



# Hernando School District

## Final Public Budget Hearing

### Agenda - **Final Revised**

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Tuesday, September 9, 2025

5:01 PM

District Office-Board Room  
919 N. Broad Street  
Brooksville, FL 34601

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#### CALL TO ORDER

#### ADOPTION OF THE AGENDA

1. [26-3299](#) Approval to adopt the agenda dated 9/9/2025.

#### PRESENTATIONS

2. [26-3268](#) Overview of the Fiscal Year 2025-2026 Final Millage Rates - Final Public Hearing

**Attachments:** [2nd Public Hearing Final Millage Rates September 9, 2025](#)  
[Budget Sheet - No Financial Impact](#)

- \*3. [26-3269](#) Continuation of the Fiscal Year 2025-2026 Final Proposed Budget - Final Public Hearing

**Attachments:** [2nd Public Hearing Proposed Final Budget September 9, 2025 REV](#)  
[Budget Sheet No Financial Impact](#)

#### CITIZEN INPUT

4. [26-3300](#) Citizen Input on agenda items (Green Form)

**Attachments:** [Citizen Input Speaker Green Form 031424 ACC](#)

#### ACTION ITEMS:

#### ADOPTION OF THE FINAL MILLAGE FOR 2025-26

5. [26-3286](#) Adoption of the Final Millage Rates for the Fiscal Year 2025-2026

**Attachments:** [Resolution R26-003](#)  
[Budget Sheet No Financial Impact](#)

**ADOPTION OF THE FINAL BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2026**

- \*6.** [26-3287](#) Adopt the 2025-2026 Proposed Final Budget, Resolution #R26-004

**Attachments:** [Resolution R26-004](#)  
[ESE 139 ALL](#)

**SCHOOL BOARD COMMENTS**

**ADJOURNMENT**

Mission Statement

The Hernando County School District Collaborates with students, parents and other community stakeholders to effectively prepare all students for a successful transition into a diverse and changing world.

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# Hernando School District

## Final Public Budget Hearing

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**Agenda Item # 1. 26-3299**

9/9/2025

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**Title and Board Action Requested**

Approval to adopt the agenda dated 9/9/2025.

**Executive Summary**

The Superintendent of Schools, hereby requests the Board adopt the agenda dated 9/9/2025.

**My Contact**

Ray Pinder  
Superintendent of Schools

**2023-28 Strategic Focus Area**

Other

**Financial Impact**

No Financial Impact

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.



# Hernando School District

## Final Public Budget Hearing

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**Agenda Item # 2. 26-3268**

9/9/2025

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### **Title and Board Action Requested**

Overview of the Fiscal Year 2025-2026 Final Millage Rates - Final Public Hearing

### **Executive Summary**

The Chief Financial Officer, on behalf of the Superintendent of Schools, hereby requests the Board's approval of the 2025-2026 Final Millage Rates.

The 2025-2026 Final Budget for all funds (including other financing sources and transfers) is \$511.5 million, an increase of \$9.9 million more than the final 2024-2025 budget.

### **General Operating Funds:**

The General Fund Budget for Fiscal Year 2025-2026 is \$279.58 million. Of that, \$230.36 million or 82.39% is appropriated directly to schools. District departments that indirectly affect students account for \$13.68 million or 4.89% of the General Fund budget. The remaining \$35.54 million or 12.71% is for fund balance and transfers.

### **Debt Service Funds:**

The Debt Service funds budget is \$10.56 million. Debt Service revenues and transfers decreased \$7.43 million over the previous fiscal year.

### **Capital Project Funds:**

The Capital Project funds budget is \$169.20 million. The total revenues are projected to increase \$339,739 over the previous year. At year end, unspent encumbrances were closed and have been re-opened in 2025-2026. We assigned the carry forward balance of \$28.66 million for these purchase orders.

### **Food Service Funds:**

The Food Service fund budget is \$30.89 million which is a decrease of \$81,513 from the previous year.

### **Special Revenue Funds:**

The Special Revenue fund budget is \$21.26 million, which is \$5.22 million over the previous fiscal year. The revenue in this fund reflects new Federal Entitlement grants and the 2024-2025 roll forward grant amounts.

### **My Contact**

Joyce McIntyre  
Chief Financial Officer  
(352) 797-7004 Ext. 70-438

Dionne Makinson  
Coordinator of Finance

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(352) 797-7004 Ext. 70-417

**2023-28 Strategic Focus Area**

Priority 5: Fiscal Transparency and Capital Planning

**Financial Impact**

2025-2026 Final Budget for all funds (including transfers) for the Hernando County School District is \$511,506,763

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.



# HERNANDO SCHOOL DISTRICT

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Joyce McIntyre, Chief Financial Officer  
Dionne Makinson, Coordinator of Finance

Topic    Fiscal Year 2025-2026  
            Second Public Hearing on the Proposed Final  
            Millage Rates

Presentation Date   September 9, 2025

# 2025-2026 Proposed Final Millage Rates

The TRIM process provides the public an opportunity to voice their opinion

The TRIM statutes also dictate the form and placement of the budget advertisements, as well as the order of business during the budget hearings

The tentative millage rates and budget were published in the newspaper on July 27, 2025

# 2025-2026 Proposed Final Millage Rates

**2025-2026  
PROPOSED FINAL RATES  
FEFP SECOND CALCULATION**

	2025-2026 Proposed Final Millage Rates	2024-2025 Final Millage Rates	Increase / (Decrease)	%
<b>VALUES:</b>				
Estimated Tax Roll	\$20,899,811,174	\$19,324,478,039	\$1,575,333,135	8.15%
Value of 1 Mill @ 96%	\$20,063,819	\$18,551,499	\$1,512,320	
<b>MILLAGE RATES:</b>				
Required Local Effort	3.0170	3.0180	(0.0010)	(0.03%)
Local Required - Prior Adj.	0.0000	0.0050	-0.0050	(100.00%)
Discretionary	0.7480	0.7480	0.0000	0.00%
Capital Outlay	1.5000	1.5000	0.0000	0.00%
Additional Voted Millage	1.0000	1.0000	0.0000	0.00%
<b>TOTAL MILLAGE</b>	<b>6.2650</b>	<b>6.2710</b>	<b>(0.0060)</b>	



# 2025-2026 Proposed Final Millage Rates

2025-2026 PROPOSED FINAL MILLAGE RATES FEFP SECOND CALCULATION				
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	2025-2026 Proposed Final Millage Rates	2024-2025 Final Millage Rates	Increase / (Decrease)	%
<b>VALUES:</b>				
Estimated Tax Roll	\$20,899,811,174	\$ 19,324,478,039	\$ 1,575,333,135	8.15%
<b>PROPOSED TAX REVENUES:</b>				
Required Local Effort	60,532,541	55,988,424	4,544,117	8.12%
Local Required - Prior Adj.	-	92,757	(92,757)	(100.00%)
Discretionary	15,007,736	13,876,521	1,131,215	8.15%
Capital Outlay	30,095,728	27,827,249	2,268,479	8.15%
Additional Voted Millage	20,063,819	18,551,499	1,512,320	8.15%
<b>TOTAL TAX REVENUES</b>	<b>\$ 125,699,824</b>	<b>\$ 116,336,451</b>	<b>\$ 9,363,374</b>	



**HERNANDO  
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# 2025-2026 Proposed Final Millage Rates

		Sample Home	Sample Home	Sample Home	Sample Home
Assessed Value		\$ 100,000	\$ 200,000	\$ 250,000	\$ 300,000
Homestead Exemption		-25,000	-25,000	-25,000	-25,000
School Taxable Value		<u>\$ 75,000</u>	<u>\$ 175,000</u>	<u>\$ 225,000</u>	<u>\$ 275,000</u>
2026 Tax Year	Millage	Taxes	Taxes	Taxes	Taxes
Required Local Effort	3.0170	\$ 226.28	\$ 527.98	\$ 678.83	\$ 829.68
Discretionary	0.7480	56.10	130.90	168.30	205.70
Local Capital Improvement	1.5000	112.50	262.50	337.50	412.50
Additional Voted Millage	1.0000	75.00	175.00	225.00	275.00
Total Proposed Millage/Taxes	<u>6.2650</u>	<u>\$ 469.88</u>	<u>\$ 1,096.38</u>	<u>\$ 1,409.63</u>	<u>\$ 1,722.88</u>
2025 Tax Year	6.2710	\$ 470.33	\$ 1,097.43	\$ 1,410.98	\$ 1,724.53
Increase / (Decrease) in School Taxes		\$ (0.45)	\$ (1.05)	\$ (1.35)	\$ (1.65)



*Closing Slide*

**A. Item Currently Budgeted -**

Account Name		<u>No Financial Impact</u>										
Account Number												
		Fund		Function		Object		Cost Center		Project		Sub Project
Original Approved Budget	+	Budget Amendments	-	Expenditures / Encumbrances To Date	=	Current Available Budget	-	Present Request	=	Remaining Balance Available		
\$		\$		\$		\$		\$		\$		

Account Name												
Account Number												
		Fund		Function		Object		Cost Center		Project		Sub Project
Original Approved Budget	+	Budget Amendments	-	Expenditures / Encumbrances To Date	=	Current Available Budget	-	Present Request	=	Remaining Balance Available		
\$		\$		\$		\$		\$		\$		

**B. Item Currently Not Budgeted -\*\***

Funding Source												
Account Name												
Account Number		Fund		Function		Object		Cost Center		Project		Sub Project
Amount	\$											

Funding Source												
Account Name												
Account Number		Fund		Function		Object		Cost Center		Project		Sub Project
Amount	\$											

**C. History**

Check one:

Prior Year Budget: ☐New for Current Year: ☐

Prior Year Approved Budget: \$

Prior Year Actual Spent: \$

**\*\* WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT\*\***



# Hernando School District

## Final Public Budget Hearing

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**Agenda Item # \*3. 26-3269**

9/9/2025

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### **Title and Board Action Requested**

Continuation of the Fiscal Year 2025-2026 Final Proposed Budget - Final Public Hearing

### **Executive Summary**

The Chief Financial Officer, on behalf of the Superintendent of Schools, hereby requests the Board's approval of the 2025-2026 Final Budget .

The 2025-2026 Final Budget for all funds (including other financing sources and transfers) is \$511.5 million, an increase of \$9.9 million more than the final 2024-2025 budget.

### **General Operating Funds:**

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**2023-28 Strategic Focus Area**

Priority 5: Fiscal Transparency and Capital Planning

**Financial Impact**

2025-2026 Final Budget for all funds (including transfers) for the Hernando County School District is \$511,506,763

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# HERNANDO SCHOOL DISTRICT

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Joyce McIntyre, Chief Financial Officer  
Dionne Makinson, Coordinator of Finance

Topic: Fiscal Year 2025-26  
Second Public Hearing on the Proposed  
Final Budget

Presentation Date September 9, 2025

# 2025-2026 PROPOSED FINAL BUDGET

## ALL FUNDS COMBINED



**HERNANDO**  
SCHOOL DISTRICT

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# 2025-2026 PROPOSED FINAL BUDGET

All Funds Combined			
	Proposed Final 2025-2026	Actual 2024-2025	Increase/ (Decrease)
General Fund	\$ 279,580,381	\$ 286,541,663	\$ (6,961,282)
Debt Service	10,564,715	18,004,100	(7,439,385)
Capital Projects	169,209,467	150,043,864	19,165,602
Food Service Fund	30,888,002	30,969,515	(81,513)
Special Revenue Fund	21,264,200	16,042,233	5,221,967
<b>Total Proposed Final Budget Including Fund Balance &amp; Transfers</b>	<b>\$ 511,506,763</b>	<b>\$ 501,601,374</b>	<b>\$ 9,905,389</b>

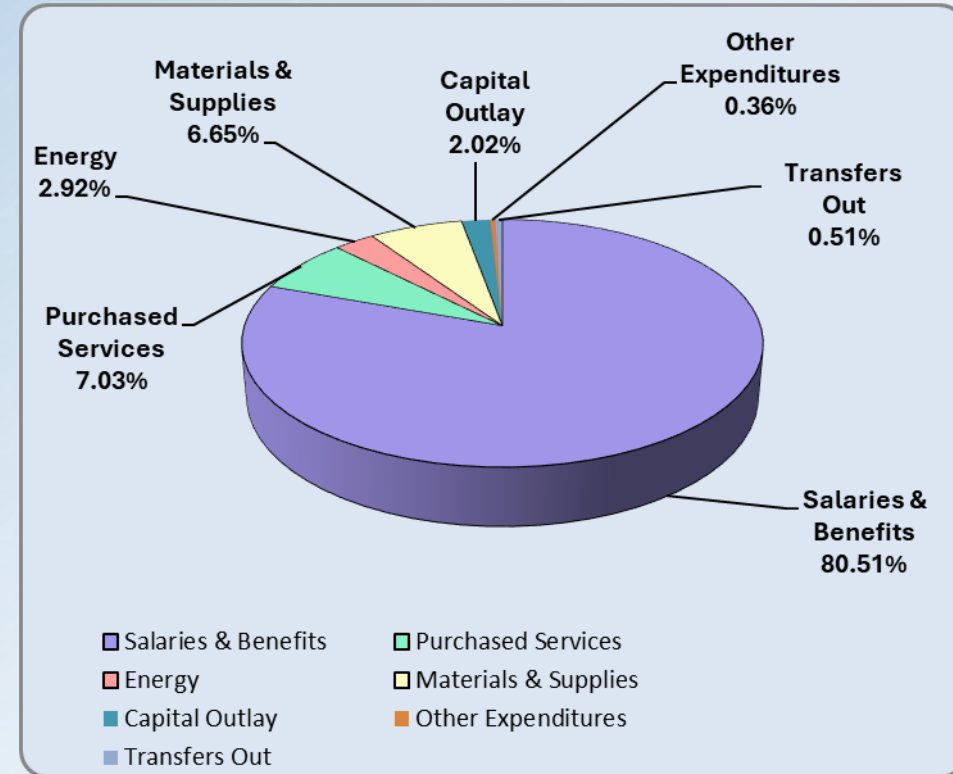


# 2025-2026 PROPOSED FINAL BUDGET

GENERAL FUND REVENUES			
	Proposed Final 2025-2026	Actual 2024-2025	Increase/ Decrease 2024-2025
Revenues:			
Federal	\$ 1,363,294	\$ 1,242,371	\$ 120,923
State	140,024,848	138,374,581	1,650,267
Property Taxes	75,540,277	70,606,418	4,933,859
Taxpayer voted 1 mill	20,063,819	18,293,719	1,770,100
Local	3,919,067	6,498,829	(2,579,762)
Total Revenues	\$ 240,911,305	\$ 235,015,918	\$ 5,895,387
Other Financing Sources:			
Loss Recoveries	-	195,341	(195,341)
Transfers in (from Capital Funds)	4,061,989	2,351,310	1,710,679
Total General Fund	\$ 244,973,294	\$ 237,562,569	\$ 7,410,725
Projected Beginning Non-Spendable Fund Balance	1,322,657	1,373,604	(50,947)
Projected Beginning Restricted Fund Balance	10,444,504	6,281,565	4,162,939
Projected Beginning Assigned Fund Balance	9,903,086	26,016,726	(16,113,639)
Projected Beginning Unassigned Fund Balance	12,936,839	15,307,199	(2,370,360)
Total General Fund	\$ 279,580,381	\$ 286,541,663	\$ (6,961,282)

# 2025-2026 PROPOSED FINAL BUDGET

GENERAL FUND APPROPRIATIONS		
		Proposed Final 2025-2026
Appropriations by Object:		
Salaries & Benefits	\$	197,477,818
Purchased Services		17,242,316
Energy		7,155,400
Materials & Supplies		16,318,267
Capital Outlay		4,959,101
Other Expenditures		885,344
Total Appropriations	\$	244,038,246
Other Financing Uses:		
Transfers Out		1,256,457
Total Other Financing Uses	\$	1,256,457
Fund Balance		34,285,678
Total General Fund	\$	279,580,381



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SCHOOL DISTRICT**

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# 2025-2026 PROPOSED FINAL BUDGET

Analysis of Ending Fund Balance - June 30, 2025		As a % of Revenue
Nonspendable:		
Inventory	\$ 1,322,657	0.55%
Restricted:		
State Required Carryover Programs	10,200,005	4.23%
Workforce Development Programs	244,499	0.10%
Assigned:		
2024-2025 Project Carry Forward	1,402,467	0.58%
2024-2025 Voted Millage Carry Forward	6,065,574	2.52%
Health Insurance Rebates/Profit Sharing/Wellness	2,435,045	1.01%
<b>Unassigned</b>	<b>12,936,839</b>	<b>5.37%</b>
	<b>\$ 34,607,087</b>	<b>14.37%</b>



# 2025-2026 PROPOSED FINAL BUDGET

<b>Beginning Fund Balance - July 1, 2025</b>		\$ 34,607,087
Fiscal year 2025-2026 Estimated Revenues		
Federal	\$ 1,363,294	
State	140,024,848	
Ad Valorem Property Taxes	75,540,277	
Taxpayer voted 1 mil	20,063,819	
Local	3,919,067	
Other Financing Sources	4,061,989	
Total Estimated Revenues	<u>\$ 244,973,294</u>	
Fiscal Year 2025-2026 Appropriations		
Expenditures	\$ 244,038,246	
Other Financing Uses	1,256,457	
Total Appropriations	<u>\$ 245,294,703</u>	
Excess/(Deficiency) of Revenues over Appropriations		\$ (321,409)
<b>Ending Fund Balance - June 30, 2026</b>		<b>\$ 34,285,678</b>



**HERNANDO**  
SCHOOL DISTRICT

# 2025-2026 PROPOSED FINAL BUDGET

Debt Service Revenue Budget FY 2025-2026			
	Proposed Final 2025-2026	Actual 2024-2025	Increase/ (Decrease)
Revenues:			
CO&DS	\$ 95,700	\$ -	\$ 95,700
Racetrack/Parimutual	203,850	209,750	(5,900)
Interest	-	236,796	(236,796)
Total Revenues	\$ 299,550	\$ 446,546	\$ (146,996)
Other Financing Sources:			
Transfers In - Capital Projects Funds	2,387,972	9,919,257	(7,531,285)
Total Other Financing Sources	\$ 2,387,972	\$ 9,919,257	\$ (7,531,285)
Fund Balance	7,877,193	7,638,297	238,896
<b>Total Debt Service Fund</b>	<b>\$ 10,564,715</b>	<b>\$18,004,100</b>	<b>\$ (7,439,385)</b>





# 2025-2026 PROPOSED FINAL BUDGET

Debt Service Appropriation Budget FY 2025-2026			
	Proposed Final 2025-2026	Actual 2024-2025	Increase/ (Decrease)
Appropriations by Object:			
Principal	\$ 7,235,327	\$ 6,860,882	\$ 374,445
Interest	2,971,880	3,258,674	(286,794)
Dues & Fees	7,950	7,350	600
Total Appropriations	\$ 10,215,157	\$10,126,907	\$ 88,250
Other Financing Uses:			
Total Other Financing Uses	\$ -	\$ -	\$ -
Fund Balance	349,558	7,877,193	(7,527,635)
<b>Total Appropriations &amp; Fund Balance</b>	<b>\$ 10,564,715</b>	<b>\$18,004,100</b>	<b>\$ (7,439,385)</b>



# 2025-2026 PROPOSED FINAL BUDGET

Capital Projects Revenue Budget FY 2025-2026			
	Proposed Final 2025-2026	Actual 2024-2025	Increase/ (Decrease)
Revenues:			
Special Fuel Tax	\$ 65,000	\$ 64,070	\$ 930
Local Capital Improvement Tax	30,095,728	27,982,330	2,113,398
Charter School Capital Outlay	253,000	252,894	106
Impact Fees	9,000,000	9,013,193	(13,193)
School District Local Sales Tax	18,000,000	19,208,526	(1,208,526)
Ed Facilities Security Grant	343,804	111,317	232,487
Interest	3,301,000	4,086,462	(785,462)
Total Revenues	\$ 61,058,532	\$ 60,718,793	\$ 339,739
Fund Balance - Assigned Carry Forward	28,656,738		
Fund Balance	79,494,197	89,325,071	18,825,863
<b>Total Capital Projects Fund</b>	<b>\$ 169,209,467</b>	<b>\$ 150,043,864</b>	<b>\$ 19,165,603</b>



**HERNANDO**  
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# 2025-2026 PROPOSED FINAL BUDGET

Capital Projects Appropriation Budget FY 2025-2026			
	Proposed Final 2025-2026	Actual 2024-2025	Increase/ (Decrease)
Appropriations:			
Buildings & Fixed Equipment	\$ 1,690,604	\$ 2,586,840	\$ (896,236)
Charter Schools	-	32,615	(32,615)
Fees	12,765	-	12,765
Furniture, Fixtures, and Equipment	740,355	553,799	186,556
Motor Vehicles (Including Buses)	1,000,000	2,274,598	(1,274,598)
Site Improvements/Remodeling	30,677,500	24,879,624	5,797,876
Technology	478,120	564,369	(86,249)
<b>Total Appropriations</b>	<b>\$ 34,599,344</b>	<b>\$ 30,891,845</b>	<b>\$ 3,707,499</b>
Other Financing Uses:			
Transfer to Charter School	253,000	252,894	106
Transfers to General Fund	3,808,989	2,098,416	1,710,573
Transfers to Debt Service Fund	1,131,515	8,649,775	(7,518,260)
Estimated Ending Fund Balance	129,416,619	108,150,935	21,265,684
<b>Total Appropriations &amp; Fund Balance</b>	<b>\$ 169,209,467</b>	<b>\$ 150,043,864</b>	<b>\$ 19,165,602</b>



**HERNANDO**  
SCHOOL DISTRICT

# 2025-2026 PROPOSED FINAL BUDGET

Food Service Revenue Budget FY 2025-2026			
	Proposed Final 2025-2026	Actual 2024-2025	Increase/ (Decrease)
Revenues:			
Federal Through State	\$ 18,446,000	\$ 17,772,927	\$ 673,073
State	194,000	181,513	12,487
Local	472,499	522,103	(49,604)
Total Revenues	\$ 19,112,499	\$ 18,476,542	\$ 635,957
Other Financing Sources:			
Transfers In	-	24,064	(24,064)
Fund Balance	11,775,503	12,468,908	(693,406)
<b>Total Food Service Fund</b>	<b>\$ 30,888,002</b>	<b>\$ 30,969,515</b>	<b>\$ (81,513)</b>



# 2025-2026 PROPOSED FINAL BUDGET

Food Service Appropriation Budget FY 2025-2026			
	Proposed Final 2025-2026	Actual 2024-2025	Increase/ (Decrease)
Appropriations:			
Salaries & Benefits	\$ 8,210,574	\$ 7,079,418	\$ 1,131,156
Purchased Services	722,203	423,084	299,119
Energy	314,500	500,758	(186,258)
Materials & Supplies	10,803,500	9,016,130	1,787,370
Capital Outlay	330,000	1,701,832	(1,371,832)
Other Expenditures	250,000	472,791	(222,791)
Total Appropriations	\$ 20,630,777	\$ 19,194,012	\$ 1,436,765
Estimated Ending Fund Balance	10,257,225	11,775,503	(1,518,278)
<b>Total Appropriations &amp; Fund Balance</b>	<b>\$ 30,888,002</b>	<b>\$ 30,969,515</b>	<b>\$ (81,513)</b>



**HERNANDO**  
SCHOOL DISTRICT

# 2025-2026 PROPOSED FINAL BUDGET

Special Revenue Fund Revenue FY 2025-2026			
	Proposed Final 2025-2026	Actual 2024-2025	Increase/ (Decrease)
Revenues:			
Federal Throught State	\$ 21,264,200	\$ 16,042,233	\$ 5,221,967
Total Revenues	\$ 21,264,200	\$ 16,042,233	\$ 5,221,967
Other Financing Sources:			
<b>Total Special Revenue Fund</b>	<b>\$ 21,264,200</b>	<b>\$ 16,042,233</b>	<b>\$ 5,221,967</b>



# 2025-2026 PROPOSED FINAL BUDGET

Special Revenue Fund Appropriations FY 2025-2026			
	Proposed Final 2025-2026	Actual 2024-2025	Increase/ (Decrease)
Appropriations:			
Salaries & Benefits	\$ 15,123,275	\$ 11,986,011	\$ 3,137,264
Purchased Services	2,803,974	1,621,537	1,182,437
Energy	22,600	7,697	14,903
Materials & Supplies	1,302,360	809,276	493,084
Capital Outlay	810,930	652,105	158,826
Other Expenditures	1,201,060	965,607	235,453
Total Appropriations	\$ 21,264,200	\$ 16,042,233	\$ 5,221,967
Fund Balance	-	-	-
<b>Total Special Revenue Fund</b>	<b>\$ 21,264,200</b>	<b>\$ 16,042,233</b>	<b>\$ 5,221,967</b>



**HERNANDO**  
SCHOOL DISTRICT

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# 2025-2026 PROPOSED FINAL BUDGET

All Funds Combined			
	Proposed Final 2025-2026	Actual 2024-2025	Increase/ (Decrease)
General Fund	\$ 279,580,381	\$ 286,541,663	\$ (6,961,282)
Debt Service	10,564,715	18,004,100	(7,439,385)
Capital Projects	169,209,467	150,043,864	19,165,602
Food Service Fund	30,888,002	30,969,515	(81,513)
Special Revenue Fund	21,264,200	16,042,233	5,221,967
<b>Total Proposed Final Budget Including Fund Balance &amp; Transfers</b>	<b>\$ 511,506,763</b>	<b>\$ 501,601,374</b>	<b>\$ 9,905,389</b>





# CITIZEN INPUT



**HERNANDO**  
SCHOOL DISTRICT

Learn it. Love it. Live it. **31**



**HERNANDO**  
**SCHOOL DISTRICT**

---

Learn it. Love it. Live it.



**A. Item Currently Budgeted -**

Account Name		<u>No Financial Impact</u>										
Account Number												
		Fund		Function		Object		Cost Center		Project		Sub Project
Original Approved Budget	+	Budget Amendments	-	Expenditures / Encumbrances To Date	=	Current Available Budget	-	Present Request	=	Remaining Balance Available		
\$		\$		\$		\$		\$		\$		

Account Name												
Account Number												
		Fund		Function		Object		Cost Center		Project		Sub Project
Original Approved Budget	+	Budget Amendments	-	Expenditures / Encumbrances To Date	=	Current Available Budget	-	Present Request	=	Remaining Balance Available		
\$		\$		\$		\$		\$		\$		

**B. Item Currently Not Budgeted -\*\***

Funding Source												
Account Name												
Account Number		Fund		Function		Object		Cost Center		Project		Sub Project
Amount	\$											

Funding Source												
Account Name												
Account Number		Fund		Function		Object		Cost Center		Project		Sub Project
Amount	\$											

**C. History**

Check one:

Prior Year Budget: ☐New for Current Year: ☐

Prior Year Approved Budget: \$

Prior Year Actual Spent: \$

**\*\* WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT\*\***



# Hernando School District

## Final Public Budget Hearing

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**Agenda Item # 4. 26-3300**

9/9/2025

---

**Title and Board Action Requested**

Citizen Input on agenda items (Green Form)

**Executive Summary**

Please see the attached form if you wish to make a presentation before the School Board for matters that pertain to an item for this meeting.

**My Contact**

Ray Pinder  
Superintendent of Schools

**2023-28 Strategic Focus Area**

Priority 3: Community Connection

**Financial Impact**

There is no financial impact

## AGENDA ITEM COMMENT FORM FOR SPEAKERS

Failure to complete this form or to sign below will prevent the Citizen Input form  
from being presented to the Board Chair.

LEGAL NAME/PRINTED: \_\_\_\_\_

LEGAL ADDRESS: \_\_\_\_\_

PHONE: (\_\_\_\_) \_\_\_\_\_

Identify agenda item to be addressed:

Ex.) Agenda item #: 10

Agenda item #: \_\_\_\_\_

Agenda item #: \_\_\_\_\_

### Guidelines:

Limited agenda time and the need to conduct meetings in an orderly fashion require that you adhere to the following Citizen's Input guidelines:

- The speaker will adhere to a three (3) minute time limit per speaker.
- Time may not be yielded to other speakers.
- The Chairperson has the authority to limit discussion if the subject is outside of the authority of the School Board Members regarding an issue that is repetitive or is addressing a legally confidential issue.
- Materials or documents you wish to share with the School Board must be attached to this form.
- The Chairperson may deny all forms submitted after the School Board Meeting is called to order.
- The HCSD Code of Civility will be in effect at all times (see other side).
- The Board typically does not respond to remarks or questions made during Citizen Comments.

*My signature is confirmation that I have read, understand, and agree to abide by all guidelines and HCSD Code of Civility:*

Signature of speaker: \_\_\_\_\_

Chairperson's Approval of form: \_\_\_\_\_

### FOR OFFICE USE ONLY:

Date Received: \_\_\_\_\_

Time Received: \_\_\_\_\_

# Hernando County School Board

## CODE OF CIVILITY

The education of our children depends on the ability of the community, parents and staff to share responsibilities, meaningful communication and welcomed participation. Civility reflects the ability of each person to affirm the collective worth of being respectful.

With that, all persons attending or speaking at a school board meeting shall:

- Listen carefully and respectfully
- Not use any offensive gestures, language or profanity
- Not use any threatening words or actions
- Not display any disruptive behaviors, temper or insulting/demeaning words
- Treat others as they would like to be treated
- Never bully, harass or abuse others

\*Any lack of civility by any person will result in that person being directed by the Superintendent, or Chairperson, to leave the premises. Failure to follow a directive will result in law enforcement assistance.

Note: The Board typically does not respond to remarks or questions made during citizen input. While no immediate action will be taken by the Board, the Superintendent may follow up the inquiries/comments by directing staff to intervene.



# Hernando School District

## Final Public Budget Hearing

---

**Agenda Item # 5. 26-3286**

9/9/2025

---

### **Title and Board Action Requested**

Adoption of the Final Millage Rates for the Fiscal Year 2025-2026

### **Executive Summary**

The Chief Financial Officer, on behalf of the Superintendent of Schools, hereby requests the Board's approval to adopt the final millage rates.

The Florida Legislature enacted statutes known as Truth in Millage (TRIM). TRIM statutes dictate the form and placement of the budget advertisements, as well as the order of business during public meetings.

The District's TRIM advertisement was published in the Tampa Tribune, a local newspaper of general distribution on Sunday, July 27, 2025. The 1st Public Hearing was held on Tuesday, July 29, 2025, when the Board approved the Tentative Millage Rates.

During this 2nd Public Hearing, prior to the adoption of the 2025-2026 Budget, the Board must adopt the final millage rates.

The proposed millage to be levied by the district is 6.2650 mills which is 2.62% more than the rolled back rate. These rates will be set and certified to the Hernando County Property Appraiser and to the Florida Department of Revenue adopting Resolution #R26-003.

### **My Contact**

Joyce McIntyre  
Chief Financial Officer  
(352) 797-7004 Ext. 70-438

Dionne Makinson  
Coordinator of Finance  
(352) 797-7004 Ext. 70-417

### **2023-28 Strategic Focus Area**

Priority 5: Fiscal Transparency and Capital Planning

### **Financial Impact**

See attached Resolution R26-003

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.

Please return completed form to:  
Florida Department of Education  
Office of Funding & Financial Reporting  
325 West Gaines Street, Room 814  
Tallahassee, Florida 32399-0400  
Or email to: [OFFRSubmissions@fldoe.org](mailto:OFFRSubmissions@fldoe.org)

FLORIDA DEPARTMENT OF EDUCATION  
RESOLUTION DETERMINING  
REVENUES AND MILLAGES LEVIED  
RESOLUTION R26-003

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF HERNANDO COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026.

WHEREAS, section 1011.04, Florida Statutes (F.S.), requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, s. 1011.71, F.S., provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>20,899,811,174</u>	Required Local Effort	\$ <u>60,532,542</u>	<u>3.0170</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ <u>0</u>	<u>      </u> mills s. 1011.62(4)(c), F.S.
	Total Required Millage	\$ <u>60,532,542</u>	<u>3.0170</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>20,899,811,174</u>	Discretionary Operating	\$ <u>15,007,737</u>	<u>0.7480</u> mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>20,899,811,174</u>	Additional Operating	\$ <u>20,063,819</u>	<u>1.0000</u> mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$ <u>0</u>	<u>      </u> mills s. 1011.73(1), F.S.

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>20,899,811,174</u>	Local Capital Improvement	\$ <u>30,095,729</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u>          </u> mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>                                </u>	<u>  </u>	\$ <u>                                </u>	<u>          </u> mills s. 1010.40, F.S.
	<u>  </u>	\$ <u>                                </u>	<u>          </u> mills s. 1011.74, F.S.
	<u>  </u>	\$ <u>                                </u>	<u>          </u> mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 2.62 PERCENT.

STATE OF FLORIDA

COUNTY OF HERNANDO

I, Ray Pinder, superintendent of schools and ex-officio secretary of the District School Board of Hernando County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Hernando County, Florida, on September 9, 2025.

\_\_\_\_\_  
Signature of District School Superintendent

\_\_\_\_\_  
Date of Signature

Note: Copies of this resolution shall be submitted to the Florida Department of Education at [OFFRSubmissions@fldoe.org](mailto:OFFRSubmissions@fldoe.org), or Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

**A. Item Currently Budgeted -**

Account Name		<u>No Financial Impact</u>										
Account Number												
		Fund		Function		Object		Cost Center		Project		Sub Project
Original Approved Budget	+	Budget Amendments	-	Expenditures / Encumbrances To Date	=	Current Available Budget	-	Present Request	=	Remaining Balance Available		
\$		\$		\$		\$		\$		\$		

Account Name												
Account Number												
		Fund		Function		Object		Cost Center		Project		Sub Project
Original Approved Budget	+	Budget Amendments	-	Expenditures / Encumbrances To Date	=	Current Available Budget	-	Present Request	=	Remaining Balance Available		
\$		\$		\$		\$		\$		\$		

**B. Item Currently Not Budgeted -\*\***

Funding Source												
Account Name												
Account Number		Fund		Function		Object		Cost Center		Project		Sub Project
Amount	\$											

Funding Source												
Account Name												
Account Number		Fund		Function		Object		Cost Center		Project		Sub Project
Amount	\$											

**C. History**

Check one:

Prior Year Budget: ☐New for Current Year: ☐

Prior Year Approved Budget: \$

Prior Year Actual Spent: \$

**\*\* WHEN ITEM NOT CURRENTLY BUDGETED IS APPROVED BY THE SCHOOL BOARD, THIS WILL SERVE AS THE BUDGET AMENDMENT\*\***





# Hernando School District

## Final Public Budget Hearing

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**Agenda Item # \*6. 26-3287**

9/9/2025

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**Title and Board Action Requested**

Adopt the 2025-2026 Proposed Final Budget, Resolution #R26-004

**Executive Summary**

The Chief Financial Officer, on behalf of the Superintendent of Schools, hereby requests the Board's approval for the 2025-2026 Proposed Final Budget for the Hernando County School District.

**My Contact**

Joyce McIntyre  
Chief Financial Officer  
(352) 797-7004 Ext. 70-438

**2023-28 Strategic Focus Area**

Priority 5: Fiscal Transparency and Capital Planning

**Financial Impact**

See attached Resolution R26-004  
ESE 139

If expenditure is not currently budgeted, this will serve as the budget amendment when Board approved. If the agenda item includes the purchase of goods or services, the funds requested are an anticipated amount and may fluctuate depending on such factors as current market conditions, product availability, additional funding sources, and the needs of the District. Should the actual cost exceed the anticipated amount, the Board approves the additional cost, after review by the superintendent, but not in excess of the funds available in the site's approved annual budget.

**Resolution Number #R26-004**

**A RESOLUTION OF THE HERNANDO COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET  
FOR FISCAL YEAR 2025-2026**

WHEREAS, in Resolution #R26-003 the School Board of Hernando County, Florida, did pursuant to Chapters 200 and 1011, Florida Statutes approve millage rates for the fiscal year July 1, 2025, to June 30, 2026; and

WHEREAS, The School Board of Hernando County has set forth in the final budget the appropriations and revenue estimates for fiscal year 2025-2026; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Hernando County School Board adopted the final budget in the amount of \$511,506,763 for fiscal year 2025-2026.

**NOW THEREFORE, IT BE RESOLVED:**

That the attached budget of the Hernando County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Hernando County as the final budget for the categories indicated for the fiscal year July 1, 2025 – June 30, 2026.

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Shannon Rodriguez  
School Board Chairperson

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**Fiscal Year 2025-26**

**SECTION I. ASSESSMENT AND MILLAGE LEVIES**

**Page 1**

A. Certified Taxable Value of Property in County by Property Appraiser			20,899,811,174.00
B. Millage Levies on Nonexempt Property:			
	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0170		3.0170
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating		1.0000	1.0000
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.2650	1.0000	6.2650

ESE 139

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION II. GENERAL FUND - FUND 100**

**Page 2**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	319,975.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	319,975.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	878,781.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	164,538.00
Total Federal Through State and Local	3200	1,043,319.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	113,462,859.00
Workforce Development	3315	779,303.00
Workforce Development Capitalization Incentive Grant	3316	1,949,618.00
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	85,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	22,524,709.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	30,579.00
Preschool Projects	3372	1,169,450.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	23,330.00
Total State	3300	140,024,848.00
<i>LOCAL:</i>		
Required Local Effort and Nonvoted Operating Tax	3411	75,540,277.00
District Voted Additional Operating Tax	3414	20,063,819.00
Tax Redemptions	3421	5,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	139,500.00
Investment Income	3430	2,098,723.00
Gifts, Grants and Bequests	3440	151.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	3,780.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	1,671,913.16
Total Local	3400	99,523,163.16
<b>TOTAL ESTIMATED REVENUES</b>		<b>240,911,305.16</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	4,061,989.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	4,061,989.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>4,061,989.00</b>
Fund Balance, July 1, 2025	2800	34,607,087.00
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>279,580,381.16</b>

DISTRICT SCHOOL BOARD OF HERNANDO COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200
Instruction	5000	149,275,940.86	98,415,308.85	33,717,430.71
Student Support Services	6100	15,060,857.87	7,335,311.67	2,667,181.51
Instructional Media Services	6200	1,869,104.42	1,158,623.40	438,712.51
Instruction and Curriculum Development Services	6300	5,685,894.35	4,055,132.56	1,428,106.11
Instructional Staff Training Services	6400	1,297,122.06	894,294.43	326,297.63
Instruction-Related Technology	6500	545,646.70	365,080.31	180,566.39
Board	7100	789,816.47	229,705.00	164,809.07
General Administration	7200	2,164,272.11	1,471,002.50	444,941.61
School Administration	7300	15,784,223.48	11,570,565.47	4,121,434.49
Facilities Acquisition and Construction	7400	1,076,463.96	609,824.40	212,839.56
Fiscal Services	7500	1,150,623.75	707,352.80	225,878.77
Food Service	7600			
Central Services	7700	4,196,636.71	2,078,179.56	754,614.44
Student Transportation Services	7800	9,552,807.79	4,922,273.44	2,273,918.35
Operation of Plant	7900	21,703,736.91	7,208,040.98	2,796,799.53
Maintenance of Plant	8100	8,507,596.51	3,408,425.21	1,296,336.30
Administrative Technology Services	8200	5,360,402.05	1,468,295.40	534,535.68
Community Services	9100	17,100.00	15,680.00	
Debt Service	9200			
Other Capital Outlay	9300			
<b>TOTAL APPROPRIATIONS</b>		<b>244,038,246.00</b>	<b>145,913,095.98</b>	<b>51,584,402.66</b>
<b>OTHER FINANCING USES:</b>				
<i>Transfers Out: (Function 9700)</i>				
To Debt Service Funds	920	1,256,457.00		
To Capital Projects Funds	930			
To Special Revenue Funds	940			
To Permanent Funds	960			
To Internal Service Funds	970			
To Enterprise Funds	990			
Total Transfers Out	9700	1,256,457.00		
<b>TOTAL OTHER FINANCING USES</b>		<b>1,256,457.00</b>		
Nonspendable Fund Balance, June 30, 2026	2710	1,322,657.00		
Restricted Fund Balance, June 30, 2026	2720	10,444,504.00		
Committed Fund Balance, June 30, 2026	2730			
Assigned Fund Balance, June 30, 2026	2740	9,903,086.00		
Unassigned Fund Balance, June 30, 2026	2750	12,615,431.00		
<b>TOTAL ENDING FUND BALANCE</b>	<b>2700</b>	<b>34,285,678.00</b>		
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		<b>279,580,381.00</b>		

Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
6,768,949.92		8,830,266.49	1,512,005.85	31,979.04
54,466.41		4,992,780.28		11,118.00
256,208.51		7,240.00	3,600.00	4,720.00
148,175.68		51,680.00		2,800.00
47,160.00		5,920.00		23,450.00
357,650.40		1,752.00		35,900.00
175,768.00		24,080.00		48,480.00
13,350.72		3,680.00		75,192.80
			800.00	253,000.00
124,692.18		8,184.00		84,516.00
1,259,630.71		55,480.00	160.00	48,572.00
414,400.00	964,800.00	708,000.00	269,000.00	416.00
4,779,711.60	6,021,000.00	453,828.80	184,676.00	259,680.00
2,411,800.00	169,600.00	1,163,555.00	53,200.00	4,680.00
410,672.34		10,400.00	2,935,658.63	840.00
		1,420.00		
17,222,636.47	7,155,400.00	16,318,266.57	4,959,100.48	885,343.84

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410**

**Page 4**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	18,446,000.00
USDA-Donated Commodities	3265	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	18,446,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	86,000.00
School Lunch Supplement	3338	108,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	194,000.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	472,499.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	472,499.00
<b>TOTAL ESTIMATED REVENUES</b>		19,112,499.00
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2025	2800	11,775,503.00
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		30,888,002.00

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -**  
**FUND 410 (Continued)**

Page 5

<b>APPROPRIATIONS</b>	<b>Account Number</b>	
<i>Food Services: (Function 7600)</i>		
Salaries	100	5,240,658.65
Employee Benefits	200	2,969,915.35
Purchased Services	300	722,203.00
Energy Services	400	314,500.00
Materials and Supplies	500	10,803,500.00
Capital Outlay	600	330,000.00
Other	700	250,000.00
Capital Outlay (Function 9300)	600	
<b>TOTAL APPROPRIATIONS</b>		20,630,777.00
<b>OTHER FINANCING USES:</b>		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
<b>TOTAL OTHER FINANCING USES</b>		
Nonspendable Fund Balance, June 30, 2026	2710	
Restricted Fund Balance, June 30, 2026	2720	
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	10,257,225.00
Unassigned Fund Balance, June 30, 2026	2750	
<b>TOTAL ENDING FUND BALANCE</b>	2700	10,257,225.00
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		30,888,002.00



**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420**

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	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	314,678.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	477,339.45
Teacher and Principal Training and Recruiting - Title II, Part A	3225	1,365,819.92
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	9,755,369.38
Elementary and Secondary Education Act, Title I	3240	8,238,280.00
Language Instruction - Title III	3241	145,648.44
Twenty-First Century Schools - Title IV	3242	812,874.02
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	154,190.79
Total Federal Through State And Local	3200	21,264,200.00
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		21,264,200.00
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2025	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		21,264,200.00

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)**

<b>APPROPRIATIONS</b>	<b>Account Number</b>	<b>Totals</b>	<b>Salaries 100</b>
Instruction	5000	11,540,053.75	4,938,252.05
Student Support Services	6100	3,309,317.88	2,048,645.67
Instructional Media Services	6200		
Instruction and Curriculum Development Services	6300	3,659,358.97	2,361,181.38
Instructional Staff Training Services	6400	1,638,748.35	709,739.95
Instruction-Related Technology	6500	200,838.00	122,360.00
Board	7100		
General Administration	7200	836,577.64	
School Administration	7300		
Facilities Acquisition and Construction	7400		
Fiscal Services	7500		
Food Services	7600		
Central Services	7700		
Student Transportation Services	7800	68,833.45	21,756.56
Operation of Plant	7900	5,288.55	3,500.00
Maintenance of Plant	8100	5,183.41	
Administrative Technology Services	8200		
Community Services	9100		
Other Capital Outlay	9300		
<b>TOTAL APPROPRIATIONS</b>		21,264,200.00	10,205,435.61
<b>OTHER FINANCING USES:</b>			
<i>Transfers Out: (Function 9700)</i>			
To General Fund	910		
To Debt Service Funds	920		
To Capital Projects Funds	930		
Interfund	950		
To Permanent Funds	960		
To Internal Service Funds	970		
To Enterprise Funds	990		
Total Transfers Out	9700		
<b>TOTAL OTHER FINANCING USES</b>			
Nonspendable Fund Balance, June 30, 2026	2710		
Restricted Fund Balance, June 30, 2026	2720		
Committed Fund Balance, June 30, 2026	2730		
Assigned Fund Balance, June 30, 2026	2740		
Unassigned Fund Balance, June 30, 2026	2750		
<b>TOTAL ENDING FUND BALANCE</b>	2700		
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		21,264,200.00	

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Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
2,604,828.58	2,021,144.36		1,019,175.04	757,419.04	199,234.68
862,254.91	171,863.52		149,629.72	42,208.06	34,716.00
1,095,131.13	99,107.00		78,775.48	7,663.98	17,500.00
270,873.57	492,367.40		52,920.32	315.11	112,532.00
78,478.00					
					836,577.64
5,484.89	19,492.00	21,600.00			500.00
788.55		1,000.00			
			1,859.41	3,324.00	
4,917,839.63	2,803,974.28	22,600.00	1,302,359.97	810,930.19	1,201,060.32

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL  
EMERGENCY RELIEF (ESSER) - FUND 441**

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<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2025	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (Continued)**

<b>APPROPRIATIONS</b>	<b>Account Number</b>	<b>Totals</b>	<b>Salaries 100</b>	<b>Employee Benefits 200</b>
Instruction	5000			
Student Support Services	6100			
Instructional Media Services	6200			
Instruction and Curriculum Development Services	6300			
Instructional Staff Training Services	6400			
Instruction-Related Technology	6500			
Board	7100			
General Administration	7200			
School Administration	7300			
Facilities Acquisition and Construction	7400			
Fiscal Services	7500			
Food Services	7600			
Central Services	7700			
Student Transportation Services	7800			
Operation of Plant	7900			
Maintenance of Plant	8100			
Administrative Technology Services	8200			
Community Services	9100			
Other Capital Outlay	9300			
<b>TOTAL APPROPRIATIONS</b>				
<b>OTHER FINANCING USES:</b>				
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910			
To Debt Service Funds	920			
To Capital Projects Funds	930			
Interfund	950			
To Permanent Funds	960			
To Internal Service Funds	970			
To Enterprise Funds	990			
Total Transfers Out	9700			
<b>TOTAL OTHER FINANCING USES</b>				
Nonspendable Fund Balance, June 30, 2026	2710			
Restricted Fund Balance, June 30, 2026	2720			
Committed Fund Balance, June 30, 2026	2730			
Assigned Fund Balance, June 30, 2026	2740			
Unassigned Fund Balance, June 30, 2026	2750			
<b>TOTAL ENDING FUND BALANCE</b>	2700			
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>				

Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT  
RELIEF (INCLUDING GEER) - FUND 442**

Page 10

	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2025	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (Continued)**

<b>APPROPRIATIONS</b>	<b>Account Number</b>	<b>Totals</b>	<b>Salaries 100</b>	<b>Employee Benefits 200</b>
Instruction	5000			
Student Support Services	6100			
Instructional Media Services	6200			
Instruction and Curriculum Development Services	6300			
Instructional Staff Training Services	6400			
Instruction-Related Technology	6500			
Board	7100			
General Administration	7200			
School Administration	7300			
Facilities Acquisition and Construction	7400			
Fiscal Services	7500			
Food Services	7600			
Central Services	7700			
Student Transportation Services	7800			
Operation of Plant	7900			
Maintenance of Plant	8100			
Administrative Technology Services	8200			
Community Services	9100			
Other Capital Outlay	9300			
<b>TOTAL APPROPRIATIONS</b>				
<b>OTHER FINANCING USES:</b>				
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910			
To Debt Service Funds	920			
To Capital Projects Funds	930			
Interfund	950			
To Permanent Funds	960			
To Internal Service Funds	970			
To Enterprise Funds	990			
Total Transfers Out	9700			
<b>TOTAL OTHER FINANCING USES</b>				
Nonspendable Fund Balance, June 30, 2026	2710			
Restricted Fund Balance, June 30, 2026	2720			
Committed Fund Balance, June 30, 2026	2730			
Assigned Fund Balance, June 30, 2026	2740			
Unassigned Fund Balance, June 30, 2026	2750			
<b>TOTAL ENDING FUND BALANCE</b>	2700			
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>				



Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL**  
**EMERGENCY RELIEF II (ESSER II) - FUND 443**

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	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2025	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) -**

<b>APPROPRIATIONS</b>	<b>Account Number</b>	<b>Totals</b>	<b>Salaries 100</b>	<b>Employee Benefits 200</b>
Instruction	5000			
Student Support Services	6100			
Instructional Media Services	6200			
Instruction and Curriculum Development Services	6300			
Instructional Staff Training Services	6400			
Instruction-Related Technology	6500			
Board	7100			
General Administration	7200			
School Administration	7300			
Facilities Acquisition and Construction	7400			
Fiscal Services	7500			
Food Services	7600			
Central Services	7700			
Student Transportation Services	7800			
Operation of Plant	7900			
Maintenance of Plant	8100			
Administrative Technology Services	8200			
Community Services	9100			
Other Capital Outlay	9300			
<b>TOTAL APPROPRIATIONS</b>				
<b>OTHER FINANCING USES:</b>				
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910			
To Debt Service Funds	920			
To Capital Projects Funds	930			
Interfund	950			
To Permanent Funds	960			
To Internal Service Funds	970			
To Enterprise Funds	990			
Total Transfers Out	9700			
<b>TOTAL OTHER FINANCING USES</b>				
Nonspendable Fund Balance, June 30, 2026	2710			
Restricted Fund Balance, June 30, 2026	2720			
Committed Fund Balance, June 30, 2026	2730			
Assigned Fund Balance, June 30, 2026	2740			
Unassigned Fund Balance, June 30, 2026	2750			
<b>TOTAL ENDING FUND BALANCE</b>	2700			
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>				

**FUND 443 (Continued)**

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Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT  
RELIEF (INCLUDING GEER II) - FUND 444**

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	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2025	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

DISTRICT SCHOOL BOARD OF HERNANDO COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200
Instruction	5000			
Student Support Services	6100			
Instructional Media Services	6200			
Instruction and Curriculum Development Services	6300			
Instructional Staff Training Services	6400			
Instruction-Related Technology	6500			
Board	7100			
General Administration	7200			
School Administration	7300			
Facilities Acquisition and Construction	7400			
Fiscal Services	7500			
Food Services	7600			
Central Services	7700			
Student Transportation Services	7800			
Operation of Plant	7900			
Maintenance of Plant	8100			
Administrative Technology Services	8200			
Community Services	9100			
Other Capital Outlay	9300			
<b>TOTAL APPROPRIATIONS</b>				
<b>OTHER FINANCING USES:</b>				
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910			
To Debt Service Funds	920			
To Capital Projects Funds	930			
Interfund	950			
To Permanent Funds	960			
To Internal Service Funds	970			
To Enterprise Funds	990			
Total Transfers Out	9700			
<b>TOTAL OTHER FINANCING USES</b>				
Nonspendable Fund Balance, June 30, 2026	2710			
Restricted Fund Balance, June 30, 2026	2720			
Committed Fund Balance, June 30, 2026	2730			
Assigned Fund Balance, June 30, 2026	2740			
Unassigned Fund Balance, June 30, 2026	2750			
<b>TOTAL ENDING FUND BALANCE</b>	2700			
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>				

Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL**  
**EMERGENCY RELIEF III (ESSER III) - FUND 445**

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<b>ESTIMATED REVENUES</b>	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2025	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		



**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) -**

<b>APPROPRIATIONS</b>	<b>Account Number</b>	<b>Totals</b>	<b>Salaries 100</b>	<b>Employee Benefits 200</b>
Instruction	5000			
Student Support Services	6100			
Instructional Media Services	6200			
Instruction and Curriculum Development Services	6300			
Instructional Staff Training Services	6400			
Instruction-Related Technology	6500			
Board	7100			
General Administration	7200			
School Administration	7300			
Facilities Acquisition and Construction	7400			
Fiscal Services	7500			
Food Services	7600			
Central Services	7700			
Student Transportation Services	7800			
Operation of Plant	7900			
Maintenance of Plant	8100			
Administrative Technology Services	8200			
Community Services	9100			
Other Capital Outlay	9300			
<b>TOTAL APPROPRIATIONS</b>				
<b>OTHER FINANCING USES:</b>				
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910			
To Debt Service Funds	920			
To Capital Projects Funds	930			
Interfund	950			
To Permanent Funds	960			
To Internal Service Funds	970			
To Enterprise Funds	990			
Total Transfers Out	9700			
<b>TOTAL OTHER FINANCING USES</b>				
Nonspendable Fund Balance, June 30, 2026	2710			
Restricted Fund Balance, June 30, 2026	2720			
Committed Fund Balance, June 30, 2026	2730			
Assigned Fund Balance, June 30, 2026	2740			
Unassigned Fund Balance, June 30, 2026	2750			
<b>TOTAL ENDING FUND BALANCE</b>	2700			
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>				

**FUND 445 (Continued)**

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**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF -  
FUND 446**

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<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2025	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

DISTRICT SCHOOL BOARD OF HERNANDO COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200
Instruction	5000			
Student Support Services	6100			
Instructional Media Services	6200			
Instruction and Curriculum Development Services	6300			
Instructional Staff Training Services	6400			
Instruction-Related Technology	6500			
Board	7100			
General Administration	7200			
School Administration	7300			
Facilities Acquisition and Construction	7400			
Fiscal Services	7500			
Food Services	7600			
Central Services	7700			
Student Transportation Services	7800			
Operation of Plant	7900			
Maintenance of Plant	8100			
Administrative Technology Services	8200			
Community Services	9100			
Other Capital Outlay	9300			
<b>TOTAL APPROPRIATIONS</b>				
<b>OTHER FINANCING USES:</b>				
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910			
To Debt Service Funds	920			
To Capital Projects Funds	930			
Interfund	950			
To Permanent Funds	960			
To Internal Service Funds	970			
To Enterprise Funds	990			
Total Transfers Out	9700			
<b>TOTAL OTHER FINANCING USES</b>				
Nonspendable Fund Balance, June 30, 2026	2710			
Restricted Fund Balance, June 30, 2026	2720			
Committed Fund Balance, June 30, 2026	2730			
Assigned Fund Balance, June 30, 2026	2740			
Unassigned Fund Balance, June 30, 2026	2750			
<b>TOTAL ENDING FUND BALANCE</b>	2700			
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>				

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**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490**

**Page 20**

	Account Number	
<b>ESTIMATED REVENUES</b>		
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>	3000	
<b>OTHER FINANCING SOURCES</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2025	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)**

<b>APPROPRIATIONS</b>	<b>Account Number</b>	<b>Totals</b>	<b>Salaries 100</b>	<b>Employee Benefits 200</b>
Instruction	5000			
Student Support Services	6100			
Instructional Media Services	6200			
Instruction and Curriculum Development Services	6300			
Instructional Staff Training Services	6400			
Instruction-Related Technology	6500			
Board	7100			
General Administration	7200			
School Administration	7300			
Facilities Acquisition and Construction	7400			
Fiscal Services	7500			
Food Services	7600			
Central Services	7700			
Student Transportation Services	7800			
Operation of Plant	7900			
Maintenance of Plant	8100			
Administrative Technology Services	8200			
Community Services	9100			
Other Capital Outlay	9300			
<b>TOTAL APPROPRIATIONS</b>				
<b>OTHER FINANCING USES:</b>				
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910			
To Debt Service Funds	920			
To Capital Projects Funds	930			
Interfund	950			
To Permanent Funds	960			
To Internal Service Funds	970			
To Enterprise Funds	990			
Total Transfers Out	9700			
<b>TOTAL OTHER FINANCING USES</b>				
Nonspendable Fund Balance, June 30, 2026	2710			
Restricted Fund Balance, June 30, 2026	2720			
Committed Fund Balance, June 30, 2026	2730			
Assigned Fund Balance, June 30, 2026	2740			
Unassigned Fund Balance, June 30, 2026	2750			
<b>TOTAL ENDING FUND BALANCE</b>	2700			
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>				

Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700



**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION XII. DEBT SERVICE FUNDS**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	<b>Totals</b>	<b>210 SBE/COBI Bonds</b>	<b>220 Special Act Bonds</b>
<i>FEDERAL DIRECT SOURCES:</i>				
Miscellaneous Federal Direct	3199			
Total Federal Direct Sources	3100			
<i>FEDERAL THROUGH STATE AND LOCAL:</i>				
Miscellaneous Federal Through State	3299			
Total Federal Through State and Local	3200			
<i>STATE SOURCES:</i>				
CO&DS Withheld for SBE/COBI Bonds	3322	76,000.00	76,000.00	
SBE/COBI Bond Interest	3326	19,700.00	19,700.00	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	203,850.00		203,850.00
Total State Sources	3300	299,550.00	95,700.00	203,850.00
<i>LOCAL SOURCES:</i>				
District Debt Service Taxes	3412			
County Local Sales Tax	3418			
School District Local Sales Tax	3419			
Tax Redemptions	3421			
Excess Fees	3423			
Investment Income	3430			
Gifts, Grants and Bequests	3440			
Other Miscellaneous Local Sources	3495			
Total Local Sources	3400			
<b>TOTAL ESTIMATED REVENUES</b>		299,550.00	95,700.00	203,850.00
<b>OTHER FINANCING SOURCES:</b>				
Issuance of Bonds	3710			
Loans	3720			
Proceeds of Lease-Purchase Agreements	3750			
Premium on Long-term Debt	3790			
<i>Transfers In:</i>				
From General Fund	3610	1,256,457.00		
From Capital Projects Funds	3630	1,131,515.00		
From Special Revenue Funds	3640			
Interfund (Debt Service Only)	3650			
From Permanent Funds	3660			
From Internal Service Funds	3670			
From Enterprise Funds	3690			
Total Transfers In	3600	2,387,972.00		
<b>TOTAL OTHER FINANCING SOURCES</b>		2,387,972.00		
Fund Balance, July 1, 2025	2800	7,877,193.00	13,763.23	335,794.51
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		10,564,715.00	109,463.23	539,644.51



**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION XII. DEBT SERVICE FUNDS (Continued)**

<b>APPROPRIATIONS</b>	<b>Account Number</b>	<b>Totals</b>	<b>210 SBE/COBI Bonds</b>	<b>220 Special Act Bonds</b>
<i>Debt Service: (Function 9200)</i>				
Redemption of Principal	710	7,235,327.00	76,000.00	95,000.00
Interest	720	2,971,880.00	19,200.00	105,350.00
Dues and Fees	730	7,950.26	500.00	3,500.00
Other Debt Service	791			
<b>TOTAL APPROPRIATIONS</b>	9200	10,215,157.26	95,700.00	203,850.00
<b>OTHER FINANCING USES:</b>				
Payments to Refunding Escrow Agent (Function 9299)	760			
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910			
To Capital Projects Funds	930			
To Special Revenue Funds	940			
Interfund (Debt Service Only)	950			
To Permanent Funds	960			
To Internal Service Funds	970			
To Enterprise Funds	990			
Total Transfers Out	9700			
<b>TOTAL OTHER FINANCING USES</b>				
Nonspendable Fund Balance, June 30, 2026	2710			
Restricted Fund Balance, June 30, 2026	2720	349,557.74	13,763.23	335,794.51
Committed Fund Balance, June 30, 2026	2730			
Assigned Fund Balance, June 30, 2026	2740			
Unassigned Fund Balance, June 30, 2026	2750			
<b>TOTAL ENDING FUND BALANCES</b>	2700	349,557.74	13,763.23	335,794.51
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		10,564,715.00	109,463.23	539,644.51



**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION XIII. CAPITAL PROJECTS FUNDS**

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans
<i>FEDERAL DIRECT SOURCES:</i>					
Miscellaneous Federal Direct	3199				
Total Federal Direct Sources	3100				
<i>FEDERAL THROUGH STATE AND LOCAL:</i>					
Miscellaneous Federal Through State	3299				
Total Federal Through State and Local	3200				
<i>STATE SOURCES:</i>					
CO&DS Distributed	3321				
Interest on Undistributed CO&DS	3325				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341				
State Through Local	3380				
Public Education Capital Outlay (PECO)	3391				
Classrooms First Program	3392				
SMART Schools Small County Assistance Program	3395				
Class Size Reduction Capital Outlay	3396				
Charter School Capital Outlay Funding	3397	253,000.00			
Other Miscellaneous State Revenues	3399	408,804.00		65,000.00	
Total State Sources	3300	661,804.00		65,000.00	
<i>LOCAL SOURCES:</i>					
District Local Capital Improvement Tax	3413	30,095,728.00			
District Voted Additional Capital Improvement Tax	3415				
County Local Sales Tax	3418				
School District Local Sales Tax	3419	18,000,000.00			
Tax Redemptions	3421				
Investment Income	3430	3,301,000.00		1,000.00	
Gifts, Grants and Bequests	3440				
Miscellaneous Local Sources	3490	9,000,000.00			
Impact Fees	3496				
Refunds of Prior Year's Expenditures	3497				
Total Local Sources	3400	60,396,728.00		1,000.00	
<b>TOTAL ESTIMATED REVENUES</b>		61,058,532.00		66,000.00	
<b>OTHER FINANCING SOURCES</b>					
Issuance of Bonds	3710				
Loans	3720				
Sale of Capital Assets	3730				
Loss Recoveries	3740				
Proceeds of Lease-Purchase Agreements	3750				
Proceeds from Special Facility Construction Account	3770				
<i>Transfers In:</i>					
From General Fund	3610				
From Debt Service Funds	3620				
From Special Revenue Funds	3640				
Interfund (Capital Projects Only)	3650				
From Permanent Funds	3660				
From Internal Service Funds	3670				
From Enterprise Funds	3690				
Total Transfers In	3600				
<b>TOTAL OTHER FINANCING SOURCES</b>					
Fund Balance, July 1, 2025	2800	108,150,935.00		147,201.00	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		169,209,467.00		213,201.00	



**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)**

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans
<i>Appropriations: (Functions 7400/9200)</i>					
Library Books (New Libraries)	610				
Audiovisual Materials	620				
Buildings and Fixed Equipment	630				
Furniture, Fixtures and Equipment	640	837,855.00			
Motor Vehicles (Including Buses)	650	1,000,000.00			
Land	660				
Improvements Other Than Buildings	670	689,604.00		30,000.00	
Remodeling and Renovations	680	31,678,500.00			
Computer Software	690	380,620.00			
Charter School Local Capital Improvement	793	12,765.00			
Charter School Capital Outlay Sales Tax	795				
Redemption of Principal	710				
Interest	720				
Dues and Fees	730				
<b>TOTAL APPROPRIATIONS</b>		34,599,344.00		30,000.00	
<b>OTHER FINANCING USES:</b>					
<i>Transfers Out: (Function 9700)</i>					
To General Fund	910	4,061,989.00			
To Debt Service Funds	920	1,131,515.00			
To Special Revenue Funds	940				
Interfund (Capital Projects Only)	950				
To Permanent Funds	960				
To Internal Service Funds	970				
To Enterprise Funds	990				
Total Transfers Out	9700	5,193,504.00			
<b>TOTAL OTHER FINANCING USES</b>		5,193,504.00			
Nonspendable Fund Balance, June 30, 2026	2710				
Restricted Fund Balance, June 30, 2026	2720	129,416,619.00		183,201.00	
Committed Fund Balance, June 30, 2026	2730				
Assigned Fund Balance, June 30, 2026	2740				
Unassigned Fund Balance, June 30, 2026	2750				
<b>TOTAL ENDING FUND BALANCES</b>	2700	129,416,619.00		183,201.00	
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		169,209,467.00		213,201.00	

340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
			837,855.00			
			1,000,000.00			
					659,604.00	
			6,500.00		31,672,000.00	
			380,620.00			
			12,765.00			
			2,237,740.00		32,331,604.00	
253,000.00			3,808,989.00			
			1,131,515.00			
253,000.00			4,940,504.00			
253,000.00			4,940,504.00			
		4,320,043.00	68,534,625.00		56,378,750.00	
		4,320,043.00	68,534,625.00		56,378,750.00	
253,000.00		4,320,043.00	75,712,869.00		88,710,354.00	



**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION XIV. PERMANENT FUNDS - FUND 000****Page 26**

	Account Number	
<b>ESTIMATED REVENUES</b>		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2025	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)**

<b>APPROPRIATIONS</b>	<b>Account Number</b>	<b>Totals</b>	<b>Salaries 100</b>	<b>Employee Benefits 200</b>
Instruction	5000			
Student Support Services	6100			
Instructional Media Services	6200			
Instruction and Curriculum Development Services	6300			
Instructional Staff Training Services	6400			
Instruction-Related Technology	6500			
Board	7100			
General Administration	7200			
School Administration	7300			
Facilities Acquisition and Construction	7400			
Fiscal Services	7500			
Central Services	7700			
Student Transportation Services	7800			
Operation of Plant	7900			
Maintenance of Plant	8100			
Administrative Technology Services	8200			
Community Services	9100			
Debt Service	9200			
Other Capital Outlay	9300			
<b>TOTAL APPROPRIATIONS</b>				
<b>OTHER FINANCING USES:</b>				
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910			
To Debt Service Funds	920			
To Capital Projects Funds	930			
To Special Revenue Funds	940			
To Internal Service Funds	970			
To Enterprise Funds	990			
Total Transfers Out	9700			
<b>TOTAL OTHER FINANCING USES</b>				
Nonspendable Fund Balance, June 30, 2026	2710			
Restricted Fund Balance, June 30, 2026	2720			
Committed Fund Balance, June 30, 2026	2730			
Assigned Fund Balance, June 30, 2026	2740			
Unassigned Fund Balance, June 30, 2026	2750			
<b>TOTAL ENDING FUND BALANCE</b>	<b>2700</b>			
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>				

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**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION XV. ENTERPRISE FUNDS**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	<b>Totals</b>	<b>911 Self-Insurance Consortium</b>	<b>912 Self-Insurance Consortium</b>
<i>OPERATING REVENUES:</i>				
Charges for Services	3481			
Charges for Sales	3482			
Premium Revenue	3484			
Other Operating Revenues	3489			
Total Operating Revenues				
<i>NONOPERATING REVENUES:</i>				
Investment Income	3430			
Gifts, Grants and Bequests	3440			
Other Miscellaneous Local Sources	3495			
Loss Recoveries	3740			
Gain on Disposition of Assets	3780			
Total Nonoperating Revenues				
<i>Transfers In:</i>				
From General Fund	3610			
From Debt Service Funds	3620			
From Capital Projects Funds	3630			
From Special Revenue Funds	3640			
Interfund (Enterprise Funds Only)	3650			
From Permanent Funds	3660			
From Internal Service Funds	3670			
Total Transfers In	3600			
Net Position, July 1, 2025	2880			
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>				
<b>ESTIMATED EXPENSES</b>	<b>Object</b>			
<i>OPERATING EXPENSES: (Function 9900)</i>				
Salaries	100			
Employee Benefits	200			
Purchased Services	300			
Energy Services	400			
Materials and Supplies	500			
Capital Outlay	600			
Other (including Depreciation)	700			
Total Operating Expenses				
<i>NONOPERATING EXPENSES: (Function 9900)</i>				
Interest	720			
Loss on Disposition of Assets	810			
Total Nonoperating Expenses				
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910			
To Debt Service Funds	920			
To Capital Projects Funds	930			
To Special Revenue Funds	940			
Interfund Transfers (Enterprise Funds Only)	950			
To Permanent Funds	960			
To Internal Service Funds	970			
Total Transfers Out	9700			
Net Position, June 30, 2026	2780			
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>				



**DISTRICT SCHOOL BOARD OF HERNANDO COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2026**

**SECTION XVI. INTERNAL SERVICE FUNDS**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	<b>Totals</b>	<b>711 Self-Insurance</b>	<b>712 Self-Insurance</b>
<i>OPERATING REVENUES:</i>				
Charges for Services	3481			
Charges for Sales	3482			
Premium Revenue	3484			
Other Operating Revenues	3489			
Total Operating Revenues				
<i>NONOPERATING REVENUES:</i>				
Investment Income	3430			
Gifts, Grants and Bequests	3440			
Other Miscellaneous Local Sources	3495			
Loss Recoveries	3740			
Gain on Disposition of Assets	3780			
Total Nonoperating Revenues				
<i>Transfers In:</i>				
From General Fund	3610			
From Debt Service Funds	3620			
From Capital Projects Funds	3630			
From Special Revenue Funds	3640			
Interfund (Internal Service Funds Only)	3650			
From Permanent Funds	3660			
From Enterprise Funds	3690			
Total Transfers In	3600			
Net Position, July 1, 2025	2880			
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>				
<b>ESTIMATED EXPENSES</b>	<b>Object</b>			
<i>OPERATING EXPENSES: (Function 9900)</i>				
Salaries	100			
Employee Benefits	200			
Purchased Services	300			
Energy Services	400			
Materials and Supplies	500			
Capital Outlay	600			
Other (including Depreciation)	700			
Total Operating Expenses				
<i>NONOPERATING EXPENSES: (Function 9900)</i>				
Interest	720			
Loss on Disposition of Assets	810			
Total Nonoperating Expenses				
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910			
To Debt Service Funds	920			
To Capital Projects Funds	930			
To Special Revenue Funds	940			
Interfund Transfers (Internal Service Funds Only)	950			
To Permanent Funds	960			
To Enterprise Funds	990			
Total Transfers Out	9700			
Net Position, June 30, 2026	2780			
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>				

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