

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 #1  
Executive Summary

Special Revenue Funds - Other Federal Funds Budget Amendment #4 is for the fiscal period ending **September 30, 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
<b>Estimated Revenue Changes:</b>		
Federal Through State Sources:		
Vocational Education Acts		
Workforce Innovation and Opportunity Act		
Improving Teacher Quality State Grants - Title II	\$ 92,718	
Individuals with Disabilities Education Act (IDEA)		
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	\$ 485,385	\$ -
<b>Net Change in Estimated Revenue</b>	<b>\$ 578,103</b>	
<b>Appropriations Changes (by Function):</b>		
5000 Instruction	\$ 92,065	
6100 Pupil Personnel Services	\$ 77,529	
6300 Instruction and Curriculum Development Services	\$ 217,136	
6400 Instructional Staff Training Services	\$ 106,495	
6500 Instruction Related Technology		-
7200 General Administration	\$ 80,307	
7300 School Administration	\$ 3,072	
7700 Central Services	\$ -	
7800 Pupil Transportation Services	\$ 1,500	
7900 Operation of Plant	\$ -	
<b>Net Change in Appropriations</b>	<b>\$ 578,103</b>	

The School Board of Hernando County, Florida  
Special Revenue Funds - Other Federal Funds  
Budget Amendment #1  
Summary by Function and 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>
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3201	313,788	313,788			313,788
3221	322,553	322,553			322,553
3225	1,159,939	1,159,939	92,718		1,252,657
3230	7,891,462	7,891,462			7,891,462
3240	8,534,293	8,534,293		0	8,534,293
3241	132,865	132,865			132,865
3242	816,099	816,099			816,099
3271	-	-			-
3273	-	-			-
3299	322,163	322,163	485,385	-	807,547
TOTAL FEDERAL THROUGH STATE SOURCES	<u>19,493,161</u>	<u>19,493,161</u>	<u>578,103</u>	<u>0</u>	<u>20,071,264</u>
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b><u>19,493,161</u></b>	<b><u>19,493,161</u></b>	<b><u>578,103</u></b>	<b><u>0</u></b>	<b><u>20,071,264</u></b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b><u>578,103</u></b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000	INSTRUCTION				
100 - SALARIES	4,657,966	4,657,966	22,450		4,680,416
200 - BENEFITS	2,201,759	2,201,759	13,542		2,215,301
300 - PURCHASED SERVICES	2,028,333	2,028,333	39,426		2,067,759
500 - MATERIALS AND SUPPLIES	659,996	659,996	16,648		676,644
600 - CAPITAL OUTLAY	720,616	720,616			720,616
700 - OTHER EXPENSES	94,905	94,905			94,905
6100	PUPIL PERSONNEL SERVICES				
100 - SALARIES	2,117,815	2,117,815	40,934		2,158,748
200 - BENEFITS	666,749	666,749	19,763		686,512
300 - PURCHASED SERVICES	176,087	176,087	2,680		178,767
500 - MATERIALS AND SUPPLIES	109,295	109,295	12,708		122,003
600 - CAPITAL OUTLAY	22,476	22,476		4,008	18,468
700 - OTHER EXPENSES	31,965	31,965	5,452		37,417
6300	INSTRUCTION AND CURRICULUM DEVELOPMENT				
100 - SALARIES	2,550,735	2,550,735	163,300		2,714,035
200 - BENEFITS	933,231	933,231	54,169		987,400
300 - PURCHASED SERVICES	82,982	82,982			82,982
500 - MATERIALS AND SUPPLIES	80,883	80,883		333	80,550
600 - CAPITAL OUTLAY	13,104	13,104			13,104
700 - OTHER EXPENSES	10,995	10,995			10,995
6400	INSTRUCTIONAL STAFF TRAINING				
100 - SALARIES	634,173	634,173	868		635,040
200 - BENEFITS	182,956	182,956	240		183,196
300 - PURCHASED SERVICES	322,289	322,289	89,837		412,127
500 - MATERIALS AND SUPPLIES	47,159	47,159		5,000	42,159
600 - CAPITAL OUTLAY	-	-			-
700 - OTHER EXPENSES	101,356	101,356	20,550		121,906
6500	INSTRUCTION RELATED TECHNOLOGY				
100 - SALARIES	163,445	163,445			163,445
200 - BENEFITS	85,824	85,824			85,824
700 - OTHER EXPENSES	-	-			-
7200	GENERAL ADMINISTRATION				
700 - OTHER EXPENSES	723,077	723,077	80,307		803,383
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 #1  
Summary by Function and 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>
<b>APPROPRIATIONS BY FUNCTION AND OBJECT</b>						
EXPENDITURES:						
7800	PUPIL TRANSPORTATION SERVICES					
	100 - SALARIES	19,125	19,125			19,125
	200 - BENEFITS	3,794	3,794			3,794
	300 - PURCHASED SERVICES	15,178	15,178	1,500		16,678
	400 - ENERGY SERVICES	16,655	16,655			16,655
	600 - CAPITAL OUTLAY	-	-			-
	700 - OTHER EXPENSES	500	500			500
7900	OPERATION OF PLANT					
	100 - SALARIES	3,500	3,500			3,500
	200 - BENEFITS	727	727			727
	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	-	-			-
<b>TOTAL EXPENDITURES</b>		<u>19,493,161</u>	<u>19,493,161</u>	<u>587,444</u>	<u>9,341</u>	<u>20,071,264</u>
<b>TOTAL ENDING FUND BALANCE</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>		<u>19,493,161</u>	<u>19,493,161</u>	<u>587,444</u>	<u>9,341</u>	<u>20,071,264</u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>				<u>578,103</u>		

The School Board of Hernando County, Florida  
Special Revenue Funds - Other Federal Funds  
Budget Amendment #1 - Fund 4210  
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:						
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	104,800	85,310		190,110
Individuals with Disabilities Education Act (IDEA) Preschool	84x	237,435	237,435			237,435
Individuals with Disabilities Education Act (IDEA) Discretionary	85x	7,545,278	7,545,278			7,545,278
Perkins Grant	86x	313,788	313,788			313,788
FI Charter School Program (BEST)	87x	97,726	97,726			97,726
Title II Training and Recruitment	90x	1,159,939	1,159,939	92,718		1,252,657
SED Network I	91x	76,068	76,068			76,068
Title III NCLB	92x	132,865	132,865			132,865
SED Network II	93x	32,680	32,680			32,680
Title IV	96x	816,099	816,099			816,099
UniSig School Improvement	97x	119,637	119,637	400,075		519,712
Total Federal through State Sources		<u>19,493,161</u>	<u>19,493,161</u>	<u>578,103</u>	<u>-</u>	<u>20,071,264</u>
<b>TOTAL GRANTS</b>		<u><b>19,493,161</b></u>	<u><b>19,493,161</b></u>	<u><b>578,103</b></u>	<u><b>-</b></u>	<u><b>20,071,264</b></u>
				<u><b>578,103</b></u>		

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

Fund Balances - June 30, 2024

Beginning Fund Balance - July 1, 2023 \$ 48,783,594

Fiscal Year 2023-2024 Estimated Revenues

Federal	\$	793,000
State		140,367,554
Local		88,594,955
Other Financing Sources		4,608,680
<b>Total Estimated Revenues</b>		<b>\$ 234,364,189</b>

Fiscal Year 2023-2024 Appropriations

Expenditures	\$	248,377,519
Other Financing Uses		1,261,457
<b>Total Appropriations</b>		<b>\$ 249,638,976</b>

Excess / (Deficiency) of Revenues over Appropriations (15,274,786)

**Ending Fund Balance - June 30, 2024** **\$ 33,508,808**

Analysis of Ending Funds Balance - June 30, 2024		As a % of Revenue
<b>Nonspendable:</b>		
Inventory	\$ 1,104,803	0.48%
<b>Restricted:</b>		
<b>Assigned:</b>		
Health Ins/Rebates/Profit Sharing/Wellness/BCBS Donation	2,689,440	1.17%
Reserve for ESSER positions	2,500,000	1.09%
<i>2021-2022 Reserve for New School</i>	1,000,000	0.44%
<b>2020-2021 Maint/Facilities/Safety/Other Dept Reserve</b>	<b>3,000,000</b>	<b>1.31%</b>
<b>FEFP/ FTE Adjustment (200 students)</b>	<b>2,400,000</b>	<b>1.04%</b>
<b>Unassigned</b>	<b>20,814,566</b>	<b>9.06%</b>
	<b>\$ 33,508,808</b>	<b>14.58%</b>

↓ 13.02%

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

General Fund - Budget Amendment #1  
Executive Summary

General Fund Budget Amendment #1 is for the fiscal period ending **September 30, 2023**. 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	\$ -	
State Sources	\$ 373,567	
Local Sources	\$ 806,349	
Other Financing Sources	\$ 14	
<b>Net Change in Estimated Revenue</b>	<b>\$ 1,179,930</b>	
<b>Appropriations Changes (by Function):</b>		
5000 Instruction	\$ 8,437,611	
6100 Pupil Personnel Services		\$ 59,710
6200 Instructional Media Services	\$ 582,519	
6300 Instruction and Curriculum Development Services	\$ 271,730	
6400 Instructional Staff Training Services	\$ 101,689	
6500 Instruction Related Technology	\$ 309,846	
7100 Board	\$ 1,711	
7200 General Administration	\$ 1,091,088	
7300 School Administration	\$ 2,632,180	
7400 Facilities Acquisition and Construction	\$ 564,948	
7500 Fiscal Services		\$ 62,007
7600 Food Service	\$ 54,283	
7700 Central Services	\$ 312,416	
7800 Pupil Transportation Services		\$ 968,542
7900 Operation of Plant	\$ 2,976,814	
8100 Maintenance of Plant	\$ 525,218	
8200 Administrative Technology Services	\$ 1,248,226	
9100 Community Services	\$ 221	
9700 Transfers:		
0920 Transfers to Debt Service Fund	\$ -	
0940 Transfers to Special Revenue Funds		
<b>Net Change in Appropriations</b>	<b>\$ 18,020,242</b>	

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
Fund Balance - July 1, 2023	\$ 50,349,119
Increase (decrease) in Estimated Revenues	1,179,930
(Increase) decrease in Appropriations	(18,020,242)
<b>Fund Balance - September 30, 2023</b>	<b>\$ 33,508,808</b>

The School Board of Hernando County, Florida  
 General Fund  
 Budget Amendment #1  
 Summary by Function and Object  
 Fiscal Year 2023-2024

	Original Budget 2023-2024	Current Budget 2023-2024	Increase	Decrease	Amended Budget 2023-2024
<b>ESTIMATED REVENUE</b>					
FEDERAL DIRECT SOURCES:					
3191 RESERVE OFFICERS TRAINING CORPS (ROTC)	243,000	243,000			243,000
3199 MISCELLANEOUS FEDERAL DIRECT	-	-	-	-	-
TOTAL FEDERAL DIRECT SOURCES	<u>243,000</u>	<u>243,000</u>	<u>-</u>	<u>-</u>	<u>243,000</u>
FEDERAL THROUGH STATE AND LOCAL SOURCES:					
3202 MEDICAID	550,000	550,000			550,000
3299 MISCELLANEOUS FEDER THROUGH STATE AND LOCAL	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE AND LOCAL SOURCES	<u>550,000</u>	<u>550,000</u>	<u>-</u>	<u>-</u>	<u>550,000</u>
STATE SOURCES:					
3310 FLORIDA EDUCATION FINANCE PROGRAM (FEFP)	115,051,110	115,051,110			115,051,110
3315 WORKFORCE DEVELOPMENT	604,596	604,596			604,596
3317 WORKFORCE EDUCATION PERFORMANCE INCENTIVE	-	-	333		333
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	23,562,719			23,562,719
3361 SCHOOL RECOGNITION FUNDS	-	-			-
3371 EXCELLENT TEACHING PROGRAM	671,562	671,562			671,562
3399 OTHER MISCELLANEOUS STATE REVENUE	19,000	19,000	373,234		392,234
TOTAL STATE SOURCES	<u>139,993,987</u>	<u>139,993,987</u>	<u>373,567</u>	<u>-</u>	<u>140,367,554</u>
LOCAL SOURCES:					
3411 DISTRICT SCHOOL TAX	83,364,266	83,364,266			83,364,266
3421 TAX REDEMPTION	30,000	30,000	663		30,663
3425/26 RENT	121,500	121,500	995		122,495
3429 OTHER FEES	-	-			-
3430 INTEREST, INCLUDING PROFIT ON INVESTMENT	1,900,000	1,900,000			1,900,000
3440 GIFTS, GRANTS, AND BEQUESTS	-	-	101		101
3461 ADULT GENERAL EDUCATION COURSE FEES	-	-	6,307		6,307
3462 FINANCIAL AID FEES FEFP COURSE	-	-	7,191		7,191
3466 LIFELONG LEARNING FEES	-	-	309		309
3467 GED TESTING FEES	-	-	110		110
3468 VOC/AE FINANCIAL AID FEES	-	-	200,139		200,139
3490 MISCELLANEOUS LOCAL REVENUE	2,372,841	2,372,841	590,533		2,963,374
TOTAL LOCAL SOURCES:	<u>87,788,607</u>	<u>87,788,607</u>	<u>806,349</u>	<u>-</u>	<u>88,594,955</u>
OTHER FINANCING SOURCES:					
3740 LOSS RECOVERIES	-	-	14		14
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	3,032,871			3,032,871
TOTAL OTHER FINANCING SOURCES:	<u>4,608,666</u>	<u>4,608,666</u>	<u>14</u>	<u>-</u>	<u>4,608,680</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>233,184,260</u>	<u>233,184,260</u>	<u>1,179,930</u>	<u>-</u>	<u>234,364,189</u>
BEGINNING FUND BALANCE	<u>48,783,594</u>	<u>48,783,594</u>	<u>-</u>	<u>-</u>	<u>48,783,594</u>
<b>TOTAL ESTIMATED REVENUE</b>	<b><u>281,967,853</u></b>	<b><u>281,967,854</u></b>	<b><u>1,179,930</u></b>	<b><u>-</u></b>	<b><u>283,147,783</u></b>

**NET INCREASE (DECREASE) IN ESTIMATED REVENUE**

**1,179,930**

**APPROPRIATIONS BY FUNCTION AND OBJECT**

EXPENDITURES:

5000 INSTRUCTION					
100 - SALARIES	94,230,527	94,230,527		1,446,423	92,784,104
200 - BENEFITS	30,875,466	30,875,466		1,092,140	29,783,326
300 - PURCHASED SERVICES	6,266,683	6,266,683	2,330,377		8,597,061
500 - MATERIALS AND SUPPLIES	8,630,390	8,630,390	6,428,641		15,059,031
600 - CAPITAL OUTLAY	17,593	17,593	1,529,111		1,546,704
700 - OTHER EXPENSES	433,602	433,602	688,044		1,121,647
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	6,363,383	6,363,383	324,287		6,687,670
200 - BENEFITS	2,230,265	2,230,265	29,778		2,260,043
300 - PURCHASED SERVICES	50,801	50,801	15,865		66,666
500 - MATERIALS AND SUPPLIES	4,498,024	4,498,024		440,139	4,057,885
600 - CAPITAL OUTLAY	1,000	1,000	8,068		9,068
700 - OTHER EXPENSES	9,670	9,670	2,431		12,101
6200 INSTRUCTIONAL MEDIA SERVICES					

The School Board of Hernando County, Florida  
 General Fund  
 Budget Amendment #1  
 Summary by Function and 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>
100 - SALARIES	1,033,813	1,033,813	277,468		1,311,281
200 - BENEFITS	389,104	389,104	97,534		486,638
300 - PURCHASED SERVICES	243,201	243,201	118		243,319
500 - MATERIALS AND SUPPLIES	12,900	12,900	451		13,351
600 - CAPITAL OUTLAY	1,400	1,400	206,948		208,348
700 - OTHER EXPENSES	6,000	6,000			6,000
<b>6300 INSTRUCTION AND CURRICULUM DEVELOPMENT</b>					
100 - SALARIES	2,118,541	2,118,541	222,889		2,341,430
200 - BENEFITS	695,084	695,084	45,910		740,993
300 - PURCHASED SERVICES	41,250	41,250	4,291		45,541
500 - MATERIALS AND SUPPLIES	66,500	66,500		2,602	63,898
600 - CAPITAL OUTLAY	26,200	26,200	1,244		27,444
700 - OTHER EXPENSES	2,000	2,000			2,000
<b>6400 INSTRUCTIONAL STAFF TRAINING</b>					
100 - SALARIES	524,930	524,930	30,603		555,533
200 - BENEFITS	185,179	185,179		6,903	178,276
300 - PURCHASED SERVICES	28,550	28,550	12,778		41,328
500 - MATERIALS AND SUPPLIES	5,400	5,400	64,440		69,840
700 - OTHER EXPENSES	3,000	3,000	770		3,770
<b>6500 INSTRUCTION RELATED TECHNOLOGY</b>					
100 - SALARIES	271,603	271,603	175,671		447,274
200 - BENEFITS	134,203	134,203	62,586		196,789
300 - PURCHASED SERVICES	-	-	71,589		71,589
500 - MATERIALS AND SUPPLIES	-	-			-
<b>7100 BOARD</b>					
100 - SALARIES	274,003	274,003	391		274,394
200 - BENEFITS	187,638	187,638	86		187,723
300 - PURCHASED SERVICES	340,883	340,883	900		341,783
500 - MATERIALS AND SUPPLIES	2,190	2,190	334		2,524
700 - OTHER EXPENSES	40,884	40,884			40,884
<b>7200 GENERAL ADMINISTRATION</b>					
100 - SALARIES	1,370,270	1,370,270	730,533		2,100,803
200 - BENEFITS	431,902	431,902	167,910		599,811
300 - PURCHASED SERVICES	172,660	172,660	59,008		231,668
500 - MATERIALS AND SUPPLIES	35,100	35,100	115,852		150,952
600 - CAPITAL OUTLAY	-	-	10,750		10,750
700 - OTHER EXPENSES	76,550	76,550	7,035		83,585
<b>7300 SCHOOL ADMINISTRATION</b>					
100 - SALARIES	10,486,569	10,486,569	1,763,521		12,250,090
200 - BENEFITS	3,741,066	3,741,066	727,455		4,468,521
300 - PURCHASED SERVICES	3,776	3,776	28,561		32,337
500 - MATERIALS AND SUPPLIES	5,300	5,300	98,412		103,712
600 - CAPITAL OUTLAY	-	-	16,193		16,193
700 - OTHER EXPENSES	75,268	75,268		1,962	73,306
<b>APPROPRIATIONS BY FUNCTION AND OBJECT</b>					
<b>EXPENDITURES:</b>					
<b>7400 FACILITIES, ACQUISITION, AND CONSTRUCTION</b>					
100 - SALARIES	496,842	496,842	62,836		559,678
200 - BENEFITS	159,720	159,720	21,983		181,704
300 - PURCHASED SERVICES	-	-	333,546		333,546
500 - MATERIALS AND SUPPLIES	400	400	50		450
600 - CAPITAL OUTLAY	3,000	3,000	146,533		149,533
700 - OTHER EXPENSES	227,934	227,934			227,934
<b>7500 FISCAL SERVICES</b>					
100 - SALARIES	655,107	655,107		80,035	575,072
200 - BENEFITS	203,253	203,253		18,240	185,013
300 - PURCHASED SERVICES	215,378	215,378	9		215,386
500 - MATERIALS AND SUPPLIES	10,230	10,230	36,089		46,319
600 - CAPITAL OUTLAY	240	240			240
700 - OTHER EXPENSES	31,995	31,995	171		32,166
<b>7600 FOOD SERVICES</b>					
100 - SALARIES	-	-	44,488		44,488
200 - BENEFITS	-	-	9,795		9,795
700 - OTHER EXPENSES	-	-			-
<b>7700 CENTRAL SERVICES</b>					
100 - SALARIES	1,861,248	1,861,248	4,331		1,865,580
200 - BENEFITS	674,111	674,111	8,279		682,390



The School Board of Hernando County, Florida  
 General Fund  
 Budget Amendment #1  
 Summary by Function and Object  
 Fiscal Year 2023-2024

	Original Budget <u>2023-2024</u>	Current Budget <u>2023-2024</u>	Increase	Decrease	Amended Budget <u>2023-2024</u>
300 - PURCHASED SERVICES	1,034,662	1,034,662	2,201		1,036,863
500 - MATERIALS AND SUPPLIES	132,350	132,350	161,871		294,221
600 - CAPITAL OUTLAY	31,785	31,785	135,483		167,268
700 - OTHER EXPENSES	75,481	75,481	251		75,732
<b>7800 PUPIL TRANSPORTATION SERVICES</b>					
100 - SALARIES	5,743,884	5,743,884		729,007	5,014,877
200 - BENEFITS	2,266,141	2,266,141		365,569	1,900,572
300 - PURCHASED SERVICES	566,800	566,800	282,601		849,401
400 - ENERGY SERVICES	1,466,000	1,466,000			1,466,000
500 - MATERIALS AND SUPPLIES	808,700	808,700		797	807,903
600 - CAPITAL OUTLAY	1,958,295	1,958,295		164,110	1,794,185
700 - OTHER EXPENSES	260	260	8,340		8,600
<b>7900 OPERATION OF PLANT</b>					
100 - SALARIES	6,440,458	6,440,458	158,476		6,598,934
200 - BENEFITS	2,445,407	2,445,407	24,916		2,470,323
300 - PURCHASED SERVICES	5,994,070	5,994,070	1,020,069		7,014,139
400 - ENERGY SERVICES	7,327,015	7,327,015			7,327,015
500 - MATERIALS AND SUPPLIES	671,800	671,800	26,951		698,751
600 - CAPITAL OUTLAY	258,000	258,000	1,784,193		2,042,193
700 - OTHER EXPENSES	266,420	266,420		37,791	228,629
<b>8100 MAINTENANCE OF PLANT</b>					
100 - SALARIES	3,036,269	3,036,269		174,828	2,861,441
200 - BENEFITS	1,181,250	1,181,250		81,426	1,099,824
300 - PURCHASED SERVICES	1,475,272	1,475,272	25,936		1,501,208
400 - ENERGY SERVICES	219,500	219,500			219,500
500 - MATERIALS AND SUPPLIES	842,500	842,500		26,252	816,248
600 - CAPITAL OUTLAY	27,000	27,000	781,788		808,788
700 - OTHER EXPENSES	4,225	4,225			4,225
<b>8200 ADMINISTRATIVE TECHNOLOGY</b>					
100 - SALARIES	1,359,301	1,359,301	252,631		1,611,932
200 - BENEFITS	488,535	488,535	82,204		570,739
300 - PURCHASED SERVICES	455,996	455,996	185,661		641,657
500 - MATERIALS AND SUPPLIES	59,700	59,700		20,536	39,164
600 - CAPITAL OUTLAY	2,519,824	2,519,824	748,266		3,268,090
700 - OTHER EXPENSES	1,050	1,050			1,050
<b>9100 COMMUNITY SERVICES</b>					
300 - PURCHASED SERVICES	17,775	17,775	480		18,255
500 - MATERIALS AND SUPPLIES	1,775	1,775		259	1,516
700 - OTHER EXPENSES	-	-			-
<b>CAPITAL OUTLAY</b>					
7420 FACILITIES, ACQUISITION AND CONSTRUCTION	-	-	-	-	-
9300 OTHER CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>230,357,277</u>	<u>230,357,277</u>	<u>22,709,259</u>	<u>4,689,018</u>	<u>248,377,519</u>
<b>APPROPRIATIONS BY FUNCTION AND OBJECT</b>					
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	-	-			-
<b>TOTAL OTHER FINANCING USES</b>	<u>1,261,457</u>	<u>1,261,457</u>	<u>-</u>	<u>-</u>	<u>1,261,457</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>231,618,734</u>	<u>231,618,734</u>	<u>22,709,259</u>	<u>4,689,018</u>	<u>249,638,976</u>
<b>TOTAL ENDING FUND BALANCE</b>	<u>50,349,119</u>	<u>50,349,119</u>	<u>-</u>	<u>16,840,312</u>	<u>33,508,808</u>
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<u>281,967,853</u>	<u>281,967,854</u>	<u>22,709,259</u>	<u>21,529,329</u>	<u>283,147,783</u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u>1,179,930</u>		

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

Food Service Fund - Budget Amendment #1  
Executive Summary

Food Service Fund Budget Amendment #1 is for the fiscal period ending **September 30, 2023** Below is a summary of the adjustments to estimated revenues and appropriations. Additional detail by object is attached (page 2) for further reference.

	Increase	Decrease
<b>Estimated Revenue Changes:</b>		
Federal Through State Sources	-	
State Sources	-	
Local Sources	21,115	
Other Financing Sources:	5,769	
Transfers in from General Fund	-	-
<b>Net Change in Estimated Revenue</b>	<b>26,884</b>	
<b>Appropriations Changes (by Function and Object):</b>		
<b>Function 7600 - Food Service:</b>		
100 Salaries	\$ 27,201	
200 Benefits	1,577	
300 Purchased Services	83,064	
400 Energy Services	863	
500 Materials and Supplies	434,467	
600 Capital Outlay	27,694	
700 Other Expenses	4,550	
<b>Net Change in Appropriations</b>	<b>\$ 579,415</b>	

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
<b>Fund Balance - July 1, 2023</b>	<b>\$ 11,962,804</b>
Prior Year Adjustment to Fund Balance	\$ -
Increase (decrease) in Estimated Revenues	26,884
(Increase) decrease in Appropriations	(579,415)
<b>Fund Balance - September 30, 2023</b>	<b>\$ 11,410,273</b>

The School Board of Hernando County, Florida  
Food Service Fund  
Budget Amendment #1  
Summary by Object  
Fiscal Year 2023-2024

	Original Budget 2023-2024	Current Budget 2023-2024	Increase	Decrease	Amended Budget 2023-2024
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES					
3260 NATIONAL SCHOOL LUNCH ACT	17,565,000	17,565,000			17,565,000
3265 USDA DONATED COMMODITIES	-	-			-
3269 OTHER FOOD SERVICE	-	-			-
TOTAL FEDERAL THROUGH STATE SOURCES	<u>17,565,000</u>	<u>17,565,000</u>	-	-	<u>17,565,000</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>190,000</u>
LOCAL SOURCES:					
3430 INTEREST	-	-			-
3434 INTEREST EARNED W/TAX COLLECTOR	-	-			-
3451 STUDENT LUNCHES	-	-			-
3452 STUDENT BREAKFAST	-	-			-
3453 ADULT LUNCH / BREAKFAST	-	-			-
3454 STUDENT / ADULT ALA CARTE	400,000	400,000			400,000
3455 STUDENT SNACK	-	-			-
3456 OTHER FOOD SALES	15,000	15,000			15,000
3457 FOOD REBATES	5,000	5,000			5,000
3495 OTHER MISCELLANEOUS LOCAL	-	-	21,115		21,115
TOTAL LOCAL SOURCES:	<u>420,000</u>	<u>420,000</u>	<u>21,115</u>	-	<u>441,115</u>
OTHER FINANCING SOURCES:					
3610 TRANSFERS IN FROM GENERAL FUND	-	-	-	-	-
3740 LOSS RECOVERIES	-	-	5,769		5,769
TOTAL OTHER FINANCING SOURCES:	<u>-</u>	<u>-</u>	<u>5,769</u>	-	<u>5,769</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	18,175,000	18,175,000	26,884	-	18,201,884
BEGINNING FUND BALANCE	<u>11,638,647</u>	<u>11,638,647</u>	-	-	<u>11,638,647</u>
<b>TOTAL ESTIMATED REVENUE</b>	<u><b>29,813,647</b></u>	<u><b>29,813,647</b></u>	<u><b>26,884</b></u>	<u>-</u>	<u><b>29,840,531</b></u>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<u><b>26,884</b></u>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
100 SALARIES	4,189,823	4,189,823	27,201		4,217,024
200 BENEFITS	1,794,720	1,794,720	1,577		1,796,296
300 PURCHASED SERVICES	528,300	528,300	83,064		611,364
400 ENERGY SERVICES	314,500	314,500	863		315,363
500 MATERIALS AND SUPPLIES	10,443,500	10,443,500	434,467		10,877,967
600 CAPITAL OUTLAY	325,000	325,000	27,694		352,694
700 OTHER EXPENSES	255,000	255,000	4,550		259,550
TOTAL EXPENDITURES	<u>17,850,843</u>	<u>17,850,843</u>	<u>579,415</u>	<u>-</u>	<u>18,430,258</u>
ENDING FUND BALANCE	<u>11,962,804</u>	<u>11,962,804</u>	<u>-</u>	<u>552,531</u>	<u>11,410,273</u>
<b>TOTAL APPROPRIATIONS</b>	<u><b>29,813,647</b></u>	<u><b>29,813,647</b></u>	<u><b>579,415</b></u>	<u><b>552,531</b></u>	<u><b>29,840,531</b></u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u><b>26,884</b></u>		

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 #1  
Executive Summary

Special Revenue Funds - ESSER III Budget Amendment #1 is for the fiscal period ending **September 30, 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
<b>Estimated Revenue Changes:</b>		
Federal Through State Sources:		
Education Stabilization Funds	\$ 0	
Miscellaneous Federal Through State	\$ -	\$ -
<b>Net Change in Estimated Revenue</b>	<b>\$ 0</b>	<b>\$ -</b>
<b>Appropriations Changes (by Function):</b>		
5000 Instruction		\$ -
6100 Student Support Services	\$ -	
6200 Instructional Media Services		
6300 Instruction & Curriculum Development Services	\$ -	
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		-
7900 Operation Services		-
8100 Maintenance of Plant		-
8200 Administrative Technology		-
<b>Net Change in Appropriations</b>	<b>\$ -</b>	

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER III(CARES Grant)  
Budget Amendment #1  
Summary by Function and 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>
<b>ESTIMATED REVENUE</b>					
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	<u>23,609,720</u>	<u>23,609,720</u>	<u>0</u>	<u>-</u>	<u>23,609,720</u>
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<u><b>23,609,720</b></u>	<u><b>23,609,720</b></u>	<u><b>0</b></u>	<u><b>-</b></u>	<u><b>23,609,720</b></u>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<u><b>0</b></u>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	1,979,207	1,979,207			1,979,207
200 - BENEFITS	652,351	652,351			652,351
300 - PURCHASED SERVICES	2,000,731	2,000,731			2,000,731
500 - MATERIALS AND SUPPLIES	246,060	246,060			246,060
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			638,424
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	11,970,273			11,970,273
7800 STUDENT TRANSPORTATION					
100 - SALARIES	208,170	208,170			208,170
200 - BENEFITS	58,174	58,174			58,174
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	<u>1,531,590</u>	<u>1,531,590</u>			<u>1,531,590</u>
<b>TOTAL EXPENDITURES</b>	<u><b>23,609,720</b></u>	<u><b>23,609,720</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>23,609,720</b></u>
<b>TOTAL ENDING FUND BALANCE</b>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<u><b>23,609,720</b></u>	<u><b>23,609,720</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>23,609,720</b></u>

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER III (CARES Grant)  
Budget Amendment #1 - Fund 4410  
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>
<b>TOTAL GRANTS</b>		<u><u>23,609,720</u></u>	<u><u>23,609,720</u></u>	<u>-</u>	<u>-</u>	<u><u>23,609,720</u></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 #1  
Executive Summary

Debt Service Funds Budget Amendment #1 is for the fiscal period ending **September 30, 2023**. Below is a summary of the adjustments to estimated revenues and appropriations. Additional detail by object is attached (page 2) for further reference.

	Increase	Decrease
<b>Estimated Revenue Changes:</b>		
State Sources	\$ -	
Local Sources	-	
Other Financing Sources:		
Transfers In		
Issuance of Bonds		
Fund Balance Beginning		
<b>Net Change in Estimated Revenue</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>		\$ -

Fund Balance Changes:	Increase (Decrease)
<b>Fund Balance - July 1, 2023</b>	\$ 7,373,086
Increase (decrease) in Estimated Revenues	-
(Increase) decrease in Appropriations	-
<b>Fund Balance - September 30, 2023</b>	\$ 7,373,086

The School Board of Hernando County, Florida  
Debt Service Funds  
Budget Amendment #1  
Summary by Object  
Fiscal Year 2023-2024

	Original Budget <u>2022-2023</u>	Current Budget <u>2022-2023</u>	Increase	Decrease	Amended Budget <u>2022-2023</u>
<b>ESTIMATED REVENUE</b>					
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	<u>207,400</u>	<u>207,400</u>			<u>207,400</u>
TOTAL STATE SOURCES	<u>373,675</u>	<u>373,675</u>	-	-	<u>373,675</u>
LOCAL SOURCES:					
3430 INTEREST	-	-			-
3433 NET INCREASE (DECREASE) IN FMV OF INVESTMENTS	-	-	-	-	-
TOTAL LOCAL SOURCES:	<u>-</u>	<u>-</u>	-	-	-
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:	<u>9,921,657</u>	<u>9,921,657</u>	-	-	<u>9,921,657</u>
BEGINNING FUND BALANCE	<u>8,948,881</u>	<u>8,948,881</u>	-	-	<u>8,948,881</u>
<b>TOTAL ESTIMATED REVENUE</b>	<u><b>19,244,213</b></u>	<u><b>19,244,213</b></u>	-	-	<u><b>19,244,213</b></u>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<u>-</u>		
<b>APPROPRIATIONS</b>					
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	<u>16,500</u>	<u>16,500</u>			<u>16,500</u>
TOTAL EXPENDITURES	<u>10,295,332</u>	<u>10,295,332</u>	-	-	<u>10,295,332</u>
OTHER FINANCING USES:					
9200 DEBT SERVICE:					
910 TRANSFER OUT TO GENERAL FUND	<u>1,575,795</u>	<u>1,575,795</u>	-	-	<u>1,575,795</u>
TOTAL OTHER FINANCING USES	<u>1,575,795</u>	<u>1,575,795</u>	-	-	<u>1,575,795</u>
TOTAL EXPENDITURES	11,871,127	11,871,127	-	-	11,871,127
ENDING FUND BALANCE	<u>7,373,086</u>	<u>7,373,086</u>	-	-	<u>7,373,086</u>
<b>TOTAL APPROPRIATIONS</b>	<u><b>19,244,213</b></u>	<u><b>19,244,213</b></u>	-	-	<u><b>19,244,213</b></u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u>-</u>		



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

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

Special Revenue Funds - ESSER II Budget Amendment #1 is for the fiscal period ending **September 30, 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
<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	\$ 197,141	
6100 Student Support Services		29,355
6200 Instructional Media Services		13,459
6300 Instruction & Curriculum Development Services	\$ 21	
6400 Instructional Staff Training		-
6500 Instructional Technology	\$ -	61,290
7100 Board of Education		
7200 General Administration		2,947
7300 School Administration	\$ -	
7400 Facilities, Acquisitions & Construction		
7500 Fiscal Services		
7600 Food Service		
7700 Central Services		117,558.00
7800 Student Transportation	\$ 27,591	
7900 Operation Services		-
8100 Maintenance of Plant		-
8200 Administrative Technology		144
<b>Net Change in Appropriations</b>	<b>\$ 0</b>	

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER II(CARES Grant)  
Budget Amendment #1  
Summary by Function and Object  
Fiscal Year 2023-2024

	Original Budget 2023-2024	Current Budget 2023-2024	Increase	Decrease	Amended Budget 2023-2024
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3271 Education Stabilization Funds - K12	5,323,027	5,323,027			5,323,027
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	5,323,027	5,323,027	-	-	5,323,027
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<b>5,323,027</b>	<b>5,323,027</b>	<b>-</b>	<b>-</b>	<b>5,323,027</b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b>-</b>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	1,456,896	1,456,896	30,635		1,487,531
200 - BENEFITS	318,701	318,701	21,503		340,204
300 - PURCHASED SERVICES	281,061	281,061		45,269	235,792
500 - MATERIALS AND SUPPLIES	447,336	447,336	12,272		459,608
600 - CAPITAL OUTLAY	475,482	475,482	178,000		653,482
700 - OTHER EXPENSES	150,000	150,000			150,000
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	61,806	61,806		19,367	42,439
200 - BENEFITS	12,839	12,839		597	12,242
300 - PURCHASED SERVICES	9,392	9,392		9,391	1
6200 INSTRUCTIONAL MEDIA SERVICES					
100 - SALARIES	21,630	21,630		10,886	10,745
200 - BENEFITS	4,279	4,279		2,574	1,705
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	172,108	172,108			172,108
200 - BENEFITS	38,990	38,990	21		39,011
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	43,227		43,227	-
200 - BENEFITS	18,063	18,063		18,063	-
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	154,525	154,525		2,947	151,578
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	9,558		9,558	-
700 - OTHER EXPENSES	108,000	108,000		108,000	-
7800 STUDENT TRANSPORTATION					
100 - SALARIES	168,748	168,748	21,634		190,381
200 - BENEFITS	36,804	36,804	5,957		42,761
300 - PURCHASED SERVICES	81,099	81,099			81,099
400 - ENERGY SERVICES	9,373	9,373			9,373
600 - CAPITAL OUTLAY	12,874	12,874			12,874

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER II(CARES Grant)  
Budget Amendment #1  
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			21,149
200 - BENEFITS	3,929	3,929			3,929
500 - SUPPLIES	66,183	66,183			66,183
600 - CAPITAL OUTLAY	16,450	16,450			16,450
8100 MAINTENANCE OF PLANT					
300 - PURCHASED SERVICES	291,509	291,509			291,509
500 - MATERIALS AND SUPPLIES	69,148	69,148			69,148
600 - CAPITAL OUTLAY	648,445	648,445			648,445
8200 ADMINISTRATIVE TECHNOLOGY					
300 - PURCHASED SERVICES	60,000	60,000			60,000
600 - CAPITAL OUTLAY	668	668		144	524
<b>TOTAL EXPENDITURES</b>	<u>5,323,027</u>	<u>5,323,027</u>	<u>270,022</u>	<u>270,022</u>	<u>5,323,027</u>
<b>TOTAL ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<u>5,323,027</u>	<u>5,323,027</u>	<u>270,022</u>	<u>270,022</u>	<u>5,323,027</u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u>0</u>		

The School Board of Hernando County, Florida  
Special Revenue Funds - ESSER II (CARES Grant)  
Budget Amendment #1 - Fund 4410  
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:						
ESSER II - (CARES Grant) Advanced Lump Sum	988xx	3,092,132	3,092,132			3,092,132
ESSER II - (CARES Grant) Technology Assistance	996xx	95,522	95,522			95,522
ESSER II - (CARES Grant) Lump Sum	997xx	1,436,901	1,436,901			1,436,901
ESSER II - (CARES Grant) Formula Grants to LEA's	998xx	285,600	285,600			285,600
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			374,689
<b>TOTAL GRANTS</b>		<u><b>5,323,027</b></u>	<u><b>5,323,027</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>5,323,027</b></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 #1  
Executive Summary

Capital Projects Funds Budget Amendment #1 is for the fiscal period ending **September 30, 2023**. 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	\$ -	
Local Sources	-	
Other Financing Sources:		
Premium on Bonds		
<b>Net Change in Estimated Revenue</b>	<b>\$ -</b>	
<b>Appropriations Changes (by Function and Object):</b>		
<b>Function 7400 - Facilities Acquisition and Construction:</b>		
310 Prof/Tech Services		
369 Technology Rentals	\$ 357,806	
394/794 Charter School Safety Grant		
630 Building & Fixed Equipment	\$ 1,545,841	
640 Furniture, Fixtures, & Equipment	\$ 187,154	
650 Motor Vehicles	\$ 185,000	
660 Land	\$ 103,722	
670 Improvements Other Than Buildings	\$ 876,872	
680 Remodeling & Renovation	\$ 2,379,695	
690 Computer Software		\$ 357,806
<b>Function 9200 - Debt Service:</b>		
730 Dues and Fees		
<b>Other Financing Uses:</b>		
<b>000 Transfer to Charter School</b>		
910 Transfers to General Fund		
920 Transfers to Debt Service Funds		
<b>Net Change in Appropriations</b>	<b>\$ 5,278,284</b>	

Fund Balance Changes:	Increase (Decrease)
Beginning Fund Balance - July 1, 2023	\$ 64,028,858
Increase (decrease) in Estimated Revenues	-
(Increase) decrease in Project Appropriations	(5,278,284)
<b>Reserved for Future School Projects - September 30, 2023</b>	<b>\$ 58,750,574</b>

The School Board of Hernando County, Florida  
 Capital Projects Funds  
 Budget Amendment #1  
 Summary by Object  
 Fiscal Year 2023-2024

	Original Budget 2023-2024	Current Budget 2023-2024	Increase	Decrease	Amended Budget 2023-2024
<b>ESTIMATED REVENUE</b>					
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	227,934			227,934
3390 MISCELLANEOUS STATE REVENUE	50,000	50,000	-	-	50,000
TOTAL STATE SOURCES	<u>2,492,934</u>	<u>2,492,934</u>	-	-	<u>2,492,934</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			927,221
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>50,968,254</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES (NET)	53,461,188	53,461,188	-	-	53,461,188
AUDIT ADJUSTMENT					
BEGINNING FUND BALANCE	75,180,532	75,180,532	-	-	75,180,532
<b>TOTAL ESTIMATED REVENUE</b>	<u><b>128,641,720</b></u>	<u><b>128,641,720</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>128,641,720</b></u>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<u><b>-</b></u>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
7400 FACILITIES, ACQUISITION, AND CONSTRUCTION					
310 PROFESSIONAL/TECHNICAL SERVICES	-	-			-
394/7 CHARTER SCHOOL SAFETY GRANT	-	-			-
369 TECHNOLOGY RENTALS	-	-	357,806		357,806
630 BUILDINGS & FIXED EQUIPMENT	9,728,790	9,728,790	1,545,841		11,274,631
640 FURNITURE, FIXTURES, & EQUIPMENT	2,065,314	2,065,314	187,154		2,252,468
650 MOTOR VEHICLES	2,164,412	2,164,412	185,000		2,349,412
660 LAND	15,090	15,090	103,722		118,812
670 IMPROVEMENTS OTHER THAN BUILDINGS	7,322,232	7,322,232	876,872		8,199,104
680 REMODELING & RENOVATION	31,064,952	31,064,952	2,379,695		33,444,647
690 COMPUTER SOFTWARE	559,000	559,000		357,806	201,194
9200 DEBT SERVICE					
730 DUES AND FEES	-	-			-
TOTAL EXPENDITURES	<u>52,919,790</u>	<u>52,919,790</u>	<u>5,636,090</u>	<u>357,806</u>	<u>58,198,074</u>
OTHER FINANCING USES					
9700 TRANSFERS					
000 TRANSFER TO CHARTER SCHOOLS					
910 TRANSFERS TO GENERAL FUND	3,032,871	3,032,871			3,032,871
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>11,693,071</u>	-	-	<u>11,693,071</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES (NET)	64,612,861	64,612,861	5,636,090	357,806	69,891,145
TOTAL ENDING FUND BALANCE	<u>64,028,858</u>	<u>64,028,858</u>	-	5,278,284	<u>58,750,574</u>
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>	<u><b>128,641,720</b></u>	<u><b>128,641,720</b></u>	<u><b>5,636,090</b></u>	<u><b>5,636,090</b></u>	<u><b>128,641,720</b></u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u><b>-</b></u>		

The School Board of Hernando County, Florida  
 Capital Projects Funds  
 Budget Amendment #1  
 Summary by Project  
 Fiscal Year 2023-2024

		Original Budget 2023-2024	Current Budget 2023-2024	Increase	Decrease	Amended Budget 2023-2024
<b>Appropriations by Project:</b>						
<b>Other Schools:</b>						
44XX	GCA, GCMS, BEST (Charter Schools - PECO)	227,934	227,934			227,934
<b>Other Schools Total</b>		<b>227,934</b>	<b>227,934</b>	<b>-</b>	<b>-</b>	<b>227,934</b>
<b>Other Projects:</b>						
00100	Tax Refunds	6,500	6,500			6,500
13200	New Vo-Tech School	9,728,790	9,728,790	1,545,841		11,274,631
M1970	CHS Room Expansion Student Stations	234,819	234,819			234,819
28000	Impact Fees - Admin Fees	-	-			-
M2055	NCTHS Criminal Justice Program	55,825	55,825			55,825
M2060	Countywide Land Acquisitions	15,090	15,090	103,722		118,812
Multi	Half-Cent Sales Tax Projects	30,925,409	30,925,409	477,592		31,403,001
<b>Other Projects Total</b>		<b>40,966,434</b>	<b>40,966,434</b>	<b>2,127,155</b>	<b>-</b>	<b>43,093,589</b>
<b>Transfers:</b>						
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
<b>Transfers Total</b>		<b>11,465,137</b>	<b>11,465,137</b>	<b>-</b>	<b>-</b>	<b>11,465,137</b>
<b>Facilities/Maintenance Projects:</b>						
M2000	District Wide Building Maintenance	-	-			-
M2010	District Wide HVAC	211,325	211,325	8,591		219,916
M2030	District Wide Paving	63,492	63,492			63,492
M2050	District Wide Fire - Safety	467,928	467,928	19,896		487,824
M2054	District Wide Safety - CW Safety SB 7026 (2021-2024)	34,832	34,832			34,832
M2100	District Wide Floor Coverings	175,312	175,312			175,312
M2170	District Wide Generators	124,637	124,637	435,876		560,514
M2190	District Wide Lighting	30,796	30,796			30,796
M2230	Countywide Site/Ground Improvements	5,003,695	5,003,695	864,836		5,868,531
M2380	District Wide Irrigation	-	-			-
M2340	District Wide Building Improvements	897,372	897,372	1,636,909		2,534,281
<b>Facilities/Maintenance Projects Total</b>		<b>7,009,389</b>	<b>7,009,389</b>	<b>2,966,109</b>	<b>-</b>	<b>9,975,498</b>
<b>Equipment Purchases:</b>						
M0970	Portables	202,343	202,343			202,343
M2380	Countywide Custodial Equipment Repair	545,497	545,497		540,335	5,162
M2070	Countywide Equipment Purchases	1,424,097	1,424,097			1,424,097
M2070-73010	Countywide Equipment Purchases - Copiers	48,620	48,620	540,355		588,975
<b>Equipment Purchases Total</b>		<b>2,220,556</b>	<b>2,220,556</b>	<b>540,355</b>	<b>540,335</b>	<b>2,220,576</b>
<b>Transportation:</b>						
52500/M5250	Transportation Vehicles	2,164,412	2,164,412	185,000		2,349,412
<b>Safety &amp; Security Total</b>		<b>2,164,412</b>	<b>2,164,412</b>	<b>185,000</b>	<b>-</b>	<b>2,349,412</b>
<b>Technology:</b>						
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	-	-			-
<b>Technology Total</b>		<b>559,000</b>	<b>559,000</b>	<b>-</b>	<b>-</b>	<b>559,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>64,612,861</b>	<b>64,612,861</b>	<b>5,818,619</b>	<b>540,335</b>	<b>69,891,145</b>
<b>Ending Fund Balance</b>		<b>64,028,858</b>	<b>64,028,858</b>	<b>-</b>	<b>5,278,284</b>	<b>58,750,574</b>
<b>Total Appropriations and Ending Fund Balance</b>		<b>128,641,720</b>	<b>128,641,720</b>	<b>-</b>	<b>-</b>	<b>128,641,720</b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>				<b>-</b>	<b>-</b>	<b>-</b>

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 #1  
Executive Summary

Special Revenue Funds - American Rescue Plan Homeless Children & Youth Budget Amendment #1 is for the fiscal period ending **September 30, 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
<b>Estimated Revenue Changes:</b>		
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		7,090
6100 Student Support Services		1,038
6200 Instructional Media Services	-	
6300 Instruction & Curriculum Development Services	2,427	
6400 Instructional Staff Training	-	4,299
7800 Student Transportation	\$ 10,000	
7900 Operation Services	\$ -	
8100 Maintenance of Plant	\$ -	
8200 Administrative Technology	\$ -	
<b>Net Change in Appropriations</b>	<b>\$ -</b>	



The School Board of Hernando County, Florida  
Special Revenue Funds - American Rescue Plan Homeless Children & Youth  
Budget Amendment #1  
Summary by Function and Object  
Fiscal Year 2023-2024

	Original Budget <u>2023-2024</u>	Current Budget <u>2023-2024</u>	Increase	Decrease	Amended Budget <u>2023-2024</u>
<b>ESTIMATED REVENUE</b>					
FEDERAL THROUGH STATE SOURCES:					
3271 Education Stabilization Funds - K12	2,111,948	2,111,948			2,111,948
3273 Education Stabilization Funds - VPK	22,227	22,227			22,227
3299 MISCELLANEOUS FEDERAL THROUGH STATE	-	-	-	-	-
TOTAL FEDERAL THROUGH STATE SOURCES	<u>2,134,175</u>	<u>2,134,175</u>	-	-	<u>2,134,175</u>
BEGINNING FUND BALANCE	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUE</b>	<u><b>2,134,175</b></u>	<u><b>2,134,175</b></u>	-	-	<u><b>2,134,175</b></u>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<u><b>-</b></u>		
<b>APPROPRIATIONS</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	118,042	118,042		20,000	98,042
200 - BENEFITS	26,258	26,258		4,152	22,106
300 - PURCHASED SERVICES	541,941	541,941		24,150	517,791
500 - MATERIALS AND SUPPLIES	585,066	585,066	30,000		615,066
600 - CAPITAL OUTLAY	115,512	115,512	28,212		143,724
700 - OTHER EXPENSES	232,365	232,365		17,000	215,365
6100 STUDENT SUPPORT SERVICES					
100 - SALARIES	70,691	70,691		5,000	65,691
200 - BENEFITS	14,415	14,415		1,038	13,377
300 - PURCHASED SERVICES	43,897	43,897			43,897
400 - ENERGY SERVICES					
500 - MATERIALS AND SUPPLIES	9,751	9,751			9,751
600 - CAPITAL OUTLAY	22,148	22,148	7,000		29,148
700 - OTHER EXPENSES	12,855	12,855		2,000	10,855
6300 INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES					
100 - SALARIES	17,823	17,823	2,000		19,823
200 - BENEFITS	3,882	3,882	427		4,309
300 - PURCHASED SERVICES	6,377	6,377			6,377
400 - ENERGY SERVICES					
500 - MATERIALS AND SUPPLIES	-	-			-
600 - CAPITAL OUTLAY	-	-			-
700 - OTHER EXPENSES	7,513	7,513			7,513
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	159,778	159,778		3,149	156,629
200 - BENEFITS	35,476	35,476			35,476
300 - PURCHASED SERVICES	30,150	30,150		1,150	29,000
400 - ENERGY SERVICES					
500 - MATERIALS AND SUPPLIES	26,777	26,777			26,777
600 - CAPITAL OUTLAY	-	-			-
700 - OTHER EXPENSES	17,000	17,000			17,000
7200 GENERAL ADMINISTRATION					
700 - OTHER EXPENSES	33,817	33,817			33,817
7800 STUDENT TRANSPORTATION					
300 - PURCHASED SERVICES	-	-	10,000		10,000
7900 OPERATION SERVICES					
100 - SALARIES	2,185	2,185			2,185
200 - BENEFITS	455	455			455
TOTAL EXPENDITURES	<u>2,134,175</u>	<u>2,134,175</u>	<u>77,639</u>	<u>77,639</u>	<u>2,134,175</u>
TOTAL ENDING FUND BALANCE	-	-	-	-	-
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<u><b>2,134,175</b></u>	<u><b>2,134,175</b></u>	<u><b>77,639</b></u>	<u><b>77,639</b></u>	<u><b>2,134,175</b></u>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<u><b>-</b></u>		

The School Board of Hernando County, Florida  
Special Revenue Funds - American Rescue Plan Homeless Children & Youth  
Budget Amendment #1 - 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			703,894
American Rescue Plan - Homeless Children & Youth	999x	<u>1,430,281</u>	<u>1,430,281</u>			<u>1,430,281</u>
Total Federal through State Sources		<u>2,134,175</u>	<u>2,134,175</u>	-	-	<u>2,134,175</u>
<b>TOTAL GRANTS</b>		<u><b>2,134,175</b></u>	<u><b>2,134,175</b></u>	<u>-</u>	<u>-</u>	<u><b>2,134,175</b></u>
				<u>-</u>		