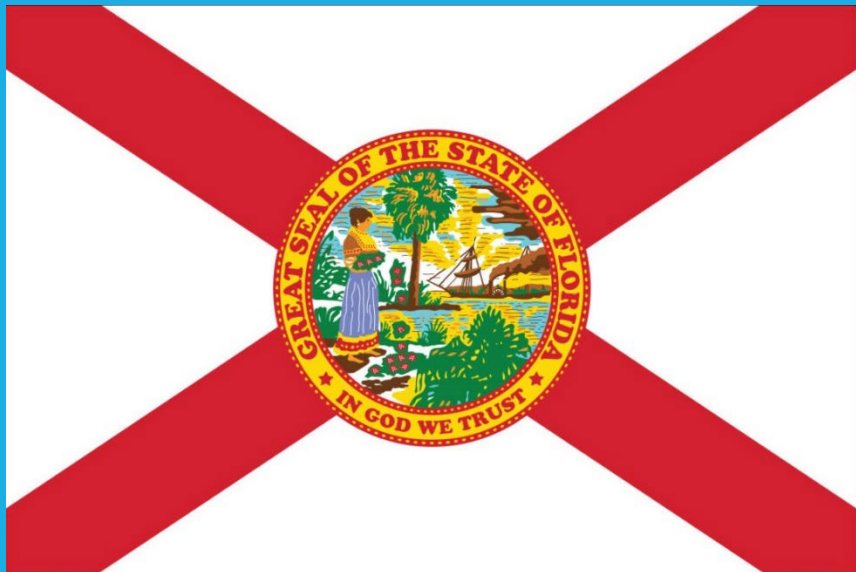


HERNANDO COUNTY BUDGET DISCUSSION



January 28, 2025



Office of Management & Budget (OMB)



BUDGET DEVELOPMENT IMPORTANT DATES

FY 2025-2026 (FY26)

- **January 28, 2026: Budget Calendar approval, Budget Direction and priorities.**
- **January 31, 2025: Budget Kickoff Meeting & Budget Entry Opens**
- **March 28, 2025: Department Budgets Due**
- **May 19th to 23rd, 2025: Department Budget Meetings (Shark Week)**
- **June 1, 2025: Constitutional Officer's Budgets Due**
- **June 24, 2025: Non-GF Budget Line-Item Review**
- **July 1, 2025: Certification of Taxable Property Values**
- **July 10, 2025: Recommended Budget & Workshop, GF Line-Item Review**
- **July 22, 2025: Maximum Millage Rates Set**
- **Mid-August: TRIM Notices Mailed**
- **September 11, 2025: 1st Public Hearing – Tentative Millage & Budget**
- **September 23, 2025: Final Public Hearing – Final Millage & Budget**
- **October 1, 2025: FY 2025-2026 (FY26) Begins**



BUDGET WORKSHOPS

FY 2025-2026 (FY26)

- **June 10, 2025: CIP Workshop**
- **June 24, 2025: Non-GF Line Item Review**
- **July 10, 2025: Budget Workshop, to include GF Line-item review**
- **August 12, 2025: Budget Workshop, if needed.**
- **September 11, 2025 (@ 5:01 p.m.): 1st Public Hearing to adopt proposed millage and budget**
- **September 23, 2025 (@ 5:01 p.m.): 2nd & Final Public Hearing to adopt proposed millage and budget**



GF RESERVE UPDATE

FY25 Reserves Balancing

[Edit Report](#)

View General Fund 0011 0012

Filters	EXPAND COLLAPSE		CURRENT FY24 BUDGET		ADOPTED-RECOMMENDED	
			FY2024		FY24 Adopted	
					2025 Budget	
Customize your view by adding filters	>	5909910 - BUDGET RE ...	\$658,270.00		\$779,751.00	
As of <input type="text" value="01/10/2025"/>	>	5909911 - BUDGET ...	\$0.00		\$0.00	
Fund	>	5909935 - BUDGET ...	\$5,458,254.00		\$5,458,254.00	
Equals	>	5909943 - BUDGET ...	\$0.00		\$0.00	
0011	>	5909980 - BUDGET ...	\$0.00		\$0.00	
or	>	5909981 - BUDGET RE ...	\$5,458,254.00		\$5,458,254.00	
0012	>	5909985 - BUDGET ...	\$559,115.00		\$1,212,905.00	
Add Condition	>	5909998 - BUDG RES ...	\$0.00		\$0.00	
+ Add Filters	>	5909999 - BUDG ...	\$32,594,059.00		\$24,193,913.00	
Clear Filters	Percent Reserves		\$0.24		\$0.24	
Apply					\$0.22	



GF RESERVE UPDATE

FY 2025-2026 (FY26)

	2025 Budget	Policy %	Amount needed	Change needed
Personnel Services (Fund: 0011, Account: 51*)	\$21,547,348.00			
Operating Expense (Fund: 0011, Account: 53*)	\$36,688,690.00			
Capital Outlay (Fund: 0011, Account: 56*)	\$16,290,631.00			
Non-Operating (Fund: 0011, Account: 590* - Constitutionals)	\$106,447,640.00			
Report Total (Subtotal)	\$180,974,309.00	Expense total before backing out grants		
Personnel Services (Fund: 0011, Account: 51*) - Grant Total	\$484,275.00	As of 12/13/24		
Operating Expense (Fund: 0011, Account: 53*) - Grant Total	\$13,541,077.00	As of 12/13/24		
Capital Outlay (Fund: 0011, Account: 56*) - Grant Total	\$4,315,353.00	As of 12/13/24		
Non-Operating (Fund: 0011, Account: 590* - Constitutionals only)	\$0.00	As of 12/13/24		
Net Expense for Reserves (less Grants)	\$162,633,604.00			



GF RESERVE UPDATE

Update w/ Capital Outlay

	2025 Budget	Policy %	Amount needed	Change needed
Net Expense for Reserves (less Grants)	\$162,633,604.00			
5909908 - BUDGET RES FOR CONT-HCSO	\$-			
5909910 - BUDGET RES FOR CONTINGNCY	\$910,986.00	0.50%	\$813,168.02	(\$97,817.98)
5909911 - BUDGET RES-GRANTS	\$-			
5909935 - BUDGET RES-EMERGENCY	\$6,376,901.00	3.50%	\$5,692,176.14	(\$684,724.86)
5909943 - BUDGET RES-SPACE ND/SURPL	\$-			
5909980 - BUDGET RES-TECH NEEDS	\$-			
5909981 - BUDGET RES-STABILIZATION	\$ 6,376,901.00	3.50%	\$5,692,176.14	(\$684,724.86)
5909985 - BUDGET RES-DED IND DEV	\$779,942.00			
5909998 - BUDG RES - CAPITAL NEEDS	\$-			
5909999 - BUDG RES/CASH FORWARD	\$24,793,791.00	11.00%	\$17,889,696.44	(\$6,904,094.56)
	\$39,238,521.00	18.50%	\$30,087,216.74	
	\$38,458,579.00	23.65%	Current Amount	
	\$40,658,401.00	25% (for that amount)		
	(\$2,199,822.00) Cuts needed for 25%			



GF RESERVE UPDATE

Update w/o Capital Outlay

	2025 Budget	Policy %	Amount needed	Change needed
Net Expense for Reserves (less Grants)	\$146,342,973.00			
5909908 - BUDGET RES FOR CONT-HCSO	\$-			
5909910 - BUDGET RES FOR CONTINGNCY	\$910,986.00	0.50%	\$731,714.87	(\$179,271.14)
5909911 - BUDGET RES-GRANTS	\$-			
5909935 - BUDGET RES-EMERGENCY	\$6,376,901.00	3.50%	\$5,122,004.06	(\$1,254,896.95)
5909943 - BUDGET RES-SPACE ND/SURPL	\$-			
5909980 - BUDGET RES-TECH NEEDS	\$-			
5909981 - BUDGET RES-STABILIZATION	\$ 6,376,901.00	3.50%	\$5,122,004.06	(\$1,254,896.95)
5909985 - BUDGET RES-DED IND DEV	\$779,942.00			
5909998 - BUDG RES - CAPITAL NEEDS	\$-			
5909999 - BUDG RES/CASH FORWARD	\$24,793,791.00	11.00%	\$16,097,727.03	(\$8,696,063.97)
	\$39,238,521.00	18.50%	\$27,073,450.01	
	\$38,458,579.00	26.28%	Current Amount	
	\$36,585,743.25	25% (for that amount)		
	\$1,872,835.75	Cuts needed for 25%		



GF RESERVE UPDATE

FY 2025-2026 (FY25) Changes

Changes Impacting Balance FY25	
BR2025-008 to Account 5909999 (LS14757)	\$ 409,583.00 VP Memorial Funding, net after funds carried forward
HCSO Return of excess funds (LS 14903)	\$ 726,250.84 (GF Only, doesn't include fund 1203)
Tax Collector excess funds returned (LS 14735)	\$ 2,249,968.79 (GF portion only)
Clerk of Court excess funds Returned (LS 14915)	\$ 1,726,769.18 Initial amount brought back
Clerk of Court excess fund returned (Used)	\$ (925,000.00) Amount requested and approved back
Property appraiser excess funds returned (LS 15068)	\$ 350,090.77
Supervisor of Elections (LS 15069)	\$ 651,589.19
Total FY25 GF Reserve Adjustments	\$ 5,189,251.77



Office of Management & Budget

\$ (20,385.45)	Strategic Plan
\$ (2,000.00)	Splash park insurance (Estimate)
\$ (55,000.00)	Kennedy Park Roof (budgetted in FY24)
\$ (66,000.00)	Procurement Open Gov software
\$ (8,100.00)	Darlene (Transit)
\$ (24,071.00)	Modular Building Move
\$ (175,556.45)	Net True Up Total



GF RESERVE UPDATE

Net Update w/ Capital Outlay

	2025 Budget	Policy %	Amount needed	Change needed
Net Expense for Reserves (less Grants)	\$162,633,604.00			
5909908 - BUDGET RES FOR CONT-HCSO	\$-			
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5909985 - BUDGET RES-DED IND DEV	\$779,942.00			
5909998 - BUDG RES - CAPITAL NEEDS	\$-			
5909999 - BUDG RES/CASH FORWARD	\$29,983,042.77	11.00%	\$17,889,696.44	(\$12,093,346.33)
	\$44,427,772.77	18.50%	\$30,087,216.74	
	\$43,472,274.32	26.73%	Current Amount (Net)	
	\$3,920,867.47	GF Portion of Disaster Projection as of 1/14/25		
	\$39,551,406.85	24.32%	Current Amount (Net)	



GF RESERVE UPDATE

Net Update w/o Capital Outlay

	2025 Budget	Policy %	Amount needed	Change needed
Net Expense for Reserves (less Grants)	\$146,342,973.00			
5909908 - BUDGET RES FOR CONT-HCSO	\$-			
5909910 - BUDGET RES FOR CONTINGNCY	\$910,986.00	0.50%	\$731,714.87	(\$179,271.14)
5909911 - BUDGET RES-GRANTS	\$-			
5909935 - BUDGET RES-EMERGENCY	\$6,376,901.00	3.50%	\$5,122,004.06	(\$1,254,896.95)
5909943 - BUDGET RES-SPACE ND/SURPL	\$-			
5909980 - BUDGET RES-TECH NEEDS	\$-			
5909981 - BUDGET RES-STABILIZATION	\$ 6,376,901.00	3.50%	\$5,122,004.06	(\$1,254,896.95)
5909985 - BUDGET RES-DED IND DEV	\$779,942.00			
5909998 - BUDG RES - CAPITAL NEEDS	\$-			
5909999 - BUDG RES/CASH FORWARD	\$29,983,042.77	11.00%	\$16,097,727.03	(\$13,885,315.74)
	\$44,427,772.77	18.50%	\$27,073,450.01	
	\$43,472,274.32	29.71%	Current Amount (Net)	
	\$3,920,867.47	GF Portion of Disaster Projection as of 1/14/25		
	\$39,551,406.85	27.03%	Current Amount (Net)	



HURRICANE UPDATE

Cost Estimates, not actual

		Helene	PTC924	
Fund	Department	Department ▼	Sum of Approximate Cost	Reserves Department
4611	44611	Building Division	68,500.00	07811
1011	41011	DPW	494,135.82	03151
0011	40011	Facilities	100,000.00	05981
1661	41661	Fire Rescue	98,780.54	02261
4111	44111	HCUD	106,000.00	07099
0011	40011	HHS	5,602.52	05981
0011	40011	HHS/ SHIP	526,000.00	05981
0011	40011	Parks	2,805,000.00	05981
0011	40011	Planning/Zoning	15,877.00	05981
0011	40011	Waterways	161,109.86	05981
0011	40011	Animal Services	6,064.50	05981
Helene Total			4,387,070.24	



HURRICANE UPDATE

Cost Estimates, not actual

		Milton	Milton24	
Fund	Department	Department ▾	Sum of Approximate Cost	Reserves Department
4311		Airport	2,500.00	07411
4611	44611	Building Division	2,038,111.67	07811
1011	41011	DPW	11,313,938.47	03151
0011	40011	Facilities	82,066.53	05981
1661	41661	Fire Rescue	173,647.08	02261
5081		Fleet	23,313.75	08031
4111	44111	HCUD	257,017.35	07099
0011	40011	HHS	6,662.80	05981
0011	40011	Parks	181,000.00	05981
0011	40011	Planning/Zoning	20,254.05	05981
4481	44481	Solid Waste	314,500.00	44481
0011	40011	Animal Services	11,230.21	05981
Milton Total			14,424,241.91	



HURRICANE UPDATE

Combined Cost Estimate vs. Reserves

		Reserve Summary			
Fund	Department	Department	Total Combined Cost Est.	Reserve Balance	Net Balance
0011	40011	GF Disaster	3,920,867.47	43,472,274.32	39,551,406.85
1011	41011	TT Disaster	11,808,074.29	3,537,619.00	(8,270,455.29)
1017	41017	Logt 1-6 Fuel-Disaster	-	663,254.00	663,254.00
1261	41261	Tourist Develp-Disaster	-	2,954,458.00	2,954,458.00
1661	41661	Fire Rescue-Disaster	272,427.62	10,999,199.00	10,726,771.38
4111	44111	Utilities Fund-Disaster	363,017.35	29,871,211.00	29,508,193.65
4311		Airport (no disaster)	2,500.00	3,359,430.00	3,356,930.00
4481	44481	Solid Waste-Disaster/Debri	314,500.00	942,568.00	628,068.00
4611	44611	Development Svcs-Disaster	2,106,611.67	2,971,207.00	864,595.33
5081		Fleet (no disaster)	23,313.75	806,414.00	783,100.25
Total			<u>18,811,312.15</u>	<u>99,577,634.32</u>	<u>80,766,322.17</u>



GF RESERVE UPDATE POST HURRICANE

Net Update w/ Capital Outlay

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Net Expense for Reserves (less Grants)	\$162,633,604.00			
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Includes GF, Transportation Trust, and Dev. Services	\$44,427,772.77	18.50%	\$30,087,216.74	
	\$43,472,274.32	26.73%	Current Amount (Net)	
	\$17,835,553.43	GF Portion of Disaster Projection as of 1/14/25		
	\$25,636,720.89	15.76%	Current Amount (Net)	



GF RESERVE UPDATE POST HURRICANE

Net Update w/o Capital Outlay

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Net Expense for Reserves (less Grants)	\$146,342,973.00			
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Includes GF, Transportation Trust, and Dev. Services	\$44,427,772.77	18.50%	\$27,073,450.01	
	\$43,472,274.32	29.71%	Current Amount (Net)	
	\$17,835,553.43	GF Portion of Disaster Projection as of 1/14/25		
	\$25,636,720.89	17.52%	Current Amount (Net)	



ANTICIPATED REVENUES

- **Increase of Property Values, New Construction and Sales Tax. Tourist Tax (Bed Tax) continues to increase.**
- **Gas Taxes steady. Less projects, as costs increase.**
- **Water and Sewer review completed last year.**
- **Stormwater and Health Department sufficient for operations & CIP.**
- **Impact Fees increase part 1 complete. Part 2 December 2025.**
- **Inmate Revenue Fund - sufficient for Jail operations & partial CIP.**
- **EMS MSTU – Anticipated to be sufficient for EMS operations and Growth of EMS need in county.**
- **FIRE MSBU – Rate study in process. Anticipated will need to be increased for increased expenses due to inflation, and expansion of fire due to growth. Capital costs will be added to FIRE MSBU along with new personnel.**



ANTICIPATED REVENUES

- **Solid Waste – Partial increase last year from study showing revenues needed for operations. Review of MSBU Fee to be completed for BOCC review.**
- **Building Fees - Study for fees completed last year, fee changes to be reviewed by BOCC this budget year.**



COMMISSIONER PRIORITIES

Direction from Commissioners on Budget Preparation (including but not limited to):

- **Level of service changes in services (increase / decrease)**
- **Investments into County to be prioritized for budget consideration (examples)**
 - **Public Safety Training center**
 - **Jail upgrade / expansion**
 - **Roadway expansion / intersection improvements**
 - **Economic Development infrastructure**
 - **Animal Shelter upgrade / expansion**
 - **Park and Recreation improvement**
- **Alternate Revenue Funds for consideration**
- **Data / information requests**



BUDGET PRIORITIES

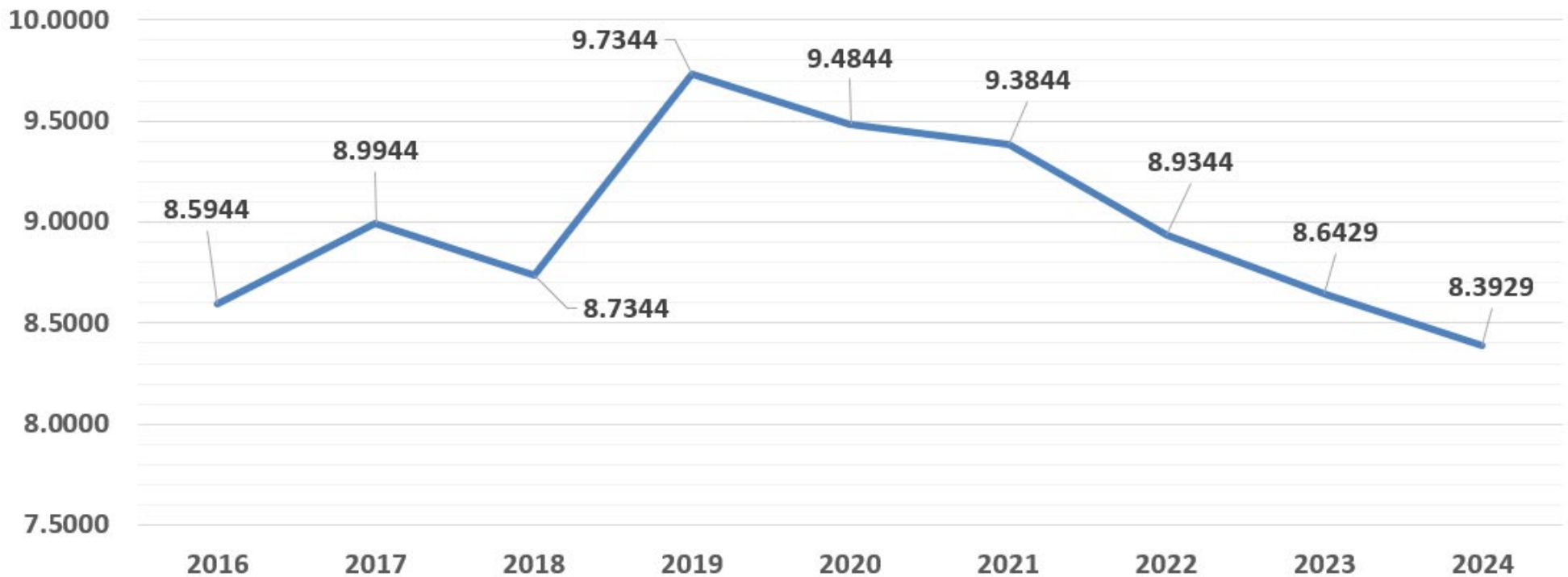
FY 2025-2026 (FY26)

- Budget goal of maintaining the millage rate with increased expenses for operations and capital project investment.
- Replenish to 18.5% (preferably 25%) reserves in General Fund and all other appropriate funds.



MILLAGE REDUCTION 2019 -2024

TOTAL COUNTY MILLAGE RATE



Total of 1.3415 Mils Reduced in 5 years



PERFORMANCE MEASURES

Overview of Performance Audit Findings

Hernando County
August 27, 2024

HERNANDO COUNTY REPORT DIGEST

Overall, Across 24 Areas, the County Met Expectations in 14 Areas, Partially Met Expectations in 6 Areas, and Not Met Expectations in 4 Areas.

Issue Area (Number of Subtasks Examined)	Overall Conclusion	Did the County Meet Subtask Expectations?		
		Yes	Partially	No
Economy, efficiency, or effectiveness of the program (6)	Met	5	1	0
Structure or design of the program (2)	Partially Met	1	0	1
Alternative methods of providing program services or products (3)	Met	3	0	0
Goals, objectives, and performance measures (4)	Not Met	0	2	2
Accuracy or adequacy of public documents, reports, and requests prepared by the County (5)	Partially Met	2	2	1
Compliance with appropriate policies, rules, and laws (4)	Partially Met	3	1	0
All Areas (24)		14	6	4



PERFORMANCE MEASURES



#O6: Mandatory: Provide objective measures of progress toward accomplishing the government's mission as well as goals and objectives for specific departments and programs.

Performance Measures

1. Are performance data for individual departments or programs included in the document?
2. Are performance data directly related to the stated goals and objectives of the department or program?
3. Do performance measures focus on results and accomplishments (*e.g., output measures, efficiency and effectiveness measures*) rather than inputs (*e.g., dollars spent*)?

- **The GFOA Award lists Performance Measures as Mandatory for individual departments.**
- **Additional Information will be needed for the FY26 Budget Book.**



PERFORMANCE MEASURES



[Home](#) / [Best Practices](#) / [Performance Measures](#)

BEST PRACTICES

Performance Measures

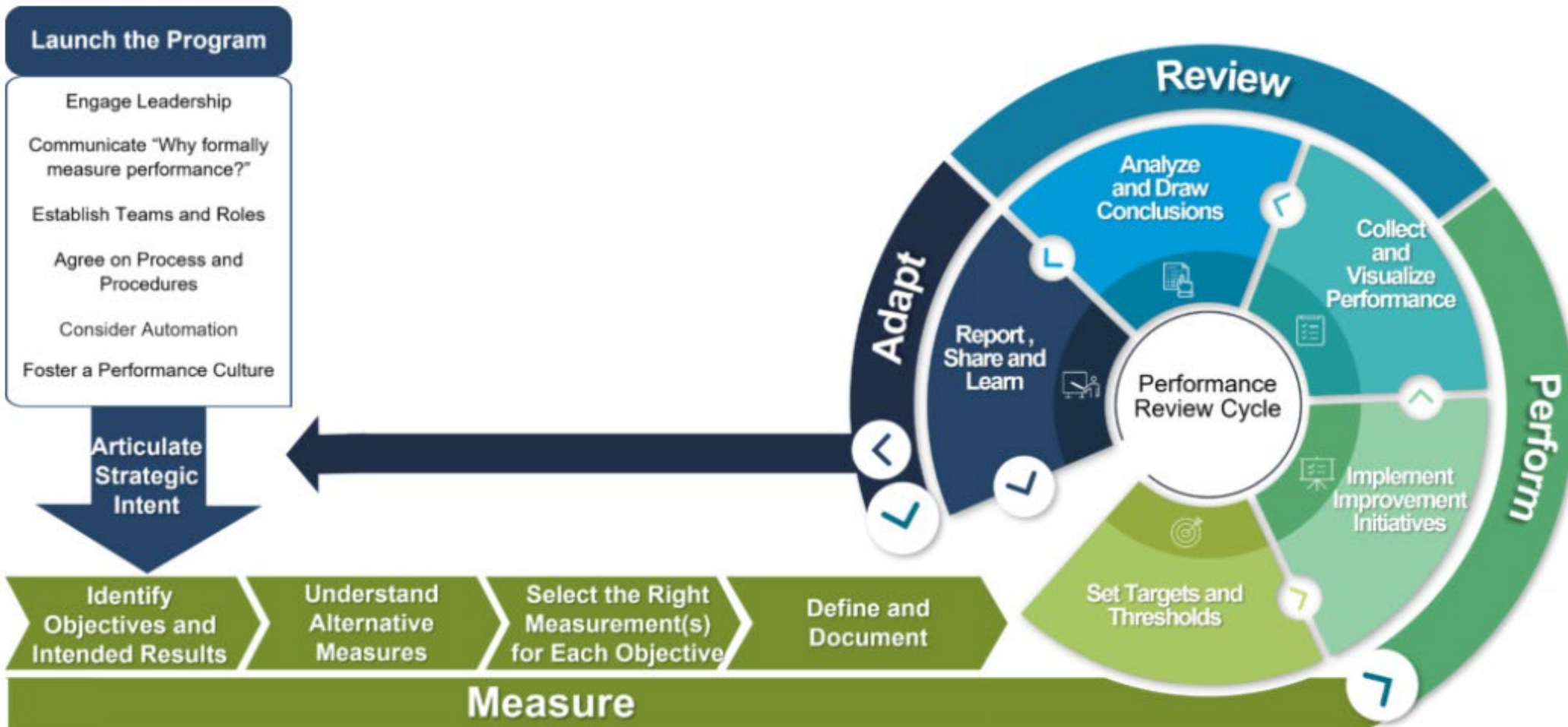
All government should identify, track, and communicate performance measures.

Performance measures are used by governments to collect information about operational activities, achievement of goals, community conditions, or other environmental factors to better understand a situation and make informed decisions. Regardless if an organization has a centralized collection system for performance measures, the use of performance data should be integral to an organization's decision making processes and leaders within an organization should set expectations that key decisions are supported by evidence. For optimal use, performance measures need to be developed considering the potential audience for the information. As a result, organizations need to identify and track measures at an operational, managerial, policy making, and community level.

GFOA recommends all organizations identify, track, and communicate performance measures to monitor financial and budgetary status, service delivery, program outcomes, and community conditions.



PERFORMANCE MEASURES





THANK YOU

Any further questions?

