



## OFFICE OF MANAGEMENT AND BUDGET

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Greetings,

This introduction letter will provide a summary of the Budget Book to help guide the reader to the desired section and help explain the flow of the document. The fiscal year 2025-2026 (FY26) Budget Book is organized differently, when compared to the FY25 version. The table of contents is organized into the following major sections:

- 0 – Title & Introduction
- I – Overview
- II – Financial Summaries
- III – Budget by Department
- IV – Constitutionals
- V – Capital Improvement Plan
- VI – Index
- VII – Fiscal Policy

Each section is a grouping with individual pages, referred to as “stories” in the Open Gov budget software.

The Title & Introduction section starts off with the Government Financial Officer Association (GFOA) Distinguished Budget Award story that displays the prior year award and the criteria for the award is described below. Next is the introduction letter and some brief information about the history of Hernando County. The remaining stories include data & statical information about Hernando County, a high-level organization chart, and information about the Hernando County Commissioners & County Administration.

The Overview section starts with the Budget Process story which includes an overview of the budget process, the Budget Calendar, and milestone dates for the budget process. From there, the Agendas & Meeting Minutes story takes the reader through the order of budget related events and allows the reader to reference back to agenda items or meeting minutes, if desired. The CIP workshop story contains information presented to the BOCC at the workshop. The County Administrator Letter story displays the County Administrator letter provided ahead of the budget workshop, and a sample tax bill & millage information, before bringing the reader to the Maximum Millage presentation. The stories for the 1<sup>st</sup> public hearing, final public hearing, and budget

overview complete the Overview Section. The Budget Overview story would be a good place for the reader to start, if he or she is familiar with the budget process.

The Financial Summaries section contains high-level financial information associated with the overall budget. It has sub-sections associated with the total budget, revenues, expenditures, personnel, and debt. The Total Budget sub-section includes stories with information by fund type, a three-year budget comparison, and a fund balance summary. The Revenues sub-section includes stories regarding various sources of revenue. The Expenditure sub-section includes stories regarding total expenditures, reserves, as well as Federal and State mandates funded by the County. The Personnel sub-section provides the consolidated employee count, including new positions incorporated in the FY26 budget. Lastly, the Debt sub-section stories provide a summary of the debt approval process and information on the 2012 and 2022 debt issuances, including the payment schedules.

The Budget by Department section includes sub-sections grouped by area of operations: Board of County Commissioners (BOCC), County Administration, Utilities, Community Services, Economic Development, Development Services, Housing & Support Services (HHS), Public Safety, Public Works, Judicial, and MSBUs. The area of operation is a grouping of departments with comparable program activity. Each sub-section starts with an area of operation story that summarizes the departments under that area of operation and combines budget information from those departments. For example, the BOCC area of operations groups all the stories for this area; however, the reader can then select the County Attorney story for a summary of just the County Attorney Department. Financial tables in these stories include explanations for variances of + or – 10%. The full-time employee (FTE) count for that department is also shown and may include notes, if needed.

The next section is for the Constitutional Officers. This section includes a story for each of the Constitutional Officers, including the budgets submitted, and a table showing their budget for the previous two fiscal years to compare to the FY26 budget amounts. If there was a change to a budget, both the source budget document and the revised versions are included to allow the reader to see the order of the events, as they occurred.

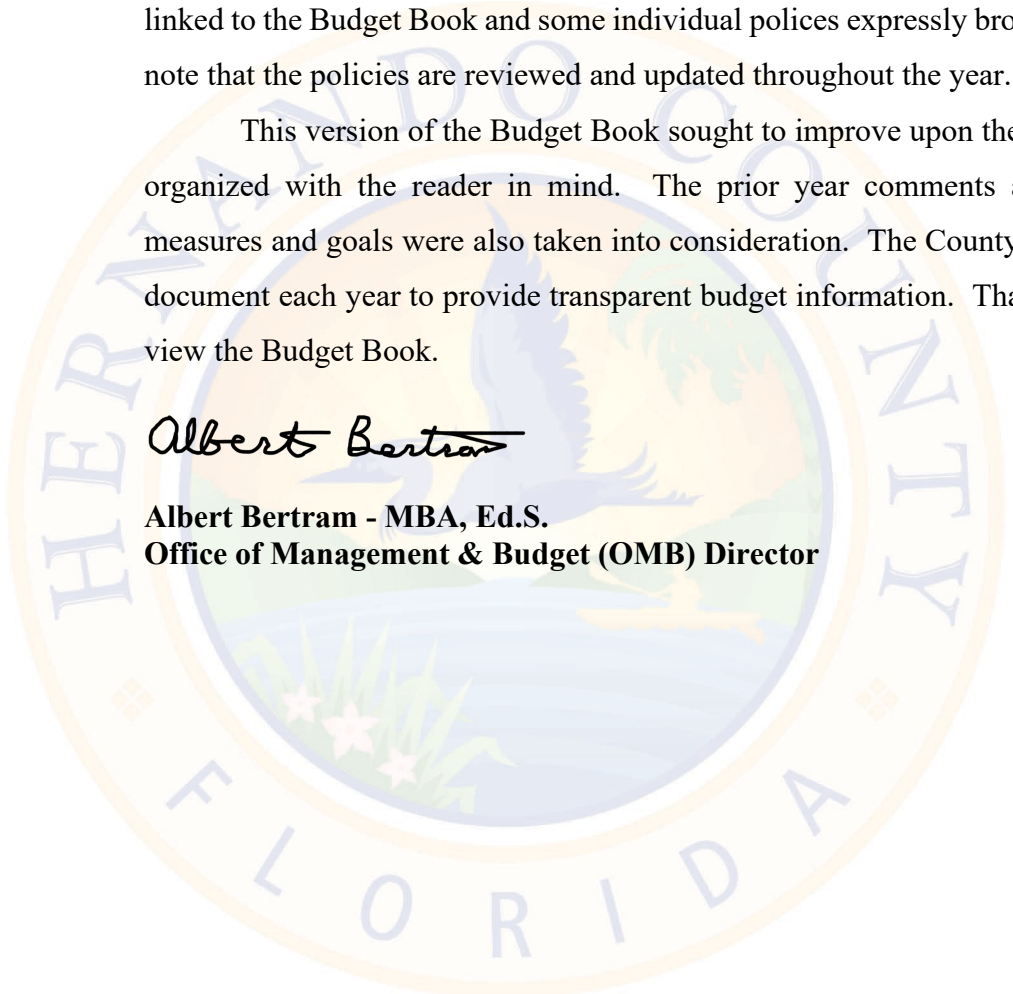
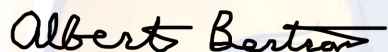
The Capital Improvement Plan (CIP) section provides high-level information summarizing

the projects included in the budget. The stories include projects by area of operation, funding source, fund type, expense type, multi-year projections, and are grouped by the CIP number. The CIP number is the six digit number in front of the project name. That number is how each project is tracked by the County and within the Open Gov budget software. If the reader would like additional information for a project, a link at the bottom of the story titled, “CIP Detail” will bring the reader to a separate table of contents for CIP projects. The links displayed connect to more detailed stories for each individual CIP project. The reader can get back to the main Budget Book by clicking the link at the bottom of the CIP table of contents.

The Index is the next section that provides supporting information and includes the actual resolution signed, as a reference, after the final public hearing. A glossary and list of acronyms is also included.

The final section is the Fiscal Policy section that includes stories for the BOCC policies linked to the Budget Book and some individual policies expressly broken out for the reader. Please note that the policies are reviewed and updated throughout the year.

This version of the Budget Book sought to improve upon the prior year’s version and was organized with the reader in mind. The prior year comments associated with performance measures and goals were also taken into consideration. The County will continue to improve the document each year to provide transparent budget information. Thank you for taking the time to view the Budget Book.

The seal of Hernando County, Florida, is a large, circular emblem in the background. It features a central illustration of a landscape with a sun, a body of water, and palm trees. The words "HERNANDO COUNTY" are written in a circle around the top, and "FLORIDA" is written around the bottom. There are also small stars and decorative elements.

**Albert Bertram - MBA, Ed.S.  
Office of Management & Budget (OMB) Director**