabilization Funds - K12	8,745,820	14,495,483	4,926,866		19,422,349
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	8,745,820	14,495,483	4,926,866	-	19,422,349
BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL ESTIMATED REVENUE	8,745,820	14,495,483	4,926,866	-	19,422,349
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			4,926,866		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	-	871,266	678,334		1,549,600
200 - BENEFITS	-	172,808	140,346		313,154
300 - PURCHASED SERVICES	-	2,753,153	297,770		3,050,923
500 - MATERIALS AND SUPPLIES	8,745,820	7,178,575		2,196,287	4,982,288
600 - CAPITAL OUTLAY	-	480,000			480,000
700 - OTHER EXPENSES	-	-			-
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	-	121,693	219,156		340,849
200 - BENEFITS	-	24,005	29,844		53,848
6200 INSTRUCTIONAL MEDIA SERVICES					
100 - SALARIES	-	18,509	29,303		47,813
200 - BENEFITS	-	3,744	3,908		7,651
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	-	42,913	45,316		88,228
200 - BENEFITS	-	8,508	4,134		12,642
300 - PURCHASED SERVICES	-	-	580,000		580,000
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	-	-	32,694		32,694
200 - BENEFITS	-	-	3,028		3,028
300 - PURCHASED SERVICES	-	151,500			151,500
600 - CAPITAL OUTLAY	-	1,350			1,350
700 - OTHER EXPENSES	-	100,000			100,000
6500 INSTRUCTIONAL TECHNOLOGY					
100 - SALARIES	-	-	21,322		21,322
200 - BENEFITS	-	-	4,701		4,701
7100 BOARD OF EDUCATION					
100 - SALARIES	-	-	1,421		1,421
200 - BENEFITS	-	-	126		126
7200 GENERAL ADMINISTRATION					
100 - SALARIES	-	-	25,586		25,586
200 - BENEFITS	-	-	2,176		2,176
700 - OTHER EXPENSES	-	517,531	150,631		668,162
7300 SCHOOL ADMINISTRATION					
100 - SALARIES	-	74,891	247,336		322,227
200 - BENEFITS	-	14,593	31,499		46,092
7400 FACILITIES, ACQUISITIONS & CONSTRUCTION					
100 - SALARIES	-	-	9,950		9,950
200 - BENEFITS	-	-	881		881
7500 FISCAL SERVICES					
100 - SALARIES	-	-	14,215		14,215
200 - BENEFITS	-	-	1,258		1,258
7600 FOOD SERVICES					
100 - SALARIES	-	-	251,600		251,600
200 - BENEFITS	-	-	22,267		22,267
7700 CENTRAL SERVICES					
100 - SALARIES	-	-	44,066		44,066
200 - BENEFITS	-	-	5,374		5,374
7800 STUDENT TRANSPORTATION					
100 - SALARIES	-	91,061	208,956		300,017
200 - BENEFITS	-	18,115	39,062		57,178
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

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER II(CARES Grant)
Budget Amendment #2

Summary by Function and Object

Fiscal Year 2021-2022 (Presented to School Board on February 22, 2022)

		<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
7900	OPERATION SERVICES					
	100 - SALARIES	-	-	486,908		486,908
	200 - BENEFITS	-	-	68,092		68,092
	500 - SUPPLIES	-	-	307,798		307,798
8100	MAINTENANCE OF PLANT					
	100 - SALARIES	-	-	95,238		95,238
	200 - BENEFITS	-	-	11,454		11,454
	300 - PURCHASED SERVICES	-	310,000	693,157		1,003,157
	500 - MATERIALS AND SUPPLIES	-	1,121,271	1,298,205		2,419,476
	600 - CAPITAL OUTLAY	-	-	982,000	-	982,000
8200	ADMINISTRATIVE TECHNOLOGY					
	100 - SALARIES	-	-	31,272		31,272
	200 - BENEFITS	-	-	2,768		2,768
TOTAL EXPENDITURES		<u>8,745,820</u>	<u>14,495,483</u>	<u>7,123,153</u>	<u>2,196,287</u>	<u>19,422,349</u>
TOTAL ENDING FUND BALANCE		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT		<u>8,745,820</u>	<u>14,495,483</u>	<u>7,123,153</u>	<u>2,196,287</u>	<u>19,422,349</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS				<u>4,926,866</u>		

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER II (CARES Grant)
Budget Amendment #2 - Fund 4410
Summary by Project
Fiscal Year 2021-2022 (Presented to School Board on February 22, 2022)

		Original Budget <u>2021-2022</u>	Current Budget <u>2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	Amended Budget <u>2021-2022</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
ESSER II - (CARES Grant) Lump Sum	997xx	-	-	4,926,866		4,926,866
Total Federal through State Sources		<u>8,745,820</u>	<u>14,495,483</u>	<u>4,926,866</u>	<u>-</u>	<u>14,495,483</u>
TOTAL GRANTS		<u>8,745,820</u>	<u>14,495,483</u>	<u>4,926,866</u>	<u>-</u>	<u>14,495,483</u>
				<u>4,926,866</u>		

The School Board of Hernando County, Florida
Finance Department
Resolution to Amend District School Budget
Fiscal Year 2021-2022
Presented February 22, 2022

Special Revenue Funds - ESSER - Budget Amendment #2
Executive Summary

Special Revenue Funds - ESSER Budget Amendment #2 is for the fiscal period ending **December 31, 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
Estimated Revenue Changes:		
Federal Through State Sources:		
Education Stabilization Funds		
Miscellaneous Federal Through State	\$ -	\$ -
Net Change in Estimated Revenue	\$ -	\$ -
Appropriations Changes (by Function):		
5000 Instruction		\$ 10,027
6200 Instructional Media Services	\$ 1,985	
6300 Instructional & Curriculum Development Services	\$ 2,642	
6400 Instructional Staff Training Services	\$ 2,400	
7200 General Administration	\$ 3,000	
7800 Pupil Transportation Services		
7900 Operation of Plant		
8100 Maintenance of Plant		
8200 Administrative Technology Services		
9100 Community Services		
Net Change in Appropriations	\$ 10,027	\$ 10,027

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER (CARES Grant)
Budget Amendment #2
Summary by Function and Object
Fiscal Year 2021-2022 (Presented to School Board February 22, 2022)

	Original Budget 2021-2022	Current Budget 2021-2022	Increase	Decrease	Amended Budget 2021-2022
ESTIMATED REVENUE					
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	-	-	-	-	-
TOTAL ESTIMATED REVENUE	1,515,715	1,515,715	-	-	1,515,715
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			-		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	388,783	388,783		7,861	380,922
200 - BENEFITS	73,579	73,578		2,166	71,412
300 - PURCHASED SERVICES	101,753	102,020			102,020
500 - MATERIALS AND SUPPLIES	197,647	194,554			194,554
600 - CAPITAL OUTLAY	5,725	18,780			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
6200 INSTRUCTIONAL MEDIA SERVICES					
100 - SALARIES	-	-	1,650		1,650
200 - BENEFITS	-	-	335		335
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	64,776	64,776	2,200		66,976
200 - BENEFITS	16,572	16,572	442		17,014
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	2,000		58,760
200 - BENEFITS	11,279	11,279	400		11,679
300 - PURCHASED SERVICES	111,430	111,430			111,430
500 - MATERIALS AND SUPPLIES	57,331	57,331			57,331
600 - CAPITAL OUTLAY	14,300	-			-
700 - OTHER EXPENSES	5,500	5,500			5,500
7200 GENERAL ADMINISTRATION					
100 - SALARIES	-	-	2,500		2,500
200 - BENEFITS	-	-	500		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	301,164			301,164
600 - CAPITAL OUTLAY	9,709	9,709			9,709
TOTAL EXPENDITURES	1,515,715	1,515,715	10,027	10,027	1,515,715
TOTAL ENDING FUND BALANCE	-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT	1,515,715	1,515,715	10,027	10,027	1,515,715
NET INCREASE (DECREASE) IN APPROPRIATIONS			(0)		

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER (CARES Grant)
Budget Amendment #2 - Fund 4410

Summary by Project

Fiscal Year 2021-2022 (Presented to School Board February 22, 2022)

		<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:						
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>
TOTAL GRANTS		<u>1,515,715</u>	<u>1,515,715</u>	<u>-</u>	<u>-</u>	<u>1,515,715</u>
				<u>-</u>		

The School Board of Hernando County, Florida
Finance Department
Resolution to Amend District School Budget
Fiscal Year 2021-2022
Presented - February 22, 2022

Debt Service Funds - Budget Amendment #2
Executive Summary

Debt Service Funds Budget Amendment #2 is for the fiscal period ending **December 31, 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
Estimated Revenue Changes:		
State Sources	\$ -	
Local Sources		
Other Financing Sources:		
Transfers In		
Fund Balance Beginning		
Net Change in Estimated Revenue	\$ -	
Appropriations Changes (by Function and Object):		
Function 9200 - Debt Service:		
710 Principal	\$ -	
720 Interest		
730 Dues and Fees		
760 Payments to Refunded Bond Escrow		
Function 9700 - Transfers:		
910 Transfers to General Fund		
Net Change in Appropriations	\$ -	

Fund Balance Changes:	Increase (Decrease)
Fund Balance - September 30, 2021	\$ 7,271,467
Increase (decrease) in Estimated Revenues	-
(Increase) decrease in Appropriations	-
Fund Balance - December 31, 2021	\$ 7,271,467

The School Board of Hernando County, Florida
Debt Service Funds
Budget Amendment #2
Summary by Object
Fiscal Year 2021-2022 (Presented to School Board February 22, 2022)

	<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
ESTIMATED REVENUE					
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>
TOTAL ESTIMATED REVENUE	<u>15,964,772</u>	<u>15,964,772</u>	<u>-</u>	<u>-</u>	<u>15,964,772</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>-</u>		
APPROPRIATIONS					
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>
TOTAL APPROPRIATIONS	<u>15,964,772</u>	<u>15,964,772</u>	<u>-</u>	<u>-</u>	<u>15,964,772</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>-</u>		

The School Board of Hernando County, Florida
Finance Department
Resolution to Amend District School Budget
Fiscal Year 2021-2022
Presented - February 22, 2022

Capital Projects Funds - Budget Amendment #2
Executive Summary

Capital Projects Funds Budget Amendment #2 is for the fiscal period ending **December 31, 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
Estimated Revenue Changes:		
State Sources	\$ 334,813	\$ -
Local Sources	-	
Other Financing Sources:		
Premium on Bonds		
Net Change in Estimated Revenue	\$ 334,813	\$ -
Appropriations Changes (by Function and Object):		
Function 7400 - Facilities Acquisition and Construction:		
310 Prof/Tech Services		
394/794 Charter School Safety Grant	\$ 6,392	
630 Building & Fixed Equipment		
640 Furniture, Fixtures, & Equipment		248,344
650 Motor Vehicles		
670 Improvements Other Than Buildings	\$ 281,440	
680 Remodeling & Renovation	\$ 231,800	
690 Computer Software		
Other Financing Uses:		
910 Transfers to General Fund		
920 Transfers to Debt Service Funds		
950 Interfund Transfers		
Net Change in Appropriations	\$ 271,288	

Fund Balance Changes:	Increase (Decrease)
Fund Balance - September 30, 2021	\$ 22,239,122
Increase (decrease) in Estimated Revenues	334,813
(Increase) decrease in Project Appropriations	(271,288)
Reserved for Future School Projects - December 31, 2021	\$ 22,302,647

The School Board of Hernando County, Florida
Capital Projects Funds
Budget Amendment #2
Summary by Object
Fiscal Year 2021-2022 (Presented to School Board - February 22, 2022)

	<u>Original Budget 2021-2022</u>	<u>Current Budget 2021-2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2021-2022</u>
ESTIMATED REVENUE					
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	334,813	-	384,813
TOTAL STATE SOURCES	438,252	1,143,465	334,813	-	1,478,278
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:	33,088,266	33,088,266	-	-	33,088,266
TOTAL REVENUES AND OTHER FINANCING SOURCES (NET)	33,526,518	34,231,731	334,813	-	34,566,544
BEGINNING FUND BALANCE	39,283,138	39,283,138	-	-	39,283,138
TOTAL ESTIMATED REVENUE	72,809,656	73,514,869	334,813	-	73,849,682
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			334,813		
APPROPRIATIONS					
EXPENDITURES:					
7400 FACILITIES, ACQUISITION, AND CONSTRUCTION					
310 PROFESSIONAL/TECHNICAL SERVICES	-	5,762			5,762
394/795 CHARTER SCHOOL SAFETY GRANT	4,000	4,000	6,392		10,392
630 BUILDINGS & FIXED EQUIPMENT	-	705,213			705,213
640 FURNITURE, FIXTURES, & EQUIPMENT	738,215	1,429,997		248,344	1,181,653
650 MOTOR VEHICLES	1,000,000	1,310,593			1,310,593
670 IMPROVEMENTS OTHER THAN BUILDINGS	910,593	4,490,317	281,440		4,771,757
680 REMODELING & RENOVATION	21,445,688	32,464,002	231,800		32,695,802
690 COMPUTER SOFTWARE	450,010	596,210			596,210
TOTAL EXPENDITURES	24,548,506	41,006,092	519,632	248,344	41,277,381
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	10,269,655	10,269,655	-	-	10,269,655
TOTAL EXPENDITURES AND OTHER FINANCING USES (NET)	34,818,161	51,275,747	519,632	248,344	51,547,036
TOTAL ENDING FUND BALANCE	37,991,496	22,239,122	-	(63,525)	22,302,647
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	72,809,656	73,514,869	519,632	184,819	73,849,682
NET INCREASE (DECREASE) IN APPROPRIATIONS			334,813		

The School Board of Hernando County, Florida
Capital Projects Funds
Budget Amendment #2
Summary by Project
Fiscal Year 2021-2022 (Presented to Board February 22, 2022)

		Original Budget 2021-2022	Current Budget 2021-2022	Increase	Decrease	Amended Budget 2021-2022
Appropriations by Project:						
Other Schools:						
44XX	GCA, GCMS, BEST (Charter Schools - PECO)	177,252	177,252	6,392		183,644
Other Schools Total		177,252	177,252	6,392	-	183,644
Other Projects:						
00100	Tax Refunds	5,000	5,000			5,000
13200	New Vo-Tech School	-	705,213			705,213
28000	Impact Fees - Admin Fees	-	3,100			3,100
Multi	Half-Cent Sales Tax Projects	18,124,167	23,363,519			23,363,519
Other Projects Total		18,129,167	24,076,832	-	-	24,076,832
Transfers:						
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
Transfers Total		10,269,655	10,269,655	-	-	10,269,655
Facilities/Maintenance Projects:						
M2000	District Wide Building Maintenance	144,188	1,249,661		34,360	1,215,301
M2010	District Wide HVAC	2,082,330	2,899,371	23,229		2,922,600
M2030	District Wide Paving	30,143	126,727	1,147		127,874
M3130	District Wide Building Improvements - HHS	100,511	200,312			200,312
M2090	District Wide Reroofing	188,573	378,122	10,681		388,803
M2100	District Wide Floor Coverings	-	200,000			200,000
M2130	District Wide Theaters/Stage Upgrades	-	663,820	5,000		668,820
M2170	District Wide Generators	-	400,000			400,000
M2230	Countywide Site/Ground Improvements	18,955	2,243,420	225,000		2,468,420
M2310	District Wide Irrigation	21,480	55,440		1,480	53,960
M2340	District Wide Building Improvements	-	151,895	237,469		389,364
M2040	District Wide Painting	206,055	412,111		698	411,413
M2050	District Wide Fire - Safety	645,505	2,255,035		188,796	2,066,239
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
M2054	District Wide Safety - CW Safety SB 7026 (2021-2024)	-	-	328,421		328,421
M2190	District Wide Lighting	198,711	540,976		37,469	503,507
Facilities/Maintenance Projects Total		4,086,815	12,227,256	830,948	262,803	12,795,401
Equipment Purchases:						
M0970	Portables	-	1,013,232		1,249	1,011,983
M2070	Band/Chorus	25,000	25,000			25,000
M2340	Countywide Custodial Equipment Repair	34,791	39,582			39,582
M2070	Maintenance Equipment Purchases	107,943	896,847			896,847
M2070-73010	Countywide Equipment Purchases	537,528	537,528	-		537,528
Equipment Purchases Total		705,262	2,512,189	-	1,249	2,510,940
Transportation:						
52500/M5250	Transportation Vehicles	1,000,000	1,310,593			1,310,593
Safety & Security Total		1,000,000	1,310,593	-	-	1,310,593
Technology:						
45500/M45500	New Enterprise System - Skyward	450,010	455,772			455,772
45700	Public School Technology	-	246,200			246,200
49500	SW Renewals	-	-			-
Technology Total		450,010	701,972	-	-	701,972
TOTAL APPROPRIATIONS		34,818,161	51,275,747	837,340	264,051	51,849,036
Ending Fund Balance		37,991,496	22,239,122	-	573,288	22,302,647
Total Appropriations and Ending Fund Balance		72,809,656	73,514,869	-	-	74,151,682
NET INCREASE (DECREASE) IN APPROPRIATIONS				-		