

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

**SECTION I. ASSESSMENT AND MILLAGE LEVIES**

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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

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

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

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<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)**

	Account Number	Totals	Salaries 100	Employee Benefits 200
<b>APPROPRIATIONS</b>				
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>		244,038,246.00	145,913,095.98	51,584,402.66
<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>		1,256,457.00		
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>	2700	34,285,678.00		
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		279,580,381.00		

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**

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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>		
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)**

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<b>APPROPRIATIONS</b>	Account Number	
<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	



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

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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 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**  
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**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)**

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

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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 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)**

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

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	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

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**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>				

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**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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