

THE SCHOOL BOARD OF HERNANDO COUNTY, FLORIDA  
2025-2026 BUDGET  
GENERAL FUND

Fund Balances - June 30, 2026

Beginning Fund Balance - July 1, 2025 \$ 34,648,788

Fiscal Year 2025-2026 Estimated Revenues

Federal	\$	1,412,973
State		135,513,228
Local		100,041,487
Other Financing Sources		4,062,169
<b>Total Estimated Revenues</b>	<b>\$</b>	<b>241,029,856</b>

Fiscal Year 2025-2026 Appropriations

Expenditures	\$	257,493,581
Other Financing Uses		1,256,457
<b>Total Appropriations</b>	<b>\$</b>	<b>258,750,038</b>

Excess / (Deficiency) of Revenues over Appropriations (17,720,182)

**Ending Fund Balance - June 30, 2026** **\$ 16,928,607**

Analysis of Ending Funds Balance - June 30, 2026		As a % of Revenue
<b>Nonspendable:</b>		
Inventory	\$ 1,322,657	0.56%
<b>Assigned:</b>		
Health Insurance Rebates/Profit Sharing/Wellness	2,414,660	1.02%
<b>Unassigned</b>	<b>13,191,289</b>	<b>5.57%</b>
	<b>\$ 16,928,607</b>	<b>7.14%</b>

↓ 6.59%

The School Board of Hernando County, Florida  
 Finance Department  
 Resolution to Amend District School Budget  
 Fiscal Year 2025-2026

General Fund - Budget Amendment #2  
Executive Summary

General Fund Budget Amendment #2 is for the fiscal period ending **December 31, 2025**. 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	1,085,403	
Local Sources	54,619	
Other Financing Sources		
<b>Net Change in Estimated Revenue</b>	<b>\$ 1,140,022</b>	
<b>Appropriations Changes (by Function):</b>		
5000 Instruction	123,543	
6100 Pupil Personnel Services	123,120	
6200 Instructional Media Services	89,388	
6300 Instruction and Curriculum Development Services	76,383	
6400 Instructional Staff Training Services	20,908	
6500 Instruction Related Technology	15,810	
7100 Board	578	
7200 General Administration	12,575	
7300 School Administration	180,615	
7400 Facilities Acquisition and Construction	1,881	
7500 Fiscal Services	5,158	
7600 Food Service	126,997	
7700 Central Services	21,896	
7800 Pupil Transportation Services	125,331	
7900 Operation of Plant	3,898	
8100 Maintenance of Plant	188,164	
8200 Administrative Technology Services	2,971	
9100 Community Services		
9700 Transfers:		
0920 Transfers to Debt Service Fund		
0940 Transfers to Special Revenue Funds		
<b>Net Change in Appropriations</b>	<b>\$ 1,119,217</b>	

<b>Fund Balance Changes:</b>	<b>Increase (Decrease)</b>
Fund Balance - September 30, 2025	<b>\$ 16,907,803</b>
Increase (decrease) in Estimated Revenues	1,140,022
(Increase) decrease in Appropriations	(1,119,217)
<b>Fund Balance - December 31, 2025</b>	<b>\$ 16,928,607</b>

The School Board of Hernando County, Florida  
 General Fund  
 Budget Amendment #2  
 Summary by Function and Object  
 Fiscal Year 2025-2026

	Original Budget 2025-2026	Current Budget 2025-2026	Increase	Decrease	Amended Budget 2025-2026
<b>ESTIMATED REVENUE</b>					
FEDERAL DIRECT SOURCES:					
3191 RESERVE OFFICERS TRAINING CORPS (ROTC)	319,975	319,975	-	-	319,975
TOTAL FEDERAL DIRECT SOURCES	<u>319,975</u>	<u>319,975</u>	-	-	<u>319,975</u>
FEDERAL THROUGH STATE AND LOCAL SOURCES:					
3202 MEDICAID	878,781	878,781	-	-	878,781
3299 MISCELLANEOUS FEDER THROUGH STATE AND LOCAL	164,538	214,217	-	-	214,217
TOTAL FEDERAL THROUGH STATE AND LOCAL SOURCES	<u>1,043,319</u>	<u>1,092,998</u>	-	-	<u>1,092,998</u>
STATE SOURCES:					
3310 FLORIDA EDUCATION FINANCE PROGRAM (FEFP)	108,119,010	108,119,010	-	-	108,119,010
3315 WORKFORCE DEVELOPMENT	779,303	779,303	-	-	779,303
3316 WORKFORCE CAPITALIZATION INCENTIVE	1,949,618	1,914,000	1,085,403	-	2,999,403
3343 STATE LICENSE TAX	85,000	85,000	-	-	85,000
3355 CLASS SIZE REDUCTION OPERATING FUNDS	22,524,709	22,524,709	-	-	22,524,709
3371 VOLUNTARY PREKINDERGARDEN PROGRAM (VPK)	30,579	30,579	-	-	30,579
3372 PRESCHOOL PROJECTS	1,169,450	951,894	-	-	951,894
3399 OTHER MISCELLANEOUS STATE REVENUE	23,330	23,330	-	-	23,330
TOTAL STATE SOURCES	<u>134,680,999</u>	<u>134,427,825</u>	1,085,403	-	<u>135,513,228</u>
LOCAL SOURCES:					
3411 DISTRICT SCHOOL TAX	75,540,277	75,540,277	-	-	75,540,277
3414 DISTRICT VOTED ADDITIONAL OPERATING TAX	20,063,819	20,063,819	-	-	20,063,819
3421 TAX REDEMPTION	5,000	5,000	-	-	5,000
3425/26 RENT	139,500	134,500	-	44,007	90,493
3430 INTEREST, INCLUDING PROFIT ON INVESTMENT	2,098,723	2,098,723	-	-	2,098,723
3440 GIFTS, GRANTS, AND BEQUESTS	151	10,490	236	-	10,726
3461 ADULT GENERAL EDUCATION COURSE FEES	3,780	8,520	3,270	-	11,790
3462 FINANCIAL AID FEES FEFP COURSE	-	4,869	-	-	4,869
3466 LIFELONG LEARNING FEES	-	95	789	-	884
3467 GED TESTING FEES	-	-	723	-	723
3468 VOC/AE FINANCIAL AID FEES	-	196,838	17,796	-	214,634
3490 MISCELLANEOUS LOCAL REVENUE	1,671,913	1,923,737	75,813	-	1,999,550
TOTAL LOCAL SOURCES:	<u>99,523,163</u>	<u>99,986,868</u>	98,626	44,007	<u>100,041,487</u>
OTHER FINANCING SOURCES:					
3740 LOSS RECOVERIES	-	180	-	-	180
3630 TRANSFERS IN FROM CAPITAL PROJECTS FUNDS	4,061,989	4,061,989	-	-	4,061,989
TOTAL OTHER FINANCING SOURCES:	<u>4,061,989</u>	<u>4,062,169</u>	-	-	<u>4,062,169</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	239,629,445	239,889,835	1,184,029	44,007	241,029,856
BEGINNING FUND BALANCE	34,648,788	34,648,788	-	-	34,648,788
<b>TOTAL ESTIMATED REVENUE</b>	<b><u>274,278,233</u></b>	<b><u>274,538,623</u></b>	<b><u>1,184,029</u></b>	<b><u>44,007</u></b>	<b><u>275,678,645</u></b>
<b>NET INCREASE (DECREASE) IN ESTIMATED REVENUE</b>			<b><u>1,140,022</u></b>		
<b>APPROPRIATIONS BY FUNCTION AND OBJECT</b>					
EXPENDITURES:					
5000 INSTRUCTION					
100 - SALARIES	93,071,460	94,013,015	-	661,450	93,351,565
200 - BENEFITS	33,717,431	32,737,580	-	645,934	32,091,647
300 - PURCHASED SERVICES	6,768,950	9,118,918	822,055	-	9,940,972
400 - ENERGY SERVICES	-	1,393	-	-	5,154
500 - MATERIALS AND SUPPLIES	8,830,266	15,419,785	-	544,098	14,875,687
600 - CAPITAL OUTLAY	1,512,006	2,032,400	1,074,853	-	3,107,253
700 - OTHER EXPENSES	31,979	523,624	74,358	-	597,983
6100 PUPIL PERSONNEL SERVICES					
100 - SALARIES	7,335,312	10,389,950	97,157	-	10,487,107
200 - BENEFITS	2,667,182	3,115,858	24,101	-	3,139,959
300 - PURCHASED SERVICES	54,466	363,198	12,099	-	375,296
500 - MATERIALS AND SUPPLIES	4,992,780	889,040	-	12,467	876,573
600 - CAPITAL OUTLAY	-	2,613	561	-	3,174
700 - OTHER EXPENSES	11,118	13,975	1,670	-	15,645
6200 INSTRUCTIONAL MEDIA SERVICES					
100 - SALARIES	1,158,623	1,370,851	16,524	-	1,387,374
200 - BENEFITS	438,713	477,982	3,940	-	481,922
300 - PURCHASED SERVICES	256,209	307,094	1,459	-	308,553
500 - MATERIALS AND SUPPLIES	7,240	4,935	67,466	-	72,402
600 - CAPITAL OUTLAY	3,600	2,562	-	-	2,562
700 - OTHER EXPENSES	4,720	6,820	-	-	6,820
6300 INSTRUCTION AND CURRICULUM DEVELOPMENT					
100 - SALARIES	4,055,133	3,897,602	61,323	-	3,958,925
200 - BENEFITS	1,428,106	1,353,855	14,384	-	1,368,239
300 - PURCHASED SERVICES	148,176	183,042	-	1,324	181,718
500 - MATERIALS AND SUPPLIES	51,680	66,833	2,000	-	68,833
600 - CAPITAL OUTLAY	-	1,424	-	-	1,424
700 - OTHER EXPENSES	2,800	2,800	-	-	2,800
6400 INSTRUCTIONAL STAFF TRAINING					
100 - SALARIES	894,294	824,040	12,090	-	836,130
200 - BENEFITS	326,298	305,597	3,818	-	309,416
300 - PURCHASED SERVICES	47,160	52,875	1,800	-	54,675
500 - MATERIALS AND SUPPLIES	5,920	6,246	1,600	-	7,846

The School Board of Hernando County, Florida  
 General Fund  
 Budget Amendment #2  
 Summary by Function and Object  
 Fiscal Year 2025-2026

		Original Budget 2025-2026	Current Budget 2025-2026	Increase	Decrease	Amended Budget 2025-2026
<b>APPROPRIATIONS BY FUNCTION AND OBJECT</b>						
EXPENDITURES:						
6400	INSTRUCTIONAL STAFF TRAINING					
	600 - CAPITAL OUTLAY	-	650	1,600	-	2,250
	700 - OTHER EXPENSES	23,450	23,450	-	-	23,450
6500	INSTRUCTION RELATED TECHNOLOGY					
	100 - SALARIES	365,080	624,954	10,721	-	635,674
	200 - BENEFITS	180,566	276,693	2,370	-	279,063
	300 - PURCHASED SERVICES	-	240,976	2,719	-	243,695
7100	BOARD					
	100 - SALARIES	229,705	230,148	466	-	230,614
	200 - BENEFITS	164,809	164,908	104	-	165,013
	300 - PURCHASED SERVICES	357,650	354,590	-	-	354,590
	500 - MATERIALS AND SUPPLIES	1,752	2,021	7	-	2,028
	700 - OTHER EXPENSES	35,900	39,500	-	-	39,500
7200	GENERAL ADMINISTRATION					
	100 - SALARIES	1,471,003	1,774,340	10,895	-	1,785,235
	200 - BENEFITS	444,942	590,102	1,376	-	591,478
	300 - PURCHASED SERVICES	175,768	257,080	662	-	257,742
	500 - MATERIALS AND SUPPLIES	24,080	30,754	-	-	30,754
	700 - OTHER EXPENSES	48,480	73,115	-	358	72,757
7300	SCHOOL ADMINISTRATION					
	100 - SALARIES	11,570,565	11,734,848	120,091	-	11,854,939
	200 - BENEFITS	4,121,434	4,155,105	25,500	-	4,180,605
	300 - PURCHASED SERVICES	13,351	135,710	7,339	-	143,049
	500 - MATERIALS AND SUPPLIES	3,680	27,038	788	-	27,826
	600 - CAPITAL OUTLAY	-	15,406	16,304	-	31,711
	700 - OTHER EXPENSES	75,193	76,843	10,593	-	87,436
7400	FACILITIES, ACQUISITION, AND CONSTRUCTION					
	100 - SALARIES	609,824	614,087	4,445	-	618,531
	200 - BENEFITS	212,840	213,730	994	-	214,723
	300 - PURCHASED SERVICES	-	35,245	-	-	35,245
	600 - CAPITAL OUTLAY	800	867,903	-	3,557	864,347
	700 - OTHER EXPENSES	253,000	253,000	-	-	253,000
7500	FISCAL SERVICES					
	100 - SALARIES	707,353	711,690	4,207	-	715,897
	200 - BENEFITS	225,879	226,720	950	-	227,670
	300 - PURCHASED SERVICES	124,692	144,054	-	-	144,054
	500 - MATERIALS AND SUPPLIES	8,184	8,284	-	-	8,284
	700 - OTHER EXPENSES	84,516	63,796	-	-	63,796
7600	FOOD SERVICES					
	100 - SALARIES	-	55,997	103,598	-	159,594
	200 - BENEFITS	-	12,650	23,399	-	36,049
7700	CENTRAL SERVICES					
	100 - SALARIES	2,078,180	2,056,914	17,623	-	2,074,537
	200 - BENEFITS	754,614	734,570	3,971	-	738,542
	300 - PURCHASED SERVICES	1,259,631	1,340,499	3,602	-	1,344,101
	500 - MATERIALS AND SUPPLIES	55,480	84,552	-	1,737	82,816
	600 - CAPITAL OUTLAY	160	3,641	507	-	4,148
	700 - OTHER EXPENSES	48,572	48,775	-	2,070	46,704
7800	PUPIL TRANSPORTATION SERVICES					
	100 - SALARIES	4,922,273	4,791,241	102,045	-	4,893,286
	200 - BENEFITS	2,273,918	2,099,668	23,086	-	2,122,753
	300 - PURCHASED SERVICES	414,400	575,930	806	-	576,736
	400 - ENERGY SERVICES	964,800	979,341	-	-	979,341
	500 - MATERIALS AND SUPPLIES	708,000	690,430	-	629	689,801
	600 - CAPITAL OUTLAY	269,000	162,651	-	261	162,390
	700 - OTHER EXPENSES	416	416	284	-	700
7900	OPERATION OF PLANT					
	100 - SALARIES	7,208,041	8,472,946	121,309	-	8,594,255
	200 - BENEFITS	2,796,800	3,420,115	-	169,316	3,250,799
	300 - PURCHASED SERVICES	4,779,712	7,338,460	-	4,435	7,334,025
	400 - ENERGY SERVICES	6,021,000	5,918,713	-	-	5,918,713
	500 - MATERIALS AND SUPPLIES	453,829	449,651	28,050	-	477,701
	600 - CAPITAL OUTLAY	184,676	386,673	28,290	-	414,963
	700 - OTHER EXPENSES	259,680	200,953	-	-	200,953
8100	MAINTENANCE OF PLANT					
	100 - SALARIES	3,408,425	3,430,684	34,580	-	3,465,264
	200 - BENEFITS	1,296,336	1,298,302	7,978	-	1,306,279
	300 - PURCHASED SERVICES	2,411,800	2,198,816	66,942	-	2,265,757
	400 - ENERGY SERVICES	169,600	169,600	-	-	169,600
	500 - MATERIALS AND SUPPLIES	1,163,555	1,296,795	-	55,953	1,240,843
	600 - CAPITAL OUTLAY	53,200	559,654	134,617	-	694,271
	700 - OTHER EXPENSES	4,680	4,680	-	-	4,680
8200	ADMINISTRATIVE TECHNOLOGY					
	100 - SALARIES	1,468,295	3,447,936	-	4,311	3,443,625
	200 - BENEFITS	534,536	670,954	3,351	-	674,305
	300 - PURCHASED SERVICES	410,672	1,147,062	3,965	-	1,151,027
	500 - MATERIALS AND SUPPLIES	10,400	25,400	-	35	25,366
	600 - CAPITAL OUTLAY	2,935,659	829,106	-	-	829,106
	700 - OTHER EXPENSES	840	840	-	-	840

The School Board of Hernando County, Florida  
 General Fund  
 Budget Amendment #2  
 Summary by Function and Object  
 Fiscal Year 2025-2026

	Original Budget 2025-2026	Current Budget 2025-2026	Increase	Decrease	Amended Budget 2025-2026
<b>APPROPRIATIONS BY FUNCTION AND OBJECT</b>					
EXPENDITURES:					
9100 COMMUNITY SERVICES					
100 - SALARIES	15,680	-	-	-	-
300 - PURCHASED SERVICES	-	15,918	-	-	15,918
500 - MATERIALS AND SUPPLIES	1,420	1,182	-	-	1,182
TOTAL EXPENDITURES	<u>238,694,397</u>	<u>256,374,363</u>	<u>3,227,153</u>	<u>2,107,935</u>	<u>257,493,581</u>
OTHER FINANCING USES					
9700 TRANSFERS OUT					
0920 - TRANSFERS TO DEBT SERVICE FUND	1,256,457	1,256,457	-	-	1,256,457
0940 - TRANSFERS TO SPECIAL REVENUE FUNDS	-	-	-	-	-
TOTAL OTHER FINANCING USES	<u>1,256,457</u>	<u>1,256,457</u>	<u>-</u>	<u>-</u>	<u>1,256,457</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>239,950,854</u>	<u>257,630,820</u>	<u>3,227,153</u>	<u>2,107,935</u>	<u>258,750,038</u>
TOTAL ENDING FUND BALANCE	<u>34,327,379</u>	<u>16,907,803</u>	<u>-</u>	<u>(20,803)</u>	<u>16,928,607</u>
<b>TOTAL APPROPRIATIONS BY FUNCTION AND OBJECT</b>	<b><u>274,278,233</u></b>	<b><u>274,538,623</u></b>	<b><u>3,227,153</u></b>	<b><u>2,087,131</u></b>	<b><u>275,678,645</u></b>
<b>NET INCREASE (DECREASE) IN APPROPRIATIONS</b>			<b><u>1,140,022</u></b>		