

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

Food Service Fund - Budget Amendment #3
Executive Summary

Food Service Fund Budget Amendment #3 is for the fiscal period ending **March 31, 2024**. 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	120,820	
State Sources	-	
Local Sources	20,053	
Other Financing Sources:	-	
Transfers in from General Fund	-	-
Net Change in Estimated Revenue	140,873	
Appropriations Changes (by Function and Object):		
Function 7600 - Food Service:		
100 Salaries	\$ 5,363	
200 Benefits	9,407	
300 Purchased Services	45,143	
400 Energy Services	3,703	
500 Materials and Supplies	56,843	
600 Capital Outlay	3,870,000	
700 Other Expenses	5,717	
Net Change in Appropriations	\$ 3,996,176	

Fund Balance Changes:	Increase (Decrease)
Fund Balance - December 31, 2023	\$ 11,028,733
Prior Year Adjustment to Fund Balance	\$ -
Increase (decrease) in Estimated Revenues	140,873
(Increase) decrease in Appropriations	(3,996,176)
Fund Balance - March 31, 2024	\$ 7,173,430

The School Board of Hernando County, Florida
Food Service Fund
Budget Amendment #3
Summary by Object
Fiscal Year 2023-2024

	<u>Original Budget 2023-2024</u>	<u>Current Budget 2023-2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2023-2024</u>
ESTIMATED REVENUE					
FEDERAL THROUGH STATE SOURCES					
3260 NATIONAL SCHOOL LUNCH ACT	17,565,000	17,565,000			17,565,000
3265 USDA DONATED COMMODITIES	-	-			-
3269 OTHER FOOD SERVICE	-	609,152	120,820		729,973
TOTAL FEDERAL THROUGH STATE SOURCES	<u>17,565,000</u>	<u>18,174,152</u>	<u>120,820</u>	<u>-</u>	<u>18,294,973</u>
STATE SOURCES					
3337 SCHOOL BREAKFAST SUPPLEMENT	85,000	85,000			85,000
3338 SCHOOL LUNCH SUPPLEMENT	105,000	105,000			105,000
3399 OTHER MISCELLANEOUS STATE	-	-			-
TOTAL STATE SOURCES	<u>190,000</u>	<u>190,000</u>	<u>-</u>	<u>-</u>	<u>190,000</u>
LOCAL SOURCES:					
3430 INTEREST	-	-			-
3434 INTEREST EARNED W/TAX COLLECTOR	-	-			-
3451 STUDENT LUNCHES	-	140			140
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	15,000	15,000	17,951		32,951
3457 FOOD REBATES	5,000	5,000			5,000
3495 OTHER MISCELANEOUS LOCAL	-	54,563	2,102		56,664
TOTAL LOCAL SOURCES:	<u>420,000</u>	<u>474,702</u>	<u>20,053</u>	<u>-</u>	<u>494,755</u>
OTHER FINANCING SOURCES:					
3610 TRANSFERS IN FROM GENERAL FUND	-	-	-	-	-
3740 LOSS RECOVERIES	-	6,316			6,316
TOTAL OTHER FINANCING SOURCES:	<u>-</u>	<u>6,316</u>	<u>-</u>	<u>-</u>	<u>6,316</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	18,175,000	18,845,171	140,873	-	18,986,044
PRIOR YEAR FUND BALANCE ADJUSTMENT	(69,792)	(69,792)			(69,792)
BEGINNING FUND BALANCE	<u>11,638,647</u>	<u>11,638,647</u>	<u>-</u>	<u>-</u>	<u>11,638,647</u>
TOTAL ESTIMATED REVENUE	<u>29,743,855</u>	<u>30,414,026</u>	<u>140,873</u>	<u>-</u>	<u>30,554,899</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>140,873</u>		
APPROPRIATIONS					
EXPENDITURES:					
100 SALARIES	4,189,823	4,561,285	5,363		4,566,648
200 BENEFITS	1,794,720	1,796,619	9,407		1,806,026
300 PURCHASED SERVICES	528,300	706,803	45,143		751,946
400 ENERGY SERVICES	314,500	315,401	3,703		319,104
500 MATERIALS AND SUPPLIES	10,443,500	11,392,942	56,843		11,449,784
600 CAPITAL OUTLAY	325,000	352,694	3,870,000		4,222,694
700 OTHER EXPENSES	255,000	259,550	5,717		265,267
TOTAL EXPENDITURES	<u>17,850,843</u>	<u>19,385,293</u>	<u>3,996,176</u>	<u>-</u>	<u>23,381,469</u>
ENDING FUND BALANCE	<u>11,893,012</u>	<u>11,028,733</u>	<u>-</u>	<u>3,855,303</u>	<u>7,173,430</u>
TOTAL APPROPRIATIONS	<u>29,743,855</u>	<u>30,414,026</u>	<u>3,996,176</u>	<u>3,855,303</u>	<u>30,554,899</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>140,873</u>		

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

Capital Projects Funds - Budget Amendment #3
Executive Summary

Capital Projects Funds Budget Amendment #3 is for the fiscal period ending **March 31, 2024**. Below is a summary of the adjustments to estimated revenues and appropriations. The attached sheets provide additional detail by object (page 2) and by project (page 3).

	Increase	Decrease
Estimated Revenue Changes:		
State Sources	\$ 165,891	
Local Sources	1,293,627	
Other Financing Sources:		
Premium on Bonds		
Net Change in Estimated Revenue	\$ 1,459,518	
Appropriations Changes (by Function and Object):		
Function 7400 - Facilities Acquisition and Construction:		
310 Prof/Tech Services		
369 Technology Rentals		
394/794 Charter School Safety Grant	\$ 16,765	
630 Building & Fixed Equipment		
640 Furniture, Fixtures, & Equipment		55,187
650 Motor Vehicles	\$ 1,054,000	
660 Land		
670 Improvements Other Than Buildings		1,155,879
680 Remodeling & Renovation	\$ 1,377,891	
690 Computer Software		
Function 9200 - Debt Service:		
730 Dues and Fees		
Other Financing Uses:		
000 Transfer to Charter School		
910 Transfers to General Fund		
920 Transfers to Debt Service Funds		
Net Change in Appropriations	\$ 1,237,590	

Fund Balance Changes:	Increase (Decrease)
Beginning Fund Balance - December 31, 2023	\$ 59,749,283
Increase (decrease) in Estimated Revenues	1,459,518
(Increase) decrease in Project Appropriations	(1,237,590)
Reserved for Future School Projects - March 31, 2024	\$ 59,971,211

The School Board of Hernando County, Florida
Capital Projects Funds
Budget Amendment #3
Summary by Object
Fiscal Year 2023-2024

	Original Budget <u>2023-2024</u>	Current Budget <u>2023-2024</u>	<u>Increase</u>	<u>Decrease</u>	Amended Budget <u>2023-2024</u>
ESTIMATED REVENUE					
STATE SOURCES:					
3321 CO & DS DISTRIBUTED	215,000	215,000			215,000
3325 CO & DS INTEREST	-	-			-
3391 PUBLIC EDUCATION CAPITAL OUTLAY (PECO)	2,000,000	2,000,000			2,000,000
3397 CHARTER SCHOOL CLASS SIZE REDUCTION TRANSFER	227,934	237,858			237,858
3390 MISCELLANEOUS STATE REVENUE	50,000	50,000	165,891	-	215,891
TOTAL STATE SOURCES	<u>2,492,934</u>	<u>2,502,858</u>	<u>165,891</u>	<u>-</u>	<u>2,668,749</u>
LOCAL SOURCES:					
3413 LOCAL AD VALOREM TAXES	25,836,033	25,836,033			25,836,033
3419 SCHOOL DISTRICT LOCAL SALES TAX	18,000,000	18,000,000			18,000,000
3421 TAX REDEMPTIONS	5,000	5,000			5,000
3430 INTEREST	927,221	927,221	1,293,627		2,220,848
3496 IMPACT FEES	6,200,000	6,200,000			6,200,000
3497 REFUND OF PRIOR YEAR EXPENSE	-	-			-
TOTAL LOCAL SOURCES:	<u>50,968,254</u>	<u>50,968,254</u>	<u>1,293,627</u>	<u>-</u>	<u>52,261,881</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES (NET)	53,461,188	53,471,112	1,459,518	-	54,930,630
PRIOR YEAR AUDIT ADJUSTMENT	998,709	998,709			998,709
BEGINNING FUND BALANCE	<u>75,180,532</u>	<u>75,180,532</u>	<u>-</u>	<u>-</u>	<u>75,180,532</u>
TOTAL ESTIMATED REVENUE	<u>129,640,429</u>	<u>129,650,353</u>	<u>1,459,518</u>	<u>-</u>	<u>131,109,870</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			<u>1,459,518</u>		
APPROPRIATIONS					
EXPENDITURES:					
7400 FACILITIES, ACQUISITION, AND CONSTRUCTION					
310 PROFESSIONAL/TECHNICAL SERVICES	-	-			-
394/7 CHARTER SCHOOL SAFETY GRANT	-	-	16,765		16,765
369 TECHNOLOGY RENTALS	-	357,806			357,806
630 BUILDINGS & FIXED EQUIPMENT	9,728,790	11,274,631			11,274,631
640 FURNITURE, FIXTURES, & EQUIPMENT	2,065,314	2,258,754		55,187	2,203,567
650 MOTOR VEHICLES	2,164,412	2,349,412	1,054,000		3,403,412
660 LAND	15,090	121,695			121,695
670 IMPROVEMENTS OTHER THAN BUILDINGS	7,322,232	8,109,454		1,155,879	6,953,575
680 REMODELING & RENOVATION	31,064,952	33,525,129	1,377,891		34,903,020
690 COMPUTER SOFTWARE	559,000	201,194			201,194
9200 DEBT SERVICE					
730 DUES AND FEES	-	-			-
TOTAL EXPENDITURES	<u>52,919,790</u>	<u>58,198,074</u>	<u>2,448,656</u>	<u>1,211,066</u>	<u>59,435,665</u>
OTHER FINANCING USES					
9700 TRANSFERS					
000 TRANSFER TO CHARTER SCHOOLS					
910 TRANSFERS TO GENERAL FUND	3,032,871	3,042,795			3,042,795
920 TRANSFERS TO DEBT SERVICE FUNDS	8,660,200	8,660,200			8,660,200
TOTAL OTHER FINANCING USES	<u>11,693,071</u>	<u>11,702,995</u>	<u>-</u>	<u>-</u>	<u>11,702,995</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES (NET)	64,612,861	69,901,069	2,448,656	1,211,066	71,138,660
TOTAL ENDING FUND BALANCE	<u>65,027,567</u>	<u>59,749,283</u>	<u>-</u>	<u>(221,928)</u>	<u>59,971,211</u>
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>129,640,429</u>	<u>129,650,353</u>	<u>2,448,656</u>	<u>989,138</u>	<u>131,109,870</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS			<u>1,459,518</u>		

The School Board of Hernando County, Florida
Capital Projects Funds
Budget Amendment #3
Summary by Project
Fiscal Year 2023-2024

		<u>Original Budget 2023-2024</u>	<u>Current Budget 2023-2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2023-2024</u>
<u>Appropriations by Project:</u>						
Other Schools:						
44XX	GCA, GCMS, BEST (Charter Schools - PECO)	227,934	237,858	12,765		250,623
Other Schools Total		227,934	237,858	12,765	-	250,623
Other Projects:						
00100	Tax Refunds	6,500	6,500			6,500
13200	New Vo-Tech School	9,728,790	11,274,631			11,274,631
M1970	CHS Room Expansion Student Stations	234,819	234,819	7,640		242,459
28000	Impact Fees - Admin Fees	-	-			-
M2055	NCTHS Criminal Justice Program	55,825	55,825			55,825
M2056	Countwide Safety Grant	-	-	165,891		165,891
M2060	Countywide Land Acquisitions	15,090	121,695			121,695
Multi	Half-Cent Sales Tax Projects	30,925,409	31,403,001	152		31,403,153
Other Projects Total		40,966,434	43,096,472	173,683	-	43,270,154
Transfers:						
00100	Equipment Transfer (Debt Services)	8,660,200	8,660,200			8,660,200
00100	Transfer to General Fund	2,804,937	2,804,937			2,804,937
Transfers Total		11,465,137	11,465,137	-	-	11,465,137
Facilities/Maintenance Projects:						
M2010	District Wide HVAC	211,325	219,916			219,916
M2030	District Wide Paving	63,492	63,492			63,492
M2050	District Wide Fire - Safety	467,928	487,824			487,824
M2054	District Wide Safety - CW Safety SB 7026 (2021-2024)	34,832	34,832	1,200		36,032
M2100	District Wide Floor Coverings	175,312	175,312			175,312
M2170	District Wide Generators	124,637	560,514			560,514
M2190	District Wide Lighting	30,796	30,796			30,796
M2230	Countywide Site/Ground Improvements	5,003,695	5,835,649		1,166,862	4,668,787
M2380	District Wide Irrigation	-	-			-
M2340	District Wide Building Improvements	897,372	2,557,995	1,156,222		3,714,217
Facilities/Maintenance Projects Total		7,009,389	9,966,329	1,157,422	1,166,862	9,956,889
Equipment Purchases:						
M0970	Portables	202,343	202,343			202,343
M2380	Countywide Custodial Equipment Repair	545,497	5,162			5,162
M2070	Countywide Equipment Purchases	1,424,097	1,430,383	50,600		1,480,983
M2070-73010	Countywide Equipment Purchases - Copiers	48,620	588,975		44,018	544,957
Equipment Purchases Total		2,220,556	2,226,862	50,600	44,018	2,233,444
Transportation:						
52500/M5250	Transportation Vehicles	2,164,412	2,349,412	1,054,000		3,403,412
Safety & Security Total		2,164,412	2,349,412	1,054,000	-	3,403,412
Technology:						
45500/M45500	New Enterprise System - Skyward	459,000	459,000			459,000
45700	Public School Technology	100,000	100,000			100,000
49500	SW Renewals	-	-			-
Technology Total		559,000	559,000	-	-	559,000
TOTAL APPROPRIATIONS		64,612,861	69,901,069	2,448,470	1,210,880	71,138,660
Ending Fund Balance		65,027,567	59,749,283	-	1,237,590	59,971,211
Total Appropriations and Ending Fund Balance		<u>129,640,429</u>	<u>129,650,353</u>	<u>-</u>	<u>-</u>	<u>131,109,871</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 2023-2024

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

Special Revenue Funds - American Rescue Plan Homeless Children & Youth Budget Amendment #3 is for the fiscal period ending **March 31, 2024**. Below is a summary of the adjustments to estimated revenues and appropriations. The attached sheets provide additional detail by function and object (page 2) and by project (page 3).

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

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

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

The School Board of Hernando County, Florida
Special Revenue Funds - American Rescue Plan Homeless Children & Youth
Budget Amendment #3 - Fund 4460
Summary by Project
Fiscal Year 2023-2024

		<u>Original Budget 2023-2024</u>	<u>Current Budget 2023-2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2023-2024</u>
Federal through State Sources:						
IDEA Pre-K/K-12	85xx	703,894	703,894		205,252	498,642
American Rescue Plan - Homeless Children & Youth	999x	1,430,281	1,430,281			1,430,281
Total Federal through State Sources		<u>2,134,175</u>	<u>2,134,175</u>	<u>-</u>	<u>205,252</u>	<u>1,928,923</u>
TOTAL GRANTS		<u>2,134,175</u>	<u>2,134,175</u>	<u>-</u>	<u>205,252</u>	<u>1,928,923</u>
				<u>(205,252)</u>		

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

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, 2023**. 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		\$ 3,104,436
Miscellaneous Federal Through State		\$ -
Net Change in Estimated Revenue		\$ 3,104,436
Appropriations Changes (by Function):		
5000 Instruction		\$ 2,241,192
6100 Student Support Services		13,571
6200 Instructional Media Services		9,611
6300 Instruction & Curriculum Development Services		204,424
6400 Instructional Staff Training		16,500
6500 Instructional Technology		-
7200 General Administration		79,620
7300 School Administration		36,255
7800 Student Transportation		254,726
7900 Operation Services		36,138
8100 Maintenance of Plant		151,875
8200 Administrative Technology		60,524
Net Change in Appropriations		\$ 3,104,436

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER II(CARES Grant)
Budget Amendment #3
Summary by Function and Object
Fiscal Year 2023-2024

		Original Budget 2023-2024	Current Budget 2023-2024	Increase	Decrease	Amended Budget 2023-2024
ESTIMATED REVENUE						
FEDERAL THROUGH STATE SOURCES:						
3271	Education Stabilization Funds - K12	5,323,027	5,323,027		3,104,436	2,218,591
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES		5,323,027	5,323,027	-	3,104,436	2,218,591
BEGINNING FUND BALANCE		-	-	-	-	-
TOTAL ESTIMATED REVENUE		5,323,027	5,323,027	-	3,104,436	2,218,591
NET INCREASE (DECREASE) IN ESTIMATED REVENUE				(3,104,436)		
APPROPRIATIONS						
EXPENDITURES:						
5000	INSTRUCTION					
	100 - SALARIES	1,456,896	1,487,531		1,112,775	374,756
	200 - BENEFITS	318,701	340,204		254,024	86,179
	300 - PURCHASED SERVICES	281,061	235,792		186,098	49,695
	500 - MATERIALS AND SUPPLIES	447,336	459,608		293,687	165,921
	600 - CAPITAL OUTLAY	475,482	653,482		329,408	324,074
	700 - OTHER EXPENSES	150,000	150,000		65,200	84,800
6100	STUDENT SUPPORT SERVICES					
	100 - SALARIES	61,806	42,439		8,802	33,637
	200 - BENEFITS	12,839	12,242		4,768	7,474
	300 - PURCHASED SERVICES	9,392	1		1	-
6200	INSTRUCTIONAL MEDIA SERVICES					
	100 - SALARIES	21,630	10,745		8,425	2,320
	200 - BENEFITS	4,279	1,705		1,187	519
6300	INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
	100 - SALARIES	172,108	172,108		166,635	5,473
	200 - BENEFITS	38,990	39,011		37,789	1,223
	300 - PURCHASED SERVICES	-	-			-
6400	INSTRUCTIONAL STAFF TRAINING					
	300 - PURCHASED SERVICES	16,500	16,500		16,500	-
	600 - CAPITAL OUTLAY	-	-			-
	700 - OTHER EXPENSES	-	-			-
6500	INSTRUCTIONAL TECHNOLOGY					
	100 - SALARIES	43,227	-			-
	200 - BENEFITS	18,063	-			-
7200	GENERAL ADMINISTRATION					
	700 - OTHER EXPENSES	154,525	151,578		79,620	71,958
7300	SCHOOL ADMINISTRATION					
	100 - SALARIES	30,000	30,000		30,000	-
	200 - BENEFITS	6,255	6,255		6,255	-
	700 - OTHER EXPENSES	-	-			-
7700	CENTRAL SERVICES					
	100 - SALARIES	-	-			-
	200 - BENEFITS	9,558	-			-
	700 - OTHER EXPENSES	108,000	-			-
7800	STUDENT TRANSPORTATION					
	100 - SALARIES	168,748	190,381		146,989	43,392
	200 - BENEFITS	36,804	42,761		33,312	9,448
	300 - PURCHASED SERVICES	81,099	81,099		68,299	12,800
	400 - ENERGY SERVICES	9,373	9,373		6,100	3,273
	600 - CAPITAL OUTLAY	12,874	12,874		26	12,848

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER II(CARES Grant)
Budget Amendment #3
Summary by Function and Object
Fiscal Year 2023-2024

		<u>Original Budget 2023-2024</u>	<u>Current Budget 2023-2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2023-2024</u>
7900	OPERATION SERVICES					
	100 - SALARIES	21,149	21,149		20,198	951
	200 - BENEFITS	3,929	3,929		3,780	149
	500 - SUPPLIES	66,183	66,183		936	65,247
	600 - CAPITAL OUTLAY	16,450	16,450		11,223	5,226
8100	MAINTENANCE OF PLANT					
	300 - PURCHASED SERVICES	291,509	291,509		10,309	281,200
	500 - MATERIALS AND SUPPLIES	69,148	69,148		8,569	60,579
	600 - CAPITAL OUTLAY	648,445	648,445		132,997	515,448
8200	ADMINISTRATIVE TECHNOLOGY					
	300 - PURCHASED SERVICES	60,000	60,000		60,000	-
	600 - CAPITAL OUTLAY	668	524		524	-
	TOTAL EXPENDITURES	5,323,027	5,323,027	-	3,104,436	2,218,591
	TOTAL ENDING FUND BALANCE	-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT		<u>5,323,027</u>	<u>5,323,027</u>	<u>-</u>	<u>3,104,436</u>	<u>2,218,591</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS				<u>(3,104,436)</u>		

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER II (CARES Grant)
Budget Amendment #3 - Fund 4430
Summary by Project
Fiscal Year 2023-2024

		Original Budget <u>2023-2024</u>	Current Budget <u>2023-2024</u>	<u>Increase</u>	<u>Decrease</u>	Amended Budget <u>2023-2024</u>
Federal through State Sources:						
ESSER II - (CARES Grant) Advanced Lump Sum	988xx	3,092,132	3,092,132		2,127,503	964,629
ESSER II - (CARES Grant) Technology Assistance	996xx	95,522	95,522		69,873	25,649
ESSER II - (CARES Grant) Lump Sum	997xx	1,436,901	1,436,901		302,860	1,134,041
ESSER II - (CARES Grant) Formula Grants to LEA's	998xx	285,600	285,600		202,434	83,165
ESSER II - (CARES Grant) Civic Literacy Excellence Initiative	9990x	38,184	38,184		38,184	-
ESSER II - (CARES Grant) Lump Sum	9991x	374,689	374,689		363,581	11,107
TOTAL GRANTS		<u>5,323,027</u>	<u>5,323,027</u>	<u>-</u>	<u>3,104,436</u>	<u>2,218,591</u>

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

Debt Service Funds - Budget Amendment #3
Executive Summary

Debt Service Funds Budget Amendment #3 is for the fiscal period ending **March 31, 2024**. 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	\$ 201,399	
Other Financing Sources:		
Transfers In		
Issuance of Bonds		
Fund Balance Beginning		
Net Change in Estimated Revenue	\$ 201,399	
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 - December 31, 2023	\$ 7,373,086
Increase (decrease) in Estimated Revenues	201,399
(Increase) decrease in Appropriations	-
Fund Balance - March 31, 2024	\$ 7,574,485

The School Board of Hernando County, Florida
Debt Service Funds
Budget Amendment #3
Summary by Object
Fiscal Year 2023-2024

	<u>Original Budget 2022-2023</u>	<u>Current Budget 2022-2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2022-2023</u>
ESTIMATED REVENUE					
STATE SOURCES					
3322 CO & DS WITHHELD	135,000	135,000			135,000
3326 SBE/COBI BOND INTEREST	31,275	31,275			31,275
3341 RACING COMMISSION FUNDS	207,400	207,400			207,400
TOTAL STATE SOURCES	373,675	373,675	-	-	373,675
LOCAL SOURCES:					
3430 INTEREST	-	-	201,399		201,399
3433 NET INCREASE (DECREASE) IN FMV OF INVESTMENTS	-	-	-	-	-
TOTAL LOCAL SOURCES:	-	-	201,399	-	201,399
OTHER FINANCING SOURCES:					
3610 TRANSFER IN FROM GENERAL	1,261,457	1,261,457			1,261,457
3630 TRANSFER IN FROM CAPITAL	8,660,200	8,660,200			8,660,200
3792 PREMIUM ON REFUNDING BONDS	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES:	9,921,657	9,921,657	-	-	9,921,657
BEGINNING FUND BALANCE	8,948,881	8,948,881	-	-	8,948,881
TOTAL ESTIMATED REVENUE	19,244,213	19,244,213	201,399	-	19,445,612
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			201,399		
APPROPRIATIONS					
EXPENDITURES:					
9200 DEBT SERVICE					
710 REDEMPTION OF PRINCIPAL	6,697,890	6,697,890			6,697,890
720 INTEREST	3,580,942	3,580,942			3,580,942
730 DUES AND FEES	16,500	16,500			16,500
TOTAL EXPENDITURES	10,295,332	10,295,332	-	-	10,295,332
OTHER FINANCING USES:					
9200 DEBT SERVICE:					
910 TRANSFER OUT TO GENERAL FUND	1,575,795	1,575,795	-	-	1,575,795
TOTAL OTHER FINANCING USES	1,575,795	1,575,795	-	-	1,575,795
TOTAL EXPENDITURES	11,871,127	11,871,127	-	-	11,871,127
ENDING FUND BALANCE	7,373,086	7,373,086	201,399	-	7,574,485
TOTAL APPROPRIATIONS	19,244,213	19,244,213	201,399	-	19,445,612
NET INCREASE (DECREASE) IN APPROPRIATIONS			201,399		

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

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

Special Revenue Funds - ESSER III Budget Amendment 3 is for the fiscal period ending **March 31, 2023**. 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	\$ 0	
Miscellaneous Federal Through State	\$ -	\$ -
Net Change in Estimated Revenue	\$ 0	\$ -
Appropriations Changes (by Function):		
5000 Instruction		\$ 425
6100 Student Support Services	\$ -	
6200 Instructional Media Services		
6300 Instruction & Curriculum Development Services	\$ 275	
6400 Instructional Staff Training	\$ -	
6500 Instructional Technology		
7100 Board of Education		
7200 General Administration		-
7300 School Administration		-
7400 Facilities, Acquisitions & Construction	\$ -	
7500 Fiscal Services		
7600 Food Service		
7700 Central Services		
7800 Student Transportation	\$ 150	
7900 Operation Services		-
8100 Maintenance of Plant		-
8200 Administrative Technology		-
Net Change in Appropriations	\$ 0	

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER III(CARES Grant)
Budget Amendment #3
Summary by Function and Object
Fiscal Year 2023-2024

		<u>Original Budget 2023-2024</u>	<u>Current Budget 2023-2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2023-2024</u>
ESTIMATED REVENUE						
FEDERAL THROUGH STATE SOURCES:						
3271	Education Stabilization Funds - K12	23,609,720	23,609,720	0		23,609,720
3299	MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES		23,609,720	23,609,720	0	-	23,609,720
BEGINNING FUND BALANCE		-	-	-	-	-
TOTAL ESTIMATED REVENUE		<u>23,609,720</u>	<u>23,609,720</u>	<u>0</u>	<u>-</u>	<u>23,609,720</u>
NET INCREASE (DECREASE) IN ESTIMATED REVENUE				<u>0</u>		
APPROPRIATIONS						
EXPENDITURES:						
5000	INSTRUCTION					
	100 - SALARIES	1,979,207	1,979,207			1,979,207
	200 - BENEFITS	652,351	652,351	4,300		656,651
	300 - PURCHASED SERVICES	2,000,731	2,000,731		22,000	1,978,731
	500 - MATERIALS AND SUPPLIES	246,060	246,060	17,275		263,335
	600 - CAPITAL OUTLAY	730,940	730,940			730,940
	700 - OTHER EXPENSES	150,000	150,000			150,000
6100	STUDENT SUPPORT SERVICES					
	100 - SALARIES	472,197	472,197			472,197
	200 - BENEFITS	191,346	191,346			191,346
	300 - PURCHASED SERVICES	7,000	7,000			7,000
	600 - CAPITAL OUTLAY	1,900	1,900			1,900
	700 - OTHER EXPENSES	-	-			-
6300	INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
	100 - SALARIES	1,685,937	1,685,937			1,685,937
	200 - BENEFITS	638,424	638,424	275		638,699
	300 - PURCHASED SERVICES	1,779	1,779			1,779
	600 - CAPITAL OUTLAY	1,500	1,500			1,500
	700 - OTHER EXPENSES	-	-			-
6400	INSTRUCTIONAL STAFF TRAINING					
	100 - SALARIES	9,400	9,400			9,400
	200 - BENEFITS	2,129	2,129			2,129
	300 - PURCHASED SERVICES	115,000	115,000			115,000
	700 - OTHER EXPENSES	-	-			-
7300	SCHOOL ADMINISTRATION					
	300 - PURCHASED SERVICES	246,250	246,250			246,250
7400	FACILITIES, ACQUISITIONS & CONSTRUCTION					
	300 - PURCHASED SERVICES	63,982	63,982			63,982
	600 - CAPITAL OUTLAY	11,970,273	12,673,787			12,673,787
7800	STUDENT TRANSPORTATION					
	100 - SALARIES	208,170	208,170			208,170
	200 - BENEFITS	58,174	58,174	150		58,324
	300 - PURCHASED SERVICES	570,410	570,410			570,410
	400 - ENERGY SERVICES	74,969	74,969			74,969
	600 - CAPITAL OUTLAY	-	-			-
8100	MAINTENANCE OF PLANT					
	600 - CAPITAL OUTLAY	1,531,590	828,076			828,076
TOTAL EXPENDITURES		23,609,720	23,609,720	22,000	22,000	23,609,720
TOTAL ENDING FUND BALANCE		-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT		<u>23,609,720</u>	<u>23,609,720</u>	<u>22,000</u>	<u>22,000</u>	<u>23,609,720</u>

The School Board of Hernando County, Florida
Special Revenue Funds - ESSER III (CARES Grant)
Budget Amendment #3 - Fund 4450
Summary by Project
Fiscal Year 2023-2024

		Original Budget <u>2023-2024</u>	Current Budget <u>2023-2024</u>	<u>Increase</u>	<u>Decrease</u>	Amended Budget <u>2023-2024</u>
Federal through State Sources:						
ESSER III - (CARES Grant) Lump Sum	9992x	2,105,309	2,105,309			2,105,309
ESSER III - (CARES Grant) Lump Sum	9993x	20,095,576	20,095,576			20,095,576
ESSER III - (CARES Grant) Lump Sum	9995x	<u>1,408,835</u>	<u>1,408,835</u>			<u>1,408,835</u>
TOTAL GRANTS		<u>23,609,720</u>	<u>23,609,720</u>	<u>-</u>	<u>-</u>	<u>23,609,720</u>

THE SCHOOL BOARD OF HERNANDO COUNTY, FLORIDA
2023-2024 BUDGET
GENERAL FUND

Fund Balances - June 30, 2024

Adj Beginning Fund Balance - July 1, 2023 \$ 48,154,583

Fiscal Year 2023-2024 Estimated Revenues

Federal	\$ 1,951,881
State	136,825,424
Local	89,933,755
Other Financing Sources	4,860,475
Total Estimated Revenues	<u>\$ 233,571,535</u>

Fiscal Year 2023-2024 Appropriations

Expenditures	\$ 258,379,203
Other Financing Uses	1,261,457
Total Appropriations	<u>\$ 259,640,660</u>

Excess / (Deficiency) of Revenues over Appropriations (26,069,125)

Ending Fund Balance - June 30, 2024 **\$ 22,085,459**

Analysis of Ending Funds Balance - June 30, 2024		As a % of Revenue
Nonspendable:		
Inventory	\$ 1,104,803	0.48%
Restricted:		
Assigned:		
Health Ins/Rebates/Profit Sharing/Wellness/BCBS Donation	2,589,440	1.13%
Reserve for ESSER positions	2,500,000	1.09%
2023-2024 Reserve for New School	1,000,000	0.44%
2023-2024 Maint/Facilities/Safety/Other Dept Reserve	2,289,939	1.00%
FEFP/ FTE Adjustment	-	0.00%
Unassigned	12,601,276	<u>5.51%</u>
	<u>\$ 22,085,459</u>	9.66%

↓ 8.08%

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

General Fund - Budget Amendment #3
Executive Summary

General Fund Budget Amendment #3 is for the fiscal period ending **March 31, 2024**. Below is a summary of the adjustments to estimated revenues and appropriations. The attached sheets provide additional detail by function and object (pages 3-5).

	Increase	Decrease
Estimated Revenue Changes:		
Federal Direct Sources	\$ -	
Federal Through State and Local Sources	\$ 696,613	
State Sources	\$ 1,293,644	
Local Sources	\$ 735,163	
Other Financing Sources	\$ 175	
Net Change in Estimated Revenue	\$ 2,725,595	
Appropriations Changes (by Function):		
5000 Instruction		\$ 165,230
6100 Pupil Personnel Services		\$ 25,152
6200 Instructional Media Services	\$ 58,601	
6300 Instruction and Curriculum Development Services	\$ 202,925	
6400 Instructional Staff Training Services	\$ 22,483	
6500 Instruction Related Technology	\$ 23,625	
7100 Board	\$ 88,205	
7200 General Administration	\$ 1,601,294	
7300 School Administration		\$ 1,506,273
7400 Facilities Acquisition and Construction	\$ 230,896	
7500 Fiscal Services	\$ 5,805	
7600 Food Service	\$ 135,192	
7700 Central Services	\$ 16,525	
7800 Pupil Transportation Services	\$ 246,680	
7900 Operation of Plant	\$ 661,451	
8100 Maintenance of Plant	\$ 683,691	
8200 Administrative Technology Services	\$ 28,703	
9100 Community Services	\$ -	
9700 Transfers:		
0920 Transfers to Debt Service Fund	\$ -	
0940 Transfers to Special Revenue Funds		
Net Change in Appropriations	\$ 2,309,420	

Fund Balance Changes:	Increase (Decrease)
Fund Balance - December 31, 2023	\$ 21,669,284
Increase (decrease) in Estimated Revenues	2,725,595
(Increase) decrease in Appropriations	(2,309,420)
Fund Balance - March 31, 2024	\$ 22,085,459

The School Board of Hernando County, Florida
General Fund
Budget Amendment #3
Summary by Function and Object
Fiscal Year 2023-2024

	Original Budget 2023-2024	Current Budget 2023-2024	Increase	Decrease	Amended Budget 2023-2024
ESTIMATED REVENUE					
FEDERAL DIRECT SOURCES:					
3191 RESERVE OFFICERS TRAINING CORPS (ROTC)	243,000	243,000			243,000
3199 MISCELLANEOUS FEDERAL DIRECT	-	-	-	-	-
TOTAL FEDERAL DIRECT SOURCES	243,000	243,000	-	-	243,000
FEDERAL THROUGH STATE AND LOCAL SOURCES:					
3202 MEDICAID	550,000	595,400	696,613		1,292,013
3299 MISCELLANEOUS FEDER THROUGH STATE AND LOCAL	-	416,868	-	-	416,868
TOTAL FEDERAL THROUGH STATE AND LOCAL SOURCES	550,000	1,012,268	696,613	-	1,708,881
STATE SOURCES:					
3310 FLORIDA EDUCATION FINANCE PROGRAM (FEFP)	115,051,110	110,992,064			110,992,064
3315 WORKFORCE DEVELOPMENT	604,596	604,596			604,596
3316 WORKFORCE CAPITALIZATION INCENTIVE	-	-	235,000		235,000
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	20,348	13,191		33,539
3323 CO & DS WITHHELD FOR ADMINISTRATIVE EXPENSE	-	-			-
3343 STATE LICENSE TAX	85,000	85,000			85,000
3355 CLASS SIZE REDUCTION OPERATING FUNDS	23,562,719	22,721,527			22,721,527
3361 SCHOOL RECOGNITION FUNDS	-	-	1,032,608		1,032,608
3371 EXCELLENT TEACHING PROGRAM	671,562	589,371		15,000	574,371
3399 OTHER MISCELLANEOUS STATE REVENUE	19,000	518,874	27,845	-	546,719
TOTAL STATE SOURCES	139,993,987	135,531,780	1,308,644	15,000	136,825,424
LOCAL SOURCES:					
3411 DISTRICT SCHOOL TAX	83,364,266	83,364,266			83,364,266
3421 TAX REDEMPTION	30,000	30,697	39		30,736
3425/26 RENT	121,500	132,238	17,590		149,828
3430 INTEREST, INCLUDING PROFIT ON INVESTMENT	1,900,000	2,300,000	375,852		2,675,852
3440 GIFTS, GRANTS, AND BEQUESTS	-	1,528	11,887		13,415
3461 ADULT GENERAL EDUCATION COURSE FEES	-	24,380	25,282		49,662
3462 FINANCIAL AID FEES FEFP COURSE	-	9,191	2,870		12,061
3466 LIFELONG LEARNING FEES	-	493	80		573
3467 GED TESTING FEES	-	276	590		866
3468 VOC/AE FINANCIAL AID FEES	-	252,117	110,658		362,775
3490 MISCELLANEOUS LOCAL REVENUE	2,372,841	3,083,406	190,315	-	3,273,720
TOTAL LOCAL SOURCES:	87,788,607	89,198,591	735,163	-	89,933,755
OTHER FINANCING SOURCES:					
3740 LOSS RECOVERIES		241,710	175		241,885
3620 TRANSFERS IN FROM DEBT SERVICES	1,575,795	1,575,795			1,575,795
3630 TRANSFERS IN FROM CAPITAL PROJECTS FUNDS	3,032,871	3,042,795			3,042,795
TOTAL OTHER FINANCING SOURCES:	4,608,666	4,860,300	175	-	4,860,475
TOTAL REVENUES AND OTHER FINANCING SOURCES	233,184,260	230,845,940	2,740,595	15,000	233,571,535
ADJ TO BEGINNING FUND BALANCE	(629,011)	(629,011)			(629,011)
BEGINNING FUND BALANCE	48,783,594	48,783,594	-	-	48,783,594
TOTAL ESTIMATED REVENUE	281,338,842	279,000,523	2,740,595	15,000	281,726,118
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			2,725,595		

APPROPRIATIONS BY FUNCTION AND OBJECT

EXPENDITURES:

5000 INSTRUCTION					
100 - SALARIES	94,230,527	97,362,784		928,664	96,434,120
200 - BENEFITS	30,875,466	29,347,542		27,288	29,320,253
300 - PURCHASED SERVICES	6,266,683	9,673,948	892,515		10,566,463
400 - ENERGY SERVICES	-	33			33
500 - MATERIALS AND SUPPLIES	8,630,390	14,445,905		847,497	13,598,408
600 - CAPITAL OUTLAY	17,593	1,931,106	462,784		2,393,889
700 - OTHER EXPENSES	433,602	1,098,660	282,920		1,381,581
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	6,363,383	7,374,019	135,321		7,509,340
200 - BENEFITS	2,230,265	2,396,645	52,452		2,449,097
300 - PURCHASED SERVICES	50,801	77,536	15,468		93,004
500 - MATERIALS AND SUPPLIES	4,498,024	3,194,012		277,220	2,916,792
600 - CAPITAL OUTLAY	1,000	88,906	45,219		134,125

The School Board of Hernando County, Florida
General Fund
Budget Amendment #3
Summary by Function and Object
Fiscal Year 2023-2024

		<u>Original Budget 2023-2024</u>	<u>Current Budget 2023-2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2023-2024</u>
	700 - OTHER EXPENSES	9,670	11,707	3,609		15,316
6200	INSTRUCTIONAL MEDIA SERVICES					
	100 - SALARIES	1,033,813	1,242,732	33,311		1,276,043
	200 - BENEFITS	389,104	502,169	7,025		509,194
	300 - PURCHASED SERVICES	243,201	248,253	11,766		260,019
	500 - MATERIALS AND SUPPLIES	12,900	13,701	1,385		15,087
	600 - CAPITAL OUTLAY	1,400	209,596	6,114		215,709
	700 - OTHER EXPENSES	6,000	6,000		1,000	5,000
6300	INSTRUCTION AND CURRICULUM DEVELOPMENT					
	100 - SALARIES	2,118,541	2,463,914	159,904		2,623,818
	200 - BENEFITS	695,084	763,049	42,685		805,734
	300 - PURCHASED SERVICES	41,250	68,308		7	68,302
	500 - MATERIALS AND SUPPLIES	66,500	40,336	214		40,550
	600 - CAPITAL OUTLAY	26,200	28,561		110	28,450
	700 - OTHER EXPENSES	2,000	2,000	238		2,238
6400	INSTRUCTIONAL STAFF TRAINING					
	100 - SALARIES	524,930	525,236	16,192		541,428
	200 - BENEFITS	185,179	178,960	5,561		184,520
	300 - PURCHASED SERVICES	28,550	41,969	730		42,699
	500 - MATERIALS AND SUPPLIES	5,400	68,786			68,786
	700 - OTHER EXPENSES	3,000	9,770			9,770
6500	INSTRUCTION RELATED TECHNOLOGY					
	100 - SALARIES	271,603	495,812	14,356		510,168
	200 - BENEFITS	134,203	205,243	9,789		215,031
	300 - PURCHASED SERVICES	-	72,289		520	71,769
	500 - MATERIALS AND SUPPLIES	-	-			-
7100	BOARD					
	100 - SALARIES	274,003	275,781	416		276,197
	200 - BENEFITS	187,638	187,845	91		187,936
	300 - PURCHASED SERVICES	340,883	342,643	87,480		430,123
	500 - MATERIALS AND SUPPLIES	2,190	2,951	218		3,169
	700 - OTHER EXPENSES	40,884	40,884			40,884
7200	GENERAL ADMINISTRATION					
	100 - SALARIES	1,370,270	2,267,269	1,014,202		3,281,471
	200 - BENEFITS	431,902	645,255	561,201		1,206,457
	300 - PURCHASED SERVICES	172,660	231,788	73,088		304,876
	500 - MATERIALS AND SUPPLIES	35,100	47,559		8,805	38,754
	600 - CAPITAL OUTLAY	-	17,307			17,307
	700 - OTHER EXPENSES	76,550	123,942		38,393	85,549
7300	SCHOOL ADMINISTRATION					
	100 - SALARIES	10,486,569	12,606,689		908,497	11,698,192
	200 - BENEFITS	3,741,066	4,564,225		653,139	3,911,085
	300 - PURCHASED SERVICES	3,776	49,634	43,670		93,304
	500 - MATERIALS AND SUPPLIES	5,300	105,434		3,106	102,328
	600 - CAPITAL OUTLAY	-	31,558	10,154		41,712
	700 - OTHER EXPENSES	75,268	69,751	4,645		74,396

APPROPRIATIONS BY FUNCTION AND OBJECT

EXPENDITURES:

7400	FACILITIES, ACQUISITION, AND CONSTRUCTION					
	100 - SALARIES	496,842	550,667	5,320		555,987
	200 - BENEFITS	159,720	182,873	1,048		183,921
	300 - PURCHASED SERVICES	-	338,367		130	338,237
	500 - MATERIALS AND SUPPLIES	400	-	200		200
	600 - CAPITAL OUTLAY	3,000	394,884	224,458		619,342
	700 - OTHER EXPENSES	227,934	237,858			237,858
7500	FISCAL SERVICES					
	100 - SALARIES	655,107	603,108	4,275		607,383
	200 - BENEFITS	203,253	186,925	947		187,872
	300 - PURCHASED SERVICES	215,378	214,384			214,384
	500 - MATERIALS AND SUPPLIES	10,230	39,670		300	39,370
	600 - CAPITAL OUTLAY	240	1,242			1,242
	700 - OTHER EXPENSES	31,995	31,452	883		32,335
7600	FOOD SERVICES					
	100 - SALARIES	-	176,319	112,689		289,008
	200 - BENEFITS	-	39,059	22,504		61,562
	700 - OTHER EXPENSES	-	-			-
7700	CENTRAL SERVICES					

The School Board of Hernando County, Florida
General Fund
Budget Amendment #3
Summary by Function and Object
Fiscal Year 2023-2024

		Original Budget 2023-2024	Current Budget 2023-2024	Increase	Decrease	Amended Budget 2023-2024
	100 - SALARIES	1,861,248	1,939,247	20,806		1,960,053
	200 - BENEFITS	674,111	689,397	5,516		694,913
	300 - PURCHASED SERVICES	1,034,662	1,056,402	39,623		1,096,025
	500 - MATERIALS AND SUPPLIES	132,350	298,555		53,471	245,084
	600 - CAPITAL OUTLAY	31,785	174,825	2,627		177,452
	700 - OTHER EXPENSES	75,481	75,112	1,424		76,536
7800	PUPIL TRANSPORTATION SERVICES					
	100 - SALARIES	5,743,884	5,266,914	160,378		5,427,291
	200 - BENEFITS	2,266,141	1,941,557	36,357		1,977,914
	300 - PURCHASED SERVICES	566,800	795,956		18,736	777,220
	400 - ENERGY SERVICES	1,466,000	1,489,969	23,655		1,513,625
	500 - MATERIALS AND SUPPLIES	808,700	810,566	11,330		821,897
	600 - CAPITAL OUTLAY	1,958,295	1,779,934		1,024	1,778,909
	700 - OTHER EXPENSES	260	55,806	34,720		90,526
7900	OPERATION OF PLANT					
	100 - SALARIES	6,440,458	6,900,739	176,697		7,077,436
	200 - BENEFITS	2,445,407	2,521,943	54,402		2,576,345
	300 - PURCHASED SERVICES	5,994,070	7,128,319		80,041	7,048,277
	400 - ENERGY SERVICES	7,327,015	7,327,546	104		7,327,650
	500 - MATERIALS AND SUPPLIES	671,800	720,269		66,004	654,264
	600 - CAPITAL OUTLAY	258,000	2,337,490	609,876		2,947,366
	700 - OTHER EXPENSES	266,420	209,162		33,582	175,580
8100	MAINTENANCE OF PLANT					
	100 - SALARIES	3,036,269	3,054,449	130,107		3,184,556
	200 - BENEFITS	1,181,250	1,114,989	17,583		1,132,572
	300 - PURCHASED SERVICES	1,475,272	1,450,018	90,392		1,540,410
	400 - ENERGY SERVICES	219,500	219,500			219,500
	500 - MATERIALS AND SUPPLIES	842,500	726,755		60,055	666,700
	600 - CAPITAL OUTLAY	27,000	1,001,744	505,664		1,507,408
	700 - OTHER EXPENSES	4,225	4,460			4,460
8200	ADMINISTRATIVE TECHNOLOGY					
	100 - SALARIES	1,359,301	1,651,421	27,355		1,678,776
	200 - BENEFITS	488,535	587,620	5,693		593,312
	300 - PURCHASED SERVICES	455,996	1,018,476		136	1,018,340
	500 - MATERIALS AND SUPPLIES	59,700	38,657	886		39,543
	600 - CAPITAL OUTLAY	2,519,824	2,864,356		5,094	2,859,262
	700 - OTHER EXPENSES	1,050	1,050			1,050
9100	COMMUNITY SERVICES					
	300 - PURCHASED SERVICES	17,775	18,255			18,255
	500 - MATERIALS AND SUPPLIES	1,775	1,516			1,516
	700 - OTHER EXPENSES	-	-			-
	CAPITAL OUTLAY					
7420	FACILITIES, ACQUISITION AND CONSTRUCTION	-	-	-	-	-
9300	OTHER CAPITAL OUTLAY	-	-	-	-	-
	TOTAL EXPENDITURES	230,357,277	256,069,783	6,322,240	4,012,820	258,379,203
APPROPRIATIONS BY FUNCTION AND OBJECT						
	OTHER FINANCING USES					
9700	TRANSFERS OUT					
	0920 - TRANSFERS TO DEBT SERVICE FUND	1,261,457	1,261,457			1,261,457
	0940 - TRANSFERS TO SPECIAL REVENUE FUNDS	-	-		-	-
	TOTAL OTHER FINANCING USES	1,261,457	1,261,457	-	-	1,261,457
	TOTAL EXPENDITURES AND OTHER FINANCING USES	231,618,734	257,331,240	6,322,240	4,012,820	259,640,660
	TOTAL ENDING FUND BALANCE	49,720,108	21,669,284	-	(416,175)	22,085,459
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT		281,338,842	279,000,524	6,322,240	3,596,645	281,726,119
NET INCREASE (DECREASE) IN APPROPRIATIONS				2,725,595		

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

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, 2024**. Below is a summary of the adjustments to estimated revenues and appropriations. The attached sheets provide additional detail by function and object (page 2) and by project (page 3).

	Increase	Decrease
Estimated Revenue Changes:		
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)	912,034	
Elementary and Secondary Education Act - Title I		
Language Instruction - Title III		
Title IV		
IDEA Part B K-12		
IDEA Part B Pre-K		
Federal Through Local Sources:		
Miscellaneous Federal Through State	\$ 957,919	\$ -
Net Change in Estimated Revenue	\$ 1,869,954	
Appropriations Changes (by Function):		
5000 Instruction	\$ 1,333,578	
6100 Pupil Personnel Services	\$ 90,165	
6300 Instruction and Curriculum Development Services	\$ 15,373	
6400 Instructional Staff Training Services	\$ 199,837	
6500 Instruction Related Technology	\$ 1,432	
7200 General Administration	\$ 225,593	-
7300 School Administration	\$ -	-
7700 Central Services	\$ -	-
7800 Pupil Transportation Services	\$ 3,923	-
7900 Operation of Plant	\$ 51	-
Net Change in Appropriations	\$ 1,869,954	-

The School Board of Hernando County, Florida
Special Revenue Funds - Other Federal Funds
Budget Amendment #3
Summary by Function and Object
Fiscal Year 2023-2024

	<u>Original Budget 2023-2024</u>	<u>Current Budget 2023-2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2023-2024</u>
ESTIMATED REVENUE					
FEDERAL THROUGH STATE SOURCES:					
3201 VOCATIONAL EDUCATION ACTS	313,788	302,006			302,006
3221 WORKFORCE INNOVATION AND OPPORTUNITY ACT	322,553	322,553			322,553
3225 IMPROVING TEACHER QUALITY STATE GRANTS, TITLE II	1,159,939	1,252,657			1,252,657
3230 INDIVIDUALS WITH DISABILITIES ACT (IDEA)	7,891,462	7,895,265	912,034		8,807,299
3240 ELEMENTARY AND SECONDARY EDUCATION ACT, TITLE I	8,534,293	8,534,293			8,534,293
3241 LANGUAGE INSTRUCTION - TITLE III	132,865	132,865			132,865
3242 TITLE IV	816,099	791,726			791,726
3271 IDEA PART B - K12	-	-			-
3273 IDEA PRE-K PART B	-	-			-
3299 MISCELLANEOUS FEDERAL THROUGH STATE	322,163	867,547	957,919	-	1,825,466
TOTAL FEDERAL THROUGH STATE SOURCES	19,493,161	20,098,911	1,869,954	-	21,968,865
BEGINNING FUND BALANCE	-	-	-	-	-
TOTAL ESTIMATED REVENUE	19,493,161	20,098,911	1,869,954	-	21,968,865
NET INCREASE (DECREASE) IN ESTIMATED REVENUE			1,869,954		
APPROPRIATIONS					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	4,657,966	4,738,038	363,548		5,101,586
200 - BENEFITS	2,201,759	2,229,186	265,605		2,494,791
300 - PURCHASED SERVICES	2,028,333	1,973,119		122,953	1,850,166
500 - MATERIALS AND SUPPLIES	659,996	698,916	545,094		1,244,010
600 - CAPITAL OUTLAY	720,616	814,977	277,284		1,092,262
700 - OTHER EXPENSES	94,905	94,905	5,000		99,905
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	2,117,815	2,172,765		104,494	2,068,271
200 - BENEFITS	666,749	667,756	159,327		827,083
300 - PURCHASED SERVICES	176,087	138,873	24,500		163,373
500 - MATERIALS AND SUPPLIES	109,295	122,173		2,000	120,173
600 - CAPITAL OUTLAY	22,476	18,468	2,833		21,301
700 - OTHER EXPENSES	31,965	38,417	10,000		48,417
6300 INSTRUCTION AND CURRICULUM DEVELOPMENT					
100 - SALARIES	2,550,735	2,698,294	11,324		2,709,618
200 - BENEFITS	933,231	990,045	10,935		1,000,980
300 - PURCHASED SERVICES	82,982	86,575		911	85,664
500 - MATERIALS AND SUPPLIES	80,883	37,086		2,457	34,628
600 - CAPITAL OUTLAY	13,104	10,915		3,516	7,399
700 - OTHER EXPENSES	10,995	11,345			11,345
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	634,173	635,040	41,500		676,540
200 - BENEFITS	182,956	183,196	19,337		202,533
300 - PURCHASED SERVICES	322,289	426,819	139,000		565,819
500 - MATERIALS AND SUPPLIES	47,159	42,069			42,069
700 - OTHER EXPENSES	101,356	136,641			136,641
6500 INSTRUCTION RELATED TECHNOLOGY					
100 - SALARIES	163,445	157,650	1,170		158,820
200 - BENEFITS	85,824	86,610	262		86,872
700 - OTHER EXPENSES	-				
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	723,077	805,059	225,593		1,030,651
7300 SCHOOL ADMINISTRATION					
100 - SALARIES	-	2,400			2,400
200 - BENEFITS	-	672			672

The School Board of Hernando County, Florida
Special Revenue Funds - Other Federal Funds
Budget Amendment #3
Summary by Function and Object
Fiscal Year 2023-2024

		<u>Original Budget 2023-2024</u>	<u>Current Budget 2023-2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2023-2024</u>
APPROPRIATIONS BY FUNCTION AND OBJECT						
EXPENDITURES:						
7800	PUPIL TRANSPORTATION SERVICES					
	100 - SALARIES	19,125	20,625			20,625
	200 - BENEFITS	3,794	4,127	423		4,550
	300 - PURCHASED SERVICES	15,178	18,258	5,000		23,258
	400 - ENERGY SERVICES	16,655	19,655		1,500	18,155
	700 - OTHER EXPENSES	500	500			500
7900	OPERATION OF PLANT					
	100 - SALARIES	3,500	3,500			3,500
	200 - BENEFITS	727	727	51		778
	400 - ENERGY SERVICES	1,000	1,000			1,000
	700 - OTHER EXPENSES	-	-	-		-
8100	MAINTENANCE OF PLANT					
	500 - MATERIALS AND SUPPLIES	12,511	12,511			12,511
	600 - CAPITAL OUTLAY	-	-	-		-
	700 - OTHER EXPENSES	-	-	-		-
TOTAL EXPENDITURES		19,493,161	20,098,912	2,107,786	237,833	21,968,865
TOTAL ENDING FUND BALANCE		-	-	-	-	-
TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT		<u>19,493,161</u>	<u>20,098,912</u>	<u>2,107,786</u>	<u>237,833</u>	<u>21,968,865</u>
NET INCREASE (DECREASE) IN APPROPRIATIONS				<u>1,869,954</u>		

The School Board of Hernando County, Florida
Special Revenue Funds - Other Federal Funds
Budget Amendment #3 - Fund 4210
Summary by Project
Fiscal Year 2023-2024

		<u>Original Budget 2023-2024</u>	<u>Current Budget 2023-2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Amended Budget 2023-2024</u>
Federal through State Sources:						
Wilton Simpson Technical College	132x	29,749	29,749			29,749
Adult Education - Geographic	81x	292,804	292,804			292,804
Title I Basic	82x	8,534,293	8,534,293			8,534,293
Title X - Education of Homeless	83x	104,800	190,110			190,110
Individuals with Disabilities Education Act (IDEA) Preschool	84x	237,435	237,435	56,078		293,513
Individuals with Disabilities Education Act (IDEA) Discretionary	85x	7,545,278	7,545,278	855,957		8,401,235
Perkins Grant	86x	313,788	302,006			302,006
Fl Charter School Program (BEST)	87x	97,726	97,726			97,726
Title II Training and Recruitment	90x	1,159,939	1,252,657			1,252,657
SED Network I	91x	76,068	79,871			79,871
Title III NCLB	92x	132,865	132,865			132,865
SED Network II	93x	32,680	32,680			32,680
Title I School Improvement	94x	-	-	957,919		957,919
Title IV	96x	816,099	791,726			791,726
UniSig School Improvement	97x	119,637	579,712			579,712
Total Federal through State Sources		<u>19,493,161</u>	<u>20,098,911</u>	<u>1,869,954</u>	<u>-</u>	<u>21,968,865</u>
TOTAL GRANTS		<u>19,493,161</u>	<u>20,098,911</u>	<u>1,869,954</u>	<u>-</u>	<u>21,968,865</u>
				<u>1,869,954</u>		