

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022  
Presented May 24, 2022

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

Special Revenue Funds - Other Federal Funds Budget Amendment #3 is for the fiscal period ending **March 31, 2022**. Below is a summary of the adjustments to estimated revenues and appropriations. The attached sheets provide additional detail by function and object (page 2) and by project (page 3).

	Increase	Decrease
<b>Estimated Revenue Changes:</b>		
Federal Through State Sources:		
Vocational Education Acts		
Workforce Innovation and Opportunity Act		
Improving Teacher Quality State Grants - Title II		
Individuals with Disabilities Education Act (IDEA)	1,365,764	
Elementary and Secondary Education Act - Title I		
Language Instruction - Title III	\$ 15,236	
Title IV		
Federal Through Local Sources:		
Miscellaneous Federal Through State	\$ -	\$ -
<b>Net Change in Estimated Revenue</b>	<b>\$ 1,381,000</b>	<b>\$ -</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction	\$ 1,159,017	
6100 Pupil Personnel Services	\$ 199,983	
6300 Instruction and Curriculum Development Services	\$ 1,163	
6400 Instructional Staff Training Services	\$ 4,747	
6500 Instruction Related Technology		\$ 28,412
7200 General Administration	\$ 38,502	\$ -
7300 School Administration	\$ -	
7700 Central Services	\$ 6,000	
7800 Pupil Transportation Services	\$ -	
7900 Operation of Plant		\$ -
<b>Net Change in Appropriations</b>	<b>\$ 1,381,000</b>	<b>\$ -</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - Other Federal Funds  
Budget Amendment #3  
Summary by Function and Object  
Fiscal Year 2021-2022 (Presented to School Board May 24, 2022)

	Original Budget 2021-2022	Current Budget 2021-2022	Increase	Decrease	Amended Budget 2021-2022
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3201 VOCATIONAL EDUCATION ACTS	-	458,208			458,208
3221 WORKFORCE INNOVATION AND OPPORTUNITY ACT	285,600	331,332			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	1,365,764		6,697,693
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	15,236		113,538
3242 TITLE IV	-	581,047			581,047
3299 MISCELLANEOUS FEDERAL THROUGH STATE	80,000	661,936	-	-	661,936
TOTAL FEDERAL THROUGH STATE SOURCES	13,274,913	14,982,424	1,381,000	-	16,363,423
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b>13,274,913</b>	<b>14,982,424</b>	<b>1,381,000</b>	<b>-</b>	<b>16,363,423</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>1,381,000</b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	3,766,838	3,820,715	351,709		4,172,424
200 - BENEFITS	1,393,690	1,443,737	78,688		1,522,425
300 - PURCHASED SERVICES	720,435	1,385,987	63,344		1,449,331
500 - MATERIALS AND SUPPLIES	237,925	347,130	141,444		488,574
600 - CAPITAL OUTLAY	308,895	459,312	533,383		992,695
700 - OTHER EXPENSES	66,085	74,875		9,550	65,325
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	1,209,019	1,301,973	7,689		1,309,662
200 - BENEFITS	513,678	562,854	836		563,689
300 - PURCHASED SERVICES	48,901	87,025	85,666		172,691
500 - MATERIALS AND SUPPLIES	67,691	67,250	20,250		87,500
600 - CAPITAL OUTLAY	4,750	4,750	65,542		70,292
700 - OTHER EXPENSES	8,190	8,845	20,000		28,845
6300 INSTRUCTION AND CURRICULUM DEVELOPMENT					
100 - SALARIES	1,550,509	1,463,443	993		1,464,437
200 - BENEFITS	471,825	459,428	170		459,598
300 - PURCHASED SERVICES	57,063	58,701			58,701
500 - MATERIALS AND SUPPLIES	32,403	34,769			34,769
600 - CAPITAL OUTLAY	22,484	24,021			24,021
700 - OTHER EXPENSES	100	100			100
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	1,208,708	1,462,516	3,804		1,466,319
200 - BENEFITS	397,566	460,769	1,181		461,950
300 - PURCHASED SERVICES	493,543	519,245		28,512	490,732
500 - MATERIALS AND SUPPLIES	33,602	44,772			44,772
600 - CAPITAL OUTLAY	3,000	2,000	2,000		4,000
700 - OTHER EXPENSES	134,885	95,678	26,275		121,953
6500 INSTRUCTION RELATED TECHNOLOGY					
100 - SALARIES	49,810	95,073		18,195	76,878
200 - BENEFITS	23,161	48,116		10,217	37,899
700 - OTHER EXPENSES	-	-			-
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	369,529	444,491	38,502	-	482,993
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	4,500		5,100
500 - MATERIALS AND SUPPLIES			1,500		1,500
<b>APPROPRIATIONS BY FUNCTION AND OBJECT</b>					
EXPENDITURES:					
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	14,982,424	1,447,474	66,474	16,363,423
TOTAL ENDING FUND BALANCE	-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<b>13,274,913</b>	<b>14,982,424</b>	<b>1,447,474</b>	<b>66,474</b>	<b>16,363,423</b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b>1,381,000</b>		

The School Board of Hernando County, Florida  
Special Revenue Funds - Other Federal Funds  
Budget Amendment #3 - Fund 4210  
Summary by Project  
Fiscal Year 2021-2022 (Presented to School Board May 24, 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:						
Adult Education - Geographic	81x	285,600	321,795			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	1,365,764		6,478,420
Perkins Grant	86x	-	458,208			458,208
FI Charter School Program (BEST)	87x	-	581,936			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	15,236		113,538
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>14,982,424</u>	<u>1,381,000</u>	<u>-</u>	<u>16,363,423</u>
<b>TOTAL GRANTS</b>		<u><b>13,274,913</b></u>	<u><b>14,982,424</b></u>	<u><b>1,381,000</b></u>	<u><b>-</b></u>	<u><b>16,363,423</b></u>
				<u><b>1,381,000</b></u>		

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

Fund Balances - March 31, 2022

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

Fiscal Year 2021-2022 Estimated Revenues

Federal	\$ 1,917,176
State	122,759,500
Local	66,832,173
Other Financing Sources	2,227,300
<b>Total Estimated Revenues</b>	<b><u>\$ 193,736,149</u></b>

Fiscal Year 2021-2022 Appropriations

Expenditures	\$ 197,267,186
2020-2021 Carry Forward Restricted & Assigned	\$ 5,329,233
Other Financing Uses	-
<b>Total Appropriations</b>	<b><u>\$ 202,596,419</u></b>

Excess / (Deficiency) of Revenues over Appropriations (8,860,270)

**Ending Fund Balance - March 31, 2022** **\$ 25,517,988**

Analysis of Ending Funds Balance - March 31, 2022		As a % of Revenue
<b>Nonspendable:</b>		
Inventory	\$ 1,220,315	0.64%
<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	1.93%
2020-2021 Project Carry-Forward (rolled to 2021-2022)	-	0.00%
2020-2021 Maint/Facilities/Safety/Academic Svcs Reserve	2,308,887	1.21%
FEFP FTE Adjustment & Vacancies	4,686,638	2.45%
<b>Unassigned</b>	<b>13,610,229</b>	<b><u>7.11%</u></b>
	<b><u>\$ 25,517,988</u></b>	<b>13.32%</b>

↓ 12.69%

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 #3  
Executive Summary

General Fund Budget Amendment #3 is for the fiscal period ending **March 31, 2022**. 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	\$ 51,856	
State Sources	\$ 55,234	
Local Sources	\$ 521,328	
Other Financing Sources	\$ 9,063	
<b>Net Change in Estimated Revenue</b>	<b>\$ 637,481</b>	
<b>Appropriations Changes (by Function):</b>		
5000 Instruction	\$ 915,279	
6100 Pupil Personnel Services	\$ 230,694	
6200 Instructional Media Services		\$ 24,301
6300 Instruction and Curriculum Development Services	\$ 272,508	
6400 Instructional Staff Training Services		\$ 43,755
6500 Instruction Related Technology	\$ 31,951	
7100 Board		\$ 1,565
7200 General Administration		\$ 167,686
7300 School Administration	\$ 63,767	
7400 Facilities Acquisition and Construction	\$ 35,562	
7500 Fiscal Services	\$ 256,200	
7600 Food Service	\$ -	
7700 Central Services	\$ 208,455	
7800 Pupil Transportation Services		\$ 156,267
7900 Operation of Plant		\$ 516,658
8100 Maintenance of Plant		\$ 624,506
8200 Administrative Technology Services	\$ 7,790	
9100 Community Services		\$ 1,000
<b>Net Change in Appropriations</b>	<b>\$ 486,467</b>	

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
Fund Balance - December 31, 2021	<b>\$ 25,366,974</b>
Increase (decrease) in Estimated Revenues	637,481
(Increase) decrease in Appropriations	(486,467)
<b>Fund Balance - March 31, 2022</b>	<b>\$ 25,517,988</b>

The School Board of Hernando County, Florida  
General Fund  
Budget Amendment #3  
Summary by Function and Object  
Fiscal Year 2021-2022 (Presented to School Board - May 24, 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>
<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	51,856	-	59,652
TOTAL FEDERAL THROUGH STATE AND LOCAL SOURCES	1,380,000	1,387,796	51,856	-	1,439,652
STATE SOURCES:					
3310 FLORIDA EDUCATION FINANCE PROGRAM (FEFP)	102,509,740	98,257,349			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	23,261,830			23,261,830
3361 SCHOOL RECOGNITION FUNDS	-	-			-
3372 EXCELLENT TEACHING PROGRAM	-	330,487	45,234		375,720
3399 OTHER MISCELLANEOUS STATE REVENUE	25,000	180,826	10,000	-	190,826
TOTAL STATE SOURCES	125,015,328	122,704,266	55,234	-	122,759,500
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	72,855	34,464		107,319
3429 OTHER FEES	-	-	270		270
3430 INTEREST, INCLUDING PROFIT ON INVESTMENT	50,000	50,000			50,000
3440 GIFTS, GRANTS, AND BEQUESTS	-	809	9,413		10,223
3461 ADULT GENERAL EDUCATION COURSE FEES	-	46,883	20,000		66,883
3462 FINANCIAL AID FEES FEFP COURSE	-	2,745	1,053		3,797
3464 CAPITAL IMPROVEMENT FEES	-	-			-
3466 LIFELONG LEARNING FEES	-	425			425
3467 GED TESTING FEES	-	376			376
3468 VOC/AE FINANCIAL AID FEES	-	113,039	44,761		157,800
3490 MISCELLANEOUS LOCAL REVENUE	2,373,063	3,557,322	411,367	-	3,968,689
TOTAL LOCAL SOURCES:	65,353,954	66,310,845	521,328	-	66,832,173
OTHER FINANCING SOURCES:					
3740 LOSS RECOVERIES	-	16,499	9,063		25,562
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	2,218,237	9,063	-	2,227,300
TOTAL REVENUES AND OTHER FINANCING SOURCES	194,242,297	193,098,668	637,481	-	193,736,149
BEGINNING FUND BALANCE	34,378,258	34,378,258	-	-	34,378,258
<b>TOTAL ESTIMATED REVENUE</b>	<b>228,620,555</b>	<b>227,476,926</b>	<b>637,481</b>	<b>-</b>	<b>228,114,407</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>637,481</b>		

**APPROPRIATIONS BY FUNCTION AND OBJECT**

EXPENDITURES:

5000 INSTRUCTION					
100 - SALARIES	84,640,500	81,856,078	309,081		82,165,159
200 - BENEFITS	23,886,245	24,023,325		150,648	23,872,676
300 - PURCHASED SERVICES	4,965,346	6,968,851	378,974		7,347,825
500 - MATERIALS AND SUPPLIES	6,688,770	7,463,807	183,495		7,647,302
600 - CAPITAL OUTLAY	54,352	668,271	102,944		771,216
700 - OTHER EXPENSES	448,422	674,072	91,433		765,505
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	5,819,280	6,411,710	337,751		6,749,461
200 - BENEFITS	1,943,321	2,053,451	23,809		2,077,260
300 - PURCHASED SERVICES	50,369	63,965	15,345		79,309
500 - MATERIALS AND SUPPLIES	3,172,102	2,168,218		146,623	2,021,595
600 - CAPITAL OUTLAY	-	3,770	330		4,100
700 - OTHER EXPENSES	3,960	8,906	82		8,988

The School Board of Hernando County, Florida  
General Fund  
Budget Amendment #3  
Summary by Function and Object  
Fiscal Year 2021-2022 (Presented to School Board - May 24, 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>
6200	INSTRUCTIONAL MEDIA SERVICES					
	100 - SALARIES	701,271	921,207		66,128	855,080
	200 - BENEFITS	262,453	290,672	2,779		293,451
	300 - PURCHASED SERVICES	171,109	231,398	878		232,276
	500 - MATERIALS AND SUPPLIES	14,000	15,360	380		15,740
	600 - CAPITAL OUTLAY	6,960	161,673	37,791		199,464
	700 - OTHER EXPENSES	5,500	5,500			5,500
6300	INSTRUCTION AND CURRICULUM DEVELOPMENT					
	100 - SALARIES	1,848,427	2,151,693	263,520		2,415,213
	200 - BENEFITS	589,847	638,733	8,383		647,116
	300 - PURCHASED SERVICES	202,512	195,448	779		196,227
	500 - MATERIALS AND SUPPLIES	18,250	37,266		1,370	35,896
	600 - CAPITAL OUTLAY	20,000	20,000			20,000
	700 - OTHER EXPENSES	1,500	1,500	1,196		2,696
6400	INSTRUCTIONAL STAFF TRAINING					
	100 - SALARIES	509,392	688,996		57,677	631,319
	200 - BENEFITS	161,998	287,596	283		287,879
	300 - PURCHASED SERVICES	26,650	33,341	4,839		38,180
	500 - MATERIALS AND SUPPLIES	5,400	9,819		2,900	6,919
	700 - OTHER EXPENSES	30,000	35,035	11,700		46,735
6500	INSTRUCTION RELATED TECHNOLOGY					
	100 - SALARIES	262,474	329,038	28,913		357,951
	200 - BENEFITS	131,265	148,817	2,212		151,029
	300 - PURCHASED SERVICES	-	246	826		1,072
	500 - MATERIALS AND SUPPLIES	-	-			-
7100	BOARD					
	100 - SALARIES	244,422	241,014	2,390		243,404
	200 - BENEFITS	149,435	142,398			142,398
	300 - PURCHASED SERVICES	284,600	284,600		6,195	278,405
	500 - MATERIALS AND SUPPLIES	2,040	2,559	587		3,146
	600 - CAPITAL OUTLAY	-	-	1,653		1,653
	700 - OTHER EXPENSES	29,100	29,100			29,100
7200	GENERAL ADMINISTRATION					
	100 - SALARIES	1,072,271	1,355,308		153,158	1,202,150
	200 - BENEFITS	331,421	439,166		5,630	433,535
	300 - PURCHASED SERVICES	100,960	291,435		6,875	284,560
	500 - MATERIALS AND SUPPLIES	29,500	46,230		3,946	42,284
	600 - CAPITAL OUTLAY	738	2,649	2,353		5,002
	700 - OTHER EXPENSES	62,250	71,244		430	70,814
7300	SCHOOL ADMINISTRATION					
	100 - SALARIES	9,042,505	9,658,614	26,903		9,685,516
	200 - BENEFITS	3,140,131	3,260,711		798	3,259,913
	300 - PURCHASED SERVICES	6,776	39,508	5,185		44,693
	500 - MATERIALS AND SUPPLIES	36,036	99,349	14,304		113,653
	600 - CAPITAL OUTLAY	2,500	40,249	18,151		58,401
	700 - OTHER EXPENSES	17,350	21,279	22		21,302

**APPROPRIATIONS BY FUNCTION AND OBJECT**

EXPENDITURES:

7400	FACILITIES, ACQUISITION, AND CONSTRUCTION					
	100 - SALARIES	395,418	462,747	19,889		482,636
	200 - BENEFITS	117,679	135,277	8,709		143,986
	300 - PURCHASED SERVICES	314,500	341,182		511	340,671
	500 - MATERIALS AND SUPPLIES	3,400	3,978	710		4,688
	600 - CAPITAL OUTLAY	4,500	4,500	6,704		11,204
	700 - OTHER EXPENSES	-	187,781	61		187,842
7500	FISCAL SERVICES					
	100 - SALARIES	588,375	607,093	16,201		623,294
	200 - BENEFITS	188,898	192,579	137		192,716
	300 - PURCHASED SERVICES	100,696	159,502		23,798	135,704
	500 - MATERIALS AND SUPPLIES	11,094	11,054	213,138		224,192
	600 - CAPITAL OUTLAY	46,396	26,350	31,578		57,928
	700 - OTHER EXPENSES	30,895	31,255	18,943		50,197
7600	FOOD SERVICES					
	100 - SALARIES	-	235,688			235,688
	200 - BENEFITS	-	46,360			46,360
	300 - PURCHASED SERVICES					
7700	CENTRAL SERVICES					

The School Board of Hernando County, Florida  
General Fund  
Budget Amendment #3  
Summary by Function and Object  
Fiscal Year 2021-2022 (Presented to School Board - May 24, 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>
	100 - SALARIES	1,245,860	1,286,279	18,335		1,304,615
	200 - BENEFITS	417,934	427,422			427,422
	300 - PURCHASED SERVICES	909,517	921,633		21,217	900,416
	400 - ENERGY SERVICES			28		28
	500 - MATERIALS AND SUPPLIES	109,015	109,032	202,334		311,366
	600 - CAPITAL OUTLAY	6,327	31,972	6,444		38,417
	700 - OTHER EXPENSES	56,313	82,266	2,530		84,796
7800	PUPIL TRANSPORTATION SERVICES					
	100 - SALARIES	4,861,821	5,258,562		432,428	4,826,133
	200 - BENEFITS	1,939,673	1,999,291	8,108		2,007,399
	300 - PURCHASED SERVICES	409,100	443,833	249,757		693,590
	400 - ENERGY SERVICES	1,305,500	1,324,184	14,069		1,338,254
	500 - MATERIALS AND SUPPLIES	796,700	779,121		7,808	771,314
	600 - CAPITAL OUTLAY	115,215	113,512	1,752		115,264
	700 - OTHER EXPENSES	260	11,076	10,283		21,358
7900	OPERATION OF PLANT					
	100 - SALARIES	4,871,948	6,178,156		871,697	5,306,459
	200 - BENEFITS	2,257,035	2,518,254	14,633		2,532,887
	300 - PURCHASED SERVICES	5,231,672	6,177,527	7,205		6,184,732
	400 - ENERGY SERVICES	5,021,280	5,021,931		548	5,021,382
	500 - MATERIALS AND SUPPLIES	625,184	562,262		16,931	545,330
	600 - CAPITAL OUTLAY	186,895	483,540	343,332		826,873
	700 - OTHER EXPENSES	27,634	29,509	7,348		36,856
8100	MAINTENANCE OF PLANT					
	100 - SALARIES	2,764,150	2,961,692		4,147	2,957,545
	200 - BENEFITS	1,005,101	1,028,132	1,981		1,030,113
	300 - PURCHASED SERVICES	878,986	1,608,264		245,339	1,362,925
	400 - ENERGY SERVICES	147,000	147,000			147,000
	500 - MATERIALS AND SUPPLIES	578,230	513,874		8,469	505,405
	600 - CAPITAL OUTLAY	861,197	961,532		368,533	593,000
	700 - OTHER EXPENSES	4,100	4,715			4,715
8200	ADMINISTRATIVE TECHNOLOGY					
	100 - SALARIES	1,253,324	1,294,606	6,260		1,300,866
	200 - BENEFITS	399,245	406,908			406,908
	300 - PURCHASED SERVICES	410,390	414,904		13,646	401,258
	500 - MATERIALS AND SUPPLIES	60,609	66,552		7,416	59,136
	600 - CAPITAL OUTLAY	1,774,912	1,885,329	22,591		1,907,920
	700 - OTHER EXPENSES	1,050	1,050			1,050
9100	COMMUNITY SERVICES					
	300 - PURCHASED SERVICES	12,775	14,474		884	13,590
	500 - MATERIALS AND SUPPLIES	1,775	3,037		116	2,921
	700 - OTHER EXPENSES	-	-			-
	CAPITAL OUTLAY					
7420	FACILITIES, ACQUISITION AND CONSTRUCTION	-	-	-	-	-
9300	OTHER CAPITAL OUTLAY	-	-	-	-	-
	TOTAL EXPENDITURES	<u>193,543,287</u>	<u>202,109,952</u>	<u>3,112,332</u>	<u>2,625,865</u>	<u>202,596,419</u>
<b>APPROPRIATIONS BY FUNCTION AND OBJECT</b>						
	TOTAL EXPENDITURES AND OTHER FINANCING USES	193,543,287	202,109,952	3,112,332	2,625,865	202,596,419
	TOTAL ENDING FUND BALANCE	<u>35,077,268</u>	<u>25,366,974</u>	<u>-</u>	<u>(151,014)</u>	<u>25,517,988</u>
	<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<u><b>228,620,555</b></u>	<u><b>227,476,926</b></u>	<u><b>3,112,332</b></u>	<u><b>2,474,851</b></u>	<u><b>228,114,407</b></u>
	<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u><b>637,481</b></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 #3  
Executive Summary

Special Revenue Funds - GEER Budget Amendment #3 is for the fiscal period ending **March 31, 2022**. 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>Appropriations Changes (by Function):</b>		
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	\$ -	
<b>Net Change in Appropriations</b>	\$ -	\$ -

The School Board of Hernando County, Florida  
Special Revenue Funds - GEER (CARES Grant)  
Budget Amendment #3  
Summary by Function and Object  
Fiscal Year 2021-2022 (Presented to School Board on May 24, 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>
<b>ESTIMATED REVENUE</b>					
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	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b>316,111</b>	<b>297,111</b>	<b>-</b>	<b>-</b>	<b>297,111</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>-</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	5,081			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	-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<b>316,111</b>	<b>297,111</b>	<b>-</b>	<b>-</b>	<b>297,111</b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b>-</b>		

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

Budget Amendment #3 - Fund 4420

Summary by Project

Fiscal Year 2021-2022 (Presented to School Board on May 24, 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>
<b>TOTAL GRANTS</b>		<u><b>316,111</b></u>	<u><b>297,111</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>297,111</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 May 10, 2022

Food Service Fund - Budget Amendment #3  
Executive Summary

Food Service Fund Budget Amendment #3 is for the fiscal period ending **March 31, 2022**. 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	53,602	
Local Sources	\$ 2,844	
Other Financing Sources:		
Transfers in from General Fund	-	-
<b>Net Change in Estimated Revenue</b>	<b>\$ 56,446</b>	
<b>Appropriations Changes (by Function and Object):</b>		
<b>Function 7600 - Food Service:</b>		
100 Salaries		\$ 494,832
200 Benefits		701,108
300 Purchased Services	8,395	
400 Energy Services	8,229	
500 Materials and Supplies		1,200
600 Capital Outlay		5,200
700 Other Expenses		75,500
<b>Net Change in Appropriations</b>		<b>\$ (1,261,217)</b>

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
<b>Fund Balance - December 31, 2021</b>	<b>\$ 760,528</b>
Prior Year Adjustment to Fund Balance	\$ -
Increase (decrease) in Estimated Revenues	56,446
(Increase) decrease in Appropriations	1,261,217
<b>Fund Balance - March 31, 2022</b>	<b>\$ 2,078,190</b>

The School Board of Hernando County, Florida  
Food Service Fund  
Budget Amendment #3  
Summary by Object  
Fiscal Year 2021-2022 (Presented to School Board - May 10, 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>
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES					
3260 NATIONAL SCHOOL LUNCH ACT	14,520,000	14,582,285	53,602		14,635,887
3265 USDA DONATED COMMODITIES	-	-			-
3269 OTHER FOOD SERVICE	-	180,496			180,496
TOTAL FEDERAL THROUGH STATE SOURCES	<u>14,520,000</u>	<u>14,762,780</u>	<u>53,602</u>	<u>-</u>	<u>14,816,382</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>182,000</u>	<u>-</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	2,254		402,254
3455 STUDENT SNACK	-	-			-
3456 OTHER FOOD SALES	10,000	10,000			10,000
3457 FOOD REBATES	5,000	10,987			10,987
3495 OTHER MISCELLANEOUS LOCAL	-	76,466	590		77,056
TOTAL LOCAL SOURCES:	<u>415,000</u>	<u>497,453</u>	<u>2,844</u>	<u>-</u>	<u>500,297</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	15,092,000	15,442,233	56,446	-	15,498,679
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>	<b><u>20,934,346</u></b>	<b><u>21,284,579</u></b>	<b><u>56,446</u></b>	<b><u>-</u></b>	<b><u>21,341,025</u></b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b><u>56,446</u></b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
100 SALARIES	4,012,861	4,182,370		494,832	3,687,538
200 BENEFITS	2,150,141	2,252,299		701,108	1,551,191
300 PURCHASED SERVICES	766,900	848,056	8,395		856,451
400 ENERGY SERVICES	314,750	317,342	8,229		325,571
500 MATERIALS AND SUPPLIES	8,566,000	10,952,809		1,200	10,951,609
600 CAPITAL OUTLAY	1,002,200	1,656,604		5,200	1,651,404
700 OTHER EXPENSES	208,000	314,571		75,500	239,070
TOTAL EXPENDITURES	<u>17,020,852</u>	<u>20,524,052</u>	<u>16,624</u>	<u>1,277,841</u>	<u>19,262,835</u>
ENDING FUND BALANCE	<u>3,913,494</u>	<u>760,528</u>	<u>1,317,662</u>	<u>-</u>	<u>2,078,190</u>
<b>TOTAL APPROPRIATIONS</b>	<b><u>20,934,346</u></b>	<b><u>21,284,579</u></b>	<b><u>1,334,287</u></b>	<b><u>1,277,841</u></b>	<b><u>21,341,025</u></b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b><u>56,446</u></b>		

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022  
Presented May 24, 2022

Special Revenue Funds - ESSER III (Formula Grant to LEA's)- Budget Amendment #3  
Executive Summary

Special Revenue Funds - ESSER III (Formula Grant to LEA's) Budget Amendment #3 is for the fiscal period ending **March 31, 2022**. 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	\$ 44,573,225	
Miscellaneous Federal Through State	\$ -	\$ -
<b>Net Change in Estimated Revenue</b>	<b>\$ 44,573,225</b>	<b>\$ -</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction	\$ 23,131,389	
6100 Student Support Services	\$ 675,955	
6300 Instruction & Curriculum Development Services	\$ 3,794,382	
6400 Instructional Staff Training	\$ 11,529	
7300 School Administration	\$ 516,000	
7400 Facilities, Acquisitions & Construction	\$ 14,105,570	
7800 Student Transportation	\$ 793,971	
8100 Maintenance of Plant	\$ 1,544,430	
<b>Net Change in Appropriations</b>	<b>\$ 44,573,225</b>	

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER III(Formula Grant to LEA's)  
Budget Amendment #3  
Summary by Function and Object  
Fiscal Year 2021-2022 (Presented to School Board on May 24, 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>
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3271 Education Stabilization Funds - K12	-	-	44,573,225		44,573,225
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	-	-	44,573,225	-	44,573,225
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	-	-	<b>44,573,225</b>	-	<b>44,573,225</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>44,573,225</b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	-	-	4,831,300		4,831,300
200 - BENEFITS	-	-	617,316		617,316
300 - PURCHASED SERVICES	-	-	2,190,100		2,190,100
500 - MATERIALS AND SUPPLIES	-	-	3,500,237		3,500,237
600 - CAPITAL OUTLAY	-	-	11,992,435		11,992,435
700 - OTHER EXPENSES	-	-	-		-
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	-	-	504,640		504,640
200 - BENEFITS	-	-	169,315		169,315
300 - PURCHASED SERVICES	-	-	2,000		2,000
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	-	-	2,829,500		2,829,500
200 - BENEFITS	-	-	962,882		962,882
300 - PURCHASED SERVICES	-	-	2,000		2,000
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	-	-	9,400		9,400
200 - BENEFITS	-	-	2,129		2,129
7300 SCHOOL ADMINISTRATION					
300 - PURCHASED SERVICES	-	-	516,000		516,000
7400 FACILITIES, ACQUISITIONS & CONSTRUCTION					
600 - CAPITAL OUTLAY	-	-	14,105,570		14,105,570
7800 STUDENT TRANSPORTATION					
100 - SALARIES	-	-	97,000		97,000
200 - BENEFITS	-	-	21,971		21,971
300 - PURCHASED SERVICES	-	-	600,000		600,000
400 - ENERGY SERVICES	-	-	75,000		75,000
600 - CAPITAL OUTLAY	-	-	-		-
8100 MAINTENANCE OF PLANT					
600 - CAPITAL OUTLAY	-	-	1,544,430	-	1,544,430
TOTAL EXPENDITURES	-	-	44,573,225	-	44,573,225
TOTAL ENDING FUND BALANCE	-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	-	-	<b>44,573,225</b>	-	<b>44,573,225</b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b>44,573,225</b>		

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER III (Formula Grant to LEA's)  
Budget Amendment #3 - Fund 4410

Summary by Project

Fiscal Year 2021-2022 (Presented to School Board on May 24, 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 III - (Formula Grant to LEA's) Learning Loss	9992x	-	-	8,914,645		8,914,645
ESSER III - (Formula Grant to LEA's)	9993x	-	-	35,658,580		35,658,580
Total Federal through State Sources		-	-	44,573,225	-	44,573,225
<b>TOTAL GRANTS</b>		-	-	<b>44,573,225</b>	-	<b>44,573,225</b>
				<b>44,573,225</b>		



The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022  
Presented May 24, 2022

Special Revenue Funds - ESSER II - Budget Amendment #3  
Executive Summary

Special Revenue Funds - ESSER II Budget Amendment #3 is for the fiscal period ending **March 31, 2022**. 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		\$ 310,507
6100 Student Support Services	\$ 112,476	
6200 Instructional Media Services	\$ 44,489	
6300 Instruction & Curriculum Development Services	\$ -	
6400 Instructional Staff Training	\$ -	
6500 Instructional Technology	\$ -	
7100 Board of Education	\$ -	
7200 General Administration	\$ -	
7300 School Administration	\$ 46,742	
7400 Facilities, Acquisitions & Construction	\$ -	
7500 Fiscal Services	\$ -	
7600 Food Service	\$ -	
7700 Central Services	\$ -	
7800 Student Transportation	\$ 46,800	
7900 Operation Services	\$ -	
8100 Maintenance of Plant	\$ -	
8200 Administrative Technology	\$ 60,000	
<b>Net Change in Appropriations</b>	<b>\$ -</b>	

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER II(CARES Grant)  
Budget Amendment #3  
Summary by Function and Object  
Fiscal Year 2021-2022 (Presented to School Board on May 24, 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>
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3271 Education Stabilization Funds - K12	8,745,820	19,422,349			19,422,349
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	8,745,820	19,422,349	-	-	19,422,349
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b>8,745,820</b>	<b>19,422,349</b>	<b>-</b>	<b>-</b>	<b>19,422,349</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>-</b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	-	1,549,600	405,631		1,955,231
200 - BENEFITS	-	313,154	76,639		389,794
300 - PURCHASED SERVICES	-	3,050,923	32,641		3,083,564
500 - MATERIALS AND SUPPLIES	8,745,820	4,982,288		825,419	4,156,869
600 - CAPITAL OUTLAY	-	480,000			480,000
700 - OTHER EXPENSES	-	-			-
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	-	340,849	93,489		434,338
200 - BENEFITS	-	53,848	18,988		72,836
6200 INSTRUCTIONAL MEDIA SERVICES					
100 - SALARIES	-	47,813	37,000		84,813
200 - BENEFITS	-	7,651	7,489		15,140
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	-	88,228			88,228
200 - BENEFITS	-	12,642			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	-	668,162			668,162
7300 SCHOOL ADMINISTRATION					
100 - SALARIES	-	322,227	39,000		361,227
200 - BENEFITS	-	46,092	7,742		53,834
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	-	300,017	39,650		339,667
200 - BENEFITS	-	57,178	7,150		64,328
300 - PURCHASED SERVICES	-	112,776			112,776
400 - ENERGY SERVICES	-	100,000			100,000
600 - CAPITAL OUTLAY	-	207,222			207,222

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER II(CARES Grant)  
Budget Amendment #3  
Summary by Function and Object  
Fiscal Year 2021-2022 (Presented to School Board on May 24, 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		67,356	240,442
	600 - CAPITAL OUTLAY	-	-	67,356		67,356
8100	MAINTENANCE OF PLANT					
	100 - SALARIES	-	95,238			95,238
	200 - BENEFITS	-	11,454			11,454
	300 - PURCHASED SERVICES	-	1,003,157		78,835	924,322
	500 - MATERIALS AND SUPPLIES	-	2,419,476		358,153	2,061,323
	600 - CAPITAL OUTLAY	-	982,000	436,988	-	1,418,988
8200	ADMINISTRATIVE TECHNOLOGY					
	100 - SALARIES	-	31,272			31,272
	200 - BENEFITS	-	2,768			2,768
	300 - PURCHASED SERVICES	-	-	60,000		60,000
TOTAL EXPENDITURES		8,745,820	19,422,349	1,329,762	1,329,762	19,422,349
TOTAL ENDING FUND BALANCE		-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>		<b><u>8,745,820</u></b>	<b><u>19,422,349</u></b>	<b><u>1,329,762</u></b>	<b><u>1,329,762</u></b>	<b><u>19,422,349</u></b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>				<b><u>-</u></b>		

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

Budget Amendment #3 - Fund 4410

Summary by Project

Fiscal Year 2021-2022 (Presented to School Board on May 24, 2022)

		<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:						
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>19,422,349</u>	<u>-</u>	<u>-</u>	<u>19,422,349</u>
<b>TOTAL GRANTS</b>		<b><u>8,745,820</u></b>	<b><u>19,422,349</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>19,422,349</u></b>
				<b><u>-</u></b>		

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022  
Presented May 24, 2022

Special Revenue Funds - ESSER - Budget Amendment #3  
Executive Summary

Special Revenue Funds - ESSER Budget Amendment #3 is for the fiscal period ending **March 31, 2022**. 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		\$ 42,732
6200 Instructional Media Services	\$ -	
6300 Instructional & Curriculum Development Services	\$ -	\$ 16,200
6400 Instructional Staff Training Services	\$ 46,478	
7200 General Administration	\$ -	\$ 5,500
7800 Pupil Transportation Services		
7900 Operation of Plant		
8100 Maintenance of Plant	\$ 17,954	
8200 Administrative Technology Services		
9100 Community Services		
<b>Net Change in Appropriations</b>	<b>\$ 64,432</b>	<b>\$ 64,432</b>

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER (CARES Grant)  
Budget Amendment #3  
Summary by Function and Object  
Fiscal Year 2021-2022 (Presented to School Board May 24, 2022)

	Original Budget 2021-2022	Current Budget 2021-2022	Increase	Decrease	Amended Budget 2021-2022
<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	380,922	8,377		389,299
200 - BENEFITS	73,579	71,412	13,042		84,455
300 - PURCHASED SERVICES	101,753	102,020		80,822	21,198
500 - MATERIALS AND SUPPLIES	197,647	194,554	19,471		214,025
600 - CAPITAL OUTLAY	5,725	18,780		2,801	15,979
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	66,976			66,976
200 - BENEFITS	16,572	17,014			17,014
300 - PURCHASED SERVICES	12,656	12,656		10,700	1,956
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	58,760	41,500		100,260
200 - BENEFITS	11,279	11,679	10,459		22,139
300 - PURCHASED SERVICES	111,430	111,430	19,519		130,948
500 - MATERIALS AND SUPPLIES	57,331	57,331		25,000	32,331
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	1,641		302,806
600 - CAPITAL OUTLAY	9,709	9,709	16,312	-	26,021
TOTAL EXPENDITURES	1,515,715	1,515,715	130,322	130,322	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>130,322</b>	<b>130,322</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 #3 - Fund 4410  
Summary by Project  
Fiscal Year 2021-2022 (Presented to School Board May 24, 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>
<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 - May 24, 2022

Debt Service Funds - Budget Amendment #3  
Executive Summary

Debt Service Funds Budget Amendment #3 is for the fiscal period ending **March 31, 2022**. 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	\$ 153,938	
Local Sources	1,058	
Other Financing Sources:		
Transfers In		
Fund Balance Beginning		
<b>Net Change in Estimated Revenue</b>	<b>\$ 154,996</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>
<b>Fund Balance - December 31, 2021</b>	<b>\$ 7,271,467</b>
Increase (decrease) in Estimated Revenues	154,996
(Increase) decrease in Appropriations	-
<b>Fund Balance - March 31, 2022</b>	<b>\$ 7,426,463</b>



The School Board of Hernando County, Florida  
Debt Service Funds  
Budget Amendment #3  
Summary by Object  
Fiscal Year 2021-2022 (Presented to School Board May 24, 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>
<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	-	-	153,938		153,938
TOTAL STATE SOURCES	<u>231,415</u>	<u>231,415</u>	<u>153,938</u>	<u>-</u>	<u>385,353</u>
LOCAL SOURCES:					
3430 INTEREST	-	-	1,058		1,058
3433 NET INCREASE (DECREASE) IN FMV OF INVESTMENTS	-	-	-	-	-
TOTAL LOCAL SOURCES:	<u>-</u>	<u>-</u>	<u>1,058</u>	<u>-</u>	<u>1,058</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>154,996</b></u>	<u><b>-</b></u>	<u><b>16,119,768</b></u>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<u><b>154,996</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>154,996</u>	<u>-</u>	<u>7,426,463</u>
<b>TOTAL APPROPRIATIONS</b>	<u><b>15,964,772</b></u>	<u><b>15,964,772</b></u>	<u><b>154,996</b></u>	<u><b>-</b></u>	<u><b>16,119,768</b></u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u><b>154,996</b></u>		

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022  
Presented - May 24, 2022

Capital Projects Funds - Budget Amendment #3  
Executive Summary

Capital Projects Funds Budget Amendment #3 is for the fiscal period ending **March 31, 2022**. 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	\$ 100,000	\$ -
Local Sources	1,111,240	
Other Financing Sources:		
Premium on Bonds		
<b>Net Change in Estimated Revenue</b>	<b>\$ 1,211,240</b>	<b>\$ (1,111,240)</b>
<b>Appropriations Changes (by Function and Object):</b>		
<b>Function 7400 - Facilities Acquisition and Construction:</b>		
310 Prof/Tech Services		
369 Technology Rentals	\$ 40,230	
394/794 Charter School Safety Grant		
630 Building & Fixed Equipment	\$ 100,000	
640 Furniture, Fixtures, & Equipment	\$ 550,265	
650 Motor Vehicles		
670 Improvements Other Than Buildings	\$ 1,304,762	
680 Remodeling & Renovation	\$ 9,076,075	
690 Computer Software		146,162
<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>\$ 10,925,170</b>	

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
Fund Balance - December 31, 2021	\$ 22,302,647
Increase (decrease) in Estimated Revenues	1,211,240
(Increase) decrease in Project Appropriations	(10,925,170)
<b>Reserved for Future School Projects - March 31, 2022</b>	<b>\$ 12,588,717</b>

The School Board of Hernando County, Florida  
Capital Projects Funds  
Budget Amendment #3  
Summary by Object  
Fiscal Year 2021-2022 (Presented to School Board - May 24, 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>
<b>ESTIMATED REVENUE</b>					
STATE SOURCES:					
3321 CO & DS DISTRIBUTED	215,000	215,000			215,000
3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	-	705,213	100,000		805,213
3397 CHARTER SCHOOL CLASS SIZE REDUCTION TRANSFER	173,252	173,252			173,252
3390 MISCELLANEOUS STATE REVENUE	50,000	384,813	-	-	384,813
TOTAL STATE SOURCES	<u>438,252</u>	<u>1,478,278</u>	<u>100,000</u>	<u>-</u>	<u>1,578,278</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	1,111,240		4,411,240
3497 REFUND OF PRIOR YEAR EXPENSE	-	-			-
TOTAL LOCAL SOURCES:	<u>33,088,266</u>	<u>33,088,266</u>	<u>1,111,240</u>	<u>-</u>	<u>34,199,506</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES (NET)	33,526,518	34,566,544	1,211,240	-	35,777,784
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>	<u><b>72,809,656</b></u>	<u><b>73,849,682</b></u>	<u><b>1,211,240</b></u>	<u><b>-</b></u>	<u><b>75,060,923</b></u>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<u><b>1,211,240</b></u>		
<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	10,392			10,392
369 TECHNOLOGY RENTALS	-	-	40,230		40,230
630 BUILDINGS & FIXED EQUIPMENT	-	705,213	100,000		805,213
640 FURNITURE, FIXTURES, & EQUIPMENT	738,215	1,181,653	550,265		1,731,918
650 MOTOR VEHICLES	1,000,000	1,310,593			1,310,593
670 IMPROVEMENTS OTHER THAN BUILDINGS	910,593	4,771,757	1,304,762		6,076,519
680 REMODELING & RENOVATION	21,445,688	32,695,802	9,076,075		41,771,878
690 COMPUTER SOFTWARE	450,010	596,210		146,162	450,048
TOTAL EXPENDITURES	<u>24,548,506</u>	<u>41,277,381</u>	<u>11,071,332</u>	<u>146,162</u>	<u>52,202,551</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	51,547,036	11,071,332	146,162	62,472,206
TOTAL ENDING FUND BALANCE	<u>37,991,496</u>	<u>22,302,647</u>	<u>-</u>	<u>9,713,930</u>	<u>12,588,717</u>
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>	<u><b>72,809,656</b></u>	<u><b>73,849,682</b></u>	<u><b>11,071,332</b></u>	<u><b>9,860,092</b></u>	<u><b>75,060,923</b></u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u><b>1,211,240</b></u>		

The School Board of Hernando County, Florida  
Capital Projects Funds  
Budget Amendment #3  
Summary by Project  
Fiscal Year 2021-2022 (Presented to Board May 24, 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>
<b>Appropriations by Project:</b>						
<b>Other Schools:</b>						
44XX	GCA, GCMS, BEST (Charter Schools - PECO)	177,252	183,644		10,392	173,252
<b>Other Schools Total</b>		177,252	183,644	-	10,392	173,252
<b>Other Projects:</b>						
00100	Tax Refunds	5,000	5,000			5,000
13200	New Vo-Tech School	-	705,213			805,213
28000	Impact Fees - Admin Fees	-	3,100			3,100
Multi	Half-Cent Sales Tax Projects	18,124,167	23,363,519	1,500,000		24,863,519
<b>Other Projects Total</b>		18,129,167	24,076,832	1,500,000	-	25,676,832
<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	1,215,301			1,215,301
M2010	District Wide HVAC	2,082,330	2,922,600		2,000,000	922,600
M2030	District Wide Paving	30,143	127,874			127,874
M3130	District Wide Building Improvements - HHS	100,511	200,312			200,312
M2090	District Wide Reroofing	188,573	388,803			388,803
M2100	District Wide Floor Coverings	-	200,000			200,000
M2130	District Wide Theaters/Stage Upgrades	-	668,820		8,710	660,110
M2170	District Wide Generators	-	400,000			400,000
M2230	Countywide Site/Ground Improvements	18,955	2,468,420	9,152,227		11,620,648
M2310	District Wide Irrigation	21,480	53,960			53,960
M2340	District Wide Building Improvements	-	389,364	1,389,537		1,778,901
M2040	District Wide Painting	206,055	411,413			411,413
M2050	District Wide Fire - Safety	645,505	2,066,239			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	4,000		338,923
M2054	District Wide Safety - CW Safety SB 7026 (2021-2024)	-	328,421	6,392		334,813
M2190	District Wide Lighting	198,711	503,507			503,507
<b>Facilities/Maintenance Projects Total</b>		4,086,815	12,795,401	10,552,156	2,008,710	21,338,847
<b>Equipment Purchases:</b>						
M0970	Portables	-	1,011,983		25,626	986,357
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	515,742		1,412,589
M2070-73010	Countywide Equipment Purchases	537,528	537,528	-		537,528
<b>Equipment Purchases Total</b>		705,262	2,510,940	515,742	25,626	3,001,057
<b>Transportation:</b>						
52500/M5250	Transportation Vehicles	1,000,000	1,310,593			1,310,593
<b>Safety &amp; Security Total</b>		1,000,000	1,310,593	-	-	1,310,593
<b>Technology:</b>						
45500/M45500	New Enterprise System - Skyward	450,010	455,772			455,772
45700	Public School Technology	-	246,200			246,200
49500	SW Renewals	-	-			-
<b>Technology Total</b>		450,010	701,972	-	-	701,972
<b>TOTAL APPROPRIATIONS</b>		34,818,161	51,849,036	12,567,898	2,044,728	62,472,206
<b>Ending Fund Balance</b>		37,991,496	22,302,647	-	10,523,170	12,588,717
<b>Total Appropriations and Ending Fund Balance</b>		<b>72,809,656</b>	<b>74,151,682</b>	<b>-</b>	<b>-</b>	<b>75,060,923</b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>				<b>-</b>		

The School Board of Hernando County, Florida  
Finance Department  
Resolution to Amend District School Budget  
Fiscal Year 2021-2022  
Presented May 24, 2022

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

Special Revenue Funds - American Rescue Plan Homeless Children & Youth Budget Amendment #3 is for the fiscal period ending **March 31, 2022**. 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>		
Education Stabilization Funds	\$ -	
<b>Net Change in Estimated Revenue</b>	<b>\$ 336,556</b>	<b>\$ -</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction	\$ 285,497	
6100 Student Support Services	\$ 37,707	
7200 General Administration	\$ 13,362	
<b>Net Change in Appropriations</b>	<b>\$ 336,566</b>	

The School Board of Hernando County, Florida  
Special Revenue Funds - American Rescue Plan Homeless Children & Youth  
Budget Amendment #3  
Summary by Function and Object  
Fiscal Year 2021-2022 (Presented to School Board on May 24, 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>
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	336,556	-	336,556
TOTAL FEDERAL THROUGH STATE SOURCES	-	-	336,556	-	336,556
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	-	-	<b>336,556</b>	-	<b>336,556</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>336,556</b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	-	-	46,000		46,000
200 - BENEFITS	-	-	9,132		9,132
700 - OTHER EXPENSES	-	-	230,365		230,365
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	-	-	30,000		30,000
200 - BENEFITS	-	-	5,958		5,958
300 - PURCHASED SERVICES	-	-	1,749		1,749
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	-	-	13,362		13,362
TOTAL EXPENDITURES	-	-	336,566	-	336,566
TOTAL ENDING FUND BALANCE	-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	-	-	<b>336,566</b>	-	<b>336,566</b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b>336,566</b>		

The School Board of Hernando County, Florida  
Special Revenue Funds - American Rescue Plan Homeless Children & Youth  
Budget Amendment #3 - Fund 4460  
Summary by Project  
Fiscal Year 2021-2022 (Presented to School Board on May 24, 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:						
American Rescue Plan - Homeless Children & Youth	9994x	-	-	336,566		336,566
Total Federal through State Sources		-	-	336,566	-	336,566
<b>TOTAL GRANTS</b>		-	-	<b>336,566</b>	-	<b>336,566</b>
				<b>336,566</b>		