Hernando County

Board of County Commissioners

John Law Ayers Commission Chambers, Room 160
20 North Main Street, Brooksville, FL 34601

Special Budget Meeting

Agenda

Thursday, July 30, 2026 - 9:00 A.M.

IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT, PERSONS WITH DISABILITIES NEEDING A SPECIAL ACCOMMODATION TO PARTICIPATE IN THIS PROCEEDING SHOULD CONTACT MARYELLEN WAITE, RISK MANAGEMENT MANAGER, 15470 FLIGHT PATH DRIVE, BROOKSVILLE, FLORIDA 34604, (352) 540-6289. IF HEARING IMPAIRED, PLEASE CALL 1-800-676-3777.

If a person decides to appeal any quasi-judicial decision made by the Hernando County Board of County Commissioners with respect to any matter considered at such hearing or meeting, he or she will need a record of the proceeding, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based.

PLEASE NOTE THAT THIS MEETING HAS A START TIME OF 9:00 A.M., AND ALL ITEMS CAN BE HEARD ANYTIME THEREAFTER.

UPCOMING MEETINGS:

The Board of County Commissioners' next regular meeting is scheduled for Tuesday, August 04, 2026, beginning at 9:00 A.M., in the John Law Ayers County Commission Chambers, Room 160.

A. CALL TO ORDER

1. Invocation
2. Pledge of Allegiance

B. APPROVAL OF AGENDA (Limited to Board and Staff)

C. COUNTY ADMINISTRATOR JEFFREY ROGERS

* Entry of Proof of Publication into the Record

17791 Presentation of FY 2026-27 Tentative Budget; and Discussion Regarding Submittal of Proposed Maximum Millage Rates

Attachments: FY 27 Tentative Budget Book
FY 27 Tentative Line Item Detail

D. CITIZENS' COMMENTS

E. ADJOURNMENT

Board of County Commissioners

AGENDA ITEM

Meeting: 07/30/2026
Department: Budget
Prepared By: Erin Dohren
Initiator: Erin Dohren
DOC ID: 17791
Legal Request Number:
Bid/Contract Number:

TITLE
Presentation of FY 2026-27 Tentative Budget; and Discussion Regarding Submittal of Proposed Maximum Millage Rates

BRIEF OVERVIEW
Presentation of the fiscal year 2026-2027 tentative budget for review and discussion, followed by the calculation of the maximum millage rate.

The tentative budget totals: **$864,627,686**

The attached budget book provides budget summaries by area of operation.

FINANCIAL IMPACT
There is no impact at this time

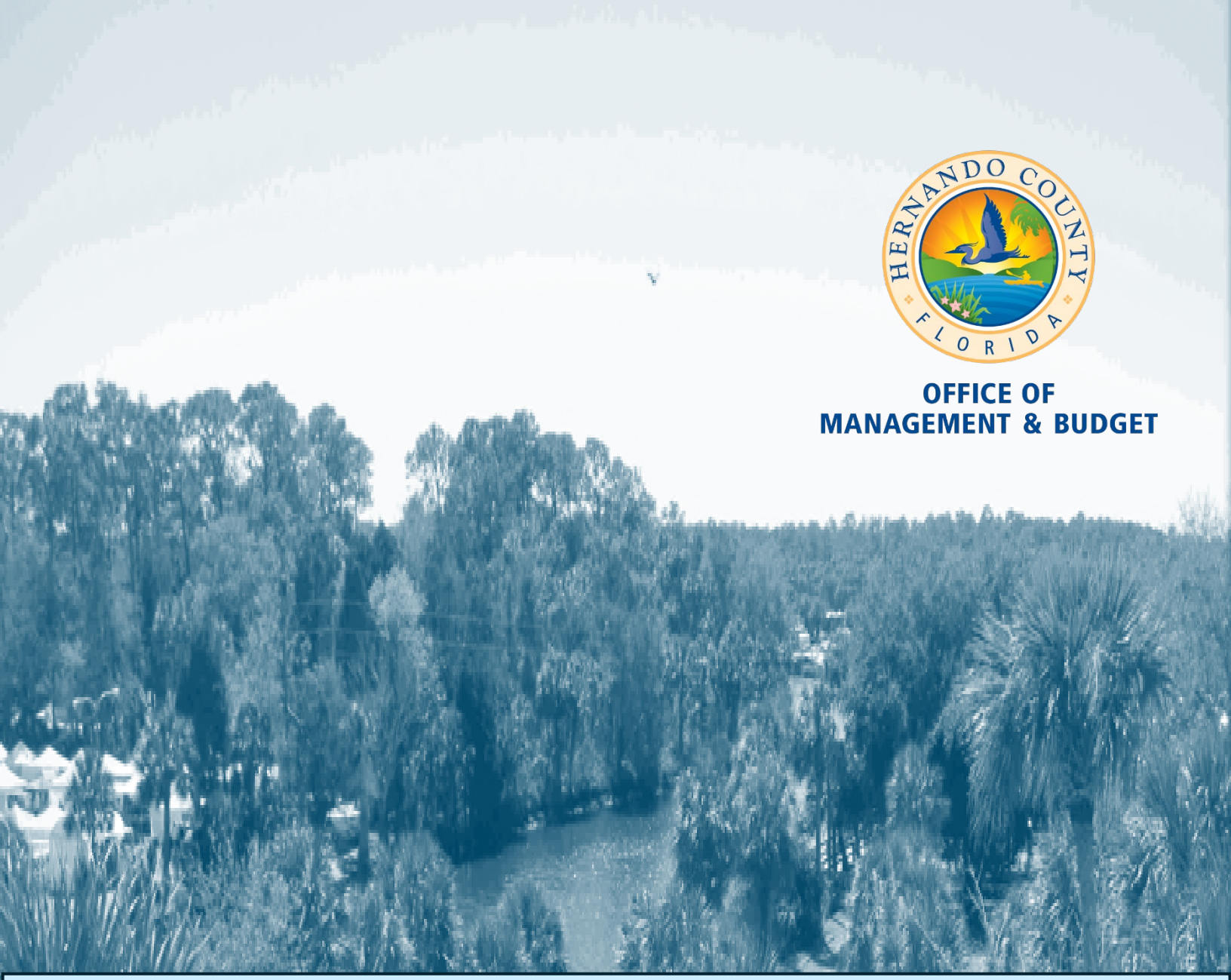
LEGAL NOTE
The Board is authorized to act on this matter pursuant to Chapters 125,129, and 200 Florida Statutes.

RECOMMENDATION
It is recommended the Board set the tentative millage rates for General Fund, Transportation, Health Department, Emergency Medical Services, and Stormwater for fiscal year 2026-2027.

It is further recommended the Board authorize staff to execute the Certification of Taxable Value (DR-420's), Maximum Levy Calculation Preliminary Disclosure (DR-420MMP's) and any other forms necessary for fiscal year 2026-2027 to Florida Department of Revenue.

REVIEW PROCESS

Stephanie Stevens	Approved	07/22/2026 3:11 PM
Erin Dohren	Approved	07/27/2026 9:32 AM
Pamela Hare	Approved	07/27/2026 10:07 AM
Jon Jouben	Approved	07/27/2026 10:20 AM
Heidi Prouse	Approved	07/27/2026 11:01 AM
Jeffrey Rogers	Approved	07/27/2026 12:02 PM
Toni Brady	Approved	07/27/2026 12:46 PM
Jessica Wright	Approved	07/27/2026 12:50 PM



OFFICE OF
MANAGEMENT & BUDGET

TENTATIVE BUDGET BOOK

Fiscal Year 2026-2027



Hernando County, Florida
Board of County Commissioners
Fiscal Year 2026-2027
Tentative Budget



Hernando County, Florida



Hernando County, Florida
Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Government Finance Officers Association Distinguished Budget Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished
Budget Presentation
Award

PRESENTED TO

County of Hernando
Florida

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrill

Executive Director

Hernando County, Florida



Hernando County, Florida
Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Hernando County, Florida History

Hernando County was founded on February 24, 1843 and is located on the west central coast of the U.S. state of Florida. Its County seat is Brooksville, and its largest community is Spring Hill. Hernando County is included in the Tampa-St. Petersburg-Clearwater, FL Metropolitan Statistical Area and is in the 12th Congressional district in the State of Florida.

Location

Located on the central-west coast of Florida, Hernando County is the geographic center of the state. Businesses are drawn to this location due to affordability, accessibility, and available space to relocate or expand. It's a place where community and commerce thrive. These are just some of the reasons why Hernando County is great place to start, or grow, a business or raise a family.

Hernando County, Florida, is primarily known for its natural beauty and outdoor recreation opportunities, earning it the nickname "Florida's Adventure Coast" & "Florida's Nature Coast".



History

Fort DeSoto, a military fort established about 1840, is the oldest settlement in Hernando County. The fort was established in the northeast edge of present-day Brooksville, built to protect white settlers from the Seminole Indians in the area. It became a small community with a trading post and way station on the route to Tampa. Additional settlements began to grow near the fort beginning around 1845. Two towns, Melendez and Pierceville, would develop and later merge to become Brooksville in 1856, named after Representative Preston Brooks.

Hernando County, named for Spanish explorer Hernando de Soto, once encompassed a significantly larger area of west central Florida than it does today. Hernando County was officially established on February 27, 1843, two years prior to Florida's admission into the Union. The County was created from portions of Alachua, Hillsborough and Orange Counties, and included all of present-day Citrus and Pasco Counties.
The City of Brooksville is the county seat, rich in history and traditions. Unincorporated areas include Weeki Wachee Springs, known as the “City of Mermaids,” as well as Spring Hill, Ridge Manor, Ridge Manor West, Hernando Beach, Masaryktown, Bayport, Aripeka, Lake Lindsey and Nobleton and Istachatta.

In 1855, a town founder named Joseph Hale donated land for a county courthouse in the center of present-day Brooksville. Soon thereafter, the structure was completed but was destroyed by a fire on September 29, 1877. The current courthouse in Brooksville was completed in 1913. On June 2, 1887, the Florida State Legislature divided Hernando County into three independent counties: Pasco County to the south, Citrus County to the north, and Hernando County in the middle. Since then, Hernando County's borders have remained unchanged.

Now known colloquially as Florida's Adventure Coast, Brooksville – Weeki Wachee, our area offers freshwater rivers and springs, state forests and trails, preserves and Gulf waters providing many opportunities for adventures on land and water, for residents and visitors alike.

Government

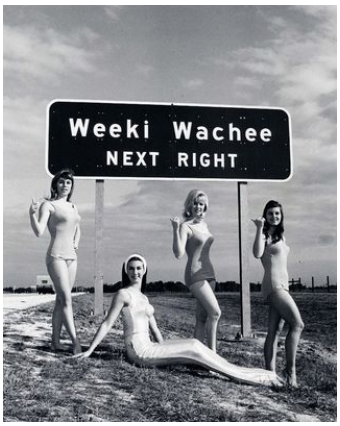
By the authority of General Law, as found in the Constitution of the State of Florida, the Board of County Commissioners shares the functions of government with Hernando County's Constitutional Officers including the Clerk of the Circuit Court and Comptroller, Property Appraiser, Tax Collector, Supervisor of Elections and Sheriff. This provides a system of checks and balances with each office fulfilling a distinct role in the local government. Hernando County's five commissioners are elected to serve four-year staggered terms. The commissioners are each elected at large to represent a geographic district within the County. The Chairperson of the Commission is elected annually by the other Board Members and presides over all meetings of the Board.

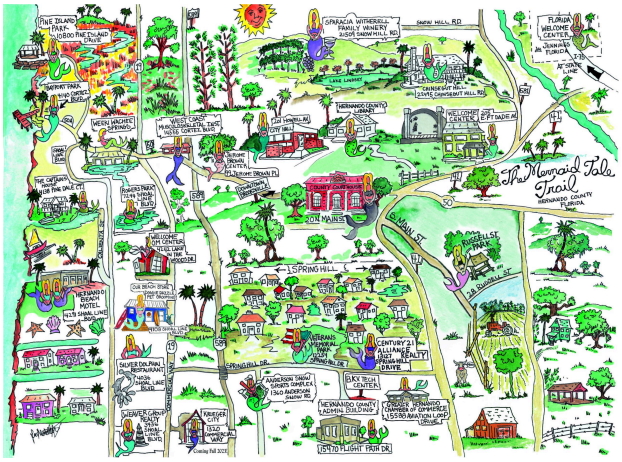
The Board of County Commissioners has a responsibility to provide general government services (fire/rescue, library services, and building inspections), to oversee the development of infrastructure (roads, utility systems, parks, government buildings), and to determine regulations regarding zoning and land use provisions. The Board of County Commissioners is also responsible for determining the millage rate (tax on real property) to fund functions of County government with the exception of the Tax Collector (a fee officer) and some court-related functions. The Board of County Commissioners is a policy-making board similar in nature to a board of directors of a major corporation. The Board approves the County's operating and capital budgets, passes ordinances, and takes actions, which provide for the health, safety and welfare of the citizens of Hernando County. The daily responsibilities for running Hernando County Government are vested in the County Administrator, who is appointed by the Board.

Historic Areas

Hernando County has ten properties and districts listed on the National Register of Historic Places:

- Chinsegut Hill Manor House
- William Sherman Jennings House
- May-Stringer House
- Richloam General Store and Post Office
- Judge Willis Russel House
- Frank Saxon House
- Sinclair Service Station
- South Brooksville Ave Historic District
- Spring Lake Community Center
- Weeki Wachee Springs State Park





Attractions

Local Attractions include:

- Weeki Wachee Springs State Park
- Boyett's Grove and Citrus Attraction
- Brooksville Mural & Arts Tour
- Hernando Beach Mural & Arts Tour
- May-Stringer House Museum & Ghost Tours
- 1885 Train Depot Museum
- Lead Foot City
- Marina Rose Cruises
- The Mermaid Tale Trail
- Olympus Disc Golf Course

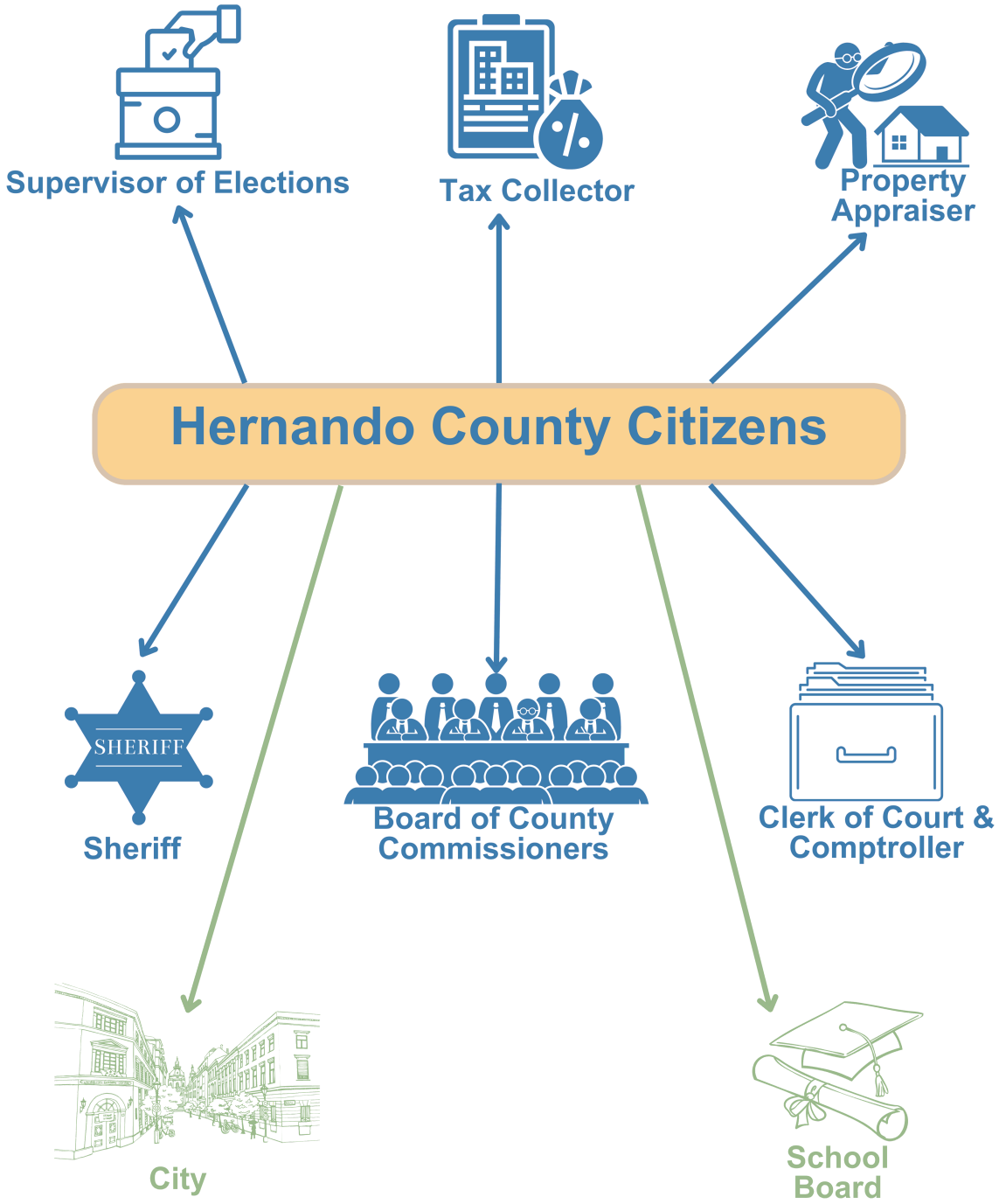
HERNANDO COUNTY FLORIDA

Hernando County, Florida



Hernando County Citizens

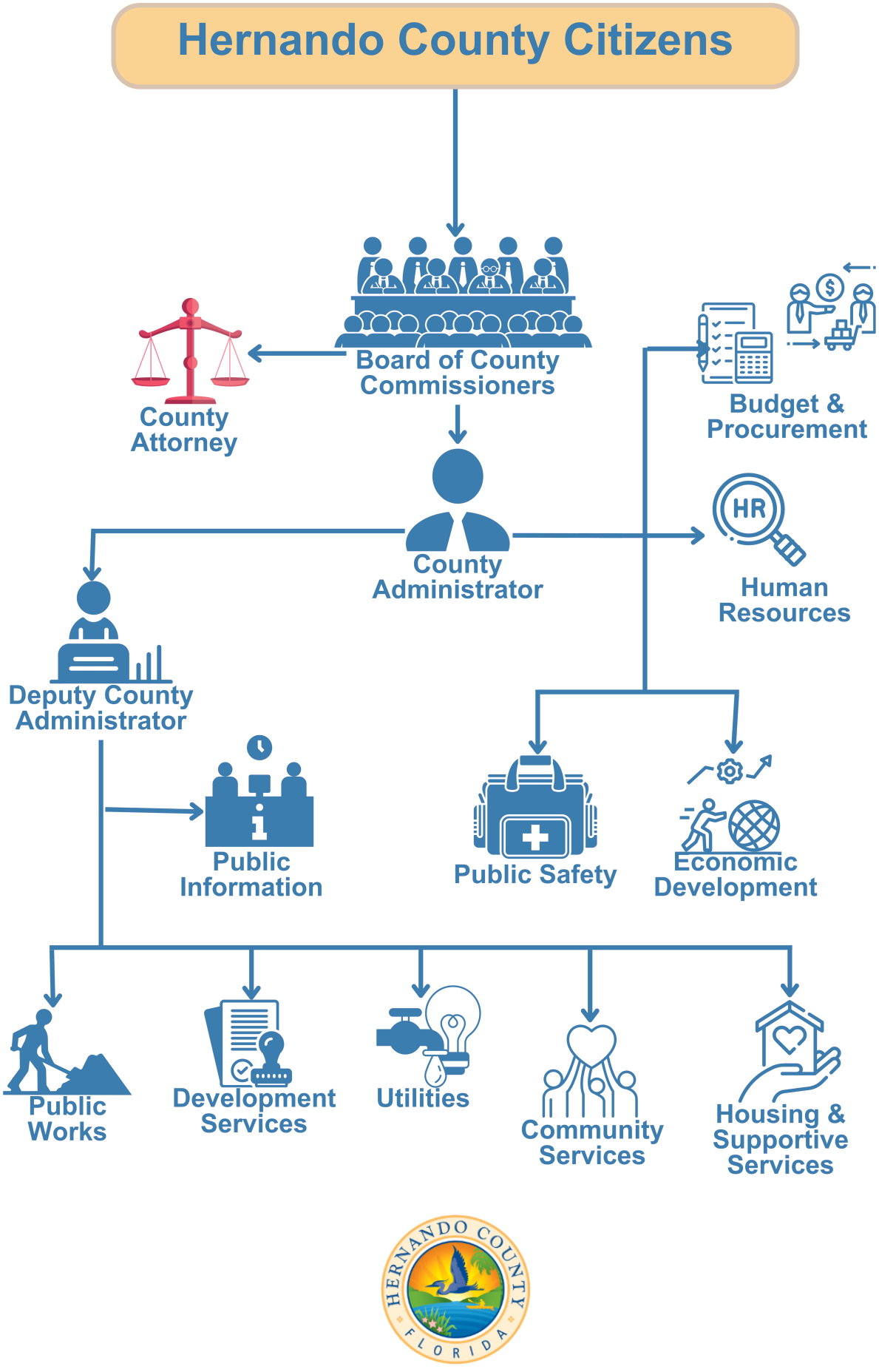
The citizens of Hernando County vote to elect the Board of County Commissioners (BOCC), Constitutional Officers, and School Board representatives.



Hernando County Citizens elect the Board of County Commissioners, Constitutional Officers and School Board Members. If the citizens live within the city limits they also elect the Mayor and Council Members.



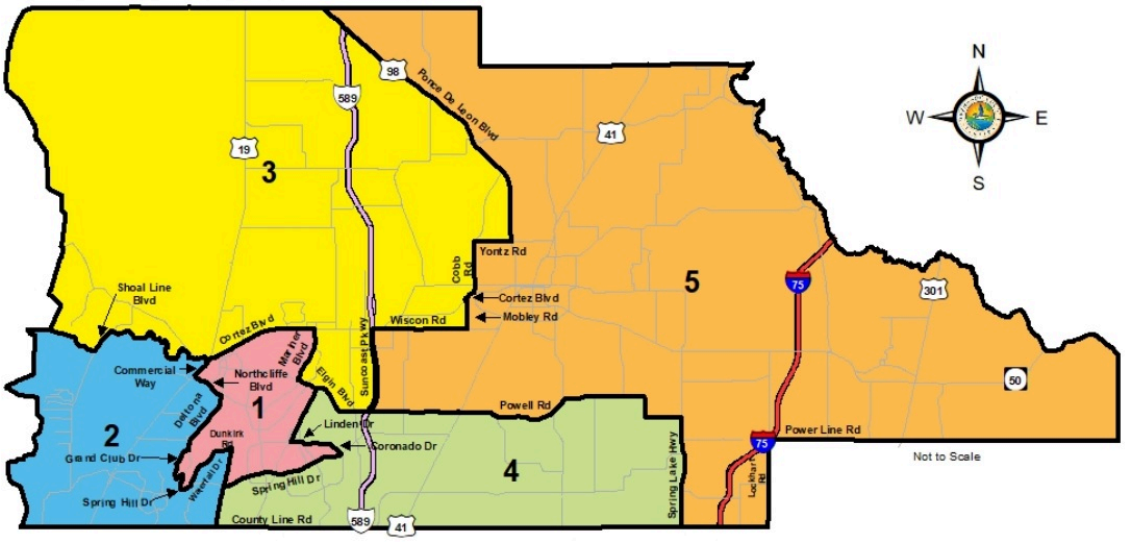
Hernando County Board of County Commissioners Organization Chart


Hernando County Citizens
Board of County Commissioners
County Attorney
Budget & Procurement
County Administrator
HR
Human Resources
Deputy County Administrator
Public Information
Public Safety
Economic Development
Public Works
Development Services
Utilities
Community Services
Housing & Supportive Services



Hernando County, Florida
Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

County Commissioners



Hernando County, Florida





Commissioner Ryan Amsler

Vice Chair

District 1

Elected: November 19, 2024

Term expires: November 2028

Ryan Amsler has a passion to fight for the people, both the retired and the working class. With a background in multi-million restaurant and hotel operations management, finance, and spending most of his life in Hernando County, Ryan has a commitment to fiscal responsibility, limited government, and the protection of our hometown locals and their businesses. He and his parents moved to Hernando County in 1994, and his parents still live in the same home they now retired in. He owns his own finance brand he built and graduated Leadership Hernando in early 2024.

Ryan felt a calling to enter politics for the first time in the summer of 2024, with a commitment to representing the people he loves and grew up around. At a lightning speed of seventy-five days later, he would be elected to office, while spending way less than half of the money his rival spent. A mandate to him, that the status quo is no longer acceptable to the people of Hernando County.

Commissioner Ryan Amsler's Top Priorities

As your County Commissioner, my focus is to be a responsible steward of your tax dollars, while ensuring public safety and essential services are delivered efficiently. I believe in fiscally accountable growth that preserves the character of our community and promotes opportunity for working families, seniors and veterans. Above all, I will always listen, remain transparent, and put the people first.

Committee Assignments

- Canvassing Board – Member
- Early Learning Coalition Board of Directors – Member
- Fine Arts Council – Liaison
- Hernando County Community Alliance – Member
- Metropolitan Planning Organization (MPO) – Alternate Member
- Springs Coast Steering Committee – Member
- Suncoast Transportation Planning Alliance Board – Member
- Tampa Bay Regional Planning Council (TBRPC) – Member
- TBRPC Executive Budget Committee – Member
- TBRPC Regional Cooperative Alliance – Member
- Withlacoochee Regional Water Supply Authority (WRWSA) – Member

Hernando County, Florida



Hernando County, Florida
Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget



Commissioner John Allocco

District 3

Elected: November 8, 2016

Re-Elected: November 17, 2020 &

November 19, 2024

Term expires: November 2028

Commissioner Allocco moved to Florida in 1993 and Hernando County in 1999. He earned his bachelor's degree in exercise and sports sciences from the University of Florida and his master's degree in physical therapy and post-graduate certification from the University of St. Augustine. John and his wife, Randi, founded a physical therapy company in 2006 in Spring Hill and expanded to a second location in Hudson with a total of 15 employees by 2021. He and his wife, Randi, have four adult children and nine grandchildren. Three of his children and 5 of his grandchildren continue to live in Hernando County.

Commissioner Allocco has served twice as chairman of the Board of County Commissioners.

He has been active in several professional organizations, the Greater Hernando County Chamber of Commerce, and in leadership roles in the State and County Republican Party. Early in his professional career, he volunteered as athletic trainer for Springstead and Hernando High schools. John and his family are also active members at their local church. He also serves in a volunteer role as a trustee for Pasco-Hernando State College.

Commissioner Allocco's Top Priorities

Commissioner Allocco's Top Priorities are fiscal accountability and transparency, smart economic growth, creating a favorable environment to attract new businesses and expand current businesses, as well as working locally to provide educational opportunities that are relevant to today's workforce needs.

Committee Assignments

- ACCESS 67
- Consortium Oversight Board
- Gulf Consortium Board of Directors (RESTORE Act) – Member
- Gulf Consortium Finance and Budget Subcommittee – Member
- Juvenile Justice Fifth Judicial Circuit Advisory Board – Member
- Juvenile Justice Subcommittee of Hernando County Community Alliance – Member
- Metropolitan Planning Organization (MPO) – Member
- Substance Abuse Advisory Board – Member
- Transportation Disadvantaged Local Coordinating Board (TDLCB) – Chair/Member
- Value Adjustment Board – Member

Hernando County, Florida



Hernando County, Florida
Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget



Commissioner Jerry Campbell

Chairman

District 4

Elected: November 8, 2022

Term expires: November 2026

Jerry Campbell was born in Alabama and moved to Hernando County in 2005. Jerry and his wife Tracy of over twenty-five years have two adult daughters. Jerry started delivering pizza for Domino's Pizza. Over the next 25 years Jerry turned this delivery job into a small family business, eventually owning seven Domino's locations with over 175 team members.

Commissioner Campbell is involved in several community organizations including the Rotary Club of Brooksville and believes in Rotary's mission of "service above self".
Commissioner Campbell believes in servant leadership and welcomes all comments, concerns, feedback and ideas through his county email.

Commissioner Campbell's Top Priorities

Creating an environment where families and businesses have an opportunity to succeed, smart economic development attracting both small and large career-based businesses and being fiscally responsible.

Committee Assignments

- Affordable Housing Advisory Committee (AHAC) – Member
- Florida Forest Service Management Plan Advisory Group (MPAG) – Member
- Medical Examiner – Member
- Metropolitan Planning Organization (MPO) – Vice Chair/Member
- Public Safety Coordinating Council – Member
- Value Adjustment Board – Alternate Member
- Withlacoochee Regional Water Supply Authority (WRWSA) – Member

Hernando County, Florida





Commissioner Steve Champion

2nd Vice Chair

District 5

Elected: November 8, 2016

Re-Elected: November 17, 2020 &

November 19, 2024

Term expires: November 2028

Steve Champion is a fifth generation Brooksville/Hernando County resident. Commissioner Champion graduated from Fort Lauderdale High School and earned a bachelor's in business administration at Hamilton University. He owns two businesses in Brooksville (firearm sales and military police supplies) and previously spent more than 20 years working for Target Corporation as an executive and director. Commissioner Champion has five children; a son Christopher, a Staff Sergeant in the US Marine Corps, a daughter Kara, a soon-to-be graduate of UCF with her bachelor's degree in 2020, and three school-age children that attend Hernando County Public Schools.
Commissioner Champion was elected to the Board of County Commissioners in November 2016 and was re-elected in 2020. He has previously served as Chairman in 2018 and 2022, and Vice Chairman in 2017. He is a lifelong member of the National Rifle Association and an annual sponsor for the Hernando High School Future Farmers of America. Commissioner Champion sponsored the change of policy to allow Hernando County employees to conceal carry and sponsored the County becoming a Second Amendment Sanctuary.

Commissioner Champion's Top Priorities

Making Hernando County government more efficient and business friendly. He consistently votes against tax increases and unnecessary regulations.

Committee Assignments

- Brooksville Main Street - Liaison
- Metropolitan Planning Organization (MPO) – Member
- Metropolitan Planning Organization Advisory Council (MPOAC) – Alternate Member
- Mid Florida Community Services Governing Board – Member
- Pasco-Hernando Workforce Board (CareerSource Pasco Hernando) – Liaison
- Robert Whitmore Board of Directors – Member
- Safety Council – Member
- South Brooksville CRA Steering Committee – Member
- Suncoast Transportation Planning Alliance – Alternate Member
- Value Adjustment Board – Chair/Member
- Waterways Advisory Committee – Liaison

Hernando County, Florida



Hernando County, Florida
Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

County Administration

County Administrator - Jeff Rogers, P.E.



Mr. Jeff Rogers, P.E., became County Administrator on May 14, 2019. He joined Hernando County Government as Deputy County Administrator on September 25, 2017, and served as Acting County Administrator starting January 30, 2019.

Rogers has more than twelve years of local government experience with a concentration in administration, public works, budgeting and overall operational leadership and organization change.

He has an aptitude for identifying organizational weaknesses, deploying effective solutions, increasing employee efficiency and embodying an organizational vision.

A U.S. Navy Veteran, Rogers
earned two Navy Achievement Medals.

Deputy County Administrator - Toni Brady



Toni Brady has been announced as Hernando County's Deputy County Administrator. As Brady is new in the position, she is not new to local government. Brady originally joined the Hernando County Clerk's office in 2016. She worked closely with the Board of County Commissioners in her role within the Finance Department.

It was a natural transition into the Budget Director position in 2020. From there, Brady then transitioned into the role of Deputy County Administrator on October 2, 2023.

Brady earned a Bachelors of Science in Accounting and a Masters of Business Administration both from Saint Leo University. She graduated in 2020 from the Certified Public Manager's program with Florida State University. She earned the Florida Government Finance Officers Association's Certified Government Finance Officer designation in 2023.

Brady was born and raised in Spring Hill and has been married to her high school sweetheart for 29 years. They have 21-year-old twins.

As Deputy County Administrator, Brady supervises daily activities of Department Directors and Managers, and is accountable for the management function of planning, organizing, leading and controlling for all departments, programs and services under the county administrator with emphasis in coordination and measurement of the core services of public works, utilities, planning and development.

Hernando County, Florida



BUDGET OVERVIEW



Hernando County, Florida



Amendments to the Adopted Budget

Florida Statutes require that once Hernando County's annual budget is adopted, it serves as the legal authority governing County expenditures. Itemized appropriations function as fixed spending limits and may only be changed as authorized in state law. Hernando County maintains formal practices to administer, monitor, and amend the budget throughout the fiscal year.

Budget Authority and Controls

- Legally, budget authority is maintained at the fund level, in accordance with Florida Statutes.
- For management purposes, Hernando County Administration imposes controls at the department level, ensuring accountability throughout the organization.
- Actual expenditures and operating transfers out cannot exceed appropriations at the fund level. Appropriations which are neither expended, encumbered, nor specifically designated to be carried over lapse at the end of the fiscal year.

Budget Transfers

During the fiscal year, the Board of County Commissioners may approve amendments to the current budget under the following conditions:

- Appropriations within a fund may be increased or decreased, provided the total fund appropriation remains unchanged.
- All transfer requests follow a structured review process which begins with an initial review by the requesting division's Director, followed by a review by the Department of Management and Budget with final approval by the Board of County Commissioners.
- The Board may approve appropriations from the reserve for contingencies to increase specific expenditures within the same fund for any lawful purpose. However, expenditures cannot be charged directly to the contingency reserve.
- The Board may also appropriate funds from reserves established for future construction and improvements, and only for the purposes for which the reserves were created.

Budget Resolutions

Certain amendments require adoption by resolution of the Board of County Commissioners. These include:

- Unanticipated revenues received for a specific purpose—such as grants, donations, gifts, or reimbursements—may be appropriated and expended for that purpose upon Board approval. These receipts and appropriations are added to the appropriate fund's budget.
- When necessary, the Board may adopt a resolution to transfer revenue between funds to properly account for unanticipated receipts.
- For proprietary funds, increased revenue received for a defined purpose may be appropriated through Board resolution and used in addition to the originally adopted appropriations.
- If a budget amendment is needed for any purpose not explicitly authorized under Florida Statutes 129.06(2)(a–e), the Board may adopt the amendment by resolution after a public hearing, which must be advertised no less than 2 days and no more than 5 days before the hearing date.

Hernando County, Florida



County Administrator Letter for Budget Workshop

COUNTY ADMINISTRATOR'S BUDGET MESSAGE

Recommended Budget for Fiscal Year 2026-27

July 30, 2026
Honorable Chairperson and Members
Hernando County Board of County Commissioners
15470 Flight Path Drive
Brooksville, Florida 34604

Chairperson and Members:

We respectfully present the Hernando County Recommended Budget for Fiscal Year 2026-27 to the Board of County Commissioners and the citizens of Hernando County. The recommended budget reflects input from the Board, County departments, Constitutional Officers, and the community. It translates the Board's policies and priorities into a responsible financial plan designed to balance revenues and expenditures, maintain essential services, respond to continued growth and increasing mandates, and strengthen the County's long-term financial position.

This budget is presented during a period of significant fiscal pressure. The County must address depleted reserves following two major hurricanes, increasing service demands, rising mandated and insurance costs, delayed reimbursements, and uncertainty regarding future property-tax policy. At the same time, Hernando County continues to make meaningful progress in infrastructure, economic development, technology, and strategic planning. The recommended budget therefore takes a disciplined approach: it preserves core public services, restores financial stability, advances the most critical investments, and makes difficult reductions where recurring revenues are not sufficient to support current service levels.

Executive Budget Overview

Measure	Recommended Amount/Rate	Budget Context
Total FY 2026-27 Tentative Budget	$864,627,686	9.56% decrease from FY 2025-26 Tentative Budget
General Fund Reserves	18.5%	Meets current budget policy; below the Board's 25% goal
Recommended General Fund Millage	5.8891 mills	Maintained at the current rate
Total Ad Valorem Property Tax Rate	14.2756 mills	Includes County, School Board, and other taxing authorities
Capital Improvement Plan	$192.2 million	$1.7 million supported by the General Fund

The recommended budget maintains the General Fund millage rate at 5.8891 mills. This recommendation is intended to preserve the minimum reserve level established by Board policy while avoiding a millage increase. It also incorporates a recurring revenue source and targeted recurring expenditure reductions to stabilize the County's financial position for the coming year.

Tax Burden and Comparative Position

Hernando County continues to compare favorably with neighboring and similarly situated counties. Based on 2025 Florida Department of Revenue and population data, Hernando County levied approximately $673 per resident in County government ad valorem taxes. Statewide, Hernando County is the 27th largest county by population and ranks 40th in County ad valorem taxes levied per resident.

Tax-rate comparisons should not be considered in isolation. A county's quality of life, service levels, infrastructure conditions, public-safety needs, and locally adopted strategic goals are also important measures of performance. Hernando County remains committed to operating as efficiently and cost-effectively as possible while ensuring that the revenue structure is sufficient to support the services and infrastructure expected by the community.

The County's total tax structure includes both ad valorem and non-ad valorem revenues. Hernando County's total County ad valorem rate is 7.8275 mills, and the combined rate for all taxing authorities is 14.2756 mills. Comparative data shows that Hernando County maintains one of the lower total ad valorem tax rates among the counties reviewed. Continued operational efficiency, sound governance, and disciplined long-range planning will be necessary to maintain that favorable position. I do caution that the County should be investing more into maintaining infrastructure and increasing capacity as the county grows.

2026 Florida County Tax Comparison					
	Hernando	Pasco	Clay	Citrus	Sumter
Population	212,849	648,369	238,605	166,500	162,493
Taxable Value	18,308,502,630	60,547,671,909	20,127,960,437	16,088,966,732	24,358,617,041
Per Capital Total Ad Valorem Taxes Levied	673	940	707	857	762
Ad Valorem					
General Fund Millage Rate	5.88910	7.40420	5.54710	6.9898	4.89
Transportation Trust (Roads)	0.80910	0.40520		0.986	
Unincorporated MSTU			0.14770		
Law Enforcement MSTU			2.40140		
Fire Rescue MSTU		2.12250	0.50480		0.8571
EMS	0.91000			0.578	
County Health	0.10540			0.0564	
Stormwater	0.11390				
Conservation Lands			0.20000		
Library				0.3147	
Fire Rescue Bond 19		0.01820			
Jail Bond 19		0.02290			
Parks Bond 19		0.08600			
Libraries Bond 21		0.08100			
Fire Rescue Bond 20		0.03640			
Libraries Bond 21		0.00770			
Jail Bond 21		0.09530			
Parks Bond 22		0.01160			
Fire Rescue Bond 24		0.01000			
Total County Ad Valorem	**7.82750**	**10.30100**	**8.80100**	**8.92490**	**5.74710**
School	6.26500	6.27400	6.27200	5.351	4.912
Water Management	0.18310	0.18310	0.17930	0.18310	0.18310
Mosquito Control		0.20910		0.37080	
Total Ad Valorem Tax	**14.27560**	**16.75810**	**15.25230**	**14.82980**	**10.84220**
Non Ad Valorem (Vary with property type)					
Solid Waste Disposal (Landfill)	98.04	107	96	27	
Fire Rescue	362.38			79	355.58
Garbage Collection	217.37		262		
Stormwater		95		58.84	
Discretionary Sales Surtax	0.5% School	1% BOCC	1% BOCC 0.5% School	None	1% BOCC
PILOF / PILOT	No	No		Yes	No Utilities
Data Source: Property Appraiser					

Revenue, Growth, and Service Demand

Hernando County continues to experience both residential and commercial growth. Taxable value increased by 6.7% for the upcoming fiscal year. While residential growth expands the tax base, it also increases demand for public safety, transportation, parks, libraries, utilities, code enforcement, permitting, and other County services. A stronger balance between residential and commercial development is necessary to support service demands without placing disproportionate pressure on residential property taxpayers.

The County continues to see investment in multifamily housing, retail, hospital expansions, and industrial facilities. These investments are positive indicators of confidence in Hernando County and support long-term economic diversification. However, growth must be accompanied by infrastructure investment and adequate recurring revenues to maintain adopted service levels.

Financial Condition and Reserve Pressures

Hernando County is facing a significant financial challenge that requires difficult but necessary decisions to protect the County's long-term fiscal stability.

In October 2024, the County was significantly affected by Hurricanes Helene and Milton. Fortunately, the County had accumulated sufficient reserves to respond immediately and support the community throughout response and recovery. To date, the County has expended more than $22 million on storm response and recovery activities and has received approximately $7 million in reimbursements from the Federal Emergency Management Agency (FEMA).

The County's preparation and response were effective and should be a source of pride. At the same time, major storm events are an expected risk of operating in Florida, and the financial capacity to respond must remain a central element of the County's fiscal strategy.

The storm response substantially reduced County reserves. The prior-year budget did not fully restore those reserves and reduced the General Fund millage rate below the rollback rate to 5.8891 mills through the use of one-time reserve funding. Reserves may appropriately address temporary or extraordinary needs, but they cannot sustainably support recurring operating expenses. When reserves are used to balance ongoing costs, the County must either continue drawing down reserves or identify an equal amount of recurring revenue or permanent expenditure reductions in the following year.

Additional unbudgeted expenses during the current fiscal year further reduced the cash balance available for the FY 2026-27 budget. These expenses included two special elections, project costs exceeding budgeted amounts, and the implementation of body-worn cameras. The County expects the State to reimburse the special-election costs. Body-worn cameras, however, represent a continuing operating expense that must be funded in future years.

Delayed reimbursement of disaster-related expenditures is not unusual. Federal and State policy discussions also increasingly indicate that local governments may be expected to respond and recover with less external assistance. The proposed budget includes the minimum reserve level required to operate responsibly; however, another major storm before reserves are replenished would have a severe effect on the County's financial position.

The Board has committed to continue funding the disaster account within Solid Waste. At the current funding level, that account is expected to support free storm-debris disposal, but it would not fully fund debris removal and the broader costs of storm response and recovery.

Diversifying Recurring Revenues

Sales Tax

The County has discussed revenue diversification for many years but has not secured a local-option sales tax dedicated to the capital projects needed to support residential and commercial growth. Without a dedicated funding source, the County will continue to fall behind in needed transportation and parks and recreation infrastructure.

Impact Fees

The County significantly increased impact fees during the past year to better address the demands created by continued growth. These revenues will support project planning, property acquisition, and a portion of the construction costs for growth-related infrastructure. While impact fees are an essential element of the County's capital funding strategy, they are legally restricted to eligible growth-related capital improvements and generally cover only part of the total project cost. They do not provide recurring revenue for ongoing operations and cannot, by themselves, meet the County's broader infrastructure and service needs.

Payment in Lieu of Franchise Fees (PILOF)

The recommended budget includes a Payment in Lieu of Franchise Fees, or PILOF, charged to the County utility system for its use of County-owned rights-of-way in unincorporated Hernando County. The PILOF is treated as an operating expense of the utility system. The recommended rate is 6%, which is expected to

generate approximately $3.5 million for the General Fund.

This recurring revenue is necessary to balance the budget without increasing the millage rate or making additional reductions that would materially lower service levels. Because the PILOF is an expense of the utility system, it will contribute to future water and sewer rate requirements. The County should continue to communicate this impact clearly and evaluate the PILOF within the context of the utility's long-range financial plan.

Key Investments and Accomplishments

Despite the County's financial constraints, substantial progress has been made on infrastructure, technology, public safety, strategic planning, and community partnerships. Recent accomplishments include:

- Expansion of the Ridge Manor Wastewater Treatment Plant.
- Completion of the Tax Collector Building.
- Completion of the County Strategic Plan.
- Expansion of the Solid Waste disposal cell.
- Expansion of water and sewer lines supporting economic development.
- Reconstruction of Pine Island Park following hurricane damage.
- Upgrades to the Veterans Memorial.
- Improvements at the Corporate Boulevard and Anderson Snow Road intersection.
- Installation of roadway signals and sidewalks.
- Implementation of upgraded County financial and permitting systems.
- Use of artificial intelligence to assist with permitting operations.
- Consolidation of fire services with the City of Brooksville.
- Creation of the South Brooksville Community Redevelopment Area plan.
- Affordable-housing partnerships with Habitat for Humanity and You Thrive Florida.

Capital Improvement Program

The FY 2026-27 Capital Improvement Program includes approximately $189.6 million in projects, including $1.7 million supported by the General Fund. Because of current financial constraints, several planned capital projects and maintenance projects have been deferred to future years. Deferring maintenance may provide temporary budget relief, but it can increase long-term costs and risk; therefore, maintenance of existing assets remains a high priority.

Of the $1.7 million in General Fund capital projects, $75,000 is dedicated to facility maintenance, and $50,000 is dedicated to Chinsegut Hill Water Plant Renovation. An additional $2,720,000 is allocated to jail maintenance and is funded from inmate revenues generated by the Sheriff's Office.

Major capital projects included in the recommended budget are as follows:

- Barclay Road widening.
- Kettering Road widening, supported by gas-tax revenues.
- A federally funded transit facility.
- Ayers Road/Culbreath Road/Hayman Road intersection improvements, supported by gas tax revenues.
- Lockhart Road resurfacing, supported by gas-tax revenues.
- Landover Boulevard resurfacing, supported by gas-tax revenues.
- A new fire station.
- Facility maintenance projects.
- Brooksville-Tampa Bay Regional Airport infrastructure improvements.

Planning and Strategic Direction

The County is actively preparing for future growth through the following completed or ongoing planning initiatives:

- Strategic Plan - completed.
- Library Master Plan - completed.
- Parks and Recreation Master Plan - completed.
- Water and Sewer Master Plan - completed.
- Long-Range Transportation Plan - in progress.
- Consolidated Housing Plan - completed.
- Comprehensive Plan Evaluation and Appraisal Report - in progress.

These plans establish an important policy framework for future investment decisions, service-level priorities, infrastructure needs, and responsible growth management.

Economic Development

The Brooksville-Tampa Bay Regional Airport infield infrastructure development plan is complete, and the County has secured more than $13.75 million through grants, County investments, and bond financing. These improvements will support business expansion and relocation to Hernando County. The combined investment by the County, the State Legislature, and the Federal Government represents one of the most consequential long-term economic development initiatives undertaken by the County and should be recognized as a major accomplishment.

In the prior year, the Board established a transfer to the Economic Development Infrastructure Fund to support borrowing for critical airport infrastructure. The transfer was to be funded from tangible personal property taxes paid by targeted industries. This strategy aligns with the County's Strategic Plan by reinvesting a portion of new economic-development revenue into infrastructure that supports future growth. Because the FY 2026-27 budget must replace one-time reserve funding and begin restoring reserves depleted by the hurricanes, the recommended budget does not include this transfer. The County should seek to restore the investment when financial conditions permit.

Mandated Expenses and Insurance Costs

Mandated and essential expenses continue to consume a significant portion of the County's recurring revenues. These obligations include the jail and court system, juvenile detention, the Emergency Operations Center, Medicaid and indigent care, the Health Department, mental-health and substance-abuse services, unclaimed-body disposition, the Medical Examiner, mosquito control, animal control, and emergency management. Property insurance costs also continue to rise as County assets and insured values increase.

Mandated/Essential Expense	FY 2026-27 Amount
Medical Examiner funding, including equipment and facilities	$782,132
Medicaid and indigent services, including burial	$4,862,902
Adult and juvenile jail medical and operational costs	$389,353
Department of Juvenile Justice	$1,392,375

Emergency Operations Center	$970,529
Health Department	$543,830
Jail renovations	$2,720,000
Total	$11,661,121

Staffing and Organizational Capacity
The recommended budget includes 12 new positions necessary to respond to population growth, service demand, and operational requirements. The positions currently identified include:

General Fund: 1 position in the County Attorney's Office.
Public Works/Facilities: 1 position.
Utilities/Solid Waste: 10 positions.

Recurring Service-Level Reductions
The County cannot sustainably rely on reserve reductions and deferred maintenance to fund ongoing operating costs. To align recurring expenditures with recurring revenues, the recommended budget includes targeted service-level reductions. These recommendations are difficult and will affect residents, but they are intended to distribute the impact across multiple service areas while preserving essential and public-safety functions.

West Hernando Branch Library
The recommended budget proposes closing the West Hernando Branch Library. The facility is currently closed for replacement of the air-conditioning system, and comparable library services remain available at the Spring Hill Branch. This recommendation does not eliminate library services in the area, but it will reduce convenience and access for some residents. The proposed reduction eliminates seven positions and is estimated to save $512,107 annually.

Parks and Recreation
Following passage of the property-tax referendum, the County implemented a policy not to fill vacant nonessential positions in departments expected to be affected by reduced property valuations. One part-time Parks and Recreation position has been removed from the recommended budget, producing estimated annual savings of $11,436.

Code Enforcement
The recommended budget removes one Code Enforcement Officer position. The County recognizes that demand for code enforcement is likely to increase as the population grows and that code enforcement remains important to neighborhood quality and community standards. Nevertheless, the County's financial condition requires a reduction in recurring operating expenses. This reduction was included to distribute service impacts across multiple areas of government, with annual savings of $51,354.

Service Area	Position Impact	Estimated Annual Savings
West Hernando Branch Library	7 positions	$512,107
Parks and Recreation	1 part-time position	$11,436
Code Enforcement	1 officer	$51,354

Future Fiscal Challenges
Property-Tax Referendum and Legislative Risk
A property-tax referendum expected on the November general-election ballot could significantly reduce County revenue if approved. In addition, recently enacted and proposed legislation may further limit local-government flexibility regarding millage increases, impact fees, transfers from utility operations, and reserve funding. These changes could materially affect the County's ability to fund mandated obligations, public safety, infrastructure, and existing service levels.
The County should continue evaluating service-level reductions and diversified revenue options. The addition of the PILOF in the FY 2026-27 budget is necessary to support existing expenses without a millage increase. It may also become increasingly important in future years if ad valorem revenues are reduced while mandated and public-safety costs continue to grow.
Preliminary estimates indicate a potential Countywide revenue impact of approximately $31 million in FY 2027-28 and $43 million in FY 2028-29. The impact on Board-controlled General Fund operations would be significant.

Other affected areas include the Health Department Trust Fund, stormwater, and transportation. Any Health Department shortfall may require State support. Stormwater would need to operate within available funding, with most resources already committed to projects. Transportation would face a significant revenue reduction. Although gas-tax revenues could offset some operating costs, doing so would reduce funding available for road resurfacing and capital projects. The County should also evaluate transit service levels to determine whether additional gas-tax capacity can be redirected to transportation priorities.

Road Resurfacing
The County does not currently fund roadway resurfacing at a level sufficient to address long-term needs. The County had planned to increase the Transportation Trust millage to provide additional paving funds this year, however, that is not possible without a millage increase. When financial conditions permit future reductions in the General Fund millage rate, the County should continue considering a corresponding increase in the Transportation Trust millage dedicated to road resurfacing. A recurring, dedicated funding strategy is necessary to prevent further deterioration and escalating reconstruction costs.

Recommendation
I recommend that the Board maintain the General Fund ad valorem millage rate at 5.8891 mills for FY 2026-27. Maintaining the current rate is necessary to preserve the minimum reserve level required by Board policy and begin stabilizing the County's financial position. I also recommend adoption of the recurring PILOF revenue and the recurring expenditure reductions included in this budget.
Together, these actions provide a balanced and responsible plan for the coming year without a millage increase. They do not eliminate the County's long-term challenges. The Board should continue developing strategies to address potential property-tax reductions, restore reserves toward the 25% goal, establish sustainable capital and road-resurfacing funding, evaluate service levels, and diversify revenues.
Hernando County enters this budget year with real financial constraints, but also with meaningful opportunities. The County has demonstrated its ability to respond effectively to disaster, advance major infrastructure and economic-development projects, modernize operations, and plan strategically for growth. With disciplined decisions, transparent communication, and a continued focus on long-term sustainability, the County can protect essential services and position the community for a stronger financial future.

Respectfully submitted,

Jeffrey W. Rogers, P.E.
County Administrator

Hernando County, Florida



Millage Comparison & Overview

The following terms are commonly used in budget documentation pertaining to millage:

Millage: The rate charged per thousand of taxable value. For example, on a home with a taxable value of $100,000 assessed, taxes would equal $100 ($1 for each $1,000 of taxable value). The millage rate is calculated by dividing the amount of the proposed ad valorem into the total taxable value (less 5%).

Aggregate Millage Rate: A rate obtained by dividing the sum of all ad valorem taxes levied by the Hernando County Board of County Commissioners by the taxable value of the County. This rate expresses an average tax rate.

Total Millage: A rate that is the aggregate millage plus the voted debt service millage. Hernando County does not currently have any debt service millage.

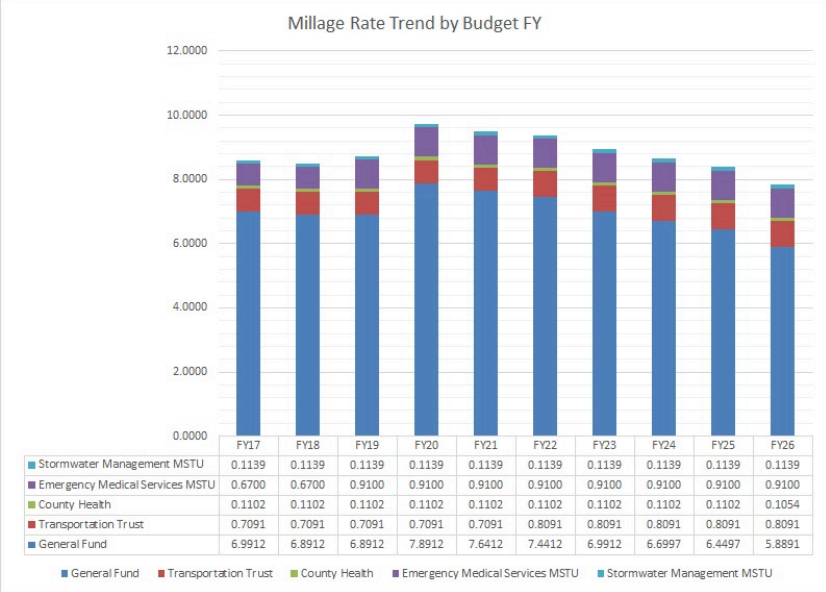
Rolled Back Rate: A millage rate that will bring in ad valorem revenues equal to the prior year's dollar amount. The value of new construction is excluded from the calculation of the roll back rate.

The millage comparison chart below includes Hernando County related millage and MSTUs.

Municipal Services Taxing Unit

In addition to Countywide millage, Hernando County also has the authority to levy taxes in Municipal Service Taxing Units (MSTUs). Fire Rescue and Stormwater. MSTUs provide specialized services within legally specified geographic boundaries.

This tax is assessed only on property in the unincorporated areas of the County, and it is reserved to provide operating funds for County services that are comparable to certain activities provided by municipalities; hence, the term Municipal Services Taxing Unit. MSTU revenues are kept in separate accounting funds to ensure that the money is spent only in the areas from which this tax was collected and only for specific purposes: Fire Rescue and Stormwater.



	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Stormwater Management MSTU	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139
Emergency Medical Services MSTU	0.6700	0.6700	0.9100	0.9100	0.9100	0.9100	0.9100	0.9100	0.9100	0.9100
County Health	0.1102	0.1102	0.1102	0.1102	0.1102	0.1102	0.1102	0.1102	0.1102	0.1054
Transportation Trust	0.7091	0.7091	0.7091	0.7091	0.7091	0.8091	0.8091	0.8091	0.8091	0.8091
General Fund	6.9912	6.8912	6.8912	7.8912	7.6412	7.4412	6.9912	6.6997	6.4497	5.8891



FINANCIAL SUMMARIES



Hernando County, Florida



Fund & Department Information

Department/Fund Matrix



General Fund

General Fund Source:
Ad Valorem (& Other revenues)

Departments: Central Services, County Attorney, Constitutionals, Community Services, Planning & Zoning, Code Enforcement, Facilities, Emergency Mgmt, Economic Development



Special Revenue

Special Revenue Fund Sources:
Depart of Public Works, Fire & Emergency Services, Tourism

Departments: Department of Public Works, Fire & Emergency Services, Tourism, Municipal Service Benefit Units



Debt Service

Debt Service Fund Sources:
Principal, interest and other required annual costs.

Departments: Departments would transfer funds to the debt service fund to make the payments.



Capital Funds

Capital Fund Sources:
Impact Fees

Departments: Parks, Jail, Law Enforcement, Fire & Emergency Services, Ambulance, Public Buildings, Libraries



Enterprise Funds

Enterprise Fund Sources:
Utilities, Solid Waste, Airport, Building

Departments: Water & Sewer, Landfill, Airport, Building, Unsafe Buildings



Internal Service

Internal Service Fund Sources:
Provided by other departments.

Departments: Workers Comp, Medical Self Ins, Risk Mgmt, Fleet Replacement Program, Fueling, Vehicle Maintenance

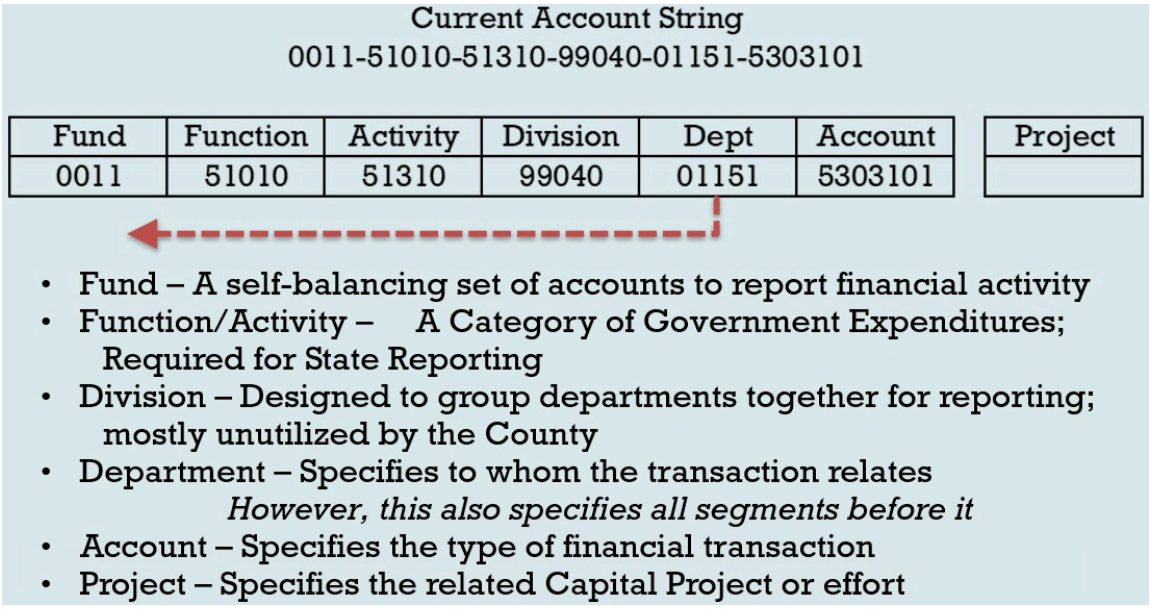
Fund Groups and Fund Types

Category	Fund Group	Fund Types	Title	Description
Governmental	001	001	General Fund	To account for all financial resources not accounted for and reported in another fund.
	050	051-099	Permanent Funds	To account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs – that is, for the benefit of the government or its citizens.
	100	101-199	Special Revenue Funds	To account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
	200	201-299	Debt Service Funds	To account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
	300	301-399	Capital Projects Funds	To account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.
Proprietary	400	401-499	Enterprise Funds	To account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.
	500	501-599	Internal Service Funds	To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

The County's fund structure aligns with the State of Florida's Uniform Accounting System Manual. As an overview, here are the major fund types and applicable fund numbers:

- General Fund: 0011
- Special Revenues: All funds beginning with 1* *and 7**
- Debt Service Funds: All funds beginning with 2*
- Capital Projects Funds: All funds beginning with 3*
- Enterprise Funds: All funds beginning with 4*
- Internal Service Funds: All funds beginning with 5*

Revenues start with 3* *and expenses start with 5*. Grant departments also start with 3** and the department is a more specific means of tracking activity within a fund, as shown above.



Current Account String

0011-51010-51310-99040-01151-5303101

Fund	Function	Activity	Division	Dept	Account	Project
0011	51010	51310	99040	01151	5303101	



- Fund – WHERE
- Function/Activity – WHY
- Division – WHO - Aggregated
- Department – WHO - Detailed

However, this also specifies all segments before it

- Account – WHAT
- Project – WHICH



Budget Summary by Fund

The first financial table provides a summary of funds and the applicable fund type.

The second table summarizes the total budget by account category.

Summary by Fund and Fund Type

	FY27 TENTATIVE BUDGET					
	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service
Funds						
General Fund	$238,220,445	–	–	–	–	–
Penn State-Scaup Duck PVG	–	$741,795	–	–	–	–
Scoreboard Sponsorship	–	$12,000	–	–	–	–
Transportation Trust Fund	–	$27,738,649	–	–	–	–
Constitutional Gas Tax	–	$9,337,645	–	–	–	–
County Fuel Tax	–	$4,794,818	–	–	–	–
LOGT 1-6 Fuel-Genl Transp	–	$15,709,282	–	–	–	–
Addl LOGT 1-5 Gas-Res Rds	–	$15,117,195	–	–	–	–
Ninth-Ct Fuel Tax-Res Rds	–	$3,475,288	–	–	–	–
Hernando/Citrus MPO	–	$1,912,258	–	–	–	–
FL Boating Improvemnt Pgm	–	$420,577	–	–	–	–
Intergovtl Radio Comm Pgm	–	$2,912,524	–	–	–	–
Health Unit Trust Fund	–	$3,669,891	–	–	–	–
Mosquito Control Local	–	$1,676,225	–	–	–	–
State Mosquito Control	–	$90,620	–	–	–	–
Law Enforcement Trust Fnd	–	$520,333	–	–	–	–
Crime Prevention(775.083)	–	$199,554	–	–	–	–
HCSO Revenue Fund	–	$17,922,933	–	–	–	–
Fed Forfeit-Justice	–	$391,018	–	–	–	–
Fed Forfeit-Treasury	–	$55,195	–	–	–	–
Addl Court Cost (939.185)	–	$549,163	–	–	–	–
Alcohol/Drug Abuse Trust	–	$116,279	–	–	–	–
Youth Court	–	$191,657	–	–	–	–
E911 Communication System	–	$1,595,849	–	–	–	–
Tourist Development Tax	–	$6,475,796	–	–	–	–
St Housing Init Prtnrshp	–	$9,332,041	–	–	–	–
Affordable Housing	–	$7,196	–	–	–	–
Kass Cir Neighborhood CRA	–	$900,690	–	–	–	–
Landscape Enhancement	–	$470,000	–	–	–	–
Court Improvement Fund	–	$5,924,950	–	–	–	–
Court-Related Technology	–	$1,539,623	–	–	–	–
HC Fire Rescue - Fire	–	$68,020,347	–	–	–	–
HC Fire Rescue - Rescue	–	$47,152,997	–	–	–	–
D Slosberg Driver Ed Sfty	–	$1,183,987	–	–	–	–
Library Estate Funds	–	$438,420	–	–	–	–

	FY27 TENTATIVE BUDGET					
	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service
Hern Beach Vol Fire Comp	–	$1,453	–	–	–	–
River Country Multi-Purp	–	$144,062	–	–	–	–
Orchard Pk III Multi-Purp	–	$21,636	–	–	–	–
Trash Collection MSBU	–	$14,862,063	–	–	–	–
Spring Hill Lighting	–	$781,783	–	–	–	–
Silver Ridge St Ltg MSBU	–	$37,109	–	–	–	–
South Brooksville St Ltg	–	$19,244	–	–	–	–
Village At H-N-D Lighting	–	$5,667	–	–	–	–
Braewood Lighting	–	$8,907	–	–	–	–
Oakwood Acres Street Ltg	–	$16,722	–	–	–	–
H Bch So Units 13-B-C Ltg	–	$38,274	–	–	–	–
Windridge Lighting	–	$9,823	–	–	–	–
Seven Hills Lighting	–	$139,013	–	–	–	–
Potterfield Gdn Acr Ltg	–	$7,202	–	–	–	–
Regency Oaks Lighting	–	$94,250	–	–	–	–
Hill n Dale Lighting	–	$42,230	–	–	–	–
Berkeley Manor Multi-Purp	–	$87,683	–	–	–	–
Dogwood Est Fire Hyd Ph 2	–	$42,598	–	–	–	–
Pristine Pl Mlti Pur MSBU	–	$168,696	–	–	–	–
Hernando Beach Lighting	–	$10,147	–	–	–	–
West Hernando St Ltg	–	$387,164	–	–	–	–
Hern Beach Boatlift	–	$139,336	–	–	–	–
W W Woodlands Ltg	–	$22,082	–	–	–	–
Ridge Manor Ltg	–	$24,685	–	–	–	–
Damac Estates Ltg	–	$10,724	–	–	–	–
Stormwater Mgmt MSTU	–	$7,358,357	–	–	–	–
Lakeside Acres Street Ltg	–	$12,281	–	–	–	–
Ridge Manor W Street Ltng	–	$38,171	–	–	–	–
Deerfield Acres St Ltg	–	$27,998	–	–	–	–
Silverthorn Street Light	–	$166,014	–	–	–	–
Carnes Area Rd Paving	–	$45,906	–	–	–	–
Painted Bunting Rd Paving	–	$23,020	–	–	–	–
Jackdaw Road Paving	–	$9,635	–	–	–	–
Jaybird Road Paving	–	$33,170	–	–	–	–
Kodiak Wren Rd Paving	–	$16,237	–	–	–	–
Old Squaw Ave Rd Paving	–	$28,935	–	–	–	–
Quill Ave Road Paving	–	$6,815	–	–	–	–
Pheasant Ave Rd Paving	–	$106,520	–	–	–	–
Kensington Woods STR LTG	–	$17,307	–	–	–	–
Fort Dade Mobile Home-Ltg	–	$16,310	–	–	–	–
Michigan Ave Rd Paving	–	$33,900	–	–	–	–
Hurricane Dr Rd Paving	–	$32,370	–	–	–	–
Taylor St Millings MSBU	–	$13,345	–	–	–	–
Sweetgum Rd Millings MSBU	–	$21,170	–	–	–	–
Marsh Wren Paving MSBU	–	$12,645	–	–	–	–
Nordica Paving MSBU	–	$8,443	–	–	–	–
Piping Plover Paving MSBU	–	$29,621	–	–	–	–
Mitchell Heights St Ltg	–	$15,297	–	–	–	–
Pine Warbler Pv MSBU	–	$27,480	–	–	–	–
Maberly Road Paving MSBU	–	$30,325	–	–	–	–

	FY27 TENTATIVE BUDGET					
	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service
Mexican Canary Pav MSBU	–	$16,265	–	–	–	–
Godwit Area Rd Pav MSBU	–	$13,440	–	–	–	–
Pelican Ave Rd Pav MSBU	–	$9,760	–	–	–	–
Furley Ave Rd Pav MSBU	–	$10,885	–	–	–	–
Wood Owl Ave Rd Pav MSBU	–	$31,580	–	–	–	–
Tinamou Area Rd Pav MSBU	–	$45,030	–	–	–	–
Alberta St Rd Pav MSBU	–	$24,080	–	–	–	–
The Oaks Ground Maint	–	$26,220	–	–	–	–
White Rd Rd Pav MSBU	–	$31,306	–	–	–	–
Royal Highlands Drwy Apr	–	$19,245	–	–	–	–
Royal Highlands "B" Pav	–	$138,693	–	–	–	–
Royal Highlands "C" Pav	–	$43,084	–	–	–	–
Royal Highlands "E" Pav	–	$34,741	–	–	–	–
Royal Highlands "F" Pav	–	$22,418	–	–	–	–
Royal Highlands "G" Pav	–	$30,147	–	–	–	–
Royal Highlands "I" Pav	–	$114,910	–	–	–	–
Dolquieb Paving MSBU	–	$44,120	–	–	–	–
Royal Highlands "L" Pav	–	$41,540	–	–	–	–
Hancock Lk Rd Pav MSBU	–	$14,100	–	–	–	–
Golden Warbler Rd Pv MSBU	–	$14,101	–	–	–	–
Paramount Area Rd Pv MSBU	–	$15,942	–	–	–	–
Mandrake/Canary Rd Pav	–	$31,158	–	–	–	–
OPIOID SETTLEMENT	–	$1,557,690	–	–	–	–
IMPACT FEE-FIRE-EMS	–	$642,097	–	–	–	–
Non-Ad Val Rev Note 2012	–	–	$1,562,232	–	–	–
NON-AD VAL REV BOND S2022	–	–	$2,784,753	–	–	–
Restore Act Fund	–	–	–	$1,395,528	–	–
IF Srchg I-75/SR50	–	–	–	$249,088	–	–
Impact Fee - Public Bldgs	–	–	–	$3,314,861	–	–
Impact Fee-Road Dist 1	–	–	–	$2,179,197	–	–
Impact Fee-Road Dist 2	–	–	–	$1,524,761	–	–
Impact Fee-Road Dist 3	–	–	–	$370,000	–	–
Impact Fee-Road Dist 4	–	–	–	$1,973,317	–	–
Impact Fee-Park Dist 1	–	–	–	$147,229	–	–
Impact Fee-Park Dist 2	–	–	–	$466,671	–	–
Impact Fee-Park Dist 3	–	–	–	$220,952	–	–
Impact Fee-Park Dist 4	–	–	–	$285,647	–	–
Impact Fee-Library	–	–	–	$1,010,571	–	–
Impact Fee-Law Enforcemnt	–	–	–	$685,549	–	–
Impact Fee-Jail	–	–	–	$154,195	–	–
Impact Fee-Fire-Hern Bch	–	–	–	$75,729	–	–
Impact Fee - Fire-HC Fire	–	–	–	$1,906,471	–	–
Impact Fee-Ambulance	–	–	–	$144,623	–	–
Hernando County Utilities	–	–	–	–	$99,689,370	–
HCUD Renewal and Replcmnt	–	–	–	–	$15,944,506	–
HCUD Connection Fee-Water	–	–	–	–	$12,869,644	–
HCUD Connection Fee-Sewer	–	–	–	–	$23,788,106	–
HCUD-Special Proj Funding	–	–	–	–	$3,692,200	–
HCUD - Capital	–	–	–	–	$21,411,949	–
Airport/Industrial Park	–	–	–	–	$8,298,018	–

FY27 TENTATIVE BUDGET						
	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service
Solid Waste And Recycling	–	–	–	–	$26,295,708	–
Waste Mgmt Bond Proceeds	–	–	–	–	$417,974	–
Closure & LTC Escrow	–	–	–	–	$13,742,135	–
Future Cell Construction	–	–	–	–	$6,946,093	–
Solid Waste/Recyc-Capital	–	–	–	–	$8,169,932	–
Solid Wste-Disaster/Debri	–	–	–	–	$451,045	–
Hern Co Development Svcs	–	–	–	–	$12,127,079	–
Unsafe Buildings	–	–	–	–	$323,983	–
Central Fueling System	–	–	–	–	–	$2,274,454
Risk Management	–	–	–	–	–	$8,008,991
Worker's Comp Self Insur	–	–	–	–	–	$5,815,648
Computer Replacement	–	–	–	–	–	$616,669
Vehicle Maintenance	–	–	–	–	–	$5,261,059
Fleet Replacement Program	–	–	–	–	–	$21,742,700
Medical Insur Self-Ins	–	–	–	–	–	$29,245,432
FUNDS TOTAL	**$238,220,445**	**$278,823,172**	**$4,346,985**	**$16,104,389**	**$254,167,742**	**$72,964,953**

Budget by Account Category

	FY22 ADOPTED BUDGET	FY23 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY27 TENTATIVE BUDGET	CALCULATION
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Percent Change
Revenues							
Taxes	$106,806,102	$120,174,683	$134,400,186	$144,199,862	$150,406,195	$159,376,243	6%
Licenses and Permits	$50,276,840	$53,555,993	$59,952,165	$66,701,272	$70,777,816	$74,162,334	5%
Intergovernmental	$32,655,007	$39,428,673	$47,849,412	$58,867,929	$50,856,940	$39,624,494	-22%
Charges for Services	$93,015,543	$100,163,761	$113,826,412	$128,853,393	$142,213,038	$157,583,613	11%
Fines and Forfeitures	$363,674	$402,324	$412,329	$625,569	$619,869	$481,045	-22%
Miscellaneous	$6,401,905	$5,885,381	$6,927,324	$7,688,496	$12,976,758	$9,190,311	-29%
Transfers	$22,553,355	$21,917,271	$28,790,030	$58,981,081	$34,017,065	$32,874,372	-3%
Other Sources	$311,033,950	$320,375,481	$375,215,296	$474,427,757	$531,313,032	$391,335,274	-26%
REVENUES TOTAL	**$623,106,376**	**$661,903,567**	**$767,373,154**	**$940,345,359**	**$993,180,713**	**$864,627,686**	**-13%**
Expenses							
Personnel Services	$89,270,563	$93,900,035	$110,993,606	$121,657,883	$131,573,958	$141,547,771	8%
Operating Expense	$98,212,993	$112,201,751	$129,121,619	$146,529,940	$151,804,512	$150,861,153	-1%
Capital Outlay	$105,751,339	$126,115,120	$168,683,567	$264,688,935	$223,813,497	$85,209,454	-62%
Debt Service	$10,701,238	$12,955,014	$14,316,212	$15,372,777	$14,137,075	$20,206,652	43%
Grants & Aid	$14,672,030	$4,208,395	$4,617,597	$6,094,003	$7,034,175	$6,984,063	-1%
Transfers	$22,553,355	$21,917,271	$28,790,030	$58,981,081	$33,972,475	$32,875,589	-3%
Non-Operating	$76,124,215	$85,088,384	$96,254,366	$110,123,630	$123,739,875	$135,173,021	9%
Budget Reserves	$205,820,643	$205,517,597	$214,596,157	$216,897,110	$307,221,010	$291,769,983	-5%
EXPENSES TOTAL	**$623,106,376**	**$661,903,567**	**$767,373,154**	**$940,345,359**	**$993,296,577**	**$864,627,686**	**-13%**



Three Year Budget Comparision

The financial table below summaries the FY27 budget compared to prior years, including the variance and percentage increase \ (decrease).

FY 27 Tentative Budget 3-Year Comparison

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$119,645,021	$132,539,434	$141,547,771	$9,008,337	7%
Operating Expense	$178,430,798	$162,533,174	$150,861,153	($11,672,021)	(7%)
Capital Outlay	$363,114,561	$368,248,283	$85,209,454	($283,038,829)	(77%)
Debt Service	$15,646,480	$14,144,638	$20,206,652	$6,062,014	43%
Grants & Aid	$9,412,282	$9,498,479	$6,984,063	($2,514,416)	(26%)
Transfers	$73,734,498	$34,577,746	$32,875,589	($1,702,157)	(5%)
Non-Operating	$112,304,525	$126,639,875	$135,173,021	$8,533,146	7%
Budget Reserves	$181,372,456	$299,423,033	$291,769,983	($7,653,050)	(3%)
EXPENSES TOTAL	**$1,053,660,621**	**$1,147,604,662**	**$864,627,686**	**($282,976,976)**	**(25%)**
Revenues					
Taxes	$145,169,888	$150,465,523	$159,376,243	$8,910,720	6%
Revenues	$1,000	$2,000,000	–	($2,000,000)	(100%)
Licenses and Permits	$66,713,014	$70,777,816	$74,162,334	$3,384,518	5%
Intergovernmental	$75,432,188	$64,169,223	$39,624,494	($24,544,729)	(38%)
Charges for Services	$127,204,345	$143,691,379	$157,583,613	$13,892,234	10%
Fines and Forfeitures	$495,569	$619,869	$481,045	($138,824)	(22%)
Miscellaneous	$7,603,527	$12,976,758	$9,190,311	($3,786,447)	(29%)
Transfers	$73,996,417	$36,117,927	$32,874,372	($3,243,555)	(9%)
Other Sources	$557,044,673	$666,786,167	$391,335,274	($275,450,893)	(41%)
REVENUES TOTAL	**$1,053,660,621**	**$1,147,604,662**	**$864,627,686**	**($282,976,976)**	**(25%)**

Revenue Description for County Budget Totals

Taxes: include Ad Valorem taxes which are collected as a percentage of the value of real and personal property in the County. They support various operating funds of the local government. Local Option and County Fuel Taxes, Tourist Development Tax and Local Communication Services Taxes are included.

Licenses and Permits: is largely Fire Assessment Fees but also includes Building, Zoning and Fire Inspection fees. Impact fees round out this category.

Intergovernmental: consists of State Revenue Sharing which includes Local Government Sales Tax, State Housing Partnership (SHIP) funding, Constitutional Gas Tax, Florida Boating Improvement Program and various licenses for Mobile Homes, Alcoholic Beverages and Insurance Agents. Federal, State and Local grants are also included in this category.

Charges for Services: include water and sewer fees, landfill fees, internal service fund fees, ambulance fees, school resource officer fees, various other public safety related fees, planning and zoning fees, public works fees, engineering fees, recreation fees, park parking fees, administrative fees for various services, hydrant testing fees, animal service licensing and control service fees and fees for various court related services.

Fines and Forfeitures: relating to court appearances, violations and special master fines for Code Enforcement, Sheriff and Animal Services and forfeit or confiscated funds.

Miscellaneous: includes rents and royalties from Airport leases, rent of other real property owned by the County and Payment in Lieu of Taxes from local hospitals.

Transfers: are either within the same fund or between different funds. Transfers within the same fund are often the local match of grant funding. Transfers between funds when programs are established to share funding from different funds or to pay debt service.

Other Sources: includes returned fees from Constitutional Officers and Inmate Revenue Fund. Enterprise grant funding, debt proceeds, and Balance Forward Cash or Fund Balance. Fund Balance is a term used in governmental accounting referring to the difference between assets and liabilities. In practical terms, fund balance is the unused portion of financial resources from the prior fiscal year due to accumulation of emergency, capital, and project reserves; encumbrances carried forward from prior fiscal year; as well as revenues collected in excess of budgeted amounts.

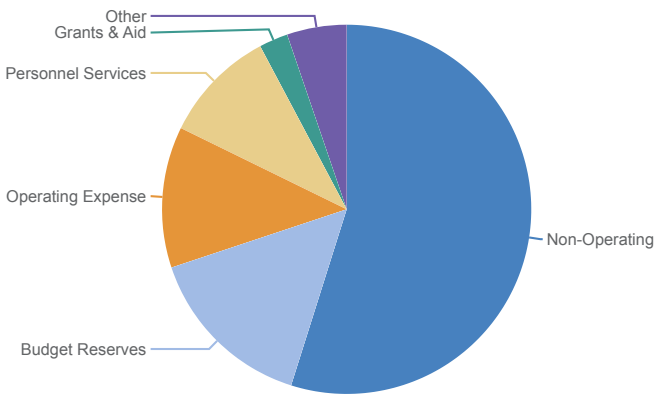


General Fund

The General Fund is the largest and most comprehensive countywide fund. Funding for operating costs related to parks, libraries, courthouse, Sheriff, facilities, information technology, and other County services come primarily from this fund. The General Fund has a wide range of sources of revenue; however, the primary funding comes from ad valorem taxes.

GF Expense Trend

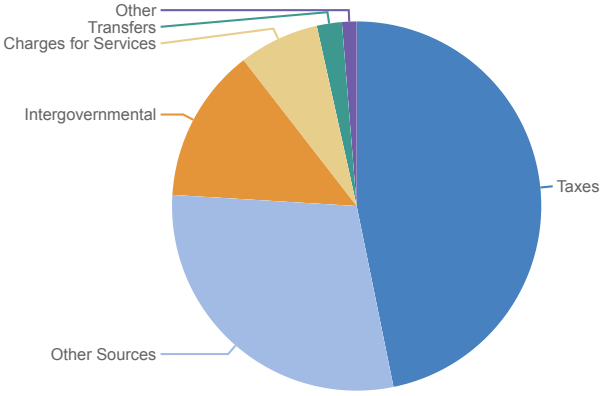
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$238,220,445.00
Expenses in 2027

GF Revenue Trend

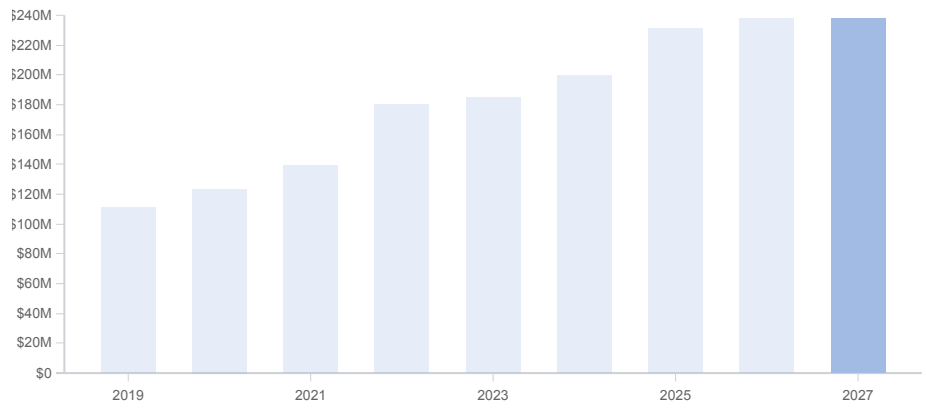
Data Updated Jul 24, 2026, 9:54 PM



$238,220,445.00
Revenues in 2027

GF Expense Trend

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$238,220,445.00

Expenses in 2027

The table above depicts the trend in GF expenditures.

General Fund

	FY22 ADOPTED BUDGET	FY23 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY27 TENTATIVE BUDGET	CALCULATION
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2026**	**FY2027**	**Percent Change**
Revenues							
Taxes	$77,474,669	$86,350,667	$96,064,136	$102,313,697	$104,855,835	$111,491,584	6%
Licenses and Permits	$505,843	$526,151	$581,638	$716,038	$1,043,169	$1,351,000	30%
Intergovernmental	$22,560,168	$29,623,542	$32,357,529	$37,155,954	$33,228,554	$32,257,102	-3%
Charges for Services	$10,392,093	$11,621,096	$12,494,179	$14,892,692	$14,344,808	$16,730,896	17%
Fines and Forfeitures	$116,350	$121,500	$125,005	$313,445	$331,045	$229,545	-31%
Miscellaneous	$1,676,965	$1,465,769	$1,668,138	$1,491,507	$6,817,652	$1,475,316	-78%
Transfers	$613,311	$611,928	$1,364,367	$1,965,387	$1,817,103	$5,225,194	188%
Other Sources	$66,974,264	$54,876,029	$54,667,898	$72,192,110	$75,414,787	$69,459,808	-8%
REVENUES TOTAL	**$180,313,663**	**$185,196,682**	**$199,322,890**	**$231,040,830**	**$237,852,953**	**$238,220,445**	**0%**
Expenses							
Personnel Services	$14,161,128	$15,073,672	$19,269,701	$21,551,827	$21,983,392	$23,795,900	8%
Operating Expense	$21,877,929	$22,245,432	$28,470,153	$38,853,337	$36,051,664	$29,446,293	-18%
Capital Outlay	$7,603,923	$12,237,411	$12,190,381	$15,344,356	$10,142,047	$5,159,486	-49%
Debt Service	$535,848	$1,145,206	$63,095	$0	$9,843	$2,938,548	29,754%
Grants & Aid	$14,378,949	$3,912,870	$4,114,492	$4,753,968	$5,892,659	$6,024,070	2%
Transfers	$3,486,047	$3,328,513	$4,608,659	$4,253,599	$4,251,398	$4,369,775	3%
Non-Operating	$73,773,923	$82,291,056	$93,092,885	$106,447,640	$119,342,167	$130,706,278	10%
Budget Reserves	$44,495,916	$44,962,523	$37,513,524	$39,836,103	$40,179,783	$35,780,095	-11%
EXPENSES TOTAL	**$180,313,663**	**$185,196,682**	**$199,322,890**	**$231,040,830**	**$237,852,953**	**$238,220,445**	**0%**

Constitutionals

	PRIOR YEAR BUDGET		ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Difference**	**Percent Change**
Expenses					

	PRIOR YEAR BUDGET		ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Difference	Percent Change
01951 - Clerk of Circuit Court	$12,435,042	$13,952,767	$15,747,292	$1,794,525	13%
01901 - Property Appraiser	$3,658,141	$4,332,514	$4,516,773	$184,259	4%
01981 - Supervisor of Elections	$3,290,412	$3,310,201	$2,906,480	($403,721)	(12%)
01921 - Tax Collector	$4,268,500	$4,269,000	$4,371,000	$102,000	2%
02051 - Sheriff	$89,146,125	$100,646,685	$107,535,733	$6,889,048	7%
EXPENSES TOTAL	**$112,798,220**	**$126,511,167**	**$135,077,278**	**$8,566,111**	**7%**
Revenues					
01951 - Clerk of Circuit Court	$4,290,887	$4,290,887	$4,719,976	$429,089	10%
01901 - Property Appraiser	$60,000	$60,000	$60,000	$0	0%
01921 - Tax Collector	$750,000	$750,000	$750,000	$0	0%
02051 - Sheriff	$4,996,179	$5,155,415	$6,320,824	$1,165,409	23%
REVENUES TOTAL	**$10,097,066**	**$10,256,302**	**$11,850,800**	**$1,594,498**	**16%**
Difference	($102,701,154)	($116,254,865)	($123,226,478)	–	–

GF W/O Constitutionals

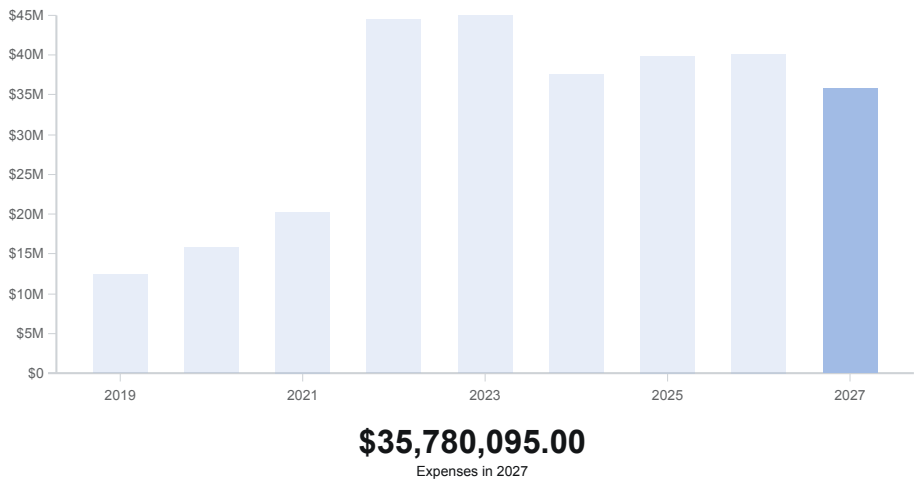
	FY22 ADOPTED BUDGET	FY23 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY27 ADOPTED BUDGET	CALCULATION
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Percent Change
Expenses							
Personnel Services	$14,161,128	$15,073,672	$19,269,701	$21,551,827	$21,983,392	$23,795,900	8%
Operating Expense	$17,392,099	$18,628,932	$24,554,153	$34,584,837	$31,782,664	$25,075,293	-21%
Capital Outlay	$7,603,923	$12,237,411	$12,190,381	$15,344,356	$10,142,047	$5,159,486	-49%
Debt Service	$535,848	$1,145,206	$63,095	$0	$9,843	$2,938,548	29,754%
Grants & Aid	$14,378,949	$3,912,870	$4,114,492	$4,753,968	$5,892,659	$6,024,070	2%
Transfers	$3,486,047	$3,328,513	$4,608,659	$4,253,599	$4,251,398	$4,369,775	3%
Budget Reserves	$44,495,916	$44,962,523	$37,513,524	$39,836,103	$40,179,783	$35,780,095	-11%
EXPENSES TOTAL	**$102,053,910**	**$99,289,126**	**$102,314,005**	**$120,324,690**	**$114,241,786**	**$103,143,167**	**-10%**



General Fund Reserves Trend

General Fund Reserve Trend

Data Updated Jul 24, 2026, 9:54 PM



General Fund Reserves balance achieves the goal of at least 18.5% of the General Fund operating expenditures, which is the desired level established by the County's Fiscal Policy. This also includes the Economic Incentive and Capital Improvement Projects for Animal Services Reserves.

Hernando County, Florida



Mandates

State and federal mandates are proclamations of law—pursuant to a constitutional or statutory provision, or an administrative regulation—which require a local government to carry out a specified activity, service, or expend money in a dictated way.

Florida's counties rely on ad valorem taxes, service charges, state-shared revenue, utility service taxes, and other lesser revenue sources in order to comply with the numerous mandates handed down to them by the state (and somewhat by the federal government) and fund their own needs. It can be challenging to accurately measure the costs of these mandates for many reasons. Data on the costs of mandates may not always be reliable. Many officials have different definitions of what qualifies as a mandate, and there are countless indirect costs associated with mandates.

Unfunded Mandates Provision

The 1990 Unfunded Mandates provision was one of the most popular amendments to the Florida Constitution ever adopted, with every county in Florida voting in favor of its adoption. In total, over two million electors voted for the amendment sponsored by the Florida Legislature. The amendment contains five subsections pertaining to mandate restrictions: (a) provides that there must be certain conditions met in order to for counties and municipalities to fund the mandated requirement; (b) prohibits altering the local government's revenue power without supermajority vote; (c) prohibits minimizing the state tax shared with local governments without supermajority vote; (d) provides that laws funding pension benefits, criminal laws, election laws, the general appropriations act, special appropriations act, and laws authorizing but not expanding statutory authority are exempt; and (e) provides a catch-all that if a law has an "insignificant fiscal impact" it is exempt from the mandate restrictions.

Supervision & Control of County Property

Counties have the primary responsibility for the supervision and control of all county property not delegated to another "custodian." Counties are given the power to "provide and maintain county buildings" which although this is just an authority bestowed, seems to suggest that the board of county commissioners is responsible for the maintenance of county-owned property that is not delegated.

County Courthouse

The county commissioners are explicitly required to "erect" a courthouse and suitable offices for all county officers that are necessary to be at the courthouse. Counties are also required to fund many aspects of the state court system: including housing for "trial courts, public defenders' offices, state attorney's offices," and clerks' offices of the circuit and county courts.

County Jail

Florida Statutes require the county to be responsible to provide for its prisoners. In addition, the county commissioners are required to designate a chief correctional officer. A majority of a county commission may charge the county sheriff with the duties of chief correctional officer, delegating to the sheriff responsibility for the daily operation and maintenance of county jails. Counties may also be given the custody of any prisoner via the authority of the United States and can be accountable for the medical expenses of their arrestees.

E911 Services

Counties are mandated to comply with the Florida Emergency Communications Number E911 State Plan Act, under which a system for contacting emergency services is required to be created and maintained throughout the state.Boards of county commissioners are required to establish a fund to be used exclusively for receipt and expenditure of 911 fee revenues collected from telephone companies. These funds are received from the state and are based on a percentage of revenues received from wireless, non-wireless, and prepaid wireless telephone services. This money must be appropriated for 911 purposes and incorporated into the annual county budget.

Animal Control

County commissions are required to establish and maintain pounds or suitable places for the keeping of impounded livestock and to provide truck transportation for the impounded animals. The law mandates procedures that will result in "sterilization of all dogs and cats sold or released for adoption" from any county shelter.

Emergency Management

In accordance with the "State Emergency Management Act," counties are mandated to create and maintain an emergency management agency and develop a county emergency management plan consistent with the state's plan—all pursuant the board of county commissioners' direction. This county agency is also required to coordinate with different entities in order to ensure there is suitable public shelter in case of hurricane or disaster. Because Federal and State grants do not always cover the costs of emergency management, counties may be forced to use their ad valorem funds in order to comply with the program. It is explicitly stated in the Florida Statutes that counties are responsible, in coordination with their local medical and health departments, for developing and planning for special needs shelters. Additionally, if a county maintains designated shelters, it must also designate a shelter that can accommodate persons with pets.

Juvenile Justice

Florida Statue provides that the state and counties have a joint obligation to pay for the costs of secured detention care provided for juveniles. Each county is required to pay the Department its annual percentage share of 50 percent of the total shared detention costs, calculated by dividing the total number of detention days for juveniles residing in the county for the most recently completed 12-month period by the total number of detention days for juveniles in all non-fiscally constrained counties during the same period. Monthly staff reviews DJJ system to confirm or deny the residency of the youth and the number of secure detention days.

Medicaid

Although the State is responsible for the full portion of the state share of matching funds it requires counties to provide an annual contribution in order to acquire certain funds. Medicaid contribution increases annually and is based on calculations established by the States based on figures from Services Estimating Conference.

Health Department

County health department units are required to be established within counties to provide for environmental health, communicable disease control, and primary care services. The status of county health departments as a unit of county government (as opposed to state government) has been addressed by the Attorney General, who has found that county health departments should be considered units of county government. However, in practice, the responsibility for county health departments is shared between the counties and the state. In establishing the system of county health department units, it was the intent of the Legislature that the public health needs of Florida citizens be served through contractual arrangements between the state and each county.

The use and maintenance of facilities and equipment are to be addressed in the contracts between each county and the Department of Health. Counties may maintain ownership and use of these facilities to the extent that such ownership and use does not interfere with the provision of public health services. Personnel of county health departments are employees of the Department of Health, not of county governments. County health departments may be funded through millage levied for the purpose of the provision of public health services and the maintenance of public health equipment. These proceeds are placed into a County Health Department Trust Fund which contains all state and local funds to be expended by county health departments.

Indigent Burials

If the anatomical board does not accept an unclaimed body, then the board of county commissioners is required to dispose of the body of persons that die within the confines of their county. The county is also responsible for making a reasonable effort to identify the body and accepting responsibility to arrange for the body's burial
or cremation.

Child Protective Services

Counties are mandated to pay for the initial costs of the examination of allegedly abused, abandoned, or neglected children; however, parents or legal custodians are required to reimburse the counties of such examination.

Mosquito Control

In an effort to suppress disease-bearing and pestiferous arthropods, "mosquito control districts" were created. Counties are not mandated to create such mosquito control agencies, but if they do, there are many sources of funding (including tax levying and state matching funds). In the event state funds do not fully fund mosquito control budgets, counties will need to fund the difference. "County commissioners' mosquito and arthropod control budgets shall be incorporated into county budgets.

State Court Systems

County funding is limited to the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities for the circuit and county courts, public defenders' offices, state attorneys' offices, guardian ad litem offices, and the offices of the clerks of the circuit and county courts performing court-related functions.

Counties are also statutorily required to pay the reasonable and necessary salaries, costs, and expenses of the state courts system, including associated staff and expenses, to meet "local requirements". Local requirements are those expenses associated with specialized court programs, prosecution needs, defense needs, or resources "required of a local jurisdiction as a result of special factors or circumstances" (1) when imposed pursuant to an express statutory directive; or (2) when circumstances in the local jurisdiction necessitate the implementation of programs impacting the resources of the state courts system. Local requirements specifically include legal aid programs and alternative sanctions coordinators.

Indigent Care

Counties are mandated to reimburse participating hospitals which provide care for indigent patients for their respective citizens.

Medicaid Reimbursement, F.S. 409.915
Health Care Responsibility Act, FS.154-301-.316
Financial Medical Responsibility of Arrestee, FS 901.35

Mental Health & Substance Abuse

"The Community Substance Abuse and Mental Health Services Act" states that local governments are required to participate in the funding of Florida's mental health and substance abuse system. "Local governing bodies" are required to supply 25% of the community programs' funding, with the state disbursing the other 75%. Counties are not solely responsible to produce these "local matching funds," as there are many other sources—e.g. city commissions and special districts— contributing to local match. "The Florida Mental Health Act" (also known as "The Baker Act") was enacted to "reduce the occurrence, severity, duration, and disabling aspects of mental, emotional, and behavioral disorders." Counties are not the primary source of funding for the treatment of Baker Act commitment, but there are different exceptions in which a county could be liable for such medical payments.

Medical Examiners

The fees, salaries, and expenses associated with the medical examiner must be paid from the funds under the control of the board of county commissioners. These medical examiner expenses, including transportation and laboratory facility costs, are borne by the county.

Veteran Services

Veteran Service Officers (VSOs) may be employed by the board of county commissioners to assist county residents by providing advocacy and counseling to veterans and their families. While VSOs are not required to be employed by the counties, currently all sixty-seven counties employ at least one VSO.

Solid Waste

A key responsibility of counties is to provide for the creation and operation of solid waste disposal facilities which can reasonably meet the needs of their incorporated and unincorporated areas.

Recycling

Counties are also mandated to implement a recycling program with goals of recycling at least 75% of recyclable materials annually.

Counties are required to ensure that their municipalities participate, to the maximum extent possible, in their solid waste and recycling programs. County contracts for recycling are required to contain provisions for the reduction of contaminated recyclable material.

Water Quality

Counties, along with DEP and water management districts, are also responsible for the development of stormwater management. The federal Clean Water Act (CWA) "establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters." In practice, many counties impose a stormwater assessment or fee to maintain stormwater flow and treatment facilities.

Total Budget Mandates

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Public Safety	$29,836,809	$35,258,050	$41,018,686	$45,023,783	$49,083,007
Department of Public Works	$5,826,082	$6,557,598	$7,363,440	$7,359,423	$6,243,663
Utilities	$4,727,156	$5,215,686	$5,762,032	$5,776,542	$6,229,937
Housing & Support Services	$3,779,364	$4,249,213	$5,476,524	$5,622,573	$6,674,307
Community Services	$2,500,941	$2,679,442	$3,043,199	$2,810,783	$2,519,493
Developmental Services	$980,165	$1,351,986	$1,553,493	$1,434,747	$1,515,686
MSBUs	$1,174,760	$1,152,950	$1,115,150	$1,121,860	$1,164,790
Board of County Commissioners	$852,947	$1,020,135	$1,057,716	$1,582,154	$1,151,357
County Administration	$433,864	$637,961	$762,166	$839,642	$864,768
Economic Development	$486,206	$621,615	$780,078	$778,812	$817,668
Grants	$67,343	$122,000	$205,475	$209,500	$0
Judicial	$75,103	$94,726	$98,683	$99,163	$106,619
TOTAL	**$50,740,740**	**$58,961,362**	**$68,236,642**	**$72,658,982**	**$76,371,295**

General Fund Mandates

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Public Safety	$17,630,585	$19,570,156	$21,755,352	$23,725,136	$24,853,961
Housing & Support Services	$3,579,608	$3,847,171	$4,435,213	$4,767,123	$5,431,508
Department of Public Works	$2,666,685	$2,998,432	$3,650,420	$3,683,880	$2,571,508
Community Services	$2,424,433	$2,676,441	$2,943,199	$2,767,783	$2,496,493
Board of County Commissioners	$852,947	$1,020,135	$1,057,716	$1,582,154	$1,151,357
County Administration	$373,670	$561,250	$673,383	$740,837	$739,595
Developmental Services	$321,416	$485,721	$561,878	$561,911	$570,836
Economic Development	$33,496	$45,546	$47,941	$48,603	$50,043
Grants	$0	$50,000	$0	$0	$0
Judicial	$800	$800	$960	$960	$960
TOTAL	**$27,883,640**	**$31,255,652**	**$35,126,062**	**$37,878,387**	**$37,866,261**



Debt Management & Summary

Hernando County finances certain capital projects and equipment with funds borrowed in the form of bonds, revenue notes, line of credit draws and lease purchase agreements. Hernando County does not borrow money for day-to-day operations. Debt related limitations and procedures are detailed in Hernando County's Debt Policy, included at the end of the Budget Book. The Constitution of the State of Florida, Florida Statute 200.181, and Hernando County sets no legal debt limit.

This section provides information regarding Hernando County's outstanding bonded debt and principal debt service.

Bond Ratings

	Moody's	Fitch	S&P
Taxable Water and Sewer Refunding Revenue Bonds Series 2021A	Aa2	AAA	NR
Water and Sewer Refunding Revenue Bonds Series 2021B	Aa2	AAA	NR
Non-Ad Valorem Revenue Bonds Series 2022	NR	NR	AA-

Moody's	S&P	Fitch
Aaa	AAA	AAA
Aa1	AA+	AA+
Aa2	AA	AA
Aa3	AA-	AA-
A1	A+	A+
A2	A	A
A3	A-	A-
Baa1	BBB+	BBB+
Baa2	BBB	BBB
Baa3	BBB-	BBB-
Ba1	BB+	BB+
Ba2	BB	BB
Ba3	BB-	BB-
B1	B+	B+
B2	B	B
B3	B-	B-
Caa1	CCC+	CCC+
Caa2	CCC	CCC
Caa3	CCC-	CCC-



Hernando County, Florida
Board of County Commissioners
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Debt Approval Process

Department Requests Funds



Committee Review/Consensus

- County Administrator
- Independent Financial Advisor
- Budget Director
- Finance Director
- Disclosure Counsel
- Bond Counsel

Committee Suggestions to Board on type of Debt

Board Approval

Board Denial

Type of Debt

- Line of Credit
- Loan
- Revenue Bonds
- General Obligation Bonds

Voter Approval Required

Resolution Created

Debt Issued



Board of County Commissioners

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DEPARTMENT BUDGETS



Hernando County, Florida



Hernando County, Florida
Board of County Commissioners
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Area of Operations - Board of County Commissioners



Area of Operation Board of County Commissioners

	FY22 ADOPTED BUDGET	FY23 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY27 TENTATIVE BUDGET	CALCULATION
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2026**	**FY2027**	**Percent Change**
Revenues							
Intergovernmental	–	$0	$532,479	$532,479	$528,629	$528,629	0%
Charges for Services	$6,783,357	$7,818,773	$8,623,126	$9,663,615	$9,787,851	$11,851,026	21%
Fines and Forfeitures	–	–	–	–	$33,500	$33,500	0%
Miscellaneous	$42,500	$59,600	$73,500	$67,500	$106,480	$281,980	165%
Other Sources	$2,364,390	$2,794,357	$2,148,761	$1,765,761	$1,559,213	$1,559,213	0%
REVENUES TOTAL	**$9,190,247**	**$10,672,730**	**$11,377,866**	**$12,029,355**	**$12,015,673**	**$14,254,348**	**19%**
Expenses							
Personnel Services	$2,122,006	$2,206,929	$2,808,344	$2,937,187	$3,184,203	$3,135,130	-2%
Operating Expense	$8,130,239	$6,031,705	$7,630,524	$9,937,722	$9,512,798	$10,474,358	10%
Capital Outlay	$5,015,478	$1,716,250	$2,677,810	$7,932,758	$2,297,271	$2,117,215	-8%
Debt Service	$2,138,606	$2,735,487	$4,429,859	$4,358,593	$3,121,972	$7,285,532	133%
Grants & Aid	$210,106	$171,031	$171,031	$170,031	$683,778	$209,409	-69%
Transfers	$3,269,332	$3,051,613	$4,294,873	$3,898,679	$3,897,118	$4,028,627	3%
Non-Operating	$76,124,215	$84,859,585	$96,194,566	$110,040,973	$123,558,403	$135,090,364	9%
Budget Reserves	$42,556,083	$45,061,171	$43,082,678	$46,381,666	$53,962,889	$50,334,664	-7%
EXPENSES TOTAL	**$139,566,065**	**$145,833,771**	**$161,289,685**	**$185,657,609**	**$200,218,432**	**$212,675,299**	**6%**

BOCC by Dept W/Sheriff & New Grants

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Sheriff	$69,575,299	$77,895,773	$87,580,148	$97,746,685	$107,535,733
Executive	$51,906,112	$48,113,285	$56,045,250	$50,575,843	$50,673,831
HCSO Revenue Fund	$8,760,271	$8,375,487	$10,179,751	$17,022,933	$17,922,933

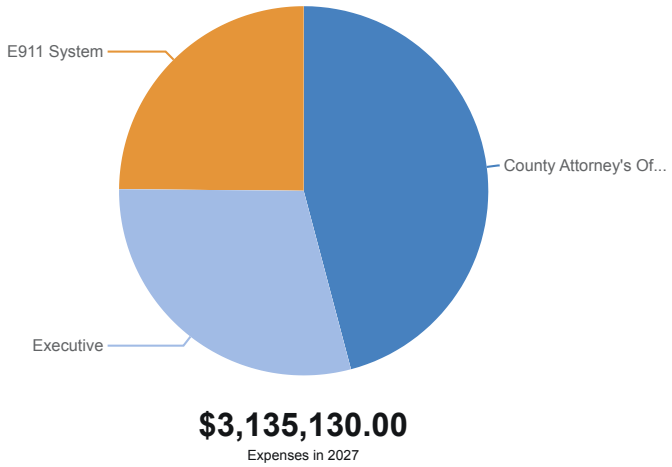
	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Clerk of Court	$7,623,536	$9,268,344	$12,435,042	$13,952,767	$15,747,292
Tax Collector	$3,616,500	$3,916,000	$4,268,500	$4,269,000	$4,371,000
Property Appraiser	$2,915,706	$3,241,267	$3,658,141	$4,332,514	$4,516,773
Supervisor of Elections	$2,176,515	$2,687,501	$2,774,309	$3,310,201	$2,906,480
E911 System	$2,377,680	$2,312,880	$2,500,891	$2,205,832	$1,595,849
800Mhz Radio System	$1,456,110	$1,789,351	$2,029,399	$2,640,324	$2,912,524
County Attorney's Office	$968,837	$1,115,289	$1,164,938	$1,285,394	$1,569,058
Capital Projects	$2,500,000	$2,926,995	$0	$0	$0
Law Enforcement	$580,384	$663,914	$641,681	$529,263	$685,549
Law Enforcement Trust Fund	$530,895	$499,128	$498,700	$613,083	$520,333
HCSO-Equit Share Justice	$604,276	$602,480	$602,480	$391,018	$391,018
HCSO-E911 STATE GRANT	$0	$532,479	$532,479	$528,629	$528,629
Jail Medical/Other	$350,000	$350,000	$367,560	$389,352	$389,353
Crime Prevention(775.083)	$249,437	$228,359	$222,617	$230,704	$199,554
Jail	$90,927	$98,064	$112,618	$139,695	$154,195
HCSO-Equit Share Treasury	$50,081	$50,281	$50,281	$55,195	$55,195
TOTAL	**$156,332,566**	**$164,666,877**	**$185,664,785**	**$200,218,432**	**$212,675,299**

The Executive department includes reserves, debt service & transfers, and the BOCC department

Personnel Expense by Area of Operations

BOCC Personnel

Data Updated Jul 24, 2026, 9:54 PM



BOCC Personnel

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
County Attorney's Office	$907,658	$899,504	$1,044,087	$1,059,438	$1,173,344	$1,438,223
Executive	$663,782	$684,548	$865,357	$898,667	$990,489	$917,359
E911 System	$550,566	$622,877	$898,900	$979,082	$1,020,370	$779,548
TOTAL	**$2,122,006**	**$2,206,929**	**$2,808,344**	**$2,937,187**	**$3,184,203**	**$3,135,130**

Board of County Commissioners - FTE Count

Area of Operations - BOCC

Job Title	Board of County Commissioners
Allocated FTE Count	
ASSISTANT COUNTY ATTORNEY	4
COUNTY ATTORNEY	1
COUNTY COMMISSIONER	5
PARALEGAL DIRECTOR	1
PARALEGAL I	1
PARALEGAL II	3
ALLOCATED FTE COUNT	**15**



Board of County Commissioners

What We Do

The Board of County Commissioners (BOCC) serves as the chief legislative body for Hernando County. The Board convenes on the first, second and fourth Tuesdays of each month at 9 a.m., with the first Tuesday set as Land Use Meetings. The Board meets in the John Law Ayers room located on the first floor of the Government Center at 20 North Main Street in Brooksville.

The five County Commissioners are elected to four-year terms by voters at large and represent the geographical district in which they reside. The Board is responsible for approving the county budget, adopting local ordinances and resolutions, and setting policies that ensure the health, safety, and welfare of Hernando County residents.

The specific duties of the Commissioners are outlined in Chapter 125, Florida Statutes. Additionally, the Board acts as the Governing Board for the Hernando County Water & Sewer District, which provides water and sewer services to residents in the unincorporated areas of the county.

Goals

Hernando County Government is dedicated to fostering a community known for its stability and excellence by:

- Managing public business in a responsive and efficient way.
- Protecting and enhancing public assets for future generations.
- Ensuring a safe and healthy environment for all residents.
- Encouraging continuous improvement through proactive communication and collaboration, both within the organization and with the community.

Board Of County Commissioners

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$898,667	$990,489	$917,359	($73,130)	(7%)
Operating Expense	$1,135,096	$937,117	$860,834	($76,283)	(8%)
Capital Outlay	$22,085,344	$8,765,944	$819,258	($7,946,686)	(91%)
Grants & Aid	$73,053	$586,000	$86,000	($500,000)	(85%)
Transfers	$24,019	$22,500	$8,000	($14,500)	(64%)
EXPENSES TOTAL	**$24,216,179**	**$11,302,050**	**$2,691,451**	**($8,610,599)**	**(76%)**
Revenues					
Charges for Services	$526,547	$526,547	$1,157,973	$631,426	120%
Other Sources	$13,756,524	$7,483,423	–	($7,483,423)	(100%)
REVENUES TOTAL	**$14,283,071**	**$8,009,970**	**$1,157,973**	**($6,851,997)**	**(86%)**
Surplus | (Deficit)	($9,933,108)	($3,292,080)	($1,533,478)	–	–

Allocated FTE - Fund 0011-01051 BOCC

Area of Operations	0011
Allocated FTE Count	
Board of County Commissioners	5
ALLOCATED FTE COUNT	**5**



County Attorney's Office

Mission Statement

To provide high-quality, timely, professional, and cost-effective legal representation to the Board of County Commissioners, and to other Officials of Hernando County as directed by the Board.

What We Do

The County Attorney is appointed by the Board of County Commissioners and is responsible for providing legal services, counsel, and representation to the Board of County Commissioners, County Departments and Staff, as well as various boards and committees organized under the Board of County Commissioners.
Legal services include drafting, preparing, and reviewing legal documents such as ordinances, resolutions, contracts, agreements, and memorandums. The County Attorney represents the Board of County Commissioners in outside litigation and manages the County's lobbying service providers.
When called upon, and where no conflict of interest exists, the County Attorney provides legal assistance to other Constitutional Officers of the County.

Goals

To continue providing high-quality, timely, professional, and cost-effective legal representation to the Board of County Commissioners and to other Officials of Hernando County as directed by the Board.

Metrics & Performance

The County Attorney's Office measures its productivity by three primary methods. First, the amount of time is tracked that attorneys spend when researching and then responding to the legal requests (LRs) that are submitted by county departments, Constitutional Officers, and the Board of County Commissioners. Second, the amount of time spent, and costs incurred, by our attorneys and paralegals when litigating cases, both those in court and those before administrative/quasi-judicial agencies (e.g., DOAH, Special Master, etc.). Third, the amount of time is tallied that attorneys and paralegals spend in meetings (e.g., public meetings, internal staff meetings, etc.).

County Attorney

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$1,059,438	$1,173,344	$1,438,223	$264,879	23%
Operating Expense	$92,700	$97,650	$114,835	$17,185	18%
Transfers	$38,430	$14,400	$16,000	$1,600	11%
EXPENSES TOTAL	**$1,190,568**	**$1,285,394**	**$1,569,058**	**$283,664**	**22%**
Revenues					
Charges for Services	$215,502	$217,502	$236,253	$18,751	9%
Miscellaneous	$5,000	$40,480	$34,480	($6,000)	(15%)
REVENUES TOTAL	**$220,502**	**$257,982**	**$270,733**	**$12,751**	**5%**
Surplus | (Deficit)	($970,066)	($1,027,412)	($1,298,325)	–	–

Our People - FTE Count

County Attorney

Job Title	0011
Allocated FTE Count	
ASSISTANT COUNTY ATTORNEY	4
COUNTY ATTORNEY	1
PARALEGAL DIRECTOR	1
PARALEGAL I	1
PARALEGAL II	3
ALLOCATED FTE COUNT	**10**



Dori Slosberg Driver Ed

Dori Slosberg Driver Education Safety Act. FS 318.1215—Notwithstanding the provisions of s. 318.121, a board of county commissioners may require, by ordinance, that the clerk of the court collect an additional $5 with each civil traffic penalty, which shall be used to fund driver education programs in public and nonpublic schools. The ordinance shall provide for the board of county commissioners to administer the funds, which shall be used for enhancement, and not replacement, of driver education program funds. The funds shall be used for direct educational expenses and shall not be used for administration. Each driver education program receiving funds pursuant to this section shall require that a minimum of 30 percent of a student's time in the program be behind-the-wheel training. This section may be cited as the "Dori Slosberg Driver Education Safety Act."
History.—s. 98, ch. 2002-20; s. 10, ch. 2005-164; s. 49, ch. 2006-290.

D Slosberg Driver Ed

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$30	$30	$30	$0	0%
Budget Reserves	$1,153,689	$1,175,629	$1,183,957	$8,328	1%
EXPENSES TOTAL	**$1,153,719**	**$1,175,659**	**$1,183,987**	**$8,328**	**1%**
Revenues					
Fines and Forfeitures	$30,000	$30,000	$30,000	$0	0%
Other Sources	$1,123,719	$1,145,659	$1,153,987	$8,328	1%
REVENUES TOTAL	**$1,153,719**	**$1,175,659**	**$1,183,987**	**$8,328**	**1%**



Area of Operations - County Administration

Area of Operation - County Administration

	FY22 ADOPTED BUDGET	FY23 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY27 TENTATIVE BUDGET	CALCULATION
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2026**	**FY2027**	**Percent Change**
Revenues							
Charges for Services	$20,305,919	$21,065,286	$24,957,874	$29,346,604	$33,008,514	$37,076,112	12%
Miscellaneous	$100,000	$18,000	$0	$0	$0	$0	–
Transfers	$1,459,849	$1,320,000	$1,383,702	$1,550,400	$1,641,257	$1,727,372	5%
Other Sources	$10,303,310	$11,624,792	$11,589,271	$12,465,139	$17,787,836	$7,424,886	-58%
REVENUES TOTAL	**$32,169,078**	**$34,028,078**	**$37,930,847**	**$43,362,143**	**$52,437,607**	**$46,228,370**	**-12%**
Expenses							
Personnel Services	$15,444,243	$16,958,252	$20,833,143	$23,137,036	$27,244,726	$27,602,879	1%
Operating Expense	$11,761,536	$12,685,942	$15,536,099	$16,534,517	$18,723,087	$14,479,887	-23%
Debt Service	–	–	–	–	–	$1,299,000	–
Transfers	$164,166	$196,978	$202,477	$212,590	$217,206	$224,453	3%
Budget Reserves	$8,874,636	$8,225,972	$7,513,525	$11,149,002	$16,694,943	$9,875,317	-41%
EXPENSES TOTAL	**$36,244,581**	**$38,067,144**	**$44,085,244**	**$51,033,145**	**$62,879,962**	**$53,481,536**	**-15%**

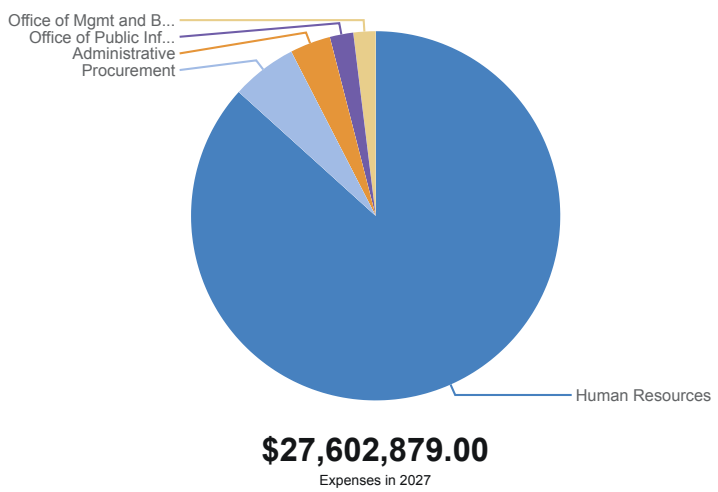
County Administration by Departments

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Human Resources					
Medical Insur Self-Ins	$18,304,320	$20,850,435	$23,359,294	$29,174,864	$29,245,432
Risk Management	$6,737,398	$7,462,924	$9,034,024	$10,128,736	$8,008,991
Worker's Comp Self Ins	$6,730,786	$7,242,186	$8,064,481	$10,158,529	$5,815,648
Insurance Costs	$1,298,973	$1,844,520	$2,028,520	$2,854,444	$1,098,236
Human Resources	$762,457	$608,492	$720,749	$749,710	$771,140
Contrib-Health	$200	$200	$200	$0	$0
HUMAN RESOURCES TOTAL	**$33,834,134**	**$38,008,757**	**$43,207,268**	**$53,066,283**	**$44,939,447**
Administrative					
Impact Fee-Public Bldgs	$1,389,520	$1,019,637	$3,261,946	$4,595,709	$3,314,861
County Administration	$805,593	$863,855	$1,202,077	$1,204,432	$1,207,868
Computer Replacement	$600,634	$586,339	$593,811	$664,906	$616,669
ADMINISTRATIVE TOTAL	**$2,795,747**	**$2,469,831**	**$5,057,834**	**$6,465,047**	**$5,139,398**
Procurement					
Procurement	$543,921	$1,119,264	$1,039,701	$1,341,995	$1,409,777
Grants Management	$0	$0	$377,252	$368,032	$446,978
PROCUREMENT TOTAL	**$543,921**	**$1,119,264**	**$1,416,953**	**$1,710,027**	**$1,856,755**
Office of Mgmt and Budget					
Office of Mgmt and Budget	$646,907	$716,474	$746,648	$842,581	$774,714
OFFICE OF MGMT AND BUDGET TOTAL	**$646,907**	**$716,474**	**$746,648**	**$842,581**	**$774,714**
Office of Public Information					
Office-Public Information	$246,436	$570,918	$604,442	$796,024	$771,222
OFFICE OF PUBLIC INFORMATION TOTAL	**$246,436**	**$570,918**	**$604,442**	**$796,024**	**$771,222**
Disaster	$0	$1,200,000	$0	$0	$0
TOTAL	**$38,067,144**	**$44,085,244**	**$51,033,145**	**$62,879,962**	**$53,481,536**

Personnel Expense by Area of Operations

County Admin - Area of Op - Personnel Expense

Data Updated Jul 24, 2026, 9:54 PM



$27,602,879.00

Expenses in 2027

County Administration - FTE Count

Area of Operations - County Admin

Job Title	County Administration
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT II	1
ADMINISTRATIVE ASSISTANT III	1
ASSISTANT BUDGET DIRECTOR	1
BENEFITS MANAGER	1
BENEFITS SPECIALIST	1
BUDGET ANALYST I	1
BUDGET ANALYST II	1
COMMUNITY ENGAGEMENT MANAGER	1
CONSTRUCTION PROJECT COORDINATOR	1
CONTRACTING AGENT	3
COUNTY ADMINISTRATOR	0.8
DEPUTY COUNTY ADMINISTRATOR	0.5
DIRECTOR OF COMMUNICATIONS & GOVT AFFAIRS	1
DIRECTOR OF PROCUREMENT & STRATEGIC INITIATIVES	1
EXECUTIVE OFFICE MANAGER	1
GRANT MANAGER	1
GRANT WRITER	1
GRANTS COMPLIANCE ANALYST	1
HUMAN RESOURCE MANAGER	1
HUMAN RESOURCES DIRECTOR	1
HUMAN RESOURCES EMPLOYMENT COORDINATOR	1
HUMAN RESOURCES TECHNICIAN	1
INTERN/TEMP	1
LEAD AGENDA COORDINATOR	1
LEAD HUMAN RESOURCES GENERALIST	1
MULTIMEDIA COMMUNICATION SPECIALIST	1
OFFICE OF MANAGEMENT AND BUDGET DIRECTOR	1
PIO MARKETING INTERN	0.5
PROCUREMENT COORDINATOR	2
PROCUREMENT MANAGER	1
PROGRAM MANAGER STRATEGIC INITIATIVE (N)	1

Job Title	County Administration
PUBLIC INFORMATION OFFICER	1
PUBLIC RECORDS SPECIALIST	1
PURCHASING AGENT I	2
RISK MANAGER	1
WORKERS COMPENSATION AND SAFETY MANAGER	1
ALLOCATED FTE COUNT	**38.8**



County Administration

The Hernando County Senior Leadership Team (SLT) is composed of the County Administrator, Deputy County Administrator, Public Information Officer, and eleven department directors.

This team collaborates closely to implement the directives and policies set by the Board of County Commissioners, all while prioritizing the needs of Hernando County's residents. Together with their dedicated staff, the SLT strives to make Hernando County a vibrant and welcoming place to live, work, and enjoy life.

County Administration

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$963,271	$957,916	$982,651	$24,735	3%
Operating Expense	$230,327	$257,437	$216,737	($40,700)	(16%)
Transfers	$25,460	$8,480	$8,480	$0	0%
EXPENSES TOTAL	**$1,219,058**	**$1,223,833**	**$1,207,868**	**($15,965)**	**(1%)**
Revenues					
Charges for Services	$591,020	$591,020	$650,122	$59,102	10%
Other Sources	–	$19,401	–	($19,401)	(100%)
REVENUES TOTAL	**$591,020**	**$610,421**	**$650,122**	**$39,701**	**7%**
Surplus | (Deficit)	($628,038)	($613,412)	($557,746)	–	–

County Administration Managed Grants

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Capital Outlay	$2,060,115	$55,780	$0	($55,780)	(100%)
Grants & Aid	$260,143	–	–	$0	–
EXPENSES TOTAL	**$2,320,258**	**$55,780**	**$0**	**($55,780)**	**(100%)**
Revenues					
Intergovernmental	$2,320,258	$55,780	$0	($55,780)	(100%)
REVENUES TOTAL	**$2,320,258**	**$55,780**	**$0**	**($55,780)**	**(100%)**

5061 Computer Replacement

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$7,447	$7,683	$7,683	$0	0%
Budget Reserves	$657,459	$657,223	$608,986	($48,237)	(7%)
EXPENSES TOTAL	**$664,906**	**$664,906**	**$616,669**	**($48,237)**	**(7%)**
Revenues					

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Charges for Services	$64,938	$64,938	$0	($64,938)	(100%)
Other Sources	$599,968	$599,968	$616,669	$16,701	3%
REVENUES TOTAL	**$664,906**	**$664,906**	**$616,669**	**($48,237)**	**(7%)**

Our People - FTE Count

County Admin

Job Title	0011
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT III	1
CONSTRUCTION PROJECT COORDINATOR	1
COUNTY ADMINISTRATOR	0.8
DEPUTY COUNTY ADMINISTRATOR	0.5
EXECUTIVE OFFICE MANAGER	1
INTERN/TEMP	1
LEAD AGENDA COORDINATOR	1
ALLOCATED FTE COUNT	**6.3**



Public Information Office

Mission Statement

The Public Information Office uses a multimedia approach to provide accurate, relevant and timely information to the public about Hernando County events, news, programs and services. If threatening weather situations and other types of public emergencies arise, the Public Information Office works together with the appropriate agencies to ensure that up-to-date information is provided via our website, social and news media.

What we do

The Hernando County Public Information Office is committed to fostering transparency, open communication, and public trust by ensuring residents have easy access to accurate and timely information about their local government. This office manages a comprehensive multimedia communication strategy that includes operating the County's official website, engagement platforms, and various social media channels. Through these outlets, the Public Information Office keeps the public informed about County news, events, services, programs, and initiatives. It also plays a key role in facilitating citizen engagement by managing the County's engagement page and responding to public records requests in accordance with Florida's Sunshine Laws. In times of severe weather or other public emergencies, the office collaborates closely with emergency management and other agencies to disseminate critical updates through all available channels, including the website, social media, and local news outlets. By promoting open government and accessible communication, the Public Information Office serves as a vital link between Hernando County and its residents.

Goals

- Strengthen communication between residents and County departments to foster transparency, trust, and accessibility. Respond to public records requests in an efficient and timely manner.
- Actively engage the community in County projects and initiatives by providing clear, consistent updates and inviting public input through multiple media platforms.
- Empower citizens with the information they need to participate in local government and stay informed about programs, services, and developments that impact their daily lives through programs such as EngageHernando.com and the Citizens' Academy.

Metrics & Performance

Outreach	Stats
Facebook Followers	38,000
YouTube Subscribers	1,300
Podcast Views	911
Monthly Newsletter Subscribers	4,268
Public Record Requests	2,546 (YTD: Oct.-Jun.)
Overall Facebook Views	8.6 million (YTD: Oct.-Jun.)
Media Releases	126 (YTD: Oct.-Jun.)

Public Information

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$382,546	$546,763	$567,257	$20,494	4%
Operating Expense	$216,153	$241,261	$195,965	($45,296)	(19%)
Transfers	$19,215	$8,000	$8,000	$0	0%
EXPENSES TOTAL	**$617,914**	**$796,024**	**$771,222**	**($24,802)**	**(3%)**
Revenues					
Charges for Services	$56,300	$56,300	$61,930	$5,630	10%
REVENUES TOTAL	**$56,300**	**$56,300**	**$61,930**	**$5,630**	**10%**
Surplus | (Deficit)	($561,614)	($739,724)	($709,292)	–	–

Our People - FTE Count

Public Information

Job Title	0011
Allocated FTE Count	
COMMUNITY ENGAGEMENT MANAGER	1
DIRECTOR OF COMMUNICATIONS & GOVT AFFAIRS	1
MULTIMEDIA COMMUNICATION SPECIALIST	1
PIO MARKETING INTERN	0.5
PUBLIC INFORMATION OFFICER	1
PUBLIC RECORDS SPECIALIST	1
ALLOCATED FTE COUNT	**5.5**



Office of Management and Budget (OMB)

Mission Statement

The mission of the Office of Management and Budget (OMB) is to provide a financial plan and outline for the Board of County Commissioners and Management staff to ensure they make educated policy decisions and to verify financial decisions are implemented and followed to guarantee that the taxpayers of Hernando County receive the best possible services through the most effective and efficient methods.

Goals

1. Continue to receive the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.
2. Align Budget with Strategic Plan
3. Stay compliant with all Department of Revenue TRIM guidelines.

Metrics & Performance

1. Submit for the GFOA Distinguished Budget Presentation Award within 90 days of the adopted budget to receive the award.
2. Ensure Strategic Plan is moving, in process, and consolidate necessary information into the budget book, as it is completed and align budget items with strategic plan goals.
3. Meet TRIM deadlines to maintain timeliness and accuracy.

Office of Management & Budget

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$577,678	$658,943	$537,061	($121,882)	(18%)
Operating Expense	$219,303	$175,638	$231,253	$55,615	32%
Transfers	$24,739	$8,000	$6,400	($1,600)	(20%)
EXPENSES TOTAL	**$821,720**	**$842,581**	**$774,714**	**($67,867)**	**(8%)**
Revenues					
Charges for Services	$383,676	$383,715	$422,087	$38,372	10%
Other Sources	$58,573	–	–	$0	–
REVENUES TOTAL	**$442,249**	**$383,715**	**$422,087**	**$38,372**	**10%**
Surplus | (Deficit)	($379,471)	($458,866)	($352,627)	–	–

Our People - FTE Count

Allocated FTE - Fund 0011-01151 OMB

Job Title	0011
Allocated FTE Count	
ASSISTANT BUDGET DIRECTOR	1
BUDGET ANALYST I	1
BUDGET ANALYST II	1
OFFICE OF MANAGEMENT AND BUDGET DIRECTOR	1
ALLOCATED FTE COUNT	**4**



Grants Management

Mission

Assist County departments and agencies in identifying and applying for grant opportunities, while also overseeing grant administration and ensuring compliance with Federal, State, and Local funding requirements.

Goals

Diversify funding sources for County Projects and Operations
Foster a Grant Compliant Environment
Support Departments in the Acquisition and Management of Grants

Metrics & Performance

Successfully managed $23 Million and $14.5 Million in Federal Assistance and State Assistance respectively for FY 25-26. This represents a 39% increase in Federal and 22% increase in State grant expenses from FY 23-24.
Awarded $13.6 Million from EDA for infrastructure improvements at the Brooksville-Tampa Bay Regional Airport to support job creation in the region.
Awarded $200,154 from the Florida Boating Improvement Program for design and permitting for the Hunters Lake Channel Restoration Project.
Awarded $119,649 from FEMA/FDEM for design on the Culbreath Road Elevation, Flood Risk Reduction project for Phase 1 (design).

Grants Management - 01152

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$364,886	$350,566	$358,267	$7,701	2%
Operating Expense	$7,566	$12,666	$83,911	$71,245	562%
Transfers	$14,411	$4,800	$4,800	$0	0%
EXPENSES TOTAL	**$386,863**	**$368,032**	**$446,978**	**$78,946**	**21%**
Surplus | (Deficit)	($386,863)	($368,032)	($446,978)	–	–

Our People - FTE Count

Allocated FTE - Fund 0011-01152 Grants Management

Job Title	0011
Allocated FTE Count	
GRANT MANAGER	1
GRANT WRITER	1
GRANTS COMPLIANCE ANALYST	1
ALLOCATED FTE COUNT	**3**



Procurement

Mission

Our mission is to maximize the purchasing value of public funds in procurement; to provide safeguards for maintaining a procurement system of quality and integrity; and to provide for fair and equitable treatment of all persons involved.

What we Do

Procurement is responsible for the purchase of products and services for all departments under the Board of County Commissioners. We issue purchase orders and contracts and assure compliance with applicable laws, rules and regulations. Our procurement process is operated in accordance with Hernando County Purchasing Policies and Procedures, Hernando County Ordinance, Florida Statutes.

Metrics & Performance

Maintained the average solicitation cycle time of 134 days down from 195 days in FY 23-24.
Engage vendors: Increased the average number of responses per bid from 4 in prior FY 24-25 to 5.
Develop personnel expertise: In 25-26, 3 staff received Florida Certified Contract Management Professional (FCCM) certification.

Ethical

- We are dedicated to ensuring consistency, accountability and transparency in all aspects of public procurement.
- We strive to build relationships that are mutually beneficial with our partners.

Knowledgeable

- We are a dedicated support system providing knowledge and guidance to our partners.
- We strive to fulfill the needs in our community with confidence and dependability.

Professional

- We are dedicated to respectfully serving the needs of our partners
- We strive to build relationships while being responsive, efficient and helpful in a professional manner.

Goals

Execute efficient procurement systems and processes.
Engage suppliers.
Realize cost savings/cost avoidance.
Develop personnel expertise.

Procurement

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$957,085	$1,164,261	$1,225,170	$60,909	5%
Operating Expense	$134,456	$160,134	$165,407	$5,273	3%
Transfers	$42,513	$17,600	$19,200	$1,600	9%
EXPENSES TOTAL	**$1,134,054**	**$1,341,995**	**$1,409,777**	**$67,782**	**5%**
Revenues					
Charges for Services	$878,568	$878,568	$966,425	$87,857	10%
REVENUES TOTAL	**$878,568**	**$878,568**	**$966,425**	**$87,857**	**10%**
Surplus | (Deficit)	($255,486)	($463,427)	($443,352)	–	–

Our People - FTE Count

Procurement

Job Title	0011
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT II	1
CONTRACTING AGENT	3
DIRECTOR OF PROCUREMENT & STRATEGIC INITIATIVES	1
PROCUREMENT COORDINATOR	2
PROCUREMENT MANAGER	1
PROGRAM MANAGER STRATEGIC INITIATIVE (N)	1
PURCHASING AGENT I	2
ALLOCATED FTE COUNT	**11**



Human Resources

Mission Statement

To attract, develop, and retain a talented workforce by fostering a culture of excellence, collaboration, innovation, and accountability. Human Resources is committed to providing exceptional service, promoting employee engagement and well-being, ensuring fair and consistent employment practices, and serving as a trusted partner in advancing Hernando County's mission through responsible stewardship and outstanding public service.

What We Do

To attract, develop, and retain a talented workforce by fostering a culture of excellence, collaboration, innovation, and accountability. Human Resources is committed to providing exceptional service, promoting employee engagement and well-being, ensuring fair and consistent employment practices, and serving as a trusted partner in advancing Hernando County's mission through responsible stewardship and outstanding public service.

Goals

The Human Resources Department is committed to attracting, developing, and retaining a talented workforce that supports Hernando County's mission of serving our community. Through strategic partnerships, innovative workforce solutions, and responsible stewardship of public resources, Human Resources fosters employee engagement, professional development, organizational excellence, and a culture of accountability, collaboration, and continuous improvement.

Performance Measures & Metrics

Employment related payroll items processed – 1,300+
Job Postings – 175
Applications Received – 3,514
Performed Recruiting, Placement and Onboarding for 104 positions
Wellness Activities - 40 with 430 Participants

Human Resources

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$442,576	$436,535	$479,638	$43,103	10%
Operating Expense	$279,293	$307,175	$285,182	($21,993)	(7%)
Transfers	$18,014	$6,000	$6,320	$320	5%
EXPENSES TOTAL	**$739,883**	**$749,710**	**$771,140**	**$21,430**	**3%**
Revenues					
Charges for Services	$400,969	$400,969	$441,066	$40,097	10%
Other Sources	$7,120	–	–	$0	–
REVENUES TOTAL	**$408,089**	**$400,969**	**$441,066**	**$40,097**	**10%**
Surplus | (Deficit)	($331,794)	($348,741)	($330,074)	–	–

Our People - FTE Count

Human Resources

Job Title	**0011**
Allocated FTE Count	
BENEFITS MANAGER	0.2
BENEFITS SPECIALIST	0.2
HUMAN RESOURCE MANAGER	1

Job Title	0011
HUMAN RESOURCES DIRECTOR	0.55
HUMAN RESOURCES EMPLOYMENT COORDINATOR	1
HUMAN RESOURCES TECHNICIAN	0.5
LEAD HUMAN RESOURCES GENERALIST	0.5
ALLOCATED FTE COUNT	**3.95**



Risk Management

Hernando County Risk Management identifies, evaluates, and manages risks by implementing effective loss control measures and risk management programs. Its mission is to minimize the County's exposure to risk while maintaining a safe and secure environment for employees, residents, and visitors.

What we do

Hernando County Risk Management works to protect the County's employees, assets, and operations by identifying, evaluating, and managing risk. We develop and implement loss prevention and safety programs, administer insurance and claims, promote workplace safety, and help departments reduce exposures to financial and operational risks. Our goal is to minimize losses while supporting a safe and healthy environment for employees and the public.

Scope of Focus

- Collaborating with departments to identify and evaluate operational risk exposures. Providing consultation, guidance, and recommendations to mitigate risk and prevent losses.
- Coordinating and supporting employee safety initiatives.
- Managing, tracking, and administering property and liability claims.
- Reviewing certificates of insurance to ensure insurance requirements are met.
- Evaluating insurance requirements for agreements, contracts, and facility use requests to mitigate risk.

Goals

Strengthen partnerships with county departments and constitutional offices to proactively identify, manage and mitigate risk. Promote a culture of risk awareness, safety, and continuous improvement across the County.

Risk Management

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$195,503	$94,590	$98,523	$3,933	4%
Operating Expense	$7,578,020	$8,345,026	$5,642,418	($2,702,608)	(32%)
Transfers	$8,887	$1,600	$1,600	$0	0%
Budget Reserves	$1,429,140	$1,687,520	$2,266,450	$578,930	34%
EXPENSES TOTAL	**$9,211,550**	**$10,128,736**	**$8,008,991**	**($2,119,745)**	**(21%)**
Revenues					
Charges for Services	$7,520,610	$8,437,796	$7,191,190	($1,246,606)	(15%)
Other Sources	$1,690,940	$1,690,940	$817,801	($873,139)	(52%)
REVENUES TOTAL	**$9,211,550**	**$10,128,736**	**$8,008,991**	**($2,119,745)**	**(21%)**

Our People - FTE Count

Risk Management

Job Title	5021
Allocated FTE Count	
RISK MANAGER	1
ALLOCATED FTE COUNT	**1**



Workers Comp Self Insurance

Provide timely and quality medical care, lost wages and rehabilitation costs to employee who are injured or become ill within the course and scope of their position as well as provides safety related training and wellness activities for employees.

Continued reduction of workplace injuries by identifying and applying safe work practices. Ongoing improvements for Safety Committee programing. Continued addition of training opportunities and education.

Workers Comp Self Insurance

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$132,823	$158,023	$152,891	($5,132)	(3%)
Operating Expense	$4,252,495	$4,279,595	$4,908,188	$628,593	15%
Transfers	$7,446	$2,760	$9,510	$6,750	245%
Budget Reserves	$5,653,893	$5,718,151	$745,059	($4,973,092)	(87%)
EXPENSES TOTAL	**$10,046,657**	**$10,158,529**	**$5,815,648**	**($4,342,881)**	**(43%)**
Revenues					
Charges for Services	$1,575,239	$1,680,161	$1,770,303	$90,142	5%
Other Sources	$8,471,418	$8,478,368	$4,045,345	($4,433,023)	(52%)
REVENUES TOTAL	**$10,046,657**	**$10,158,529**	**$5,815,648**	**($4,342,881)**	**(43%)**

Our People - FTE Count

Workers Comp Self Insurance

Job Title	5031
Allocated FTE Count	
HUMAN RESOURCES DIRECTOR	0.1
HUMAN RESOURCES TECHNICIAN	0.25
LEAD HUMAN RESOURCES GENERALIST	0.25
WORKERS COMPENSATION AND SAFETY MANAGER	1
ALLOCATED FTE COUNT	**1.6**



Medical Insurance-Self Insurance

Coordination of the self-funded health plan and employee wellness center. Administration and implementation of comprehensive employee benefits that adds value to both employees and the organization inclusive of benefits to support employee health and well-being.

Goals

Additional benefits related information transition to electronic distribution in conjunction with the employee onboarding process.
Improved employee communication for employee health activities.
Enhanced wellness services and coaching through the Employee Wellness Center.

Medical Insurance-Self Insurance

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$19,114,691	$22,877,129	$23,201,421	$324,292	1%
Operating Expense	$1,554,291	$1,603,348	$1,644,907	$41,559	3%
Capital Outlay	$40,774	–	–	$0	–
Transfers	$4,083	$2,840	$3,920	$1,080	38%
Budget Reserves	$3,535,695	$4,691,547	$4,395,184	($296,363)	(6%)
EXPENSES TOTAL	**$24,249,534**	**$29,174,864**	**$29,245,432**	**$70,568**	**0%**
Revenues					
Charges for Services	$17,875,284	$20,515,047	$25,572,989	$5,057,942	25%
Transfers	$4,628,400	$1,641,257	$1,727,372	$86,115	5%
Other Sources	$1,745,850	$7,018,560	$1,945,071	($5,073,489)	(72%)
REVENUES TOTAL	**$24,249,534**	**$29,174,864**	**$29,245,432**	**$70,568**	**0%**

Medical Insurance-Self Insurance

Job Title	5121
Allocated FTE Count	
BENEFITS MANAGER	0.8
BENEFITS SPECIALIST	0.8
HUMAN RESOURCES DIRECTOR	0.35
HUMAN RESOURCES TECHNICIAN	0.25
LEAD HUMAN RESOURCES GENERALIST	0.25
ALLOCATED FTE COUNT	**2.45**



Insurance Costs (General Fund)

The Insurance Costs Department, part of the General Fund (GF), is responsible for tracking insurance expenses both annually and over time. This department specifically handles the GF portion of insurance costs, distinct from the Risk Management (5021) department, which allocates and bills to all departments for their proportional insurance expenses.

It is important to track insurance costs relative to individual asset valuations & consider value that is added from new assets or removed from the insurance policy each year.

Insurance Costs

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$2,028,520	$2,854,444	$1,098,236	($1,756,208)	(62%)
EXPENSES TOTAL	**$2,028,520**	**$2,854,444**	**$1,098,236**	**($1,756,208)**	**(62%)**
Surplus | (Deficit)	($2,028,520)	($2,854,444)	($1,098,236)	–	–

Hernando County, Florida



Impact Fee - Public Buildings

IF Public Buildings

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$124,000	–	$0	$0	–
Capital Outlay	$735,000	$1,971,122	$0	($1,971,122)	(100%)
Debt Service	–	–	$1,299,000	$1,299,000	–
Transfers	$157,710	$157,126	$156,223	($903)	(1%)
Budget Reserves	$3,671,149	$2,467,461	$1,859,638	($607,823)	(25%)
EXPENSES TOTAL	**$4,687,859**	**$4,595,709**	**$3,314,861**	**($1,280,848)**	**(28%)**
Revenues					
Licenses and Permits	$988,000	$895,850	$847,400	($48,450)	(5%)
Other Sources	$3,699,859	$3,699,859	$2,467,461	($1,232,398)	(33%)
REVENUES TOTAL	**$4,687,859**	**$4,595,709**	**$3,314,861**	**($1,280,848)**	**(28%)**



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Area of Operations - Utilities

The activities of the Utilities department include Water & Wastewater, and Solid Waste.

The financials below summarize the combined totals of the areas of operation; whereas, the subsequent pages, and links at the bottom, are department specific. The goals, metrics, and projects are referenced on the individual department summaries.

Area of Operations of Utilities

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$17,029,227	$17,736,276	$20,028,457	$2,292,181	13%
Operating Expense	$31,260,202	$32,010,050	$34,302,832	$2,292,782	7%
Capital Outlay	$138,946,912	$131,057,346	$26,090,218	($104,967,128)	(80%)
Debt Service	$7,178,193	$7,180,032	$5,942,516	($1,237,516)	(17%)
Grants & Aid	$62,672	$53,230	$62,730	$9,500	18%
Transfers	$47,238,131	$23,924,549	$24,136,265	$211,716	1%
Non-Operating	$22,857	$22,857	$22,857	$0	0%
Budget Reserves	$70,908,282	$131,724,668	$122,832,787	($8,891,881)	(7%)
EXPENSES TOTAL	**$312,646,476**	**$343,709,008**	**$233,418,662**	**($110,290,346)**	**(32%)**
Revenues					
Licenses and Permits	$8,271,093	$8,417,658	$8,447,947	$30,289	0%
Charges for Services	$51,664,844	$60,997,620	$64,103,517	$3,105,897	5%
Miscellaneous	$1,139,011	$1,131,136	$1,129,636	($1,500)	0%
Transfers	$42,902,939	$23,585,805	$19,092,113	($4,493,692)	(19%)
Other Sources	$208,322,184	$249,576,789	$140,645,449	($108,931,340)	(44%)
REVENUES TOTAL	**$312,300,071**	**$343,709,008**	**$233,418,662**	**($110,290,346)**	**(32%)**
Surplus | (Deficit)	($346,405)	$0	$0	–	–

Utilities by Department

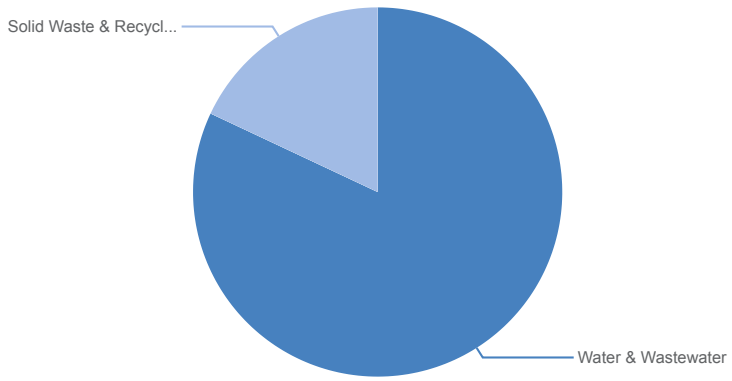
	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Department Expenses				
Utilities				
Solid Waste & Recycling	$65,735,191	$69,333,016	$56,022,887	-19%
Water & Wastewater	$246,911,285	$274,375,992	$177,395,775	-35%
UTILITIES TOTAL	**$312,646,476**	**$343,709,008**	**$233,418,662**	**-32%**

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
DEPARTMENT EXPENSES TOTAL	$312,646,476	$343,709,008	$233,418,662	-32%

Personnel Expense by Area of Operations

Utilities - Area of Op - Personnel Expenditures

Data Updated Jul 24, 2026, 9:54 PM



$20,014,013.00

Expenses in 2027

Utilities - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Water & Wastewater	$11,270,028	$11,636,780	$13,523,192	$13,878,988	$14,526,176	$16,409,236
Solid Waste & Recycling	$2,711,343	$2,715,671	$3,128,289	$3,150,239	$3,210,100	$3,604,777
TOTAL	**$13,981,371**	**$14,352,451**	**$16,651,481**	**$17,029,227**	**$17,736,276**	**$20,014,013**

Area of Operations - Utilities

Job Title	Utilities
Allocated FTE Count	
ACCOUNTING CLERK II	1
ACCOUNTING CLERK III	5
ADMINISTRATIVE ASSISTANT II	0.9
ADMINISTRATIVE COORDINATOR	1
ASSET INFORMATION SPECIALIST	3
ASSET MANAGEMENT SUPERVISOR	1
BACKFLOW TECHNICIAN	2
BILLING COORDINATOR	1
BILLING/COLLECTION SUPERVISOR	1
CAPITAL PROGRAM MANAGER	1
CHIEF WATER/WASTEWATER PLANT OPERATOR	1
CLERICAL ASSISTANT II	1
COLLECTION SYSTEM TECHNICIAN II	1
COLLECTION TECHNICIAN II	1
COLLECTION/ELECTRICAL MECHANICAL SUPERVISOR	1
COLLECTIONS SPECIALIST	1
COLLECTIONS SYSTEM TECHNICIAN I	1
COLLECTIONS SYSTEM TECHNICIAN II	9
COLLECTIONS SYSTEM WORKER/TECHNICIAN	4
COMMERCIAL ACCOUNT SPECIALIST	1
COMPOST/RECYCLE TECH II	2
CONSTRUCTION COORDINATOR	4
CUSTOMER CARE SPECIALIST	9
CUSTOMER RELATIONS COORDINATOR	1
CUSTOMER RELATIONS SUPERVISOR	1

Job Title	Utilities
CUSTOMER SERVICE TECHNICIAN	1
DEPUTY COUNTY ADMINISTRATOR	0.2
DEVELOPMENT SERVICES ASSISTANT	1
DIRECTOR OF UTILITIES	1
DISTRIBUTION SYSTEM OPERATOR I	5
DISTRIBUTION SYSTEM OPERATOR II	6
DISTRIBUTION SYSTEM OPERATOR II (IS FOR I)	1
DISTRIBUTION SYSTEM WORKER	8
DISTRIBUTION SYSTEM WORKER -WATER	4
DISTRICT ENGINEER	1
ELECTRICAL/MECHANICAL FOREMAN	1
ELECTRICAL/MECHANICAL SPECIALIST	3
ELECTRICAL/MECHANICAL SPECIALIST (TRAINEE)	1
ELECTRICAL/MECHANICAL SPECIALIST I	3
ENVIRONMENTAL SPECIALIST	1
ENVIRONMENTAL TECHNICIAN	1
EQUIPMENT AND COMPLIANCE SPECIALIST	1
EQUIPMENT OPERATOR (ORGANICS)	1
FACILITY ATTENDANT I	9
FACILITY ATTENDANT II	5
FINANCE SPECIALIST	1
FLORIDA FRIENDLY LANDSCAPE (FFL) COORDINATOR	1
GROUNDS AND MAINTENANCE WORKER	1
HEAVY EQUIPMENT OPERATOR	6
INDUSTRIAL WASTEWATER PRETREATMENT COORDINATOR	1
LEAD FACILITY ATTENDANT	1
LEAD HEAVY EQUIPMENT OPERATOR	1
MAINTENANCE TECHNICAIN I	2
MAINTENANCE TECHNICIAN II	1
MAINTENANCE/MATERIALS SUPERVISOR	1
MATERIALS AND SUPPLY COORDINATOR	1
METER TECHNICIAN I	4
OPERATION SUPPORT SPECIALIST	1
OPERATIONS ASSISTANT	1
OPERATIONS MANAGER	1
OPERATIONS SUPPORT SPECIALIST	4
OUTREACH AND COMPLIANCE SUPERVISOR	1
PERMIT/DEVELOPMENT REVIEW COORDINATOR	1
PROJECT MANAGER	3
PROJECT MANAGER UTILITY LIAISON	1
RECYCLING COLLECTION TECHNICIAN	1
RESIDUALS TECHNICIAN	2
REVENUE SPECIALIST	1
SENIOR ACCOUNTING CLERK	3
SERVICE REPRESENTATIVE I	7
SERVICE REPRESENTATIVE II	1
SERVICE REPRESENTATIVE SUPERVISOR	1
SOLID WASTE ENFORCEMENT OFFICER	1
SOLID WASTE FACILITY SUPERVISOR	1
SOLID WASTE OPERATIONS SUPERVISOR	1
SOLID WASTE SERVICE MANAGER	1

Job Title	Utilities
SPECIAL ASSESSMENT COORDINATOR	1
STOREROOM SPECIALIST	2
UTILITIES APPRENTICE	2
UTILITIES BACKFLOW COORDINATOR	1
UTILITIES BUSINESS MANAGER	1
UTILITIES CHIEF FINANCIAL OFFICER	1
UTILITIES DEVELOPMENT SERVICES SUPERVISOR (PERMIT)	1
UTILITIES ENGINEERING/DIVISON MANAGER	0
UTILITIES MODELER	1
UTILITIES PLANTS SUPERVISOR	1
UTILITIES SENIOR PROJECT MANAGER	1
UTILITY LOCATOR TECHNICIAN	4
WASTEWATER COLLECTIONS FOREMAN	2
WASTEWATER PLANT OPERATOR I	5
WASTEWATER PLANT OPERATOR II	2
WASTEWATER PLANT OPERATOR III	5
WATER DISTRIBUTION FOREMAN	2
WATER DISTRIBUTION SUPERVISOR	1
WATER PLANT OPERATOR I	1
WATER PLANT OPERATOR III	5
WATER PLANT OPERATOR TRAINEE	1
WATER QUALITY & RESTORATION BMAP ACTION PLAN SPECIALIST	1
WATER RESOURCE PROGRAM MANAGER	1
WW COLLECTION SYSTEM WORKER	2
ALLOCATED FTE COUNT	**207.1**



Hernando County Utilities

Mission:
Provide affordable and uninterrupted high-quality water and wastewater services to the residents and businesses within Hernando County.

What we Do:
Deliver water and wastewater services to over 170,000 customers-within the County. We pumped and delivered over 8.4 billion gallons of drinking water in calendar year 2025, averaging over 23 million gallons per day.

Goals:
- Water & Wastewater Revenue Sufficiency Analysis
- Continual Compliance with Weeki Wachee and Chassahowitzka BMAP
- Implement the approved Water and Wastewater Master Plan
- Construct Capital Improvement Program to Meet Regulatory Deadlines
- Fill Staff Vacancies in Operations
- Reduce Back-billing Timeframes for Customers
- Implement New Billing Software to Assist Customers More Efficiently
- Maintain per Capita Water Use to Comply with State Regulations and Maintain the Minimum Flows and Levels in our Lakes and Springs

Metrics:

- Provided over 450 water conservation rebates to HCUD customers.
- Provided water resources and conservation messaging through two radio stations and Spectrum TV. Spectrum advertising reaches over 76,000 impressions for a two-month campaign.
- HCUD social media has need a double digit increase in traffic. 102,400 reaches with nearly 6,000 unique page visits.
- Provides over 864,000 bill inserts to customers with unique and valuable resource protection information.
- Maintain ongoing monitoring of water-use compliance through code enforcement officers and by tracking the water consumption of HCUD customers who have received citations.
- Participants of the Regional Irrigation and Audit project show an average of 28% decrease in water use.
- Tracking Septic Upgrade Incentive Program 464 of 466 total installations of enhanced OSTDS. Quantifying Total Nitrogen removal from this project for the Weeki Wachee Basin Management Action Plan. This is $5,012,947.09 FDEP project. Additional FDEP funding added 132 possible installations which will be completed by the fall of 2026. Each system tracked and documented for Total Nitrogen (TN) reduction required for the Weeki Wachee Basin Management Plan (BMAP).

Utilities

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$13,918,120	$14,526,176	$16,423,680	$1,897,504	13%
Operating Expense	$25,747,952	$30,362,921	$25,692,662	($4,670,259)	(15%)
Capital Outlay	$175,164,599	$206,407,877	$20,275,744	($186,132,133)	(90%)
Debt Service	$5,938,061	$5,936,150	$5,942,516	$6,366	0%
Grants & Aid	$50,672	$52,730	$52,730	$0	0%
Transfers	$47,939,483	$20,272,363	$20,460,275	$187,912	1%
Non-Operating	$22,857	$22,857	$22,857	$0	0%
Budget Reserves	$28,889,046	$91,919,494	$88,525,311	($3,394,183)	(4%)
EXPENSES TOTAL	**$297,670,790**	**$369,500,568**	**$177,395,775**	**($192,104,793)**	**(52%)**
Revenues					
Revenues	$1,000	$2,000,000	–	($2,000,000)	(100%)
Licenses and Permits	$12,500	$12,500	$15,000	$2,500	20%
Charges for Services	$46,591,993	$55,952,769	$59,058,666	$3,105,897	6%
Miscellaneous	$450,476	$457,476	$457,476	$0	0%
Transfers	$46,991,750	$21,718,248	$16,726,913	($4,991,335)	(23%)
Other Sources	$203,623,071	$289,359,575	$101,137,720	($188,221,855)	(65%)
REVENUES TOTAL	**$297,670,790**	**$369,500,568**	**$177,395,775**	**($192,104,793)**	**(52%)**

Hernando County Utilities

Job Title	4111
Allocated FTE Count	
ACCOUNTING CLERK II	1
ACCOUNTING CLERK III	3
ADMINISTRATIVE COORDINATOR	1
ASSET INFORMATION SPECIALIST	3
ASSET MANAGEMENT SUPERVISOR	1
BACKFLOW TECHNICIAN	2
BILLING COORDINATOR	1
BILLING/COLLECTION SUPERVISOR	1
CAPITAL PROGRAM MANAGER	1
CHIEF WATER/WASTEWATER PLANT OPERATOR	1
CLERICAL ASSISTANT II	1
COLLECTION SYSTEM TECHNICIAN II	1
COLLECTION TECHNICIAN II	1
COLLECTION/ELECTRICAL MECHANICAL SUPERVISOR	1
COLLECTIONS SPECIALIST	1
COLLECTIONS SYSTEM TECHNICIAN I	1
COLLECTIONS SYSTEM TECHNICIAN II	9
COLLECTIONS SYSTEM WORKER/TECHNICIAN	4
COMMERCIAL ACCOUNT SPECIALIST	1
CONSTRUCTION COORDINATOR	4
CUSTOMER CARE SPECIALIST	9
CUSTOMER RELATIONS COORDINATOR	1
CUSTOMER RELATIONS SUPERVISOR	1
DEPUTY COUNTY ADMINISTRATOR	0.2
DEVELOPMENT SERVICES ASSISTANT	1
DIRECTOR OF UTILITIES	0.833
DISTRIBUTION SYSTEM OPERATOR I	5
DISTRIBUTION SYSTEM OPERATOR II	6
DISTRIBUTION SYSTEM OPERATOR II (IS FOR I)	1
DISTRIBUTION SYSTEM WORKER	8
DISTRIBUTION SYSTEM WORKER -WATER	4
DISTRICT ENGINEER	1
ELECTRICAL/MECHANICAL FOREMAN	1
ELECTRICAL/MECHANICAL SPECIALIST	3
ELECTRICAL/MECHANICAL SPECIALIST (TRAINEE)	1
ELECTRICAL/MECHANICAL SPECIALIST I	3
FINANCE SPECIALIST	1
FLORIDA FRIENDLY LANDSCAPE (FFL) COORDINATOR	1
INDUSTRIAL WASTEWATER PRETREATMENT COORDINATOR	1
MAINTENANCE TECHNICAIN I	2
MAINTENANCE TECHNICIAN II	1
MAINTENANCE/MATERIALS SUPERVISOR	1
MATERIALS AND SUPPLY COORDINATOR	1
METER TECHNICIAN I	4
OPERATION SUPPORT SPECIALIST	1
OPERATIONS ASSISTANT	0.9
OPERATIONS MANAGER	1
OPERATIONS SUPPORT SPECIALIST	3

Job Title	4111
PERMIT/DEVELOPMENT REVIEW COORDINATOR	1
PROJECT MANAGER	3
PROJECT MANAGER UTILITY LIAISON	1
RESIDUALS TECHNICIAN	2
REVENUE SPECIALIST	1
SENIOR ACCOUNTING CLERK	3
SERVICE REPRESENTATIVE I	7
SERVICE REPRESENTATIVE II	1
SERVICE REPRESENTATIVE SUPERVISOR	1
SPECIAL ASSESSMENT COORDINATOR	1
STOREROOM SPECIALIST	2
UTILITIES APPRENTICE	2
UTILITIES BACKFLOW COORDINATOR	1
UTILITIES BUSINESS MANAGER	1
UTILITIES CHIEF FINANCIAL OFFICER	0.8
UTILITIES DEVELOPMENT SERVICES SUPERVISOR (PERMIT)	1
UTILITIES ENGINEERING/DIVISON MANAGER	0
UTILITIES MODELER	1
UTILITIES PLANTS SUPERVISOR	1
UTILITIES SENIOR PROJECT MANAGER	1
UTILITY LOCATOR TECHNICIAN	4
WASTEWATER COLLECTIONS FOREMAN	2
WASTEWATER PLANT OPERATOR I	5
WASTEWATER PLANT OPERATOR II	2
WASTEWATER PLANT OPERATOR III	5
WATER DISTRIBUTION FOREMAN	2
WATER DISTRIBUTION SUPERVISOR	1
WATER PLANT OPERATOR I	1
WATER PLANT OPERATOR III	5
WATER PLANT OPERATOR TRAINEE	1
WATER QUALITY & RESTORATION BMAP ACTION PLAN SPECIALIST	1
WATER RESOURCE PROGRAM MANAGER	1
WW COLLECTION SYSTEM WORKER	2
ALLOCATED FTE COUNT	**166.733**



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Solid Waste & Recycling

Mission
To provide disposal of commercial and residential garbage at the County Landfill along with customer service in an efficient manner to the Hernando County citizens that it proudly serves. Ensuring the safety of both its customers and employees, the Solid Waste & Recycling Department is committed to regulatory compliance and ensuring low rates for its customers.

What we Do
The Hernando County Northwest Waste Management Facility (NWWMF) is a multi-function solid waste management facility, which includes Class I and construction and demolition (C&D) waste disposal, yard waste mulching, recyclables temporary storage before processing, household hazardous waste storage and processing, and storage of tires, white goods and other bulky waste materials for off-site processing by private firms. There are two Convenience Centers on opposite ends of the County that accept various items from the residents of the County.

Metrics & Performance

1. Convenience Center Pay
- Put out an RFP for Technology
- Review and get Board approval
- Put out PSA, signage, and update website a month before start
2. Completion of Cell 4
- Final grade completed
- Liner installed
- Electrical completed
- Access road completed
- Leachate tanks built and area completed
3. Concrete and Loading Ramp at West Convenience Center
- Metal chute replaced with concrete wall
- Loading ramp built
- Remaining floor concrete installed
4. Successful completion of Compost Grant
- Divert 4500 tons of yard waste to the compost program
- Provide one class per month and distribute 85% of finished compost to end users
- Perform pre and post soil tests.
5. Design for a Compost Facility and a Recycling Center
- Decide on location of Recycle Center
- Final decision of Biosolids
- Design layout & infrastructure
6. New Rates
- Public Hearing
- BOCC Approval
7. Renewable Natural Gas
- Public Private Partnership to Convert Landfill Gas into Natural Gas
- Request for Proposal
- Contract Execution and Board Approval
8. Leachate Treatment System using Reverse Osmosis
- Request for Proposal
- Contract Execution and Board Approval

The Department, through equipment installed on the heavy equipment measures the compaction rate of the garbage, which is consistently over 1300 pounds per cubic yard, which in the industry is above the norm.

Solid Waste

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$3,161,595	$3,210,100	$3,604,777	$394,677	12%
Operating Expense	$16,259,605	$8,179,557	$8,610,170	$430,613	5%
Capital Outlay	$27,821,245	$24,994,024	$5,814,474	($19,179,550)	(77%)
Debt Service	$1,240,132	$1,243,882	$0	($1,243,882)	(100%)
Grants & Aid	–	$10,000	$10,000	$0	0%
Transfers	$3,904,487	$3,652,186	$3,675,990	$23,804	1%
Budget Reserves	$28,257,017	$38,487,888	$34,307,476	($4,180,412)	(11%)
EXPENSES TOTAL	**$80,644,081**	**$79,777,637**	**$56,022,887**	**($23,754,750)**	**(30%)**
Revenues					
Licenses and Permits	$8,258,593	$8,405,158	$8,432,947	$27,789	0%
Intergovernmental	$32,990	–	$0	$0	–
Charges for Services	$5,072,851	$5,044,851	$5,044,851	$0	0%
Miscellaneous	$687,535	$673,660	$672,160	($1,500)	0%
Transfers	$9,347,863	$3,609,082	$2,365,200	($1,243,882)	(34%)
Other Sources	$57,244,249	$62,044,886	$39,507,729	($22,537,157)	(36%)
REVENUES TOTAL	**$80,644,081**	**$79,777,637**	**$56,022,887**	**($23,754,750)**	**(30%)**

Our People - FTE Count

Solid Waste

Job Title	4411
Allocated FTE Count	
ACCOUNTING CLERK III	2
ADMINISTRATIVE ASSISTANT II	0.9
COMPOST/RECYCLE TECH II	2
CUSTOMER SERVICE TECHNICIAN	1
DIRECTOR OF UTILITIES	0.167
ENVIRONMENTAL SPECIALIST	1
ENVIRONMENTAL TECHNICIAN	1
EQUIPMENT AND COMPLIANCE SPECIALIST	1
EQUIPMENT OPERATOR (ORGANICS)	1
FACILITY ATTENDANT I	9
FACILITY ATTENDANT II	5
GROUNDS AND MAINTENANCE WORKER	1
HEAVY EQUIPMENT OPERATOR	6
LEAD FACILITY ATTENDANT	1
LEAD HEAVY EQUIPMENT OPERATOR	1
OPERATIONS ASSISTANT	0.1
OPERATIONS SUPPORT SPECIALIST	1
OUTREACH AND COMPLIANCE SUPERVISOR	1
RECYCLING COLLECTION TECHNICIAN	1
SOLID WASTE ENFORCEMENT OFFICER	1
SOLID WASTE FACILITY SUPERVISOR	1
SOLID WASTE OPERATIONS SUPERVISOR	1
SOLID WASTE SERVICE MANAGER	1
UTILITIES CHIEF FINANCIAL OFFICER	0.2
ALLOCATED FTE COUNT	**40.367**



Solid Waste and Recycling - Capital

Goals

- Continue to transfer funds from the Solid Waste operating fund
- Continue to transfer recyclables to processing facility

Solid Waste and Recycling - Capital

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$122,985	$394,702	$461,518	$66,816	17%
Capital Outlay	$3,178,102	$2,391,876	$5,262,000	$2,870,124	120%
Budget Reserves	$5,723,003	$5,938,286	$2,446,414	($3,491,872)	(59%)
EXPENSES TOTAL	**$9,024,090**	**$8,724,864**	**$8,169,932**	**($554,932)**	**(6%)**
Revenues					
Miscellaneous	$125,000	$125,000	$125,000	$0	0%
Transfers	$500,000	$500,000	$500,000	$0	0%
Other Sources	$8,399,090	$8,099,864	$7,544,932	($554,932)	(7%)
REVENUES TOTAL	**$9,024,090**	**$8,724,864**	**$8,169,932**	**($554,932)**	**(6%)**



Solid Waste - Disaster Debris

Goals

- Transfer $300,000 per year to reserve monies in case of a disaster in Hernando County
- Transfer and keep around $2,000,000 available for storm debris/disaster clean up

Solid Waste - Disaster Debris

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$8,526,502	$251,515	$251,515	$0	0%
Grants & Aid	–	$10,000	$10,000	$0	0%
Budget Reserves	$296,695	$1,379,019	$189,530	($1,189,489)	(86%)
EXPENSES TOTAL	**$8,823,197**	**$1,640,534**	**$451,045**	**($1,189,489)**	**(73%)**
Revenues					
Miscellaneous	$25,000	$25,000	$25,000	$0	0%
Transfers	$7,282,663	$300,000	$300,000	$0	0%
Other Sources	$1,515,534	$1,315,534	$126,045	($1,189,489)	(90%)
REVENUES TOTAL	**$8,823,197**	**$1,640,534**	**$451,045**	**($1,189,489)**	**(73%)**



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Area of Operations - Community Services

Includes: Natural Resources, Parks & Recreation, Waterways, Libraries, UF Extension, Veterans Services

Area of Operation Community Services

	FY22 ADOPTED BUDGET	FY23 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY27 TENTATIVE BUDGET	CALCULATION
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2026**	**FY2027**	**Percent Change**
Revenues							
Licenses and Permits	–	–	–	–	$5,000	$0	-100%
Intergovernmental	$80,605	$106,815	$77,217	$77,217	$598,799	$1,395,528	133%
Charges for Services	$1,032,925	$1,037,500	$1,054,645	$1,039,715	$794,818	$776,838	-2%
Fines and Forfeitures	$25,600	$30,750	$30,750	$33,745	$245	$245	0%
Miscellaneous	$179,210	$185,625	$133,175	$81,815	$91,205	$300,345	229%
Transfers	$51,828	$42,939	$53,200	$56,000	$70,000	$56,000	-20%
Other Sources	$92,000	$565,594	$148,269	$801,103	$205,000	$328,381	60%
REVENUES TOTAL	**$1,462,168**	**$1,969,223**	**$1,497,256**	**$2,089,595**	**$1,765,067**	**$2,857,337**	**62%**
Expenses							
Personnel Services	$5,149,639	$5,532,049	$6,601,358	$7,100,904	$6,820,904	$6,904,086	1%
Operating Expense	$3,661,726	$7,353,909	$5,178,400	$6,447,623	$8,073,969	$8,102,768	0%
Capital Outlay	$867,390	$2,300,750	$1,753,235	$2,998,125	$2,110,103	$1,086,957	-48%
Debt Service	–	–	–	–	–	$285,452	–
Transfers	$169,766	$252,502	$193,811	$218,288	$202,051	$196,890	-3%
Budget Reserves	$4,096,757	$2,157,961	$967,307	$568,272	$1,758,291	$1,987,023	13%
EXPENSES TOTAL	**$13,945,278**	**$17,597,171**	**$14,694,111**	**$17,333,212**	**$18,965,318**	**$18,563,176**	**-2%**

Community Services by Dept W/ Grants & IF

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Parks & Recreation	$7,216,553	$6,862,961	$7,025,889	$7,891,079	$7,253,621
Library Services	$3,112,529	$3,524,389	$4,107,039	$4,492,782	$3,463,693
Parks	$3,951,038	$596,271	$1,250,714	$1,014,333	$1,120,499
Animal Services	$1,437,873	$1,900,757	$2,213,630	$513,500	$203,895
Aquatic Services & Waterways	$1,080,796	$1,329,244	$1,683,736	$503,191	$420,577

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Natural Resources	$0	$0	$0	$2,081,121	$2,408,952
Library	$299,126	$494,623	$608,566	$849,897	$1,010,571
Library Grants	$850,311	$218,752	$814,703	$707,546	$328,381
County Extension	$447,462	$489,726	$584,419	$617,254	$662,628
Sensitive Lands Grants	$234,940	$233,692	$205,342	$106,253	$1,395,528
Sensitive Lands	$329,216	$520,568	$878,183	$0	$0
Veterans Services	$197,588	$272,989	$296,450	$271,018	$294,831
TOTAL	**$19,157,433**	**$16,443,972**	**$19,668,671**	**$19,047,974**	**$18,563,176**



Chinsegut Hill

The County has continued to maintain a lease with the State of Florida for the Historic Chinsegut Hill property. Located at 22495 Chinsegut Hill Road in Brooksville. The preservation of the History of this property is an important part of our character in Hernando County.

The County has two partnerships to enhance the Historical preservation, increase visitor experience and maximize the educational opportunities of the original intent of this Historical property.

The Tampa Bay History Center (TBHC) continues the partnership with the County. TBHC will use and operate the Manor House for events and activities such as tours, weddings, trainings, conferences, photograph and artist events, interpretive and educational programs and community events. TBHC wishes to increase its geographic impact and expand its preservation efforts by providing curatorial and interpretive services to ensure Chinsegut Hill's history is preserved and shared with the public. TBHC will provide cataloging, condition assessments and care of the contents of the Manor House, operate the Manor House as a museum and host special events. TBHC has invested in property and has improved the materials highlighting Chinsegut Hill's history, organizing and training of volunteer docents and working with the County in promoting and preserving the Chinsegut Hill Manor House.

Florida Agricultural and Mechanical University (FAMU), has agreed to lease the property, with the specific intent of:

- Providing short-term housing and workspace for researchers, graduate students, and extension personnel working at BAERS
- Hosting workshops, training sessions, and community outreach activities that support agricultural innovation, natural resource stewardship, and workforce development in Hernando County
- Maintaining and enhancing the property in a manner that preserves its historic and environmental value while increasing its utilization for public benefit

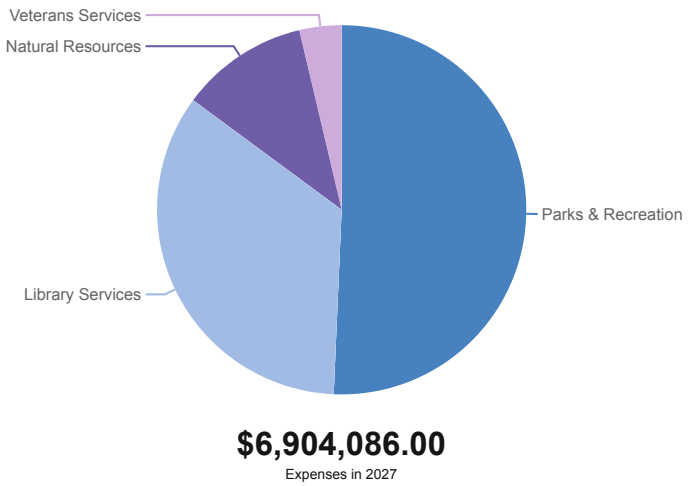
Chinsegut Hill

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Operating Expense	$402,626	$214,378	$269,803	$55,425	26%
Capital Outlay	$277,583	$268,660	$0	($268,660)	(100%)
EXPENSES TOTAL	**$680,209**	**$483,038**	**$269,803**	**($213,235)**	**(44%)**
Revenues					
Miscellaneous	$300	$300	$300	$0	0%
Transfers	$56,000	$70,000	$56,000	($14,000)	(20%)
Other Sources	$152,150	$6,960	–	($6,960)	(100%)
REVENUES TOTAL	**$208,450**	**$77,260**	**$56,300**	**($20,960)**	**(27%)**
Surplus | (Deficit)	($471,759)	($405,778)	($213,503)	–	–

Personnel Expense by Area of Operations

Community Services - Area of Op - Personnel Expenditures

Data Updated Jul 24, 2026, 9:54 PM



$6,904,086.00

Expenses in 2027

Community Services - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Parks & Recreation	$1,922,836	$2,259,591	$2,709,221	$2,983,151	$3,127,256	$3,499,385
Library Services	$2,210,304	$2,170,413	$2,505,276	$2,655,155	$2,719,982	$2,377,077
Animal Services	$831,455	$921,021	$1,143,497	$1,189,568	$0	$0
Aquatic Services & Waterways	$407,607	$394,301	$512,911	$540,465	$0	$0
Natural Resources	$0	$0	$0	$0	$730,304	$772,634
Veterans Services	$185,044	$181,023	$243,364	$273,030	$243,362	$254,990
Sensitive Lands	$78,263	$91,054	$107,170	$134,106	$0	$0
Community Services	$138,279	$0	$0	$0	$0	$0
TOTAL	**$5,773,788**	**$6,017,404**	**$7,221,439**	**$7,775,475**	**$6,820,904**	**$6,904,086**

Area of Operations - Community Services

Job Title	Community Services
Allocated FTE Count	
ACCOUNTING CLERK III	1
ADMINISTRATIVE ASSISTANT II	1
ADMINISTRATIVE ASSISTANT III	1
ADMINISTRATIVE FINANCE COORDINATOR	1
AQUATIC SERVICES MANAGER	1
BRANCH SUPERVISOR	4
CATALOGING LIBRARIAN	1
COLLECTIONS DEVELOPMENT COORDINATOR	1
DIRECTOR OF COMMUNITY SERVICES	1
DISTRIBUTION CLERK	1
ELECTRICIAN/MECHANICAL SPECIALIST	1
ENVIRONMENTAL LANDS SPECIALIST	1
Environmental Lands Technician (N)	1
EQUIPMENT OPERATOR II	1
FIANCE MANAGER	1
GENERAL MAINT/DOCK WORKER	1
GENERAL MAINTENACE	1
GENERAL MAINTENANCE DOCK WORKER	1
HORTICULTURE TECHNICIAN	2
LIBRARY INFORMATION SPECIALIST II	4
LIBRARY SERVICE ASSISTANT	8

Job Title	Community Services
LIBRARY SERVICES MANAGER	1
LITERACY PROGRAM SPECIALIST	1
MAINTENANCE DOCK WORKER	3
MAINTENANCE TECHNICIAN I	1
MAINTENANCE TECHNICIAN II/DRIVER/MECHANIC	1
MAINTENANCE TECHNICIAN II/ELECTRIAN	3
MAINTENANCE TECHNICIAN II/IRRIGATION	2
MAINTENANCE WORKER II	11
NATURAL RESOURCES FIELD SUPERVISOR	1
OPERATION SUPERVISOR	1
PARK ATTENDANT	1
PARK ATTENDANT PT	0.7
PARK ATTENDANT SEASONAL PT	1
PARKS AND RECREATION ADMINISTRATOR	1
PARKS FOREMAN	2
PARKS FOREMAN (FIELD AND TURF)	1
PROJECT MANAGER	1
RECREATION COORDINATOR	1
RECREATION LEADER II (SEASONAL)	0.42
RECREATION LEADER II (SEASONAL) (N)	0.5
RECREATION SPECIALIST	2
REFERENCE LIBRARIAN I	2
SPORTS TURF/HORTICULTURE TECH (N)	1
SPORTS/LEAGUE COORDINATOR	1
SYSTEM ASSISTANT	1
SYSTEM COORDINATOR	1
VETERAN SERVICES MANAGER	1
VETERAN SERVICES OFFICER	1
WATERWAYS MAINTENANCE TECHNICIAN	3
WATERWAYS MAINTENANCE TECHNICIAN- HARVEST VESSEL	1
YOUTH SERVICES LIBRARIAN	2
ALLOCATED FTE COUNT	**85.62**



Parks and Recreation

Mission Statement

The Parks and Recreation Department is responsible for providing safe, clean and functional facilities, and to assist in the planning and development of new and improved facilities to meet continued growth within the County.

What we do

The Parks & Recreation Department operates and maintains 20 parks within Hernando County and includes multiple boat ramps and preserves. Our parks provide passive and active recreation opportunities for people of all ages and abilities.

Hernando County parks feature facilities that support organized sports such as flag football, soccer, softball, and baseball. Additional activities we provide facilities for are pickleball, handball, and basketball. Passive recreation opportunities include walking trails at our parks and nature preserves, as well as a splash park and beaches to enjoy.

Our Recreation Department coordinates the use of athletic fields with local sports leagues, oversees rentals of two community centers, and promotes community events. All of these programs enhance the quality of life for the diverse population of Hernando County and enable our residents to participate in many different recreational activities.

Goals

Hernando County Parks & Recreation strives to enhance the quality of life for citizens and visitors by providing diverse recreational opportunities, and to continue to grow our park system to meet current and future needs.

Metrics & Performance

Player Numbers:	2025	2024	2023
Hernando Youth League	2088	1800	1716
Spring Hill NFL Flag - Veterans	600	1400	1500
SH Screaming Eagles Football	195	175	180
Anderson Snow Senior Softball	59	56	52
WHACS Senior Softball	75	68	64
SSIL Senior Softball	50	68	68
Hernando Soccer Club	657	700	700
Hernando County Adult Softball League	645	651	894
Hernando County Ladies Softball League	183	200	162
Daily Parking Fee Transactions	7478	844	1866
Annual Parking Pass Purchases	817	-	-

Parks and Recreation

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$2,992,489	$3,127,256	$3,499,385	$372,129	12%
Operating Expense	$2,969,203	$3,543,147	$3,302,580	($240,567)	(7%)
Capital Outlay	$2,799,101	$2,020,353	$99,997	($1,920,356)	(95%)
Transfers	$185,714	$65,056	$69,856	$4,800	7%
EXPENSES TOTAL	**$8,946,507**	**$8,755,812**	**$6,971,818**	**($1,783,994)**	**(20%)**
Revenues					
Charges for Services	$811,715	$767,818	$749,838	($17,980)	(2%)
Fines and Forfeitures	$245	$245	$245	$0	0%
Miscellaneous	$76,540	$82,155	$80,200	($1,955)	(2%)

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Other Sources	$1,450,903	$929,151	–	($929,151)	(100%)
REVENUES TOTAL	**$2,339,403**	**$1,779,369**	**$830,283**	**($949,086)**	**(53%)**
Surplus | (Deficit)	($6,607,104)	($6,976,443)	($6,141,535)	–	–

Parks & Recreation Grants

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Capital Outlay	$251,400	$143,300	$0	($143,300)	(100%)
EXPENSES TOTAL	**$251,400**	**$143,300**	**$0**	**($143,300)**	**(100%)**
Revenues					
Intergovernmental	$250,000	$143,300	$0	($143,300)	(100%)
Transfers	$1,400	–	$0	$0	–
REVENUES TOTAL	**$251,400**	**$143,300**	**$0**	**($143,300)**	**(100%)**

Impact Fees for Parks & Recreation

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$754,379	$83,118	$0	($83,118)	(100%)
Capital Outlay	$1,978,698	$277,806	$0	($277,806)	(100%)
Debt Service	–	–	$285,452	$285,452	–
Budget Reserves	$281,826	$1,014,333	$835,047	($179,286)	(18%)
EXPENSES TOTAL	**$3,014,903**	**$1,375,257**	**$1,120,499**	**($254,758)**	**(19%)**
Revenues					
Licenses and Permits	$475,729	$533,520	$752,913	$219,393	41%
Other Sources	$2,539,174	$841,737	$367,586	($474,151)	(56%)
REVENUES TOTAL	**$3,014,903**	**$1,375,257**	**$1,120,499**	**($254,758)**	**(19%)**

Scoreboard Sponsorships

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	–	$12,000	$12,000	$0	0%
EXPENSES TOTAL	**–**	**$12,000**	**$12,000**	**$0**	**0%**
Revenues					
Charges for Services	–	$12,000	$12,000	$0	0%
REVENUES TOTAL	**–**	**$12,000**	**$12,000**	**$0**	**0%**

Our People - FTE Count

Parks and Recreation

Job Title	0011
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT III	1
DIRECTOR OF COMMUNITY SERVICES	0.66
ELECTRICIAN/MECHANICAL SPECIALIST	1
EQUIPMENT OPERATOR II	1
FIANCE MANAGER	1
GENERAL MAINT/DOCK WORKER	1
GENERAL MAINTENACE	1
GENERAL MAINTENANCE DOCK WORKER	1
HORTICULTURE TECHNICIAN	2
MAINTENANCE DOCK WORKER	3

Job Title	0011
MAINTENANCE TECHNICIAN I	1
MAINTENANCE TECHNICIAN II/DRIVER/MECHANIC	1
MAINTENANCE TECHNICIAN II/ELECTRIAN	3
MAINTENANCE TECHNICIAN II/IRRIGATION	2
MAINTENANCE WORKER II	11
OPERATION SUPERVISOR	1
PARK ATTENDANT	1
PARK ATTENDANT PT	0.7
PARK ATTENDANT SEASONAL PT	1
PARKS AND RECREATION ADMINISTRATOR	1
PARKS FOREMAN	2
PARKS FOREMAN (FIELD AND TURF)	1
PROJECT MANAGER	1
RECREATION COORDINATOR	1
RECREATION LEADER II (SEASONAL)	0.42
RECREATION LEADER II (SEASONAL) (N)	0.5
RECREATION SPECIALIST	2
SPORTS TURF/HORTICULTURE TECH (N)	1
SPORTS/LEAGUE COORDINATOR	1
ALLOCATED FTE COUNT	**45.28**



Natural Resources

The Natural Resources Department oversees programs focused on the protection and management of our natural and water resources.

Aquatic Services and Waterways Division: Involves waterways management, aquatic plant harvesting, artificial reef and marine habitat enhancement/restoration activities, maintenance of the County's network of aids-to-navigation, docks, boat ramps piers, lights, signage, and buoys consistent with state and federal regulations. Maintenance of boating speed and safety zones and collaborating with state agencies such as FFWCC. Florida Boating Improvement focuses on larger scale projects including the replacement or upgrades of boat ramps, channel navigation systems, or docking structures, and supports the Building Department by completing the initial inspections for permitting residential and commercial seawalls, docks, and boat lifts.

Environmentally Sensitive Lands Division: To preserve the County's natural, cultural, and scenic resources while enhancing the quality of life for present and future generations. Responsibilities include management of five County-owned or managed preserves: Chinsegut Hill, Cypress Lakes, Fickett Hammock, Lake Townsen, and Peck Sink. Because many of the preserves adjoin or are near other conservation lands, they additionally serve as important components of a regional and statewide network of conservation areas.

Goals

All preserves land management plans continue to be consistent with the Conservation Element of the Hernando County 2040 Comprehensive Plan and share its six goals:

1. Protection of Wildlife and Habitat
2. Natural Groundwater Aquifer Protection
3. Surface Waters and Wetlands
4. Minerals, Soils and Trees
5. Cultural Resources
6. Environmental Health Hazards

Complete construction of the Lake Townsen Boat Ramp (FBIP).
Complete construction of a large-scale artificial reef program funded through RESTORE.
Continued reduction of aquatic plants/tussocks within freshwater lakes by utilizing the Eco Harvester vessel.
Continue maintenance of all navigational aids within our waterways.
Upgrade waterways facilities and docks.
Continued habitat restoration and enhancement in our preserves through prescribed burns, invasive plant management, and public education.

Key Performance Indicators

1. Miles of Trails: Total miles of trails in preserves is an important metric to estimate because trails are beneficial to promoting healthy, active lifestyles.
2. Number of Volunteer Hours: Benchmarking the number of volunteer hours serves as a means for observing growth with engaging residents around natural resource projects and initiatives.
3. Community Benefits: Number of local communities utilizing or directly benefiting from the conservation area (e.g., eco-tourism, sustainable jobs, or educational outreach).
4. Lake Management Biomass Harvested: Measured in tons to assess the efficacy of mechanical aquatic vegetation removal.
5. Habitat Restoration & Protection: Track the total acreage restored, newly protected, or enhanced annually.
6. Invasive Species Coverage: Measure the percentage of the land area currently infested by invasive species versus native vegetation.
7. Unplanned Maintenance Hours: Measure the time spent on emergency or reactive maintenance (such as clearing fallen trees or storm damage repair) versus planned preventative care.

Natural Resources

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	–	$730,304	$772,634	$42,330	6%
Operating Expense	–	$1,012,665	$948,166	($64,499)	(6%)
Capital Outlay	–	$150,000	$675,000	$525,000	350%
Transfers	–	$188,152	$13,152	($175,000)	(93%)
EXPENSES TOTAL	**–**	**$2,081,121**	**$2,408,952**	**$327,831**	**16%**
Revenues					
Licenses and Permits	–	$5,000	$0	($5,000)	(100%)
Miscellaneous	–	$7,200	$14,400	$7,200	100%
REVENUES TOTAL	**–**	**$12,200**	**$14,400**	**$2,200**	**18%**
Surplus | (Deficit)	$0	($2,068,921)	($2,394,552)	–	–

Fund 0011-01463 Natural Resources

Job Title	0011
Allocated FTE Count	
AQUATIC SERVICES MANAGER	1
DIRECTOR OF COMMUNITY SERVICES	0.22
ENVIRONMENTAL LANDS SPECIALIST	1
Environmental Lands Technician (N)	1
NATURAL RESOURCES FIELD SUPERVISOR	1
WATERWAYS MAINTENANCE TECHNICIAN	3
WATERWAYS MAINTENANCE TECHNICIAN- HARVEST VESSEL	1
ALLOCATED FTE COUNT	**8.22**



Library Services

Mission Statement
To provide spaces where all are welcome to discover, create, and learn through innovative technology and library resources. Hernando County Public Library System is an essential part of a just and fair community, where all can thrive and grow.

What we Do
We are a publicly funded institution that provides access to information through materials lending, research services, events like classes, workshops, programs, events for all ages, Internet access, online resources, reference services, and other services depending on community needs.

Goals
To provide excellent customer service and promote literacy and the love of reading by adapting and innovating to stay relevant to patrons' changing needs and interests.

Metrics & Performance

	2024-2025
Reference Questions Answered	420,864
PC Usage	35,363
Library Visits	201,619
Circulation-Items checked out	423,549
Programs	939
Program Attendance	22,239
Public Service Hours	7,761

Library Services

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$2,663,835	$2,719,982	$2,377,077	($342,905)	(13%)
Operating Expense	$964,547	$1,159,339	$789,083	($370,256)	(32%)
Capital Outlay	$128,530	$60,000	($187,463)	($247,463)	(412%)
Transfers	$163,857	$56,176	$46,576	($9,600)	(17%)
EXPENSES TOTAL	**$3,920,769**	**$3,995,497**	**$3,025,273**	**($970,224)**	**(24%)**
Revenues					
Charges for Services	$30,000	$27,000	$27,000	$0	0%
Miscellaneous	$1,550	$1,550	$1,550	$0	0%
REVENUES TOTAL	**$31,550**	**$28,550**	**$28,550**	**$0**	**0%**
Surplus | (Deficit)	($3,889,219)	($3,966,947)	($2,996,723)	–	–

Library Grants

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$556,903	$462,946	$255,781	($207,165)	(45%)
Capital Outlay	$257,800	$244,600	$72,600	($172,000)	(70%)
Budget Reserves	$492,546	–	$0	$0	–
EXPENSES TOTAL	**$1,307,249**	**$707,546**	**$328,381**	**($379,165)**	**(54%)**
Revenues					

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Intergovernmental	$492,546	$492,546	$0	($492,546)	(100%)
Other Sources	$814,703	$215,000	$328,381	$113,381	53%
REVENUES TOTAL	**$1,307,249**	**$707,546**	**$328,381**	**($379,165)**	**(54%)**

1781 Library Estate Funds

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$571,722	$528,045	$402,220	($125,825)	(24%)
Capital Outlay	$25,000	$46,500	$36,200	($10,300)	(22%)
EXPENSES TOTAL	**$596,722**	**$574,545**	**$438,420**	**($136,125)**	**(24%)**
Revenues					
Other Sources	$596,722	$574,545	$438,420	($136,125)	(24%)
REVENUES TOTAL	**$596,722**	**$574,545**	**$438,420**	**($136,125)**	**(24%)**

Impact Fees for Libraries

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$230,000	$180,205	$0	($180,205)	(100%)
Transfers	$63,084	$62,851	$62,490	($361)	(1%)
Budget Reserves	$534,813	$787,046	$948,081	$161,035	20%
EXPENSES TOTAL	**$827,897**	**$1,030,102**	**$1,010,571**	**($19,531)**	**(2%)**
Revenues					
Licenses and Permits	$128,000	$150,000	$150,000	$0	0%
Other Sources	$699,897	$880,102	$860,571	($19,531)	(2%)
REVENUES TOTAL	**$827,897**	**$1,030,102**	**$1,010,571**	**($19,531)**	**(2%)**

Our People - FTE Count

Library Services

Job Title	0011
Allocated FTE Count	
ACCOUNTING CLERK III	1
ADMINISTRATIVE FINANCE COORDINATOR	1
BRANCH SUPERVISOR	4
CATALOGING LIBRARIAN	1
COLLECTIONS DEVELOPMENT COORDINATOR	1
DIRECTOR OF COMMUNITY SERVICES	0.11
DISTRIBUTION CLERK	1
LIBRARY INFORMATION SPECIALIST II	4
LIBRARY SERVICE ASSISTANT	8
LIBRARY SERVICES MANAGER	1
LITERACY PROGRAM SPECIALIST	1
REFERENCE LIBRARIAN I	2
SYSTEM ASSISTANT	1
SYSTEM COORDINATOR	1
YOUTH SERVICES LIBRARIAN	2

Job Title	0011
ALLOCATED FTE COUNT	29.11



Animal Services

At Hernando County Animal Services (HCAS) has transitioned to the management of the Hernando County Sherrif's Office (HCSO). The operating expenses will now be included in that budget request moving forward; however, the capital projects and related engineering / design expenses will still show in the financial table below.

Animal Services

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$239,907	–	$0	$0	–
Operating Expense	$433,899	$420,000	$0	($420,000)	(100%)
Capital Outlay	$770,689	$310,624	$0	($310,624)	(100%)
Transfers	$18,014	–	$0	$0	–
Budget Reserves	–	–	$203,895	$203,895	–
EXPENSES TOTAL	**$1,462,509**	**$730,624**	**$203,895**	**($526,729)**	**(72%)**
Revenues					
Charges for Services	$198,000	–	$0	$0	–
Fines and Forfeitures	$33,500	–	$0	$0	–
Miscellaneous	$3,425	–	$203,895	$203,895	–
Other Sources	$377,902	$217,124	–	($217,124)	(100%)
REVENUES TOTAL	**$612,827**	**$217,124**	**$203,895**	**($13,229)**	**(6%)**
Surplus | (Deficit)	($849,682)	($513,500)	$0	–	–

Our People - FTE Count

Animal Services

Job Title
Allocated FTE Count
ALLOCATED FTE COUNT **0**



UF/IFAS County Extension

Mission:

The mission of UF/IFAS Extension is to partner with communities to provide quality, relevant education and research-based expertise to foster healthy people, a healthy environment, and a healthy economy.

Who We Are:

UF/IFAS Extension is the outreach arm of UF/IFAS, providing scientific research and teaching accessible and ready-to-use for everyone. UF/IFAS Extension offers services, such as classes, consultations, demonstrations, educational materials, field days, meetings, and workshops.

Extension is a partnership between state, federal and county governments to provide scientific knowledge and expertise to the public. At the University of Florida, Extension is located in the Institute of Food and Agricultural Sciences (IFAS), along with the College of Agricultural and Life Sciences (CALS) and the Florida Agricultural Experiment Station and is called UF/IFAS Extension. UF/IFAS Extension encompasses thousands of Extension faculty members, scientists, educators, administrative staff, and volunteers, all working to provide solutions for your life.

Goals:

To provide science-based education and information to help individuals, families, and communities make informed decisions and improve their lives in areas such as agriculture, natural resources, youth development, and human well-being.

Metrics & Performance:

	2025	2024	2023
Field Consultations	2,656	1,431	2,515
Office Consultations	2,022	3,695	4,702
Phone Consultations	2,616	1,845	1,998
Email/Text Consultations	6,506	11,274	8,377
Blog/Social Media Reads	47,883	95, 475	163,720
Programs	1,435	1,260	1,211
Program Attendance	24,326	17,395	22,250
Volunteer Hours Donated	28,889	22,980	31,857
Professional Presentations	16	23	16
Awards Received	8	12	5

Cooperative Extension

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$582,246	$617,254	$662,628	$45,374	7%
EXPENSES TOTAL	**$582,246**	**$617,254**	**$662,628**	**$45,374**	**7%**
Surplus | (Deficit)	($582,246)	($617,254)	($662,628)	–	–



Veterans Services

Mission

Hernando County Department of Veteran Services is a county agency created to assist all former, present and future members of the Armed Forces of the United States and their dependents in preparing claims for and securing compensation, hospitalization, vocational training and other benefits or privileges to which they may be entitled under any federal or state law or regulation by reason of their service in the Armed Forces of the United States.
All services rendered under their subsection of Florida Statutes (FS 292.05) shall be without charge to the claimant.

What we Do

Hernando County Veteran Services Department assists veterans, their survivors and dependents in obtaining both state and federal benefits, to which they may be entitled.

Goals

Continue to provide one on one attention to Veterans and their immediate family.

Metrics & Performance

Veterans Services generally assists 1300-1500 veterans by in-person appointments per year.

Year/Total	Phone	Email	In-Person	Fax	Mail	Other
2022/4,002	1,417	1,173	1,307	18	39	48
2023/3,538	1,212	937	1,321	8	24	36
2024/3,475	1,354	577	1,510	4	6	24

Veterans Services

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$273,030	$243,362	$254,990	$11,628	5%
Operating Expense	$18,604	$22,840	$35,025	$12,185	53%
Transfers	$14,459	$4,816	$4,816	$0	0%
EXPENSES TOTAL	**$306,093**	**$271,018**	**$294,831**	**$23,813**	**9%**
Surplus | (Deficit)	($306,093)	($271,018)	($294,831)	–	–

Our People - FTE Count

Veterans Services

Job Title	0011
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT II	1
DIRECTOR OF COMMUNITY SERVICES	0.01
VETERAN SERVICES MANAGER	1
VETERAN SERVICES OFFICER	1
ALLOCATED FTE COUNT	**3.01**



Restore Act Fund

Overview

On April 20, 2010, the Deepwater Horizon, an oil rig drilling in the Gulf of Mexico, exploded causing the largest offshore oil spill in the United States. Oil flowed unchecked for three months and millions of barrels of crude oil were released before the well was capped. The disaster led to thousands of square miles of federal waters closed to fishing and caused extensive damage to marine and wildlife habitats and tourism.

On July 6, 2012, the President signed into law the Federal Resources and Ecosystems Sustainability, Tourist Opportunities and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act). This act aims to hold the parties responsible for the Deepwater Horizon oil spill disaster accountable for restoring the Gulf of Mexico's environmental and economic recovery.

Goals

The RESTORE Act established the Gulf Coast Restoration Trust Fund to be held by the U.S. Treasury Department. Eighty percent of the administrative and civil penalties paid after July 6, 2012, under the Clean Water Act in connection with the Gulf oil spill will be deposited into the Trust Fund and invested in programs, projects and activities that restore and protect the environment and economy of the Gulf Coast region.

Restore Act Fund

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$182,428	$1,455,835	$1,395,528	($60,307)	(4%)
Capital Outlay	$3,199,469	$6,009,325	$0	($6,009,325)	(100%)
EXPENSES TOTAL	**$3,381,897**	**$7,465,160**	**$1,395,528**	**($6,069,632)**	**(81%)**
Revenues					
Intergovernmental	$3,381,897	$7,465,160	$1,395,528	($6,069,632)	(81%)
REVENUES TOTAL	**$3,381,897**	**$7,465,160**	**$1,395,528**	**($6,069,632)**	**(81%)**





FL Boating Improvement Program

The Florida Boating Improvement Program provides funding through competitive grants for boating access projects and other boating-related activities benefitting motorized vessels in Florida. Eligible program participants include county governments, municipalities and other governmental entities of the state of Florida.
Eligible uses of program funds include:

- Boat ramps, lifts and hoists, marine railways, and other public launching facilities
- Piers, docks, mooring buoys, and other mooring facilities
- Recreational channel marking and other uniform waterway markers
- Boating education
- Economic development initiatives that promote boating
- Other local boating-related activities that enhance boating access for recreational boaters

FL Boating Improvement Pgm

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$32,698	$41,752	$29,954	($11,798)	(28%)
Capital Outlay	$632,087	$1,228,479	$390,623	($837,856)	(68%)
Transfers	$9,956	$431,871	$0	($431,871)	(100%)
Budget Reserves	–	($43,088)	$0	$43,088	(100%)
EXPENSES TOTAL	**$674,741**	**$1,659,014**	**$420,577**	**($1,238,437)**	**(75%)**
Revenues					
Intergovernmental	$271,508	$661,608	$40,000	($621,608)	(94%)
Transfers	$9,956	$616,827	$0	($616,827)	(100%)
Other Sources	$393,277	$380,579	$380,577	($2)	0%
REVENUES TOTAL	**$674,741**	**$1,659,014**	**$420,577**	**($1,238,437)**	**(75%)**



Area of Operations - Economic Development

Includes: Airport, Economic Development and Tourism

Area of Operations Economic Development

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$1,528,363	$1,522,704	$1,585,265	$62,561	4%
Operating Expense	$3,554,567	$3,605,588	$3,746,786	$141,198	4%
Capital Outlay	$1,674,835	$1,202,935	$0	($1,202,935)	(100%)
Debt Service	$237,786	–	$0	$0	–
Grants & Aid	$611,833	$610,800	$580,000	($30,800)	(5%)
Transfers	$1,175,881	$879,845	$78,400	($801,445)	(91%)
Budget Reserves	$9,793,818	$11,083,578	$10,180,646	($902,932)	(8%)
EXPENSES TOTAL	**$18,577,083**	**$18,905,450**	**$16,171,097**	**($2,734,353)**	**(14%)**
Revenues					
Taxes	$2,240,000	$2,427,731	$2,518,315	$90,584	4%
Miscellaneous	$2,691,883	$3,049,589	$3,384,026	$334,437	11%
Other Sources	$10,568,213	$10,755,590	$8,873,957	($1,881,633)	(17%)
REVENUES TOTAL	**$15,500,096**	**$16,232,910**	**$14,776,298**	**($1,456,612)**	**(9%)**
Surplus | (Deficit)	($3,076,987)	($2,672,540)	($1,394,799)	–	–

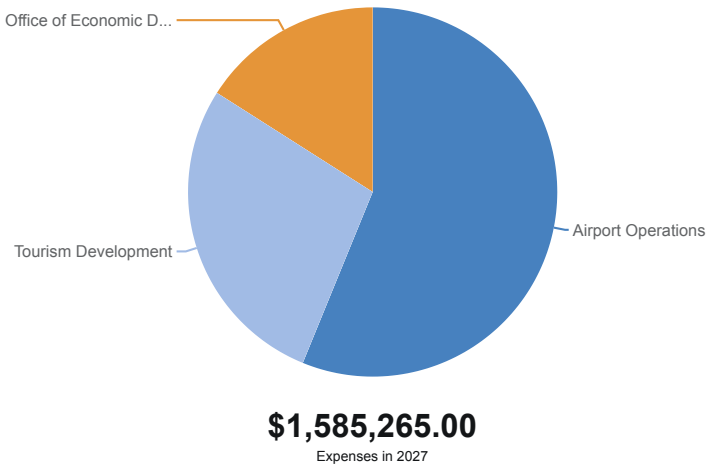
Economic Development by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Airport Operations	$4,920,591	$5,358,181	$7,337,937	$8,827,292	$8,298,018
Tourism Development	$2,973,883	$4,299,610	$5,996,841	$7,197,633	$6,475,796
Office of Economic Development	$2,808,893	$2,645,114	$2,410,713	$2,780,079	$1,397,283
TOTAL	**$10,703,367**	**$12,302,905**	**$15,745,491**	**$18,805,004**	**$16,171,097**

Personnel Expense by Area of Operations

Economic Development - Area of Op - Personnel Expenditures

Data Updated Jul 24, 2026, 9:54 PM



$1,585,265.00

Expenses in 2027

Economic Development - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Airport Operations	$655,978	$700,372	$768,529	$852,286	$857,160	$890,588
Tourism Development	$329,163	$332,093	$391,686	$407,524	$421,476	$441,332
Office of Economic Development	$113,720	$194,556	$222,494	$245,233	$244,068	$253,345
TOTAL	**$1,098,861**	**$1,227,021**	**$1,382,709**	**$1,505,043**	**$1,522,704**	**$1,585,265**

Area of Operations - Economic Development

Job Title	Economic Development
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT II	2
ADMINISTRATIVE ASSISTANT III	1
AIRPORT GROUND WORKER I	1
AIRPORT MANAGER	1
ECONOMIC DEVELOPMENT DIRECTOR	1
ECONOMIC DEVELOPMENT MANAGER	1
MAINTENANCE TECHNICIAN II	1
MANAGER TOURISM DEVELOPMENT	1
MARKETING COORDINATOR	1
MULTIMEDIA COMMUNICATION SPECIALIST	2
OPERATIONS ASSISTANT	1
SENIOR PROJECT MANAGER	1
ALLOCATED FTE COUNT	**14**



Economic Development

Mission

Improve the local economy through recruitment, retention, and expansion of targeted industries and to foster an environment where they can prosper to create meaningful jobs and capital investment in the County.

Metrics & Performance

The Office of Economic Development monitors and measures the annual increase in capital investment, ad valorem tax revenues, tangible personal property tax revenues and employment opportunities in Hernando County by specific targeted industries. This includes business recruitment and business expansion projects.

The Office consistently manages an average of 30 projects consisting of recruitment and existing industry expansions.

Year	Ad Valorem	TPP
2025	$6.7M	$9.4M
2024	$4.53M	$3.98M
2023	$4.35M	$2.47M
2022	$3.73M	N/A - Not captured until 2023
2021	$3.42M	N/A - Not captured until 2023
2020	$3.16M	N/A - Not captured until 2023

Recruitment and/or Expansion of 10 Targeted Industries resulting in:

- 53 new jobs
- 72,000sf of new or absorbed space

Managed an average of 30 business recruitment and/or expansion projects on a monthly basis.

Conducted 22 in person existing industry business retention visits to assist with items such as business expansion, identifying training needs, importing/exporting opportunities and ensuring companies are utilizing available business incentives.

Salas Business Advisors completed an Incubator Feasibility Study to guide economic development efforts for entrepreneurs in the community.

Participated with Hernando Progress to lead an Entrepreneurship Task Force designing a program to provide technical assistance to new and growing companies.

Conducted a survey of manufacturers and published the 2025 Manufacturers and Related Industries Survey Report

Joined the USF-Small Business Development Center Advisory Council

Support satellite location of USF Small Business Development Center

Support of Brooksville Main Street Program

Joined the SelectFlorida Partner Program for economic development for lead generation, increased brand visibility and unifying Florida's and more specifically, Hernando County's presence as the most desirable business location

Ribbon Cutting for Gunnery Backstop WWII dedicated to the lives lost during training activities here at the Brooksville Airfield

Economic Development

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$261,163	$244,068	$253,345	$9,277	4%
Operating Expense	$252,005	$302,137	$325,831	$23,694	8%
Capital Outlay	$1,280,666	$70,430	$0	($70,430)	(100%)
Grants & Aid	$611,833	$610,800	$580,000	($30,800)	(5%)
Transfers	$9,607	$3,200	$3,200	$0	0%

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Budget Reserves	$779,942	$1,613,874	$234,907	($1,378,967)	(85%)
EXPENSES TOTAL	**$3,195,216**	**$2,844,509**	**$1,397,283**	**($1,447,226)**	**(51%)**
Revenues					
Miscellaneous	$60,465	$12,539	$2,484	($10,055)	(80%)
Other Sources	$7,500	$64,430	–	($64,430)	(100%)
REVENUES TOTAL	**$67,965**	**$76,969**	**$2,484**	**($74,485)**	**(97%)**
Surplus | (Deficit)	($3,127,251)	($2,767,540)	($1,394,799)	–	–

Our People - FTE Count

Allocated FTE - Economic Development Dept

Job Title	Economic Development
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT II	0.05
ADMINISTRATIVE ASSISTANT III	0.05
ECONOMIC DEVELOPMENT DIRECTOR	0.4
ECONOMIC DEVELOPMENT MANAGER	1
MARKETING COORDINATOR	0.5
ALLOCATED FTE COUNT	**2**



Airport

Brooksville–Tampa Bay Regional Airport (BKV)

Brooksville–Tampa Bay Regional Airport & Technology Center (BKV) is a 2,400-acre, county-owned general aviation airport and business park that serves as a catalyst for economic development in Hernando County. Through a commitment to safety, quality service, and operational excellence, BKV provides quality aviation facilities, strategic infrastructure, and business development opportunities that support private investment, high-quality job creation, and long-term economic growth.

Primary Purpose

- Serve as Hernando County's premier general aviation airport by providing safe, efficient, and reliable facilities and services.
- Support economic development by attracting aviation businesses, corporate investment, manufacturing, and technology-related industries to Hernando County.
- Provide critical transportation infrastructure that connects the region to state, national, and international business markets without relying on commercial airline service. BKV is designated by the FAA as a National General Aviation Airport, recognizing its high level of aviation activity and regional significance.

Primary Functions

Economic Development

- Serves as a catalyst for business recruitment and expansion.
- Supports the Airport Technology Center and aviation-related industrial development.
- Creates high-quality jobs and generates significant economic impact for Hernando County.
- Contributes an estimated $1.3 billion in annual economic output and supports more than 6,000 jobs throughout the region.

Aviation Operations

- Accommodates corporate aircraft, business aviation, privately owned aircraft, charter operations, and recreational flying.
- Provides fuel, general and commercial aircraft maintenance, hangar facilities, and Fixed Base Operator (FBO) services.
- Supports flight training and aviation education programs.

Public Safety & Emergency Response

- Serves as a strategic base for emergency management operations.
- Supports disaster response, hurricane recovery, emergency medical flights, law enforcement, and wildfire response.
- Functions as a staging area for utility restoration and emergency response during major weather events.

Military Support

- Operates as a joint civil-military airport.
- Home to the Florida Army National Guard Aviation Support Facility, supporting military training and readiness while sharing infrastructure with civilian aviation.

Transportation Infrastructure

- Provides an uncongested alternative to larger metropolitan airports.
- Supports regional business travel with quick access to the Tampa Bay market.
- Maintains two paved runways, including a 7,001-foot instrument-equipped runway capable of accommodating a wide range of aircraft.

Community Resource

- Supports aviation education, special events, and community engagement.
- Preserves and develops aviation assets for future generations through long-range planning and responsible stewardship.
- Operates as a public asset owned by the Hernando County Board of County Commissioners.

Key Performance Indicators

KPI	2022	2023	2024	2025
Aircraft Operations	85,382	109,643	101,003	104,992
Fuel Sales (gallons):				
Jet A	538,556	583,479	561,155	586,084
100LL	97,135	120,327	92,248	159,366
Based Aircraft:				
Single Engine	106	139	150	160
Multi Engine	17	24	18	16
Jet	12	26	30	38
Helicopter	14	16	17	17

Hangar Revenue	N/A	$711,077	$743,754	$749,687
Land Rent Revenue	N/A	$1,684,544	$1,789,109	$1,900,164

Airport

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$853,676	$857,160	$890,588	$33,428	4%
Operating Expense	$1,829,740	$1,783,742	$1,827,670	$43,928	2%
Capital Outlay	$11,604,791	$7,056,468	$0	($7,056,468)	(100%)
Debt Service	$237,786	–	$0	$0	–
Transfers	$1,090,098	$799,925	$12,480	($787,445)	(98%)
Budget Reserves	$4,584,405	$5,312,019	$5,567,280	$255,261	5%
EXPENSES TOTAL	**$20,200,496**	**$15,809,314**	**$8,298,018**	**($7,511,296)**	**(48%)**
Revenues					
Intergovernmental	$1,165,946	$1,025,643	$0	($1,025,643)	(100%)
Miscellaneous	$2,629,418	$3,037,050	$3,381,542	$344,492	11%
Transfers	$1,052,629	$772,533	$0	($772,533)	(100%)
Other Sources	$15,352,503	$10,974,088	$4,916,476	($6,057,612)	(55%)
REVENUES TOTAL	**$20,200,496**	**$15,809,314**	**$8,298,018**	**($7,511,296)**	**(48%)**

Allocation FTE - Fund 4311

Job Title	4311
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT II	0.95
ADMINISTRATIVE ASSISTANT III	0.95
AIRPORT GROUND WORKER I	1
AIRPORT MANAGER	1
ECONOMIC DEVELOPMENT DIRECTOR	0.4
MAINTENANCE TECHNICIAN II	1
MARKETING COORDINATOR	0.5
OPERATIONS ASSISTANT	1
SENIOR PROJECT MANAGER	1
ALLOCATED FTE COUNT	**7.8**



Tourist Development Tax

Mission Statement

The Hernando County Tourist Development Department and Tourist Development Council will identify, create, support, and enhance activities, consistent with community assets that increase visitation and provide local economic impact.

What we Do

The Tourism Development Department markets Florida's Adventure Coast, Brooksville – Weeki Wachee as a destination for visitation and film to drive positive economic impact. We work to increase visitor spending, provide tax relief to residents as visitors generate and pay taxes, and to create an environment for local businesses to grow and add jobs.

Goals

Increase visitation, while targeting the environmentally conscious consumer.
Develop a sustainability program for partners and visitors to encourage responsible business practices and visitation, with an emphasis on preservation of our natural resources.
Increase social media reach and engagement.
Increase website engagement by developing additional content and creating special landing pages per media campaign.
Continue to expand The Mermaid Tale Trail.

Performance & Metrics

Key performance metrics include Tourist Development Tax (TDT) collections, lodging KPIs which include Occupancy, Average Daily Rate (ADR), Revenue per Available Room (RevPAR) and Revenue.

Metric	FY 2025	Increase/Decrease
TDT Collections	$2,270,571	45%
Hotel Occupancy	84%	8%
Hotel ADR	$155	10%
Hotel RevPAR	$129	19%
Hotel Revenue	$14.1 M	18%
Short Term Rental Occupancy	36%	5%
Short Term Rental ADR	$199	6%
Short Term Rental RevPAR	$72	11%
Short Term Rental Revenue	$21.3 M	16%

Tourist Development Tax

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$413,524	$421,476	$441,332	$19,856	5%
Operating Expense	$2,066,448	$1,902,173	$1,593,285	($308,888)	(16%)
Capital Outlay	–	$1,000,000	$0	($1,000,000)	(100%)
Transfers	$76,176	$76,720	$62,720	($14,000)	(18%)
Budget Reserves	$4,429,471	$4,157,685	$4,378,459	$220,774	5%
EXPENSES TOTAL	**$6,985,619**	**$7,558,054**	**$6,475,796**	**($1,082,258)**	**(14%)**
Revenues					
Taxes	$2,240,000	$2,427,731	$2,518,315	$90,584	4%
Miscellaneous	$2,000	–	$0	$0	–
Other Sources	$4,743,619	$5,130,323	$3,957,481	($1,172,842)	(23%)
REVENUES TOTAL	**$6,985,619**	**$7,558,054**	**$6,475,796**	**($1,082,258)**	**(14%)**

Tourist Development Tax

Job Title	1261
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT II	1
ECONOMIC DEVELOPMENT DIRECTOR	0.2
MANAGER TOURISM DEVELOPMENT	1
MULTIMEDIA COMMUNICATION SPECIALIST	2
ALLOCATED FTE COUNT	**4.2**



Airport Industrial Park Transfer

Airport Industrial Park Transfer tracks activity associated with rental/leases for hangers and space at the airport property from the General Fund.

Airport Industrial Park Transfer

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$72,555	$68,352	$68,531	$179	0%
EXPENSES TOTAL	**$72,555**	**$68,352**	**$68,531**	**$179**	**0%**
Surplus | (Deficit)	($72,555)	($68,352)	($68,531)	–	–

Hernando County, Florida



Area of Operations - Development Services

Includes: Building, Planning and Zoning, and Code Compliance

Area of Operations Development Services

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$7,711,749	$7,736,227	$8,330,351	$594,124	8%
Operating Expense	$4,026,660	$4,647,779	$4,684,179	$36,400	1%
Capital Outlay	$1,951,000	$1,412,000	$1,412,000	$0	0%
Transfers	$528,995	$136,320	$136,880	$560	0%
Budget Reserves	$2,145,380	$3,503,298	$3,306,268	($197,030)	(6%)
EXPENSES TOTAL	**$16,363,784**	**$17,435,624**	**$17,869,678**	**$434,054**	**2%**
Revenues					
Licenses and Permits	$6,103,794	$7,086,316	$7,101,000	$14,684	0%
Charges for Services	$1,860,796	$1,550,753	$2,432,721	$881,968	57%
Fines and Forfeitures	$321,200	$340,500	$237,000	($103,500)	(30%)
Miscellaneous	$107,213	$129,010	$106,666	($22,344)	(17%)
Other Sources	$5,823,348	$5,792,012	$5,598,073	($193,939)	(3%)
REVENUES TOTAL	**$14,216,351**	**$14,898,591**	**$15,475,460**	**$576,869**	**4%**
Surplus | (Deficit)	($2,147,433)	($2,537,033)	($2,394,218)	–	–

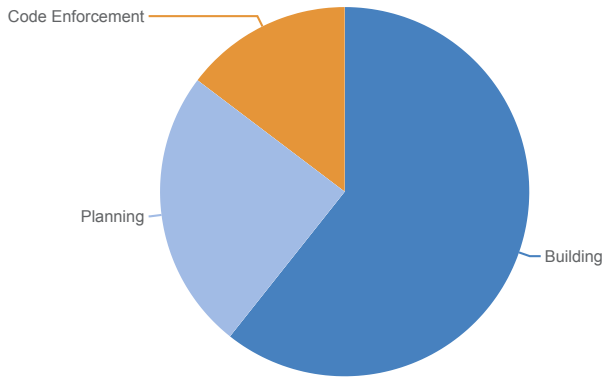
Development Services by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Building	$8,739,750	$9,736,256	$11,062,808	$12,008,144	$12,451,062
Planning	$1,325,979	$2,676,954	$3,326,096	$3,290,098	$3,485,283
Code Enforcement	$1,191,037	$1,534,289	$1,552,269	$1,933,528	$1,933,333
Zoning Services	$724,187	$6	$0	$0	$0
TOTAL	**$11,980,952**	**$13,947,505**	**$15,941,173**	**$17,231,770**	**$17,869,678**

Personnel Expense by Area of Operations

Development Services - Area of Op - Personnel Expenditure...

Data Updated Jul 24, 2026, 9:54 PM



$8,330,351.00

Expenses in 2027

Development Services - Area of Op - Personnel Expenditure...

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Building	$3,434,517	$3,576,070	$4,317,671	$4,577,800	$4,548,135	$5,054,012
Planning	$748,270	$713,670	$1,790,345	$1,976,356	$1,949,392	$2,052,737
Code Enforcement	$655,405	$801,863	$1,040,888	$1,094,093	$1,238,700	$1,223,602
Zoning Services	$455,976	$574,335	$5	$0	$0	$0
TOTAL	**$5,294,168**	**$5,665,938**	**$7,148,909**	**$7,648,249**	**$7,736,227**	**$8,330,351**

Area of Operations - Developmental Services

Job Title	Developmental Services
Allocated FTE Count	
ACCOUNTING CLERK III	2
ADMINISTRATIVE ASSISTANT III	1
ADMINISTRATIVE FINANCE COORDINATOR	1
AGENDA COORDINATOR	1
ASSISTANT OPERATIONS MANAGER	0
BUILDING ADMINISTRATOR	1
BUILDING OFFICIAL	1
CLERK II	1
CODE ENFORCEMENT MANAGER	1
CODE ENFORCEMENT OFFICER	6
COMPLIANCE SUPERVISOR	1
CUSTOMER CARE SPECIALIST	1
CUSTOMER RELATIONS COORD	1
CUSTOMER SERVICE TECHNICIAN II	0
CUSTOMER SERVICE TECHNICIAN II	2
CUSTOMER SERVICE TECHNICIAN III	1
CUSTOMER SVCS TECH II	1
DEPUTY BUILDING OFFICIAL	1
DEPUTY COUNTY ADMINISTRATOR	0.1
DEVELOPMENT OPERATIONS MANAGER	1
DEVELOPMENT SERVICES DIRECTOR	1
DEVELOPMENT SERVICES FACILITATOR	1
FIELD INVESTIGATOR	3
FIELD OPERATIONS MANAGER	1
FINANCE MANAGER	1
FLOODPLAIN MANAGER	0.5
FLOODPLAIN TECHNICIAN	2

Job Title	Developmental Services
INNOVATIONS COORDINATOR	1
INNOVATIONS SUPPORT SPECIALIST	1
INSPECTOR/PLANS EXAMINER	16
LEAD PERMIT COORDINATOR	2
LEAD PLANS EXAMINER (N)	1
MANAGER OF ADMINISTRATION	1
OPERATIONS SUPPORT SPECIALIST	0
PERMIT COORDINATOR	10
PLANNER I	3
PLANNER II	3
PLANNING AND ZONING CUSTOMER CARE TECHNICIAN	2
PLANNING MANAGER	1
SENIOR PLANS EXAMINER	1
WATER RESOURCE ENFORCEMENT OFFICER	2
ZONING INSPECTOR	1
ZONING MANAGER	1
ZONING TECHNICIAN I	2
ZONING TECHNICIAN II	1
ZONING TECHNICIAN III	1
ALLOCATED FTE COUNT	**83.6**



Building Division & Unsafe Buildings Program

Mission

We are dedicated to fostering safe, sustainable and responsible growth while providing strong ethical leadership and responsiveness that ensures a thriving, well-connected community.

What we Do

Our primary role is to ensure that construction and development within our jurisdiction is safe, legal, and compliant with applicable codes and regulations. The Building Department reviews plans, issues permits, conducts inspections, manages licensing and registration of contractors, processes complaints on unlicensed activity, including unsafe structures, and enforces building codes to protect safety.

Goals

To be the region's premier development service department, delivering innovative, efficient solutions and exceptional customer service while empowering and serving our community with approachability and leadership.

Metrics & Performance

Issued 8,403 permits in BLDSYS.
Issued 3,615 permits in Tyler.
Addressed and brought into on-going compliance approximately 15 non-storm related unsafe structures.

Building Division

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$4,641,300	$4,548,135	$5,054,012	$505,877	11%
Operating Expense	$2,593,077	$2,846,567	$2,948,149	$101,582	4%
Capital Outlay	$1,951,000	$1,412,000	$1,412,000	$0	0%
Transfers	$366,268	$80,360	$80,772	$412	1%
Budget Reserves	$1,483,604	$2,835,287	$2,632,146	($203,141)	(7%)
EXPENSES TOTAL	**$11,035,249**	**$11,722,349**	**$12,127,079**	**$404,730**	**3%**
Revenues					
Licenses and Permits	$5,392,756	$6,048,147	$5,750,000	($298,147)	(5%)
Charges for Services	$452,618	$557,989	$1,312,698	$754,709	135%
Fines and Forfeitures	$1,800	$3,500	$1,500	($2,000)	(57%)
Miscellaneous	$91,160	$110,110	$98,466	($11,644)	(11%)
Other Sources	$5,096,915	$5,002,603	$4,964,415	($38,188)	(1%)
REVENUES TOTAL	**$11,035,249**	**$11,722,349**	**$12,127,079**	**$404,730**	**3%**

4614 Unsafe Buildings

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$104,238	$113,250	$113,875	$625	1%
Budget Reserves	$204,488	$210,733	$210,108	($625)	0%
EXPENSES TOTAL	**$308,726**	**$323,983**	**$323,983**	**$0**	**0%**
Revenues					
Charges for Services	$105,068	$120,325	$120,325	$0	0%
Other Sources	$203,658	$203,658	$203,658	$0	0%
REVENUES TOTAL	**$308,726**	**$323,983**	**$323,983**	**$0**	**0%**

Building Division

Job Title	4611
Allocated FTE Count	
ACCOUNTING CLERK III	2
ADMINISTRATIVE ASSISTANT III	1
ASSISTANT OPERATIONS MANAGER	0
BUILDING ADMINISTRATOR	1
BUILDING OFFICIAL	1
CLERK II	1
COMPLIANCE SUPERVISOR	0.4
CUSTOMER CARE SPECIALIST	1
CUSTOMER RELATIONS COORD	1
CUSTOMER SERVICE TECHNICIAN II	0
CUSTOMER SERVICE TECHNICIAN II	2
DEPUTY BUILDING OFFICIAL	1
DEPUTY COUNTY ADMINISTRATOR	0.1
DEVELOPMENT OPERATIONS MANAGER	1
DEVELOPMENT SERVICES DIRECTOR	0.563
DEVELOPMENT SERVICES FACILITATOR	0.34
FIELD INVESTIGATOR	3
FIELD OPERATIONS MANAGER	1
FINANCE MANAGER	0.6
FLOODPLAIN MANAGER	0.5
INNOVATIONS COORDINATOR	0.34
INNOVATIONS SUPPORT SPECIALIST	0.34
INSPECTOR/PLANS EXAMINER	16
LEAD PERMIT COORDINATOR	2
LEAD PLANS EXAMINER (N)	1
MANAGER OF ADMINISTRATION	0.3
OPERATIONS SUPPORT SPECIALIST	0
PERMIT COORDINATOR	10
SENIOR PLANS EXAMINER	1
ALLOCATED FTE COUNT	**49.483**



Planning and Zoning

Mission

The mission of the Development Services Department, Planning, is to foster safe, sustainable and responsible growth while providing strong ethical leadership and responsiveness that ensures a thriving, well-connected community through the management of the County's Comprehensive Plan and Land Development Regulations. The mission of Development Services, Zoning, is to regulate land use and development within a jurisdiction to create balanced communities, protect property, and meet the community's needs. This involves administering zoning codes, reviewing development plans, and ensuring compliance with regulations.

Metrics & Performance

Processed the following number of applications from 10/01/2025 – 07/10/2026

Concurrency	35
Conditional Use	16
Community Development Districts	2
Comprehensive Plan Amendments	3
Master Plan Revisions	12
Rezonings	23
Special Exceptions	15
Vacations of Easement	16
Variances	20
Single Family	2,331
Tree Removal	71
Mobile Home	25
Accessory Structures	470
Commercial	63
Flood	86
Building Assorted Permits	1,582

Planning

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$1,976,356	$1,949,392	$2,052,737	$103,345	5%
Operating Expense	$977,432	$1,008,847	$928,142	($80,705)	(8%)
Transfers	$103,881	$34,440	$34,404	($36)	0%
EXPENSES TOTAL	**$3,057,669**	**$2,992,679**	**$3,015,283**	**$22,604**	**1%**
Revenues					
Licenses and Permits	$699,438	$1,016,269	$1,330,000	$313,731	31%
Charges for Services	$1,008,110	$518,439	$682,698	$164,259	32%
Miscellaneous	$2,800	$5,600	$0	($5,600)	(100%)
Other Sources	$101,786	$165,666	–	($165,666)	(100%)
REVENUES TOTAL	**$1,812,134**	**$1,705,974**	**$2,012,698**	**$306,724**	**18%**
Surplus | (Deficit)	($1,245,535)	($1,286,705)	($1,002,585)	–	–

Our People - FTE Count

Planning

Job Title	0011
Allocated FTE Count	
AGENDA COORDINATOR	1

Job Title	0011
COMPLIANCE SUPERVISOR	0.3
CUSTOMER SVCS TECH II	1
DEVELOPMENT SERVICES DIRECTOR	0.313
DEVELOPMENT SERVICES FACILITATOR	0.33
FINANCE MANAGER	0.3
FLOODPLAIN TECHNICIAN	2
INNOVATIONS COORDINATOR	0.33
INNOVATIONS SUPPORT SPECIALIST	0.33
MANAGER OF ADMINISTRATION	0.6
PLANNER I	3
PLANNER II	3
PLANNING AND ZONING CUSTOMER CARE TECHNICIAN	2
PLANNING MANAGER	1
ZONING INSPECTOR	1
ZONING MANAGER	1
ZONING TECHNICIAN I	2
ZONING TECHNICIAN II	1
ZONING TECHNICIAN III	1
ALLOCATED FTE COUNT	**21.503**



Code Compliance

Mission Statement

To ensure a safe, healthy, and desirable community by balancing the compliance of codes and ordinances, while also considering the property rights of our residents.

What we do

We investigate a wide variety of potential Hernando County Code of Ordinance violations such as zoning compliance, enforcing against unlicensed contractors operating in the county, trash and debris, overgrown lots and improper watering. We utilize several different avenues to address code enforcement issues including: writing civil citations that are referred to a Special Magistrate, County Court intervention, and voluntary compliance. We seek voluntary compliance first, but, if necessary, will issue citations or take legal action.

Goals

The goal for our department is to increase compliance with code, zoning and unlicensed contractor issues in the most efficient manner possible. Voluntary compliance by residents with our codes and ordinances is the fastest and most cost-effective method; therefore, it is prioritized.

Metrics & Performance

FY 23-24
Total # of Cases – 4,717
Proactive – 3,191
Reactive – 1,526
Total # of Inspections - 11,454

FY 24-25
Total # of Cases – 3,000
Proactive – 1,265
Reactive – 1,735
Total # of Inspections – 7,644

FY 25-26 – In progress
Total # of Cases – 1,551
Proactive – 828
Reactive – 723
Total # of Inspections – 5,126

Code Enforcement

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$1,094,093	$1,238,700	$1,223,602	($15,098)	(1%)
Operating Expense	$559,480	$673,308	$688,027	$14,719	2%
Transfers	$58,846	$21,520	$21,704	$184	1%
EXPENSES TOTAL	**$1,712,419**	**$1,933,528**	**$1,933,333**	**($195)**	**0%**
Revenues					
Licenses and Permits	$11,600	$21,900	$21,000	($900)	(4%)
Charges for Services	$295,000	$354,000	$317,000	($37,000)	(10%)
Fines and Forfeitures	$279,400	$297,000	$195,500	($101,500)	(34%)
Miscellaneous	$10,253	$10,300	$8,200	($2,100)	(20%)
Other Sources	$904	–	–	$0	–
REVENUES TOTAL	**$597,157**	**$683,200**	**$541,700**	**($141,500)**	**(21%)**
Surplus | (Deficit)	($1,115,262)	($1,250,328)	($1,391,633)	–	–

Code Enforcement

Job Title	0011
Allocated FTE Count	
ADMINISTRATIVE FINANCE COORDINATOR	1
CODE ENFORCEMENT MANAGER	1
CODE ENFORCEMENT OFFICER	6
COMPLIANCE SUPERVISOR	0.3
CUSTOMER SERVICE TECHNICIAN III	1
DEVELOPMENT SERVICES DIRECTOR	0.125
DEVELOPMENT SERVICES FACILITATOR	0.33
FINANCE MANAGER	0.1
INNOVATIONS COORDINATOR	0.33
INNOVATIONS SUPPORT SPECIALIST	0.33
MANAGER OF ADMINISTRATION	0.1
WATER RESOURCE ENFORCEMENT OFFICER	2
ALLOCATED FTE COUNT	**12.615**



Landscape Enhancement

The Landscape Enhancement department tracks activity associated with right of way maintenance & repair.

Landscape Enhancement

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$5,797	$5,807	$5,986	$179	3%
Budget Reserves	$457,288	$457,278	$464,014	$6,736	1%
EXPENSES TOTAL	**$463,085**	**$463,085**	**$470,000**	**$6,915**	**1%**
Revenues					
Fines and Forfeitures	$40,000	$40,000	$40,000	$0	0%
Miscellaneous	$3,000	$3,000	$0	($3,000)	(100%)
Other Sources	$420,085	$420,085	$430,000	$9,915	2%
REVENUES TOTAL	**$463,085**	**$463,085**	**$470,000**	**$6,915**	**1%**



Area of Operations - Housing & Supportive Services

Includes: Welfare Services, Indigent Care, Housing, Social Services, Community Redevelopment, Opioid Abatement/Settlement

Mission

Provide assistance and resources through state mandates, contracts, grants, direct services, collaborative efforts, and advocacy and coordination to help residents maintain or enhance their quality of life.

Metrics & Performance

Through various state mandates, contracts, advocacy and direct services under Welfare Services, Indigent Care, Social Services and Opioid Abatement

- Connected and enrolled county residents to over 6,992 services or programs for assistance
- Assessed, case managed and/or housed families with Hernando County homeless school aged youth.
- Assisted approximately 57,970 residents through non-funded mandates - State Medicaid Share, Secure Detention Cost days, Medical Expenses for Arrestees, Health Care Responsibility Act, Forensic Child Exams, Indigent Cremation, Crisis stabilization and agreements for Mental and Physical Health totaling $5,557,125.97.
- Funded Initiatives and projects to combat opioid abuse using Opioid Settlement funds to
  - Incorporate Weekend Medication Treatment Services
  - Provide onsite psychiatric and mental support
  - Increase Medication Assistance Treatment Funding
  - Create and maintain local Community Paramedicine Program
  - Establish and maintain a Recovery Community Organization
  - Mental Health/Substance Abuse Resource Coordinator
  - Data Analyst for quality control and improvement
  - Expand and enhance Prevention Program
    - Alternatives to Opioid – Other Pain Management Options
    - Free Narcan Distribution and Training
    - Enhance marketing
    - Safe RX Disposal
    - Dose of Reality- Youth Focused prevention resources and education

Housing

- Increased homeowner opportunities and improved housing conditions for 83 households totaling $2,486,488 through housing rehabilitation. Funded nonprofit organizations with $50,000 to construct low-income housing. Stimulated Hernando County economy by funding housing partners consisting of contractors, lenders, realtors, etc. funds totaling $3,133,178.

Community Redevelopment

- Partnered with local nonprofits, You Thrive Florida, The Enrichment Center, and Hernando Mentorship Empowerment to provide skills training, senior activities and classes, and human basic needs to homeless residents.
- Continued implementation of projects and initiatives to revitalize Kass Circle.
- Continued work with Park and Recreational of park improvements
- Continued work with Utilities to address water main replacement, fire hydrants and connections
- Continued to address slum and blighted area

Area of Operations Housing & Supportive Services

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$1,725,652	$1,602,598	$1,832,264	$229,666	14%
Operating Expense	$9,907,436	$8,514,423	$9,653,584	$1,139,161	13%
Capital Outlay	$203,481	$672,511	$900,000	$227,489	34%
Grants & Aid	$6,093,565	$6,143,246	$6,103,924	($39,322)	(1%)
Transfers	$107,644	$79,600	$70,800	($8,800)	(11%)
Budget Reserves	$7,731,845	$10,031,131	$8,730,165	($1,300,966)	(13%)

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
EXPENSES TOTAL	**$25,769,623**	**$27,043,509**	**$27,290,737**	**$247,228**	**1%**
Revenues					
Taxes	$2,871,429	$2,967,568	$3,084,428	$116,860	4%
Intergovernmental	$3,751,702	$4,075,856	$3,039,931	($1,035,925)	(25%)
Charges for Services	$205,242	$211,200	$164,000	($47,200)	(22%)
Miscellaneous	$1,503,214	$1,015,537	$1,549,875	$534,338	53%
Transfers	$168,940	$323,220	$950,000	$626,780	194%
Other Sources	$10,339,324	$10,937,632	$10,143,303	($794,329)	(7%)
REVENUES TOTAL	**$18,839,851**	**$19,531,013**	**$18,931,537**	**($599,476)**	**(3%)**
Surplus | (Deficit)	($6,929,772)	($7,512,496)	($8,359,200)	–	–

Housing Support Services by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Housing Grants	$5,204,185	$8,272,887	$8,237,286	$12,679,052	$11,861,461
Health	$2,784,718	$3,436,698	$6,106,219	$7,356,174	$8,077,865
Welfare	$3,994,809	$5,184,656	$5,497,712	$5,740,176	$6,443,525
Housing	$91,055	$106,459	$263,332	$590,264	$907,886
TOTAL	**$12,074,767**	**$17,000,700**	**$20,104,549**	**$26,365,666**	**$27,290,737**



Juvenile Justice

Florida Statue provides that the state and counties have a joint obligation to pay for the costs of secured detention care provided for juveniles. Each county is required to pay the Department its annual percentage share of 50 percent of the total shared detention costs, calculated by dividing the total number of detention days for juveniles residing in the county for the most recently completed 12-month period by the total number of detention days for juveniles in all non-fiscally constrained counties during the same period. Monthly staff reviews DJJ system to confirm or deny the residency of the youth and the number of secure detention days.

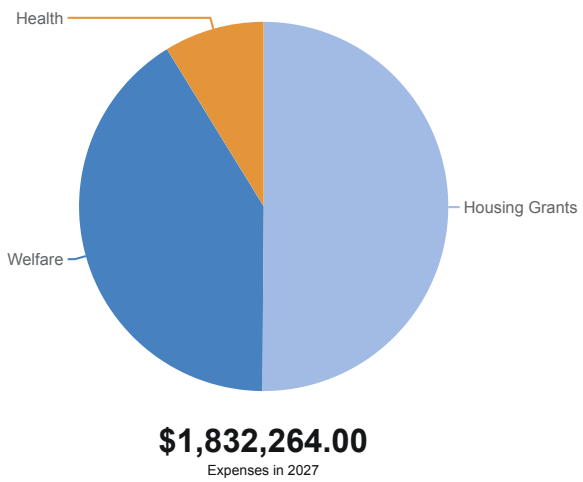
02092 Juvenile Justice

	FY22 ADOPTED BUDGET	FY23 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY27 ADOPTED BUDGET	CALCULATION
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Percent Change
Expenses							
Operating Expense	$425,000	$505,000	$590,000	$733,600	$1,255,320	$1,392,375	11%
EXPENSES TOTAL	**$425,000**	**$505,000**	**$590,000**	**$733,600**	**$1,255,320**	**$1,392,375**	**11%**

Personnel Expense by Area of Operations

Area of Operations - HSS Personnel (revised)

Data Updated Jul 24, 2026, 9:54 PM



Area of Operations - HSS Personnel (revised)

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Welfare	$252,827	$325,034	$736,735	$792,766	$689,276	$753,105
Housing Grants	$0	$0	$0	$178,738	$889,878	$918,199
Health	$0	$0	$0	$183,995	$191,800	$160,960
TOTAL	**$252,827**	**$325,034**	**$736,735**	**$1,155,499**	**$1,770,954**	**$1,832,264**

HHS

Job Title	Housing & Support Services
Allocated FTE Count	
ADMINISTRATIVE FINANCE COORDINATOR	1
COMMUNITY DEVELOPMENT SPECIALIST	1
HEALTH AND HUMAN SERVICES SPECIALIST	3
HOUSING AND SUPPORTIVE SERVICES DIRECTOR	1
HOUSING COORDINATOR	1
OPIOID/SUBSTANCE ABUSE ANALYST	0.05
OPIOID/SUBSTANCE ABUSE RESOURCE COORDINATOR	0.05
ALLOCATED FTE COUNT	**7.1**



Welfare Services

Disposition of Bodies: Unclaimed/Indigent Burial/Cremation

Counties are responsible for the final disposition of unclaimed or indigent bodies not accepted by the anatomical Board. By BOCC resolution or ordinance in accordance with applicable laws and rules, prescribe policies and procedures for the burial or cremation of the unclaimed remains of an indigent person whose death occurred or who remains were found in the county. In addition, we determine identity, locate and contact any relatives or next of kin, determine whether the deceased person is eligible for burial in a national cemetery as a veteran of the armed forces and if eligible cause remains to be delivered to a national cemetery.

Goal

Provide for burial or cremation services in a safe and dignified manner. For cost effectiveness, Hernando provides Cremation services unless court ordered. We also provide information about alternative resources to reduce and recoup costs.

Prescription Assistance

One-time annual help is provided to low income, uninsured residents for emergency prescriptions. Our clients are then assisted with Patient Assistance Programs to obtain free or reduced cost medications and Drug Discount Cards are ongoing to alleviate or defray the cost.

Goal

Reduce emergency room visits and hospitalization, thus reducing cost from other state mandate programs.

Social Services

Our services are multifaceted and include Affordable Housing, Health and Human Services, Mental Health and Substance Abuse, and Community Redevelopment. We also serve as and the county's liaison with Florida Department of Health and The Federally Qualified HealthCare Center, Premier Community Health Group.

Goal

To assist residents, resolve their interim health and social service needs, promote self-sufficiency, and enhance or maintain their quality of life through, state mandates, contacted services, direct services, advocacy, community partnerships and grants.

Welfare Services

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Grants & Aid	$44,700	$44,700	$40,500	($4,200)	(9%)
EXPENSES TOTAL	**$44,700**	**$44,700**	**$40,500**	**($4,200)**	**(9%)**
Surplus | (Deficit)	($44,700)	($44,700)	($40,500)	–	–



Social Services

What We Do

Our services are multifaceted and include Affordable Housing, Health and Human Services, and Community Redevelopment. We also serve and the county's liaison with Florida Department of Health and The Federally Qualified HealthCare Center, Premier Community Health Group.

Goals

To assist residents, resolve their interim health and social service needs, promote self-sufficiency, and enhance or maintain their quality of life through, state mandates, contacted services, direct services, advocacy, community partnerships and grants.

Social Services

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$792,766	$689,276	$753,105	$63,829	9%
Operating Expense	$149,082	$53,689	$54,667	$978	2%
Transfers	$38,430	$20,000	$11,360	($8,640)	(43%)
EXPENSES TOTAL	**$980,278**	**$762,965**	**$819,132**	**$56,167**	**7%**
Revenues					
Miscellaneous	$4,500	$8,000	$2,000	($6,000)	(75%)
REVENUES TOTAL	**$4,500**	**$8,000**	**$2,000**	**($6,000)**	**(75%)**
Surplus | (Deficit)	($975,778)	($754,965)	($817,132)	–	–

Our People - FTE Count

Social Services

Area of Operations	**0011**
Allocated FTE Count	
Housing & Support Services	7.1
ALLOCATED FTE COUNT	**7.1**



Affordable Housing

What we do

Administer state and federally funded housing programs, which consist of home repairs and improvements, provide subsidies through local non-profit developers to first time home buyers for down payments assistance, construction costs, coordinated grant awards to affordable housing developers for rehabilitation and/or new construction of homes for very low and special needs families as well as for affordable rental developments. We also provide assistance to households following a disaster as declared by Executive of the President of the Unites states or the Governor of Florida.
Goal: Dedicated to increasing and preserving the quantity and quality of housing for all Hernando County residents. It is our goal to provide citizens, particularly those with very low to moderate incomes, with strong, diverse, and viable housing options.

Metrics & Performance

- Processed 200 applications of assistance for State Housing Initiative Partnership Program for assistance with housing
- Assisted 83 individual household through State Housing Initiative Partnership allocated funding for program year 2023-2024 totaling $2,486,488.00 and $630,81.50 from 2024-2025 allocated funding.
- Provided funds to aid in the construction of affordable housing to You Thrive of Florida
- Identified home for Housing rehabilitation under the Community Development Block Grant and completes environmental reviews
- Funded six special target groups for affordable/workforce housing funding consisting of nursing, healthcare, government employee, military veteran and service industry.
- Conducted workshops for funding organizations to deliver services to the community.

Affordable Housing

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Budget Reserves	$7,063	$7,063	$7,196	$133	2%
EXPENSES TOTAL	**$7,063**	**$7,063**	**$7,196**	**$133**	**2%**
Revenues					
Other Sources	$7,063	$7,063	$7,196	$133	2%
REVENUES TOTAL	**$7,063**	**$7,063**	**$7,196**	**$133**	**2%**



Kass Circle Neighborhood CRA

What We Do

The Kass Circle Community Redevelopment Agency was created to revitalize targeted areas that suffer from blight and disinvestment. The Kass Circle Redevelopment Plan allows the Kass Circle community to regain a sense of identity and restore community culture while addressing critical community concerns, such as economic development, housing, homelessness, infrastructure, public services, and community-oriented policing.

Metrics & Performance

Revitalize existing neighborhoods by improving existing key capital improvement projects - Spring Hill Drive Safety Improvements, Signage and Wayfinding, Landscape Enhancement, residential Road Paving, Utilities and Sidewalk improvements, existing buildings and properties that are blighted and/or under-utilized. Redevelopment activities create jobs and expand business opportunities, provide housing for families, help reduce crime, improve infrastructure and public works, and conduct clean-up on up environmentally threatened and rundown areas.

Kass Cir Neighborhood CRA

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$28,790	$29,040	$690	($28,350)	(98%)
Capital Outlay	$203,481	$582,511	$900,000	$317,489	55%
EXPENSES TOTAL	**$232,271**	**$611,551**	**$900,690**	**$289,139**	**47%**
Revenues					
Transfers	$118,940	$273,220	$900,000	$626,780	229%
Other Sources	$113,331	$338,331	$690	($337,641)	(100%)
REVENUES TOTAL	**$232,271**	**$611,551**	**$900,690**	**$289,139**	**47%**



State Housing Initiative Partnership (SHIP)

What We Do

Administer state funded housing programs to help preserve the County's affordable housing stock, through home repairs and improvements, creates affordable housing opportunities by providing subsidies to local non-profit developers, and encourage first time homeownership with down payments assistance, construction costs, and other housing incentives for low- and moderate-income residents, special needs families, and affordable rental developments. This includes disaster assistance following a disaster as declared by Executive of the President of the United States or the Governor of Florida.

Goals

Dedicated to increasing and preserving the quantity and quality of housing for all Hernando County residents. It is our goal to provide citizens, particularly those with very low to moderate incomes, with strong, diverse, and viable housing options.

Metrics & Performance

- Processed 200 applications of assistance for State Housing Initiative Partnership Program for assistance with housing
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- Conducted workshops for funding organizations to deliver services to the community.

St Housing Init Prtnershp

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$69,850	$174,307	$186,324	$12,017	7%
Operating Expense	$4,645,475	$2,762,186	$3,295,325	$533,139	19%
Capital Outlay	–	$90,000	–	($90,000)	(100%)
Transfers	$50,000	$53,200	$53,200	$0	0%
Budget Reserves	$4,526,716	$6,637,621	$5,797,192	($840,429)	(13%)
EXPENSES TOTAL	**$9,292,041**	**$9,717,314**	**$9,332,041**	**($385,273)**	**(4%)**
Revenues					
Intergovernmental	$1,603,083	$1,828,356	$1,443,083	($385,273)	(21%)
Miscellaneous	$208,000	$408,000	$408,000	$0	0%
Other Sources	$7,480,958	$7,480,958	$7,480,958	$0	0%
REVENUES TOTAL	**$9,292,041**	**$9,717,314**	**$9,332,041**	**($385,273)**	**(4%)**



Health Unit Trust Fund

What We Do

County health departments are a state-local partnership. Florida Health General Provisions are covered by Chapter 381.F.S. The Role is to be the state's leading advocate for wellness and disease prevention. To enable counties to provide public health services and maintain public health equipment and facilities, each county in the state with a population exceeding 100,000 may levy an annual tax not exceeding 0.5 mill.

Core Services include Infectious Disease Prevention and Control, Basic Family Health Care Services, Environmental Health Services. The County Health Departments are supported by a variety of revenues including state funds, county funds (through Health Unit Trust Funds), federal funds, fees, Medicaid, grants and contracts.

Metrics & Performance

> To provide for the health and safety needs of Hernando County Residents and special populations
> Control and eradicate preventable diseases.
> Provide primary care to the most vulnerable

Health Unit Trust Fund

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$845,421	$845,421	$1,427,921	$582,500	69%
Grants & Aid	$249,756	$249,756	$249,756	$0	0%
Budget Reserves	$2,346,442	$2,457,554	$1,992,214	($465,340)	(19%)
EXPENSES TOTAL	**$3,441,619**	**$3,552,731**	**$3,669,891**	**$117,160**	**3%**
Revenues					
Taxes	$1,719,053	$1,830,165	$1,947,325	$117,160	6%
Other Sources	$1,722,566	$1,722,566	$1,722,566	$0	0%
REVENUES TOTAL	**$3,441,619**	**$3,552,731**	**$3,669,891**	**$117,160**	**3%**



Grants - Health & Human Services

What we do

Small Cities Community Development Block Grants – Housing Rehabilitation
Hernando County competed with other units of local government in small urban and rural areas for funding and was awarded funds for Housing Rehabilitation to rehabilitate substandard homes in unincorporated Hernando County.
Key Performances: To preserve the county's housing stock, stabilize the neighborhoods, and improve the quality of existing housing, making it safer, healthier, and more livable, especially for low- and moderate-income homeowners.

Community Development Block Grant - Entitlement
As an entitlement county Community Development Block Grants provide funding for Housing Rehabilitation, Infrastructure Improvements, Community Facilities, Economic Development Projects and public services. At least 51% of the beneficiaries of CDBG activities must be low- and moderate-income individuals and projects are intended to address urgent needs within the community. According to community input priority needs included affordable housing, neighborhood revitalization, economic assistance, and public Services.
Key Performances: Improve housing and living environments, create economic opportunities particularly for law and moderated income individuals, and maintain and improve infrastructure and public facilities.

Grants -Health & Human Services

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$603,485	$467,215	$651,875	$184,660	40%
Operating Expense	$1,509,504	$1,536,621	$1,498,658	($37,963)	(2%)
Grants & Aid	–	$170,611	–	($170,611)	(100%)
Transfers	$9,607	$3,200	$3,200	$0	0%
EXPENSES TOTAL	**$2,122,596**	**$2,177,647**	**$2,153,733**	**($23,914)**	**(1%)**
Revenues					
Taxes	$1,152,376	$1,137,403	$1,137,103	($300)	0%
Intergovernmental	$506,314	$526,166	$502,552	($23,614)	(4%)
Miscellaneous	$457,499	$514,078	$514,078	$0	0%
REVENUES TOTAL	**$2,116,189**	**$2,177,647**	**$2,153,733**	**($23,914)**	**(1%)**
Surplus | (Deficit)	($6,407)	$0	$0	–	–

Our People - FTE Count

Allocated FTE - Fund 0011-01051 BOCC

Area of Operations	**0011**
Allocated FTE Count	
Board of County Commissioners	5
ALLOCATED FTE COUNT	**5**



Contribution - Other Human Services

What We Do

State mandate requires the county in which the child is a resident to bear the initial cost of the physical examination of the allegedly abused or neglected child. A medical provider may not bill a child victim, directly or indirectly for the cost of an initial forensic physical examination.
Key Performance: Ensures that the county is only billed for children that are established residents of Hernando County through research, and due diligence.

Contrib - Other Human Svc

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$43,500	$48,000	$48,000	$0	0%
EXPENSES TOTAL	**$43,500**	**$48,000**	**$48,000**	**$0**	**0%**
Surplus | (Deficit)	($43,500)	($48,000)	($48,000)	–	–



Contribution - Mental Health

What We Do

Per State Mandate, the Department of Children and Families District administrator shall ensure that, to the extent possible within available resources establish a continuum of integrated and comprehensive services will be available within the district and require local matched of 3:1 state to local.

Goals

Increase mental health and substance abuse treatment and services while decreasing crisis stabilization and substance use

Contrib - Mental Health

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Grants & Aid	$525,000	$525,000	$525,000	$0	0%
EXPENSES TOTAL	**$525,000**	**$525,000**	**$525,000**	**$0**	**0%**
Surplus | (Deficit)	($525,000)	($525,000)	($525,000)	–	–



Indigent Care

What We Do

State Mandate - Medicaid Reimbursement F.S. 409.915
State Mandate - Health Care Responsibility Act F.S. 154-.301-.316

Accomplishments

Medicaid - Although the State is responsible for the full portion of the state share of matching funds required by Medicaid programs, the state charge the counties an annual contribution. The total annual contribution shall be the total contribution for prior FY adjusted by the percentage change in the State Medicaid expenditures determine by the Social services Estimating Conference.

HCRA - Counties are requited to subsidize the cost of their indigent residents treated in participating out of county hospitals. Any hospital admitting or treating any out of county patient who may qualify as indigent shall within 30 days notify the county known or though to be the county of residency of such admission or forfeit their reimbursement.

Indigent Care

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Operating Expense	$56,000	$53,000	$59,600	$6,600	12%
Grants & Aid	$3,807,889	$4,049,381	$4,694,161	$644,780	16%
EXPENSES TOTAL	**$3,863,889**	**$4,102,381**	**$4,753,761**	**$651,380**	**16%**
Surplus | (Deficit)	($3,863,889)	($4,102,381)	($4,753,761)	–	–



Opioid Settlement

The Opioid Settlement department tracks available funds associated with targeted dollars to address the Opioid problem.

Goals

Hernando County, being a "non-qualified county" per the Florida Opioid Allocation and Statewide Response Agreement Between the State of Florida Department of Legal Affairs, Office of the Attorney General, and Certain Local Governments in the State of Florida (the "Opioid Agreement"), Regional Opioid Settlement Funds (the "Interlocal"), have been allocated funded through the Managing Entity and counties will work with managing entities to expend funds on Approved Purposes and Core Strategies as directed by the Opioid Abatement Task Force or Council.

Opioid Settlement

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$35	–	$0	$0	–
Operating Expense	$26,500	–	$29,620	$29,620	–
Grants & Aid	$966,220	$545,280	$594,507	$49,227	9%
Budget Reserves	$851,624	$928,893	$933,563	$4,670	1%
EXPENSES TOTAL	**$1,844,379**	**$1,474,173**	**$1,557,690**	**$83,517**	**6%**
Revenues					
Miscellaneous	$833,215	$85,459	$625,797	$540,338	632%
Other Sources	$1,011,164	$1,388,714	$931,893	($456,821)	(33%)
REVENUES TOTAL	**$1,844,379**	**$1,474,173**	**$1,557,690**	**$83,517**	**6%**



DCF Opioid Abatement

As a non-qualified county per the Florida Opioid Allocation and Statewide Response Agreement between the State of Florida Department of Legal Affairs, Office of the Attorney General, and Certain Local Governments in the State of Florida, the county has activity sought Regional Settlement Funds (the Interlocal") through the managing entity. Hernando County works with the managing entity to expend funds from the listing of Approved Uses and Core Strategies. To accomplish the requirements of the program LSF funds the county a Mental Health Substance Abuse Coordinator and Resource Coordinator for program quality control, reporting, and dissemination of resources.

Goals

To actively work with the managing entity to address the opioid crisis through programs, strategies and initiative for opioid and substance abuse education, treatment, prevention, and recovery by utilizing a dedicated Data Analyst and Mental Health and Substance Abuse Resource Coordinator to disseminate information, connect clients to resources, analyze data and determine the best use of funds.

DCF Opioid Abatement

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$179,516	$191,800	$160,960	($30,840)	(16%)
Operating Expense	$26,768	$16,200	$0	($16,200)	(100%)
Transfers	$9,607	$3,200	$3,040	($160)	(5%)
EXPENSES TOTAL	**$215,891**	**$211,200**	**$164,000**	**($47,200)**	**(22%)**
Revenues					
Charges for Services	$205,242	$211,200	$164,000	($47,200)	(22%)
Other Sources	$4,242	–	–	$0	–
REVENUES TOTAL	**$209,484**	**$211,200**	**$164,000**	**($47,200)**	**(22%)**
Surplus | (Deficit)	($6,407)	$0	$0	–	–

Our People - FTE Count

DCF Opioid Abatement

Job Title	**0011**
Allocated FTE Count	
OPIOID/SUBSTANCE ABUSE ANALYST	0.95
OPIOID/SUBSTANCE ABUSE RESOURCE COORDINATOR	0.95
ALLOCATED FTE COUNT	**1.9**



Medical Examiner

What We Do

The Medical Examiners Act, Chapter 406, Florida Statutes, was enacted by the 1970 Legislature in order to establish minimum and uniform standards of excellence in statewide medical examiner services.
The Districts 5 & 24 Medical Examiner's Office serves the people of six counties in Central Florida. District 5, which mirrors the Fifth Judicial Circuit, includes Citrus, Hernando, Lake, Marion, Seminole, and Sumter Counties. The District covers approximately 4,700 sq. miles in Central Florida and has a population of approximately 1,090,000 people. District 24 encompasses Seminole County, part of the 18th Judicial Circuit, has an additional population of approximately 460,000.

The Office is comprised of a staff of board-certified forensic pathologists, medicolegal death investigators, forensic autopsy technicians, an experienced forensic records coordinator and an in-house transport staff, as well as administrative and other support staff.
Florida's District Medical Examiners are appointed by the Governor based upon recommendations of the Florida Medical Examiner Commission. District Medical Examiners serve at the pleasure of the Governor and are appointed for three year terms. District Medical Examiners may be appointed to additional, consecutive terms.

A medical examiner is a physician trained in the specialty of forensic pathology. It is the Medical Examiner's duty to determine the cause and manner of death in those cases in which the Medical Examiner's Office accepts jurisdiction.

Key Projects

Construct a new facility that will be able to be utilized to serve the District's growing populations. Current Facility is located in Leesburg and was built in 1999.

Medical Examiner

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$730,491	$782,130	$782,132	$2	0%
EXPENSES TOTAL	**$730,491**	**$782,130**	**$782,132**	**$2**	**0%**
Surplus | (Deficit)	($730,491)	($782,130)	($782,132)	–	–



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Area of Operations - Public Safety

Includes: Fire, Emergency Medical Services, Emergency Management, Fleet, and Mosquito Control

Area of Operations Public Safety excluding Law Enforcement

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$45,685,164	$52,713,520	$56,482,316	$3,768,796	7%
Operating Expense	$30,296,743	$29,295,983	$31,196,703	$1,900,720	6%
Capital Outlay	$37,648,933	$33,881,315	$24,513,328	($9,367,987)	(28%)
Debt Service	$3,061,470	$3,069,944	$4,811,212	$1,741,268	57%
Grants & Aid	$12,918	$11,000	$11,000	$0	0%
Transfers	$2,675,652	$1,526,404	$1,265,479	($260,925)	(17%)
Non-Operating	$59,800	$59,800	$59,800	$0	0%
Budget Reserves	$26,714,284	$38,545,657	$31,745,813	($6,799,844)	(18%)
EXPENSES TOTAL	**$146,154,964**	**$159,103,623**	**$150,085,651**	**($9,017,972)**	**(6%)**
Revenues					
Taxes	$14,200,440	$15,806,242	$16,812,769	$1,006,527	6%
Licenses and Permits	$37,859,520	$40,146,762	$43,356,584	$3,209,822	8%
Intergovernmental	$885,591	$582,779	$268,037	($314,742)	(54%)
Charges for Services	$30,700,453	$32,279,599	$36,604,181	$4,324,582	13%
Miscellaneous	$695,231	$706,657	$736,324	$29,667	4%
Transfers	$1,089,941	$1,174,002	$1,058,621	($115,381)	(10%)
Other Sources	$60,061,935	$67,556,049	$50,270,806	($17,285,243)	(26%)
REVENUES TOTAL	**$145,493,111**	**$158,252,090**	**$149,107,322**	**($9,144,768)**	**(6%)**
Surplus | (Deficit)	($661,853)	($851,533)	($978,329)	–	–

Public Safety by Dept W/Grants & IF

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Fire and Emergency Services					
HC Fire Rescue - Fire	$42,608,291	$47,037,000	$50,407,318	$62,870,306	$68,020,347
HC Fire Rescue - Rescue	$27,687,794	$34,785,851	$54,632,455	$47,442,100	$46,318,590
HCFR-Paramedicine PGM	$0	$0	$733,603	$631,161	$830,575
HCFR Training - Fire	$0	$3	$0	$0	$0
FIRE AND EMERGENCY SERVICES TOTAL	**$70,296,086**	**$81,822,854**	**$105,773,376**	**$110,943,567**	**$115,169,512**
Fleet					
Fleet Replacement Program	$6,925,056	$13,455,654	$18,452,065	$16,941,106	$21,742,700
Vehicle Maintenance	$3,253,656	$4,353,762	$5,124,856	$6,196,991	$5,261,059

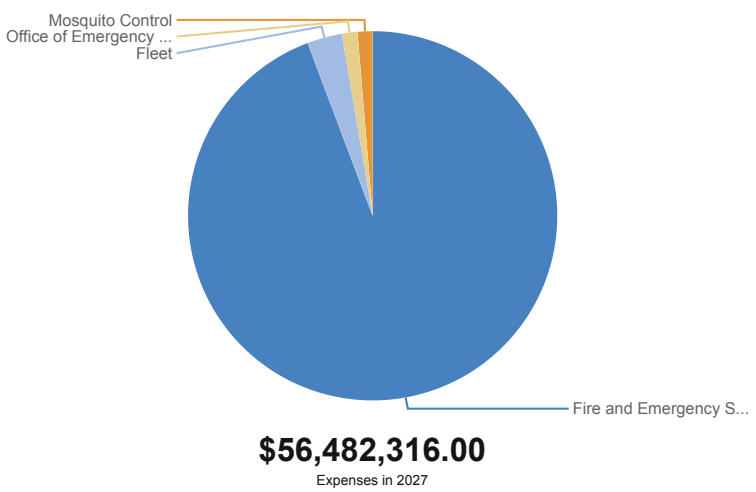
	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Central Fueling System	$2,144,808	$2,069,226	$3,092,187	$2,074,454	$2,274,454
FLEET TOTAL	**$12,323,520**	**$19,878,642**	**$26,669,108**	**$25,212,551**	**$29,278,213**
EMS	$2,492,812	$2,529,251	$2,367,058	$2,333,503	$2,768,920
Mosquito Control					
Mosquito Control Local	$1,174,946	$1,291,690	$1,265,919	$1,539,522	$1,676,225
Aquatic Plant Management	$4,800	$5,800	$6,800	$7,800	$7,800
MOSQUITO CONTROL TOTAL	**$1,179,746**	**$1,297,490**	**$1,272,719**	**$1,547,322**	**$1,684,025**
Office of Emergency Management					
Emergency Management	$533,362	$603,350	$833,764	$843,733	$970,529
OFFICE OF EMERGENCY MANAGEMENT TOTAL	**$533,362**	**$603,350**	**$833,764**	**$843,733**	**$970,529**
Office of Emergency Management Grants	$486,555	$140,266	$256,492	$120,000	$120,000
Mosquito Control Grants	$78,879	$198,168	$75,617	$85,787	$90,620
Fire and Emergency Services Grants	$136,522	$75,000	$0	$0	$3,832
TOTAL	**$87,527,481**	**$106,545,021**	**$137,248,134**	**$141,086,463**	**$150,085,651**

Personnel Expense by Area of Operations

Public Safety Personnel W Fleet

Public Safety Personnel

Data Updated Jul 24, 2026, 9:54 PM



Public Safety Personnel

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Fire and Emergency Services	$32,079,997	$33,548,332	$38,066,500	$43,486,412	$48,540,114	$53,247,692
Fleet	$1,153,072	$1,050,367	$1,349,722	$1,344,260	$1,453,673	$1,720,590
Mosquito Control	$448,523	$493,374	$596,362	$722,246	$747,559	$746,999
Office of Emergency Management	$418,778	$409,148	$410,009	$575,559	$624,078	$767,035
Mosquito Control Grants	$52,008	$0	$0	$0	$0	$0
TOTAL	**$34,152,378**	**$35,501,220**	**$40,422,593**	**$46,128,477**	**$51,365,424**	**$56,482,316**

Public Safety - FTE Count

Area of Operations - Public Safety

Job Title	Public Safety
Allocated FTE Count	
ACCOUNTING CLERK III	2
ADMINISTRATIVE ASSISTANT III	2
ASSET COORDINATOR	1
ASSET INFORMATION SPECIALIST	1
ASST. LOGISTICS MANAGER	1
BATTALION CHIEF / MEDIC	11
BATTALION CHIEF/MEDIC	1
CAPTAIN MEDIC	43
CHIEF FINANCIAL OFFICER	1
COMMUNICATION SPECIALIST - PIO 2100854 neogov	1
COMMUNICATIONS MANAGER	1
COMMUNITY RISK REDUCTION MANAGER	1
COUNTY ADMINISTRATOR	0.2
DEPUTY FIRE CHIEF	1
DIRECTOR OF PUBLIC SAFETY	1
DIVISION CHIEF	1
DIVISION CHIEF OF ADMINISTRATION	1
DIVISION CHIEF: PROF STANDARDS	1
DIVISION CHIEF: TRAINING AND SAFETY	2
DRIVER ENGINEER MEDIC	2
DRIVER ENGINEER MEDIC I	39

Job Title	Public Safety
DRIVER/ENGINEER/PARAMEDIC	4
DUAL MASTER FLEET TECH	1
EMERGENCY MANAGEMENT COORDINATOR (LOGISTICS)	1
EMERGENCY MANAGEMENT DEPUTY DIRECTOR	1
EMERGENCY MANAGEMENT DIRECTOR	1
EMERGENCY MANAGEMENT PLANNER I	1
EMERGENCY SPECIALIST I	1
EMS MANAGER	1
FF EMT I	17
FF Medic I	2
FF MEDIC I	7
FF Medic I (N)	0
FF MEDIC II	2
FINANCE COORDINATOR	1
FINANCE SPECIALIST	1
FINANCE SUPERVISOR	1
FINANCE SUPERVISOR (N)	1
FIRE CHAPLAIN	1
FIRE INSPECTOR	4
FIRE PREVENTION MANAGER	1
FIRE RESCUE TRAINEE	11
FIREFIGHTER EMT I	80
FIREFIGHTER EMT II	10
FIREFIGHTER EMT SINGLE CERT	2
FIREFIGHTER MEDIC I	20
FIREFIGHTER MEDIC I TRAINEE	10
FIREFIGHTER MEDIC II	60
FLEET MAINTENANCE SUPERVISOR	1
FLEET MANAGER	1
FLEET TECHNICIAN	2
FLEET TECHNICIAN I	1
FLEET TECHNICIAN II	3
HYDRANT MAINTENANCE TECHNICAN	2
LOGISTICS MANAGER	1
LOGISTICS TECHNICIAN	2
MAINTENANCE TECHNICIAN II	2
MASTER EVT TECHNICIAN	1
MASTER FLEET TECHNICIAN	1
MOSQUITO CONTROL DIRECTOR	1
MOSQUITO CONTROL SUPPORT SPECIALIST	1
MOSQUITO CONTROL SURVEY ASSISTANT-SEASONAL	0
MOSQUITO CONTROL SURVEY TECHNICIAN ASSISTANT	0
MOSQUITO CONTROL TECHNICIAN I	3
MOSQUITO CONTROL TECHNICIAN II	2
MOSQUITO CONTROL TECHNICIAN SUPERVISOR	1
OPIOID PARAMEDIC	2
PARAMEDIC	10
PARAMEDIC-SINGLE CERT	2
PAYROLL COORDINATOR II	1
PERSONNEL AND COMPLIANCE MANAGER	1
PREVENTATIVE MAINTENANCE TECHNICIAN	2

Job Title	Public Safety
QUALITY ASSURANCE	1
SENIOR PROJECT MANAGER - FIRE DEPT	1
SPRAY DRIVER	0.338
SUPPORT SERVICE COORDINATOR	1
SURVEILLANCE TECHNICIAN	0.338
TECHNICIAN ASSISTANCE	0.338
TRAINING CAPTAIN	3
TRAINING CAPTAIN budgeted for 4 months dept request	1
ALLOCATED FTE COUNT	**407.213**



HC Fire Rescue - Fire

Mission Statement
Hernando County Fire Rescue stands ready to preserve life, protect property, and safeguard our community.

Goals
Continue to empower those on our staff to analyze different components of training, operations, and equipment that has resulted in both increased financial responsibility in some areas and greater efficiency in others. We have assigned specific areas of responsibility to members of the department to ensure a continuous review and increased level of pride and ownership throughout the department. There is a vast amount of experience and knowledge within the fire department, and we are striving to use everyone's strengths as a strategic advantage to challenge the status quo in the fire service and empower those we serve to reduce fire and critical health risks.

We will be good stewards of allocated funds by regularly reviewing staffing needs, operational expenses, and planning for future capital purchases.

Service Delivery Metrics and Performance for All Departments
Fire Operations & EMS:

- **Incident Volume (Oct 2024–Oct 2025):**
  - Total Calls: 40,017
  - EMS Incidents: 30,270
  - Fire & Other: 9,747
- **Incident Volume (Oct 2025–Present):**
  - Total Calls: 28,887
  - EMS Incidents: 20,733
  - Fire & Other: 8,154
- **CARES Cardiac Arrests (Jan–Dec 2025):**
  - Total Cases: 534

Community Risk Reduction (CRR):

- Over 90 community events held in 2025
- Over 26,000 individuals reached through outreach
- Activities included CPR training, school visits, trunk-or-treats, fire prevention, etc.

Mobile Integrated Health (MIH):

- 483 total patient visits, 98 active clients
- Expanded services to include broader substance use disorder support
- Partnered with law enforcement and distributed Narcan and harm reduction kits
- Installed 50 car seats for families

HC Fire Rescue - Fire

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$23,982,292	$27,939,077	$30,600,860	$2,661,783	10%
Operating Expense	$9,812,836	$10,056,847	$13,031,403	$2,974,556	30%
Capital Outlay	$5,144,160	$2,144,850	$4,901,950	$2,757,100	129%
Debt Service	$741,865	$390,113	$327,619	($62,494)	(16%)
Transfers	$1,452,904	$592,878	$624,502	$31,624	5%
Non-Operating	$35,904	$35,904	$35,904	$0	0%
Budget Reserves	$12,970,420	$23,381,832	$18,498,109	($4,883,723)	(21%)
EXPENSES TOTAL	**$54,140,381**	**$64,541,501**	**$68,020,347**	**$3,478,846**	**5%**
Revenues					
Licenses and Permits	$37,455,520	$40,059,262	$43,021,784	$2,962,522	7%
Intergovernmental	$85,000	$110,000	$45,000	($65,000)	(59%)
Charges for Services	$150,000	$1,642,003	$167,955	($1,474,048)	(90%)
Miscellaneous	$420,724	$435,165	$638,552	$203,387	47%
Transfers	$273,646	$217,672	$0	($217,672)	(100%)
Other Sources	$15,755,491	$22,077,399	$24,147,056	$2,069,657	9%
REVENUES TOTAL	**$54,140,381**	**$64,541,501**	**$68,020,347**	**$3,478,846**	**5%**

Our People - FTE Count

HC Fire Rescue - Fire

Job Title	1661
Allocated FTE Count	
ACCOUNTING CLERK III	1
ADMINISTRATIVE ASSISTANT III	1.5
ASST. LOGISTICS MANAGER	0.45
BATTALION CHIEF / MEDIC	4
BATTALION CHIEF/MEDIC	0.5
CAPTAIN MEDIC	27
CHIEF FINANCIAL OFFICER	0.45
COMMUNICATION SPECIALIST - PIO 2100854 neogov	0.5
COMMUNICATIONS MANAGER	0.5
COMMUNITY RISK REDUCTION MANAGER	1
COUNTY ADMINISTRATOR	0.1
DEPUTY FIRE CHIEF	0.43
DIRECTOR OF PUBLIC SAFETY	0.415
DIVISION CHIEF	1
DIVISION CHIEF OF ADMINISTRATION	0.5
DIVISION CHIEF: PROF STANDARDS	0.5
DIVISION CHIEF: TRAINING AND SAFETY	0.5
DRIVER ENGINEER MEDIC	2
DRIVER ENGINEER MEDIC I	38.5
DRIVER/ENGINEER/PARAMEDIC	4
FF EMT I	17
FF MEDIC I	2
FINANCE SPECIALIST	0.5
FINANCE SUPERVISOR	0.5
FINANCE SUPERVISOR (N)	0.48
FIRE CHAPLAIN	0.5
FIRE INSPECTOR	4
FIRE PREVENTION MANAGER	1
FIRE RESCUE TRAINEE	11
FIREFIGHTER EMT I	56
FIREFIGHTER EMT II	10
FIREFIGHTER MEDIC I	1
FIREFIGHTER MEDIC I TRAINEE	10
FIREFIGHTER MEDIC II	2
HYDRANT MAINTENANCE TECHNICAN	2
LOGISTICS MANAGER	0.45
LOGISTICS TECHNICIAN	0.9
MAINTENANCE TECHNICIAN II	0.96
PAYROLL COORDINATOR II	0.5
PERSONNEL AND COMPLIANCE MANAGER	0.48
QUALITY ASSURANCE	0.25
SENIOR PROJECT MANAGER - FIRE DEPT	0.5
SUPPORT SERVICE COORDINATOR	1
TRAINING CAPTAIN	1.5
TRAINING CAPTAIN budgeted for 4 months dept request	0.5
ALLOCATED FTE COUNT	**209.865**



HC Fire Rescue - Rescue

Mission Statement
Hernando County Fire Rescue stands ready to preserve life, protect property, and safegaurd our community.

Goals
We continue to empower those on our staff to analyze different components of training, operations, and equipment that has resulted in both increased financial responsibility in some areas and greater efficiency in others. We have assigned specific areas of responsibility to members of the department to ensure a continuous review and increased level of pride and ownership throughout the department. There is a vast amount of experience and knowledge within the fire department, and we are striving to use everyone's strengths as a strategic advantage to challenge the status quo in the fire service and empower those we serve to reduce fire and critical health risks.

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Community Risk Reduction (CRR):

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Mobile Integrated Health (MIH):

- 483 total patient visits, 98 active clients
- Expanded services to include broader substance use disorder support
- Partnered with law enforcement and distributed Narcan and harm reduction kits
- Installed 50 car seats for families

Fire Rescue - Rescue

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$19,044,766	$21,949,133	$22,646,832	$697,699	3%
Operating Expense	$11,700,408	$10,757,524	$11,126,158	$368,634	3%
Capital Outlay	$8,097,065	$3,053,322	$1,540,950	($1,512,372)	(50%)
Debt Service	$450,809	–	$272,090	$272,090	–
Grants & Aid	$12,918	$11,000	$11,000	$0	0%
Transfers	$1,029,867	$797,198	$530,534	($266,664)	(33%)
Non-Operating	$23,896	$23,896	$23,896	$0	0%
Budget Reserves	$9,709,043	$11,755,818	$11,001,537	($754,281)	(6%)
EXPENSES TOTAL	**$50,068,772**	**$48,347,891**	**$47,152,997**	**($1,194,894)**	**(2%)**
Revenues					
Taxes	$14,200,440	$15,806,242	$16,812,769	$1,006,527	6%
Intergovernmental	$153,865	$151,289	$33,449	($117,840)	(78%)
Charges for Services	$14,510,610	$15,338,252	$21,032,336	$5,694,084	37%
Miscellaneous	$113,207	$85,942	$96,472	$10,530	12%
Transfers	$16,737	$49,545	$383	($49,162)	(99%)
Other Sources	$21,073,913	$16,916,621	$9,177,588	($7,739,033)	(46%)
REVENUES TOTAL	**$50,068,772**	**$48,347,891**	**$47,152,997**	**($1,194,894)**	**(2%)**

HC Fire Rescue - Rescue

Job Title	1691
Allocated FTE Count	
ACCOUNTING CLERK III	1
ADMINISTRATIVE ASSISTANT III	0.5
ASST. LOGISTICS MANAGER	0.45
BATTALION CHIEF / MEDIC	7
BATTALION CHIEF/MEDIC	0.5
CAPTAIN MEDIC	16
CHIEF FINANCIAL OFFICER	0.45
COMMUNICATION SPECIALIST - PIO 2100854 neogov	0.5
COMMUNICATIONS MANAGER	0.5
COUNTY ADMINISTRATOR	0.1
DEPUTY FIRE CHIEF	0.42
DIRECTOR OF PUBLIC SAFETY	0.415
DIVISION CHIEF OF ADMINISTRATION	0.5
DIVISION CHIEF: PROF STANDARDS	0.5
DIVISION CHIEF: TRAINING AND SAFETY	1.5
DRIVER ENGINEER MEDIC I	0.5
EMS MANAGER	1
FF Medic I	2
FF MEDIC I	5
FF Medic I (N)	0
FF MEDIC II	2
FINANCE SPECIALIST	0.5
FINANCE SUPERVISOR	0.5
FINANCE SUPERVISOR (N)	0.47
FIRE CHAPLAIN	0.5
FIREFIGHTER EMT I	24
FIREFIGHTER EMT SINGLE CERT	2
FIREFIGHTER MEDIC I	19
FIREFIGHTER MEDIC II	58
LOGISTICS MANAGER	0.45
LOGISTICS TECHNICIAN	0.9
MAINTENANCE TECHNICIAN II	0.94
OPIOID PARAMEDIC	2
PARAMEDIC	10
PARAMEDIC-SINGLE CERT	2
PAYROLL COORDINATOR II	0.5
PERSONNEL AND COMPLIANCE MANAGER	0.47
QUALITY ASSURANCE	0.75
SENIOR PROJECT MANAGER - FIRE DEPT	0.5
TRAINING CAPTAIN	1.5
TRAINING CAPTAIN budgeted for 4 months dept request	0.5
ALLOCATED FTE COUNT	**166.315**



Impact Fee - Fire & Ambulance

Hernando County Fire Rescue exists to provide high quality community-oriented fire, medical, and emergency services. This statement truly shows the desire to take care of people, which is the ultimate mentality needed to be successful as a fire department.

Goals

We continue to empower those on our staff to analyze different components of training, operations, and equipment that has resulted in both increased financial responsibility in some areas and greater efficiency in others. We have assigned specific areas of responsibility to members of the department to ensure a continuous review and increased level of pride and ownership throughout the department. There is a vast amount of experience and knowledge within the fire department, and we are striving to use everyone's strengths as a strategic advantage to challenge the status quo in the fire service and empower those we serve to reduce fire and critical health risks.

Impact Fee - Ambulance

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$20,000	–	$0	$0	–
Capital Outlay	$1,566	$140,000	$144,623	$4,623	3%
Budget Reserves	$146,440	–	$0	$0	–
EXPENSES TOTAL	**$168,006**	**$140,000**	**$144,623**	**$4,623**	**3%**
Revenues					
Licenses and Permits	$54,000	–	$0	$0	–
Other Sources	$114,006	$140,000	$144,623	$4,623	3%
REVENUES TOTAL	**$168,006**	**$140,000**	**$144,623**	**$4,623**	**3%**

Impact Fee - Fire-HC Fire

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$502,303	$182,437	$0	($182,437)	(100%)
Capital Outlay	$120,058	$1,050,000	$1,906,471	$856,471	82%
Budget Reserves	$2,003,761	$906,471	$0	($906,471)	(100%)
EXPENSES TOTAL	**$2,626,122**	**$2,138,908**	**$1,906,471**	**($232,437)**	**(11%)**
Revenues					
Licenses and Permits	$350,000	–	$0	$0	–
Other Sources	$2,276,122	$2,138,908	$1,906,471	($232,437)	(11%)
REVENUES TOTAL	**$2,626,122**	**$2,138,908**	**$1,906,471**	**($232,437)**	**(11%)**

Impact Fee Fire

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Budget Reserves	$68,716	$68,716	$75,729	$7,013	10%
EXPENSES TOTAL	**$68,716**	**$68,716**	**$75,729**	**$7,013**	**10%**
Revenues					
Other Sources	$68,716	$68,716	$75,729	$7,013	10%
REVENUES TOTAL	**$68,716**	**$68,716**	**$75,729**	**$7,013**	**10%**

3370 IF Fire & Ambulance

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Budget Reserves	–	$133,316	$642,097	$508,781	382%
EXPENSES TOTAL	**–**	**$133,316**	**$642,097**	**$508,781**	**382%**
Revenues					
Licenses and Permits	–	$87,500	$334,800	$247,300	283%
Other Sources	–	$45,816	$307,297	$261,481	571%
REVENUES TOTAL	**–**	**$133,316**	**$642,097**	**$508,781**	**382%**



Emergency Management

Thank you in advance for your time in reviewing the following Hernando County Fire Rescue fiscal year 24/25 budget proposal. The recommendations outlined are some of the actions we can work on to realize our belief to provide the best service possible to residents of and visitors to the Hernando County.

The Hernando County Fire Rescue mission statement is *Hernando County Fire Rescue exists to provide high quality community-oriented fire, medical, and emergency services.* This statement truly shows the desire to take care of people, which is the ultimate mentality needed to be successful as a fire department.

What we Do

- Maintain a public information function, including systems for public alert and warning (e.g., Alert Hernando).
- Promote awareness and preparedness for all hazards.
- Maintain operational readiness of the Emergency Operations Center.
- Facilitate disaster recovery and hazard mitigation programs for constituents and government stakeholders.
- Coordinate with municipalities, special districts, non-profits, private sector, and volunteer organizations.
- Integrate plans and support mutual aid agreements across jurisdictions.

Goals

We continue to empower those on our staff to analyze different components of training, operations, and equipment that has resulted in both increased financial responsibility in some areas and greater efficiency in others. We have assigned specific areas of responsibility to members of the department to ensure a continuous review and increased level of pride and ownership throughout the department. There is a vast amount of experience and knowledge within the fire department, and we are striving to use everyone's strengths as a strategic advantage to challenge the status quo in the fire service and empower those we serve to reduce fire and critical health risks.

- Enhance public outreach and education efforts
- Continue to refine emergency management planning initiatives
- Build a more resilient community through innovative mitigation strategies
- Maintain a comprehensive training and exercise program

Emergency Management

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$575,559	$624,078	$767,035	$142,957	23%
Operating Expense	$841,674	$409,850	$314,054	($95,796)	(23%)
Capital Outlay	$9,747	$60,000	$0	($60,000)	(100%)
Transfers	$23,538	$9,440	$9,440	$0	0%
EXPENSES TOTAL	**$1,450,518**	**$1,103,368**	**$1,090,529**	**($12,839)**	**(1%)**
Revenues					
Intergovernmental	$591,056	$259,635	$120,000	($139,635)	(54%)
Miscellaneous	$10,000	–	$0	$0	–
REVENUES TOTAL	**$601,056**	**$259,635**	**$120,000**	**($139,635)**	**(54%)**
Surplus | (Deficit)	($849,462)	($843,733)	($970,529)	–	–

Our People - FTE Count

Emergency Management

Job Title	0011
Allocated FTE Count	
ACCOUNTING CLERK III	0
ASST. LOGISTICS MANAGER	0.1
CHIEF FINANCIAL OFFICER	0.1
DEPUTY FIRE CHIEF	0.15
DIRECTOR OF PUBLIC SAFETY	0.1
DIVISION CHIEF: TRAINING AND SAFETY	0
EMERGENCY MANAGEMENT COORDINATOR (LOGISTICS)	1
EMERGENCY MANAGEMENT DEPUTY DIRECTOR	1
EMERGENCY MANAGEMENT DIRECTOR	1
EMERGENCY MANAGEMENT PLANNER I	1
EMERGENCY SPECIALIST I	1
FINANCE SUPERVISOR (N)	0.05
LOGISTICS MANAGER	0.1
LOGISTICS TECHNICIAN	0.2
MAINTENANCE TECHNICIAN II	0.1
PERSONNEL AND COMPLIANCE MANAGER	0.05
SENIOR PROJECT MANAGER - FIRE DEPT	0
ALLOCATED FTE COUNT	**5.95**



Mosquito Control

Our department uses a combination of methods to reduce mosquito nuisance and prevent disease. These include surveillance such as trapping, source reduction such as removing tires, biological and chemical control of breeding sites, and public outreach and education.

- Integrated Mosquito Management
  - Surveillance-trapping, landing rate counts, use chickens to surveil for disease, regular breeding site inspections
  - Control-biological and chemical control of all mosquito life stages
  - Source Reduction-remove or dump containers, tires and other breeding sources
  - Outreach/Education-regularly attend community events, speak at HOAs, schools, and community groups
- Season is late April to Thanksgiving
- Off-season maintenance/repair of equipment, pre-treatments of stormwater structures, breeding site inspections

Goals

1. Partnering with the school system, Scouts, 4-H club and others to be able to teach children about mosquitoes, what we do and career paths related to mosquito control.
2. 2. Continue to respond to requests for service within 72 hours.

Metrics & Performance

As our department is primarily reactive to weather conditions and mosquito populations, the only metric that truly applies is our response time to service requests from the public, the goal is within 72 hours/three business days. For the first half of 2026, on average we are responding to requests in 1.2 days, in FY25 it was 2.4 days.

Accomplishments

We set 18 traps throughout the county and sample 35 sentinel chickens weekly during the season from April to November. Every winter we pre-treat thousands of stormwater structures to prevent breeding. Pools of mosquitoes (maximum 50) are tested by our lab each week. We are currently collecting eggs for a larvicide resistance study by the Florida Medical Entomology Lab.

Mosquito Control Local

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$722,246	$747,559	$746,999	($560)	0%
Operating Expense	$473,966	$476,819	$614,050	$137,231	29%
Transfers	$38,526	$12,800	$12,832	$32	0%
Budget Reserves	$186,107	$302,344	$302,344	$0	0%
EXPENSES TOTAL	**$1,420,845**	**$1,539,522**	**$1,676,225**	**$136,703**	**9%**
Revenues					
Charges for Services	$3,300	$500	$0	($500)	(100%)
Miscellaneous	$1,000	$15,250	$1,000	($14,250)	(93%)
Transfers	$799,558	$906,785	$1,058,238	$151,453	17%
Other Sources	$616,987	$616,987	$616,987	$0	0%
REVENUES TOTAL	**$1,420,845**	**$1,539,522**	**$1,676,225**	**$136,703**	**9%**

Our People - FTE Count

Mosquito Control Local

Job Title	**1171**
Allocated FTE Count	
DIRECTOR OF PUBLIC SAFETY	0.02
MOSQUITO CONTROL DIRECTOR	1
MOSQUITO CONTROL SUPPORT SPECIALIST	1
MOSQUITO CONTROL SURVEY ASSISTANT-SEASONAL	0
MOSQUITO CONTROL SURVEY TECHNICIAN ASSISTANT	0
MOSQUITO CONTROL TECHNICIAN I	3
MOSQUITO CONTROL TECHNICIAN II	2
MOSQUITO CONTROL TECHNICIAN SUPERVISOR	1
SPRAY DRIVER	0.338
SURVEILLANCE TECHNICIAN	0.338
TECHNICIAN ASSISTANCE	0.338
ALLOCATED FTE COUNT	**9.033**



State Mosquito Control Local

What We Do

Our department uses a combination of methods to reduce mosquito nuisance and prevent disease. These include surveillance such as trapping, source reduction such as removing tires, biological and chemical control of breeding sites, and public outreach and education.

- Integrated Mosquito Management
  - Surveillance-trapping, landing rate counts, use chickens to surveil for disease, regular breeding site inspections
  - Control-biological and chemical control of all mosquito life stages
  - Source Reduction-remove or dump containers, tires and other breeding sources
  - Outreach/Education-regularly attend community events, speak at HOAs, schools, and community groups
- Season is late April to Thanksgiving
- Off-season maintenance/repair of equipment, pre-treatments of stormwater structures, breeding site inspections

Goals

1. Partnering with the school system, Scouts, 4-H club and others to be able to teach children about mosquitoes, what we do and career paths related to mosquito control.
2. 2. Continue to respond to requests for service within 72 hours.

Metrics & Performance

As our department is primarily reactive to weather conditions and mosquito populations, the only metric that truly applies is our response time to service requests from the public, the goal is within 72 hours/three business days. For this calendar year, on average we are responding to requests in 1.3 days, in FY24 it was 2.1 days.

Accomplishments

We set 48 traps throughout the county and sample 35 sentinel chickens weekly during the season from April to November. Every winter we pre-treat thousands of stormwater structures to prevent breeding. So far this year we have treated 1,254, and 857 other sites. Pools of mosquitoes (maximum 50) are tested by our lab each week. Participated in a study with University of South Florida that resulted in a publication in the Journal of Medical Entomology.

State Mosquito Control

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$38,770	$29,467	$40,620	$11,153	38%
Capital Outlay	$31,400	$56,320	$50,000	($6,320)	(11%)
EXPENSES TOTAL	**$70,170**	**$85,787**	**$90,620**	**$4,833**	**6%**
Revenues					
Intergovernmental	$55,670	$61,855	$69,588	$7,733	13%
Miscellaneous	$300	$300	$300	$0	0%
Other Sources	$14,200	$23,632	$20,732	($2,900)	(12%)
REVENUES TOTAL	**$70,170**	**$85,787**	**$90,620**	**$4,833**	**6%**



Fleet

Mission:

Fleet Management manages all county vehicles and equipment valued at $10,000 or more from initial purchase through maintenance, repair, and lifecycle management to final surplus disposal. One of the primary indicators of the success of a Fleet Management Department is how well they enable the rest of the County's departments to meet their goals and objectives. To meet that goal Fleet strives to match best-in-class industry standards in the three main categories that we manage; Replacement, Fuel, Maintenance and Repair.

What we Do:

Provide Vehicles and Equipment for all County BOCC Departments along with the Repair and Maintenance and Fueling Services.

Goals:

- Enhance Communication with the Departments we Serve
- Space Planning, Site selection, and Conceptual Design of New Maintenance Shop to Meet Increasing Demand
- Improve Functionality of our Existing Fleet Asset Management System through Training
- Perform EV Study for the County
- Completion and bringing online of new Wiscon Fuel Site
- Increase PM compliance
-

Metrics & Performance:

Fleet Management measures success in terms of low vehicle downtime, preventative maintenance compliance, competitive pricing and department satisfaction.

Downtime is the length of time a vehicle is out of service and is measured and compared internally. Currently our availability percentage is 97%

Preventative Maintenance compliance is how many vehicle services are performed within a certain window of when they are due. Current compliance percentage is 55% on time.

Competitive pricing is how Fleet's labor rate compares to the vendors and dealerships and ensures the best value for the county.

Work Orders:

- FY23: 3,445
- FY 24: 3,433
- FY25: 4,467

Vehicle purchases:

- FY 23: 90 - $10,326,569.50
- FY24: 82 – $10,640,406.73
- FY 25: 90 - $14,197,441.83

Surplus:

- FY 23: 40 - $372,754.94
- FY 24: 54 - $466,598.53
- FY25: 37 - $496,576.86

Fuel (gallons):

- FY 23: Unleaded: 222,788 Diesel: 361,505 - $1,727,489.90
- FY 24: Unleaded: 214,685 Diesel: 276,635 - $1,403,256.83
- FY 25: Unleaded: 250,386 Diesel: 332,359 - $1,588,436.64

Fleet Combined Department Summary

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$1,360,301	$1,453,673	$1,720,590	$266,917	18%
Operating Expense	$7,097,160	$7,375,239	$6,062,618	($1,312,621)	(18%)
Capital Outlay	$24,244,937	$27,376,823	$15,969,334	($11,407,489)	(42%)
Debt Service	$1,868,796	$2,679,831	$4,211,503	$1,531,672	57%
Transfers	$130,817	$114,088	$88,171	($25,917)	(23%)
Budget Reserves	$1,629,797	$1,997,160	$1,225,997	($771,163)	(39%)
EXPENSES TOTAL	**$36,331,808**	**$40,996,814**	**$29,278,213**	**($11,718,601)**	**(29%)**
Revenues					
Charges for Services	$16,036,543	$15,298,844	$15,403,890	$105,046	1%
Miscellaneous	$150,000	$170,000	$0	($170,000)	(100%)
Other Sources	$20,145,265	$25,527,970	$13,874,323	($11,653,647)	(46%)
REVENUES TOTAL	**$36,331,808**	**$40,996,814**	**$29,278,213**	**($11,718,601)**	**(29%)**

Central Fueling

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$104,143	$118,852	$120,205	$1,353	1%
Operating Expense	$2,446,565	$1,896,374	$1,930,945	$34,571	2%
Capital Outlay	$64,818	$8,199	$55,000	$46,801	571%
Debt Service	–	–	$131,000	$131,000	–
Transfers	$3,843	$5,695	$1,413	($4,282)	(75%)
Budget Reserves	$102,189	$53,533	$35,891	($17,642)	(33%)
EXPENSES TOTAL	**$2,721,558**	**$2,082,653**	**$2,274,454**	**$191,801**	**9%**
Revenues					
Charges for Services	$2,473,432	$1,840,000	$2,040,000	$200,000	11%
Other Sources	$248,126	$242,653	$234,454	($8,199)	(3%)
REVENUES TOTAL	**$2,721,558**	**$2,082,653**	**$2,274,454**	**$191,801**	**9%**

Vehicle Maintenance

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$1,149,907	$1,154,436	$1,395,356	$240,920	21%
Operating Expense	$3,267,559	$3,835,317	$3,428,491	($406,826)	(11%)
Capital Outlay	$235,051	$144,430	$84,000	($60,430)	(42%)
Transfers	$123,131	$105,672	$84,064	($21,608)	(20%)
Budget Reserves	$723,757	$957,136	$269,148	($687,988)	(72%)
EXPENSES TOTAL	**$5,499,405**	**$6,196,991**	**$5,261,059**	**($935,932)**	**(15%)**
Revenues					
Charges for Services	$4,703,913	$5,413,153	$5,178,664	($234,489)	(4%)
Other Sources	$795,492	$783,838	$82,395	($701,443)	(89%)
REVENUES TOTAL	**$5,499,405**	**$6,196,991**	**$5,261,059**	**($935,932)**	**(15%)**

Fleet Replacement

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$106,251	$180,385	$205,029	$24,644	14%
Operating Expense	$1,383,036	$1,643,548	$703,182	($940,366)	(57%)
Capital Outlay	$23,945,068	$27,224,194	$15,830,334	($11,393,860)	(42%)
Debt Service	$1,868,796	$2,679,831	$4,080,503	$1,400,672	52%
Transfers	$3,843	$2,721	$2,694	($27)	(1%)
Budget Reserves	$803,851	$986,491	$920,958	($65,533)	(7%)
EXPENSES TOTAL	**$28,110,845**	**$32,717,170**	**$21,742,700**	**($10,974,470)**	**(34%)**
Revenues					
Charges for Services	$8,859,198	$8,045,691	$8,185,226	$139,535	2%
Miscellaneous	$150,000	$170,000	$0	($170,000)	(100%)
Other Sources	$19,101,647	$24,501,479	$13,557,474	($10,944,005)	(45%)
REVENUES TOTAL	**$28,110,845**	**$32,717,170**	**$21,742,700**	**($10,974,470)**	**(34%)**

Our People - FTE Count

Fleet Program

Job Title	5011	5071	5081
Allocated FTE Count			
ASSET COORDINATOR	0	0	1
ASSET INFORMATION SPECIALIST	0	1	0
DIRECTOR OF PUBLIC SAFETY	0.016	0.017	0.017
DUAL MASTER FLEET TECH	0	1	0
FINANCE COORDINATOR	0.333	0.333	0.333
FLEET MAINTENANCE SUPERVISOR	0.2	0.8	0
FLEET MANAGER	0.333	0.333	0.333
FLEET TECHNICIAN	0	2	0
FLEET TECHNICIAN I	0	1	0
FLEET TECHNICIAN II	0	3	0
MASTER EVT TECHNICIAN	0	1	0
MASTER FLEET TECHNICIAN	0	1	0
PREVENTATIVE MAINTENANCE TECHNICIAN	0	2	0
ALLOCATED FTE COUNT	**0.883**	**13.483**	**1.684**



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Area of Operations - Judicial



Includes: Guardian Ad Litem, Public Defender, State Attorney, Article V Courts, Legal Aid Programs, Drug Court, Public Law Library, Court Costs, Veterans Treatment Court, Alcohol/Drug Abuse Trust, Youth Court, Court Improvement Fund

Area of Operations Judical

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$749,584	$675,172	$760,696	$85,524	13%
Operating Expense	$1,253,458	$1,129,198	$1,271,994	$142,796	13%
Capital Outlay	$1,140,930	$1,285,900	$1,374,242	$88,342	7%
Transfers	$38,430	$10,400	$10,900	$500	5%
Budget Reserves	$4,949,792	$5,041,534	$4,951,877	($89,657)	(2%)
EXPENSES TOTAL	**$8,132,194**	**$8,142,204**	**$8,369,709**	**$227,505**	**3%**
Revenues					
Intergovernmental	$201,741	–	$78,402	$78,402	–
Charges for Services	$955,847	$951,292	$1,004,294	$53,002	6%
Fines and Forfeitures	$324	$324	$0	($324)	(100%)
Miscellaneous	$1,400	$1,400	$2,000	$600	43%
Transfers	$524,087	$524,087	$524,087	$0	0%
Other Sources	$6,413,714	$6,612,716	$6,712,889	$100,173	2%
REVENUES TOTAL	**$8,097,113**	**$8,089,819**	**$8,321,672**	**$231,853**	**3%**
Surplus | (Deficit)	($35,081)	($52,385)	($48,037)	–	–

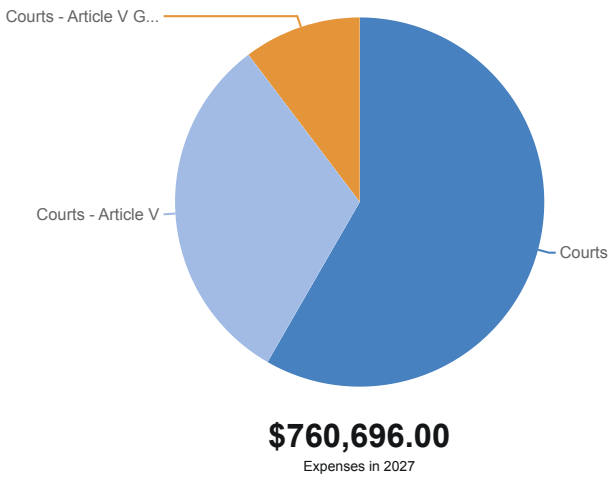
Judicial by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Courts	$4,540,087	$4,752,974	$8,405,532	$7,449,343	$7,664,930
Courts - Article V	$868,205	$801,499	$739,828	$693,029	$626,377
Courts - Article V Grants	$57,406	$88,297	$90,199	-$168	$78,402
TOTAL	**$5,465,698**	**$5,642,770**	**$9,235,559**	**$8,142,204**	**$8,369,709**

Personnel Expense by Area of Operations

Judicial - Area of Op - Personnel Expenditures

Data Updated Jul 24, 2026, 9:54 PM



Judicial - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Courts	$340,582	$328,112	$389,431	$416,135	$425,370	$443,627
Courts - Article V	$193,891	$197,436	$222,853	$237,394	$249,970	$238,667
Courts - Article V Grants	$54,610	$55,906	$62,022	$63,824	-$168	$78,402
TOTAL	**$589,083**	**$581,454**	**$674,306**	**$717,353**	**$675,172**	**$760,696**

Judicial - Area of Operations

Job Title	Judicial
Allocated FTE Count	
COURT PROGRAM SPECIALIST I	2
PROGRAM ASSISTANT	1
SENIOR STAFF ATTORNEY	1
SENIOR USER SUPPORT ANALYST	1
SYSTEM ADMINISTRATOR	1
USER SUPPORT ANALYST	1
ALLOCATED FTE COUNT	**7**



Youth Court

What We Do

The mission of the judicial branch is to protect rights and liberties, uphold and interpret the law, and provide for the peaceful resolution of disputes. Youth Court provides an opportunity for youth aged 10-17 years, a chance to resolve civil citations and other referrals from the state attorney.

Goals

The Fifth Judicial Circuit strives to be accessible, fair, effective, responsive, and accountable to the public. The Youth Court program continues to try and divert as many children from the Juvenile Justice System as possible, while providing them with the resources and skills to become productive adults.

Accomplishments

Youth Court process and provides services to over 200 youthful offenders per year.

Youth Court

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$76,211	$78,279	$80,019	$1,740	2%
Operating Expense	$7,093	$7,286	$7,790	$504	7%
Transfers	$4,804	$1,500	$1,600	$100	7%
Budget Reserves	$99,756	$100,799	$102,248	$1,449	1%
EXPENSES TOTAL	**$187,864**	**$187,864**	**$191,657**	**$3,793**	**2%**
Revenues					
Charges for Services	$41,000	$41,000	$45,000	$4,000	10%
Other Sources	$146,864	$146,864	$146,657	($207)	0%
REVENUES TOTAL	**$187,864**	**$187,864**	**$191,657**	**$3,793**	**2%**

Our People - FTE Count

Youth Court

Fund	1248
Allocated FTE Count	
1248	1
ALLOCATED FTE COUNT	**1**



State Attorney - Article V

State Attorney - Article V

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Operating Expense	$11,450	$11,775	$12,302	$527	4%
EXPENSES TOTAL	**$11,450**	**$11,775**	**$12,302**	**$527**	**4%**
Surplus | (Deficit)	($11,450)	($11,775)	($12,302)	–	–



Public Defender - Article V

What We Do:

Pursuant to Chapter 27.51, Florida Statutes, the Public Defender shall provide legal representation to any person who is determined by the Court to be indigent and who is arrested for, or charged with, either a felony, misdemeanor, violations of municipal or county ordinance, a juvenile delinquency case or involuntary hospitalization due to mental illness.

Goals

1. Provide effective, efficient and quality representation to all court appointed clients.
2. Prepare and maintain records for persons appealing convictions, involuntary commitments, juvenile adjudication or sentences imposed by the Courts to the Supreme Court or the Court of Appeals.
3. Pursue increased automation as the most efficient and cost-effective means to fulfill statutory mandates.

Public Defender - Article V

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$3,865	$3,515	$3,440	($75)	(2%)
EXPENSES TOTAL	**$3,865**	**$3,515**	**$3,440**	**($75)**	**(2%)**
Surplus | (Deficit)	($3,865)	($3,515)	($3,440)	–	–



Court Related Technology

What We Do

The mission of the judicial branch is to protect rights and liberties, uphold and interpret the law, and provide for the peaceful resolution of disputes. Court Technology designs, installs, and maintains all technology related equipment for the elected judges and court administration staff.

Goals

The Fifth Judicial Circuit strives to be accessible, fair, effective, responsive, and accountable to the public. The Court Technology department aims to continue to innovate and improve, so that the judiciary's desire to meet goals can be achieved in a fiscally responsible manner.

Accomplishments

The Court Technology department was able to quickly transition all judicial officers and staff to a functioning remote work solution during the pandemic. Their continued efforts have created technology solution that make the courts more accessible to citizens while saving tax payers money through innovation.

Key Projects

Upgrades to dated court technology, wiring, cameras, audio equipment are being replaced in existing courtrooms.

Court Related Technology

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$366,444	$347,091	$363,608	$16,517	5%
Operating Expense	$832,141	$871,865	$1,012,173	$140,308	16%
Capital Outlay	$194,454	$195,100	$159,342	($35,758)	(18%)
Transfers	$14,411	$4,500	$4,500	$0	0%
Budget Reserves	$29,112	$775	$0	($775)	(100%)
EXPENSES TOTAL	**$1,436,562**	**$1,419,331**	**$1,539,623**	**$120,292**	**8%**
Revenues					
Charges for Services	$350,000	$350,000	$400,000	$50,000	14%
Miscellaneous	$1,000	$1,000	$0	($1,000)	(100%)
Transfers	$524,087	$524,087	$524,087	$0	0%
Other Sources	$561,475	$544,244	$615,536	$71,292	13%
REVENUES TOTAL	**$1,436,562**	**$1,419,331**	**$1,539,623**	**$120,292**	**8%**

Our People - FTE Count

Court Related Technology

Fund	**1482**
Allocated FTE Count	
1482	3
ALLOCATED FTE COUNT	**3**



Court Improvement Fund

What We Do

The mission of the judicial branch is to protect rights and liberties, uphold and interpret the law, and provide for the peaceful resolution of disputes. The court improvement fund is primarily used to improve court facilities to best meet the needs of the citizens of Hernando County.

Goals

The Fifth Judicial Circuit strives to be accessible, fair, effective, responsive, and accountable to the public. The circuit in conjunction with the county, aims to improve the court facility for the betterment of the courts ability to meet the mission and goals of the state court system.

Accomplishments

Planning and negotiations on a construction project to improve security at, and accessibility to, the courthouse. The project will also add four additional courtrooms to meet the current need of judicial officers.

Key Projects

Courthouse Expansion and campus wide security upgrades.

Court Improvement Fund

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Operating Expense	$62,334	$79,047	$80,309	$1,262	2%
Capital Outlay	$946,476	$1,090,800	$1,214,900	$124,100	11%
Budget Reserves	$4,608,344	$4,663,601	$4,629,741	($33,860)	(1%)
EXPENSES TOTAL	**$5,617,154**	**$5,833,448**	**$5,924,950**	**$91,502**	**2%**
Revenues					
Charges for Services	$330,000	$330,000	$330,000	$0	0%
Other Sources	$5,287,154	$5,503,448	$5,594,950	$91,502	2%
REVENUES TOTAL	**$5,617,154**	**$5,833,448**	**$5,924,950**	**$91,502**	**2%**

Court Improvement Fund Capital Outlay is associated with CIP 112098 Govt Ctr #2,#3,#4 Elevator Modernization - Elevator issues & CIP 112198 Government Center-Courtroom Refresh
Reserves/other sources increased as set aside for projects and are reduced when projects are budgeted.



Court System - Article V

Court System - Article V

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$4	–	–	$0	–
Operating Expense	$28,886	$28,395	$23,595	($4,800)	(17%)
EXPENSES TOTAL	**$28,890**	**$28,395**	**$23,595**	**($4,800)**	**(17%)**
Surplus | (Deficit)	($28,890)	($28,395)	($23,595)	–	–



Guardian Ad Litem

What We Do

The Florida Statewide Guardian ad Litem Office is the best way to represent the legal interests of Florida's most vulnerable children, the abused, abandoned and neglected based on data and evidence. Florida law requires the Statewide Guardian ad Litem Office to represent Florida's children caught in the complex foster care system every day through no fault of their own. Every child appointed to the Florida Statewide Guardian ad Litem Office is assigned a Guardian ad Litem.

Goals

For each child to be placed in a safe, loving, and permanent home.

Accomplishments

The Statewide Guardian ad Litem Office stays with each child until their case is closed and they are placed in a safe, loving, and permanent home.

Guardian Ad Litem

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Operating Expense	$9,044	$8,700	$8,700	$0	0%
EXPENSES TOTAL	**$9,044**	**$8,700**	**$8,700**	**$0**	**0%**
Surplus | (Deficit)	($9,044)	($8,700)	($8,700)	–	–



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Area of Operations - MSBUs

Includes: Paving, Lighting, Multi-Purpose, Fire Hydrants, and Trash

Area of Operations MSBU

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$10,201,630	$11,024,930	$11,135,148	$110,218	1%
Capital Outlay	–	–	$45,400	$45,400	–
Debt Service	$809,610	$772,690	$582,940	($189,750)	(25%)
Transfers	$60,276	–	$0	$0	–
Budget Reserves	$5,728,417	$5,956,895	$7,646,540	$1,689,645	28%
EXPENSES TOTAL	**$16,799,933**	**$17,754,515**	**$19,410,028**	**$1,655,513**	**9%**
Revenues					
Licenses and Permits	$10,801,378	$11,367,710	$10,625,110	($742,600)	(7%)
Miscellaneous	$248,835	$223,785	$143,660	($80,125)	(36%)
Other Sources	$5,749,720	$6,163,020	$8,641,258	$2,478,238	40%
REVENUES TOTAL	**$16,799,933**	**$17,754,515**	**$19,410,028**	**$1,655,513**	**9%**

MSBUs by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
MSBU Other	$11,280,099	$11,864,836	$12,279,988	$13,326,629	$15,081,379
MSBU Paving	$2,917,721	$2,197,632	$2,116,616	$2,318,155	$1,914,117
MSBU Street Lighting	$1,694,278	$1,671,387	$1,696,747	$1,714,237	$1,948,404
MSBU Multi-Purp	$332,890	$340,268	$350,758	$351,443	$422,077
MSBU Fire	$44,077	$44,077	$44,051	$44,051	$44,051
TOTAL	**$16,269,065**	**$16,118,200**	**$16,488,160**	**$17,754,515**	**$19,410,028**



Trash Collection MSBU

Collect the annual garbage collection cost from residents in the universal area annually through a MSBU to pay Republic Services for the services rendered.

Goals

To continue collecting funds for the universal garbage collection MSBU's and paying Republic Services for the services rendered.

Trash Collection MSBU

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$8,807,383	$9,574,454	$9,664,446	$89,992	1%
Budget Reserves	$3,773,592	$3,564,525	$5,197,617	$1,633,092	46%
EXPENSES TOTAL	**$12,580,975**	**$13,138,979**	**$14,862,063**	**$1,723,084**	**13%**
Revenues					
Licenses and Permits	$8,851,928	$9,434,932	$8,849,827	($585,105)	(6%)
Miscellaneous	$205,135	$180,135	$100,000	($80,135)	(44%)
Other Sources	$3,523,912	$3,523,912	$5,912,236	$2,388,324	68%
REVENUES TOTAL	**$12,580,975**	**$13,138,979**	**$14,862,063**	**$1,723,084**	**13%**



Engineering

Civil Design/Construction Management

Engineering

- Designs Transportation Improvements
- Manages Major Roadway Project Design and Construction Contracts
- Provides Construction Inspections
- Oversees long-range space planning, construction, renovations, upgrades, maintenance and repairs of government buildings
- Prepares specifications and bid documents
- FDOT & SWFWMD Coordination / Permitting & Maintenance
- Plans, organizes and secures resources to successfully complete specific project goals and objectives while honoring the preconceived project constraints – scope, time and budget

Development Review

- Reviews Land Use Petitions for land use hearings
- Reviews commercial permit applications for compliance with Facility Design Guidelines
- Reviews commercial and residential subdivision applications for consistency with Facility Design Guidelines
- Provides feedback to developers and consulting engineering firms
- Provides technical assistance to in-house staff and other departments regarding transportation studies relating to development proposals
- Assists in the preparation and review of land development regulations as they relate to transportation issues

Traffic Engineering

The purpose of Traffic Engineering is to review, warrant, and design all traffic control devices (signs, signals, school flashers, roadway markings) in accordance with all federal, state, and local standards. Our goal is to provide optimal traffic safety and operational treatment(s) in a cost-effective manner ensuring the safety and well-being of the traveling public.
Prior to the installation or placement of any traffic signals, roadway signs, roadway markings, etc., the Traffic Engineering Department performs detailed studies and analyses before a final determination is made with regard to any type of traffic control device.
Staff operates the signal system and timings, school beacons, performs traffic investigations for signage and pavement markings placement, stop sign placement, speed limits, school zones and safety concerns. Traffic Engineering is active in project design and review of Capital Improvement, Development and State Highway projects. Traffic access analysis reviews and reports are conducted and reviewed by staff.
Our work is guided by the Federal Highway Administration (FHWA), the Florida Department of Transportation (FDOT), and the Institute of Traffic Engineers (ITE).

Responsibilities include:
- Traffic safety audits/reviews
- Work Zone Traffic Control
- Crash records
- Traffic Data Collection
- Residential Traffic Control
- Development Review
- Site Plans Review

Engineering

	FY22 ADOPTED BUDGET	FY23 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY27 TENTATIVE BUDGET	CALCULATION
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Percent Change
Revenues							
Charges for Services	$282,000	$290,000	$303,000	$375,000	$367,000	$367,000	0%
REVENUES TOTAL	**$282,000**	**$290,000**	**$303,000**	**$375,000**	**$367,000**	**$367,000**	**0%**
Expenses							
Personnel Services	$1,246,887	$1,521,821	$1,891,636	$1,893,729	$1,829,058	$1,891,839	3%
Operating Expense	$510,006	$526,774	$583,807	$586,638	$676,730	$827,035	22%

	FY22 ADOPTED BUDGET	FY23 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY27 TENTATIVE BUDGET	CALCULATION
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2026**	**FY2027**	**Percent Change**
Capital Outlay	$6,500	$0	$31,000	$0	$0	$0	–
Transfers	–	$25,500	$25,500	$28,160	$32,000	$28,160	-12%
EXPENSES TOTAL	**$1,763,393**	**$2,074,095**	**$2,531,943**	**$2,508,527**	**$2,537,788**	**$2,747,034**	**8%**

Engineering Positions

Job Title	**1011**
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT II	1
CAD DRAFTER	1
COUNTY ENGINEER	1
DPW INSPECTOR II	2
ENGINEER II	0.6
ENGINEERING DEVELOPMENT COORDINATOR	1
PAVEMENT SENIOR PROJECT MANAGER	1
PROJECT MANAGER	1
PROJECT MANAGER II	1
PROPERTY MANAGEMENT ASSOCIATE I	1
PROPERTY MANAGEMENT ASSOCIATE II	1
PROPERTY MANAGER	1
SENIOR DATA SPECIALIST	1
SIGNAL PROJECT MANAGER	1
SITE PLAN REVIEW COORDINATOR II	1
TRAFFIC ENGINEER	1
TRAFFIC ENGINEERING ASSISTANT II	1
ALLOCATED FTE COUNT	**17.6**



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Area of Operations - Public Works

Includes: Transportation Trust, Gas Taxes, Stormwater Management MSTU, Facilities

Area of Operations Public Works

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$13,066,951	$13,303,104	$14,886,327	$1,583,223	12%
Operating Expense	$28,571,332	$26,037,169	$21,812,914	($4,224,255)	(16%)
Capital Outlay	$53,156,491	$58,944,673	$27,670,094	($31,274,579)	(53%)
Grants & Aid	$13,120	$14,000	$17,000	$3,000	21%
Transfers	$5,568,414	$3,097,382	$2,726,895	($370,487)	(12%)
Budget Reserves	$19,216,895	$27,833,735	$40,178,883	$12,345,148	44%
EXPENSES TOTAL	**$119,593,203**	**$129,230,063**	**$107,292,113**	**($21,937,950)**	**(17%)**
Revenues					
Taxes	$23,726,672	$25,486,222	$26,606,250	$1,120,028	4%
Licenses and Permits	$1,890,000	$2,008,000	$2,666,880	$658,880	33%
Intergovernmental	$17,198,287	$15,920,704	$11,782,253	($4,138,451)	(26%)
Charges for Services	$1,643,229	$2,188,732	$1,679,704	($509,028)	(23%)
Miscellaneous	$280,669	$381,814	$1,119,216	$737,402	193%
Transfers	$2,091,757	$1,603,154	$1,508,805	($94,349)	(6%)
Other Sources	$62,469,750	$70,004,681	$55,712,384	($14,292,297)	(20%)
REVENUES TOTAL	**$109,300,364**	**$117,593,307**	**$101,075,492**	**($16,517,815)**	**(14%)**
Surplus | (Deficit)	($10,292,839)	($11,636,756)	($6,216,621)	–	–

Public Works by Dept W/ Grants & IF

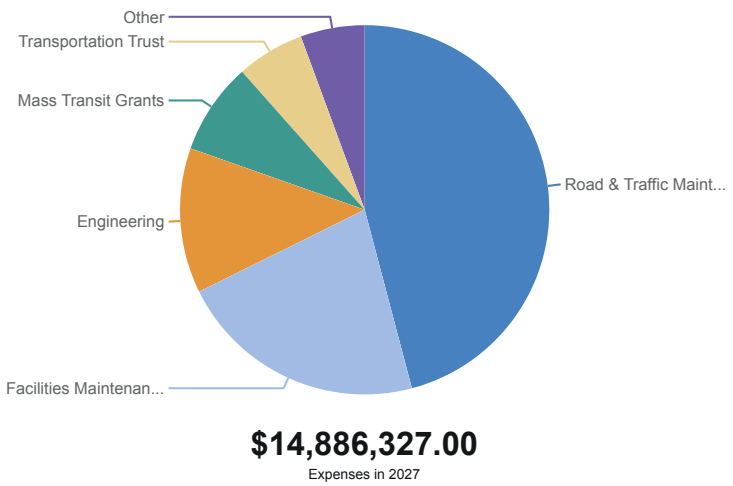
	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Gas Taxes	$45,906,802	$39,409,161	$36,680,460	$45,018,601	$48,434,228
Roads	$11,840,900	$13,060,868	$11,532,784	$19,057,999	$6,296,363
Road & Traffic Maintenance	$6,007,323	$9,391,148	$12,136,748	$12,432,985	$13,050,619
Mass Transit Grants	$5,437,795	$7,692,594	$15,401,806	$11,125,142	$9,181,005
Facilities Maintenance	$6,783,078	$9,489,423	$10,517,622	$10,940,702	$6,351,253
Transportation Trust	$6,117,182	$6,892,321	$6,021,581	$9,258,071	$11,940,996
Stormwater Management	$5,598,514	$6,918,819	$7,062,270	$8,254,338	$7,358,357
Engineering	$2,074,095	$2,531,943	$2,508,527	$2,537,788	$2,747,034
MPO Grants	$1,270,017	$1,235,148	$867,003	$1,774,439	$1,176,138
Metropolitan Planning Organization	$98,626	$506,341	$497,672	$702,700	$736,120
Department of Public Works	$3,500	$8,100	$0	$10,000	$20,000

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
TOTAL	$91,137,831	$97,135,866	$103,226,473	$121,112,765	$107,292,113

Personnel Expense by Area of Operations

DPW - Area of Op - Personnel Expenditures

Data Updated Jul 24, 2026, 9:54 PM



$14,886,327.00

Expenses in 2027

DPW - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Road & Traffic Maintenance	$5,225,134	$5,459,053	$6,585,802	$6,837,023	$6,701,037	$6,830,615
Facilities Maintenance	$2,112,162	$2,174,578	$2,571,098	$2,786,837	$2,941,390	$3,245,065
Engineering	$1,246,887	$1,521,821	$1,891,636	$1,893,729	$1,829,058	$1,891,839
Transportation Trust	$968,677	$836,645	$948,850	$959,378	$845,608	$883,214
MPO Grants	$524,838	$555,361	$537,743	$431,481	$440,122	$457,134
Mass Transit Grants	$282,014	$300,691	$275,332	$305,537	$289,396	$1,198,464
Stormwater Management	$192,137	$216,184	$303,486	$333,478	$356,493	$379,996
Metropolitan Planning Organization	$6,868	$0	$0	$0	$0	$0
Department of Public Works	$3,121	$0	$0	$0	$0	$0
TOTAL	**$10,561,838**	**$11,064,332**	**$13,113,947**	**$13,547,463**	**$13,403,104**	**$14,886,327**

Area of Operations - Public Works

Job Title	Department of Public Works
Allocated FTE Count	
ACCOUNTING CLERK III	1
ADMINISTRATIVE ASSISTANT II	3
ADMINISTRATIVE ASSISTANT III	1
ASSISTANT PUBLIC WORKS DIRECTOR	1
CAD DRAFTER	1
CONTRACTS AND TRAINING COORDINATOR	1
COUNTY ENGINEER	1
CREW LEADER	13
CUSTODIAN I	12
CUSTODIAN SUPERVISOR	1
CUSTOMER SERVICE SPECIALIST	1
DEPUTY COUNTY ADMINISTRATOR	0.2
DIRECTOR OF PUBLIC WORKS	1
DPW INSPECTOR I	4
DPW INSPECTOR II	2
ENGINEER II	1
ENGINEERING DEVELOPMENT COORDINATOR	1
EQUIPMENT OPERATOR	23

Job Title	Department of Public Works
FACILITIES MAINTENANCE MANAGER	1
FIELD SUPERVISOR	5
FINANCE MANAGER	1
FINANCE SPECIALIST	3
FLOODPLAIN MANAGER	0.5
FLOOR TECHNICIAN	3
HEAVY EQUIPMENT OPERATOR	3
HEAVY EQUIPMENT OPERATOR -2100585	1
HORTICULTURE TECHNICIAN	2
LEAD CUSTODIAN	2
LEAD DPW INSPECTOR	1
LEAD HORTICULTURE TECHNICIAN	1
MAINTENANCE TECHNICIAN I	1
MAINTENANCE TECHNICIAN II	8
MAINTENANCE TECHNICIAN III	4
MAINTENANCE WORKER II	13
OPERATIONS ASSISTANT	1
OPERATIONS COORDINATOR	1
PAVEMENT SENIOR PROJECT MANAGER	1
PROJECT COORDINATOR	1
PROJECT MANAGER	2
PROJECT MANAGER II	2
PROPERTY MANAGEMENT ASSOCIATE I	1
PROPERTY MANAGEMENT ASSOCIATE II	1
PROPERTY MANAGER	1
ROW PERMIT TECHNICIAN	1
SENIOR DATA SPECIALIST	1
SIGNAL PROJECT MANAGER	1
SITE PLAN REVIEW COORDINATOR II	1
SPECIAL ASSESSMENT COORDINATOR	1
SPECIAL EQUIPMENT OPERATOR	2
STORMWATER ENGINEER	1
TRAFFIC ENGINEER	1
TRAFFIC ENGINEERING ASSISTANT II	1
TRAFFIC SIGNAL TECHNICIAN I	4
TRAFFIC SIGNAL TECHNICIAN II	3
TRAFFIC SIGNAL TECHNICIAN III	1
TRAFFIC TECHNICIAN I	4
TRAFFIC TECHNICIAN II	1
WAREHOUSE AND SHOP TECHNICIAN	1
WATER RESOURCE SPECIALIST TRAINEE	1
ALLOCATED FTE COUNT	**153.7**



Transportation Trust

Mission Statement

The mission of the Hernando County Department of Public Works is to provide safe transportation infrastructure for County citizens and visitors that promotes the efficient movement of people and goods, supports economic growth, and preserves the quality of life and connections to all communities within Hernando County.

Goals

County Engineering Department serves the people of Hernando County and the Board of County Commissioners by providing a transportation network that is well planned, supports economic growth, and has the goal of reducing congestion and accidents. Along with providing efficient services for Roadway Maintenance, Building Maintenance, Mass Transit, and Development Review.

Property Management will responsibly manage, acquire, lease and dispose of County owned real estate assets in a manner that ensures transparency, promotes efficiency, and protects the long-term interests of the County and its residents.

Administration Department provides the citizens of Hernando County with exceptional response regarding roadway, traffic and stormwater complaints. Efficiently support the Publics Works Department.

Roads and Traffic Maintenance/Operations Department strives to provide positive response times and solutions to citizen concerns regarding asphalt repair and maintenance, Right of Way maintenance, drainage concerns, traffic signals, signs and markings.
Implementing cost saving measures while assessing the needs of Hernando County infrastructure to ensure essential services are provided at a level that aligns with the Public Works mission in the most efficient manner for the taxpayer.

Metrics & Performance

County Engineering Department provides Capital Improvement Projects, Road Safety Audits, Signal Warrant Studies, Road and Traffic Engineering design, watershed management, stormwater drainage, flood study data and Project Management for the Commission. There are currently 2,790 lane miles of roadway, ninety-three (93) operating traffic signals in the County. Seventy-one (71) intersections utilize camera detection, thirty (30) intersections utilize loops for detection and one (1) signal operates on a cycle. There are eighty-seven (87) school beacons that are wirelessly connected to the Traffic Control Center to optimize remote modifications to match the school calendar. The Department encompasses Stormwater Engineering, Pavement Management and Traffic Engineering and Engineering Development review.

Property Management Department manages all acquisitions and dispositions of Hernando County owned real property, as well as overseeing leases for all non-airport related properties. Mapping services are provided to support stormwater, roadway projects and general property research. The Property Management Team regularly collaborates with multiple county departments to coordinate the procurement of Right of Entry documents, Easement Agreements and License Agreements.

Administration Department addresses citizens communications, coordinates requests for service, and oversees all activities of the county engineering, facilities, roads and bridges, stormwater, traffic and mass transit departments. The Finance Division of the Administration department manages the financial aspects to fulfill the goals and objectives of the overall department including development and management of the annual operating and capital improvement budgets within approved millage/tax rates, administration and compliance oversight of several State and Federal awarded grants for roads and sidewalks and the management and administration of Municipal Service Benefit Units that provide road paving, street lighting and other public maintenance/improvements requested by property owners beyond service levels provided by the County.

Roads and Traffic Maintenance/Operations Department maintains more than 1,528 center line miles of paved roadways, which includes 966 miles of paved and 260 miles of unpaved residential roadways, 302 miles of paved collector roadways, 230 miles of concrete sidewalk, 40 miles of multi-use paths, signage, traffic control devices and streetscapes. Services are provided to maintain this infrastructure in a safe, economical and responsive manner.

Property Management

- Manages over fifty (50) leases.
- Handles all County Sales and Acquisitions.

FY	SALES	PURCHASES
2025	2	6
2026 PENDING	8	7
TOTALS	**10**	**13**

Transportation Trust

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$9,353,538	$9,275,703	$9,605,668	$329,965	4%
Operating Expense	$7,792,024	$8,252,404	$8,273,132	$20,728	0%
Capital Outlay	$181,378	$99,766	$95,000	($4,766)	(5%)
Grants & Aid	$11,500	$12,000	$15,000	$3,000	25%
Transfers	$580,928	$245,651	$241,450	($4,201)	(2%)
Budget Reserves	$4,653,832	$6,557,242	$9,508,399	$2,951,157	45%
EXPENSES TOTAL	**$22,573,200**	**$24,442,766**	**$27,738,649**	**$3,295,883**	**13%**
Revenues					
Taxes	$12,621,462	$14,049,214	$14,948,584	$899,370	6%
Intergovernmental	$141,000	$146,000	$146,000	$0	0%
Charges for Services	$1,334,300	$1,260,000	$1,380,000	$120,000	10%
Miscellaneous	$94,750	$95,009	$95,379	$370	0%
Other Sources	$8,381,688	$8,892,543	$11,168,686	$2,276,143	26%
REVENUES TOTAL	**$22,573,200**	**$24,442,766**	**$27,738,649**	**$3,295,883**	**13%**

Our People - FTE Count

Transportation Trust

Job Title	1011
Allocated FTE Count	
ACCOUNTING CLERK III	1
ADMINISTRATIVE ASSISTANT II	2
ADMINISTRATIVE ASSISTANT III	1
ASSISTANT PUBLIC WORKS DIRECTOR	1
CAD DRAFTER	1
CONTRACTS AND TRAINING COORDINATOR	1
COUNTY ENGINEER	1
CREW LEADER	13
CUSTOMER SERVICE SPECIALIST	1
DEPUTY COUNTY ADMINISTRATOR	0.2
DIRECTOR OF PUBLIC WORKS	1
DPW INSPECTOR I	4
DPW INSPECTOR II	2
ENGINEER II	0.6
ENGINEERING DEVELOPMENT COORDINATOR	1
EQUIPMENT OPERATOR	23
FIELD SUPERVISOR	4
FINANCE MANAGER	1
FINANCE SPECIALIST	1
HEAVY EQUIPMENT OPERATOR	3
HEAVY EQUIPMENT OPERATOR -2100585	1
LEAD DPW INSPECTOR	1
MAINTENANCE WORKER II	13
OPERATIONS ASSISTANT	1
OPERATIONS COORDINATOR	1
PAVEMENT SENIOR PROJECT MANAGER	1
PROJECT MANAGER	1
PROJECT MANAGER II	1

Job Title	1011
PROPERTY MANAGEMENT ASSOCIATE I	1
PROPERTY MANAGEMENT ASSOCIATE II	1
PROPERTY MANAGER	1
ROW PERMIT TECHNICIAN	1
SENIOR DATA SPECIALIST	1
SIGNAL PROJECT MANAGER	1
SITE PLAN REVIEW COORDINATOR II	1
SPECIAL ASSESSMENT COORDINATOR	1
SPECIAL EQUIPMENT OPERATOR	2
TRAFFIC ENGINEER	1
TRAFFIC ENGINEERING ASSISTANT II	1
TRAFFIC SIGNAL TECHNICIAN I	4
TRAFFIC SIGNAL TECHNICIAN II	3
TRAFFIC SIGNAL TECHNICIAN III	1
TRAFFIC TECHNICIAN I	4
TRAFFIC TECHNICIAN II	1
WAREHOUSE AND SHOP TECHNICIAN	1
ALLOCATED FTE COUNT	**108.8**



Gas Taxes

Constitutional Fuel Tax (2 Cents)

Article XII, Section 9(c), Florida Constitution
Sections 206.41(1)(a), 206.45, 206.47, 336.023, and 336.024, Florida Statutes

Pursuant to constitutional authorization and statutory implementation, a state tax of 2 cents per gallon on motor fuel is levied.1 The first call on the tax proceeds is to meet the debt service requirements, if any, on local bond issues backed by the tax proceeds. The remaining balance, called the surplus funds, is also used, as necessary, to meet the debt service requirements on local bond issues backed by the surplus funds. Any remaining surplus funds are used for the acquisition, construction, and maintenance of roads.

County Fuel Tax (1 Cent)

Sections 206.41(1) and 206.60, Florida Statutes

The county fuel tax is levied on motor fuel at the rate of 1 cent per gallon. The proceeds are to be used by counties for transportation-related expenses, including the reduction of bonded indebtedness incurred for transportation purposes. It is the legislative intent that these proceeds be used for such purposes in order to reduce the burden of county ad valorem taxes. The proceeds are allocated to each county via the same formula used for distributing the Constitutional Fuel Tax.

Motor Fuel and Diesel Fuel Taxes (Ninth-Cent and Local Option Fuel Taxes)

Sections 206.41(1)(d)-(e), 206.87(1)(b)-(c), 336.021, and 336.025, Florida Statutes

County governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate levies. The first is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. Known as the ninth-cent fuel tax, this tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum, and the proceeds are used to fund specified transportation expenditures. The second is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within a county. This tax may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum, and the proceeds are used to fund specified transportation expenditures. The third tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within a county, and diesel fuel is not subject to this tax. This additional tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum, and the proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

A countywide referendum to adopt, amend, or reenact any of these taxes must be held at a general election, as defined in s. 97.021, F.S. Furthermore, a referendum to reenact an expiring tax must be held at a general election occurring within the 48-month period immediately preceding the effective date of the reenacted tax, and the referendum may appear on the ballot only once within the 48-month period.

The Legislature has authorized the statewide equalization of local option tax rates on diesel fuel by requiring that the full 6 cents of the 1 to 6 cents fuel tax as well as the 1 cent ninth-cent fuel tax be levied on diesel fuel in every county even though the county government may not have imposed either tax on motor fuel or may not be levying the tax on motor fuel at the maximum rate.4 Consequently, 7 cents worth of local option tax revenue on diesel fuel are distributed to local governments, regardless of whether or not the county government is levying these two taxes on motor fuel at any rate.

Gas Taxes

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$76,874	–	$0	$0	–
Operating Expense	$4,868,513	$4,336,576	$4,997,198	$660,622	15%
Capital Outlay	$41,471,808	$37,630,682	$19,956,000	($17,674,682)	(47%)
Transfers	$4,754,981	$2,775,091	$2,408,805	($366,286)	(13%)
Budget Reserves	$8,956,536	$14,294,705	$21,072,225	$6,777,520	47%
EXPENSES TOTAL	**$60,128,712**	**$59,037,054**	**$48,434,228**	**($10,602,826)**	**(18%)**
Revenues					
Taxes	$9,328,440	$9,459,249	$9,553,299	$94,050	1%
Intergovernmental	$14,303,038	$12,218,275	$2,940,204	($9,278,071)	(76%)
Charges for Services	–	$638,805	$0	($638,805)	(100%)
Transfers	$2,666,067	$759,076	$0	($759,076)	(100%)
Other Sources	$33,831,167	$35,961,649	$35,940,725	($20,924)	0%
REVENUES TOTAL	**$60,128,712**	**$59,037,054**	**$48,434,228**	**($10,602,826)**	**(18%)**



Mass Transit

There are currently four types of public transportation services available to residents of Hernando County. The Hernando County Board of County Commissioners provides three of those fixed-route, Complementary Americans with Disabilities Act (ADA) Paratransit demand response, and Micro-transit demand response. Fixed-route service operates along a designated route with set stops on a predetermined schedule. ADA Paratransit service provides curb-to-curb service (including a connection to the fixed route service) to eligible riders within 3/4 mile on either side of a fixed-route. ADA service is required when providing a fixed-route service. Transportation Disadvantaged Service is provided door-to-door for county residents that are unable to drive or do not have available transportation due to age, income or disability.

Mission Statement

The mission of the Hernando County Department of Public Works is to provide safe transportation infrastructure for County citizens and visitors that promotes the efficient movement of people and goods, supports economic growth, and preserves the quality of life and connections to all communities within Hernando County. Mass Transit is part of achieving that mission.

Goal

The goal of Mass Transit is to provide safe and efficient public transportation to the citizens of Hernando County.

Performance & Metrics

Mass Transit operates TheBus providing targeted service delivery and efficient resource allocation enhancing accessibility and connectivity for all residents of Hernando County.

- Operates 11 current routes Monday through Sunday Route 1-11 covers the major roadways in Hernando County and add additional ADA Service to each of them.
- Fiscal Year 2025
  - Operated 313 days
  - 8,032 ADA trips were provided, 77,510 total Miles
  - 156384 fixed route trips were provided, 711,139 revenue miles

Hernando-Citrus Metropolitan Planning Organization

Mission Statement

The mission of the Hernando-Citrus Metropolitan Planning Organization (MPO) is to implement a continuing, comprehensive, and cooperative (3-C) planning process ensuring that available state and federal dollars are utilized efficiently and effectively for transportation planning and improvements in Hernando and Citrus counties.

Goals

The MPO serves to implement the federal and state requirements for transportation planning through development and implementation of the Long-Range Transportation Plan (LRTP), Unified Planning Work Program (UPWP), Transportation Improvement Program (TIP), Congestion Management Plan (CMP), List of Priority Projects (LOPP), and the studies and plans necessary for the transportation system with the metropolitan planning area.

The MPO provides administrative support to the MPO Board comprised of elected officials from Hernando County, Citrus County, City of Brooksville, City of Crystal River, and the City of Inverness. It also provides support to the MPO Board's committees: Technical Advisory Committee, Citizens Advisory Committee, and Bicycle/Pedestrian Advisory Committee. Additionally, it supports the Transportation Disadvantaged Local Coordinating Boards of Hernando County and Citrus County.

The MPO will continue working with FDOT District 7, Ocala-Marion TPO and FDOT District 2 on Funding Strategies on SR 200 in both Citrus and Marion Counties, and strategies to fund necessary improvements identified in the Transportation Improvement Program.

As a member of the Sun Coast Transportation Planning Alliance (SCTPA), the Hernando-Citrus MPO along with member MPOs will continue to address regional transportation improvements.

Metrics and Performance

County Line Road has been added to the Sun Coast Transportation Planning Alliance (SCTPA) Regional Priorities List. Furthermore, a Letter of Understanding between the Florida Department of Transportation, Hernando County, and Pasco County was approved on May 26, 2026, by the Hernando County Board of County Commissioners for the joint participation in the design of the widening of County Line Road east of Mariner Boulevard to west of the Suncoast Parkway. Continued coordination will occur with the Federal Highway Administration, Florida Department of Transportation, and Pasco County to continue necessary and important improvements to the remaining segments.

Mass Transit

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$408,540	$289,396	$1,198,464	$909,068	314%
Operating Expense	$8,238,714	$5,399,367	$2,065,519	($3,333,848)	(62%)
Capital Outlay	$3,503,228	$4,905,578	$3,680,094	($1,225,484)	(25%)

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Transfers	$24,022	$4,800	$0	($4,800)	(100%)
Budget Reserves	$688,549	$701,900	$735,320	$33,420	5%
EXPENSES TOTAL	**$12,863,053**	**$11,301,041**	**$7,679,397**	**($3,621,644)**	**(32%)**
Revenues					
Intergovernmental	$10,850,143	$9,374,240	$6,477,984	($2,896,256)	(31%)
Charges for Services	$9,845	–	$0	$0	–
Miscellaneous	–	–	$736,120	$736,120	–
Transfers	$1,182,979	$1,224,101	$465,293	($758,808)	(62%)
Other Sources	$698,660	$698,660	$0	($698,660)	(100%)
REVENUES TOTAL	**$12,741,627**	**$11,297,001**	**$7,679,397**	**($3,617,604)**	**(32%)**
Surplus | (Deficit)	($121,426)	($4,040)	$0	–	–

Allocated FTE - Fund 1031

Job Title	1031
Allocated FTE Count	
EXECUTIVE ASSISTANT	1
METROPOLITAN PLANNING ORGANIZATION EXECUTIVE DIRECTOR	1
MPO TRANSPORTATION PLANNER II	1
ALLOCATED FTE COUNT	**3**



Stormwater Management MSTU

Mission Statement

The mission of the Stormwater Management Program is to provide comprehensive management and control of Stormwater throughout the County. The Stormwater Management Program works closely with the Southwest Florida Water Management District for cooperative watershed studies and management of the National Pollution Elimination System.

Goals

Elimination of drainage and flooding concerns for the Board of County Commissioners, County staff, other Governmental agencies, and the residents of Hernando County in order to preserve and improve their health, safety, and quality of life.

Stormwater Management MSTU

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$334,678	$356,493	$379,996	$23,503	7%
Operating Expense	$610,739	$491,948	$466,145	($25,803)	(5%)
Capital Outlay	$4,874,782	$5,799,824	$1,939,000	($3,860,824)	(67%)
Grants & Aid	$1,620	$2,000	$2,000	$0	0%
Transfers	$11,529	$4,640	$4,640	$0	0%
Budget Reserves	$2,705,495	$3,113,408	$4,566,576	$1,453,168	47%
EXPENSES TOTAL	**$8,538,843**	**$9,768,313**	**$7,358,357**	**($2,409,956)**	**(25%)**
Revenues					
Taxes	$1,776,770	$1,977,759	$2,104,367	$126,608	6%
Intergovernmental	$1,271,000	$1,231,000	$0	($1,231,000)	(100%)
Charges for Services	$45,000	$45,000	$25,000	($20,000)	(44%)
Miscellaneous	$155,500	$155,500	$155,500	$0	0%
Other Sources	$5,290,573	$6,359,054	$5,073,490	($1,285,564)	(20%)
REVENUES TOTAL	**$8,538,843**	**$9,768,313**	**$7,358,357**	**($2,409,956)**	**(25%)**

Our People - FTE Count

Stormwater Management MSTU

Job Title	7552
Allocated FTE Count	
ENGINEER II	0.4
FLOODPLAIN MANAGER	0.5
STORMWATER ENGINEER	1
WATER RESOURCE SPECIALIST TRAINEE	1
ALLOCATED FTE COUNT	**2.9**



Facilities

Mission Statement

The mission of Facilities is to furnish quality building services in County-owned and leased facilities for County agencies, their employees, and the public doing business with them to provide a safe and comfortable working environment that is conducive to the accomplishment of their missions.

What We Do

Facility Maintenance provides quality building services (electrical, plumbing, HVAC, painting, custodial, landscape maintenance, building renovation and improvements) in County owned and leased facilities for County Agencies, their employees, and the public.

Goals

The main goal of the Facilities Department is to properly maintain all the County buildings to ensure a safe and secure place for the public and employees to conduct County business.

Metrics & Performance

Facilities Maintenance is currently responsible for 50 buildings throughout the County, totaling 806,784 square feet. Coordinate and schedule the daily preventive and emergency maintenance tasks to ensure that all facilities, systems, and equipment operate continuously seven (7) days a week, 365 days a year to keep building conditions safe and code compliant.

Projects & Tasks Completed FY25-26

- Brooksville Health Dept Parking Lot Overlay
- DPW A/C Controls Replacement
- Gov Ctr Phase 2 A/C Controls Replacement
- Jail Scullery wall replacement
- Jail Bravo Re-Roofing Project
- Jail Medical RTU (2) Replacements
- Kennedy Park Community Center Re-roofing
- Records Storage weather proofing and painting
- Rec Storage Carpet replacement
- Sheriff's Office Fire Alarm Replacement
- Sheriff's Office, Fleet, Property and Fuel Island exterior painting
- Cypress lake house renovation
- Sheriff's Office Parking Lot and fuel canopy light LED replacement
- Westside Govt Center privacy wall painting and repair
- Lykes Library A/C System #2 Replacement
- West side Government center Sign renovation

Facilities

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$2,585,164	$2,941,390	$3,245,065	$303,675	10%
Operating Expense	$5,458,194	$5,460,347	$3,038,988	($2,421,359)	(44%)
Capital Outlay	$4,188,864	$3,415,981	$0	($3,415,981)	(100%)
Transfers	$182,543	$62,400	$67,200	$4,800	8%
EXPENSES TOTAL	**$12,414,765**	**$11,880,118**	**$6,351,253**	**($5,528,865)**	**(47%)**
Revenues					
Charges for Services	$133,283	$107,750	$104,000	($3,750)	(3%)
Miscellaneous	$30,419	$31,305	$32,217	$912	3%
Other Sources	$1,528,151	$939,416	–	($939,416)	(100%)
REVENUES TOTAL	**$1,691,853**	**$1,078,471**	**$136,217**	**($942,254)**	**(87%)**
Surplus | (Deficit)	($10,722,912)	($10,801,647)	($6,215,036)	–	–

Facilities

Job Title	0011
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT II	1
CUSTODIAN I	12
CUSTODIAN SUPERVISOR	1
FACILITIES MAINTENANCE MANAGER	1
FIELD SUPERVISOR	1
FINANCE SPECIALIST	2
FLOOR TECHNICIAN	3
HORTICULTURE TECHNICIAN	2
LEAD CUSTODIAN	2
LEAD HORTICULTURE TECHNICIAN	1
MAINTENANCE TECHNICIAN I	1
MAINTENANCE TECHNICIAN II	8
MAINTENANCE TECHNICIAN III	4
PROJECT COORDINATOR	1
PROJECT MANAGER	1
PROJECT MANAGER II	1
ALLOCATED FTE COUNT	42



Impact Fee - Roads

Impact Fee - Roads

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Capital Outlay	$12,417,028	$16,094,879	$2,000,000	($14,094,879)	(88%)
Budget Reserves	$1,957,913	$2,911,910	$4,047,275	$1,135,365	39%
EXPENSES TOTAL	**$14,374,941**	**$19,006,789**	**$6,047,275**	**($12,959,514)**	**(68%)**
Revenues					
Licenses and Permits	$1,862,000	$1,980,000	$2,652,880	$672,880	34%
Miscellaneous	–	$100,000	$100,000	$0	0%
Other Sources	$12,512,941	$16,926,789	$3,294,395	($13,632,394)	(81%)
REVENUES TOTAL	**$14,374,941**	**$19,006,789**	**$6,047,275**	**($12,959,514)**	**(68%)**



Impact Fee Surcharge I-75 and SR 50

IF Srchg I-75 & SR50

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Budget Reserves	$254,570	$254,570	$249,088	($5,482)	(2%)
EXPENSES TOTAL	**$254,570**	**$254,570**	**$249,088**	**($5,482)**	**(2%)**
Revenues					
Licenses and Permits	$28,000	$28,000	$14,000	($14,000)	(50%)
Other Sources	$226,570	$226,570	$235,088	$8,518	4%
REVENUES TOTAL	**$254,570**	**$254,570**	**$249,088**	**($5,482)**	**(2%)**



Board of County Commissioners
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CONSTITUTIONALS



Hernando County, Florida



Board of County Commissioners
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Clerk of the Circuit Court & Comptroller

Clerk Website

Introduction

Born and raised in Hernando County, Doug graduated from Hernando High School in 1995 with High Honors, where he was a member of the BETA Club and the National Honor Society. After high school, he went on to attend the University of South Florida where he attained a Bachelor of Science in Management Information Systems in 1999. He was the first Certified Government Chief Information Officer in Hernando County, completing a two-year program through the Florida Institute of Government in 2011. He also was one of the first three Certified Public Managers in Hernando County, completing that program through the Florida Center for Public Management in 2017.



Prior to the voters overwhelmingly selecting Doug to represent the citizens of Hernando County as Clerk of Circuit Court and Comptroller in November 2018, Doug was brought into the Clerk's Office by Clerk Karen Nicolai in April 2000. He started in the service desk area of the Information Technology Department. Within six years, he was managing the Information Technology Department for the Clerk's Office and in 2009 he began managing both the Clerk and County technology departments. He did this successfully for four years and returned to the Clerk's Office full-time when Clerk Don Barbee, Jr., took office in 2013. For a period of two years, Doug also served as the Records Management Liaison Officer to the State of Florida for the Clerk and the County. Doug has been instrumental in the evolution and success of the Clerk's Office over the past two decades.

Duties & Responsibilities

It is the duty of the Office of the Clerk of Circuit Court to provide a wide range of services to the public, judicial system, County government, and other agencies.

The mission of the Clerk of Circuit Court's Office is to provide these services with pride, in an honest, professional, and efficient manner while fostering a spirit of friendliness and cooperation.

Our "Customer Vision" is to see our services through the customer's eyes and respond to their needs as a team. It is the duty of the Office of the Clerk of Circuit Court to provide a wide range of services to the public, judicial system, county government, and other agencies.

Budget Regulations for Clerk of the Circuit Court & Comptroller

Florida Statute 218.35 County fee officers; financial matters.—(1) Each county fee officer shall establish an annual budget for carrying out the powers, duties, and operations of his or her office for the next county fiscal year. The budget must be balanced so that the total of estimated receipts, including balances brought forward, equals the total of estimated expenditures and reserves. The budgeting of segregated funds must be made in a manner that retains the relation between program and revenue source, as provided by law.
(2) The clerk of the circuit court, functioning in his or her capacity as clerk of the circuit and county courts and as clerk of the board of county commissioners, shall prepare his or her budget in two parts:
(a) The budget for funds necessary to perform court-related functions as provided in s. 28.36.
(b) The budget relating to the requirements of the clerk as clerk of the board of county commissioners, county auditor, and custodian or treasurer of all county funds and other county-related duties, which shall be annually prepared and submitted to the board of county commissioners pursuant to s. 129.03(2), for each fiscal year. Expenditures must be itemized in accordance with the uniform accounting system prescribed by the Department of Financial Services as follows:
1. Personnel services.
2. Operating expenses.
3. Capital outlay.
4. Debt service.
5. Grants and aids.
6. Other uses.
(3) The clerk of the circuit court shall furnish to the board of county commissioners or the county budget commission all relevant and pertinent information that the board or commission deems necessary, including expenditures at the subobject code level in accordance with the uniform accounting system prescribed by the Department of Financial Services.

Constitutionals - Clerk of Court

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Non-Operating	$12,435,042	$13,952,767	$15,747,292	$1,794,525	13%
EXPENSES TOTAL	**$12,435,042**	**$13,952,767**	**$15,747,292**	**$1,794,525**	**13%**
Revenues					
Charges for Services	$4,290,887	$4,290,887	$4,719,976	$429,089	10%
REVENUES TOTAL	**$4,290,887**	**$4,290,887**	**$4,719,976**	**$429,089**	**10%**
Surplus | (Deficit)	($8,144,155)	($9,661,880)	($11,027,316)	–	–



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Sheriff

Sheriff Website



Sheriff Nienhuis holds both a Bachelor's Degree and a Master's Degree in Business Management from the University of South Florida. He is a graduate of the FBI National Academy (Class 197), Quantico, VA. Sheriff Nienhuis has been married to his wife, Rhonda, since June 1990 and they have three lovely daughters.

Duties & Responsibilities

The Hernando County Sheriff's Office is committed to responding to the needs of the citizens of Hernando County. Our mission is to maintain peace and order, safeguard life and property, and protect individual rights through the delivery of professional services. The measure of our service will be judged by the community.

Budget Regulations for Sheriff

Florida Statute 30.49 Budgets.—(1) Pursuant to s. 129.03(2), each sheriff shall annually prepare and submit to the board of county commissioners a proposed budget for carrying out the powers, duties, and operations of the office for the next fiscal year. The fiscal year of the sheriff commences on October 1 and ends September 30 of each year.
(2) (a) The proposed budget must show the estimated amounts of all proposed expenditures for operating and equipping the sheriff's office and jail, excluding the cost of construction, repair, or capital improvement of county buildings during the fiscal year. The expenditures must be categorized at the appropriate fund level in accordance with the following functional categories:

1. General law enforcement.
2. Corrections and detention alternative facilities.
3. Court services, excluding service of process.

(b) The sheriff shall submit a sworn certificate along with the proposed budget stating that the proposed expenditures are reasonable and necessary for the proper and efficient operation of the office for the next fiscal year.

(c) Within the appropriate fund and functional category, expenditures must be itemized in accordance with the uniform accounting system prescribed by the Department of Financial Services, as follows:
1. Personnel services.
2. Operating expenses.
3. Capital outlay.
4. Debt service.
5. Grants and aids.
6. Other uses.

(d) The sheriff shall submit to the board of county commissioners for consideration and inclusion in the county budget, as deemed appropriate by the county, requests for construction, repair, or capital improvement of county buildings operated or occupied by the sheriff.

(3) The sheriff shall furnish to the board of county commissioners or the budget commission, if there is a budget commission in the county, all relevant and pertinent information concerning expenditures made in previous fiscal years and proposed expenditures which the board or commission deems necessary, including expenditures at the subobject code level in accordance with the uniform accounting system prescribed by the Department of Financial Services. The board or commission may not amend, modify, increase, or reduce any expenditure at the subobject code level. The board or commission may not require confidential information concerning details of investigations which is exempt from s. 119.07(1).

(4) The board of county commissioners or the budget commission, as appropriate, may require the sheriff to correct mathematical, mechanical, factual, and clerical errors and errors as to form in the proposed budget. At the hearings held pursuant to s. 200.065, the board or commission may amend, modify, increase, or reduce any or all items of expenditure in the proposed budget, as certified by the sheriff pursuant to paragraphs (2)(a)-(c), and shall approve such budget, as amended, modified, increased, or reduced. The board or commission must give written notice of its action to the sheriff and specify in such notice the specific items amended, modified, increased, or reduced. The budget must include the salaries and expenses of the sheriff's office, cost of operation of the county jail, purchase, maintenance and operation of equipment, including patrol cars, radio systems, transporting prisoners, court duties, and all other salaries, expenses, equipment, and investigation expenditures of the entire sheriff's office for the previous year.

(a) The sheriff, within 30 days after receiving written notice of such action by the board or commission, in person or in his or her office, may file an appeal by petition to the Administration Commission. The petition must set forth the budget proposed by the sheriff, in the form and manner prescribed by the Executive Office of the Governor and approved by the Administration Commission, and the budget, as approved by the board of county commissioners or the budget commission and shall contain the reasons or grounds for the appeal. Such petition shall be filed with the Executive Office of the Governor, and a copy served upon the board or commission from the decision of which appeal is taken by delivering the same to the chair or president thereof or to the clerk of the circuit court.

(b) The board or commission shall have 5 days following delivery of a copy of such petition to file a reply with the Executive Office of the Governor and shall deliver a copy of such reply to the sheriff.

(5) Upon receipt of the petition, the Executive Office of the Governor shall provide for a budget hearing at which the matters presented in the petition and the reply shall be considered. A report of the findings and recommendations of the Executive Office of the Governor thereon shall be promptly submitted to the Administration Commission, which, within 30 days, shall either approve the action of the board or commission as to each separate item, or approve the budget as proposed by the sheriff as to each separate item, or amend or modify the budget as to each separate item within the limits of the proposed board of expenditures and the expenditures as approved by the board of county commissioners or the budget commission, as the case may be. The budget as approved, amended, or modified by the Administration Commission shall be final.

(6) The board of county commissioners and the budget commission, if there is a budget commission within the county, shall include in the county budget the items of proposed expenditures as set forth in the budget required by this section to be submitted, after the budget has been reviewed and approved as provided herein; and the board or commission, as the case may be, shall include the reserve for contingencies provided herein for each budget of the sheriff in the reserve for contingencies in the budget of the appropriate county fund.

(7) The reserve for contingencies in the budget of a sheriff shall be governed by the same provisions governing the amount and use of the reserve for contingencies appropriated in the county budget, except that the reserve for contingency in the budget of the sheriff shall be appropriated upon written request of the sheriff.

(8) The items placed in the budget of the board of county commissioners pursuant to this law shall be subject to the same provisions of law as the county annual budget; except that no amendments may be made to the appropriations for the sheriff's office except as requested by the sheriff.

(9) The proposed expenditures in the budget shall be submitted to the board of county commissioners or budget commission, if there is a budget commission within the county, by June 1 each year; and the budget shall be included by the board or commission, as the case may be, in the budget of either the general fund or the fine and forfeiture fund, or in part of each.

(10) If in the judgment of the sheriff an emergency should arise by reason of which the sheriff would be unable to perform his or her duties without the expenditure of larger amounts than those provided in the budget, he or she may apply to the board of county commissioners for the appropriation of additional amounts. If the board of county commissioners approves the sheriff's request, no further action is required on either party. If the board of county commissioners disapproves a portion or all of the sheriff's request, the sheriff may apply to the Administration Commission for the appropriation of additional amounts. The sheriff shall at the same time deliver a copy of the application to the Administration Commission, the board of county commissioners, and the budget commission, if there is a budget commission within the county. The Administration Commission may require a budget hearing on the application, after due notice to the sheriff and to the boards and may grant or deny an increase or increases in the appropriations for the sheriff's offices. If any increase is granted, the board of county commissioners, and the budget commission, if there is a budget commission in the county, shall amend accordingly the budget of the appropriate county fund or funds. Such budget shall be brought into balance, if possible, by application of excess receipts in such county fund or funds. If such excess receipts are not available in sufficient amount, the county fund budget or budgets shall be brought into balance by adding an item of "Vouchers unpaid" in the appropriate amount to the receipts side of the budget, and provision for paying such vouchers shall be made in the budget of the county fund for the next fiscal year.

(11) Notwithstanding any provision of law to the contrary, a sheriff may include a clothing and maintenance allowance for plainclothes deputies within his or her budget.

(12) Notwithstanding any other law, and in order to effectuate, fulfill, and preserve the independence of sheriffs as specified in s. 30.53, a sheriff may transfer funds between the fund and functional categories and object and subobject code levels after his or her budget has been approved by the board of county commissioners or budget commission.

Constitutionals - Sheriff (HCSO)

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
FEES & COST-SO ANML SRVCS	–	$1,874,229	$2,013,161	$138,932	7%
FEES & COST-SO COURTHOUSE	–	$2,356,733	$2,652,160	$295,427	13%
FEES & COST-SHERIFF	$67,515,261	$72,787,027	$78,154,220	$5,367,193	7%
FEES & COSTS-JAIL OPERATE	$21,630,864	$23,628,696	$24,716,192	$1,087,496	5%
EXPENSES TOTAL	**$89,146,125**	**$100,646,685**	**$107,535,733**	**$6,889,048**	**7%**
Revenues					
Charges for Services	$4,630,679	$4,752,915	$5,736,824	$983,909	21%
Fines and Forfeitures	–	$33,500	$33,500	$0	0%

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Miscellaneous	$62,500	$66,000	$247,500	$181,500	275%
Other Sources	$303,000	$303,000	$303,000	$0	0%
REVENUES TOTAL	**$4,996,179**	**$5,155,415**	**$6,320,824**	**$1,165,409**	**23%**
Surplus | (Deficit)	($84,149,946)	($95,491,270)	($101,214,909)	–	–



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Supervisor of Elections

Supervisor of Elections Website



Duties & Responsibilities

It is the mission of the Supervisor of Elections office to ensure the integrity of the electoral process and empower each voter through continuous education.

Budget Regulations for Supervisor of Elections

Florida Statute 129.201 Budget of supervisor of elections; manner and time of preparation and presentation.—

(1) Pursuant to ss. 129.01 and 129.03(2), each supervisor of elections shall annually prepare and submit to the board of county commissioners, or county budget commission if there is one in the county, a proposed budget for carrying out the powers, duties, and operations of the office of the supervisor of elections for the next fiscal year. The fiscal year of the supervisor of elections commences on October 1 of each year and ends on September 30 of the following year.

(2) Expenditures must be itemized in accordance with the uniform accounting system prescribed by the Department of Financial Services as follows:(a) Personnel services.
(b) Operating expenses.
(c) Capital outlay.
(d) Debt service.
(e) Grants and aids.
(f) Other uses.

(3) The supervisor of elections shall furnish to the board of county commissioners or the county budget commission all relevant and pertinent information that the board or commission deems necessary, including expenditures at the subobject code level in accordance with the uniform accounting system prescribed by the Department of Financial Services. The board or commission may not amend, modify, increase, or reduce any expenditure at the subobject code level.

(4) The board or commission, as appropriate, may require the supervisor of elections to correct mathematical, mechanical, factual, and clerical errors and errors of form in the proposed budget. At the hearings held pursuant to s. 200.065, the board or commission may amend, modify, increase, or reduce any or all items of expenditure in the proposed budget as submitted under subsections (1) and (2); and, as amended, modified, increased, or reduced, such budget shall be approved by the board or commission, which must provide written notice of its action to specific items amended, modified, increased, or reduced.

(5) The board or commission shall include in the county budget the items of proposed expenditures set forth in the budget which are required by this section to be submitted, after the budget has been reviewed and approved. The board or commission shall include the supervisor of elections' reserve for contingencies in the general county budget's reserve for contingencies account.

(6) The supervisor of elections' reserve for contingencies is governed by the same provisions governing the amount and use of the reserve for contingencies appropriated in the county budget.

(7) The proposed budget shall be submitted to the board of county commissioners or county budget commission pursuant to s. 129.03(2) and included by the board or commission in the general county budget.

(8) The items placed in the budget of the board are subject to the same provisions of law as the county annual budget; however, an amendment to the appropriations of the office of the supervisor of elections may not be made without due notice of the change to the supervisor of elections.

(9) The budget of the supervisor of elections may be increased by the board of county commissioners to cover expenses for emergencies and unanticipated expenses as are recommended and justified by the supervisor of elections.

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Non-Operating	$3,290,412	$3,310,201	$2,906,480	($403,721)	(12%)
EXPENSES TOTAL	**$3,290,412**	**$3,310,201**	**$2,906,480**	**($403,721)**	**(12%)**
Surplus | (Deficit)	($3,290,412)	($3,310,201)	($2,906,480)	–	–

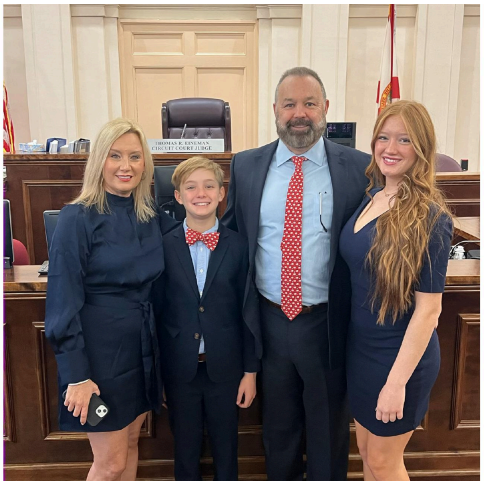


Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Property Appraiser

Property Appraiser Website

About the Property Appraiser



Randy Mazourek brings over 30 years of experience in the private sector, coupled with a deep understanding of property appraisal as a seasoned local professional. A proud Florida State University graduate, Randy has also proven his dedication to entrepreneurship and community service throughout his career.

Randy's vision emphasizes fair assessments for both commercial and residential properties. He is committed to fostering transparency, improving accessibility, and advocating for lower taxes to incentivize property ownership. His leadership focuses on returning accountability to the Property Appraiser's Office and serving the community with integrity.

A lifelong resident of Hernando County, Randy is not only a husband and father but also a dedicated Christian and Little League coach. His deep roots in the county and unwavering commitment to its residents make him the ideal leader to guide the Property Appraiser's Office into a future of fairness and efficiency.

Please join us in welcoming Randy Mazourek as he continues to serve and strengthen Hernando County.

Budget Regulations for Property Appraiser

Florida Statute 192.091 Commissions of property appraisers and tax collectors —
(1)(a) The budget of the property appraiser's office, as approved by the Department of Revenue, shall be the basis upon which the several tax authorities of each county, except municipalities and the district school board, shall be billed by the property appraiser for services rendered. Each such taxing authority shall be billed an amount that bears the same proportion to the total amount of the budget as its share of ad valorem taxes bore to the total levied for the preceding year. All municipal and school district taxes shall be considered as taxes levied by the county for purposes of this computation.
(b) Payments shall be made quarterly by each such taxing authority. The property appraiser shall notify the various taxing authorities of his or her estimated budget requirements and billings thereon at the same time as his or her budget request is submitted to the Department of Revenue pursuant to s. 195.087 and at the time the property appraiser receives final approval of the budget by the department.

Duties & Responsibilities

The Hernando County Property Appraiser is an elected official charged with the duty and responsibility to appraise all of the property in the County. This includes real estate and tangible personal property (the equipment, machinery and fixtures) of businesses. The Property Appraiser is required by law to assess all property within the county each January 1st. In Hernando County, this means the Property Appraiser determines the market value for thousands of individual parcels, including residential, agricultural, multifamily, commercial and industrial, as well as thousands of personal property accounts.

In addition to appraising property, the Property Appraiser must administer homestead exemptions, agricultural classification, determine the eligibility of certain religious, charitable, educational and municipal property for tax exemption, as well as administer widow, widower's and disability exemptions. The Property Appraiser also maintains current and up-to-date legal descriptions and ownership tax maps of all the real property in Hernando County. The Property Appraisers office is also the lead agency which manages Hernando County Central GIS and the Central Addressing Office.

Florida Statute 195.087
Property appraisers and tax collectors to submit budgets to Department of Revenue.—(1)(a) On or before June 1 of each year, every property appraiser, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the property appraiser's office for the ensuing fiscal year beginning October 1. The property appraiser shall submit his or her budget in the manner and form required by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall, upon proper notice to the county commission and property appraiser, review the budget request and may amend or change the budget request as it deems necessary, in order that the budget be neither inadequate nor excessive.

On or before July 15, the department shall notify the property appraiser and the board of county commissioners of its tentative budget amendments and changes. Before August 15, the property appraiser and the board of county commissioners may submit additional information or testimony to the department respecting the budget. On or before August 15, the department shall make its final budget amendments or changes to the budget and shall provide notice thereof to the property appraiser and board of county commissioners. Once the department makes its final budget amendments, the budget is final and shall be funded by the county commission pursuant to FS. 192.091.

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Non-Operating	$3,658,141	$4,332,514	$4,516,773	$184,259	4%
EXPENSES TOTAL	**$3,658,141**	**$4,332,514**	**$4,516,773**	**$184,259**	**4%**
Revenues					
Other Sources	$60,000	$60,000	$60,000	$0	0%
REVENUES TOTAL	**$60,000**	**$60,000**	**$60,000**	**$0**	**0%**
Surplus | (Deficit)	($3,598,141)	($4,272,514)	($4,456,773)	–	–



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Tax Collector

Tax Collector Website

About the Tax Collector

On October 30, 2024, Governor DeSantis appointed Amy Blackburn who was sworn in on November 1, 2024, as Hernando County's Tax Collector. She attended the University of Florida, graduating in Business Administration with a specialty in Marketing. For 18 years Ms. Blackburn worked in the field of respiratory care. It was during this time she met her husband and best friend, Freddy. They have two daughters, Sarah and Savannah. She and her husband are both softball coaches with the Hernando Youth League where their daughters play.

Ms. Blackburn made a career change in 2016 to public service with the Hernando Board of County Commissioners working in the budget department primarily regarding enterprise funds. In 2018 she became the Finance Director for the Hernando County Tax Collector and in 2023 promoted to Chief Deputy of Finance and Administration.



An advocate for technology, she contributed to several new initiatives, including the implementation of a new Tax Collection and Cashiering software, a CogBot to use artificial intelligence to answer basic questions, installing a motor vehicle express self-service kiosk in Publix, and other essential upgrades.

She is an active member of several professional organizations, including the Florida Tax Collectors Association, Hernando Chamber of Commerce, and Leadership Hernando. Ms. Blackburn has lived in Hernando County over 23 years and has witnessed the growth in population and business development. She is looking forward to advancing the office through efficient innovation, education, and community engagement.

Duties and Responsibilities

It is the responsibility of the Hernando County Tax Collector to collect the myriad of taxes and fees imposed by all governmental units. The nature of the office under Florida's constitution and statutory system is two-fold: independent election; and budgetary review by the state. The Tax Collector deals with many state agencies, all local governments and all taxpayers within the county.
The revenue funding the office of the Tax Collector comes from state agency licensure through the charge of basic fees; the contract-based charging of certain fees or commissions between the Tax Collector and various local governments regarding special services; and statutory based commissions for collecting property taxes and some non-property assessments.
In addition to ad valorem property taxes, the Tax Collector also bills and collects special assessments generated by almost 100 municipal service benefit units for improvements such as street lighting, road paving, fire protection, subdivision maintenance, etc.

Budget Regulations for Tax Collectors

Florida Statute 192.091 Commissions of property appraisers and tax collectors -
(2) The tax collectors of the several counties of the state shall be entitled to receive, upon the amount of all real and tangible personal property taxes and special assessments collected and remitted, the following commissions:
(a) On the county tax:
1. Ten percent on the first $100,000;
2. Five percent on the next $100,000;
3. Three percent on the balance up to the amount of taxes collected and remitted on an assessed valuation of $50 million; and
4. Two percent on the balance.
(b) On collections on behalf of each taxing district and special assessment district:
1.a. Three percent on the amount of taxes collected and remitted on an assessed valuation of $50 million; and
b. Two percent on the balance; and
2. Actual costs of collection, not to exceed 2 percent, on the amount of special assessments collected and remitted.
(3) In computing the amount of taxes levied on an assessed valuation of $50 million for the purposes of this section the valuation of nonexempt property and the taxes levied thereon shall be taken first.

195.087 Property appraisers and tax collectors to submit budgets to Department of Revenue.—(2) On or before August 1 of each year, each tax collector, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the tax collector's office for the ensuing fiscal year, in the manner and form prescribed by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall examine the budget and, if it is found adequate to carry on the work of the tax collector, shall approve the budget and certify it back to the tax collector.

If the department finds the budget inadequate or excessive, it shall return such budget to the tax collector, together with its ruling thereon. The tax collector shall revise the budget as required and resubmit it to the department. After the final approval of the budget by the department, there shall be no reduction or increase by any officer, board, or commission without the approval of the department. However, all moneys received by tax collectors in complying with chapter 119 shall be accounted for in the same manner as provided for in s. 218.36, for moneys received as county fees and commissions, and any such moneys may be used and expended in the same manner and to the same extent as funds budgeted for the office and no budget amendment shall be required.

Constitutionals - Tax Collector

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Operating Expense	$4,268,500	$4,269,000	$4,371,000	$102,000	2%
EXPENSES TOTAL	**$4,268,500**	**$4,269,000**	**$4,371,000**	**$102,000**	**2%**
Revenues					
Other Sources	$750,000	$750,000	$750,000	$0	0%
REVENUES TOTAL	**$750,000**	**$750,000**	**$750,000**	**$0**	**0%**
Surplus | (Deficit)	($3,518,500)	($3,519,000)	($3,621,000)	–	–



Board of County Commissioners

Fiscal Year 2026-2027 Annual Budget

CAPITAL IMPROVEMENT PLAN



Hernando County, Florida



Hernando County, Florida
Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Capital Improvement Plan
FY 2027 - 2031

The Capital Improvement Plan (CIP) is a five-year plan that identifies and prioritizes major, long-term, investments in physical infrastructure and facilities. A capital project's eligibility is an anticipated useful life of 10 or more years and a cost that is $50,000 or more. Departments will determine if the qualifications are met and submit a CIP template form to the Budget department (OMB). OMB will verify that the criteria are met and review the applicable accounts for accuracy. The template will contain all the detailed information, including estimated costs, financing sources, timelines, and impacts on operating Budgets. The Budget/Finance Department will then enter the information into the accounting system, so purchase orders and payments can be processed to record the costs of the project.

Composting Facility



Burn Building for Public Training Safety Complex



Animal Services Expansion



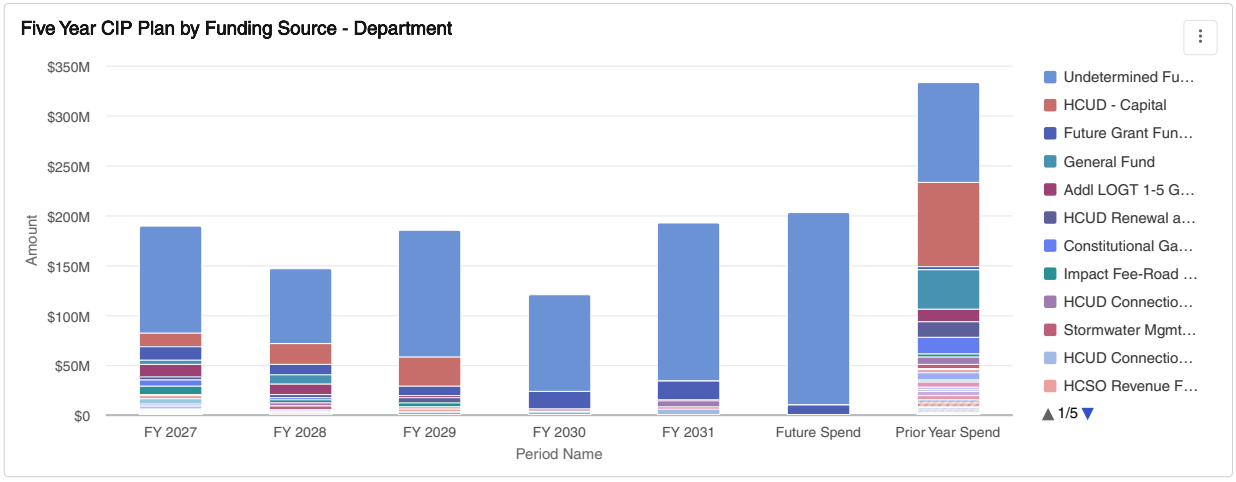
Weeki Wachee Preserve Improvements





Capital Improvement Plan

FY2027 - FY2031 Five-Year CIP Plan by Funding Source

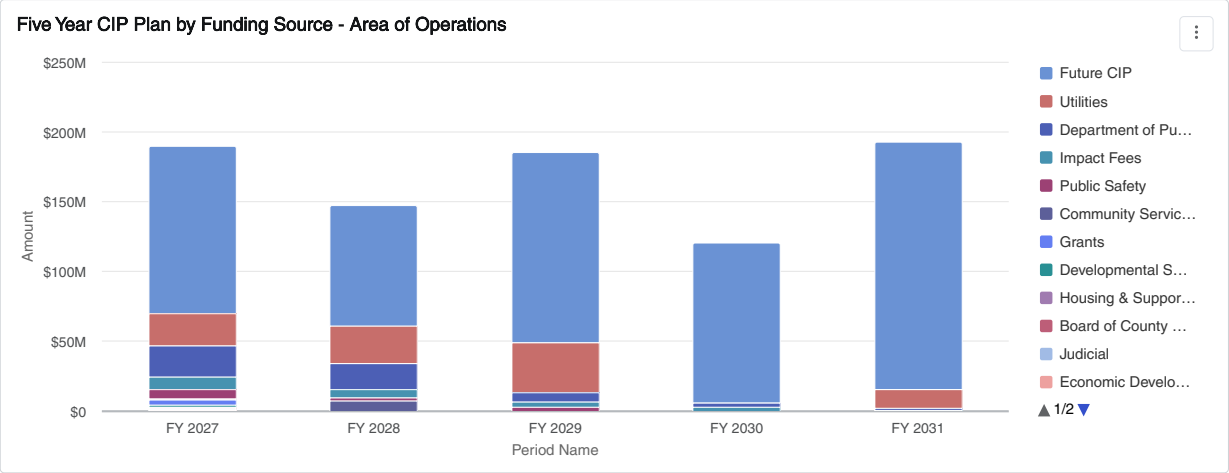


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Five Year CIP Plan by Funding Source - Department

Fund Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future Spend	Prior Year Spend
Amount							
Addl LOGT 1-5 Gas-Res Rds	$11,736,000	$10,823,000	$2,030,000	$1,530,000	$0	$0	$12,210,408
Airport/Industrial Park	$275,000	$19,000	$0	$0	$0	$0	$3,744,205
American Rescue Plan Act	$0	$0	$0	$0	$0	$0	$0
Constitutional Gas Tax	$7,112,000	$1,682,000	$255,000	$1,045,000	$530,000	$0	$16,539,131
County Fuel Tax	$575,000	$5,000	$250,000	$0	$0	$0	$5,330,103
Court Improvement Fund	$714,900	$0	$0	$0	$0	$0	$1,090,800
FL Boating Improvemnt Pgm	$0	$0	$0	$0	$0	$0	$65,465
Future Cell Construction	$0	$0	$0	$0	$0	$0	$8,219,700
Future Grant Funding	$12,764,439	$10,331,000	$9,350,000	$18,225,000	$18,900,000	$10,000,000	$3,178,196
General Fund	$4,917,338	$9,109,270	$0	$0	$0	$0	$39,254,365
HC Fire Rescue - Fire	$1,847,700	$2,000,000	$0	$0	$0	$0	$2,129,500
HC Fire Rescue - Rescue	$2,581,300	$0	$0	$0	$0	$0	$2,220,500
HCSO Revenue Fund	$2,720,500	$360,000	$3,000,000	$0	$0	$0	$2,254,209
HCUD - Capital	$14,280,200	$20,520,000	$29,000,000	$0	$0	$0	$84,421,414

Fund Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future Spend	Prior Year Spend
HCUD Connection Fee-Sewer	$300,000	$3,000,000	$600,000	$0	$6,400,000	$0	$7,288,709
HCUD Connection Fee-Water	$0	$0	$600,000	$0	$6,400,000	$0	$1,750,096
HCUD Renewal and Replcmnt	$3,038,752	$3,100,000	$5,510,000	$0	$0	$0	$15,648,677
Health Unit Trust Fund	$382,500	$0	$0	$0	$0	$0	$0
Hern Co Development Svcs	$1,412,000	$0	$0	$0	$0	$0	$1,807,250
Hernando County Utilities	$0	$450,000	$0	$0	$0	$0	$3,357,738
IF Srchg I-75/SR50	$0	$0	$0	$0	$0	$0	$0
Impact Fee - Fire-HC Fire	$0	$0	$0	$0	$0	$0	$614,669
Impact Fee - Public Bldgs	$0	$0	$0	$0	$0	$0	$4,251,540
Impact Fee-Ambulance	$0	$0	$0	$0	$0	$0	$0
Impact Fee-Fire-Hern Bch	$0	$0	$0	$0	$0	$0	$0
Impact Fee-Jail	$0	$0	$0	$0	$0	$0	$0
Impact Fee-Law Enforcemnt	$0	$0	$0	$0	$0	$0	$0
Impact Fee-Library	$0	$0	$0	$0	$0	$0	$230,000
Impact Fee-Park Dist 1	$0	$0	$0	$0	$0	$0	$0
Impact Fee-Park Dist 2	$0	$50,000	$0	$0	$0	$0	$2,288,116
Impact Fee-Park Dist 3	$0	$0	$0	$0	$0	$0	$0
Impact Fee-Park Dist 4	$0	$0	$0	$0	$0	$0	$300,000
Impact Fee-Road Dist 1	$0	$2,025,000	$0	$0	$0	$0	$0
Impact Fee-Road Dist 2	$0	$0	$0	$0	$0	$0	$0
Impact Fee-Road Dist 3	$1,000,000	$0	$0	$0	$0	$0	$0
Impact Fee-Road Dist 4	$7,658,000	$3,900,000	$3,750,000	$2,500,000	$240,000	$0	$3,194,345
Kass Cir Neighborhood CRA	$900,000	$0	$0	$0	$0	$0	$758,898
LOGT 1-6 Fuel-Genl Transp	$1,814,000	$0	$2,650,000	$0	$0	$0	$49,800
Restore Act Fund	$0	$0	$0	$0	$0	$0	$3,811,454
Solid Waste And Recycling	$0	$0	$0	$0	$0	$0	$0
Solid Waste/Recyc-Capital	$5,182,295	$0	$0	$0	$0	$0	$1,247,357
Stormwater Mgmt MSTU	$1,089,000	$4,000,000	$1,350,000	$500,000	$1,500,000	$0	$4,125,323
Tourist Development Tax	$0	$0	$0	$0	$0	$0	$393,405
Undetermined Funding Source	$107,309,545	$75,502,558	$126,470,258	$96,341,258	$158,314,000	$193,025,000	$100,325,000
Vehicle Maintenance	$0	$0	$0	$0	$0	$0	$175,000
Waste Mgmt Bond Proceeds	$0	$0	$0	$0	$0	$0	$843,349
AMOUNT	**$189,610,469**	**$146,876,828**	**$184,815,258**	**$120,141,258**	**$192,284,000**	**$203,025,000**	**$333,118,721**



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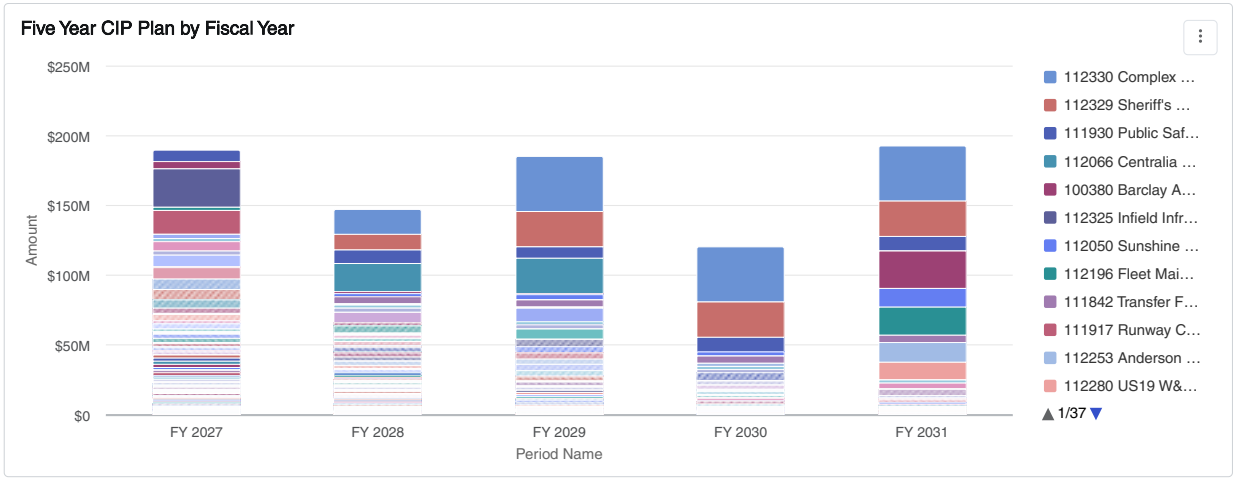
Five Year CIP Plan by Funding Source - Area of Operations

Area of Operations	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Amount					
Board of County Commissioners	$819,258	$0	$0	$0	$0
Community Services	$825,000	$6,970,000	$0	$0	$0
County Administration	$0	$0	$0	$0	$0
Department of Public Works	$22,401,000	$18,649,270	$6,535,000	$3,075,000	$2,030,000
Developmental Services	$1,412,000	$0	$0	$0	$0
Economic Development	$275,000	$19,000	$0	$0	$0
Future CIP	$120,073,984	$85,833,558	$135,820,258	$114,566,258	$177,214,000
Grants	$3,198,080	$0	$0	$0	$0
Housing & Support Services	$1,282,500	$0	$0	$0	$0
Impact Fees	$8,658,000	$5,975,000	$3,750,000	$2,500,000	$240,000
Judicial	$714,900	$0	$0	$0	$0
Public Safety	$7,149,500	$2,360,000	$3,000,000	$0	$0
Utilities	$22,801,247	$27,070,000	$35,710,000	$0	$12,800,000
AMOUNT	**$189,610,469**	**$146,876,828**	**$184,815,258**	**$120,141,258**	**$192,284,000**



Capital Improvement Plan

FY 2027 - FY 2031 Five-Year CIP Plan by Project



Data Updated: Jul 24, 2026, 4:19 PM

Five Year CIP Plan by Fiscal Year

Proposal Name	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Amount					
100360 Ernie Wever Park Improvements	$0	$300,000	$0	$0	$0
100380 Barclay Avenue Multilaning	$5,158,000	$1,400,000	$1,250,000	$0	$27,000,000
101510 Fire Station - US19 & Atlanta	$8,000,000	$0	$0	$0	$0
101520 Fire Station Spring Lake Hwy	$0	$0	$0	$0	$0
105840 SR50 Frontage Road West of Mariner	$0	$0	$0	$530,000	$424,000
105900 Coastal Way Intersection Improvements	$0	$0	$0	$0	$700,000
105930 Star Road Improvements	$0	$0	$250,000	$0	$0
105940 Weeping Willow Road Improvements	$0	$0	$0	$0	$250,000
106020 Fiber Optic - SR50 (Wiscon to Cobb)	$0	$0	$9,000	$560,000	$0
106040 Fiber Optic - Northcliffe (Deltona-Explorer)	$0	$0	$250,000	$725,000	$0
106220 South Brooksville BMP-2 Drainage Improvement	$0	$0	$0	$2,500,000	$1,500,000
106360 Killian Water Plant Upgrades	$0	$0	$0	$0	$0
107900 Pine Island - Stem Wall	$1,500,000	$0	$0	$0	$0
108010 Linda Pedersen Park Improvements	$0	$0	$0	$0	$0
108190 Replace Heavy Duty Fixed-Route Vehicles	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000

Proposal Name	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
108200 Replace ADA Paratransit Vehicles	$0	$0	$0	$0	$500,000
108210 Bus Stop ADA Improvements	$350,000	$500,000	$500,000	$500,000	$500,000
108240 Dr Martin Luther King Resurfacing	$0	$0	$0	$0	$0
108290 Culbreath Road Resurfacing	$0	$0	$450,000	$1,924,000	$0
108410 Redfox Lane Resurfacing	$0	$0	$0	$0	$135,000
108510 Culbreath Rd @ Carr Creek Flood Improvement	$0	$3,500,000	$0	$0	$0
109220 Transit Shelters & Amenities	$598,080	$700,000	$700,000	$700,000	$700,000
109260 Vac Truck Dump Station	$0	$0	$0	$0	$0
109750 Cobb Road Resurfacing	$2,800,000	$0	$0	$0	$0
109790 Thrasher Ave (US19 to Mellon) Resurfacing	$75,000	$650,000	$0	$0	$0
109800 Thrasher Ave (Mellon to Pomp) Resurfacing	$650,000	$0	$0	$0	$0
109840 Fiber Optic - Spring Hill Drive (Mariner-Coronado)	$0	$145,000	$0	$0	$0
109850 Cobblestone @ Spring Hill Intersection Improvement	$0	$0	$575,000	$0	$0
109860 Mariner @ Landover South Intersection Improvement	$0	$0	$0	$0	$0
109900 Mariner West Frontage Road	$0	$0	$0	$0	$1,052,000
109910 Lake Lindsey Rd (Snow Mem-41) Resurfacing	$0	$0	$0	$0	$0
109980 Jenkins Creek - Fishing Pier	$0	$1,000,000	$0	$0	$0
110030 S Linden (Spring Hill-Jessica) Sidewalk LAP	$0	$0	$0	$0	$0
110080 Powell Road Stormwater Improvements	$0	$0	$100,000	$0	$0
110270 Comprehensive ERP Software	$819,258	$819,258	$819,258	$819,258	$0
110350 Anderson Snow Splash Park	$0	$0	$0	$0	$0
110390 Glen WWTP Upgrades	$0	$0	$0	$0	$0
110420 GC Desi A/C Unit Replacement #3 & #4	$0	$0	$0	$0	$0
110430 GC Desi A/C Unit Replacement #1 & #2	$0	$0	$0	$0	$0
110480 GC Desi A/C Unit Replacement #5 & #6	$0	$0	$0	$0	$0
110530 Class I Cell 4	$0	$0	$0	$0	$0
110550 Composting Facility	$3,100,000	$0	$0	$0	$0
110610 HCUD Administration Bldg & Wiscon Facility & Fuel Island	$0	$0	$0	$0	$0
110620 Records Storage Roof Replacement	$0	$0	$0	$0	$0
110660 East Side Library Soffit Replacement	$0	$85,000	$0	$0	$0
110670 Westside Government Center Soffit Replacement	$0	$0	$0	$0	$0
110680 Sheriff's Office Fire Alarm Replacement	$0	$0	$0	$0	$0
110690 Government Center Chiller #3 Replacement	$0	$300,000	$0	$0	$0
110980 Chimney Rock Drive Surface Treatment	$0	$0	$0	$0	$530,000
110990 Benes Roush Road Surface Treatment	$0	$0	$0	$0	$346,000
111010 San Antonio Road Surface Treatment	$0	$340,000	$0	$0	$0
111140 Calienta Roadway Improvements	$0	$0	$0	$0	$0
111150 Cyril Drive Bypass	$0	$0	$0	$0	$0
111260 Lake Townsen Park Boat Ramp	$1,187,906	$0	$0	$0	$0
111270 Eastside Elementary Sidewalk LAP	$0	$0	$0	$0	$0
111280 Fox Chapel Middle School Sidewalk LAP	$0	$0	$0	$0	$0
111290 Crestview-Pine Rdg-Oakton Water Main Replacement	$0	$0	$0	$0	$0
111300 Dab Lift Station Replacement	$0	$0	$0	$0	$0
111350 Northcliffe Force Main	$0	$0	$0	$0	$0
111440 Chinsegut Hill Renovations	$0	$0	$0	$0	$0

Proposal Name	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
111690 Grove Road Resurfacing	$0	$250,000	$0	$1,125,000	$0
111700 Powell Road Resurfacing	$250,000	$2,500,000	$0	$0	$0
111710 Sunshine Grove Road Resurfacing	$60,000	$1,200,000	$0	$0	$0
111801 Runway 27 Extension	$0	$0	$0	$6,200,000	$0
111802 Chalmers Pumping Station Upgrade	$0	$0	$0	$0	$0
111804 County Line Rd-Ayers Rd Pumping Station-FM	$0	$0	$0	$0	$0
111805 SR50/Grove Road Force Main	$0	$0	$0	$0	$0
111806 The Hut Pumping Station Upgrade and Force Main	$0	$0	$0	$0	$0
111808 Wiscon Water Treatment Plant	$0	$0	$0	$0	$0
111809 Evergreen Woods @ SR50 Signalization Improvement	$0	$0	$0	$0	$0
111810 Petit Lane Realignment	$0	$0	$0	$0	$0
111813 Peck Sink Drainage Improvements Phase I	$0	$0	$50,000	$1,500,000	$0
111814 Peck Sink Drainage Improvements Phase II	$0	$0	$0	$88,000	$1,650,000
111817 Anderson Snow & Corporate Blvd Improvements	$0	$0	$0	$0	$0
111821 Brooksville Health Department Parking Lot Overlay	$0	$0	$0	$0	$0
111822 Artificial Reef Program	$2,000,000	$0	$0	$0	$0
111823 Spring Hill Drive Safety Improvements	$450,000	$0	$0	$0	$0
111825 ASP Resurfacing Parking Lot	$0	$0	$0	$0	$0
111827 Lark Avenue Culvert Slip Lining	$0	$0	$0	$0	$0
111829 Imogene Lane Culvert Slip Lining	$0	$0	$0	$0	$0
111833 Taxiway A East Extension	$0	$0	$0	$3,500,000	$0
111834 T-Hangar Development	$0	$0	$0	$0	$5,000,000
111840 Cell 3 Lateral Gas Collection System	$0	$0	$0	$0	$0
111841 Fixed Route Vehicle (Ridge Manor Connector)	$0	$0	$0	$0	$0
111842 Transfer Facility	$0	$5,000,000	$5,000,000	$5,000,000	$5,000,000
111843 Phase 1 Kass Circle Signage & Wayfinding	$0	$0	$0	$0	$0
111844 Kass Circle Landscaping Improvements	$0	$0	$0	$0	$0
111845 Kass Circle Sidewalk Improvements	$450,000	$0	$0	$0	$0
111848 Cypress Lakes Observation Boardwalk	$175,000	$4,825,000	$0	$0	$0
111856 Bravo Unit - Air Conditioning Unit Replace	$0	$0	$0	$0	$0
111859 Bravo Unit Roof Replacement	$0	$0	$0	$0	$0
111860 Parking Lot Resurface	$0	$0	$0	$0	$0
111861 Mental Health Unit	$0	$360,000	$3,000,000	$0	$0
111880 Gretna Water System Improvements	$8,212,200	$0	$0	$0	$0
111882 Beaches PRV's	$0	$0	$0	$0	$0
111884 Silvan Grove FM to US41	$0	$0	$0	$0	$0
111886 US41 FM Ayers Rd to Runway Drive	$0	$0	$0	$0	$0
111887 Scullery Wall Replacement	$0	$0	$0	$0	$0
111888 Chinsegut Hill ADA Improvements	$0	$0	$0	$0	$0
111890 Wildflower Drive Resurfacing	$0	$0	$0	$0	$87,000
111891 Country Oak Drive Resurfacing	$0	$0	$0	$0	$0
111892 CR581/Emerson Rd Resurfacing (Pwl to SR50)	$0	$0	$0	$0	$0
111893 Hayman Road Safety Upgrade	$0	$0	$0	$0	$0
111895 Hunters Lake Dredge	$0	$0	$1,500,000	$0	$0
111896 Courthouse Roof Replacement	$0	$0	$0	$0	$0
111897 Government Center Roof Replacement	$0	$1,100,000	$0	$0	$0

Proposal Name	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
111898 West Side Library A/C #4 & VAV Replacement	$0	$250,000	$0	$0	$0
111899 Government Ctr Phase 2, 3, &4 A/C Controls Replacement	$305,000	$0	$0	$0	$0
111901 West Convenience Center Concrete	$0	$0	$0	$0	$0
111904 Skate Park Ramp Replacement - Pioneer Park	$0	$0	$600,000	$0	$0
111905 Lake Townsen Fishing Pier Replacement	$0	$1,000,000	$0	$0	$0
111906 Linda Pedersen Tower Removal	$0	$0	$0	$0	$0
111908 Pine Island - Playground Replacement	$0	$0	$0	$0	$0
111910 Ernie Wever - Playground Replacement	$0	$280,000	$0	$0	$0
111913 New Constitutional Building	$0	$0	$0	$0	$0
111914 Ernie Wever Shop Replacement	$100,000	$1,000,000	$0	$0	$0
111915 Anderson Snow Recreation Center	$0	$300,000	$0	$0	$0
111917 Runway Conversion	$17,000,000	$0	$0	$0	$0
111918 Runway 3-21 Rehabilitation	$7,000,000	$0	$0	$0	$4,200,000
111925 Linda Pedersen Rec Ctr Roof Replacement	$0	$0	$0	$0	$0
111927 Hernando Beach Parking Expansion	$0	$50,000	$800,000	$0	$0
111929 Joint Use Facility/Infrastructure-Dennis Wilfong Center for Success	$0	$0	$0	$0	$0
111930 Public Safety Training Facility	$8,000,000	$10,000,000	$8,000,000	$10,000,000	$10,000,000
111931 West Side Hangar Facility	$0	$0	$0	$0	$0
111936 Utility Billing Software	$0	$0	$0	$0	$0
111937 Telecom Pumping Station & Corp. Blvd.	$0	$0	$0	$0	$0
111938 Cyril Drive Bypass Water & Wastewater Improvement	$0	$0	$0	$0	$0
111941 Sherman Hill Area Diversions	$0	$0	$0	$0	$0
111942 Ridge Manor West WTP Well#2	$0	$0	$0	$0	$0
111943 Ridge Manor West WTP Upgrades & Raw WM	$0	$0	$0	$0	$0
111944 Hernando Beach WW Resiliency	$0	$0	$0	$0	$0
111946 Powell Road Resurfacing (California to Suncoast)	$0	$0	$0	$0	$0
111947 Landover Boulevard Ph 1 Resurfacing	$80,000	$800,000	$0	$0	$0
111948 Landover Boulevard Ph 2 Resurfacing	$0	$100,000	$1,100,000	$0	$0
111949 Landover Boulevard Ph 3 Resurfacing	$0	$0	$50,000	$500,000	$0
111950 County Line at Linden Signalization	$0	$0	$0	$0	$0
111951 Spring Hill Drive Ph 1 Resurfacing	$0	$0	$0	$230,000	$2,070,000
111952 Spring Hill Drive Ph 2 Resurfacing	$0	$0	$230,000	$2,070,000	$0
111953 Spring Hill Drive Ph 3 Resurfacing	$0	$230,000	$2,070,000	$0	$0
111954 Spring Hill Drive Ph 4 Resurfacing	$230,000	$2,070,000	$0	$0	$0
111955 Weeki Wachee School Complex Road Improvements	$0	$0	$0	$0	$400,000
111956 Westside Elementary Turn Lane	$0	$0	$0	$0	$240,000
111958 Ridge Manor WRF Exp & Emergency Ops Structure	$0	$0	$0	$0	$0
111959 Calienta Street Improvements	$0	$0	$0	$0	$0
111960 Tax Collector Annex Building - Westside	$0	$0	$0	$0	$0
111961 Septic to Sewer District A Phase 1	$0	$0	$0	$0	$0
111962 Veteran's Memorial Monument	$0	$0	$0	$0	$0
111965 FBO Apron Taxiway A1 and Taxiway D Rehabilitation	$0	$0	$0	$0	$0
111966 Flight Path Drive Drainage Improvements	$0	$0	$800,000	$0	$0
111967 Taxiway B Rejuvenation	$0	$0	$500,000	$0	$0
111968 Taxiway C Design & Construction	$0	$0	$0	$0	$0

Proposal Name	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
111969 Croom Road Resurfacing (US41 to Jacobson)	$0	$0	$0	$0	$100,000
111971 Brooksville Health Department Public R/R ADA Renovation	$82,500	$0	$0	$0	$0
111974 Coast Guard A/C Replacement	$0	$0	$0	$95,000	$0
111975 Coast Guard Auxiliary Parking Lot Overlay	$0	$0	$0	$180,000	$0
111976 Courthouse Fire Alarm Device Replacement - Phase II	$0	$20,000	$0	$0	$0
111977 EOC Chiller Replacement	$0	$0	$0	$0	$0
111978 EOC Roof Replacement	$0	$0	$0	$0	$0
111979 Government Center Parking Lot Seal and Stripe	$0	$83,600	$0	$0	$0
111980 Lykes Library Shingle Re-Roofing	$0	$150,000	$0	$0	$0
111981 Record Storage Elevator Modernization	$0	$0	$0	$0	$0
111982 Record Storage Weatherproofing and Painting	$0	$0	$0	$0	$0
111984 Westside Library A/C #1 and #3	$0	$45,000	$0	$0	$0
111985 West Side Library Parking Lot Overlay	$0	$30,670	$0	$0	$0
111986 West Side Government Center A/C Replacement	$0	$0	$0	$0	$0
111987 Westside Government Center Building and Privacy Wall	$0	$0	$0	$0	$0
111988 Westside Government Center Interior Painting/Carpet Replacement	$0	$0	$0	$0	$0
111989 Sheriff's Office, Fleet, Property and Fuel Island Exterior Painting	$0	$0	$0	$0	$0
111990 Sheriff's Office Re-Roof & Skylight Removal	$0	$1,200,000	$0	$0	$0
111992 Sheriff's Office A/C #2 and #3	$0	$0	$0	$0	$0
111993 Sheriff's Office Hurricane Window Treatment	$0	$0	$0	$0	$0
111997 HCAS Building Expansion & Renovation	$4,500,000	$0	$0	$0	$0
111998 HCAS Service Area Asphalt	$0	$0	$275,000	$0	$0
112000 Airfield Security & Access Control Upgrade	$0	$0	$1,000,000	$0	$0
112001 Weeki Wachee Woodlands Water Main	$0	$0	$0	$0	$0
112002 Pine Island Dredging	$0	$0	$0	$0	$750,000
112004 Ayers/Culbreath/Hayman Intersection Improv	$2,135,000	$0	$0	$0	$0
112007 Quality Drive Bypass FM	$68,000	$520,000	$0	$0	$0
112008 Septic to Sewer Dist. A Ph 2	$0	$0	$0	$0	$0
112010 Chinsegut Cabins 4-7/Caretaker House Re-roof	$0	$0	$0	$0	$0
112012 Government Center Atrium RTU Replacement	$0	$0	$0	$0	$0
112015 New Facilities Maintenance Building	$3,900,000	$0	$0	$0	$0
112016 Logistics Warehouse	$0	$0	$0	$0	$0
112017 Fire Station 3 Driveway	$500,000	$0	$0	$0	$0
112019 Hayman Road Resurfacing	$100,000	$3,058,000	$0	$0	$0
112020 Shoal Line Boulevard Resurfacing	$0	$0	$0	$0	$0
112021 Chinsegut Int/Ext Painting of (7) Cabins	$0	$0	$0	$0	$0
112022 Chinsegut Cabins 1-7 Flooring Replacement	$0	$0	$0	$0	$0
112023 Westside Roadway Improvements	$0	$0	$0	$150,000	$0
112024 Airfield Wildlife Fencing - Phase 1	$1,760,000	$0	$0	$0	$0
112025 Airport Admin Bldg HVAC	$0	$0	$0	$0	$0
112029 Main Library Electrical Remodel	$0	$0	$0	$0	$0
112030 WH Library Staff Parking Lot Paving	$0	$160,000	$0	$0	$0
112031 HCAS Kennel Epoxy	$0	$0	$0	$0	$0

Proposal Name	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
112032 HCAS Remodel Pole Barn and Stalls	$0	$0	$0	$0	$0
112035 Badcock Building Purchase & Renovations	$1,000,000	$0	$0	$0	$0
112036 Anderson Snow Quad Baseball/Softball Phase III Design	$3,000,000	$0	$0	$0	$0
112038 Linda Pederson - Dog Park	$0	$300,000	$0	$0	$0
112039 Anderson Snow Park - LED Lighting Soccer Lights	$0	$0	$500,000	$0	$0
112041 Anderson Snow - Add Two (2) Athletic Fields	$950,000	$0	$0	$0	$0
112042 Delta Woods - Handball/Basketball Reconfig	$0	$0	$0	$500,000	$0
112045 Jenkins Creek Boat Ramp Replacement	$0	$0	$0	$0	$0
112046 County Administration Building Renovation	$2,000,000	$0	$0	$0	$0
112047 Fire Station - Landfill Road	$0	$0	$0	$0	$0
112048 Fire Station - US19 North	$0	$0	$0	$0	$0
112049 Kettering Road Multilaning	$2,952,000	$1,107,000	$9,594,000	$0	$0
112050 Sunshine Grove Road Multilaning	$0	$2,025,000	$3,375,000	$3,375,000	$13,500,000
112051 Weeki Wachee Preserve Phase I	$2,541,639	$0	$0	$0	$0
112052 A/C Unit Replacements	$0	$0	$0	$0	$0
112053 Fire Alarm Replacement	$750,000	$0	$0	$0	$0
112054 Alpha & Administration Roof Replacement	$1,800,000	$0	$0	$0	$0
112055 US301 Water Main & Force Main Improvement - FDOT	$0	$0	$0	$0	$0
112056 Clipper Court Drainage Improvement	$0	$325,000	$0	$0	$0
112057 Old Crystal River Road Drainage Improvement	$350,000	$0	$0	$0	$0
112060 Mariner Blvd Median Improvements	$0	$850,000	$0	$0	$0
112063 Hermosa PS & FM Improvements	$1,883,752	$0	$0	$0	$0
112065 HCAS Full Facility Generator	$0	$0	$0	$0	$0
112066 Centralia Wells & Transmission Line to Hexam	$0	$20,000,000	$25,000,000	$0	$0
112067 Glen WRF Expansion to 6 MGD	$0	$0	$0	$0	$0
112068 HCUD Admin Generator and Interior Lighting Conversion	$0	$0	$0	$0	$0
112070 Hydro Tank Replacements	$0	$0	$0	$0	$0
112071 I 75 Force Main Connection	$0	$0	$0	$0	$0
112072 HCUD Admin & Wiscon Access and Surveillance	$0	$0	$0	$0	$0
112073 Companero Entra Water Main Replacements	$0	$0	$0	$0	$0
112074 Springhill AC FM/Condos FM PH 2	$0	$3,274,650	$0	$0	$0
112075 Barclay Ave. Widening Utility Improv PH 1	$0	$0	$0	$0	$0
112076 Jenkins Creek Restroom Replacement	$0	$300,000	$0	$0	$0
112077 Delta Woods Tennis Court Conv - Pickle Ball	$0	$0	$0	$0	$0
112078 Composite Trash Receptacles	$0	$0	$0	$0	$0
112079 Delta Woods Shuffleboard Conversion	$0	$50,000	$0	$0	$0
112080 New Roof for Ridge Manor Concession	$0	$0	$0	$0	$0
112082 Bayport Park Restroom Replacement	$0	$300,000	$0	$0	$0
112083 Rogers Park Restroom Replacement	$0	$250,000	$0	$0	$0
112084 Lake House Improvements	$0	$225,000	$0	$0	$0
112085 Lake Townsen Dog Park	$0	$300,000	$0	$0	$0
112087 Rogers Park Parking Lot Addition	$0	$150,000	$0	$0	$0
112088 Parks Admin Building Office Remodel	$0	$0	$0	$0	$0
112089 Main Library Remodel	$0	$557,500	$4,155,000	$0	$0

Proposal Name	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
112090 Freshwater Boat Ramp Master Plan	$0	$0	$0	$0	$0
112091 Aquatic Services & Waterways Building	$7,000,000	$0	$0	$0	$0
112092 Channel Entry Navigational Marker Upgrades	$0	$0	$100,000	$0	$0
112093 Lake Lindsey Boat Ramp Improvements	$0	$150,000	$450,000	$0	$0
112094 Bystre Lake Boat Ramp Improvements	$0	$0	$150,000	$450,000	$0
112095 Glideslope Replacement	$300,000	$0	$0	$0	$0
112096 Remodel of Ovenbird Rd Fire Station	$1,000,000	$0	$0	$0	$0
112097 Rebuild of Lake Lindsey Fire Station	$0	$0	$0	$0	$0
112098 Government Center #2, #3 & #4 Elevator Modernization	$0	$0	$0	$0	$0
112099 Government Center Carpet Replacement	$0	$400,000	$0	$0	$0
112100 Chinsegut Water Plant Renovation	$50,000	$0	$0	$0	$0
112101 Hand Dryer Installation	$0	$175,000	$0	$0	$0
112102 Westside Government Center Remodel	$0	$400,000	$0	$0	$0
112103 Chinsegut Exterior Renovation - Phase II	$0	$75,000	$0	$0	$0
112104 County Administration Carpet Replacement/Interior Painting	$0	$0	$0	$0	$0
112105 Little Red Schoolhouse Exterior Renovation	$0	$125,000	$0	$0	$0
112106 Lykes Library A/C System #2 Replacement	$75,000	$0	$0	$0	$0
112107 Sheriff's Office Carpet Replacement	$0	$75,000	$0	$0	$0
112108 Brooksville Health Department - Fire Alarm Replacement	$125,000	$0	$0	$0	$0
112109 County Extension Roof Replacement	$0	$0	$150,000	$0	$0
112110 East Side Library & Spring Hill Library A/C Replacement	$0	$0	$175,000	$0	$0
112111 West Side Library Exterior Restoration	$0	$0	$75,000	$0	$0
112112 Courthouse #1 and #2 Chiller Replacement	$0	$0	$0	$385,000	$0
112113 Mosquito Control Facility	$500,000	$0	$4,660,000	$0	$0
112181 Anderson Snow Road Resurfacing	$455,000	$0	$0	$0	$0
112182 Northcliff Boulevard Phase 2 Resurfacing	$0	$0	$143,000	$953,000	$0
112183 Powell Road Resurfacing	$0	$400,000	$4,000,000	$0	$0
112184 Northcliff Boulevard Phase 1 Resurfacing	$296,000	$1,968,000	$0	$0	$0
112185 Cedar Lane Resurfacing	$1,147,000	$0	$0	$0	$0
112186 Ridge Manor Boulevard Resurfacing	$0	$0	$162,000	$1,077,000	$0
112187 Citrus Way Resurfacing	$85,000	$842,000	$0	$0	$0
112188 Deltona Boulevard Resurfacing	$150,000	$894,000	$0	$0	$0
112189 WPA Road Resurfacing	$150,000	$150,000	$1,050,000	$0	$0
112190 Navy Drive Resurfacing	$0	$0	$158,000	$0	$0
112191 Waterfall Drive Resurfacing	$0	$0	$0	$0	$0
112192 Fairway Drive Resurfacing	$0	$243,000	$0	$0	$0
112193 Hickory Hill Road Resurfacing	$70,000	$700,000	$0	$0	$0
112194 Myers Road Resurfacing	$0	$738,000	$0	$0	$0
112195 Lockhart Road Resurfacing	$350,000	$1,642,000	$0	$0	$0
112196 Fleet Maintenance Building	$2,000,000	$0	$0	$0	$20,050,000
112197 Spring Hill Drive Ph 5 Resurfacing	$2,300,000	$0	$0	$0	$0
112198 Government Center - Courtroom Refresh	$714,900	$649,900	$0	$0	$0
112199 Cobblestone Drive Culvert Slip lining	$0	$0	$0	$0	$0
112200 Dan Brown Hill Road Surface Treatment	$1,350,000	$0	$0	$0	$0
112201 Pinehurst Drive Culvert Slip lining	$0	$0	$0	$0	$0

Proposal Name	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
112202 Gunnery Backstop Renovation	$0	$0	$0	$0	$0
112203 Library Master Plan	$0	$0	$0	$0	$0
112204 Control Tower Rehabilitation & Equipment	$275,000	$0	$0	$0	$0
112205 Quality Drive Flume Replacement	$0	$0	$0	$0	$0
112206 Tinamou Ave Chip Seal	$0	$0	$0	$0	$0
112207 Sunshine Grove Rd @ Plumeria Traffic Signal	$0	$0	$0	$0	$0
112208 Admin Support Vehicle	$0	$0	$0	$0	$0
112209 Anderson Snow & Corporate W&S Improvement	$0	$0	$0	$0	$0
112210 Fire Alarm Detector Replacement	$0	$0	$0	$0	$0
112211 Bravo Lighting Control Panel Replacement	$0	$0	$0	$0	$0
112212 Fire Station - SR50/US301	$0	$0	$0	$0	$0
112213 Fire Station - County Line Rd	$225,000	$8,000,000	$0	$0	$0
112214 Fire Station - Near I-75	$225,000	$0	$8,000,000	$0	$0
112215 Fire Rescue Headquarters	$0	$0	$0	$0	$0
112216 Yellowback Road Culverts	$0	$0	$0	$0	$0
112217 Cypress Lakes Kiosk	$0	$0	$0	$0	$0
112218 Jenkins Creek Spring Run Restoration	$0	$0	$0	$0	$0
112219 Audie Brook Force Main Replacement	$0	$300,000	$1,700,000	$0	$0
112220 Braewood (MHP) Potable System Replacement	$0	$0	$0	$0	$0
112221 Lockhart Subregional Pump Station	$300,000	$3,000,000	$0	$0	$0
112222 Mariner Blvd 6" FM Upgrade	$350,000	$0	$0	$0	$0
112223 Regency Oaks Main PS Alt. Route	$0	$0	$0	$0	$0
112224 Spring Hill Drive Water Service Line Replacement	$230,000	$500,000	$510,000	$0	$0
112225 Sunrise Wells	$0	$0	$0	$0	$0
112226 Alhambra Court Culvert Sliplining	$125,000	$0	$0	$0	$0
112227 Baton Avenue Culvert Sliplining	$125,000	$0	$0	$0	$0
112228 Coachman Road Culvert Sliplining	$0	$0	$0	$0	$0
112230 West Library Network Recable	$0	$0	$0	$0	$0
112231 Main Library Painting & Flooring	$0	$160,000	$0	$0	$0
112232 Brooksville Health Dept Roof Replacement	$0	$0	$0	$0	$300,000
112234 Veterans Park Additional Parking	$0	$0	$0	$0	$0
112235 Airfield Layout Plan (ALP) Update	$0	$0	$0	$0	$0
112236 Glen Lake Commons Signalized Intersection	$0	$0	$0	$0	$0
112237 Waterfall Drive Culvert Slip Lining	$55,000	$0	$0	$0	$0
112238 Sharon Ct Canal Culvert Slip Lining	$57,000	$0	$0	$0	$0
112239 Parsons Road Culvert Slip Lining	$82,000	$0	$0	$0	$0
112240 Hunters Lake Outfall	$0	$0	$0	$0	$0
112241 Yellowbird Ave Pipe Replacement	$0	$0	$0	$0	$0
112242 Fiber Optic - Deltona (SR50-Elgin)	$0	$0	$0	$110,000	$0
112243 Fiber Optic - Deltona (Abilene-Forest Oaks)	$0	$0	$135,000	$0	$0
112244 Fiber Optic - California (Spring Hill-Powell)	$0	$0	$0	$110,000	$0
112245 Fiber Optic - Anderson Snow (SH Dr-Corporate)	$0	$0	$0	$85,000	$0
112246 County Line @ Anderson Snow Intersection Improvement	$325,000	$0	$0	$0	$0
112247 Traffic Signalization Detection Upgrade	$125,000	$125,000	$125,000	$125,000	$125,000
112248 Spring Lake @ SR50/Cortez Intersection Improvement	$100,000	$0	$750,000	$0	$0

Proposal Name	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
112249 Spring Hill Dr - US19 to Kenlake Safety Improvement	$1,200,000	$0	$0	$0	$0
112250 Northcliffe @ Deltona Intersection Improvements	$0	$125,000	$0	$0	$0
112251 Fiber Optic - Spring Hill (Linden-Coronado)	$0	$0	$0	$0	$0
112252 Pine Island Drive Elevation Improvement	$0	$0	$0	$0	$750,000
112253 Anderson Snow Multilaning	$0	$0	$0	$1,900,000	$14,000,000
112254 Chinsegut Hill Chiller Replacement	$0	$0	$0	$50,000	$0
112255 Westside Library A/C Controls	$150,000	$0	$0	$0	$0
112256 Spring Hill Library A/C Controls	$100,000	$0	$0	$0	$0
112257 East Side Library A/C Controls	$100,000	$0	$0	$0	$0
112258 EOC A/C Controls	$175,000	$0	$0	$0	$0
112259 Brooksville Health Dept Exterior Restoration	$0	$0	$0	$0	$75,000
112260 WS Health Dept A/C Controls	$175,000	$0	$0	$0	$0
112261 WS Health Dept Chiller Replacement	$0	$0	$0	$0	$500,000
112269 HCAS Sealcoat Kennel Roof	$0	$0	$0	$0	$0
112270 Building Division Security	$412,000	$0	$0	$0	$0
112271 Old Spring Lake Pond Drainage Improvement	$0	$0	$0	$0	$0
112273 Central Control Renovation	$0	$0	$0	$0	$0
112274 Freight Elevator	$170,500	$0	$0	$0	$0
112275 West Side Health Dept Duct Cleaning	$0	$0	$0	$0	$0
112276 Recycling Area Improvements	$2,082,295	$0	$0	$0	$0
112277 Barclay W&WW Improv. Ph2	$0	$2,600,000	$0	$0	$0
112278 Kettering Rd. W&WW Improv.	$400,000	$0	$5,000,000	$0	$0
112279 Mariner/Elgin WW Improv.	$175,000	$0	$0	$0	$0
112280 US19 W&WW Ext. to Seville	$0	$0	$1,200,000	$0	$12,800,000
112281 New Wiscon Admin Bldg.	$0	$450,000	$4,000,000	$0	$0
112282 HB Boat Ramp Resurfacing	$350,000	$0	$0	$0	$0
112283 Peck Sink ADA Parking, Sidewalk and Kiosk	$150,000	$0	$0	$0	$0
112284 GA Ramp Replacement	$2,160,000	$1,900,000	$0	$0	$0
112285 South T-Hangar Taxilane Recnstr	$2,160,000	$0	$0	$0	$0
112286 Ernie Wever Parking Lot Upgrades	$0	$1,000,000	$0	$0	$0
112287 Remodel Interior of L. Hamilton Bldg	$0	$50,000	$0	$0	$0
112288 Veteran's Park Reroof Concession Building	$0	$65,000	$0	$0	$0
112289 Splash Park Shade Sails	$0	$80,000	$0	$0	$0
112290 EMS Equipment	$898,800	$0	$0	$0	$0
112291 Fire Equipment	$1,580,200	$2,000,000	$0	$0	$0
112292 Apple Orchard Rd Culvert (8420)	$85,000	$0	$0	$0	$0
112293 Berkeley Manor Area Roads	$0	$546,000	$0	$0	$0
112294 Berkeley Manor Blvd Resurfacing	$20,000	$107,000	$0	$0	$0
112295 California St & Powell Rd Sidewalk	$194,000	$425,000	$0	$0	$0
112296 Coronado Dr Res Phase 1	$66,000	$653,000	$0	$0	$0
112297 Coronado Dr Res Phase 2	$0	$57,000	$562,000	$0	$0
112298 Coronado Dr Res Phase 3	$0	$0	$84,000	$832,000	$0
112299 County Line Road Multilaning	$2,500,000	$2,500,000	$2,500,000	$2,500,000	$0
112300 Dusky Warbler Rd Extension	$1,550,000	$0	$0	$0	$0
112301 Forest Oaks Blvd Resurfacing	$622,000	$0	$0	$0	$0
112302 Forest Road Resurfacing	$424,000	$0	$0	$0	$0
112303 Highpoint Area Roads Resurfacing	$633,000	$0	$0	$0	$0

Proposal Name	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
112304 Jacqueline Road Resurfacing	$559,000	$0	$0	$0	$0
112305 Long Lake Outfall	$0	$500,000	$1,250,000	$0	$0
112306 Madrid Road Resurfacing	$81,000	$809,000	$0	$0	$0
112307 Quigley Avenue Resurfacing	$173,000	$0	$0	$0	$0
112308 Rainbow Woods Area Rds Resurfacing	$0	$97,000	$0	$0	$0
112309 Sealawn Dr Resurfacing	$0	$231,000	$0	$0	$0
112310 Sgt Lee Mills Hwy Resurfacing	$0	$132,000	$1,314,000	$0	$0
112311 Shoal Line at Osowaw Blvd Int Imp	$264,000	$0	$2,650,000	$0	$0
112312 Shoal Line Blvd Resurfacing	$0	$88,000	$0	$0	$0
112313 Shoal Line Blvd Sidewalk	$0	$0	$105,000	$1,045,000	$0
112314 Spring Hill Dr Culvert (8261)	$210,000	$0	$0	$0	$0
112315 St Andrews Blvd Resurfacing	$0	$0	$70,000	$698,000	$0
112316 Toucan Trail Resurfacing	$60,000	$509,000	$0	$0	$0
112317 AIRPORT SEPTAGE REC'V STA.	$6,000,000	$0	$0	$0	$0
112318 Training Center	$3,750,000	$2,200,000	$0	$0	$0
112319 L. Hamilton Sr. Park Additional Parking Lot	$0	$50,000	$0	$0	$0
112320 Central Constitutional Annex Building and Renovation	$8,500,000	$0	$0	$0	$0
112321 Generator Replacements	$590,439	$0	$0	$0	$0
112322 Public Works Compound A/C Repair	$250,000	$0	$0	$0	$0
112323 DPW Compound Parking Lot Overlay	$100,000	$0	$0	$0	$0
112324 Administration Office Space Needs Expansion	$0	$0	$0	$0	$0
112325 Infield Infrastructure	$28,000,000	$0	$0	$0	$0
112326 Recreational Tower at Linda Pedersen Park	$750,000	$0	$0	$0	$0
112327 AS Renovation of Structures	$0	$605,250	$4,035,000	$0	$0
112328 Wastewater and Water Phase 1	$0	$0	$0	$0	$0
112329 Sheriff's Operations Center Expansion	$0	$11,500,000	$25,875,000	$25,875,000	$25,875,000
112330 Complex Upgrades Phase 1	$0	$17,300,000	$38,925,000	$38,925,000	$38,925,000
AMOUNT	**$189,610,469**	**$146,876,828**	**$184,815,258**	**$120,141,258**	**$192,284,000**



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

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Hernando County, Florida



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Glossary

Accrual Basis – The basis of accounting under which transactions are recognized when they occur and are significantly complete.

Ad Valorem Tax - A tax levied on the assessed value (net of any exemptions) of real or personal property. This is commonly referred to as "property tax."

Adjusted Final Millage - Under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, such changes are very slight and the adjusted millage rarely changes from the levy set by the taxing authority.

Adjusted Taxable Value – The value of the portion of a jurisdiction's taxable property for a new year, which represents only the increased value of property on the tax roll from the previous year, and excludes the assessed value of new construction.

Adopted Budget - The financial plan of revenues and expenditures for a fiscal year as approved by the Board of County Commissioners.

Aggregate – Constituting or a mounting to a whole; total.

Aggregate Millage Rate - The weighted sum of all property tax levies imposed by the governing body of a county. State law limits the aggregate rate for a county or municipality to $10 per $1,000 of assessed taxable value.

Amendment - A change to an adopted budget that realigns funds within a fund total.

Appropriation - A specific amount of funds authorized by the Board of County Commissioners to which financial obligations and expenditures may be made.

Article V – As used herein is Revision 7 of Article V of the Florida Constitution passed in 1998. The revision changed the way that State Courts and related programs are funded. Full implementation occurred in 2003. However, the legislature has passed bills both in 2004 and 2005 making adjustments to various court funding mechanisms.

Assessed Value - A value established by the County Property Appraiser for all real or personal property for use as a basis for levying property taxes.

Balance Forward – Amount of cash remaining in a particular fund brought into a new fiscal year.

Balanced Budget – A budget in which anticipated revenues to be collected in one fiscal year are equal to or greater than the total anticipated expenditures for any one fiscal year.

Base Budget – Ongoing expenditures for personnel, operating expenses, and replacement of supplies and equipment required to maintain service levels previously authorized by the Board of County Commissioners.

Basis of Budgeting – The basis of budgeting refers to the conversions for recognition of costs and revenue in budget development and in establishing and reporting appropriations that are the legal authority to spend or collect revenues.

Board of County Commissioners - The governing Body of Hernando County composed of five persons elected at large.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate as detailed in a bond ordinance. Bonds are typically used for long-term debt to pay for specific capital expenditures.

Budget – Comprehensive financial operating plan that allocates limited revenues among competing expenditure requirements for a given time period. The budget, once adopted, is the legal authorization to expend county funds during the the fiscal year. It may be amended during the fiscal year by the governing body and/or management in accordance with procedures, rules and regulations.

Recommended Budget: County Administrator's recommendation to the Board of County Commissioners.
Tentative Budget: Board's modification to the recommendation (basis for the first public hearing).
Adopted Budget: Board-approved budget adopted by resolution at the second and final public hearing.

Budget Accounts – Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formally integrating the budgetary and financial systems.

Budget Calendar - The schedule of key dates involved in the process of adopting and executing an annual budget.

Budget Document - The official written statement of the annual fiscal year financial plan for the county as presented by the County Administrator.

Budget Hearing - The public hearing conducted by the Board of County Commissioners to consider and adopt the annual budget.

Budget Message - A written statement presented by the County Administrator to explain principal budget issues and to provide policy recommendations to the Board of County Commissioners.

Capital Improvement Funds – Used to account for financial resources to be used for acquisition or construction of major capital facilities (other than those financed by proprietary or trust funds).

Capital Improvement Project - Physical assets, constructed or purchased, that has a minimum cost of $50,000, and a minimum useful life of ten (10) years.

Capital Improvement Programs (CIP) – Multi-year program for planning and financing public facilities improvements. The program is developed from departmental requests and is based on studies of financial resources available and consistency of proposed improvements with adopted Comprehensive Plan policies. The first year of the CIP will be adopted as an integral part of the annual budget. It includes land acquisitions, building improvements, transportation improvements, improvements, improvements to other public facilities, and equipment over $50,000, with a useful life of at least ten years.

Capital Outlay - Construction and Improvements - Major construction projects that increase the value of the county's fixed assets.

Capital Outlay - Equipment - Durable items more than $1,000 value which are non-consumable (e.g., vehicles, computers) but do not include capital items such as buildings.

Capital Project Funds – Used to account for financial resources to be used for acquisition or construction of major capital facilities (other than those financed by proprietary or trust funds).

Cash Basis – A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Certificates of Participation – A type of lease financing where the lessee makes debt service payments to the lessor in exchange for the asset being leased. However, the lessor sells certificates that represent a share of the lease payments to investors.

Commercial Paper – Short-term, unsecured promissory notes issued in either registered or bearer form, and usually backed by a line of credit with a bank. Maturities do not exceed 270 days and generally average 30-45 days.

Contingency Reserve - A budgetary reserve to provide for emergency or unanticipated expenditures during the fiscal year.

Contracted Services – Services rendered to the county by private firms, individuals or other county departments on a contract basis. Examples include consulting services and legal services.

County Administrator - The Chief Executive Officer of the county appointed by the Board of County Commissioners.

County Share - The difference between the total expenditures and the amount of revenues supplied by other sources, which is necessary to support the department or program.

Debt Service - The costs and payments associated with payment of general long-term debt of principal and interest resulting from the issuance of bonds or other financing.

Debt Service Funds – Used to account for accumulation of resources for, and payment of, general long-term debt principal and interest. Specific revenue sources are pledged to provide repayment of various bond issues.

Dedicated – Committed for a particular use or function.

Deficit - The excess of expenditures over revenues during a fiscal year.

Dependent Special District - A special district, organized to perform a single, or restricted number of governmental functions, whose budget is established by the governing body of the County to which it is dependent, i.e., Municipal Service Benefit Unit (MSBU), Municipal Service Taxing Unit (MSTU).

Depreciation - The periodic expiration of an asset's useful life.

Economic – Of, or relating to the production, development, and management of material wealth, as of a country or household.

Encumbrance - The commitment of appropriated funds to purchase an item or service.

Enhancement – An improvement to a programmatic service level.

Enterprise Fund - A governmental accounting fund in which the services provided is financed and operated similarly to those of a private business enterprise, i.e., through user charges such as Hernando County Utilities Department.

Expenditure - Decreases in financial resources for the procurement of assets or the cost of goods and/or services received.

Expenses – Charges incurred for operation, maintenance, interest and other charges.

Final Millage - The tax rate adopted in the final public budget hearing of a taxing authority.

Fiscal Year (FY) - The annual budget year for the county which runs from October 1 through September 30.

Fixed Assets - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than building, i.e., recreation facilities, parking lots, etc.; machinery and equipment with a life expectancy of one year or more.

Franchise Fees – User fees charged by the county for use of public rights of way by utility companies. The fee is typically a percentage of gross revenues of the utility company.

Full-time Equivalency (FTE) - The percentage of a full year's employment, e.g., one full years' employment is 1.0 FTE, ½ years' employment is 0.5 FTE.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - The excess of fund assets over liabilities, also called cash carried forward. These unspent funds are included as revenue in the following year's budget. A negative fund balance is sometimes referred to as a

Function – A major class or grouping of tasks directed toward a common goal, such as general government, public safety, physical environment, etc. For the purposes utilized in budgetary analysis, the State of Florida has established these categories of functions and financial reports must be grouped according to those established functions.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standard of and guidelines for financial accounting and reporting. They govern the form and content of an entity's basic financial statements. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time.

General Fund - The governmental accounting fund supported by ad valorem (property) taxes, service charges, and other general revenues to provide countywide operating services. This may be referred to as the Operating Fund.

Goal - A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.

Grant - A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specified purpose.

Gross Taxable Value – The total taxable value of real property, plus personal property for operating purposes, plus centrally assessed property for operational purposes for a single year.

Hazmat – The department established for the handling and cleanup of hazardous materials during emergency situations.

Homestead Exemption – Deduction from the total taxable assessed value of owner-occupied property. The current maximum exemption is $25,000. Taxpayers must request exemptions.

Impact Fees – Fees charged to a developer and/or owner/builder to offset, in whole or part, the cost of capital improvements to meet growth demands. Impact fees are assessed for county owned capital facilities for parks, fire-rescue, library, law enforcement, public buildings, schools and roads.

Indirect Costs - Costs associated with, but are not directly attributable to the providing of a product or service. These are usually costs incurred by administrative departments in the support of operating departments.

Interfund Transfers - Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. These represent a "double counting" of expenditures. Therefore, these amounts are deducted from the total county operating budget to calculate the "net" budget.

Intergovernmental Revenue - Revenue received from another government unit for a specific purpose, e.g. such as grant awards or sales tax distribution.

Internal Service Fund - A governmental accounting fund used to account for the financing of goods or services provided by one county department to another on a cost reimbursement basis.

Key Objectives - A broad statement of the purpose of a department and how it relates to other departments within the organizational structure. It establishes the purpose of the departmental organization and states the primary result to be accomplished.

Level of Service - Service that comprises actual output of a given program. The focus is on results as indicated by certain units of measure.

Levy - To impose taxes, special assessments, or service charges; or, another term used for millage rates.

Liability – Debt or other obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Line-Item Budget - A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, overtime, or rolling stock purchases.

Local Option Sales Tax – An infrastructure surtax to be levied by local governments as approved by referendum at a rate of ½ cent or 1 cent. Tax may be effective for up to fifteen years from the date of levy. Proceeds must be expended on fixed capital expenditures or fixed capital costs for construction, reconstruction, or improvement of public facilities that have a life expectancy of five or more years and land acquisition, land improvement, and related design and engineering costs.

Mandate - Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Mill, Millage - 1/1000 of one dollar; used in computing taxes by multiplying the rate times taxable value divided by 1,000. Example: a millage rate of 5.60: taxable value of $50,000 = ($50,000/1,000) x $5.60 = $280.00.

Mission Statement – Describes the overall broad purpose of an entity to which all efforts are directed. A mission statement describes general purposes and values, states the overall reason for existence in terms of results, and show direction.

Modified Accrual Basis of Accounting – A basis of accounting for governmental funds in which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred.

Municipal Services Benefit Unit (MSBU) - A specific benefit unit established by the Board of County Commissioners, via an adopted ordinance, which derives a specific benefit for which a levy or special assessment is imposed to defray part or all of the cost of providing that benefit.

Municipal Services Taxing Unit (MSTU) - A specific taxing unit established by the Board of County Commissioners, via an adopted ordinance, which derives an indirect benefit for which an ad valorem tax levy is imposed to defray part or all of the cost of providing that benefit.

Non-operating Expenditures – Costs of government services that are not directly attributable to a specific County program or operation. Examples include debt service obligations and contributions to community service organizations.

Non-operating Revenue – Income received by a government not directly attributable to providing a service. An example would be interest on investments.

Non-taxing Revenue – Revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for services, fines and forfeitures, and other miscellaneous revenue.

Object Category - An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into Personal Services, Operating Expenses, Debt Service, Capital Outlay, and Other categories for budgetary analysis and financial reporting purposes. The State of Florida Uniform Accounting System mandates certain object codes.

Objective - A defined method to accomplish an established goal; a unit of measurement for performance for the following budget cycle.

Operating Budget – Financial plan that presents proposed expenditures for the fiscal year and estimates of revenue to finance them.

Operating Expenses - The costs associated with the annual operation of a particular department or division. Operating expenditures vary between departments and/or divisions due to the variations in the requirements for each program area. Operating expenses can include expenditures for travel and per diem, office supplies, postage, advertising costs, insurance premiums, telephone bills, utility charges, and other costs associated with the day-to-day operation of the department or division.

Operating Revenue – Revenue directly related to a fund's primary service activities. They consist primarily of users charges for services.

Personnel Services - The costs associated with the salaries and benefits paid to county employees. Personal Services include regular salaries, overtime wages, Class C travel, FICA matching taxes, retirement contributions, life and health insurance, workers' compensation premiums, and unemployment charges.

Program Area - A specialized area of service within a divisional unit of government. For example, Pavement Management could be considered a program area within the Road Maintenance Division of the Public Works Department.

Property Appraiser - The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

Property Tax - A tax levied on the assessed value (net of any exemptions) of real or personal property.

Proposed Millage - The tax rate certified to the property appraiser by each taxing authority within a county. This proposed millage rate is placed on the proposed tax notice sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed without renotifying the property owners.

Proprietary Fund – Fund category that often emulates the private sector and focuses on the measurement of net income. User charges and fees fund expenditures.

Rebudgets – Funds budgeted for specific items or projects that were not completed during the prior budget year and budgeted again in the new fiscal year.

Reserves – A specified amount of funds set aside to meet future or unanticipated expenses. Expenditure of reserve funds requires approval of the Board of County Commissioners.

Revenue - Funds that a government receives as income. These receipts may include the payments, interest earnings, service charges, grants, and intergovernmental payments.

Revenue Bonds – Bonds usually sold for constructing or purchasing capital projects. Reliable revenue other than ad valorem taxes is pledged as the source for funding to pay bond principal and interest.

Revenue Estimates - A formal estimate of how much revenue will be earned from a specific revenue source for some future period, such as the next fiscal year.

Rolled Back or Roll Back Rate - A tax rate that will generate the same tax dollar revenue as in the current fiscal year based on the new assessed value exclusive of new construction.

Service Level – Services or products, which result from actual or anticipated output of a given program. Focus is on results, not measures of workload (for example, for the Sheriff's Office – the number of assaults investigated is a workload measure, while the number of assaults cases cleared is a service level).

Sinking Fund – An amount sometimes called a debt service fund, into which the issuer makes periodic deposits to assure the timely availability of sufficient monies for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments there from are determined by the terms of the bond contract.

Special Revenue Fund - A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Statute - A written law enacted by a duly organized and constituted legislative body.

Tax Base - The total property valuations on which each taxing authority levies its tax rates.

Tax Rate – Amount of tax stated in terms of a unit of the tax base. For example, 5.000 mills yield $5 per $1,000 of taxable value.

Taxes – Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. It does not include charges for services such as water and sewer service charges.

Tax Rate Limit – Maximum legal property tax rate at which a municipality may levy a tax. It may apply to or for a particular purpose, or for general purposes.

Tax Roll - The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

Tax Year - The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2005 calendar year would be used to compute the ad valorem taxes levied for the FY 2006 budget.

Taxable Valuation - The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the $25,000 exemption allowed if the owner uses the property as the principal residence. There are also exemptions for disability, government owned, nonprofit owned property and widow's exemption.

Tentative Millage - The tax rate adopted in the first public budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing, unless notifying property owners by mail of an increase.

Transfers – Amount of funds shifted from one fund to another for a specified purpose.

TRIM Notice - "Truth In Millage," a tentative tax notice sent to all property owners in August to provide information reflecting tentatively adopted millage rates.

Truth in Millage Law - Also called the TRIM bill. A 1980 law enacted by the Florida legislature, which changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

Trust and Agency Funds – Funds used to account for assets held by the county in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of funds still available for future needs.

Unfunded Mandate – Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional legislative, administrative, executive, or judicial action as a direct order or that is required as a condition of aid without an aligned funding source.

Unincorporated Area – Portion of the county not within the boundaries of any municipality.

User Fees - Fees charged for direct receipt of a public service.

Utility Tax – A tax levied by the county on consumption of various utilities such as electricity, telephone, gas, and water. The basic tax rate may be levied up to 10.0% of gross receipts or most utility services or commodities.

Voted Millage - Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.



Board of County Commissioners
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Acronyms

(ACOE): United States Army Corps of Engineers
(AED): Automatic External Defibrillator
(ALS): Advanced Life Support
(ARPA): American Rescue Plan Act of 2021
(ATV): All-Terrain Vehicle
(BOCC): Board of County Commissioners
(BLS): Basic Life Support
(AFR): Annual Financial Report
(CARES Act): Coronavirus Aid, Relief, and Economic Security Act
(CDBG): Community Development Block Grant
(CERT): Community Emergency Response Team
(CEU): Continuing Education Units
(CF): Carry Forward
(CFR): Code of Federal Regulations
(CGFO): Certified Government Finance Officer
(CHCFRD): Central Hernando County Fire and Rescue District
(CIAP): Coastal Impact Assistance Program
(CIE): Capital Improvements Element
(CIP): Capital Improvements Program
(COP): Certificates of Participation
(CPR): Cardiac Pulmonary Resuscitation
(CRA): Community Redevelopment Agency
(CST): Communications Services Tax
(DCF): Department of Children and Family Services
(DOD): Department of Defense
(DOR): Department of Revenue
(DOT): Department of Transportation
(DUI): Driving Under the Influence
(DWI): Driving While Intoxicated
(EMG): Emergency Management
(EMNET): Emergency Management Notification
(EMS): Emergency Medical Services
(EMT): Emergency Medical Technician
(EOC): Emergency Operations Center
(FAC): Florida Administrative Code
(FAC): Florida Association of Counties
(FDEP): Florida Department of Environmental Protection
(FGUA): Florida Governmental Utility Authority
(FL): Florida
(FTE): Full-time Equivalent
(FY): Fiscal Year
(FYN): Florida Yards and Neighborhoods Program
(GAAP): Generally Accepted Accounting Principles
(GIS): Geographic Information Systems
(GFOA): Governmental Finance Officers Association
(GPS): Global Positioning System
(HAZMAT): Hazardous Materials
(HBVFD): Hernando Beach Volunteer Fire Department
(HCFRD): Hernando County Fire and Rescue District
(HCRA): Health Care Responsibility Act
(HCSO): Hernando County Sheriff's Office
(HCUD): Hernando County Utilities Department
(HCWRAP): Hernando County Water Resource Assessment Project
(HIPAA): Health Insurance Portability and Accountability Act
(HMO): Health Maintenance Organization
(HVAC): Heating, Ventilation, Air Conditioning
(JJC): Juvenile Justice Center
(LAP): Local Agency Program
(LDH): Large Diameter Hose
(LOGT): Local Option Gas Tax
(LOS): Level of Service
(LRTP): Long Range Transportation Plan
(MPO): Metropolitan Planning Organization
(MSA): Metropolitan Statistical Area

(MSBU): Municipal Services Benefit Unit
(MSTU): Municipal Services Taxing Unit
(NOAA): National Oceanic and Atmospheric Administration
(NPDES): National Pollution Discharge Elimination System
(OMB): Office of Management and Budget
(PE): Professional Engineer
(R&R): Renewal and Replacement
(RCMP): Residential Construction Mitigation Program
(RMPC): Recycled Materials Processing Center
(RHI): Regional Health Institute
(SAR): Site Assessment Report
(SCBA): Self-Contained Breathing Apparatus
(SHIP): State Housing Initiatives Partnership
(SOP): Standard Operating Procedure
(SWFWMD): Southwest Florida Water Management District
(TDC): Tourist Development Council
(TDD): Telecommunication Devices for the Deaf
(TIP): Transportation Improvement Program
(TPA): Third Party Administrator
(TRIM): Truth in Millage
(UF): University of Florida
(UPWP): Unified Planning Work Program
(USDA): United States Department of Agriculture
(VA): Veterans Affairs
(VOCA): Victims of Crime Act
(WIC): Women, Infants and Children
(WMD): Weapons of Mass Destruction
(WRWSA): Withlacoochee Regional Water Supply Authority
(WTP): Water Treatment Plant
(WWTP): Wastewater Treatment Plant

Hernando County
FY 27 Tentative Budget
0011 General Fund Revenue

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
0011 - General Fund				
3110001 - TAXES-AD VALOREM	$100,611,347	$102,257,760	$108,804,481	6%
3315003 - FED GRT-CDBG EN AL 14.21	$182,350	$1,078,075	$1,137,103	5%
3152001 - LOCAL COMM SRVC TAX	$1,520,000	$1,520,000	$1,550,000	2%
3220004 - PERMITS-ZONING	$699,438	$1,016,269	$1,330,000	31%
3291002 - PERMITS-SEA WALLS & DOCKS	$5,000	$5,000	$0	-100%
3291005 - PERMITS-BANNERS/FLAGS	$1,000	$1,000	$0	-100%
3291008 - PERMITS-BILLBOARDS	$10,600	$20,900	$21,000	0%
3315001 - FED GRANT- CDBG AL 14.228	$750,000	$750,000	$718,609	-4%
3315004 - FED GRT-HOME AL 14.239	–	$392,306	$375,687	-4%
3312130 - FED GRT-H0359 HMGP 97.039	$25,000	$25,000	$25,000	0%
3314200 - FED GRT-FTA 5307 #20.507	$4,977,394	$6,852,655	$4,462,471	-35%
3314201 - FED GRT- FTA 5307 #20.507	$3,808,570	$273,322	$733,616	168%
3314210 - FED GRT- FTA 5311 #20.509	$895,138	$0	$0	–
3314213 - FED GRT-FTA 55339 #20.526	$1,146,405	$262,953	$124,590	-53%
3314215 - FED GRT- FTA 5307 #20.507	$526,418	$0	$0	–
3314248 - FED GRT-5307 FY18 X998	$507,588	$257,229	$0	-100%
3314249 - FED GRT-5307 FY19 Y037	$475,738	$356,213	$712,014	100%
3315089 - FED GRANT-CDBG NSP 3 PGM	$458,719	$502,552	$502,552	0%
3347001 - ST GRT-AL 40.038 COM DEV	$250,000	$0	$0	–
3349001 - STATE GRT-FDEP AL #37.098	$142,200	$0	$0	–
3342153 - ST GRT-72.003 NG 911 PGM	$532,479	$528,629	$528,629	0%

Hernando County
FY 27 Tentative Budget (Continued)
0011 General Fund Revenue

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
3341001 - ST GRT - DEO CSFA 40.043	$1,031,737	$0	$0	–
3342041 - ST GRANT-EMPA 31.063	$89,292	$0	$0	–
3342043 - ST GRANT-EMPA ENHANCEMENT	$0	$95,000	$95,000	0%
3344200 - ST GRT-FDOT SBG #55.010	$651,601	$656,512	$1,343,128	105%
3344202 - ST GRANT-SBG 2004 AM444	$237,415	$128,042	$0	-100%
3344209 - ST GRT-FDOT SBG #55.010	$381,214	$708,243	$145,677	-79%
3347030 - ST GRT- DOS CSFA 45.030	$0	$492,546	$0	-100%
3351210 - STATE REVENUE SHARING	$6,577,610	$7,114,154	$7,581,003	7%
3351300 - LICENSES-INSURANCE AGENTS	$60,000	$60,000	$70,000	17%
3351400 - LICENSES-MOBILE HOME	$48,960	$48,960	$55,000	12%
3351500 - LICENSES-ALCOHOLIC BEVRGE	$50,000	$50,000	$100,000	100%
3351600 - SLS USE DIST-PARI-MUTUAL	$230,000	$230,000	$230,000	0%
3351800 - LOC GOVT 1/2 CNT SALE TX	$13,302,476	$13,444,238	$14,454,126	8%
3413072 - ADMIN FEES-COST ALLOCAT'N	$7,335,469	$7,335,508	$8,647,832	18%
3413075 - ADMIN FEES-CRLO	$8,000	$10,000	$8,000	-20%
3415202 - FEES-HCSO CIVIL FS 30.231	$130,000	$130,000	$100,000	-23%
3418902 - FEES-IMPACT ADMIN/ZONING	$617,400	$197,019	$292,698	49%
3419034 - CHGS FOR SERV/INSPECTIONS	$110,000	$125,000	$125,000	0%
3419037 - CHGS FOR SERV/CSTDL/FCLTY	$128,283	$107,750	$104,000	-3%
3419080 - FEES-PLANNING	$380,000	$300,000	$390,000	30%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
3421001 - SCHOOL RESOURCE OFFICER	$2,653,132	$2,785,789	$3,251,628	17%
3421004 - EMERG DISPATCH SVC CHARGE	$595,999	$613,879	$1,127,479	84%
3421006 - CHG FOR SVC	$1,165,727	$936,350	$983,168	5%
3423020 - INCARCERATION CHG 960.293	$3,000	$3,000	$3,000	0%
3423021 - CIVIL RESTITUTION 960.293	$95,000	$95,000	$95,000	0%
3423022 - INMATE WORK SQUAD CHARGES	$85,821	$88,397	$91,049	3%
3425001 - FEES-MINING INSPECTIONS	$10,710	$21,420	$0	-100%
3439010 - FEES-PROPERTY MAINT	$35,000	$35,000	$32,000	-9%
3439011 - FEES-PN ASSESSMENTS	$66,000	$100,000	$85,000	-15%
3439045 - CHRGS FOR SVCS-WTR SYSTEM	$5,000	$0	$0	–
3439070 - FEE-FORECLOSURE PROP REG	$84,000	$94,000	$75,000	-20%
3443007 - CHRG FOR SVCS-FARES TT	$15,572	$16,351	$32,764	100%
3443001 - CHRG FOR SVCS-FARES	$84,297	$88,512	$115,278	30%
3443002 - CHRG FOR SVCS-FARES CC	$10,607	$11,137	$8,268	-26%
3443003 - CHRG-FAIRCARD CASH SALE	$8,626	$9,057	$0	-100%
3443006 - FEES-TRANSIT STOP ADVERT	$11,544	$12,121	$14,394	19%
3469001 - CHG for SVCS-Human SVCS	$187,790	$211,200	$164,000	-22%
3464001 - ANIMAL CONTROL SERVICES	$40,000	$0	$0	–
3464004 - ANIMAL SVC-1 YR LICENSE	$88,000	$0	$0	–

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
3464005 - ANIMAL SVC-3 YR LICENSE	$62,000	$0	$0	–
3464006 - ANIMAL SVC-OTH LIC/FEES	$8,000	$198,500	$183,500	-8%
3471001 - FEES-LIBRARY	$12,000	$12,000	$12,000	0%
3471002 - FEES-LIBRARY-COPIES	$18,000	$15,000	$15,000	0%
3472002 - FEES-PARKING	$606,566	$576,244	$576,244	0%
3472004 - FEES-RECREATION	$5,684	$5,684	$5,684	0%
3472007 - FEES-ADVERTSNG/SPONSORS	$19,015	$20,980	$12,980	-38%
3472008 - FEES-ADVERT BILLBOARDS	$10,000	$10,000	$0	-100%
3472011 - FEES-FIELD MAINTENANCE	$13,230	$13,230	$13,230	0%
3472012 - FEES-FIELD RESERVATIONS	$17,640	$17,640	$17,640	0%
3472013 - FEES-FIELD RESRV-TOURN	$980	$980	$1,000	2%
3472014 - FEES-LEAGUES	$22,540	$7,000	$7,000	0%
3472015 - SUMMER CAMP	$30,380	$30,380	$30,380	0%
3472022 - FEES-ALL PARK PASS ANNUAL	$70,000	$70,000	$70,000	0%
3474001 - FEES-SPECIAL EVENT	$15,680	$15,680	$15,680	0%
3482301 - ADL CRT COST-DV-938.08	$26,000	$25,000	$25,000	0%
3511010 - F&F-CIV PNLTY 847.0141(6)	$300	$300	$300	0%
3540001 - VIOLATIONS OF ORDINANCES	$2,000	$2,000	$500	-75%
3540020 - VIOL ORD-SP MSTR/CODE ENF	$232,400	$250,000	$150,000	-40%
3540025 - VIOL ORD-SP MSTR/ANML SVS	$33,000	$0	$0	–
3540030 - VIOL ORD-SP MSTR/SHERIFF	$45,000	$45,000	$45,000	0%
3590010 - RESTITUTION	$745	$33,745	$33,745	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
3611000 - INTEREST-OPERATING	$4,125	$4,000	$3,200	-20%
3611500 - INTEREST-INVESTMENTS	$1,500	$1,500	$1,500	0%
3620001 - RENTAL-BUILDINGS	$160,571	$108,515	$116,627	7%
3620003 - RENTAL-RECR BDG-TAXBL	$19,600	$23,000	$23,000	0%
3620014 - RENTAL-UTILITIES	$785	$0	$0	–
3620031 - LEASE-HOSPITAL	$300,000	$300,000	$300,000	0%
3620032 - LEASE-HOSPITAL-LIEU TAX	$392,602	$0	$0	–
3620050 - LEASE-LAND	$50,465	$2,539	$2,484	-2%
3620100 - CONCESSION PRCDS	$1,882	$1,882	$902	-52%
3620103 - CONCESSION PRCDS-FOOD SVC	$980	$980	$0	-100%
3669020 - DONATION-ANIMAL CONTROL	$3,000	$0	$0	–
3669030 - DONATION-LIBRARY	$50	$50	$50	0%
3669040 - DONATION-PARKS & REC	$0	$3,000	$3,000	0%
3669904 - PRT GRANT-DUKE ENERGY	$10,000	$10,000	$0	-100%
3699000 - MISCELLANEOUS REVENUE	$75,348	$85,595	$475,695	456%
3699001 - MISC REV-MISC CHARGES	$2,800	$5,600	$0	-100%
3699023 - MISC REV-LICENSE AGMT FEE	$300	$300	$300	0%
3699060 - MISC REV-NSP3 PGM INCOME	$238,418	$294,585	$294,585	0%
3699061 - MISC REV-NSP1 PGM INCOME	$219,081	$219,493	$219,493	0%
3699120 - MISC REV-RMB LEGAL FEES	$5,000	$10,700	$4,700	-56%
3699300 - MISC REV-REF PR YR EXP	$5,000	$5,745,913	$29,780	-99%
3811024 - TRANSFER/NINTH CT FUEL-RR	$1,663,679	$1,502,795	$1,508,805	0%

Hernando County
FY 27 Tentative Budget (Continued)
0011 General Fund Revenue

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
3811261 - TRANSFER/TDC	$56,000	$70,000	$56,000	-20%
3811271 - TRANSFER/SHIP	$50,000	$50,000	$50,000	0%
3811661 - TRANSFER/HCFR-FIRE	$121,808	$121,808	$73,500	-40%
3811691 - TRANSFER/HCFR- RESCUE	$72,500	$72,500	$73,500	1%
3814111 - TRANSFER/HCUD	–	$0	$3,463,389	–
3999078 - TRANSFER/GRANT MATCH	$1,400	$0	$0	–
3864005 - TRANSFER/SHERIFF	$303,000	$303,000	$303,000	0%
3866001 - EXCESS FEES-PROPERTY APPR	$60,000	$60,000	$60,000	0%
3867001 - EXCESS FEES-TAX COLLECTOR	$750,000	$750,000	$750,000	0%
3899090 - BALANCE FORWARD-CASH	$71,079,110	$74,301,787	$68,346,808	-8%
0011 - GENERAL FUND TOTAL	**$231,040,830**	**$237,852,953**	**$238,220,445**	**0%**
FUND REVENUES TOTAL	**$231,040,830**	**$237,852,953**	**$238,220,445**	**0%**
Department Expenses				
01201 - County Attorney's Office				
5101200 - SALARIES & WAGES-REGULAR	$723,958	$804,374	$984,690	22%
5101212 - SALARY-MARKET ADJUSTMENT	$10,245	$10,655	$10,974	3%
5101400 - SALARIES & WAGES-OVERTIME	$500	$500	$500	0%
5101501 - SPECIAL PAY-STIPENDS	$5,074	$5,278	$5,489	4%
5102100 - FICA TAXES-MATCHING	$53,590	$59,307	$72,761	23%
5102200 - RETIREMENT CONTRIBUTIONS	$149,006	$151,209	$177,720	18%
5102300 - LIFE & HEALTH INSURANCE	$116,124	$141,216	$185,202	31%
5102400 - WORKERS COMP PREMIUMS	$941	$805	$887	10%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5303101 - PROFESSIONAL SERVICES	$7,500	$6,000	$20,000	233%
5303401 - CONTRACTED SERVICES	$5,000	$5,000	$7,500	50%
5304001 - TRAVEL & PER DIEM	$1,250	$1,500	$1,800	20%
5304004 - TRAVEL & PER DIEM-CLASS C	$500	$500	$500	0%
5304205 - POSTAGE AND FREIGHT	$2,000	$1,200	$1,200	0%
5304401 - RENTAL/LEASE-EQUIPMENT	$4,500	$4,000	$4,000	0%
5304501 - INSURANCE & BONDS-PREMIUM	$250	$275	$275	0%
5304901 - ADVERTISING-LEGAL	$400	$300	$150	-50%
5304923 - FEES/COSTS-FILING FEES	$2,500	$2,500	$4,000	60%
5304950 - FEES/COSTS-LEGAL FEES	$4,000	$4,000	$4,000	0%
5304965 - FEES / COSTS-NEW HIRES	$1,000	$1,670	$2,180	31%
5304970 - FEES/COSTS-T.S. CAP RECV	$29,780	$35,230	$35,230	0%
5305101 - OFFICE SUPPLIES	$3,000	$2,500	$2,500	0%
5305221 - OPER SUPP-CMPTR SOFTWARE	$500	$1,000	$500	-50%
5305222 - OPER SUPP-CMPTR HARDWARE	$1,230	$750	$750	0%
5305264 - UNCAPITALIZED EQUIPMENT	$1,000	$1,000	$1,000	0%
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$150	$150	$150	0%
5305402 - DUES AND MEMBERSHIPS	$3,640	$3,100	$3,100	0%
5305420 - SUBSCRIPTIONS-ELECTRONIC	$22,500	$24,975	$24,000	-4%
5305506 - EDUC-TRAINING & TUITION	$2,000	$2,000	$2,000	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$12,800	$14,400	$16,000	11%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
01201 - COUNTY ATTORNEY'S OFFICE TOTAL	**$1,164,938**	**$1,285,394**	**$1,569,058**	**22%**
01051 - Board of Co Commissioners				
5101100 - SALARIES & WAGES-EXEC	$439,645	$455,620	$467,155	3%
5101200 - SALARIES & WAGES-REGULAR	$17,586	$18,225	$14,015	-23%
5101300 - SALARIES & WAGES-NON-PERM	–	$100,000	$0	-100%
5102100 - FICA TAXES-MATCHING	$34,978	$36,250	$36,810	2%
5102200 - RETIREMENT CONTRIBUTIONS	$293,131	$279,711	$284,035	2%
5102300 - LIFE & HEALTH INSURANCE	$112,733	$100,209	$114,910	15%
5102400 - WORKERS COMP PREMIUMS	$594	$474	$434	-8%
5303101 - PROFESSIONAL SERVICES	$302,500	$302,500	$102,500	-66%
5304101 - COMM SVC,DEVICES,ACCESSR	$5,790	$8,400	$21,630	158%
5303201 - ANNUAL AUDIT,ARBTGE,ACCTG	$190,860	$200,403	$220,945	10%
5303202 - ACCTG & AUDIT-ARBITRAGE	$11,000	$11,000	$11,000	0%
5303401 - CONTRACTED SERVICES	$397,934	$80,000	$142,605	78%
5304001 - TRAVEL & PER DIEM	$10,000	$10,000	$10,000	0%
5304004 - TRAVEL & PER DIEM-CLASS C	$160	$260	$250	-4%
5304205 - POSTAGE AND FREIGHT	$600	$800	$800	0%
5304405 - RENTAL/LEASE-BUILDINGS	$14,876	$14,876	$15,198	2%
5304501 - INSURANCE & BONDS-PREMIUM	$0	$0	$25,291	–

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304606 - REPAIR/MAINT-SOFTWARE	$500	$10,600	$95,500	801%
5304701 - PRINTING & BINDING	$1,015	$1,280	$1,330	4%
5304802 - PROM ACT-SPECIAL PROJECTS	$1,800	$2,000	$2,650	33%
5304901 - ADVERTISING-LEGAL	$2,840	$3,070	$250	-92%
5304923 - FEES/COSTS-FILING FEES	$6,000	$6,000	$6,000	0%
5304959 - FEES/COSTS-BANK CHARGES	$18,000	$18,000	$18,000	0%
5305101 - OFFICE SUPPLIES	$600	$1,800	$2,300	28%
5305110 - OFFICE SUPP-TRIM BILL NTC	$107,198	$108,600	$116,960	8%
5305201 - OPERATING SUPPLIES	$3,400	$6,400	$4,650	-27%
5305264 - UNCAPITALIZED EQUIPMENT	$1,700	$1,700	$1,700	0%
5305274 - UNCAP EQUIP-TECH	$18,050	$50,556	$18,050	-64%
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$500	$500	$0	-100%
5305402 - DUES AND MEMBERSHIPS	$24,000	$25,200	$24,900	-1%
5305420 - SUBSCRIPTIONS-ELECTRONIC	$16,820	$9,840	$9,700	-1%
5305506 - EDUC-TRAINING & TUITION	$7,625	$10,375	$8,625	-17%
5606201 - BLDGS-CONSTN AND/OR IMP	$1,921,077	$0	$0	–
5606801 - CAPITALIZED SOFTWARE	$3,500,000	$1,170,100	$819,258	-30%
5808101 - AID TO GOVT AGENCIES	$73,053	$86,000	$86,000	0%
5808110 - AID-HC SCHOOL BOARD	$0	$500,000	$0	-100%
5951210 - TRNSF-HLTH SELF INS(5121)	$8,000	$22,500	$8,000	-64%
01051 - BOARD OF CO COMMISSIONERS TOTAL	**$7,544,565**	**$3,653,249**	**$2,691,451**	**-26%**

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
01731 - Airport/Ind Park Transfer				
5304410 - RENTAL/LEASE-NAT'L GUARD	$66,580	$62,080	$62,080	0%
5304412 - RENTAL/LEASE-SHRIF HANGAR	$5,975	$6,272	$6,451	3%
01731 - AIRPORT/IND PARK TRANSFER TOTAL	**$72,555**	**$68,352**	**$68,531**	**0%**
03481 - Contrib-Comp Planning				
5808213 - AID-REGIONAL PLANNG COUNC	$64,000	$64,000	$72,854	14%
03481 - CONTRIB-COMP PLANNING TOTAL	**$64,000**	**$64,000**	**$72,854**	**14%**
03501 - Cont-Cons & Resource Mgt				
5808107 - AID-FL DIVISION OF FOREST	$12,778	$12,778	$25,555	100%
03501 - CONT-CONS & RESOURCE MGT TOTAL	**$12,778**	**$12,778**	**$25,555**	**100%**
05901 - Debt Service/Transfers				
5707117 - PRINCIPAL-LOC	$0	$0	$2,938,548	–
5707217 - INTEREST-LOC	$0	$9,843	$0	-100%
5920830 - TRNSF-NON-ADVAL REV S2022	$1,203,763	$1,203,763	$1,203,763	0%
5911710 - TRNSF-LOCAL MOSQ CTRL	$799,558	$906,785	$1,058,238	17%
5912780 - TRNSF-KASS CIR CRA(1278)	$118,940	$0	$0	–
5914820 - TRNSF-CRT RLTD TECH(1482)	$524,087	$524,087	$524,087	0%
5920810 - TRNSF-BANK LOAN '12(2081)	$1,230,131	$1,225,583	$1,218,539	-1%
5999078 - TRNSF-GRANT MATCH	$1,400	$0	$0	–
05901 - DEBT SERVICE/TRANSFERS TOTAL	**$3,877,879**	**$3,870,061**	**$6,943,175**	**79%**

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
05981 - Contingencies Reserve				
5909910 - BUDGET RES FOR CONTINGNCY	$910,986	$886,887	$930,035	5%
5909935 - BUDGET RES-EMERGENCY	$6,376,901	$6,208,203	$6,510,244	5%
5909981 - BUDGET RES-STABILIZATION	$6,376,901	$6,208,203	$6,510,245	5%
5909999 - BUDG RES/CASH FORWARD	$25,391,373	$25,262,616	$21,390,769	-15%
05981 - CONTINGENCIES RESERVE TOTAL	**$39,056,161**	**$38,565,909**	**$35,341,293**	**-8%**
01951 - Clerk of Circuit Court				
5909183 - FEES & COST-CLERK	$12,435,042	$13,952,767	$15,747,292	13%
01951 - CLERK OF CIRCUIT COURT TOTAL	**$12,435,042**	**$13,952,767**	**$15,747,292**	**13%**
01901 - Property Appraiser				
5909181 - FEES & COST-PROP APPRAISR	$3,495,315	$4,162,246	$4,516,773	9%
5909190 - FEES & COST-PR APP-ADDRSS	$162,826	$170,268	$0	-100%
01901 - PROPERTY APPRAISER TOTAL	**$3,658,141**	**$4,332,514**	**$4,516,773**	**4%**
01981 - Supervisor of Elections				
5909189 - FEES & COST-SUP OF ELECT	$2,774,309	$3,310,201	$2,906,480	-12%
01981 - SUPERVISOR OF ELECTIONS TOTAL	**$2,774,309**	**$3,310,201**	**$2,906,480**	**-12%**
01921 - Tax Collector				
5304205 - POSTAGE AND FREIGHT	$18,500	$19,000	$38,000	100%
5304936 - FEES/COSTS-TC COMMISSN	$4,250,000	$4,250,000	$4,333,000	2%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
01921 - TAX COLLECTOR TOTAL	**$4,268,500**	**$4,269,000**	**$4,371,000**	**2%**
01421 - Animal Services	$2,213,630	$513,500	$203,895	-60%
01461 - Aquatic Services	$1,242,895	$0	$0	–
04801 - Cooperative Extension Svc				
5304101 - COMM SVC,DEVICES,ACCESSR	–	–	$1,728	–
5304134 - COMM SRV-INTERNET	$2,200	$2,200	$2,200	0%
5303401 - CONTRACTED SERVICES	$541,750	$575,570	$616,700	7%
5304001 - TRAVEL & PER DIEM	$1,000	$1,000	$1,000	0%
5304205 - POSTAGE AND FREIGHT	$150	$150	$150	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$10,500	$11,000	$11,500	5%
5304401 - RENTAL/LEASE-EQUIPMENT	$3,500	$3,500	$3,500	0%
5304403 - RENTAL/LEASE-LAND	$8,200	$8,856	$9,013	2%
5304501 - INSURANCE & BONDS-PREMIUM	$1,530	$1,695	$1,583	-7%
5304602 - REPAIR/MAINT-VEHICLES	–	–	$200	–
5304953 - FEES/COSTS-FLT GPS TRCKNG	$420	$420	$528	26%
5304955 - FEES/COSTS-FLT CAP RECV	$6,000	$6,000	$5,983	0%
5304956 - FEES/COSTS-FLT FCLTY AL	–	–	$90	–
5304957 - FEES/COSTS-FLEET/ADMIN	$558	$888	$658	-26%
5305101 - OFFICE SUPPLIES	$1,200	$1,200	$1,200	0%
5305201 - OPERATING SUPPLIES	$1,200	$1,200	$1,200	0%
5305202 - GAS, OIL & LUBRICANTS	$3,000	$3,000	$4,000	33%
5305222 - OPER SUPP-CMPTR HARDWARE	$2,661	$0	$0	–

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305264 - UNCAPITALIZED EQUIPMENT	–	–	$640	–
5305402 - DUES AND MEMBERSHIPS	$550	$575	$755	31%
04801 - COOPERATIVE EXTENSION SVC TOTAL	**$584,419**	**$617,254**	**$662,628**	**7%**
04601 - Library Services				
5101200 - SALARIES & WAGES-REGULAR	$1,696,107	$1,803,787	$1,540,882	-15%
5101212 - SALARY-MARKET ADJUSTMENT	$10,888	$6,997	$7,207	3%
5101400 - SALARIES & WAGES-OVERTIME	$3,320	$12,000	$10,000	-17%
5102100 - FICA TAXES-MATCHING	$129,752	$137,990	$117,878	-15%
5102200 - RETIREMENT CONTRIBUTIONS	$272,752	$263,521	$219,874	-17%
5102300 - LIFE & HEALTH INSURANCE	$538,820	$492,523	$478,632	-3%
5102400 - WORKERS COMP PREMIUMS	$3,516	$3,164	$2,604	-18%
5304101 - COMM SVC,DEVICES,ACCESSR	$15,000	$15,000	$14,200	-5%
5303401 - CONTRACTED SERVICES	$46,220	$6,220	$9,720	56%
5304001 - TRAVEL & PER DIEM	$9,650	$9,650	$6,000	-38%
5304004 - TRAVEL & PER DIEM-CLASS C	$330	$330	$330	0%
5304205 - POSTAGE AND FREIGHT	$400	$400	$100	-75%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$102,850	$105,820	$107,820	2%
5304401 - RENTAL/LEASE-EQUIPMENT	$0	$25,000	$26,000	4%
5304501 - INSURANCE & BONDS-PREMIUM	$189,770	$254,475	$248,948	-2%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304601 - REPAIR/MAINT-BLDG & GRD	$15,200	$16,300	$21,800	34%
5304602 - REPAIR/MAINT-VEHICLES	$13,701	$16,001	$10,000	-37%
5304603 - REPAIR/MAINT-EQUIPMENT	$500	$500	$2,500	400%
5304606 - REPAIR/MAINT-SOFTWARE	$88,500	$56,740	$114,810	102%
5304901 - ADVERTISING-LEGAL	$180	$180	$180	0%
5304902 - ADVERTISING-OTHER	$300	$300	$0	-100%
5304931 - OPER EXP-SPEC LIBRARY PGM	$19,150	$36,300	$38,400	6%
5304933 - FEES/COSTS-CST ALLO PLN	$289,945	$289,945	$0	-100%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$2,100	$2,100	$2,700	29%
5304955 - FEES/COSTS-FLT CAP RECV	$11,408	$18,429	$19,116	4%
5304956 - FEES/COSTS-FLT FCLTY AL	$500	$550	$550	0%
5304957 - FEES/COSTS-FLEET/ADMIN	$1,116	$1,850	$2,030	10%
5304959 - FEES/COSTS-BANK CHARGES	$3,000	$1,000	$1,000	0%
5304965 - FEES / COSTS-NEW HIRES	$2,688	$3,080	$3,080	0%
5305101 - OFFICE SUPPLIES	$6,000	$6,500	$8,000	23%
5305201 - OPERATING SUPPLIES	$1,870	$10,570	$16,490	56%
5305202 - GAS, OIL & LUBRICANTS	$8,500	$8,500	$8,500	0%
5305222 - OPER SUPP-CMPTR HARDWARE	–	$20,000	$10,000	-50%
5305264 - UNCAPITALIZED EQUIPMENT	$33,800	$18,030	$20,000	11%
5305274 - UNCAP EQUIP-TECH	$0	$115,230	$76,800	-33%
5305402 - DUES AND MEMBERSHIPS	$1,850	$1,850	$1,980	7%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305506 - EDUC-TRAINING & TUITION	$6,029	$6,029	$6,029	0%
5305510 - EDUC-TUITION REIMBURSEMNT	$35,200	$35,200	$12,000	-66%
5606301 - IMPROV (GRTR THAN 10,000)	$196,000	$60,000	-$187,463	-412%
5951210 - TRNSF-HLTH SELF INS(5121)	$54,576	$56,176	$46,576	-17%
04601 - LIBRARY SERVICES TOTAL	**$3,811,488**	**$3,918,237**	**$3,025,273**	**-23%**
01463 - Natural Resources				
5101200 - SALARIES & WAGES-REGULAR	–	$450,746	$466,940	4%
5101212 - SALARY-MARKET ADJUSTMENT	–	$2,863	$2,980	4%
5101400 - SALARIES & WAGES-OVERTIME	–	$5,000	$5,000	0%
5101501 - SPECIAL PAY-STIPENDS	–	$930	$930	0%
5102100 - FICA TAXES-MATCHING	–	$34,483	$35,721	4%
5102200 - RETIREMENT CONTRIBUTIONS	–	$69,385	$71,842	4%
5102300 - LIFE & HEALTH INSURANCE	–	$158,188	$181,645	15%
5102400 - WORKERS COMP PREMIUMS	–	$8,709	$7,576	-13%
5303101 - PROFESSIONAL SERVICES	–	$100,000	$200,000	100%
5304101 - COMM SVC,DEVICES,ACCESSR	–	$5,880	$6,912	18%
5303401 - CONTRACTED SERVICES	–	$380,700	$300,700	-21%
5303410 - CONTR SRV-JANITORIAL/PEST	–	$420	$0	-100%
5304001 - TRAVEL & PER DIEM	–	$1,000	$0	-100%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304004 - TRAVEL & PER DIEM-CLASS C	–	$400	$400	0%
5304205 - POSTAGE AND FREIGHT	–	$250	$250	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	–	$3,700	$3,350	-9%
5304304 - UTILITY SRV-TRASH REMOVAL	–	$5,000	$5,000	0%
5304401 - RENTAL/LEASE-EQUIPMENT	–	$10,000	$5,000	-50%
5304501 - INSURANCE & BONDS-PREMIUM	–	$19,341	$20,651	7%
5304601 - REPAIR/MAINT-BLDG & GRD	–	$85,000	$45,000	-47%
5304602 - REPAIR/MAINT-VEHICLES	–	$79,000	$75,000	-5%
5304603 - REPAIR/MAINT-EQUIPMENT	–	$25,000	$35,000	40%
5304606 - REPAIR/MAINT-SOFTWARE	–	$200	$0	-100%
5304701 - PRINTING & BINDING	–	$3,000	$2,000	-33%
5304801 - PROMOTIONAL ACTIVITIES	–	$4,000	$5,000	25%
5304901 - ADVERTISING-LEGAL	–	$250	$250	0%
5304923 - FEES/COSTS-FILING FEES	–	$225	$225	0%
5304924 - FEES/COSTS-PERMIT APPLN	–	$544	$700	29%
5304953 - FEES/COSTS-FLT GPS TRCKNG	–	$7,416	$9,732	31%
5304955 - FEES/COSTS-FLT CAP RECV	–	$131,989	$83,883	-36%
5304956 - FEES/COSTS-FLT FCLTY AL	–	$1,900	$1,900	0%
5304957 - FEES/COSTS-FLEET/ADMIN	–	$16,890	$13,808	-18%
5304965 - FEES / COSTS-NEW HIRES	–	$1,760	$880	-50%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305101 - OFFICE SUPPLIES	–	$2,000	$2,000	0%
5305201 - OPERATING SUPPLIES	–	$30,000	$35,000	17%
5305202 - GAS, OIL & LUBRICANTS	–	$18,150	$17,725	-2%
5305205 - CLOTHING & UNIFORM APPRL	–	$3,500	$5,000	43%
5305206 - TOOLS & SMALL IMPLEMENTS	–	$20,000	$15,000	-25%
5305207 - SAFETY GEAR AND SUPPLIES	–	$5,500	$5,500	0%
5305222 - OPER SUPP-CMPTR HARDWARE	–	$7,400	$0	-100%
5305235 - OPER SUPP-NAVIGATION AIDS	–	$25,000	$25,000	0%
5305264 - UNCAPITALIZED EQUIPMENT	–	$3,000	$10,000	233%
5305302 - MATERIALS-LIMEROCK	–	$3,000	$5,000	67%
5305310 - MATERIALS-SIGNS	–	$5,000	$5,000	0%
5305402 - DUES AND MEMBERSHIPS	–	$150	$0	-100%
5305506 - EDUC-TRAINING & TUITION	–	$6,100	$7,300	20%
5606301 - IMPROV (GRTR THAN 10,000)	–	$325,000	$675,000	108%
5951210 - TRNSF-HLTH SELF INS(5121)	–	$13,152	$13,152	0%
01463 - NATURAL RESOURCES TOTAL	**–**	**$2,081,121**	**$2,408,952**	**16%**
01703 - Chinsegut Hill Facilities				
5303101 - PROFESSIONAL SERVICES	$10,000	$5,000	$10,000	100%
5304101 - COMM SVC,DEVICES,ACCESSR	$2,520	$2,520	$2,640	5%
5303401 - CONTRACTED SERVICES	$6,359	$6,283	$6,001	-4%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5303410 - CONTR SRV-JANITORIAL/PEST	$2,739	$991	$991	0%
5303413 - CONTR SRV-MOWING	$15,950	$15,950	$15,950	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$15,000	$15,000	$15,000	0%
5304304 - UTILITY SRV-TRASH REMOVAL	$1,318	$1,516	$1,090	-28%
5304501 - INSURANCE & BONDS-PREMIUM	$56,000	$56,000	$56,000	0%
5304601 - REPAIR/MAINT-BLDG & GRD	$245,150	$103,808	$161,781	56%
5304805 - PROMO-WEBSITE&RELATED EXP	$1,068	$0	$0	–
5304922 - FEES/COSTS-OTHER	$300	$300	$300	0%
5304924 - FEES/COSTS-PERMIT APPLN	$50	$50	$50	0%
5606201 - BLDGS-CONSTN AND/OR IMP	$179,757	$0	$0	–
5606301 - IMPROV (GRTR THAN 10,000)	$85,000	$0	$0	–
01703 - CHINSEGUT HILL FACILITIES TOTAL	**$621,211**	**$207,418**	**$269,803**	**30%**
04441 - Parks & Recreation				
5101200 - SALARIES & WAGES-REGULAR	$1,763,758	$1,902,597	$2,094,752	10%
5101212 - SALARY-MARKET ADJUSTMENT	$22,859	$21,645	$25,093	16%
5101220 - SALARIES & WAGES-ON CALL	$10,700	$10,700	$10,700	0%
5101400 - SALARIES & WAGES-OVERTIME	$23,000	$23,000	$23,000	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5101501 - SPECIAL PAY-STIPENDS	$4,030	$3,565	$3,875	9%
5102100 - FICA TAXES-MATCHING	$134,927	$145,549	$160,249	10%
5102200 - RETIREMENT CONTRIBUTIONS	$305,577	$291,936	$319,699	10%
5102300 - LIFE & HEALTH INSURANCE	$673,889	$685,866	$825,151	20%
5102400 - WORKERS COMP PREMIUMS	$44,411	$42,398	$36,866	-13%
5303101 - PROFESSIONAL SERVICES	$150,000	$149,999	$0	-100%
5304101 - COMM SVC,DEVICES,ACCESSR	$37,080	$34,800	$36,720	6%
5304134 - COMM SRV-INTERNET	$4,000	$4,000	$2,800	-30%
5303401 - CONTRACTED SERVICES	$111,700	$260,500	$285,500	10%
5303410 - CONTR SRV-JANITORIAL/PEST	$845	$975	$1,060	9%
5303413 - CONTR SRV-MOWING	$135,098	$140,550	$172,769	23%
5303436 - CONTR SRV-TEMP LABOR	$38,400	$38,400	$38,400	0%
5304001 - TRAVEL & PER DIEM	$4,000	$4,000	$4,000	0%
5304004 - TRAVEL & PER DIEM-CLASS C	$250	$250	$250	0%
5304205 - POSTAGE AND FREIGHT	$2,000	$500	$200	-60%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$215,250	$275,000	$275,000	0%
5304303 - UTILITY SRV-WTR,SWR,LPGAS	$300	$300	$300	0%
5304304 - UTILITY SRV-TRASH REMOVAL	$70,029	$38,621	$30,000	-22%
5304401 - RENTAL/LEASE-EQUIPMENT	$6,540	$14,540	$26,540	83%
5304403 - RENTAL/LEASE-LAND	$14,200	$18,900	$20,000	6%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304405 - RENTAL/LEASE-BUILDINGS	$2,000	$2,000	$8,144	307%
5304501 - INSURANCE & BONDS-PREMIUM	$241,310	$286,821	$335,366	17%
5304601 - REPAIR/MAINT-BLDG & GRD	$542,950	$729,200	$597,200	-18%
5304602 - REPAIR/MAINT-VEHICLES	$125,000	$208,550	$200,000	-4%
5304603 - REPAIR/MAINT-EQUIPMENT	$20,000	$20,000	$15,000	-25%
5304606 - REPAIR/MAINT-SOFTWARE	$27,800	$18,700	$16,317	-13%
5304701 - PRINTING & BINDING	$7,500	$7,500	$7,500	0%
5304802 - PROM ACT-SPECIAL PROJECTS	–	$1,000	$500	-50%
5304902 - ADVERTISING-OTHER	$7,499	$8,000	$500	-94%
5304915 - OPER EXP-GEN'L RECREATION	$67,000	$80,000	$81,500	2%
5304924 - FEES/COSTS-PERMIT APPLN	$1,720	$1,720	$2,080	21%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$20,640	$21,770	$23,748	9%
5304955 - FEES/COSTS-FLT CAP RECV	$474,814	$580,406	$625,591	8%
5304956 - FEES/COSTS-FLT FCLTY AL	$9,000	$9,290	$10,700	15%
5304957 - FEES/COSTS-FLEET/ADMIN	$51,583	$94,607	$99,262	5%
5304959 - FEES/COSTS-BANK CHARGES	$10,000	$10,000	$0	-100%
5304965 - FEES / COSTS-NEW HIRES	$2,688	$3,960	$2,640	-33%
5305101 - OFFICE SUPPLIES	$6,200	$7,400	$7,400	0%
5305201 - OPERATING SUPPLIES	$58,000	$58,125	$62,125	7%
5305202 - GAS, OIL & LUBRICANTS	$138,000	$138,000	$130,700	-5%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305205 - CLOTHING & UNIFORM APPRL	$15,950	$18,550	$19,470	5%
5305206 - TOOLS & SMALL IMPLEMENTS	$10,000	$12,000	$12,000	0%
5305207 - SAFETY GEAR AND SUPPLIES	$2,000	$2,500	$2,500	0%
5305216 - INSECTICIDES & PESTICIDES	$65,000	$65,000	$75,000	15%
5305221 - OPER SUPP-CMPTR SOFTWARE	$1,000	$1,000	$1,000	0%
5305222 - OPER SUPP-CMPTR HARDWARE	$3,300	$34,600	$4,810	-86%
5305264 - UNCAPITALIZED EQUIPMENT	$19,050	$87,360	$28,913	-67%
5305310 - MATERIALS-SIGNS	$25,000	$30,000	$30,000	0%
5305402 - DUES AND MEMBERSHIPS	$75	$75	$75	0%
5305506 - EDUC-TRAINING & TUITION	$3,400	$10,000	$9,000	-10%
5606301 - IMPROV (GRTR THAN 10,000)	$605,000	$943,380	$99,997	-89%
5606401 - EQUIPMENT $5,000 OR MORE	$6,500	$6,500	$0	-100%
5951210 - TRNSF-HLTH SELF INS(5121)	$61,856	$65,056	$69,856	7%
04441 - PARKS & RECREATION TOTAL	**$6,404,678**	**$7,671,661**	**$6,971,818**	**-9%**
01231 - Sensitive Lands	$878,183	$0	$0	–
01801 - Veteran's Services				
5101200 - SALARIES & WAGES-REGULAR	$160,941	$165,556	$170,529	3%
5101212 - SALARY-MARKET ADJUSTMENT	$4,222	$4,322	$4,452	3%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5101400 - SALARIES & WAGES-OVERTIME	$500	$0	$0	–
5102100 - FICA TAXES-MATCHING	$12,312	$12,666	$13,046	3%
5102200 - RETIREMENT CONTRIBUTIONS	$22,344	$23,565	$24,273	3%
5102300 - LIFE & HEALTH INSURANCE	$72,502	$37,087	$42,536	15%
5102400 - WORKERS COMP PREMIUMS	$209	$166	$154	-7%
5304101 - COMM SVC,DEVICES,ACCESSR	$1,440	$1,440	$2,700	88%
5304001 - TRAVEL & PER DIEM	$2,300	$2,300	$3,750	63%
5304205 - POSTAGE AND FREIGHT	$150	$150	$200	33%
5304401 - RENTAL/LEASE-EQUIPMENT	$1,539	$2,300	$2,500	9%
5304405 - RENTAL/LEASE-BUILDINGS	$6,200	$6,600	$6,800	3%
5304801 - PROMOTIONAL ACTIVITIES	$3,000	$7,000	$10,000	43%
5305101 - OFFICE SUPPLIES	$1,175	$800	$2,000	150%
5305205 - CLOTHING & UNIFORM APPRL	$400	$400	$600	50%
5305221 - OPER SUPP-CMPTR SOFTWARE	$1,500	$1,000	$1,800	80%
5305222 - OPER SUPP-CMPTR HARDWARE	$0	$0	$3,300	–
5305402 - DUES AND MEMBERSHIPS	$150	$150	$225	50%
5305506 - EDUC-TRAINING & TUITION	$750	$700	$1,150	64%
5951210 - TRNSF-HLTH SELF INS(5121)	$4,816	$4,816	$4,816	0%
01801 - VETERAN'S SERVICES TOTAL	**$296,450**	**$271,018**	**$294,831**	**9%**
01101 - County Administration				

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5101200 - SALARIES & WAGES-REGULAR	$613,084	$644,838	$660,577	2%
5101212 - SALARY-MARKET ADJUSTMENT	$19,630	$20,723	$21,277	3%
5101501 - SPECIAL PAY-STIPENDS	$17,630	$17,501	$17,501	0%
5102100 - FICA TAXES-MATCHING	$40,904	$42,892	$44,052	3%
5102200 - RETIREMENT CONTRIBUTIONS	$163,222	$146,380	$148,744	2%
5102300 - LIFE & HEALTH INSURANCE	$107,989	$84,925	$89,895	6%
5102400 - WORKERS COMP PREMIUMS	$812	$657	$605	-8%
5303101 - PROFESSIONAL SERVICES	$81,328	$70,000	$70,000	0%
5304101 - COMM SVC,DEVICES,ACCESSR	$3,380	$3,860	$5,328	38%
5303401 - CONTRACTED SERVICES	$16,320	$16,320	$16,320	0%
5304001 - TRAVEL & PER DIEM	$10,500	$10,000	$16,000	60%
5304004 - TRAVEL & PER DIEM-CLASS C	$6,000	$4,500	$6,100	36%
5304205 - POSTAGE AND FREIGHT	$300	$300	$300	0%
5304401 - RENTAL/LEASE-EQUIPMENT	$2,474	$5,474	$6,082	11%
5304501 - INSURANCE & BONDS-PREMIUM	$3,373	$1,405	$1,405	0%
5304602 - REPAIR/MAINT-VEHICLES	$1,750	$1,610	$1,610	0%
5304606 - REPAIR/MAINT-SOFTWARE	–	$12,000	$22,000	83%
5304701 - PRINTING & BINDING	$418	$424	$1,460	244%
5304922 - FEES/COSTS-OTHER	$24,000	$24,000	$24,000	0%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$680	$1,002	$1,002	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304955 - FEES/COSTS-FLT CAP RECV	$7,270	$4,700	$4,700	0%
5304956 - FEES/COSTS-FLT FCLTY AL	$125	$125	$125	0%
5304957 - FEES/COSTS-FLEET/ADMIN	$770	$888	$756	-15%
5304965 - FEES / COSTS-NEW HIRES	$650	$650	$880	35%
5305101 - OFFICE SUPPLIES	$3,853	$4,064	$4,064	0%
5305201 - OPERATING SUPPLIES	$10,105	$6,711	$6,461	-4%
5305202 - GAS, OIL & LUBRICANTS	$1,800	$4,800	$800	-83%
5305221 - OPER SUPP-CMPTR SOFTWARE	$1,878	$8,976	$2,327	-74%
5305264 - UNCAPITALIZED EQUIPMENT	$1,600	$1,600	$1,200	-25%
5305274 - UNCAP EQUIP-TECH	$36,560	$36,560	$0	-100%
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$600	$600	$600	0%
5305402 - DUES AND MEMBERSHIPS	$8,392	$9,267	$7,867	-15%
5305506 - EDUC-TRAINING & TUITION	$6,200	$8,200	$15,350	87%
5951210 - TRNSF-HLTH SELF INS(5121)	$8,480	$8,480	$8,480	0%
01101 - COUNTY ADMINISTRATION TOTAL	**$1,202,077**	**$1,204,432**	**$1,207,868**	**0%**
01251 - Human Resources				
5101200 - SALARIES & WAGES-REGULAR	$274,600	$290,322	$311,581	7%
5101212 - SALARY-MARKET ADJUSTMENT	$2,132	$711	$1,181	66%
5102100 - FICA TAXES-MATCHING	$21,007	$22,210	$23,836	7%
5102200 - RETIREMENT CONTRIBUTIONS	$65,209	$55,945	$60,329	8%
5102300 - LIFE & HEALTH INSURANCE	$78,758	$67,056	$82,430	23%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5102400 - WORKERS COMP PREMIUMS	$357	$291	$281	-3%
5303101 - PROFESSIONAL SERVICES	$43,300	$45,800	$45,800	0%
5304101 - COMM SVC,DEVICES,ACCESSR	$4,020	$17,200	$8,000	-53%
5303401 - CONTRACTED SERVICES	$40,000	$40,000	$40,000	0%
5303466 - CONTR SRV-PRE/EMP SCRN'G	$1,500	$1,500	$4,500	200%
5304004 - TRAVEL & PER DIEM-CLASS C	$4,000	$4,000	$7,500	88%
5304205 - POSTAGE AND FREIGHT	$500	$500	$500	0%
5304401 - RENTAL/LEASE-EQUIPMENT	$974	$975	$1,582	62%
5304404 - RENTAL/LEASE-FLEET VEHICL	$100	$0	$8,000	–
5304606 - REPAIR/MAINT-SOFTWARE	$101,429	$105,000	$105,000	0%
5304701 - PRINTING & BINDING	$500	$1,000	$1,000	0%
5304901 - ADVERTISING-LEGAL	$400	$500	$100	-80%
5304965 - FEES / COSTS-NEW HIRES	$688	$700	$700	0%
5305101 - OFFICE SUPPLIES	$1,000	$1,000	$1,000	0%
5305201 - OPERATING SUPPLIES	$1,750	$1,750	$1,750	0%
5305205 - CLOTHING & UNIFORM APPRL	$500	$1,000	$1,000	0%
5305221 - OPER SUPP-CMPTR SOFTWARE	$2,000	$2,000	$2,250	13%
5305229 - OPER SUPP-EMPLYE AWRD/REC	$25,000	$25,000	$25,000	0%
5305264 - UNCAPITALIZED EQUIPMENT	$1,500	$14,700	$1,500	-90%
5305274 - UNCAP EQUIP-TECH	$14,050	$15,050	$0	-100%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$500	$1,000	$1,000	0%
5305402 - DUES AND MEMBERSHIPS	$2,975	$3,000	$3,000	0%
5305506 - EDUC-TRAINING & TUITION	$20,000	$19,500	$25,000	28%
5305510 - EDUC-TUITION REIMBURSEMNT	$6,000	$6,000	$1,000	-83%
5951210 - TRNSF-HLTH SELF INS(5121)	$6,000	$6,000	$6,320	5%
01251 - HUMAN RESOURCES TOTAL	**$720,749**	**$749,710**	**$771,140**	**3%**
01371 - Insurance Costs				
5304501 - INSURANCE & BONDS-PREMIUM	$2,028,520	$2,854,444	$1,098,236	-62%
01371 - INSURANCE COSTS TOTAL	**$2,028,520**	**$2,854,444**	**$1,098,236**	**-62%**
03521 - Contrib-Health	$200	$0	$0	–
01151 - Office of Mgmt and Budget				
5101200 - SALARIES & WAGES-REGULAR	$350,940	$423,048	$347,879	-18%
5101212 - SALARY-MARKET ADJUSTMENT	$5,141	$7,032	$2,218	-68%
5102100 - FICA TAXES-MATCHING	$26,847	$32,364	$26,613	-18%
5102200 - RETIREMENT CONTRIBUTIONS	$74,604	$83,809	$72,954	-13%
5102300 - LIFE & HEALTH INSURANCE	$111,953	$112,266	$87,083	-22%
5102400 - WORKERS COMP PREMIUMS	$456	$424	$314	-26%
5304101 - COMM SVC,DEVICES,ACCESSR	$1,440	$1,440	$1,440	0%
5303401 - CONTRACTED SERVICES	$10,000	$11,000	$20,000	82%
5304001 - TRAVEL & PER DIEM	$4,020	$2,500	$4,000	60%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304004 - TRAVEL & PER DIEM-CLASS C	$7,800	$2,300	$1,050	-54%
5304205 - POSTAGE AND FREIGHT	$65	$70	$70	0%
5304401 - RENTAL/LEASE-EQUIPMENT	$0	$975	$975	0%
5304501 - INSURANCE & BONDS-PREMIUM	$16	$18	$18	0%
5304606 - REPAIR/MAINT-SOFTWARE	$133,276	$135,060	$196,875	46%
5304701 - PRINTING & BINDING	$1,500	$1,500	$1,500	0%
5304901 - ADVERTISING-LEGAL	$700	$750	$0	-100%
5304923 - FEES/COSTS-FILING FEES	$100	$700	$865	24%
5304965 - FEES / COSTS-NEW HIRES	$675	$400	$0	-100%
5305101 - OFFICE SUPPLIES	$0	$1,600	$1,600	0%
5305274 - UNCAP EQUIP-TECH	$3,050	$13,500	$0	-100%
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$0	$125	$300	140%
5305402 - DUES AND MEMBERSHIPS	$2,675	$1,625	$560	-66%
5305506 - EDUC-TRAINING & TUITION	$3,150	$2,075	$2,000	-4%
5951210 - TRNSF-HLTH SELF INS(5121)	$8,240	$8,000	$6,400	-20%
01151 - OFFICE OF MGMT AND BUDGET TOTAL	**$746,648**	**$842,581**	**$774,714**	**-8%**
01102 - Office-Public Information				
5101200 - SALARIES & WAGES-REGULAR	$227,807	$361,049	$368,938	2%
5101212 - SALARY-MARKET ADJUSTMENT	$10,000	$0	$0	–
5102100 - FICA TAXES-MATCHING	$17,427	$27,621	$28,224	2%
5102200 - RETIREMENT CONTRIBUTIONS	$37,521	$73,525	$73,412	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5102300 - LIFE & HEALTH INSURANCE	$88,698	$83,857	$96,116	15%
5102400 - WORKERS COMP PREMIUMS	$434	$711	$567	-20%
5304101 - COMM SVC,DEVICES,ACCESSR	$3,840	$4,020	$4,416	10%
5303401 - CONTRACTED SERVICES	$2,014	$2,450	$2,700	10%
5304001 - TRAVEL & PER DIEM	$7,891	$7,954	$15,687	97%
5304004 - TRAVEL & PER DIEM-CLASS C	$1,137	$672	$2,838	322%
5304401 - RENTAL/LEASE-EQUIPMENT	$974	$974	$1,582	62%
5304501 - INSURANCE & BONDS-PREMIUM	$3,000	$3,750	$1,950	-48%
5304602 - REPAIR/MAINT-VEHICLES	$3,250	$613	$613	0%
5304606 - REPAIR/MAINT-SOFTWARE	$99,423	$106,298	$102,402	-4%
5304701 - PRINTING & BINDING	$212	$265	$265	0%
5304801 - PROMOTIONAL ACTIVITIES	$36,645	$36,770	$36,770	0%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$564	$1,026	$1,032	1%
5304955 - FEES/COSTS-FLT CAP RECV	$5,443	$5,443	$5,443	0%
5304956 - FEES/COSTS-FLT FCLTY AL	$1,374	$88	$88	0%
5304957 - FEES/COSTS-FLEET/ADMIN	$420	$888	$420	-53%
5304965 - FEES / COSTS-NEW HIRES	$344	$1,208	$1,484	23%
5305101 - OFFICE SUPPLIES	$800	$500	$500	0%
5305201 - OPERATING SUPPLIES	$800	$400	$400	0%
5305202 - GAS, OIL & LUBRICANTS	$20,100	$5,000	$5,000	0%
5305205 - CLOTHING & UNIFORM APPRL	$400	$400	$1,000	150%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305221 - OPER SUPP-CMPTR SOFTWARE	$0	$16,200	$0	-100%
5305264 - UNCAPITALIZED EQUIPMENT	$2,695	$7,616	$0	-100%
5305274 - UNCAP EQUIP-TECH	$15,530	$26,831	$0	-100%
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$30	$35	$35	0%
5305402 - DUES AND MEMBERSHIPS	$1,874	$2,020	$2,650	31%
5305506 - EDUC-TRAINING & TUITION	$995	$3,440	$3,890	13%
5305510 - EDUC-TUITION REIMBURSEMNT	$6,400	$6,400	$4,800	-25%
5951210 - TRNSF-HLTH SELF INS(5121)	$6,400	$8,000	$8,000	0%
01102 - OFFICE-PUBLIC INFORMATION TOTAL	**$604,442**	**$796,024**	**$771,222**	**-3%**
01401 - Procurement				
5101200 - SALARIES & WAGES-REGULAR	$625,593	$769,284	$796,502	4%
5101212 - SALARY-MARKET ADJUSTMENT	$5,838	$6,072	$6,254	3%
5102100 - FICA TAXES-MATCHING	$47,858	$58,851	$60,933	4%
5102200 - RETIREMENT CONTRIBUTIONS	$116,022	$141,520	$145,311	3%
5102300 - LIFE & HEALTH INSURANCE	$160,961	$187,764	$215,453	15%
5102400 - WORKERS COMP PREMIUMS	$813	$770	$717	-7%
5303101 - PROFESSIONAL SERVICES	$10,000	$10,000	$10,000	0%
5304101 - COMM SVC,DEVICES,ACCESSR	$870	$1,740	$1,872	8%
5304001 - TRAVEL & PER DIEM	$13,200	$15,000	$15,000	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304004 - TRAVEL & PER DIEM-CLASS C	$2,600	$3,000	$2,000	-33%
5304205 - POSTAGE AND FREIGHT	$200	$200	$200	0%
5304401 - RENTAL/LEASE-EQUIPMENT	$3,100	$3,100	$3,100	0%
5304606 - REPAIR/MAINT-SOFTWARE	$5,358	$82,500	$82,500	0%
5304701 - PRINTING & BINDING	$210	$210	$210	0%
5304801 - PROMOTIONAL ACTIVITIES	–	$1,000	$1,500	50%
5304901 - ADVERTISING-LEGAL	$105	$105	$105	0%
5304965 - FEES / COSTS-NEW HIRES	$300	$450	$1,760	291%
5304970 - FEES/COSTS-T.S. CAP RECV	$2,079	$2,079	$0	-100%
5305101 - OFFICE SUPPLIES	$800	$800	$1,000	25%
5305221 - OPER SUPP-CMPTR SOFTWARE	$0	$19,800	$0	-100%
5305274 - UNCAP EQUIP-TECH	$10,000	$0	$21,580	–
5305402 - DUES AND MEMBERSHIPS	$5,570	$2,570	$12,000	367%
5305506 - EDUC-TRAINING & TUITION	$14,064	$17,580	$12,580	-28%
5951210 - TRNSF-HLTH SELF INS(5121)	$14,160	$17,600	$19,200	9%
01401 - PROCUREMENT TOTAL	**$1,039,701**	**$1,341,995**	**$1,409,777**	**5%**
01152 - Grants Management				
5101200 - SALARIES & WAGES-REGULAR	$232,241	$241,522	$241,169	0%
5101501 - SPECIAL PAY-STIPENDS	$155	$155	$155	0%
5102100 - FICA TAXES-MATCHING	$17,766	$18,477	$18,450	0%
5102200 - RETIREMENT CONTRIBUTIONS	$41,656	$33,983	$33,933	0%
5102300 - LIFE & HEALTH INSURANCE	$72,600	$56,022	$64,240	15%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5102400 - WORKERS COMP PREMIUMS	$468	$407	$320	-21%
5303401 - CONTRACTED SERVICES	–	–	$60,000	–
5304001 - TRAVEL & PER DIEM	$3,300	$4,500	$4,500	0%
5304004 - TRAVEL & PER DIEM-CLASS C	$400	$400	$400	0%
5304606 - REPAIR/MAINT-SOFTWARE	–	$1,800	$1,800	0%
5304965 - FEES / COSTS-NEW HIRES	$150	$150	$150	0%
5305101 - OFFICE SUPPLIES	$200	$200	$200	0%
5305274 - UNCAP EQUIP-TECH	–	–	$11,245	–
5305402 - DUES AND MEMBERSHIPS	–	$2,100	$2,100	0%
5305506 - EDUC-TRAINING & TUITION	$3,516	$3,516	$3,516	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$4,800	$4,800	$4,800	0%
01152 - GRANTS MANAGEMENT TOTAL	**$377,252**	**$368,032**	**$446,978**	**21%**
01791 - Mass Transit System				
5303101 - PROFESSIONAL SERVICES	$0	$5,000	$7,500	50%
5304101 - COMM SVC,DEVICES,ACCESSR	$0	$2,500	$3,500	40%
5304801 - PROMOTIONAL ACTIVITIES	$0	$2,500	$3,500	40%
5305402 - DUES AND MEMBERSHIPS	$0	$0	$3,000	–
5305510 - EDUC-TUITION REIMBURSEMNT	$0	$0	$2,500	–
01791 - MASS TRANSIT SYSTEM TOTAL	**$0**	**$10,000**	**$20,000**	**100%**
01701 - Facilities Maintenance				
5101200 - SALARIES & WAGES-REGULAR	$1,680,709	$1,833,880	$1,952,701	6%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5101212 - SALARY-MARKET ADJUSTMENT	$15,798	$12,063	$15,473	28%
5101220 - SALARIES & WAGES-ON CALL	$12,428	$12,428	$12,428	0%
5101400 - SALARIES & WAGES-OVERTIME	$50,000	$50,000	$50,000	0%
5101501 - SPECIAL PAY-STIPENDS	$2,635	$2,635	$2,635	0%
5102100 - FICA TAXES-MATCHING	$128,574	$140,292	$149,382	6%
5102200 - RETIREMENT CONTRIBUTIONS	$264,208	$258,027	$274,745	6%
5102300 - LIFE & HEALTH INSURANCE	$590,468	$591,869	$752,066	27%
5102400 - WORKERS COMP PREMIUMS	$42,017	$40,196	$35,635	-11%
5303101 - PROFESSIONAL SERVICES	$210,001	$362,300	$0	-100%
5304101 - COMM SVC,DEVICES,ACCESSR	$20,520	$33,661	$34,560	3%
5303401 - CONTRACTED SERVICES	$77,605	$86,431	$87,398	1%
5303410 - CONTR SRV-JANITORIAL/PEST	$15,565	$13,175	$31,065	136%
5303413 - CONTR SRV-MOWING	$55,800	$54,450	$68,925	27%
5303496 - CONTR SRV-JAIL	$21,278	$21,411	$21,411	0%
5303497 - CONTR SRV-PEST CTRL-JAIL	$10,153	$4,200	$14,353	242%
5304004 - TRAVEL & PER DIEM-CLASS C	$150	$150	$300	100%
5304205 - POSTAGE AND FREIGHT	$100	$100	$100	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$700,000	$845,000	$875,000	4%
5304303 - UTILITY SRV-WTR,SWR,LPGAS	$75,000	$75,000	$75,000	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304304 - UTILITY SRV-TRASH REMOVAL	$12,625	$14,272	$14,272	0%
5304401 - RENTAL/LEASE-EQUIPMENT	$500	$500	$500	0%
5304405 - RENTAL/LEASE-BUILDINGS	$215,400	$219,086	$222,567	2%
5304501 - INSURANCE & BONDS-PREMIUM	$28,434	$33,515	$27,904	-17%
5304601 - REPAIR/MAINT-BLDG & GRD	$2,106,500	$2,021,000	$841,720	-58%
5304602 - REPAIR/MAINT-VEHICLES	$33,396	$36,736	$40,658	11%
5304603 - REPAIR/MAINT-EQUIPMENT	$9,000	$9,000	$9,000	0%
5304606 - REPAIR/MAINT-SOFTWARE	$15,046	$16,814	$18,064	7%
5304631 - REPAIR/MAINT-JAIL	$150,000	$150,000	$170,000	13%
5304902 - ADVERTISING-OTHER	$150	$150	$150	0%
5304920 - OPER EXP-TAXES	$147,669	$147,669	$147,669	0%
5304924 - FEES/COSTS-PERMIT APPLN	$1,331	$1,406	$1,356	-4%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$6,900	$7,861	$8,676	10%
5304955 - FEES/COSTS-FLT CAP RECV	$86,155	$99,946	$100,288	0%
5304956 - FEES/COSTS-FLT FCLTY AL	$1,660	$1,735	$1,735	0%
5304957 - FEES/COSTS-FLEET/ADMIN	$10,596	$15,984	$16,462	3%
5304965 - FEES / COSTS-NEW HIRES	$688	$1,760	$440	-75%
5304970 - FEES/COSTS-T.S. CAP RECV	$51,790	$68,900	$51,790	-25%
5305101 - OFFICE SUPPLIES	$2,500	$2,500	$2,500	0%
5305201 - OPERATING SUPPLIES	$40,000	$50,000	$45,000	-10%
5305202 - GAS, OIL & LUBRICANTS	$49,515	$41,200	$39,375	-4%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305205 - CLOTHING & UNIFORM APPRL	$6,000	$6,000	$6,000	0%
5305209 - JANITORIAL SUPPLIES	$28,500	$35,000	$45,000	29%
5305216 - INSECTICIDES & PESTICIDES	$750	$900	$1,200	33%
5305264 - UNCAPITALIZED EQUIPMENT	$2,000	$9,500	$10,000	5%
5305274 - UNCAP EQUIP-TECH	$3,500	$28,350	$7,300	-74%
5305506 - EDUC-TRAINING & TUITION	$1,250	$1,250	$1,250	0%
5606101 - LAND ACQUISITION	$250,000	$250,000	$0	-100%
5606201 - BLDGS-CONSTN AND/OR IMP	$2,921,958	$2,870,000	$0	-100%
5606301 - IMPROV (GRTR THAN 10,000)	$300,000	$300,000	$0	-100%
5951210 - TRNSF-HLTH SELF INS(5121)	$60,800	$62,400	$67,200	8%
01701 - FACILITIES MAINTENANCE TOTAL	**$10,517,622**	**$10,940,702**	**$6,351,253**	**-42%**
01751 - Planning				
5101200 - SALARIES & WAGES-REGULAR	$1,206,354	$1,240,001	$1,266,472	2%
5101212 - SALARY-MARKET ADJUSTMENT	$11,035	$12,307	$13,334	8%
5101400 - SALARIES & WAGES-OVERTIME	$14,000	$14,000	$17,000	21%
5101501 - SPECIAL PAY-STIPENDS	$155	$310	$304	-2%
5102100 - FICA TAXES-MATCHING	$92,286	$94,861	$96,886	2%
5102200 - RETIREMENT CONTRIBUTIONS	$233,242	$188,596	$192,407	2%
5102300 - LIFE & HEALTH INSURANCE	$415,988	$396,348	$464,148	17%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5102400 - WORKERS COMP PREMIUMS	$3,296	$2,969	$2,186	-26%
5303107 - PROF SRV-CONSULTING	$321,000	$429,000	$294,000	-31%
5304101 - COMM SVC,DEVICES,ACCESSR	$2,470	$4,000	$5,640	41%
5303401 - CONTRACTED SERVICES	$295,022	$150,000	$360,000	140%
5304001 - TRAVEL & PER DIEM	$5,000	$10,000	$10,000	0%
5304004 - TRAVEL & PER DIEM-CLASS C	$2,275	$2,275	$2,275	0%
5304205 - POSTAGE AND FREIGHT	$7,000	$12,700	$15,000	18%
5304401 - RENTAL/LEASE-EQUIPMENT	$2,838	$3,438	$3,600	5%
5304405 - RENTAL/LEASE-BUILDINGS	$57,524	$63,480	$57,569	-9%
5304501 - INSURANCE & BONDS-PREMIUM	$6,677	$8,347	$10,000	20%
5304602 - REPAIR/MAINT-VEHICLES	$3,555	$3,555	$2,000	-44%
5304606 - REPAIR/MAINT-SOFTWARE	$10,330	$10,330	$0	-100%
5304701 - PRINTING & BINDING	$11,872	$14,000	$17,000	21%
5304901 - ADVERTISING-LEGAL	$3,500	$4,500	$1,000	-78%
5304922 - FEES/COSTS-OTHER	$100	$3,000	$20,000	567%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$200	$6,500	$500	-92%
5304955 - FEES/COSTS-FLT CAP RECV	$24,395	$14,240	$2,000	-86%
5304956 - FEES/COSTS-FLT FCLTY AL	$1,326	$1,326	$1,000	-25%
5304957 - FEES/COSTS-FLEET/ADMIN	$2,789	$2,664	$888	-67%
5304959 - FEES/COSTS-BANK CHARGES	$1,400	$1,000	$1,000	0%
5304965 - FEES / COSTS-NEW HIRES	$906	$1,000	$880	-12%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304970 - FEES/COSTS-T.S. CAP RECV	$24,300	$24,300	$2,090	-91%
5305101 - OFFICE SUPPLIES	$9,900	$9,000	$9,000	0%
5305202 - GAS, OIL & LUBRICANTS	$4,300	$4,300	$0	-100%
5305205 - CLOTHING & UNIFORM APPRL	$1,000	$1,500	$5,000	233%
5305221 - OPER SUPP-CMPTR SOFTWARE	$38,726	$38,726	$89,300	131%
5305264 - UNCAPITALIZED EQUIPMENT	$16,400	$10,000	$5,000	-50%
5305402 - DUES AND MEMBERSHIPS	$1,341	$1,500	$3,000	100%
5305506 - EDUC-TRAINING & TUITION	$3,500	$3,500	$8,000	129%
5305510 - EDUC-TUITION REIMBURSEMNT	$16,000	$5,000	$2,400	-52%
5951210 - TRNSF-HLTH SELF INS(5121)	$34,600	$34,440	$34,404	0%
01751 - PLANNING TOTAL	**$2,886,602**	**$2,827,013**	**$3,015,283**	**7%**
01531 - Code Enforcement				
5101200 - SALARIES & WAGES-REGULAR	$703,715	$804,862	$777,681	-3%
5101212 - SALARY-MARKET ADJUSTMENT	$8,036	$7,867	$5,722	-27%
5101400 - SALARIES & WAGES-OVERTIME	$5,000	$5,000	$10,000	100%
5101501 - SPECIAL PAY-STIPENDS	$310	$465	$614	32%
5102100 - FICA TAXES-MATCHING	$53,834	$61,572	$59,493	-3%
5102200 - RETIREMENT CONTRIBUTIONS	$120,690	$122,218	$119,822	-2%
5102300 - LIFE & HEALTH INSURANCE	$190,973	$224,500	$241,091	7%
5102400 - WORKERS COMP PREMIUMS	$11,535	$12,216	$9,179	-25%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5303150 - PROF SRV-SP MSTR/CODE ENF	$27,000	$60,000	$69,000	15%
5303154 - PROF SRV-SP MSTR/SHERIFF	$14,665	$13,616	$16,000	18%
5304101 - COMM SVC,DEVICES,ACCESSR	$5,844	$9,680	$23,952	147%
5303401 - CONTRACTED SERVICES	$4,750	$1,200	$1,450	21%
5304001 - TRAVEL & PER DIEM	$7,500	$8,000	$10,000	25%
5304205 - POSTAGE AND FREIGHT	$46,500	$50,000	$50,000	0%
5304401 - RENTAL/LEASE-EQUIPMENT	$1,539	$1,541	$2,000	30%
5304405 - RENTAL/LEASE-BUILDINGS	$19,562	$19,562	$22,046	13%
5304501 - INSURANCE & BONDS-PREMIUM	$14,695	$15,723	$17,000	8%
5304602 - REPAIR/MAINT-VEHICLES	$8,822	$12,180	$14,500	19%
5304603 - REPAIR/MAINT-EQUIPMENT	$1,124	$1,250	$900	-28%
5304606 - REPAIR/MAINT-SOFTWARE	$18,882	$25,000	$74,000	196%
5304609 - REPAIR/MAINT-RADIO COSTS	$5,330	$5,863	$5,863	0%
5304701 - PRINTING & BINDING	$8,419	$8,750	$9,000	3%
5304901 - ADVERTISING-LEGAL	$200	$185	$190	3%
5304919 - OPER EXP-SPCL ASSESSMENTS	$120,000	$240,000	$240,000	0%
5304922 - FEES/COSTS-OTHER	$1,100	$1,100	$1,250	14%
5304923 - FEES/COSTS-FILING FEES	$1,000	$700	$700	0%
5304936 - FEES/COSTS-TC COMMISSN	$2,000	$2,000	$2,000	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304940 - FEES/COSTS-PROP APPRSR	$2,000	$2,000	$4,000	100%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$3,780	$4,620	$5,460	18%
5304955 - FEES/COSTS-FLT CAP RECV	$35,972	$47,690	$43,286	-9%
5304956 - FEES/COSTS-FLT FCLTY AL	$2,386	$2,500	$1,000	-60%
5304957 - FEES/COSTS-FLEET/ADMIN	$5,019	$9,768	$11,600	19%
5304959 - FEES/COSTS-BANK CHARGES	$1,400	$2,800	$1,000	-64%
5304960 - FEES/COSTS-SP MSTR/FILE	$2,545	$2,750	$2,900	5%
5304965 - FEES / COSTS-NEW HIRES	$344	$880	$1,320	50%
5304975 - BAD DEBT EXPENSE ON A/R	$7,000	$2,000	$2,000	0%
5305101 - OFFICE SUPPLIES	$6,300	$6,750	$6,750	0%
5305201 - OPERATING SUPPLIES	$1,000	$2,000	$2,000	0%
5305202 - GAS, OIL & LUBRICANTS	$10,206	$15,000	$24,000	60%
5305205 - CLOTHING & UNIFORM APPRL	$4,090	$7,000	$5,500	-21%
5305264 - UNCAPITALIZED EQUIPMENT	$6,492	$2,500	$2,500	0%
5305274 - UNCAP EQUIP-TECH	$28,570	$78,200	$5,000	-94%
5305402 - DUES AND MEMBERSHIPS	$1,100	$1,200	$1,750	46%
5305506 - EDUC-TRAINING & TUITION	$1,840	$2,100	$5,710	172%
5305510 - EDUC-TUITION REIMBURSEMNT	$9,600	$7,200	$2,400	-67%
5951210 - TRNSF-HLTH SELF INS(5121)	$19,600	$21,520	$21,704	1%
01531 - CODE ENFORCEMENT TOTAL	**$1,552,269**	**$1,933,528**	**$1,933,333**	**0%**

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
01551 - Economic Incentive				
5808231 - AID-BLDG PRMT FEE MIT	$300,000	$0	$0	–
5808233 - AID-JOB CREATION INCENTIV	$50,000	$610,800	$580,000	-5%
5909985 - BUDGET RES-DED IND DEV	$779,942	$1,613,874	$234,907	-85%
01551 - ECONOMIC INCENTIVE TOTAL	**$1,129,942**	**$2,224,674**	**$814,907**	**-63%**
01771 - Business Development				
5101200 - SALARIES & WAGES-REGULAR	$151,813	$171,459	$176,602	3%
5101212 - SALARY-MARKET ADJUSTMENT	$5,830	$6,585	$6,782	3%
5102100 - FICA TAXES-MATCHING	$11,614	$13,117	$13,510	3%
5102200 - RETIREMENT CONTRIBUTIONS	$36,130	$35,314	$36,374	3%
5102300 - LIFE & HEALTH INSURANCE	$39,649	$17,421	$19,918	14%
5102400 - WORKERS COMP PREMIUMS	$197	$172	$159	-8%
5304101 - COMM SVC,DEVICES,ACCESSR	$1,010	$600	$1,224	104%
5303414 - CONTR SRV-SMALL BUS INITV	$87,000	$112,500	$118,170	5%
5304001 - TRAVEL & PER DIEM	$44,410	$46,250	$48,700	5%
5304205 - POSTAGE AND FREIGHT	$13,200	$13,450	$17,000	26%
5304501 - INSURANCE & BONDS-PREMIUM	$0	$4,290	$4,290	0%
5304701 - PRINTING & BINDING	$3,000	$2,500	$1,500	-40%
5304801 - PROMOTIONAL ACTIVITIES	$92,500	$94,100	$113,320	20%
5304901 - ADVERTISING-LEGAL	$320	$640	$100	-84%
5304902 - ADVERTISING-OTHER	$14,350	$17,240	$11,000	-36%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305101 - OFFICE SUPPLIES	$1,200	$1,200	$1,200	0%
5305201 - OPERATING SUPPLIES	$1,000	$1,000	$800	-20%
5305221 - OPER SUPP-CMPTR SOFTWARE	$2,255	$2,245	$2,640	18%
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$200	$240	$300	25%
5305402 - DUES AND MEMBERSHIPS	$2,410	$2,287	$2,387	4%
5305506 - EDUC-TRAINING & TUITION	$5,080	$3,595	$3,200	-11%
5606301 - IMPROV (GRTR THAN 10,000)	$14,403	$6,000	$0	-100%
5626302 - IMPROV-WATER LINE UPGRADE	$375,000	$0	$0	–
5626322 - IMPROV-SEWER LINE UPGRADE	$375,000	$0	$0	–
5951210 - TRNSF-HLTH SELF INS(5121)	$3,200	$3,200	$3,200	0%
01771 - BUSINESS DEVELOPMENT TOTAL	**$1,280,771**	**$555,405**	**$582,376**	**5%**
02092 - Dept of Juvenile Justice				
5303401 - CONTRACTED SERVICES	$733,600	$1,255,320	$1,392,375	11%
02092 - DEPT OF JUVENILE JUSTICE TOTAL	**$733,600**	**$1,255,320**	**$1,392,375**	**11%**
03531 - Contrib-Mental Health				
5808204 - Aid-Mental Health Svcs	$525,000	$525,000	$525,000	0%
03531 - CONTRIB-MENTAL HEALTH TOTAL	**$525,000**	**$525,000**	**$525,000**	**0%**
03721 - Opioid Abatement				
5101200 - SALARIES & WAGES-REGULAR	$106,049	$110,280	$86,329	-22%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5101212 - SALARY-MARKET ADJUSTMENT	$0	$32,177	$0	-100%
5101501 - SPECIAL PAY-STIPENDS	$0	$0	$3,744	–
5102100 - FICA TAXES-MATCHING	$8,113	$8,437	$6,605	-22%
5102200 - RETIREMENT CONTRIBUTIONS	$21,539	$15,517	$12,147	-22%
5102300 - LIFE & HEALTH INSURANCE	$48,156	$25,278	$52,057	106%
5102400 - WORKERS COMP PREMIUMS	$138	$111	$78	-30%
5305201 - OPERATING SUPPLIES	–	$13,200	$0	-100%
5305264 - UNCAPITALIZED EQUIPMENT	–	$3,000	$0	-100%
5951210 - TRNSF-HLTH SELF INS(5121)	$3,200	$3,200	$3,040	-5%
03721 - OPIOID ABATEMENT TOTAL	**$187,195**	**$211,200**	**$164,000**	**-22%**
35086 - FY21-22 SMALL CITIES CDGB				
5303415 - CONTR SRV-GRANT FUNDS	$105,000	$105,000	$74,621	-29%
5303450 - CONTR SRV-RELOCATION EXP	$12,000	$12,000	$12,000	0%
5303451 - CONTR SRV-REHAB OR DEMOS	$675,500	$625,500	$625,500	0%
5303454 - CONTR SRV-SHIP/CDBG REHAB	$0	$50,000	$50,000	0%
5304001 - TRAVEL & PER DIEM	$1,000	$1,000	$1,000	0%
5304901 - ADVERTISING-LEGAL	$500	$1,000	$1,000	0%
5304924 - FEES/COSTS-PERMIT APPLN	$3,500	$3,000	$3,000	0%
5304934 - FEES/COSTS-ADMIN	$2,500	$2,500	$1,788	-28%
35086 - FY21-22 SMALL CITIES CDGB TOTAL	**$800,000**	**$800,000**	**$768,909**	**-4%**

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
02380 - Medical Examiner				
5303101 - PROFESSIONAL SERVICES	$718,156	$782,130	$782,132	0%
02380 - MEDICAL EXAMINER TOTAL	**$718,156**	**$782,130**	**$782,132**	**0%**
03401 - Indigent Care				
5303121 - PROF SRV-LE TRNSPRT INDIG	$50,000	$45,000	$50,000	11%
5303401 - CONTRACTED SERVICES	$6,000	$8,000	$9,600	20%
5808303 - HEALTH CARE RESP ACT-HCRA	$35,000	$35,000	$35,000	0%
5808305 - WELFARE-MEDICAID/HOSP	$3,649,437	$4,014,381	$4,659,161	16%
03401 - INDIGENT CARE TOTAL	**$3,740,437**	**$4,102,381**	**$4,753,761**	**16%**
03571 - Contrib-Other Human Svcs				
5303117 - PROF SRV-CPT EXAMS	$43,500	$48,000	$48,000	0%
03571 - CONTRIB-OTHER HUMAN SVCS TOTAL	**$43,500**	**$48,000**	**$48,000**	**0%**
03701 - Welfare Services				
5808301 - WELFARE-INDIGENT BURIALS	$44,200	$44,200	$40,000	-9%
5808302 - WELFARE-MEDICINES/DRUGS	$500	$500	$500	0%
03701 - WELFARE SERVICES TOTAL	**$44,700**	**$44,700**	**$40,500**	**-9%**
03711 - Social Services				
5101200 - SALARIES & WAGES-REGULAR	$501,697	$462,125	$477,972	3%
5101212 - SALARY-MARKET ADJUSTMENT	$6,414	$6,672	$6,872	3%
5102100 - FICA TAXES-MATCHING	$38,380	$35,353	$36,565	3%
5102200 - RETIREMENT CONTRIBUTIONS	$83,613	$65,021	$91,245	40%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5102300 - LIFE & HEALTH INSURANCE	$162,010	$119,642	$140,020	17%
5102400 - WORKERS COMP PREMIUMS	$652	$463	$431	-7%
5304101 - COMM SVC,DEVICES,ACCESSR	–	–	$744	–
5303401 - CONTRACTED SERVICES	$75,000	$0	$0	–
5304001 - TRAVEL & PER DIEM	$4,150	$3,000	$4,150	38%
5304004 - TRAVEL & PER DIEM-CLASS C	$2,500	$4,800	$3,500	-27%
5304205 - POSTAGE AND FREIGHT	$1,250	$1,250	$1,250	0%
5304401 - RENTAL/LEASE-EQUIPMENT	$3,238	$3,238	$3,238	0%
5304405 - RENTAL/LEASE-BUILDINGS	$25,340	$26,101	$26,885	3%
5304902 - ADVERTISING-OTHER	$500	$500	$500	0%
5304953 - FEES/COSTS-FLT GPS TRCKNG	–	–	$100	–
5304956 - FEES/COSTS-FLT FCLTY AL	–	–	$200	–
5304970 - FEES/COSTS-T.S. CAP RECV	$18,100	$0	$0	–
5305101 - OFFICE SUPPLIES	$1,200	$2,000	$2,000	0%
5305201 - OPERATING SUPPLIES	$6,650	$6,650	$4,450	-33%
5305202 - GAS, OIL & LUBRICANTS	–	–	$1,350	–
5305221 - OPER SUPP-CMPTR SOFTWARE	$3,200	$1,000	$1,000	0%
5305402 - DUES AND MEMBERSHIPS	$1,275	$700	$850	21%
5305506 - EDUC-TRAINING & TUITION	$2,950	$4,450	$4,450	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$12,800	$20,000	$11,360	-43%
03711 - SOCIAL SERVICES TOTAL	**$950,919**	**$762,965**	**$819,132**	**7%**

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
02391 - Guardian Ad Litem Program				
5304101 - COMM SVC,DEVICES,ACCESSR	$7,500	$7,200	$7,200	0%
5304501 - INSURANCE & BONDS-PREMIUM	$44	$0	$0	–
5304603 - REPAIR/MAINT-EQUIPMENT	$300	$300	$300	0%
5305201 - OPERATING SUPPLIES	$1,200	$1,200	$1,200	0%
02391 - GUARDIAN AD LITEM PROGRAM TOTAL	**$9,044**	**$8,700**	**$8,700**	**0%**
02393 - Public Defender-Article V				
5304101 - COMM SVC,DEVICES,ACCESSR	$3,825	$3,475	$3,400	-2%
5304501 - INSURANCE & BONDS-PREMIUM	$40	$40	$40	0%
02393 - PUBLIC DEFENDER-ARTICLE V TOTAL	**$3,865**	**$3,515**	**$3,440**	**-2%**
02394 - State Attorney-Article V				
5303401 - CONTRACTED SERVICES	$480	$380	$380	0%
5304302 - UTILITY SRV-ELECTRIC	$960	$960	$960	0%
5304405 - RENTAL/LEASE-BUILDINGS	$9,935	$10,335	$10,852	5%
5304501 - INSURANCE & BONDS-PREMIUM	$75	$100	$110	10%
02394 - STATE ATTORNEY-ARTICLE V TOTAL	**$11,450**	**$11,775**	**$12,302**	**4%**
02395 - Court System-Article V				
5304101 - COMM SVC,DEVICES,ACCESSR	$20,700	$20,700	$15,600	-25%
5304001 - TRAVEL & PER DIEM	$2,700	$3,100	$3,100	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304004 - TRAVEL & PER DIEM-CLASS C	$500	$500	$500	0%
5304501 - INSURANCE & BONDS-PREMIUM	$50	$50	$50	0%
5305101 - OFFICE SUPPLIES	$500	$500	$500	0%
5305201 - OPERATING SUPPLIES	$1,000	$1,000	$1,300	30%
5305506 - EDUC-TRAINING & TUITION	$3,440	$2,545	$2,545	0%
02395 - COURT SYSTEM-ARTICLE V TOTAL	**$28,890**	**$28,395**	**$23,595**	**-17%**
02051 - Sheriff				
5909197 - FEES & COST-SO ANML SRVCS	–	$1,874,229	$2,013,161	7%
5909196 - FEES & COST-SO COURTHOUSE	–	$2,356,733	$2,652,160	13%
5909185 - FEES & COST-SHERIFF	$65,949,284	$69,887,027	$78,154,220	12%
5909192 - FEES & COSTS-JAIL OPERATE	$21,630,864	$23,628,696	$24,716,192	5%
02051 - SHERIFF TOTAL	**$87,580,148**	**$97,746,685**	**$107,535,733**	**10%**
02091 - Jail Medical/Other				
5303101 - PROFESSIONAL SERVICES	$367,500	$389,292	$389,293	0%
5304501 - INSURANCE & BONDS-PREMIUM	$60	$60	$60	0%
02091 - JAIL MEDICAL/OTHER TOTAL	**$367,560**	**$389,352**	**$389,353**	**0%**
02401 - Emergency Management				
5101200 - SALARIES & WAGES-REGULAR	$364,018	$397,674	$464,220	17%
5101212 - SALARY-MARKET ADJUSTMENT	$0	$3,454	$8,131	135%
5101400 - SALARIES & WAGES-OVERTIME	$2,000	$6,000	$6,000	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5101501 - SPECIAL PAY-STIPENDS	$78	$775	$775	0%
5102100 - FICA TAXES-MATCHING	$27,749	$31,145	$35,818	15%
5102200 - RETIREMENT CONTRIBUTIONS	$86,152	$55,021	$93,900	71%
5102300 - LIFE & HEALTH INSURANCE	$89,975	$122,500	$150,240	23%
5102400 - WORKERS COMP PREMIUMS	$5,587	$7,509	$7,951	6%
5304101 - COMM SVC,DEVICES,ACCESSR	$7,556	$7,976	$50,000	527%
5303401 - CONTRACTED SERVICES	$140,080	$100,000	$25,000	-75%
5304001 - TRAVEL & PER DIEM	$1,000	$1,000	$2,500	150%
5304205 - POSTAGE AND FREIGHT	$10,800	$10,800	$10,800	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$100	$100	$100	0%
5304304 - UTILITY SRV-TRASH REMOVAL	$200	$0	$0	–
5304501 - INSURANCE & BONDS-PREMIUM	$10,000	$10,000	$10,000	0%
5304601 - REPAIR/MAINT-BLDG & GRD	$2,500	$0	$0	–
5304602 - REPAIR/MAINT-VEHICLES	$12,000	$12,000	$30,000	150%
5304603 - REPAIR/MAINT-EQUIPMENT	$400	$400	$5,150	1,188%
5304604 - REPAIR/MAINT-OFFICE EQUIP	$1,000	$2,000	$0	-100%
5304606 - REPAIR/MAINT-SOFTWARE	$15,525	$16,275	$0	-100%
5304609 - REPAIR/MAINT-RADIO COSTS	$2,200	$2,665	$0	-100%
5304701 - PRINTING & BINDING	$5,000	$5,000	$2,500	-50%
5304801 - PROMOTIONAL ACTIVITIES	$8,000	$8,000	$12,000	50%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304901 - ADVERTISING-LEGAL	$3,500	$3,500	$3,500	0%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$1,260	$1,260	$2,328	85%
5304955 - FEES/COSTS-FLT CAP RECV	$0	$0	$9,286	–
5304956 - FEES/COSTS-FLT FCLTY AL	$1,500	$1,600	$1,600	0%
5304957 - FEES/COSTS-FLEET/ADMIN	$1,440	$2,664	$2,640	-1%
5304965 - FEES / COSTS-NEW HIRES	$344	$800	$0	-100%
5305101 - OFFICE SUPPLIES	$1,000	$1,000	$1,000	0%
5305201 - OPERATING SUPPLIES	$5,000	$5,000	$6,500	30%
5305202 - GAS, OIL & LUBRICANTS	$6,500	$6,500	$6,500	0%
5305205 - CLOTHING & UNIFORM APPRL	$1,000	$1,250	$1,600	28%
5305221 - OPER SUPP-CMPTR SOFTWARE	$1,000	$450	$0	-100%
5305274 - UNCAP EQUIP-TECH	$7,200	$4,200	$1,650	-61%
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$500	$500	$2,800	460%
5305402 - DUES AND MEMBERSHIPS	$1,160	$1,450	$0	-100%
5305420 - SUBSCRIPTIONS-ELECTRONIC	$600	$625	$0	-100%
5305506 - EDUC-TRAINING & TUITION	$2,000	$3,200	$6,600	106%
5951210 - TRNSF-HLTH SELF INS(5121)	$7,840	$9,440	$9,440	0%
02401 - EMERGENCY MANAGEMENT TOTAL	**$833,764**	**$843,733**	**$970,529**	**15%**
03331 - Aquatic Plant Management				
5304001 - TRAVEL & PER DIEM	$2,500	$3,000	$3,000	0%
5304603 - REPAIR/MAINT-EQUIPMENT	$600	$600	$600	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305201 - OPERATING SUPPLIES	$600	$600	$600	0%
5305216 - INSECTICIDES & PESTICIDES	$600	$600	$600	0%
5305506 - EDUC-TRAINING & TUITION	$2,500	$3,000	$3,000	0%
03331 - AQUATIC PLANT MANAGEMENT TOTAL	**$6,800**	**$7,800**	**$7,800**	**0%**
31001 - BCC-CTY Government & Education Center	$1,031,737	$0	$0	–
35071 - HHS - CDBG ENTITLEMENT				
5303468 - PUBLIC FACILITIES	–	$100,000	$100,000	0%
5303470 - SLUM & BLIGHT	–	$190,241	$190,241	0%
5303471 - CONTRA SVC- PUBLIC SERVICE	–	$168,356	$168,356	0%
5101200 - SALARIES & WAGES-REGULAR	$101,962	$106,041	$113,591	7%
5102100 - FICA TAXES-MATCHING	$7,800	$8,113	$8,690	7%
5102200 - RETIREMENT CONTRIBUTIONS	$20,708	$14,920	$15,983	7%
5102300 - LIFE & HEALTH INSURANCE	$48,135	$47,793	$54,911	15%
5102400 - WORKERS COMP PREMIUMS	$133	$107	$103	-4%
5304101 - COMM SVC,DEVICES,ACCESSR	–	$0	$42,724	–
5303467 - PUBLIC INFRA	–	$439,304	$439,304	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$3,200	$3,200	$3,200	0%
35071 - HHS - CDBG ENTITLEMENT TOTAL	**$181,938**	**$1,078,075**	**$1,137,103**	**5%**
35088 - HHS/DDA CDBG/NSP 1 Pgm				

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5303458 - CONTR SRV-SF HM OWNERSHIP	$214,493	$214,493	$214,493	0%
5304934 - FEES/COSTS-ADMIN	$5,000	$5,000	$5,000	0%
35088 - HHS/DDA CDBG/NSP 1 PGM TOTAL	**$219,493**	**$219,493**	**$219,493**	**0%**
35089 - HHS/DCA CDBG NSP 3 Pgm				
5303415 - CONTR SRV-GRANT FUNDS	$22,582	$22,582	$22,582	0%
5303457 - CONTR SRV-REHAB/PRJ DLVY	$25,000	$25,000	$25,000	0%
5303458 - CONTR SRV-SF HM OWNERSHIP	$321,018	$321,018	$321,018	0%
5303459 - CONTR SRV-SF RENTAL	$319,312	$419,312	$419,312	0%
5304004 - TRAVEL & PER DIEM-CLASS C	$1,250	$1,250	$1,250	0%
5304205 - POSTAGE AND FREIGHT	$500	$500	$500	0%
5304901 - ADVERTISING-LEGAL	$2,475	$3,000	$3,000	0%
5304924 - FEES/COSTS-PERMIT APPLN	$2,000	$2,000	$2,000	0%
5304934 - FEES/COSTS-ADMIN	$1,000	$1,000	$1,000	0%
5305101 - OFFICE SUPPLIES	$725	$725	$725	0%
5305402 - DUES AND MEMBERSHIPS	$1,275	$750	$750	0%
35089 - HHS/DCA CDBG NSP 3 PGM TOTAL	**$697,137**	**$797,137**	**$797,137**	**0%**
35087 - HHS-HOME INVEST PROGRAM				
5303472 - RENTAL ASSIST	–	$80,000	$80,000	0%
5303401 - CONTRACTED SERVICES	–	$273,075	$258,118	-5%
5305201 - OPERATING SUPPLIES	–	$39,231	$37,569	-4%
35087 - HHS-HOME INVEST PROGRAM TOTAL	**–**	**$392,306**	**$375,687**	**-4%**

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
32403 - HCSO-E911 STATE GRANT				
5303401 - CONTRACTED SERVICES	$532,479	$528,629	$528,629	0%
32403 - HCSO-E911 STATE GRANT TOTAL	**$532,479**	**$528,629**	**$528,629**	**0%**
37030 - Library State Aid	$13,600	$10,000	$0	-100%
37031 - Library State Aid				
5304101 - COMM SVC,DEVICES,ACCESSR	$6,900	$0	$0	–
5303401 - CONTRACTED SERVICES	$4,400	$0	$0	–
5304601 - REPAIR/MAINT-BLDG & GRD	$12,600	$0	$0	–
5304606 - REPAIR/MAINT-SOFTWARE	$30,414	$0	$0	–
5305264 - UNCAPITALIZED EQUIPMENT	$36,686	$15,000	$15,696	5%
5606604 - LIB MAT'LS-AUDIO/VIS AIDS	$25,000	$0	$0	–
37031 - LIBRARY STATE AID TOTAL	**$116,000**	**$15,000**	**$15,696**	**5%**
37032 - Library State Aid				
5304101 - COMM SVC,DEVICES,ACCESSR	–	$9,000	$0	-100%
5304401 - RENTAL/LEASE-EQUIPMENT	$24,415	$0	$0	–
5304601 - REPAIR/MAINT-BLDG & GRD	$8,500	$0	$0	–
5304606 - REPAIR/MAINT-SOFTWARE	$0	$32,695	$26,360	-19%
5304701 - PRINTING & BINDING	$3,600	$0	$0	–
5305201 - OPERATING SUPPLIES	$21,300	$13,400	$400	-97%
5305221 - OPER SUPP-CMPTR SOFTWARE	$2,000	$2,000	$2,000	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305222 - OPER SUPP-CMPTR HARDWARE	$28,880	$5,000	$5,500	10%
5305264 - UNCAPITALIZED EQUIPMENT	$72,605	$20,905	$37,740	81%
5305274 - UNCAP EQUIP-TECH	–	$400	$0	-100%
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$26,000	$26,000	$0	-100%
5606601 - LIB BOOKS,PUBLICATIONS	$0	$3,600	$0	-100%
5606604 - LIB MAT'LS-AUDIO/VIS AIDS	$0	$17,000	$0	-100%
37032 - LIBRARY STATE AID TOTAL	**$187,300**	**$130,000**	**$72,000**	**-45%**
37033 - Library State Aid FY18				
5303401 - CONTRACTED SERVICES	$0	$3,900	$0	-100%
5304601 - REPAIR/MAINT-BLDG & GRD	–	$19,100	$2,000	-90%
5304701 - PRINTING & BINDING	$0	$2,900	$2,900	0%
5304931 - OPER EXP-SPEC LIBRARY PGM	–	–	$1,100	–
5305201 - OPERATING SUPPLIES	$29,553	$0	$8,000	–
5305222 - OPER SUPP-CMPTR HARDWARE	$0	$500	$0	-100%
5305264 - UNCAPITALIZED EQUIPMENT	–	$33,600	$77,189	130%
5305403 - LIB MAT-ELECTR/OTH MEDIA	$227,450	$0	$0	–
5606401 - EQUIPMENT $5,000 OR MORE	–	–	$10,000	–
5606402 - EQUIP-TECHNOLOGY > $5,000	–	–	$10,000	–
5606601 - LIB BOOKS,PUBLICATIONS	$240,800	$0	$3,600	–

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
37033 - LIBRARY STATE AID FY18 TOTAL	**$497,803**	**$60,000**	**$114,789**	**91%**
37034 - Library State Aid FY19				
5304601 - REPAIR/MAINT-BLDG & GRD	$0	$0	$19,100	–
5304606 - REPAIR/MAINT-SOFTWARE	$0	$0	$958	–
5305201 - OPERATING SUPPLIES	$0	$25,896	$0	-100%
5305264 - UNCAPITALIZED EQUIPMENT	$0	$0	$56,838	–
5305403 - LIB MAT-ELECTR/OTH MEDIA	$0	$242,650	$0	-100%
5606601 - LIB BOOKS,PUBLICATIONS	$0	$224,000	$32,000	-86%
5606604 - LIB MAT'LS-AUDIO/VIS AIDS	–	–	$17,000	–
37034 - LIBRARY STATE AID FY19 TOTAL	**$0**	**$492,546**	**$125,896**	**-74%**
34020 - M Transit-Grants				
5303445 - CONTR SRV-TRANSIT	$851,636	$308,766	$2,257,728	631%
5304602 - REPAIR/MAINT-VEHICLES	$130,646	$137,178	$0	-100%
34020 - M TRANSIT-GRANTS TOTAL	**$982,282**	**$445,944**	**$2,257,728**	**406%**
34003 - Mass Transit-FTA Sec 5307				
5303401 - CONTRACTED SERVICES	–	$104,806	$103,806	-1%
5303445 - CONTR SRV-TRANSIT	$3,244,806	$0	$0	–
5305264 - UNCAPITALIZED EQUIPMENT	–	$90,000	$0	-100%
5606201 - BLDGS-CONSTN AND/OR IMP	–	$300,000	$368,080	23%
5606303 - IMPROV-TRANSIT ROUTES	–	$500,000	$350,000	-30%
5606405 - EQUIP-VEHICLE,TRLER>$5000	–	$2,250,000	$2,250,000	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
34003 - MASS TRANSIT-FTA SEC 5307 TOTAL	**$3,244,806**	**$3,244,806**	**$3,071,886**	**-5%**
34016 - Mass Transit-FTA Sec 5307	$721,024	$0	$0	–
34004 - Mass Transit-FTA Sec 5311				
5101200 - SALARIES & WAGES-REGULAR	–	$205,569	$1,198,464	483%
5102100 - FICA TAXES-MATCHING	–	$15,727	$0	-100%
5102200 - RETIREMENT CONTRIBUTIONS	–	$28,924	$0	-100%
5102300 - LIFE & HEALTH INSURANCE	–	$38,970	$0	-100%
5102400 - WORKERS COMP PREMIUMS	–	$206	$0	-100%
5305201 - OPERATING SUPPLIES	–	$1,014,540	$0	-100%
5951210 - TRNSF-HLTH SELF INS(5121)	–	$4,800	$0	-100%
34004 - MASS TRANSIT-FTA SEC 5311 TOTAL	**$0**	**$1,308,736**	**$1,198,464**	**-8%**
34017 - Fed Grt-FTA 5307 ARPA	$310,337	$0	$0	–
34000 - Mass Transit-FTA Sec 5307				
5303103 - PROF SRV-ENGINEERING	$0	$0	$500,000	–
5303445 - CONTR SRV-TRANSIT	$0	$2,611,608	$582,707	-78%
5304602 - REPAIR/MAINT-VEHICLES	$49,159	$49,159	$0	-100%
5305202 - GAS, OIL & LUBRICANTS	$900,000	$0	$0	–
5305203 - OPER MT TIRES & TUBES	$402,872	$0	$0	–
5606303 - IMPROV-TRANSIT ROUTES	$500,000	$500,000	$0	-100%
5606405 - EQUIP-VEHICLE,TRLER>$5000	$80,000	$0	$0	–
34000 - MASS TRANSIT-FTA SEC 5307 TOTAL	**$1,932,031**	**$3,160,767**	**$1,082,707**	**-66%**

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
34001 - Mass Transit-FTA Sec 5307	$752,553	$384,003	$0	-100%
34007 - Mass Transit-FTA Sec 5307	$272,804	$0	$0	–
34008 - Mass Transit-FTA Sec 5307	$924,725	$513,313	$0	-100%
34009 - Mass Transit-FTA Sec 5307				
5303445 - CONTR SRV-TRANSIT	–	$699,779	$0	-100%
5304602 - REPAIR/MAINT-VEHICLES	$17,626	$6,323	$0	-100%
5305202 - GAS, OIL & LUBRICANTS	$389,056	$0	$0	–
5305264 - UNCAPITALIZED EQUIPMENT	$367,168	$0	$0	–
5606401 - EQUIPMENT $5,000 OR MORE	$80,000	$0	$0	–
5606405 - EQUIP-VEHICLE,TRLER>$5000	$0	$0	$712,014	–
34009 - MASS TRANSIT-FTA SEC 5307 TOTAL	**$853,850**	**$706,102**	**$712,014**	**1%**
34013 - Mass Transit-FTA Sec 5339	$446,143	$262,953	$0	-100%
34014 - Mass Transit-FTA Sec 5339				
5303401 - CONTRACTED SERVICES	$0	$0	$124,590	–
5606405 - EQUIP-VEHICLE,TRLER>$5000	$700,262	$0	$0	–
34014 - MASS TRANSIT-FTA SEC 5339 TOTAL	**$700,262**	**$0**	**$124,590**	**–**
34015 - Fed Grt-FTA 5307 #20.507	$526,418	$0	$0	–
34002 - MASS TRANSIT-FTA SEC 5307				
5303445 - CONTR SRV-TRANSIT	$3,167,009	$1,098,518	$733,616	-33%
34002 - MASS TRANSIT-FTA SEC 5307 TOTAL	**$3,167,009**	**$1,098,518**	**$733,616**	**-33%**
34046 - MASS TRNST-FTA S5311	$501,690	$0	$0	–
34047 - MASS TRNST-FTA S5311	$65,872	$0	$0	–

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
32041 - EMG-Empa Grt 31.063	$89,292	$0	$0	–
32043 - EMG Empa Enhancements				
5304001 - TRAVEL & PER DIEM	$0	$20,000	$20,000	0%
5305201 - OPERATING SUPPLIES	$0	$10,000	$70,000	600%
5305506 - EDUC-TRAINING & TUITION	$0	$5,000	$5,000	0%
5606401 - EQUIPMENT $5,000 OR MORE	$0	$60,000	$0	-100%
32043 - EMG EMPA ENHANCEMENTS TOTAL	**$0**	**$95,000**	**$95,000**	**0%**
32130 - Em-Hmgp Gulwnd Ele&Retro				
5303401 - CONTRACTED SERVICES	$25,000	$25,000	$25,000	0%
32130 - EM-HMGP GULWND ELE&RETRO TOTAL	**$25,000**	**$25,000**	**$25,000**	**0%**
33801 - EM-VULNERABILITY ASSESSMT	$142,200	$0	$0	–
37265 - Veteran's Memorial Monument	$251,400	$0	$0	–
DEPARTMENT EXPENSES TOTAL	**$231,040,830**	**$237,852,953**	**$238,220,445**	**0%**

Hernando County
FY 27 Tentative Budget
1011 - Transportation Trust Fund

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1011 - Transportation Trust Fund				
3110001 - TAXES-AD VALOREM	$12,621,462	$14,049,214	$14,948,584	6%
3354901 - MOTOR FUEL USE TX 207.026	$5,000	$5,000	$5,000	0%
3354910 - GAS/FUEL COUNTY REFUND	$136,000	$141,000	$141,000	0%
3413001 - ADMINISTRATIVE FEES	$20,000	$20,000	$20,000	0%
3419075 - FEES-ENGINEERING	$275,000	$250,000	$250,000	0%
3449001 - FEES-RIGHT OF WAY PERMITS	$200,000	$200,000	$200,000	0%
3449005 - FEES-SUNSHINE G RD MAINT	$3,000	$3,000	$3,000	0%
3449013 - FEES-POWERLINE ROAD	$15,000	$15,000	$15,000	0%
3449015 - FEES-RES DRIVEWAY INSPECT	$125,000	$125,000	$125,000	0%
3449030 - FEES-TRAFFIC DEVICE MAINT	$396,300	$450,000	$575,000	28%
3449036 - FEES-SIDEWALKS	$0	$5,000	$0	-100%
3449038 - CHARGES FOR SERV/DPW	$200,000	$75,000	$75,000	0%
3449042 - FEES-COMMERCIAL DEVELOPER	$40,000	$30,000	$30,000	0%
3449044 - FEES - SUBDIVISION REVIEW	$50,000	$75,000	$75,000	0%
3449046 - FEES-COMM SITE PLN REVIEW	$10,000	$12,000	$12,000	0%
3620001 - RENTAL-BUILDINGS	$22,240	$22,250	$22,620	2%
3620032 - LEASE-HOSPITAL-LIEU TAX	$50,000	$50,000	$50,000	0%
3621105 - LEASE-ROW-ENTRANCE-TXBLE	$510	$509	$509	0%

Hernando County
FY 27 Tentative Budget (Continued)
1011 - Transportation Trust Fund

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
3651001 - SALE OF SCRAP METAL	$0	$250	$250	0%
3699000 - MISCELLANEOUS REVENUE	$2,000	$2,000	$2,000	0%
3699700 - INSURANCE PROCEEDS	$20,000	$20,000	$20,000	0%
3866001 - EXCESS FEES-PROPERTY APPR	$15,000	$15,000	$15,000	0%
3867001 - EXCESS FEES-TAX COLLECTOR	$100,000	$120,000	$120,000	0%
3899090 - BALANCE FORWARD-CASH	$6,400,000	$8,580,277	$11,033,686	29%
3899093 - BAL FWD-SUNSHINE GRV RD	$33,000	$36,000	$0	-100%
1011 - TRANSPORTATION TRUST FUND TOTAL	**$20,739,512**	**$24,301,500**	**$27,738,649**	**14%**
FUND REVENUES TOTAL	**$20,739,512**	**$24,301,500**	**$27,738,649**	**14%**
Department Expenses				
01462 - Waterways Maintenance-TT	$72,656	$72,656	$0	-100%
01352 - Engineering	$2,508,527	$2,537,788	$2,747,034	8%
03051 - Road Maintenance Division	$9,995,525	$10,027,100	$10,290,848	3%
03081 - DPW-Traffic Division	$2,141,223	$2,405,885	$2,759,771	15%
03071 - DPW-Administration	$2,305,352	$2,375,182	$2,370,107	0%
03101 - Capital Improvement Pgm	$526	$0	$0	–
03151 - TTF-Debt Srv-Tfr-Rsrv	$3,715,703	$6,882,889	$9,570,889	39%
DEPARTMENT EXPENSES TOTAL	**$20,739,512**	**$24,301,500**	**$27,738,649**	**14%**

Hernando County
FY 27 Tentative Budget
1013 - Constitutional Gas Tax

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1013 - Constitutional Gas Tax				
3314920 - FED GRT-AL20.939 DOT SS4A	$37,700	$64,532	$0	-100%
3314901 - FED GRT-LAP 20.205 CON	$2,036,729	$16	$1,585	9,806%
3344702 - ST GRT-CSFA 55.039 #G1521	$1,732,970	$0	$0	–
3344900 - ST GRT-SCOP 55.009 CON	$5,246,925	$1,262,183	$0	-100%
3354920 - CONSTITUTIONAL GAS TX 20%	$366,520	$399,255	$408,057	2%
3354980 - CONSTITUTIONAL GAS TX 80%	$1,466,100	$1,597,020	$1,632,229	2%
3999078 - TRANSFER/GRANT MATCH	$2,252,541	$655,826	$0	-100%
3867001 - EXCESS FEES-TAX COLLECTOR	$9,000	$9,000	$9,000	0%
3899090 - BALANCE FORWARD-CASH	$6,300,000	$5,425,015	$7,286,774	34%
1013 - CONSTITUTIONAL GAS TAX TOTAL	**$19,448,485**	**$9,412,847**	**$9,337,645**	**-1%**
FUND REVENUES TOTAL	**$19,448,485**	**$9,412,847**	**$9,337,645**	**-1%**
Department Expenses				
03211 - Debt Srv-Reserv-Const GT				
5304205 - POSTAGE AND FREIGHT	$300	$300	$300	0%
5304933 - FEES/COSTS-CST ALLO PLN	$111,096	$111,096	$122,206	10%
5304934 - FEES/COSTS-ADMIN	$50,000	$0	$0	–
5304936 - FEES/COSTS-TC COMMISSN	$20,000	$20,000	$20,000	0%
5304940 - FEES/COSTS-PROP APPRSR	$20,000	$20,000	$20,000	0%
5606101 - LAND ACQUISITION	$0	$1,107,000	$150,000	-86%

Hernando County
FY 27 Tentative Budget (Continued)
1013 - Constitutional Gas Tax

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5606308 - IMPROV-ROAD ASSMT PROJCT	$0	$50,000	$100,000	100%
5616306 - IMPROV-ROADS & BRIDGES	$2,198,550	$4,116,068	$1,135,000	-72%
5616310 - IMPROV-TRAFFIC MANAGEMENT	$0	$0	$1,525,000	–
5616313 - IMPROV-SURFACE TREATMENT	$1,400,000	$1,350,000	$1,350,000	0%
5616371 - IMPROV-SIDEWALKS	$100,000	$0	$1,300,000	–
5999078 - TRNSF-GRANT MATCH	$2,252,541	$655,826	$0	-100%
5909910 - BUDGET RES FOR CONTINGNCY	$984,984	$0	$712,203	–
5909967 - BUDGET RES-CAP IMP PROJ	$996,900	$0	$2,902,936	–
03211 - DEBT SRV-RESERV-CONST GT TOTAL	**$8,134,371**	**$7,430,290**	**$9,337,645**	**26%**
03212 - Road Maint-Constit Gas Tax	$6,228	$0	$0	–
03213 - Traffic-Construct-Gas Tax	$1,021	$0	$0	–
34702 - DPW-Des&Con Cyril Dr Imp	$1,732,970	$0	$0	–
34602 - DPW-RIDGE MANOR RD PAVING	$242,586	$0	$0	–
34603 - DPW-LAP LANDOVER SW CON	$1,585	$0	$0	–
34604 - DPW-SAFE STS & RDS 4 ALL	$123,680	$123,680	$0	-100%
34606 - DPW-ANDER SNOW IN CON IMP	$7,170,900	$1,858,861	$0	-100%
34607 - DPW-LAP S LINDEN SW CON	$1,065,395	$0	$0	–
34609 - DPW-EASTSIDE ELM RALEY SW	$321,076	$0	$0	–
34610 - DPW-FREEPORT DR SW CON	$648,673	$16	$0	-100%
DEPARTMENT EXPENSES TOTAL	**$19,448,485**	**$9,412,847**	**$9,337,645**	**-1%**

Hernando County
FY 27 Tentative Budget
1015 - County Fuel Tax

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1015 - County Fuel Tax				
3354905 - COUNTY FUEL TX-F.S.206.60	$810,400	$879,863	$898,333	2%
3899090 - BALANCE FORWARD-CASH	$3,300,000	$5,161,361	$3,896,485	-25%
1015 - COUNTY FUEL TAX TOTAL	**$4,110,400**	**$6,041,224**	**$4,794,818**	**-21%**
FUND REVENUES TOTAL	**$4,110,400**	**$6,041,224**	**$4,794,818**	**-21%**
Department Expenses				
03221 - County Fuel Tax				
5303401 - CONTRACTED SERVICES	$100,000	$100,000	$50,000	-50%
5304933 - FEES/COSTS-CST ALLO PLN	$11,202	$11,202	$21,183	89%
5304959 - FEES/COSTS-BANK CHARGES	$150	$150	$150	0%
5305263 - UNCAPITALIZED IMPROVEMENT	$500,000	$300,000	$850,000	183%
5616307 - IMPROV-SIGNALS	$1,947,000	$3,805,000	$422,000	-89%
5616310 - IMPROV-TRAFFIC MANAGEMENT	$700,000	$0	$0	–
5909910 - BUDGET RES FOR CONTINGNCY	$0	$28,067	$85,012	203%
5909967 - BUDGET RES-CAP IMP PROJ	$852,048	$1,796,805	$3,366,473	87%
03221 - COUNTY FUEL TAX TOTAL	**$4,110,400**	**$6,041,224**	**$4,794,818**	**-21%**
DEPARTMENT EXPENSES TOTAL	**$4,110,400**	**$6,041,224**	**$4,794,818**	**-21%**

Hernando County

FY 27 Tentative Budget

1017 - LOGT 1-6 Fuel-General Transportation

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1017 - LOGT 1-6 Fuel-Genl Transp				
3124100 - LOCAL OPT FUEL TX 1-6 (6)	$5,100,620	$5,211,375	$5,249,283	1%
3449030 - FEES-TRAFFIC DEVICE MAINT	$0	$598,805	$0	-100%
3449038 - CHARGES FOR SERV/DPW	$0	$40,000	$0	-100%
3899090 - BALANCE FORWARD-CASH	$4,500,000	$7,227,874	$10,459,999	45%
1017 - LOGT 1-6 FUEL-GENL TRANSP TOTAL	**$9,600,620**	**$13,078,054**	**$15,709,282**	**20%**
FUND REVENUES TOTAL	**$9,600,620**	**$13,078,054**	**$15,709,282**	**20%**
Department Expenses				
03231 - Capital Improv-LOGT 1-6				
5304933 - FEES/COSTS-CST ALLO PLN	$1,418	$1,418	$6,969	391%
5304959 - FEES/COSTS-BANK CHARGES	$1,500	$1,500	$1,500	0%
5606101 - LAND ACQUISITION	$265,000	$265,000	$250,000	-6%
5616306 - IMPROV-ROADS & BRIDGES	$0	$0	$1,550,000	–
5616314 - IMPROV-INTERSECTIONS	$0	$0	$264,000	–
5616360 - IMPROV-D4-BARCLAY NORTH	$5,341,300	$0	$0	–
5909910 - BUDGET RES FOR CONTINGNCY	$663,254	$9,447,810	$5,050,552	-47%
5909967 - BUDGET RES-CAP IMP PROJ	$0	$0	$4,948,966	–
03231 - CAPITAL IMPROV-LOGT 1-6 TOTAL	**$6,272,472**	**$9,715,728**	**$12,071,987**	**24%**
03232 - Road Maint-LOGT 1-6	$2,697,008	$2,724,186	$3,000,177	10%
03233 - Traffic-LOGT 1-6	$631,140	$638,140	$637,118	0%

Hernando County

FY 27 Tentative Budget (Continued)

1017 - LOGT 1-6 Fuel-General Transportation

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
DEPARTMENT EXPENSES TOTAL	$9,600,620	$13,078,054	$15,709,282	20%

Hernando County
FY 27 Tentative Budget
1022 - Addl LOGT 1-5 Gas-Residential Roads

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1022 - Addl LOGT 1-5 Gas-Res Rds				
3124201 - NEW LCL OPT ELMS 1-5 (2)	$3,317,200	$3,317,195	$3,317,195	0%
3344900 - ST GRT-SCOP 55.009 CON	$1,413,750	$1,413,750	$0	-100%
3999078 - TRANSFER/GRANT MATCH	$353,250	$103,250	$0	-100%
3899090 - BALANCE FORWARD-CASH	$8,200,000	$9,479,357	$11,800,000	24%
1022 - ADDL LOGT 1-5 GAS-RES RDS TOTAL	**$13,284,200**	**$14,313,552**	**$15,117,195**	**6%**
FUND REVENUES TOTAL	**$13,284,200**	**$14,313,552**	**$15,117,195**	**6%**
Department Expenses				
03241 - Addl LOGT 1-5 Gas-Res Rds				
5303103 - PROF SRV-ENGINEERING	$100,000	$100,000	$150,000	50%
5304933 - FEES/COSTS-CST ALLO PLN	$83,553	$83,553	$113,641	36%
5304959 - FEES/COSTS-BANK CHARGES	$100	$100	$100	0%
5616305 - IMPROV-PAVEMENT MGT	$7,185,000	$10,522,650	$10,446,000	-1%
5616306 - IMPROV-ROADS & BRIDGES	$586,690	$0	$0	–
5616307 - IMPROV-SIGNALS	$150,000	$1,325,058	$0	-100%
5616367 - IMPROV-RESIDENTIAL(PAVED)	$950,000	$1,169,250	$1,464,000	25%
5912780 - TRNSF-KASS CIR CRA(1278)	$0	$273,220	$900,000	229%
5999078 - TRNSF-GRANT MATCH	$353,250	$353,250	$0	-100%
5909967 - BUDGET RES-CAP IMP PROJ	$2,108,607	$486,471	$2,043,454	320%
03241 - ADDL LOGT 1-5 GAS-RES RDS TOTAL	**$11,517,200**	**$14,313,552**	**$15,117,195**	**6%**
34605 - DPW-HAYMAN RD CON IMPROVE	$467,000	$0	$0	–

Hernando County

FY 27 Tentative Budget (Continued)

1022 - Addl LOGT 1-5 Gas-Residential Roads

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
34608 - DPW-EMERSON RD RESURFACE	$1,300,000	$0	$0	–
DEPARTMENT EXPENSES TOTAL	**$13,284,200**	**$14,313,552**	**$15,117,195**	**6%**

Hernando County
FY 27 Tentative Budget
1024 - Ninth Cent Fuel Tax Residential Roads

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1024 - Ninth-Ct Fuel Tax-Res Rds				
3123002 - NINTH-CNT MOTOR-ORD 97-09	$910,620	$930,679	$986,821	6%
3899090 - BALANCE FORWARD-CASH	$2,400,000	$3,224,802	$2,488,467	-23%
1024 - NINTH-CT FUEL TAX-RES RDS TOTAL	**$3,310,620**	**$4,155,481**	**$3,475,288**	**-16%**
FUND REVENUES TOTAL	**$3,310,620**	**$4,155,481**	**$3,475,288**	**-16%**
Department Expenses				
03261 - Ninth-Ct Fuel Tax-Res Rds				
5304933 - FEES/COSTS-CST ALLO PLN	$2,853	$2,853	$3,834	34%
5304959 - FEES/COSTS-BANK CHARGES	$20	$20	$20	0%
5910011 - TRNSF-GENERAL FUND (0011)	$1,663,679	$1,492,795	$1,508,805	1%
5909910 - BUDGET RES FOR CONTINGNCY	$1,644,068	$2,659,813	$1,962,629	-26%
03261 - NINTH-CT FUEL TAX-RES RDS TOTAL	**$3,310,620**	**$4,155,481**	**$3,475,288**	**-16%**
DEPARTMENT EXPENSES TOTAL	**$3,310,620**	**$4,155,481**	**$3,475,288**	**-16%**

Hernando County
FY 27 Tentative Budget
1031 - Hernando/Citrus MPO

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1031 - Hernando/Citrus MPO				
3314950 - FED GRT-FHWA PL #20.205	$0	$263,200	$1,123,106	327%
3314955 - FED GRT-FHWA PL #20.205	$805,836	$1,463,043	$0	-100%
3344280 - ST GRT-TD FY19/20 G1826	$0	$15,324	$15,584	2%
3344281 - ST GRT-CTD FDOT TD 55.002	$23,108	$15,324	$15,584	2%
3344286 - ST GRT-CTD FDOT TD 55.002	$19,362	$11,267	$11,411	1%
3344289 - ST GRT-CTD FDOT TD 55.002	$18,697	$10,321	$10,453	1%
3899090 - BALANCE FORWARD-CASH	$497,672	$698,660	$736,120	5%
1031 - HERNANDO/CITRUS MPO TOTAL	**$1,364,675**	**$2,477,139**	**$1,912,258**	**-23%**
FUND REVENUES TOTAL	**$1,364,675**	**$2,477,139**	**$1,912,258**	**-23%**
Department Expenses				
01761 - Hernando/Citrus MPO Gen	$497,672	$702,700	$736,120	5%
34050 - MPO-FHWA PI Funds 20.205				
5101200 - SALARIES & WAGES-REGULAR	$0	$63,900	$258,684	305%
5101212 - SALARY-MARKET ADJUSTMENT	$0	$1,986	$8,151	310%
5102100 - FICA TAXES-MATCHING	$0	$4,889	$19,790	305%
5102200 - RETIREMENT CONTRIBUTIONS	$0	$17,011	$69,723	310%
5102300 - LIFE & HEALTH INSURANCE	$0	$11,960	$53,803	350%
5102400 - WORKERS COMP PREMIUMS	$0	$64	$233	264%
5303107 - PROF SRV-CONSULTING	$0	$139,354	$645,722	363%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304101 - COMM SVC,DEVICES,ACCESSR	$0	$291	$1,540	429%
5304001 - TRAVEL & PER DIEM	$0	$1,075	$4,376	307%
5304205 - POSTAGE AND FREIGHT	$0	$0	$100	–
5304401 - RENTAL/LEASE-EQUIPMENT	$0	$390	$1,705	337%
5304405 - RENTAL/LEASE-BUILDINGS	$0	$3,135	$12,540	300%
5304501 - INSURANCE & BONDS-PREMIUM	$0	$25	$15,000	59,900%
5304606 - REPAIR/MAINT-SOFTWARE	$0	$0	$80	–
5304701 - PRINTING & BINDING	$0	$700	$2,700	286%
5304901 - ADVERTISING-LEGAL	$0	$50	$560	1,020%
5304922 - FEES/COSTS-OTHER	$0	$2,400	$7,200	200%
5304965 - FEES / COSTS-NEW HIRES	$0	$0	$440	–
5305101 - OFFICE SUPPLIES	$0	$300	$1,750	483%
5305221 - OPER SUPP-CMPTR SOFTWARE	$0	$0	$75	–
5305264 - UNCAPITALIZED EQUIPMENT	$0	$0	$260	–
5305274 - UNCAP EQUIP-TECH	$0	$13,200	$14,000	6%
5305506 - EDUC-TRAINING & TUITION	$0	$500	$434	-13%
5951210 - TRNSF-HLTH SELF INS(5121)	$0	$1,088	$4,240	290%
34050 - MPO-FHWA PL FUNDS 20.205 TOTAL	**$0**	**$262,318**	**$1,123,106**	**328%**
34051 - Planning Trans Disadv(TD)				
5101200 - SALARIES & WAGES-REGULAR	$4,194	$8,650	$8,841	2%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5101212 - SALARY-MARKET ADJUSTMENT	$123	$251	$256	2%
5102100 - FICA TAXES-MATCHING	$321	$662	$677	2%
5102200 - RETIREMENT CONTRIBUTIONS	$1,108	$2,078	$2,126	2%
5102300 - LIFE & HEALTH INSURANCE	$818	$1,614	$1,851	15%
5102400 - WORKERS COMP PREMIUMS	$5	$9	$8	-11%
5303107 - PROF SRV-CONSULTING	$4,375	$0	$0	–
5304001 - TRAVEL & PER DIEM	$200	$1,065	$1,065	0%
5304901 - ADVERTISING-LEGAL	$80	$200	$200	0%
5305506 - EDUC-TRAINING & TUITION	$250	$400	$400	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$80	$160	$160	0%
34051 - PLANNING TRANS DISADV(TD) TOTAL	**$11,554**	**$15,089**	**$15,584**	**3%**
34054 - MPO-Citrus TD Planning				
5101200 - SALARIES & WAGES-REGULAR	$4,194	$8,650	$8,841	2%
5101212 - SALARY-MARKET ADJUSTMENT	$123	$251	$256	2%
5102100 - FICA TAXES-MATCHING	$321	$662	$677	2%
5102200 - RETIREMENT CONTRIBUTIONS	$1,108	$2,078	$2,126	2%
5102300 - LIFE & HEALTH INSURANCE	$818	$1,614	$1,851	15%
5102400 - WORKERS COMP PREMIUMS	$5	$9	$8	-11%
5303107 - PROF SRV-CONSULTING	$4,375	$0	$0	–
5304001 - TRAVEL & PER DIEM	$200	$1,065	$1,065	0%
5304901 - ADVERTISING-LEGAL	$80	$200	$200	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305506 - EDUC-TRAINING & TUITION	$250	$400	$400	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$80	$160	$160	0%
34054 - MPO-CITRUS TD PLANNING TOTAL	**$11,554**	**$15,089**	**$15,584**	**3%**
34055 - MPO-FHWA PI Funds	$805,836	$1,460,773	$0	-100%
34056 - MPO-Hernando TD Planning				
5101200 - SALARIES & WAGES-REGULAR	$6,925	$6,359	$6,499	2%
5101212 - SALARY-MARKET ADJUSTMENT	$209	$163	$166	2%
5102100 - FICA TAXES-MATCHING	$530	$487	$498	2%
5102200 - RETIREMENT CONTRIBUTIONS	$1,906	$1,404	$1,435	2%
5102300 - LIFE & HEALTH INSURANCE	$1,307	$1,256	$1,440	15%
5102400 - WORKERS COMP PREMIUMS	$9	$7	$6	-14%
5303107 - PROF SRV-CONSULTING	$7,333	$0	$0	–
5304001 - TRAVEL & PER DIEM	$600	$809	$809	0%
5304205 - POSTAGE AND FREIGHT	$25	$50	$50	0%
5304901 - ADVERTISING-LEGAL	$150	$80	$80	0%
5305506 - EDUC-TRAINING & TUITION	$240	$300	$300	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$128	$128	$128	0%
34056 - MPO-HERNANDO TD PLANNING TOTAL	**$19,362**	**$11,043**	**$11,411**	**3%**
34059 - MPO-Citrus TD Planning				
5101200 - SALARIES & WAGES-REGULAR	$6,925	$5,829	$5,953	2%

Hernando County
FY 27 Tentative Budget (Continued)
1031 - Hernando/Citrus MPO

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5101212 - SALARY-MARKET ADJUSTMENT	$209	$163	$166	2%
5102100 - FICA TAXES-MATCHING	$530	$446	$456	2%
5102200 - RETIREMENT CONTRIBUTIONS	$1,906	$1,329	$1,358	2%
5102300 - LIFE & HEALTH INSURANCE	$1,307	$1,089	$1,249	15%
5102400 - WORKERS COMP PREMIUMS	$9	$6	$6	0%
5303107 - PROF SRV-CONSULTING	$6,668	$0	$0	–
5304001 - TRAVEL & PER DIEM	$600	$723	$723	0%
5304205 - POSTAGE AND FREIGHT	$25	$50	$50	0%
5304901 - ADVERTISING-LEGAL	$150	$80	$80	0%
5305506 - EDUC-TRAINING & TUITION	$240	$300	$300	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$128	$112	$112	0%
34059 - MPO-CITRUS TD PLANNING TOTAL	**$18,697**	**$10,127**	**$10,453**	**3%**
DEPARTMENT EXPENSES TOTAL	**$1,364,675**	**$2,477,139**	**$1,912,258**	**-23%**

Hernando County
FY 27 Tentative Budget
1051 - FL Boating Improvement Program

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1051 - FL Boating Improvemnt Pgm				
3347201 - CSFA 77.006-FQC #18075	$231,292	$240,573	$0	-100%
3357001 - FL BOATING IMPRVMNT PRGM	$40,000	$40,000	$40,000	0%
3999078 - TRANSFER/GRANT MATCH	$9,956	$9,956	$0	-100%
3899090 - BALANCE FORWARD-CASH	$328,185	$380,579	$380,577	0%
1051 - FL BOATING IMPROVEMNT PGM TOTAL	**$609,433**	**$671,108**	**$420,577**	**-37%**
FUND REVENUES TOTAL	**$609,433**	**$671,108**	**$420,577**	**-37%**
Department Expenses				
04571 - FL Boating Imprvmnt Pgm				
5303401 - CONTRACTED SERVICES	$0	$40,000	$6,954	-83%
5304304 - UTILITY SRV-TRASH REMOVAL	$0	$2,000	$2,000	0%
5304601 - REPAIR/MAINT-BLDG & GRD	$0	$1,000	$1,000	0%
5305235 - OPER SUPP-NAVIGATION AIDS	$0	$20,000	$20,000	0%
5305263 - UNCAPITALIZED IMPROVEMENT	$20,000	$20,000	$0	-100%
5606301 - IMPROV (GRTR THAN 10,000)	$338,229	$390,623	$390,623	0%
5999078 - TRNSF-GRANT MATCH	$9,956	$0	$0	–
5909967 - BUDGET RES-CAP IMP PROJ	$0	-$43,088	$0	-100%
04571 - FL BOATING IMPRVMNT PGM TOTAL	**$368,185**	**$430,535**	**$420,577**	**-2%**
37201 - DPW-Lke Townsen Boat Ramp	$41,248	$40,573	$0	-100%
37202 - DPW-LKE TOWNSEN BOAT RAMP	$200,000	$200,000	$0	-100%

Hernando County

FY 27 Tentative Budget (Continued)

1051 - FL Boating Improvement Program

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
DEPARTMENT EXPENSES TOTAL	**$609,433**	**$671,108**	**$420,577**	**-37%**

Hernando County
FY 27 Tentative Budget
1060 - Scoreboard Sponsorship

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1060 - Scoreboard Sponsorship	$0	$12,000	$12,000	0%
FUND REVENUES TOTAL	**$0**	**$12,000**	**$12,000**	**0%**
Department Expenses				
01060 - Scoreboard Sponsorship	$0	$12,000	$12,000	0%
DEPARTMENT EXPENSES TOTAL	**$0**	**$12,000**	**$12,000**	**0%**

Hernando County
FY 27 Tentative Budget
1101 - Intergovernmental Radio Communication

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1101 - Intergovtl Radio Comm Pgm				
3419074 - FEES-ACCESS/MAINT-800MHZ	$630,000	$677,000	$714,220	6%
3590025 - F & F 800MHZ RADIO SYSTEM	$130,000	$110,000	$110,000	0%
3620060 - LEASE-TOWER	$90,000	$90,000	$90,571	1%
3899090 - BALANCE FORWARD-CASH	$1,179,399	$1,763,324	$1,997,733	13%
1101 - INTERGOVTL RADIO COMM PGM TOTAL	**$2,029,399**	**$2,640,324**	**$2,912,524**	**10%**
FUND REVENUES TOTAL	**$2,029,399**	**$2,640,324**	**$2,912,524**	**10%**
Department Expenses				
02481 - 800Mhz Radio System				
5303401 - CONTRACTED SERVICES	$100,000	$0	$0	–
5304302 - UTILITY SRV-ELECTRIC	$50,000	$40,000	$42,000	5%
5304401 - RENTAL/LEASE-EQUIPMENT	$262,000	$267,000	$267,000	0%
5304501 - INSURANCE & BONDS-PREMIUM	$28,000	$35,000	$35,000	0%
5304603 - REPAIR/MAINT-EQUIPMENT	$10,000	$10,000	$10,000	0%
5304610 - REPAIR/MAINT-MAINT CNTRCT	$32,150	$0	$122,000	–
5305201 - OPERATING SUPPLIES	$2,500	$2,500	$2,000	-20%
5909910 - BUDGET RES FOR CONTINGNCY	$1,544,749	$2,285,824	$2,434,524	7%
02481 - 800MHZ RADIO SYSTEM TOTAL	**$2,029,399**	**$2,640,324**	**$2,912,524**	**10%**

Hernando County

FY 27 Tentative Budget (Continued)

1101 - Intergovernmental Radio Communication

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
DEPARTMENT EXPENSES TOTAL	**$2,029,399**	**$2,640,324**	**$2,912,524**	**10%**

Hernando County
FY 27 Tentative Budget
1141 - Health Unit Trust Fund

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1141 - Health Unit Trust Fund				
3110001 - TAXES-AD VALOREM	$1,719,053	$1,830,165	$1,947,325	6%
3899090 - BALANCE FORWARD-CASH	$1,025,565	$1,722,566	$1,722,566	0%
1141 - HEALTH UNIT TRUST FUND TOTAL	**$2,744,618**	**$3,552,731**	**$3,669,891**	**3%**
FUND REVENUES TOTAL	**$2,744,618**	**$3,552,731**	**$3,669,891**	**3%**
Department Expenses				
03491 - Health Department				
5303101 - PROFESSIONAL SERVICES	–	–	$7,500	–
5303401 - CONTRACTED SERVICES	$823,000	$823,000	$1,023,000	24%
5304601 - REPAIR/MAINT-BLDG & GRD	–	–	$375,000	–
5304940 - FEES/COSTS-PROP APPRSR	$22,421	$22,421	$22,421	0%
5808101 - AID TO GOVT AGENCIES	$249,756	$249,756	$249,756	0%
5909910 - BUDGET RES FOR CONTINGNCY	$1,177,606	$1,985,719	$1,520,379	-23%
5909935 - BUDGET RES-EMERGENCY	$471,835	$471,835	$471,835	0%
03491 - HEALTH DEPARTMENT TOTAL	**$2,744,618**	**$3,552,731**	**$3,669,891**	**3%**
DEPARTMENT EXPENSES TOTAL	**$2,744,618**	**$3,552,731**	**$3,669,891**	**3%**

Hernando County
FY 27 Tentative Budget
1171 - Mosquito Control Local

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1171 - Mosquito Control Local				
3419088 - FEES-RECORD SEARCH	$300	$0	$0	–
3439035 - CHRGS FOR SVCS-MOSQ CTL	$3,000	$500	$0	-100%
3699300 - MISC REV-REF PR YR EXP	$1,000	$15,250	$1,000	-93%
3810011 - TRANSFER/GENERAL FUND	$799,558	$906,785	$1,058,238	17%
3899090 - BALANCE FORWARD-CASH	$462,061	$616,987	$616,987	0%
1171 - MOSQUITO CONTROL LOCAL TOTAL	**$1,265,919**	**$1,539,522**	**$1,676,225**	**9%**
FUND REVENUES TOTAL	**$1,265,919**	**$1,539,522**	**$1,676,225**	**9%**
Department Expenses				
03302 - Mosquito Control Local				
5101200 - SALARIES & WAGES-REGULAR	$465,734	$486,857	$469,565	-4%
5101212 - SALARY-MARKET ADJUSTMENT	$7,569	$7,881	$8,717	11%
5101400 - SALARIES & WAGES-OVERTIME	$1,200	$1,200	$1,200	0%
5101501 - SPECIAL PAY-STIPENDS	$1,398	$1,085	$1,089	0%
5102100 - FICA TAXES-MATCHING	$35,611	$37,209	$36,894	-1%
5102200 - RETIREMENT CONTRIBUTIONS	$67,019	$69,252	$68,660	-1%
5102300 - LIFE & HEALTH INSURANCE	$124,614	$127,638	$146,273	15%
5102400 - WORKERS COMP PREMIUMS	$19,101	$16,437	$14,601	-11%
5304101 - COMM SVC,DEVICES,ACCESSR	$5,076	$4,629	$4,500	-3%
5303401 - CONTRACTED SERVICES	$3,000	$3,000	$1,500	-50%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5303436 - CONTR SRV-TEMP LABOR	$45,000	$35,000	$35,000	0%
5304001 - TRAVEL & PER DIEM	$5,300	$3,700	$3,060	-17%
5304004 - TRAVEL & PER DIEM-CLASS C	$350	$350	$350	0%
5304205 - POSTAGE AND FREIGHT	$500	$500	$500	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	–	–	$21,000	–
5304405 - RENTAL/LEASE-BUILDINGS	$44,830	$44,830	$150,000	235%
5304501 - INSURANCE & BONDS-PREMIUM	$35,500	$35,500	$45,500	28%
5304602 - REPAIR/MAINT-VEHICLES	$15,000	$15,000	$15,000	0%
5304603 - REPAIR/MAINT-EQUIPMENT	$13,200	$15,000	$10,000	-33%
5304606 - REPAIR/MAINT-SOFTWARE	$10,500	$8,900	$5,700	-36%
5304609 - REPAIR/MAINT-RADIO COSTS	$3,200	$3,200	$3,200	0%
5304701 - PRINTING & BINDING	$500	$500	$500	0%
5304801 - PROMOTIONAL ACTIVITIES	$2,500	$2,500	$2,500	0%
5304923 - FEES/COSTS-FILING FEES	$100	$100	$100	0%
5304924 - FEES/COSTS-PERMIT APPLN	$510	$510	$1,010	98%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$6,750	$6,200	$5,700	-8%
5304955 - FEES/COSTS-FLT CAP RECV	$43,321	$66,320	$68,000	3%
5304956 - FEES/COSTS-FLT FCLTY AL	$1,835	$2,500	$2,000	-20%
5304957 - FEES/COSTS-FLEET/ADMIN	$8,160	$13,320	$13,300	0%
5304959 - FEES/COSTS-BANK CHARGES	$300	$300	$300	0%

Hernando County
FY 27 Tentative Budget (Continued)
1171 - Mosquito Control Local

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304965 - FEES / COSTS-NEW HIRES	$344	$0	$0	–
5305101 - OFFICE SUPPLIES	$500	$500	$500	0%
5305201 - OPERATING SUPPLIES	$25,000	$25,000	$25,000	0%
5305202 - GAS, OIL & LUBRICANTS	$25,000	$25,000	$30,000	20%
5305205 - CLOTHING & UNIFORM APPRL	$1,500	$2,000	$2,000	0%
5305207 - SAFETY GEAR AND SUPPLIES	$800	$1,000	$1,000	0%
5305216 - INSECTICIDES & PESTICIDES	$130,000	$130,000	$150,000	15%
5305221 - OPER SUPP-CMPTR SOFTWARE	$4,600	$4,600	$4,600	0%
5305264 - UNCAPITALIZED EQUIPMENT	$5,000	$5,000	$5,000	0%
5305274 - UNCAP EQUIP-TECH	$29,000	$16,000	$2,000	-87%
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$500	$500	$500	0%
5305402 - DUES AND MEMBERSHIPS	$2,365	$2,500	$2,500	0%
5305506 - EDUC-TRAINING & TUITION	$3,925	$2,860	$2,230	-22%
5951210 - TRNSF-HLTH SELF INS(5121)	$12,832	$12,800	$12,832	0%
5909910 - BUDGET RES FOR CONTINGNCY	$56,875	$302,344	$302,344	0%
03302 - MOSQUITO CONTROL LOCAL TOTAL	**$1,265,919**	**$1,539,522**	**$1,676,225**	**9%**
DEPARTMENT EXPENSES TOTAL	**$1,265,919**	**$1,539,522**	**$1,676,225**	**9%**

Hernando County
FY 27 Tentative Budget
1181 - Mosquito Control State

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1181 - State Mosquito Control				
3346901 - ST GRANT-MOSQUITO 1-MATCH	$61,117	$61,855	$69,588	13%
3611500 - INTEREST-INVESTMENTS	$300	$300	$300	0%
3899090 - BALANCE FORWARD-CASH	$14,200	$23,632	$20,732	-12%
1181 - STATE MOSQUITO CONTROL TOTAL	**$75,617**	**$85,787**	**$90,620**	**6%**
FUND REVENUES TOTAL	**$75,617**	**$85,787**	**$90,620**	**6%**
Department Expenses				
36011 - Mosq Control State 1				
5304001 - TRAVEL & PER DIEM	$2,100	$2,100	$9,500	352%
5304959 - FEES/COSTS-BANK CHARGES	$300	$300	$300	0%
5305216 - INSECTICIDES & PESTICIDES	$22,617	$16,467	$17,220	5%
5305264 - UNCAPITALIZED EQUIPMENT	$10,000	$10,000	$10,000	0%
5305506 - EDUC-TRAINING & TUITION	$600	$600	$3,600	500%
5606401 - EQUIPMENT $5,000 OR MORE	$40,000	$56,320	$50,000	-11%
36011 - MOSQ CONTROL STATE 1 TOTAL	**$75,617**	**$85,787**	**$90,620**	**6%**
DEPARTMENT EXPENSES TOTAL	**$75,617**	**$85,787**	**$90,620**	**6%**

Hernando County
FY 27 Tentative Budget
1201 - Law Enforcement Trust Fund

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1201 - Law Enforcement Trust Fnd				
3590030 - FORFEIT-CONFISCATED FUNDS	$45,000	$45,000	$10,000	-78%
3611500 - INTEREST-INVESTMENTS	$0	$5,000	$5,000	0%
3659001 - SALE OF CONFISCATED MAT'L	$5,000	$5,000	$5,000	0%
3899090 - BALANCE FORWARD-CASH	$448,700	$558,083	$500,333	-10%
1201 - LAW ENFORCEMENT TRUST FND TOTAL	**$498,700**	**$613,083**	**$520,333**	**-15%**
FUND REVENUES TOTAL	**$498,700**	**$613,083**	**$520,333**	**-15%**
Department Expenses				
02111 - Law Enforcement Trust Fund				
5303101 - PROFESSIONAL SERVICES	$1,500	$6,000	$6,000	0%
5303401 - CONTRACTED SERVICES	$27,000	$28,000	$28,000	0%
5304701 - PRINTING & BINDING	$500	$1,000	$2,000	100%
5304801 - PROMOTIONAL ACTIVITIES	$5,000	$6,000	$6,000	0%
5304902 - ADVERTISING-OTHER	$6,100	$7,000	$32,000	357%
5304922 - FEES/COSTS-OTHER	$23,500	$25,000	$0	-100%
5304959 - FEES/COSTS-BANK CHARGES	$50	$50	$50	0%
5305201 - OPERATING SUPPLIES	$200	$3,200	$6,700	109%
5305221 - OPER SUPP-CMPTR SOFTWARE	$1,000	$1,000	$0	-100%
5305264 - UNCAPITALIZED EQUIPMENT	$1,000	$2,500	$0	-100%
5606401 - EQUIPMENT $5,000 OR MORE	–	$12,000	$12,000	0%

Hernando County
FY 27 Tentative Budget (Continued)
1201 - Law Enforcement Trust Fund

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5808201 - AID TO PRVT ORGANIZATIONS	$20,200	$21,000	$25,000	19%
5909999 - BUDG RES/CASH FORWARD	$412,650	$500,333	$402,583	-20%
02111 - LAW ENFORCEMENT TRUST FUND TOTAL	**$498,700**	**$613,083**	**$520,333**	**-15%**
DEPARTMENT EXPENSES TOTAL	**$498,700**	**$613,083**	**$520,333**	**-15%**

Hernando County
FY 27 Tentative Budget
1202 - Crime Prevention

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1202 - Crime Prevention(775.083)				
3590050 - COURT COST-CRIME PREVENT	$65,000	$60,000	$60,000	0%
3611500 - INTEREST-INVESTMENTS	$3,000	$2,000	$2,000	0%
3899090 - BALANCE FORWARD-CASH	$154,617	$168,704	$137,554	-18%
1202 - CRIME PREVENTION(775.083) TOTAL	**$222,617**	**$230,704**	**$199,554**	**-13%**
FUND REVENUES TOTAL	**$222,617**	**$230,704**	**$199,554**	**-13%**
Department Expenses				
02113 - Crime Prevention(775.083)				
5303401 - CONTRACTED SERVICES	$1,000	$1,000	$1,000	0%
5304606 - REPAIR/MAINT-SOFTWARE	$6,000	$6,000	$7,000	17%
5304701 - PRINTING & BINDING	$2,000	$2,000	$3,000	50%
5304801 - PROMOTIONAL ACTIVITIES	$32,500	$20,000	$30,000	50%
5304902 - ADVERTISING-OTHER	$56,000	$60,000	$65,000	8%
5304959 - FEES/COSTS-BANK CHARGES	$50	$50	$50	0%
5305201 - OPERATING SUPPLIES	$100	$100	$4,100	4,000%
5305205 - CLOTHING & UNIFORM APPRL	$5,000	$4,000	$0	-100%
5909999 - BUDG RES/CASH FORWARD	$119,967	$137,554	$89,404	-35%
02113 - CRIME PREVENTION(775.083) TOTAL	**$222,617**	**$230,704**	**$199,554**	**-13%**
DEPARTMENT EXPENSES TOTAL	**$222,617**	**$230,704**	**$199,554**	**-13%**

Hernando County
FY 27 Tentative Budget
1203 - HCSO Revenue Fund

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1203 - HCSO Revenue Fund				
3864004 - TRNSFR IN INMATE REV	$3,700,000	$6,300,000	$7,200,000	14%
3899090 - BALANCE FORWARD-CASH	$6,479,751	$10,722,933	$10,722,933	0%
1203 - HCSO REVENUE FUND TOTAL	**$10,179,751**	**$17,022,933**	**$17,922,933**	**5%**
FUND REVENUES TOTAL	**$10,179,751**	**$17,022,933**	**$17,922,933**	**5%**
Department Expenses				
02114 - HCSO Revenue Fund				
5303401 - CONTRACTED SERVICES	$0	$0	$462,200	–
5304601 - REPAIR/MAINT-BLDG & GRD	$2,400,000	$2,070,000	$2,720,500	31%
5304631 - REPAIR/MAINT-JAIL	$108,000	$428,000	$0	-100%
5606301 - IMPROV (GRTR THAN 10,000)	$1,220,000	$0	$0	–
5909192 - FEES & COSTS-JAIL OPERATE	$3,053,333	$3,448,236	$3,326,286	-4%
5909193 - FEES & COSTS-R&M JAIL	$540,000	$768,000	$1,057,800	38%
5909969 - BUDGET RES-JAIL REPAIRS	$2,858,418	$10,308,697	$10,356,147	0%
02114 - HCSO REVENUE FUND TOTAL	**$10,179,751**	**$17,022,933**	**$17,922,933**	**5%**
DEPARTMENT EXPENSES TOTAL	**$10,179,751**	**$17,022,933**	**$17,922,933**	**5%**

Hernando County
FY 27 Tentative Budget
1205 - Fed Forfeiture Fund

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1205 - Fed Forfeit-Justice				
3899090 - BALANCE FORWARD-CASH	$602,480	$391,018	$391,018	0%
1205 - FED FORFEIT-JUSTICE TOTAL	**$602,480**	**$391,018**	**$391,018**	**0%**
FUND REVENUES TOTAL	**$602,480**	**$391,018**	**$391,018**	**0%**
Department Expenses				
32401 - HCSO-Equit Share Justice				
5304959 - FEES/COSTS-BANK CHARGES	$30	$0	$0	–
5606401 - EQUIPMENT $5,000 OR MORE	$600,000	$391,018	$391,018	0%
5909911 - BUDGET RES-GRANTS	$2,450	$0	$0	–
32401 - HCSO-EQUIT SHARE JUSTICE TOTAL	**$602,480**	**$391,018**	**$391,018**	**0%**
DEPARTMENT EXPENSES TOTAL	**$602,480**	**$391,018**	**$391,018**	**0%**

Hernando County
FY 27 Tentative Budget
1206 - Fed Forfeiture Fund Treasury

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1206 - Fed Forfeit-Treasury				
3899090 - BALANCE FORWARD-CASH	$50,281	$55,195	$55,195	0%
1206 - FED FORFEIT-TREASURY TOTAL	**$50,281**	**$55,195**	**$55,195**	**0%**
FUND REVENUES TOTAL	**$50,281**	**$55,195**	**$55,195**	**0%**
Department Expenses				
32402 - HCSO-Equit Share Treasury				
5304959 - FEES/COSTS-BANK CHARGES	$30	$0	$0	–
5606401 - EQUIPMENT $5,000 OR MORE	$50,000	$55,195	$55,195	0%
5909911 - BUDGET RES-GRANTS	$251	$0	$0	–
32402 - HCSO-EQUIT SHARE TREASURY TOTAL	**$50,281**	**$55,195**	**$55,195**	**0%**
DEPARTMENT EXPENSES TOTAL	**$50,281**	**$55,195**	**$55,195**	**0%**

Hernando County
FY 27 Tentative Backup
1242 - Additional Court Cost

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1242 - Addl Court Cost (939.185)				
3318206 - FED GRT-1H79TI081928 01	$83,742	$0	$78,402	–
3471002 - FEES-LIBRARY-COPIES	$100	$100	$0	-100%
3489210 - COURT INNOVATIONS	$45,148	$45,148	$46,319	3%
3489220 - COURT COSTS-LEGAL AID	$45,148	$45,148	$46,319	3%
3489230 - COURT COSTS-LAW LIBRARY	$45,148	$45,148	$46,319	3%
3489240 - JUVENILE ALTERNATIVE PROG	$45,148	$45,148	$46,319	3%
3489901 - FEES-DRUG COURT SANCTION	$600	$600	$0	-100%
3489902 - FEES-DRUG COURT FEES	$38,000	$38,000	$33,018	-13%
3489982 - FEE-DRG CT EXP PARTICPATE	$4,192	$0	$0	–
3489983 - FEE-DRUG CT EXP SANCTION	$363	$0	$0	–
3511005 - DRUG CRT CIV PNLTY CO CRM	$324	$324	$0	-100%
3899090 - BALANCE FORWARD-CASH	$397,477	$332,649	$252,467	-24%
1242 - ADDL COURT COST (939.185) TOTAL	**$705,390**	**$552,265**	**$549,163**	**-1%**
FUND REVENUES TOTAL	**$705,390**	**$552,265**	**$549,163**	**-1%**
Department Expenses				
02331 - Legal Aid Programs 29.008				
5303401 - CONTRACTED SERVICES	$60,000	$0	$0	–
5304933 - FEES/COSTS-CST ALLO PLN	$797	$797	$877	10%
02331 - LEGAL AID PROGRAMS 29.008 TOTAL	**$60,797**	**$797**	**$877**	**10%**

Hernando County
FY 27 Tentative Backup (Continued)
1242 - Additional Court Cost

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
02351 - Court Innov-Drug Court				
5101200 - SALARIES & WAGES-REGULAR	$138,466	$172,105	$158,988	-8%
5101212 - SALARY-MARKET ADJUSTMENT	$2,528	$3,709	$3,118	-16%
5102100 - FICA TAXES-MATCHING	$10,593	$13,166	$12,163	-8%
5102200 - RETIREMENT CONTRIBUTIONS	$21,176	$24,216	$22,370	-8%
5102300 - LIFE & HEALTH INSURANCE	$64,451	$36,601	$41,884	14%
5102400 - WORKERS COMP PREMIUMS	$180	$173	$144	-17%
5303101 - PROFESSIONAL SERVICES	$51,000	$48,000	$48,000	0%
5304001 - TRAVEL & PER DIEM	$3,000	$2,000	$3,000	50%
5304004 - TRAVEL & PER DIEM-CLASS C	$1,000	$1,000	$1,000	0%
5304933 - FEES/COSTS-CST ALLO PLN	$7,591	$7,591	$13,636	80%
5304965 - FEES / COSTS-NEW HIRES	$0	$125	$125	0%
5305101 - OFFICE SUPPLIES	$1,000	$1,000	$1,000	0%
5305201 - OPERATING SUPPLIES	$1,000	$1,000	$1,000	0%
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$500	$500	$500	0%
5305402 - DUES AND MEMBERSHIPS	$250	$250	$0	-100%
5305506 - EDUC-TRAINING & TUITION	$1,500	$1,500	$1,500	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$4,800	$4,400	$4,800	9%
5909910 - BUDGET RES FOR CONTINGNCY	$195,312	$184,253	$106,609	-42%
02351 - COURT INNOV-DRUG COURT TOTAL	**$504,347**	**$501,589**	**$419,837**	**-16%**

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
04652 - Public Law Library-Art V				
5303101 - PROFESSIONAL SERVICES	$45,147	$45,147	$45,147	0%
5304919 - OPER EXP-SPCL ASSESSMENTS	$200	$200	$200	0%
5304959 - FEES/COSTS-BANK CHARGES	$200	$200	$200	0%
5305201 - OPERATING SUPPLIES	$3,000	$3,000	$3,000	0%
5305420 - SUBSCRIPTIONS-ELECTRONIC	$1,500	$1,500	$1,500	0%
04652 - PUBLIC LAW LIBRARY-ART V TOTAL	**$50,047**	**$50,047**	**$50,047**	**0%**
38206 - Courts-SAMHSA Drug Court				
5101200 - SALARIES & WAGES-REGULAR	$39,111	$0	$41,884	–
5102100 - FICA TAXES-MATCHING	$2,992	$0	$3,205	–
5102200 - RETIREMENT CONTRIBUTIONS	$5,354	$0	$5,894	–
5102300 - LIFE & HEALTH INSURANCE	$16,316	-$168	$27,381	-16,398%
5102400 - WORKERS COMP PREMIUMS	$51	$0	$38	–
5303101 - PROFESSIONAL SERVICES	$24,775	$0	$0	–
5951210 - TRNSF-HLTH SELF INS(5121)	$1,600	$0	$0	–
38206 - COURTS-SAMHSA DRUG COURT TOTAL	**$90,199**	**-$168**	**$78,402**	**-46,768%**
DEPARTMENT EXPENSES TOTAL	**$705,390**	**$552,265**	**$549,163**	**-1%**

Hernando County
FY 27 Tentative Budget
1245 - Alcohol/Drug Abuse Trust

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1245 - Alcohol/Drug Abuse Trust				
3489920 - COURT COST 938.13 BY ORD	$3,000	$3,000	$3,000	0%
3489921 - COURT COST 938.21/23 ORD	$8,000	$8,000	$8,000	0%
3611500 - INTEREST-INVESTMENTS	$200	$200	$1,000	400%
3613000 - CHANGE IN FAIR VALUE-INV	$200	$200	$1,000	400%
3899090 - BALANCE FORWARD-CASH	$69,032	$85,511	$103,279	21%
1245 - ALCOHOL/DRUG ABUSE TRUST TOTAL	**$80,432**	**$96,911**	**$116,279**	**20%**
FUND REVENUES TOTAL	**$80,432**	**$96,911**	**$116,279**	**20%**
Department Expenses				
02341 - Alcohol/Drug Abuse Trust				
5909910 - BUDGET RES FOR CONTINGNCY	$78,432	$96,911	$113,279	17%
02341 - ALCOHOL/DRUG ABUSE TRUST TOTAL	**$78,432**	**$96,911**	**$113,279**	**17%**
02342 - Veterans Treatment Court				
5303101 - PROFESSIONAL SERVICES	$2,000	$0	$3,000	–
02342 - VETERANS TREATMENT COURT TOTAL	**$2,000**	**$0**	**$3,000**	**–**
DEPARTMENT EXPENSES TOTAL	**$80,432**	**$96,911**	**$116,279**	**20%**

Hernando County
FY 27 Tentative Budget
1248 - Youth Court

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1248 - Youth Court				
3489315 - FEES-YOUTH DRUG COURT	$1,000	$1,000	$0	-100%
3489906 - FEES-YOUTH COURT	$5,000	$5,000	$10,000	100%
3489948 - FEES-YOUTH CRT $3-938.19	$35,000	$35,000	$35,000	0%
3899090 - BALANCE FORWARD-CASH	$126,617	$146,864	$146,657	0%
1248 - YOUTH COURT TOTAL	**$167,617**	**$187,864**	**$191,657**	**2%**
FUND REVENUES TOTAL	**$167,617**	**$187,864**	**$191,657**	**2%**
Department Expenses				
02348 - Youth Court				
5101200 - SALARIES & WAGES-REGULAR	$41,642	$43,308	$41,884	-3%
5101212 - SALARY-MARKET ADJUSTMENT	$1,599	$1,663	$1,609	-3%
5102100 - FICA TAXES-MATCHING	$3,186	$3,314	$3,205	-3%
5102200 - RETIREMENT CONTRIBUTIONS	$5,701	$6,094	$5,894	-3%
5102300 - LIFE & HEALTH INSURANCE	$24,029	$23,856	$27,389	15%
5102400 - WORKERS COMP PREMIUMS	$54	$44	$38	-14%
5304001 - TRAVEL & PER DIEM	$800	$800	$800	0%
5304004 - TRAVEL & PER DIEM-CLASS C	$800	$800	$800	0%
5304501 - INSURANCE & BONDS-PREMIUM	$1,200	$1,200	$1,200	0%
5304933 - FEES/COSTS-CST ALLO PLN	$3,523	$3,523	$4,440	26%
5304959 - FEES/COSTS-BANK CHARGES	$50	$50	$50	0%

Hernando County
FY 27 Tentative Budget (Continued)
1248 - Youth Court

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304965 - FEES / COSTS-NEW HIRES	$100	$0	$100	–
5305402 - DUES AND MEMBERSHIPS	$120	$100	$100	0%
5305506 - EDUC-TRAINING & TUITION	$500	$300	$300	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$1,600	$1,500	$1,600	7%
5909910 - BUDGET RES FOR CONTINGNCY	$82,713	$101,312	$102,248	1%
02348 - YOUTH COURT TOTAL	**$167,617**	**$187,864**	**$191,657**	**2%**
DEPARTMENT EXPENSES TOTAL	**$167,617**	**$187,864**	**$191,657**	**2%**

Hernando County
FY 27 Tentative Budget
1251 - E911 Communication System

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1251 - E911 Communication System				
3424002 - EMERGENCY 911	$1,036,500	$1,109,000	$1,042,000	-6%
3899090 - BALANCE FORWARD-CASH	$1,464,391	$1,096,832	$553,849	-49%
1251 - E911 COMMUNICATION SYSTEM TOTAL	**$2,500,891**	**$2,205,832**	**$1,595,849**	**-28%**
FUND REVENUES TOTAL	**$2,500,891**	**$2,205,832**	**$1,595,849**	**-28%**
Department Expenses				
02131 - E911 System				
5101200 - SALARIES & WAGES-REGULAR	$635,710	$677,841	$489,394	-28%
5102100 - FICA TAXES-MATCHING	$48,282	$51,243	$37,103	-28%
5102200 - RETIREMENT CONTRIBUTIONS	$110,111	$107,957	$83,614	-23%
5102300 - LIFE & HEALTH INSURANCE	$179,650	$181,635	$168,898	-7%
5102400 - WORKERS COMP PREMIUMS	$5,329	$1,694	$539	-68%
5304101 - COMM SVC,DEVICES,ACCESSR	$45,000	$47,000	$45,500	-3%
5303401 - CONTRACTED SERVICES	$20,000	$21,000	$23,000	10%
5304001 - TRAVEL & PER DIEM	$11,500	$5,500	$10,088	83%
5304501 - INSURANCE & BONDS-PREMIUM	$3,600	$3,600	$3,600	0%
5304603 - REPAIR/MAINT-EQUIPMENT	$5,000	$5,000	$5,000	0%
5304610 - REPAIR/MAINT-MAINT CNTRCT	$123,000	$110,000	$166,800	52%
5304701 - PRINTING & BINDING	$0	$0	$14,010	–
5305201 - OPERATING SUPPLIES	$55,800	$15,100	$0	-100%

Hernando County
FY 27 Tentative Budget (Continued)
1251 - E911 Communication System

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$35,000	$43,000	$21,548	-50%
5909910 - BUDGET RES FOR CONTINGNCY	$1,222,909	$935,262	$526,755	-44%
02131 - E911 SYSTEM TOTAL	**$2,500,891**	**$2,205,832**	**$1,595,849**	**-28%**
DEPARTMENT EXPENSES TOTAL	**$2,500,891**	**$2,205,832**	**$1,595,849**	**-28%**

Hernando County
FY 27 Tentative Budget
1261 - Tourist Development Tax

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1261 - Tourist Development Tax				
3121200 - TOURIST DEVELOPMENT TAX	$1,800,000	$1,942,731	$2,033,315	5%
3121300 - TDT-DESTINATION DEVELOP	$440,000	$485,000	$485,000	0%
3611500 - INTEREST-INVESTMENTS	$2,000	$0	$0	–
3899090 - BALANCE FORWARD-CASH	$3,754,841	$4,769,902	$3,957,481	-17%
1261 - TOURIST DEVELOPMENT TAX TOTAL	**$5,996,841**	**$7,197,633**	**$6,475,796**	**-10%**
FUND REVENUES TOTAL	**$5,996,841**	**$7,197,633**	**$6,475,796**	**-10%**
Department Expenses				
02811 - Tourist Development				
5101200 - SALARIES & WAGES-REGULAR	$274,601	$285,712	$294,169	3%
5101212 - SALARY-MARKET ADJUSTMENT	$3,445	$3,583	$3,691	3%
5101400 - SALARIES & WAGES-OVERTIME	$1,000	$1,000	$1,000	0%
5102100 - FICA TAXES-MATCHING	$21,007	$21,857	$22,504	3%
5102200 - RETIREMENT CONTRIBUTIONS	$50,233	$45,795	$47,153	3%
5102300 - LIFE & HEALTH INSURANCE	$56,881	$63,243	$72,550	15%
5102400 - WORKERS COMP PREMIUMS	$357	$286	$265	-7%
5304101 - COMM SVC,DEVICES,ACCESSR	$4,380	$6,780	$8,220	21%
5303401 - CONTRACTED SERVICES	$121,601	$122,641	$109,576	-11%
5303405 - CONTR SRV-UNIFORMS	$550	$250	$500	100%
5303410 - CONTR SRV-JANITORIAL/PEST	$691	$1,156	$3,300	185%

Hernando County
FY 27 Tentative Budget (Continued)
1261 - Tourist Development Tax

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5303428 - CONTR SRV-SECURITY	$694	$0	$700	–
5303488 - CONTR SRV-MARKETING	$680,000	$880,000	$710,000	-19%
5304001 - TRAVEL & PER DIEM	$16,800	$11,400	$14,000	23%
5304004 - TRAVEL & PER DIEM-CLASS C	$500	$500	$500	0%
5304205 - POSTAGE AND FREIGHT	$7,500	$5,000	$5,500	10%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$3,600	$3,600	$8,000	122%
5304401 - RENTAL/LEASE-EQUIPMENT	$3,102	$3,216	$3,538	10%
5304405 - RENTAL/LEASE-BUILDINGS	$2,520	$1,092	$32,092	2,839%
5304501 - INSURANCE & BONDS-PREMIUM	$32,000	$32,000	$32,000	0%
5304601 - REPAIR/MAINT-BLDG & GRD	$12,000	$0	$5,500	–
5304602 - REPAIR/MAINT-VEHICLES	$5,000	$1,438	$1,582	10%
5304701 - PRINTING & BINDING	$25,000	$20,000	$20,000	0%
5304801 - PROMOTIONAL ACTIVITIES	$22,500	$9,500	$9,500	0%
5304802 - PROM ACT-SPECIAL PROJECTS	$137,300	$20,800	$24,300	17%
5304804 - PROM ACT-SPONSORSHIP	$50,000	$60,000	$71,000	18%
5304805 - PROMO-WEBSITE&RELATED EXP	$106,066	$125,660	$211,726	68%
5304807 - PROMO-INTERNET ADV&MRKTG	$0	$0	$10,000	–
5304811 - PROMO-PRINT ADS & MRKTG	$0	$0	$1,000	–
5304813 - PROMO-EMAIL ADVRTSG/MRKTG	$10,000	$4,000	$4,000	0%

Hernando County
FY 27 Tentative Budget (Continued)
1261 - Tourist Development Tax

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304814 - PROMO-MULTIMEDIA	$0	$0	$41,000	–
5304815 - PROMO-FAM TOURS EXP	$10,000	$2,499	$2,500	0%
5304816 - PROMO-URL DOMAIN RENEW	$1,200	$1,200	$2,000	67%
5304817 - PROMO-TRADESHOW	$12,118	$6,014	$16,016	166%
5304901 - ADVERTISING-LEGAL	$120	$80	$0	-100%
5304922 - FEES/COSTS-OTHER	$424	$300	$300	0%
5304923 - FEES/COSTS-FILING FEES	$250	$0	$1,100	–
5304933 - FEES/COSTS-CST ALLO PLN	$152,303	$152,303	$97,436	-36%
5304945 - FEES/COSTS-CLERK	$66,750	$75,106	$76,249	2%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$480	$420	$528	26%
5304955 - FEES/COSTS-FLT CAP RECV	$4,419	$0	$6,264	–
5304956 - FEES/COSTS-FLT FCLTY AL	$88	$88	$88	0%
5304957 - FEES/COSTS-FLEET/ADMIN	$420	$888	$660	-26%
5304959 - FEES/COSTS-BANK CHARGES	$1,000	$1,000	$1,000	0%
5304970 - FEES/COSTS-T.S. CAP RECV	$90	$0	$0	–
5305101 - OFFICE SUPPLIES	$2,500	$2,000	$2,200	10%
5305201 - OPERATING SUPPLIES	$3,990	$2,000	$2,240	12%
5305202 - GAS, OIL & LUBRICANTS	$2,200	$3,500	$5,000	43%
5305221 - OPER SUPP-CMPTR SOFTWARE	$2,940	$2,940	$3,146	7%
5305264 - UNCAPITALIZED EQUIPMENT	$1,000	$500	$500	0%
5305265 - DNU - UNCAP EQUIP $1K-5K	$1,000	$0	$0	–

Hernando County
FY 27 Tentative Budget (Continued)
1261 - Tourist Development Tax

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305274 - UNCAP EQUIP-TECH	$16,800	$3,360	$2,500	-26%
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$6,673	$12,636	$19,457	54%
5305402 - DUES AND MEMBERSHIPS	$18,332	$19,710	$15,767	-20%
5305506 - EDUC-TRAINING & TUITION	$15,250	$9,900	$10,800	9%
5910011 - TRNSF-GENERAL FUND (0011)	$56,000	$70,000	$56,000	-20%
5951210 - TRNSF-HLTH SELF INS(5121)	$6,720	$6,720	$6,720	0%
5909910 - BUDGET RES FOR CONTINGNCY	$2,954,458	$3,184,033	$3,646,671	15%
02811 - TOURIST DEVELOPMENT TOTAL	**$4,986,853**	**$5,287,706**	**$5,744,008**	**9%**
02812 - Destination Develop				
5606301 - IMPROV (GRTR THAN 10,000)	–	$1,000,000	$0	-100%
5909910 - BUDGET RES FOR CONTINGNCY	$1,009,988	$909,927	$731,788	-20%
02812 - DESTINATION DEVELOP TOTAL	**$1,009,988**	**$1,909,927**	**$731,788**	**-62%**
DEPARTMENT EXPENSES TOTAL	**$5,996,841**	**$7,197,633**	**$6,475,796**	**-10%**

Hernando County
FY 27 Tentative Budget
1271 - SHIP

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1271 - St Housing Init Prtnrshp				
3355005 - STATE HOUSING INIT. PTNSP	$1,553,083	$1,803,083	$1,443,083	-20%
3611500 - INTEREST-INVESTMENTS	$8,000	$8,000	$8,000	0%
3699030 - MISC REV-DOWN PYMT REIMB	$200,000	$400,000	$400,000	0%
3899090 - BALANCE FORWARD-CASH	$5,377,635	$7,480,958	$7,480,958	0%
1271 - ST HOUSING INIT PRTNRSHP TOTAL	**$7,138,718**	**$9,692,041**	**$9,332,041**	**-4%**
FUND REVENUES TOTAL	**$7,138,718**	**$9,692,041**	**$9,332,041**	**-4%**
Department Expenses				
35051 - SHIP Grant-Housing Auth				
5101200 - SALARIES & WAGES-REGULAR	$0	$103,861	$107,906	4%
5102100 - FICA TAXES-MATCHING	$0	$7,946	$8,255	4%
5102200 - RETIREMENT CONTRIBUTIONS	$0	$14,614	$15,183	4%
5102300 - LIFE & HEALTH INSURANCE	$0	$47,782	$54,882	15%
5102400 - WORKERS COMP PREMIUMS	$0	$104	$98	-6%
5303419 - CONTR SRV-HOMEBUYER CLASS	$25,000	$10,000	$25,000	150%
5303420 - CONTR SRV-SHIP ADMIN CHRG	$70,300	$35,000	$30,300	-13%
5303421 - CONTR SRV-OWNR OCC REHAB	$265,025	$881,913	$915,025	4%
5303422 - CONTR SRV-DPA-EXISTING	$750,000	$350,000	$750,000	114%
5303424 - CONTR SRV-MULTI-FAM HOUSG	$440,000	$400,000	$400,000	0%

Hernando County
FY 27 Tentative Budget (Continued)
1271 - SHIP

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	**FY2026**	**FY2027**	**% increase/decrease from prior yr**
5303482 - CONTR SRV-DPA-CONSTRUCTN	$440,000	$400,000	$500,000	25%
5303490 - CONTR SRV-EMER ROOF RPRS	$50,000	$300,000	$450,000	50%
5303493 - CONTR SVC-SPECIAL NEEDS	$350,000	$150,000	$75,000	-50%
5303498 - CONSTR SRV-NP CONSTRUCT	$275,000	$300,000	$150,000	-50%
5910011 - TRNSF-GENERAL FUND (0011)	$50,000	$50,000	$50,000	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$0	$3,200	$3,200	0%
5909910 - BUDGET RES FOR CONTINGNCY	$4,423,393	$6,637,621	$5,797,192	-13%
35051 - SHIP GRANT-HOUSING AUTH TOTAL	**$7,138,718**	**$9,692,041**	**$9,332,041**	**-4%**
DEPARTMENT EXPENSES TOTAL	**$7,138,718**	**$9,692,041**	**$9,332,041**	**-4%**

Hernando County
FY 27 Tentative Budget
1273 - Affordable Housing

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1273 - Affordable Housing				
3899090 - BALANCE FORWARD-CASH	$35,304	$7,063	$7,196	2%
1273 - AFFORDABLE HOUSING TOTAL	**$35,304**	**$7,063**	**$7,196**	**2%**
FUND REVENUES TOTAL	**$35,304**	**$7,063**	**$7,196**	**2%**
Department Expenses				
03673 - Affordable Hsng R 07-181				
5909999 - BUDG RES/CASH FORWARD	$35,304	$7,063	$7,196	2%
03673 - AFFORDABLE HSNG R 07-181 TOTAL	**$35,304**	**$7,063**	**$7,196**	**2%**
DEPARTMENT EXPENSES TOTAL	**$35,304**	**$7,063**	**$7,196**	**2%**

Hernando County
FY 27 Tentative Budget
1278 - Kass Circle Neighborhood CRA

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1278 - Kass Cir Neighborhood CRA				
3810011 - TRANSFER/GENERAL FUND	$118,940	$0	$0	–
3811022 - TRANSFER/ADDL LOGT (1-5)	$0	$273,220	$900,000	229%
3899090 - BALANCE FORWARD-CASH	$109,088	$309,981	$690	-100%
1278 - KASS CIR NEIGHBORHOOD CRA TOTAL	**$228,028**	**$583,201**	**$900,690**	**54%**
FUND REVENUES TOTAL	**$228,028**	**$583,201**	**$900,690**	**54%**
Department Expenses				
02841 - Kass Cir Neighborhood CRA				
5304923 - FEES/COSTS-FILING FEES	$175	$175	$175	0%
5304959 - FEES/COSTS-BANK CHARGES	$20	$20	$20	0%
5305402 - DUES AND MEMBERSHIPS	$245	$495	$495	0%
5626319 - IMPROV-KASS CIRCLE EXPAN	$225,000	$582,511	$900,000	55%
5909910 - BUDGET RES FOR CONTINGNCY	$2,588	$0	$0	–
02841 - KASS CIR NEIGHBORHOOD CRA TOTAL	**$228,028**	**$583,201**	**$900,690**	**54%**
DEPARTMENT EXPENSES TOTAL	**$228,028**	**$583,201**	**$900,690**	**54%**

Hernando County
FY 27 Tentative Budget
1431 - Landscape Enhancement

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1431 - Landscape Enhancement				
3540007 - VIOLATE ORD-LANDSCAPE	$40,000	$40,000	$40,000	0%
3611500 - INTEREST-INVESTMENTS	$3,000	$3,000	$0	-100%
3899090 - BALANCE FORWARD-CASH	$396,494	$420,085	$430,000	2%
1431 - LANDSCAPE ENHANCEMENT TOTAL	**$439,494**	**$463,085**	**$470,000**	**1%**
FUND REVENUES TOTAL	**$439,494**	**$463,085**	**$470,000**	**1%**
Department Expenses				
02631 - Landscape Enhancement				
5304694 - REPAIR/MAINT-RIGHT OF WAY	$4,000	$4,000	$4,000	0%
5304933 - FEES/COSTS-CST ALLO PLN	$1,777	$1,777	$1,966	11%
5304959 - FEES/COSTS-BANK CHARGES	$20	$20	$20	0%
5909910 - BUDGET RES FOR CONTINGNCY	$433,697	$457,288	$464,014	1%
02631 - LANDSCAPE ENHANCEMENT TOTAL	**$439,494**	**$463,085**	**$470,000**	**1%**
DEPARTMENT EXPENSES TOTAL	**$439,494**	**$463,085**	**$470,000**	**1%**

Hernando County
FY 27 Tentative Budget
1481 - Court Improvement Fund

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1481 - Court Improvement Fund				
3489300 - SURCHRG-CRT FCLTY 318.18	$330,000	$330,000	$330,000	0%
3899090 - BALANCE FORWARD-CASH	$6,353,609	$5,503,448	$5,594,950	2%
1481 - COURT IMPROVEMENT FUND TOTAL	**$6,683,609**	**$5,833,448**	**$5,924,950**	**2%**
FUND REVENUES TOTAL	**$6,683,609**	**$5,833,448**	**$5,924,950**	**2%**
Department Expenses				
02311 - Court Improvement Fund				
5304501 - INSURANCE & BONDS-PREMIUM	$20	$20	$20	0%
5304933 - FEES/COSTS-CST ALLO PLN	$22,054	$22,054	$24,259	10%
5304959 - FEES/COSTS-BANK CHARGES	$30	$30	$30	0%
5305201 - OPERATING SUPPLIES	$21,400	$68,500	$56,000	-18%
5606201 - BLDGS-CONSTN AND/OR IMP	$590,800	$1,090,800	$1,214,900	11%
5909910 - BUDGET RES FOR CONTINGNCY	$6,049,305	$4,652,044	$4,629,741	0%
02311 - COURT IMPROVEMENT FUND TOTAL	**$6,683,609**	**$5,833,448**	**$5,924,950**	**2%**
DEPARTMENT EXPENSES TOTAL	**$6,683,609**	**$5,833,448**	**$5,924,950**	**2%**

Hernando County
FY 27 Tentative Budget
1482 - Court Related Technology

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1482 - Court-Related Technology				
3411601 - ADDL SVC CHRG-$2 TECH FEE	$350,000	$350,000	$400,000	14%
3611500 - INTEREST-INVESTMENTS	$1,000	$1,000	$0	-100%
3810011 - TRANSFER/GENERAL FUND	$524,087	$524,087	$524,087	0%
3899010 - ENCUMBRANCES	$0	$0	$261,549	–
3899090 - BALANCE FORWARD-CASH	$670,175	$544,244	$353,987	-35%
1482 - COURT-RELATED TECHNOLOGY TOTAL	**$1,545,262**	**$1,419,331**	**$1,539,623**	**8%**
FUND REVENUES TOTAL	**$1,545,262**	**$1,419,331**	**$1,539,623**	**8%**
Department Expenses				
02373 - Publ Defender Technology				
5303108 - PROF SRV-IT SERVICES	$130,420	$151,056	$155,436	3%
5304101 - COMM SVC,DEVICES,ACCESSR	$9,607	$14,330	$18,798	31%
5304001 - TRAVEL & PER DIEM	$500	$500	$500	0%
5304501 - INSURANCE & BONDS-PREMIUM	$464	$464	$511	10%
5304604 - REPAIR/MAINT-OFFICE EQUIP	$5,607	$6,208	$6,523	5%
5304606 - REPAIR/MAINT-SOFTWARE	$39,158	$41,750	$46,977	13%
5304933 - FEES/COSTS-CST ALLO PLN	$3,482	$3,482	$3,364	-3%
5305201 - OPERATING SUPPLIES	$8,790	$10,411	$12,004	15%
5305221 - OPER SUPP-CMPTR SOFTWARE	$500	$500	$500	0%
5305264 - UNCAPITALIZED EQUIPMENT	$10,086	$7,445	$23,484	215%

Hernando County
FY 27 Tentative Budget (Continued)
1482 - Court Related Technology

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305420 - SUBSCRIPTIONS-ELECTRONIC	$7,145	$8,622	$7,880	-9%
5305506 - EDUC-TRAINING & TUITION	$630	$660	$660	0%
02373 - PUBL DEFENDER TECHNOLOGY TOTAL	**$216,389**	**$245,428**	**$276,637**	**13%**
02374 - State Atty Technology				
5303107 - PROF SRV-CONSULTING	$2,000	$1,500	$1,500	0%
5303108 - PROF SRV-IT SERVICES	$193,000	$198,000	$238,000	20%
5304101 - COMM SVC,DEVICES,ACCESSR	$17,849	$29,375	$21,098	-28%
5304001 - TRAVEL & PER DIEM	–	–	$500	–
5304501 - INSURANCE & BONDS-PREMIUM	$1,687	$1,732	$1,906	10%
5304603 - REPAIR/MAINT-EQUIPMENT	$6,200	$6,925	$14,300	107%
5304606 - REPAIR/MAINT-SOFTWARE	$63,230	$78,895	$104,954	33%
5304933 - FEES/COSTS-CST ALLO PLN	$3,666	$3,666	$4,033	10%
5305201 - OPERATING SUPPLIES	$10,000	$8,130	$15,980	97%
5305221 - OPER SUPP-CMPTR SOFTWARE	$700	$751	$500	-33%
5305264 - UNCAPITALIZED EQUIPMENT	$4,000	$0	$1,105	–
5305274 - UNCAP EQUIP-TECH	$29,900	$37,400	$23,250	-38%
5305506 - EDUC-TRAINING & TUITION	$5,000	$3,750	$2,809	-25%
5606402 - EQUIP-TECHNOLOGY > $5,000	$26,500	$35,100	$44,342	26%
02374 - STATE ATTY TECHNOLOGY TOTAL	**$363,732**	**$405,224**	**$474,277**	**17%**
02375 - Courts Technology				

Hernando County

FY 27 Tentative Budget (Continued)

1482 - Court Related Technology

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5101200 - SALARIES & WAGES-REGULAR	$225,600	$234,621	$241,663	3%
5101212 - SALARY-MARKET ADJUSTMENT	$8,663	$9,010	$9,280	3%
5102100 - FICA TAXES-MATCHING	$17,258	$17,949	$18,488	3%
5102200 - RETIREMENT CONTRIBUTIONS	$30,885	$33,012	$34,002	3%
5102300 - LIFE & HEALTH INSURANCE	$57,225	$52,264	$59,957	15%
5102400 - WORKERS COMP PREMIUMS	$293	$235	$218	-7%
5304136 - COMM SRV-I NET-FIBER OPT	$7,980	$10,920	$27,420	151%
5303401 - CONTRACTED SERVICES	$5,000	$5,000	$5,000	0%
5304001 - TRAVEL & PER DIEM	$11,500	$11,500	$11,500	0%
5304501 - INSURANCE & BONDS-PREMIUM	$6,237	$5,000	$3,660	-27%
5304603 - REPAIR/MAINT-EQUIPMENT	$5,050	$5,050	$4,550	-10%
5304606 - REPAIR/MAINT-SOFTWARE	$107,259	$82,880	$79,584	-4%
5304933 - FEES/COSTS-CST ALLO PLN	$17,077	$17,077	$20,582	21%
5305101 - OFFICE SUPPLIES	$0	$0	$19,900	–
5305201 - OPERATING SUPPLIES	$17,100	$17,100	$0	-100%
5305221 - OPER SUPP-CMPTR SOFTWARE	$4,000	$10,000	$12,500	25%
5305264 - UNCAPITALIZED EQUIPMENT	$41,824	$25,840	$12,240	-53%
5305274 - UNCAP EQUIP-TECH	$127,200	$15,400	$63,150	310%
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$18,050	$11,050	$13,615	23%

Hernando County
FY 27 Tentative Budget (Continued)
1482 - Court Related Technology

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305506 - EDUC-TRAINING & TUITION	$13,000	$13,300	$16,300	23%
5606401 - EQUIPMENT $5,000 OR MORE	$56,000	$160,000	$115,000	-28%
5951210 - TRNSF-HLTH SELF INS(5121)	$4,800	$4,500	$4,500	0%
5909910 - BUDGET RES FOR CONTINGNCY	$164,654	$1,985	$0	-100%
02375 - COURTS TECHNOLOGY TOTAL	**$946,655**	**$743,693**	**$773,109**	**4%**
02377 - Guardian Ad Litem Tech				
5304501 - INSURANCE & BONDS-PREMIUM	$84	$84	$93	11%
5304933 - FEES/COSTS-CST ALLO PLN	$542	$542	$597	10%
5305201 - OPERATING SUPPLIES	$1,200	$1,200	$1,200	0%
5305264 - UNCAPITALIZED EQUIPMENT	$3,440	$9,940	$13,490	36%
5305274 - UNCAP EQUIP-TECH	$13,000	$13,000	$0	-100%
02377 - GUARDIAN AD LITEM TECH TOTAL	**$18,266**	**$24,766**	**$15,380**	**-38%**
02379 - Audio Visual Technology				
5304959 - FEES/COSTS-BANK CHARGES	$220	$220	$220	0%
02379 - AUDIO VISUAL TECHNOLOGY TOTAL	**$220**	**$220**	**$220**	**0%**
DEPARTMENT EXPENSES TOTAL	**$1,545,262**	**$1,419,331**	**$1,539,623**	**8%**

Hernando County
FY 27 Tentative Budget
1557 - Opioid Settlement

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1557 - OPIOID SETTLEMENT				
3611500 - INTEREST-INVESTMENTS	$759	$759	$0	-100%
3693000 - SETTLEMENTS	$832,456	$84,700	$625,797	639%
3899090 - BALANCE FORWARD-CASH	$282,591	$926,464	$931,893	1%
1557 - OPIOID SETTLEMENT TOTAL	**$1,115,806**	**$1,011,923**	**$1,557,690**	**54%**
FUND REVENUES TOTAL	**$1,115,806**	**$1,011,923**	**$1,557,690**	**54%**
Department Expenses				
01557 - OPIOID SETTLEMENT				
5304103 - COMMUNICATION-GRANT FUNDS	–	$0	$3,000	–
5304001 - TRAVEL & PER DIEM	–	$0	$1,500	–
5304004 - TRAVEL & PER DIEM-CLASS C	–	$0	$1,500	–
5304701 - PRINTING & BINDING	–	$0	$4,200	–
5304801 - PROMOTIONAL ACTIVITIES	–	$0	$7,500	–
5304802 - PROM ACT-SPECIAL PROJECTS	–	$0	$2,500	–
5304811 - PROMO-PRINT ADS & MRKTG	–	$0	$500	–
5304902 - ADVERTISING-OTHER	–	$0	$500	–
5305101 - OFFICE SUPPLIES	–	$0	$1,920	–
5305201 - OPERATING SUPPLIES	–	$0	$3,000	–
5305221 - OPER SUPP-CMPTR SOFTWARE	–	$0	$1,500	–
5305402 - DUES AND MEMBERSHIPS	–	$0	$500	–
5305506 - EDUC-TRAINING & TUITION	–	$0	$1,500	–
5808201 - AID TO PRVT ORGANIZATIONS	$791,555	$83,030	$594,507	616%

Hernando County
FY 27 Tentative Budget (Continued)
1557 - Opioid Settlement

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5909910 - BUDGET RES FOR CONTINGNCY	$324,251	$928,893	$933,563	1%
01557 - OPIOID SETTLEMENT TOTAL	**$1,115,806**	**$1,011,923**	**$1,557,690**	**54%**
DEPARTMENT EXPENSES TOTAL	**$1,115,806**	**$1,011,923**	**$1,557,690**	**54%**

Hernando County
FY 27 Tentative Budget
1661 - HCFR - Fire

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1661 - HC Fire Rescue - Fire				
3220005 - PERMITS-FIRE INSPECTION	$215,000	$140,000	$140,000	0%
3252001 - ASMT-SRVC-NON AD VALOREM	$36,824,420	$39,371,890	$42,243,936	7%
3252002 - ASMT-SRVC-DELINQ TX CERT	$72,960	$72,387	$72,387	0%
3252003 - ASMT-SRVC-AIRPORT FIRE	$68,400	$72,387	$151,716	110%
3252004 - ASMT-SRVC-PARTIAL YEAR	$157,320	$278,334	$249,814	-10%
3252005 - ASMT-SRVC-HCFR BACK BILL	$117,420	$124,264	$163,931	32%
3352101 - FIREFIGHTERS SUPPL COMP	$35,000	$35,000	$45,000	29%
3490002 - CHG FOR SVC-HYDRANT	$150,000	$163,661	$167,955	3%
3620032 - LEASE-HOSPITAL-LIEU TAX	$410,724	$425,165	$628,552	48%
3699000 - MISCELLANEOUS REVENUE	$10,000	$10,000	$10,000	0%
3811691 - TRANSFER/HCFR- RESCUE	$223,646	$217,672	$0	-100%
3999078 - TRANSFER/GRANT MATCH	$50,000	$0	$0	–
3867001 - EXCESS FEES-TAX COLLECTOR	$300,000	$383,000	$383,000	0%
3899090 - BALANCE FORWARD-CASH	$11,772,428	$21,576,546	$23,764,056	10%
1661 - HC FIRE RESCUE - FIRE TOTAL	**$50,407,318**	**$62,870,306**	**$68,020,347**	**8%**
FUND REVENUES TOTAL	**$50,407,318**	**$62,870,306**	**$68,020,347**	**8%**
Department Expenses				
02261 - HC Fire Rescue - Fire				
5101200 - SALARIES & WAGES-REGULAR	$13,089,118	$13,889,329	$16,433,651	18%

Hernando County
FY 27 Tentative Budget (Continued)
1661 - HCFR - Fire

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5101212 - SALARY-MARKET ADJUSTMENT	$129,270	$151,125	$0	-100%
5101400 - SALARIES & WAGES-OVERTIME	$995,000	$995,000	$899,999	-10%
5101501 - SPECIAL PAY-STIPENDS	$800	$29,011	$31,800	10%
5102100 - FICA TAXES-MATCHING	$1,077,435	$1,156,361	$1,313,976	14%
5102200 - RETIREMENT CONTRIBUTIONS	$4,481,323	$4,738,891	$5,796,200	22%
5102300 - LIFE & HEALTH INSURANCE	$3,986,391	$4,993,159	$5,492,265	10%
5102400 - WORKERS COMP PREMIUMS	$601,955	$638,105	$632,969	-1%
5303101 - PROFESSIONAL SERVICES	$150,000	$519,000	$329,000	-37%
5304101 - COMM SVC,DEVICES,ACCESSR	$39,056	$69,284	$96,165	39%
5303401 - CONTRACTED SERVICES	$30,485	$51,954	$384,280	640%
5303410 - CONTR SRV-JANITORIAL/PEST	$4,800	$6,050	$0	-100%
5303413 - CONTR SRV-MOWING	$9,600	$10,800	$0	-100%
5303460 - CONTR SRV-DISPATCHING	$203,336	$210,000	$0	-100%
5303465 - CONTR SRV-EMPL PHYSICALS	$84,490	$155,370	$123,575	-20%
5304001 - TRAVEL & PER DIEM	$24,915	$27,250	$44,675	64%
5304004 - TRAVEL & PER DIEM-CLASS C	$1,000	$500	$0	-100%
5304205 - POSTAGE AND FREIGHT	$41,500	$37,800	$39,000	3%
5304302 - UTILITY SRV-ELECTRIC	$67,261	$69,877	$143,227	105%
5304303 - UTILITY SRV-WTR,SWR,LPGAS	$14,100	$14,880	$0	-100%
5304304 - UTILITY SRV-TRASH REMOVAL	$12,726	$19,720	$0	-100%

Hernando County
FY 27 Tentative Budget (Continued)
1661 - HCFR - Fire

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304401 - RENTAL/LEASE-EQUIPMENT	$19,010	$19,010	$16,183	-15%
5304403 - RENTAL/LEASE-LAND	$13,983	$13,983	$0	-100%
5304405 - RENTAL/LEASE-BUILDINGS	$600	$600	$0	-100%
5304501 - INSURANCE & BONDS-PREMIUM	$825,211	$897,188	$989,845	10%
5304601 - REPAIR/MAINT-BLDG & GRD	$462,460	$607,800	$1,206,675	99%
5304602 - REPAIR/MAINT-VEHICLES	$685,923	$402,831	$905,799	125%
5304603 - REPAIR/MAINT-EQUIPMENT	$141,955	$124,650	$237,125	90%
5304604 - REPAIR/MAINT-OFFICE EQUIP	$650	$975	$0	-100%
5304605 - REPAIR/MAINT-DP EQUIPMENT	$3,870	$4,150	$0	-100%
5304606 - REPAIR/MAINT-SOFTWARE	$40,489	$88,160	$125,214	42%
5304609 - REPAIR/MAINT-RADIO COSTS	$66,000	$86,376	$0	-100%
5304701 - PRINTING & BINDING	$10,600	$10,600	$10,600	0%
5304801 - PROMOTIONAL ACTIVITIES	$11,500	$12,500	$7,500	-40%
5304901 - ADVERTISING-LEGAL	$100	$200	$7,400	3,600%
5304921 - OPER EXP-RMB SPCL ASSESS	$1,000	$1,000	$0	-100%
5304922 - FEES/COSTS-OTHER	$1,300	$1,300	$0	-100%
5304923 - FEES/COSTS-FILING FEES	$1,375	$1,500	$0	-100%
5304933 - FEES/COSTS-CST ALLO PLN	$1,057,272	$1,057,272	$1,364,710	29%
5304936 - FEES/COSTS-TC COMMISSN	$696,478	$787,438	$844,879	7%

Hernando County
FY 27 Tentative Budget (Continued)
1661 - HCFR - Fire

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304937 - FEES/COSTS-TC REFUNDS	$2,000	$2,000	$0	-100%
5304940 - FEES/COSTS-PROP APPRSR	$696,478	$1,181,567	$1,267,318	7%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$11,340	$26,040	$27,168	4%
5304955 - FEES/COSTS-FLT CAP RECV	$1,020,441	$979,124	$2,338,619	139%
5304956 - FEES/COSTS-FLT FCLTY AL	$6,639	$7,000	$7,000	0%
5304957 - FEES/COSTS-FLEET/ADMIN	$40,800	$76,368	$53,460	-30%
5304959 - FEES/COSTS-BANK CHARGES	$2,000	$2,000	$2,000	0%
5304965 - FEES / COSTS-NEW HIRES	$19,000	$27,000	$31,500	17%
5305101 - OFFICE SUPPLIES	$12,000	$12,500	$12,500	0%
5305246 - Oper Supp-HCFR-ARFF	$11,000	$11,000	$11,000	0%
5305247 - Oper Supp-HCFR-TRN Ops	$17,001	$15,500	$27,500	77%
5305248 - Oper Supp-HCFR-Marine	$15,000	$10,000	$5,000	-50%
5305251 - Oper Supp-Communication Accessory	–	$15,295	$364,783	2,285%
5305250 - Vehicle Accessories	–	$70,000	$0	-100%
5305236 - Oper Supp-Comnty Outreach	$30,450	$17,500	$28,155	61%
5305237 - Oper Supp-Drones	$6,900	$18,500	$4,800	-74%
5305201 - OPERATING SUPPLIES	$148,330	$160,355	$459,540	187%
5305202 - GAS, OIL & LUBRICANTS	$416,400	$254,085	$215,583	-15%
5305205 - CLOTHING & UNIFORM APPRL	$116,620	$125,200	$154,143	23%
5305206 - TOOLS & SMALL IMPLEMENTS	$100,000	$85,500	$85,500	0%
5305207 - SAFETY GEAR AND SUPPLIES	$463,370	$566,660	$494,558	-13%

Hernando County
FY 27 Tentative Budget (Continued)
1661 - HCFR - Fire

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305214 - OPER SUPP - HYDRANTS	$8,500	$8,600	$8,300	-3%
5305217 - OPER SUPP-HCFR-MSA/SCBA	$54,425	$27,775	$24,775	-11%
5305218 - OPER SUPP-HCFR-TRT	$21,500	$21,500	$60,180	180%
5305219 - OPER SUPP-HCFR-HAZMAT	$32,380	$32,380	$19,380	-40%
5305221 - OPER SUPP-CMPTR SOFTWARE	$18,065	$20,758	$0	-100%
5305222 - OPER SUPP-CMPTR HARDWARE	$6,200	$6,200	$0	-100%
5305225 - OPER SUPP-MEDICAL SUPL'S	$750	$750	$0	-100%
5305264 - UNCAPITALIZED EQUIPMENT	$245,175	$231,050	$181,250	-22%
5305274 - UNCAP EQUIP-TECH	$56,000	$95,750	$0	-100%
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$1,250	$2,000	$75,106	3,655%
5305402 - DUES AND MEMBERSHIPS	$5,718	$5,657	$0	-100%
5305420 - SUBSCRIPTIONS-ELECTRONIC	$42,227	$50,543	$0	-100%
5305506 - EDUC-TRAINING & TUITION	$151,550	$189,863	$156,433	-18%
5305510 - EDUC-TUITION REIMBURSEMNT	$40,000	$20,000	$40,000	100%
5606101 - LAND ACQUISITION	$500,000	$1,850,000	$4,000,000	116%
5606401 - EQUIPMENT $5,000 OR MORE	$449,063	$166,750	$901,950	441%
5707117 - PRINCIPAL-LOC	$475,074	$345,107	$296,390	-14%
5707201 - INTEREST-BONDS	$202,264	$0	$0	–
5707217 - INTEREST-LOC	$64,527	$37,443	$31,229	-17%
5920830 - TRNSF-NON-ADVAL REV S2022	$202,264	$168,554	$168,554	0%

Hernando County
FY 27 Tentative Budget (Continued)
1661 - HCFR - Fire

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5910011 - TRNSF-GENERAL FUND (0011)	$121,808	$73,500	$73,500	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$317,696	$310,824	$382,448	23%
5999078 - TRNSF-GRANT MATCH	$50,000	$40,000	$0	-100%
5909501 - AMORTIZATION-BOND ISS CST	$35,904	$35,904	$35,904	0%
5909910 - BUDGET RES FOR CONTINGNCY	$10,999,199	$9,084,236	$11,823,644	30%
5909917 - BUDGET RES-CAPITAL PROJCT	$4,085,673	$14,480,969	$6,674,465	-54%
02261 - HC FIRE RESCUE - FIRE TOTAL	**$50,407,318**	**$62,870,306**	**$68,020,347**	**8%**
DEPARTMENT EXPENSES TOTAL	**$50,407,318**	**$62,870,306**	**$68,020,347**	**8%**

Hernando County
FY 27 Tentative Budget
1691 - HCFR - Rescue

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1691 - HC Fire Rescue - Rescue				
3110001 - TAXES-AD VALOREM	$14,195,440	$15,801,242	$16,812,769	6%
3110002 - REDEMPTION-CO CERTIFICATE	$5,000	$5,000	$0	-100%
3312202 - FED GRT-EMW-2017-FO-06820	–	$0	$3,449	–
3352101 - FIREFIGHTERS SUPPL COMP	$30,000	$30,000	$30,000	0%
3426001 - AMBULANCE SERVICE FEES	$12,688,200	$13,322,610	$18,131,762	36%
3426002 - AMBULANCE-SPECIAL EVENT	$4,000	$4,000	$10,000	150%
3426004 - AMBULANCE-CONTRACT SVC	$518,410	$631,161	$890,574	41%
3426006 - AMBULANCE-MEDICAID	$1,300,000	$1,380,481	$2,000,000	45%
3620032 - LEASE-HOSPITAL-LIEU TAX	$74,026	$74,942	$81,472	9%
3699000 - MISCELLANEOUS REVENUE	$6,000	$11,000	$15,000	36%
3999078 - TRANSFER/GRANT MATCH	$40,000	$40,000	$383	-99%
3866001 - EXCESS FEES-PROPERTY APPR	$14,800	$14,800	$26,500	79%
3867001 - EXCESS FEES-TAX COLLECTOR	$125,000	$150,000	$170,700	14%
3899090 - BALANCE FORWARD-CASH	$26,365,182	$16,608,025	$8,980,388	-46%
1691 - HC FIRE RESCUE - RESCUE TOTAL	**$55,366,058**	**$48,073,261**	**$47,152,997**	**-2%**
FUND REVENUES TOTAL	**$55,366,058**	**$48,073,261**	**$47,152,997**	**-2%**
Department Expenses				
02495 - HCFR-Paramedicine PGM				

Hernando County
FY 27 Tentative Budget (Continued)
1691 - HCFR - Rescue

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5101200 - SALARIES & WAGES-REGULAR	$189,153	$225,115	$307,753	37%
5101212 - SALARY-MARKET ADJUSTMENT	$0	$37,798	$0	-100%
5101400 - SALARIES & WAGES-OVERTIME	–	–	$12,500	–
5101501 - SPECIAL PAY-STIPENDS	$0	$465	$0	-100%
5102100 - FICA TAXES-MATCHING	$33,279	$17,975	$24,452	36%
5102200 - RETIREMENT CONTRIBUTIONS	$145,167	$77,048	$112,479	46%
5102300 - LIFE & HEALTH INSURANCE	$158,076	$66,162	$98,000	48%
5102400 - WORKERS COMP PREMIUMS	$18,967	$10,410	$12,306	18%
5303101 - PROFESSIONAL SERVICES	–	$0	$53,693	–
5304101 - COMM SVC,DEVICES,ACCESSR	$4,200	$4,200	$5,600	33%
5304001 - TRAVEL & PER DIEM	–	$2,000	$2,000	0%
5304501 - INSURANCE & BONDS-PREMIUM	$0	$4,680	$4,680	0%
5304602 - REPAIR/MAINT-VEHICLES	$30,000	$40,000	$40,500	1%
5304953 - FEES/COSTS-FLT GPS TRCKNG	–	$840	$1,260	50%
5304955 - FEES/COSTS-FLT CAP RECV	–	–	$65,000	–
5304956 - FEES/COSTS-FLT FCLTY AL	–	$300	$300	0%
5304957 - FEES/COSTS-FLEET/ADMIN	–	$1,776	$1,740	-2%
5305101 - OFFICE SUPPLIES	$3,000	$5,644	$8,000	42%
5305251 - Oper Supp-Communication Accessory	–	–	$4,212	–
5305201 - OPERATING SUPPLIES	$0	$2,500	$3,000	20%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305202 - GAS, OIL & LUBRICANTS	$96,000	$16,000	$18,000	13%
5305205 - CLOTHING & UNIFORM APPRL	$0	$1,200	$1,600	33%
5305221 - OPER SUPP-CMPTR SOFTWARE	$3,655	$3,858	$3,700	-4%
5305225 - OPER SUPP-MEDICAL SUPL'S	$40,706	$40,000	$40,000	0%
5305274 - UNCAP EQUIP-TECH	–	$3,700	$0	-100%
5305506 - EDUC-TRAINING & TUITION	$5,000	$4,690	$5,000	7%
5606401 - EQUIPMENT $5,000 OR MORE	$0	$60,000	$0	-100%
5951210 - TRNSF-HLTH SELF INS(5121)	$6,400	$4,800	$4,800	0%
02495 - HCFR-PARAMEDICINE PGM TOTAL	**$733,603**	**$631,161**	**$830,575**	**32%**
02491 - HC Fire Rescue - Rescue				
5101200 - SALARIES & WAGES-REGULAR	$10,059,015	$12,118,200	$11,915,259	-2%
5101212 - SALARY-MARKET ADJUSTMENT	$73,690	$89,503	$540	-99%
5101400 - SALARIES & WAGES-OVERTIME	$575,000	$569,000	$475,000	-17%
5101501 - SPECIAL PAY-STIPENDS	$800	$25,725	$31,800	24%
5102100 - FICA TAXES-MATCHING	$813,502	$925,338	$935,807	1%
5102200 - RETIREMENT CONTRIBUTIONS	$3,434,142	$4,089,893	$4,174,871	2%
5102300 - LIFE & HEALTH INSURANCE	$3,164,392	$3,176,343	$4,089,050	29%
5102400 - WORKERS COMP PREMIUMS	$459,937	$520,158	$457,015	-12%
5303101 - PROFESSIONAL SERVICES	$75,000	$519,000	$405,945	-22%

Hernando County
FY 27 Tentative Budget (Continued)
1691 - HCFR - Rescue

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5303115 - PROF SRV-MEDICAL DIRECTOR	$69,950	$69,950	$0	-100%
5304101 - COMM SVC,DEVICES,ACCESSR	$39,056	$69,284	$95,740	38%
5303401 - CONTRACTED SERVICES	$21,215	$30,154	$708,678	2,250%
5303410 - CONTR SRV-JANITORIAL/PEST	$4,800	$6,050	$0	-100%
5303413 - CONTR SRV-MOWING	$9,600	$10,800	$0	-100%
5303425 - CONTR SRV-BILLING SRVCS	$761,292	$799,357	$1,087,906	36%
5303431 - CONTR SRV-H H W DISPOSAL	$900	$900	$0	-100%
5303449 - CONTR SVC-OTH LIC/FEES	$45,000	$45,000	$0	-100%
5303460 - CONTR SRV-DISPATCHING	$610,009	$630,000	$0	-100%
5303465 - CONTR SRV-EMPL PHYSICALS	$74,250	$150,250	$123,575	-18%
5304001 - TRAVEL & PER DIEM	$11,315	$14,250	$32,875	131%
5304004 - TRAVEL & PER DIEM-CLASS C	$1,000	$500	$0	-100%
5304205 - POSTAGE AND FREIGHT	$7,700	$3,500	$5,000	43%
5304302 - UTILITY SRV-ELECTRIC	$70,441	$69,877	$143,226	105%
5304303 - UTILITY SRV-WTR,SWR,LPGAS	$19,450	$20,230	$0	-100%
5304304 - UTILITY SRV-TRASH REMOVAL	$15,016	$18,720	$0	-100%
5304401 - RENTAL/LEASE-EQUIPMENT	$28,010	$28,010	$28,700	2%
5304405 - RENTAL/LEASE-BUILDINGS	$600	$600	$0	-100%
5304501 - INSURANCE & BONDS-PREMIUM	$468,300	$389,950	$428,580	10%

Hernando County
FY 27 Tentative Budget (Continued)
1691 - HCFR - Rescue

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304601 - REPAIR/MAINT-BLDG & GRD	$462,460	$607,800	$1,206,675	99%
5304602 - REPAIR/MAINT-VEHICLES	$850,979	$1,095,876	$541,664	-51%
5304603 - REPAIR/MAINT-EQUIPMENT	$210,448	$234,788	$401,496	71%
5304604 - REPAIR/MAINT-OFFICE EQUIP	$350	$975	$0	-100%
5304605 - REPAIR/MAINT-DP EQUIPMENT	$3,870	$4,150	$0	-100%
5304606 - REPAIR/MAINT-SOFTWARE	$100,140	$119,525	$164,650	38%
5304609 - REPAIR/MAINT-RADIO COSTS	$66,000	$86,376	$0	-100%
5304701 - PRINTING & BINDING	$2,600	$2,600	$2,600	0%
5304801 - PROMOTIONAL ACTIVITIES	$6,500	$7,500	$7,500	0%
5304901 - ADVERTISING-LEGAL	$100	$200	$2,400	1,100%
5304922 - FEES/COSTS-OTHER	$1,375	$1,375	$0	-100%
5304923 - FEES/COSTS-FILING FEES	$1,375	$1,500	$0	-100%
5304933 - FEES/COSTS-CST ALLO PLN	$569,274	$569,274	$750,520	32%
5304936 - FEES/COSTS-TC COMMISSN	$271,280	$471,015	$332,382	-29%
5304940 - FEES/COSTS-PROP APPRSR	$271,280	$314,343	$498,573	59%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$3,600	$11,340	$8,676	-23%
5304955 - FEES/COSTS-FLT CAP RECV	$1,225,891	$1,210,967	$614,726	-49%
5304956 - FEES/COSTS-FLT FCLTY AL	$5,600	$2,500	$2,500	0%
5304957 - FEES/COSTS-FLEET/ADMIN	$13,920	$29,304	$21,120	-28%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304959 - FEES/COSTS-BANK CHARGES	$12,000	$12,350	$12,350	0%
5304965 - FEES / COSTS-NEW HIRES	$19,000	$27,000	$31,500	17%
5305101 - OFFICE SUPPLIES	$12,000	$12,500	$12,500	0%
5305247 - Oper Supp-HCFR-TRN Ops	$0	$27,500	$2,500	-91%
5305248 - Oper Supp-HCFR-Marine	$0	$0	$5,000	–
5305251 - Oper Supp-Communication Accessory	–	$15,295	$394,782	2,481%
5305250 - Vehicle Accessories	–	$70,000	$0	-100%
5305237 - Oper Supp-Drones	–	$18,500	$4,800	-74%
5305201 - OPERATING SUPPLIES	$117,650	$160,275	$416,731	160%
5305202 - GAS, OIL & LUBRICANTS	$874,940	$673,100	$558,278	-17%
5305205 - CLOTHING & UNIFORM APPRL	$109,620	$121,200	$171,532	42%
5305206 - TOOLS & SMALL IMPLEMENTS	$20,000	$20,000	$20,000	0%
5305207 - SAFETY GEAR AND SUPPLIES	$15,250	$12,500	$12,500	0%
5305219 - OPER SUPP-HCFR-HAZMAT	$4,000	$4,000	$4,000	0%
5305221 - OPER SUPP-CMPTR SOFTWARE	$24,559	$28,052	$0	-100%
5305222 - OPER SUPP-CMPTR HARDWARE	$6,200	$6,200	$0	-100%
5305225 - OPER SUPP-MEDICAL SUPL'S	$810,750	$660,750	$1,037,940	57%
5305264 - UNCAPITALIZED EQUIPMENT	$291,475	$337,550	$173,500	-49%
5305274 - UNCAP EQUIP-TECH	$52,000	$125,150	$0	-100%
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$1,184	$1,500	$66,905	4,360%

Hernando County
FY 27 Tentative Budget (Continued)
1691 - HCFR - Rescue

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305402 - DUES AND MEMBERSHIPS	$1,020	$877	$0	-100%
5305420 - SUBSCRIPTIONS-ELECTRONIC	$37,727	$49,443	$0	-100%
5305506 - EDUC-TRAINING & TUITION	$66,975	$67,528	$153,516	127%
5305510 - EDUC-TUITION REIMBURSEMNT	$70,000	$80,000	$170,000	113%
5606101 - LAND ACQUISITION	$500,000	$1,850,000	$0	-100%
5606401 - EQUIPMENT $5,000 OR MORE	$830,750	$1,202,750	$1,540,950	28%
5606405 - EQUIP-VEHICLE,TRLER>$5000	$1,880,000	$0	$0	–
5707117 - PRINCIPAL-LOC	$40,213	$0	$246,154	–
5707201 - INTEREST-BONDS	$134,843	$0	$0	–
5707217 - INTEREST-LOC	$2,053	$0	$25,936	–
5808101 - AID TO GOVT AGENCIES	$8,552	$11,000	$11,000	0%
5920830 - TRNSF-NON-ADVAL REV S2022	$134,843	$168,554	$168,554	0%
5910011 - TRNSF-GENERAL FUND (0011)	$72,500	$73,500	$73,500	0%
5916610 - TRNSF-HC CONS FIRE (1661)	$223,646	$217,672	$0	-100%
5951210 - TRNSF-HLTH SELF INS(5121)	$220,352	$267,672	$283,680	6%
5999078 - TRNSF-GRANT MATCH	$40,000	$65,000	$0	-100%
5909501 - AMORTIZATION-BOND ISS CST	$23,896	$23,896	$23,896	0%
5909910 - BUDGET RES FOR CONTINGNCY	$13,048,079	$8,839,850	$11,001,537	24%
5909917 - BUDGET RES-CAPITAL PROJCT	$9,945,954	$3,028,986	$0	-100%

Hernando County
FY 27 Tentative Budget (Continued)
1691 - HCFR - Rescue

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
02491 - HC FIRE RESCUE - RESCUE TOTAL	**$54,632,455**	**$47,442,100**	**$46,318,590**	**-2%**
32202 - HCFR-FY17 Afg Grt 97.044				
5303401 - CONTRACTED SERVICES	–	$0	$3,832	–
32202 - HCFR-FY17 AFG GRT 97.044 TOTAL	**–**	**$0**	**$3,832**	**–**
DEPARTMENT EXPENSES TOTAL	**$55,366,058**	**$48,073,261**	**$47,152,997**	**-2%**

Hernando County
FY 27 Tentative Budget
1741 - D Slosberg Drivers ED Safety

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1741 - D Slosberg Driver Ed Sfty				
3540010 - VIOL ORD-SLOSBERG DRVR ED	$30,000	$30,000	$30,000	0%
3899090 - BALANCE FORWARD-CASH	$1,012,432	$1,145,659	$1,153,987	1%
1741 - D SLOSBERG DRIVER ED SFTY TOTAL	**$1,042,432**	**$1,175,659**	**$1,183,987**	**1%**
FUND REVENUES TOTAL	**$1,042,432**	**$1,175,659**	**$1,183,987**	**1%**
Department Expenses				
02602 - D Slosberg Driver Ed Sfty				
5304959 - FEES/COSTS-BANK CHARGES	$30	$30	$30	0%
5909999 - BUDG RES/CASH FORWARD	$1,042,402	$1,175,629	$1,183,957	1%
02602 - D SLOSBERG DRIVER ED SFTY TOTAL	**$1,042,432**	**$1,175,659**	**$1,183,987**	**1%**
DEPARTMENT EXPENSES TOTAL	**$1,042,432**	**$1,175,659**	**$1,183,987**	**1%**

Hernando County
FY 27 Tentative Budget
1781 - Library Estate Funds

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
1781 - Library Estate Funds				
3899090 - BALANCE FORWARD-CASH	$295,551	$574,545	$438,420	-24%
1781 - LIBRARY ESTATE FUNDS TOTAL	**$295,551**	**$574,545**	**$438,420**	**-24%**
FUND REVENUES TOTAL	**$295,551**	**$574,545**	**$438,420**	**-24%**
Department Expenses				
04781 - Library Estate Funds				
5304601 - REPAIR/MAINT-BLDG & GRD	$100,000	$40,000	$20,000	-50%
5304606 - REPAIR/MAINT-SOFTWARE	$2,050	$15,000	$0	-100%
5304931 - OPER EXP-SPEC LIBRARY PGM	$13,300	$5,000	$5,000	0%
5305101 - OFFICE SUPPLIES	$10,000	$2,000	$2,000	0%
5305201 - OPERATING SUPPLIES	$21,300	$384,825	$205,000	-47%
5305222 - OPER SUPP-CMPTR HARDWARE	$180	$220	$220	0%
5305264 - UNCAPITALIZED EQUIPMENT	$93,721	$71,000	$160,000	125%
5305274 - UNCAP EQUIP-TECH	$30,000	$10,000	$10,000	0%
5606401 - EQUIPMENT $5,000 OR MORE	–	$13,000	$10,000	-23%
5606402 - EQUIP-TECHNOLOGY > $5,000	–	$7,300	$0	-100%
5606601 - LIB BOOKS,PUBLICATIONS	$25,000	$26,200	$26,200	0%
04781 - LIBRARY ESTATE FUNDS TOTAL	**$295,551**	**$574,545**	**$438,420**	**-24%**
DEPARTMENT EXPENSES TOTAL	**$295,551**	**$574,545**	**$438,420**	**-24%**

Hernando County
FY 27 Tentative Budget
2081 - Non-Ad Val Rev Note 2012

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
2081 - Non-Ad Val Rev Note 2012				
3810011 - TRANSFER/GENERAL FUND	$1,230,131	$1,225,583	$1,218,539	-1%
3811011 - TRANSFER/TRANS TRUST	$63,084	$62,851	$62,490	-1%
3813321 - TRANSFER/IMP FEE-BDG 3321	$157,710	$157,126	$156,223	-1%
3813351 - TRANSFER/IMP FEE-LIB 3351	$63,084	$62,851	$62,490	-1%
3815071 - TRANSFER/VEHICLE MAINT	$63,084	$62,851	$62,490	-1%
3899090 - BALANCE FORWARD-CASH	$9,109	$53,699	$0	-100%
2081 - NON-AD VAL REV NOTE 2012 TOTAL	**$1,586,202**	**$1,624,961**	**$1,562,232**	**-4%**
FUND REVENUES TOTAL	**$1,586,202**	**$1,624,961**	**$1,562,232**	**-4%**
Department Expenses				
06101 - Non-Ad Val Rev Note 2012				
5304959 - FEES/COSTS-BANK CHARGES	$20	$25	$0	-100%
5707110 - PRINCIPAL-LOANS	$1,415,000	$1,454,000	$1,491,000	3%
5707210 - INTEREST-LOANS	$162,091	$117,255	$71,231	-39%
5909910 - BUDGET RES FOR CONTINGNCY	$9,091	$53,681	$1	-100%
06101 - NON-AD VAL REV NOTE 2012 TOTAL	**$1,586,202**	**$1,624,961**	**$1,562,232**	**-4%**
DEPARTMENT EXPENSES TOTAL	**$1,586,202**	**$1,624,961**	**$1,562,232**	**-4%**

Hernando County
FY 27 Tentative Budget
2083 - Non - Ad Val Rev Bond S2022

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
2083 - NON-AD VAL REV BOND S2022				
3810011 - TRANSFER/GENERAL FUND	$1,203,763	$1,203,763	$1,203,763	0%
3811661 - TRANSFER/HCFR-FIRE	$202,264	$168,554	$168,554	0%
3811691 - TRANSFER/HCFR- RESCUE	$134,843	$168,554	$168,554	0%
3814411 - TRANSFER/WASTE MANAGEMENT	$1,240,632	$0	$1,243,882	–
3899090 - BALANCE FORWARD-CASH	–	$3	$0	-100%
2083 - NON-AD VAL REV BOND S2022 TOTAL	**$2,781,502**	**$1,540,874**	**$2,784,753**	**81%**
FUND REVENUES TOTAL	**$2,781,502**	**$1,540,874**	**$2,784,753**	**81%**
Department Expenses				
06083 - NON-AD VAL REV BOND S2022				
5707101 - PRINCIPAL-BOND RETIREMENT	$310,000	$0	$345,000	–
5707201 - INTEREST-BONDS	$2,471,502	$1,540,871	$2,439,753	58%
5707310 - PAYING AGENT/TRUSTEE FEE	$0	$3	$0	-100%
06083 - NON-AD VAL REV BOND S2022 TOTAL	**$2,781,502**	**$1,540,874**	**$2,784,753**	**81%**
DEPARTMENT EXPENSES TOTAL	**$2,781,502**	**$1,540,874**	**$2,784,753**	**81%**

Hernando County
FY 27 Tentative Budget
3135 - RESTORE Act Fund

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
3135 - Restore Act Fund				
3313903 - FED GRT-TREA RDCGR110034	$128,125	$0	$0	–
3313904 - FED GRT-GULF CONS 87.052	$3,073,562	$3,102,598	$1,395,528	-55%
3135 - RESTORE ACT FUND TOTAL	**$3,201,687**	**$3,102,598**	**$1,395,528**	**-55%**
FUND REVENUES TOTAL	**$3,201,687**	**$3,102,598**	**$1,395,528**	**-55%**
Department Expenses				
33903 - RA-Bayou Dr Improvements				
5606701 - INFRASTRUCTURE	$128,125	$0	$0	–
33903 - RA-BAYOU DR IMPROVEMENTS TOTAL	**$128,125**	**$0**	**$0**	**–**
33904 - PA Pot #3-Artificial Reef				
5303101 - PROFESSIONAL SERVICES	$34,192	$63,228	$227,500	260%
5303401 - CONTRACTED SERVICES	$34,193	$34,193	$0	-100%
5304938 - FEES/COSTS-INDIRECT GRANT	$8,832	$8,832	$1,168,028	13,125%
33904 - PA POT #3-ARTIFICIAL REEF TOTAL	**$77,217**	**$106,253**	**$1,395,528**	**1,213%**
33906 - RA POT #3-Caliente stmwtr				
5606309 - IMPROV-STORMWATER	$2,996,345	$2,996,345	$0	-100%
33906 - RA POT #3-CALIENTE STMWTR TOTAL	**$2,996,345**	**$2,996,345**	**$0**	**-100%**
DEPARTMENT EXPENSES TOTAL	**$3,201,687**	**$3,102,598**	**$1,395,528**	**-55%**

Hernando County
FY 27 Tentative Budget
3302 - IF Srchg I-75/SR 50

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
3302 - IF Srchg I-75/SR50				
3243109 - IF SRCHRG-RES-ROADS	$20,000	$20,000	$10,000	-50%
3246109 - IF SRCHRG-RES-PARKS	$8,000	$8,000	$4,000	-50%
3899090 - BALANCE FORWARD-CASH	$189,784	$226,570	$235,088	4%
3302 - IF SRCHG I-75/SR50 TOTAL	**$217,784**	**$254,570**	**$249,088**	**-2%**
FUND REVENUES TOTAL	**$217,784**	**$254,570**	**$249,088**	**-2%**
Department Expenses				
03139 - IF Srchg I75-SR50 Roads				
5909910 - BUDGET RES FOR CONTINGNCY	$217,784	$254,570	$249,088	-2%
03139 - IF SRCHG I75-SR50 ROADS TOTAL	**$217,784**	**$254,570**	**$249,088**	**-2%**
DEPARTMENT EXPENSES TOTAL	**$217,784**	**$254,570**	**$249,088**	**-2%**

Hernando County
FY 27 Tentative Budget
3321 - Impact Fee - Public Building

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
3321 - Impact Fee - Public Bldgs				
3249101 - IMP FEE-RES-OTHR-PUBL BDG	$513,000	$613,700	$695,400	13%
3249201 - IMP FEES-COMM-PUBL BDG	$475,000	$282,150	$152,000	-46%
3899090 - BALANCE FORWARD-CASH	$2,273,946	$3,699,859	$2,467,461	-33%
3321 - IMPACT FEE - PUBLIC BLDGS TOTAL	**$3,261,946**	**$4,595,709**	**$3,314,861**	**-28%**
FUND REVENUES TOTAL	**$3,261,946**	**$4,595,709**	**$3,314,861**	**-28%**
Department Expenses				
01662 - Impact Fee-Public Bldgs				
5303101 - PROFESSIONAL SERVICES	$124,000	$500,000	$0	-100%
5707101 - PRINCIPAL-BOND RETIREMENT	–	–	$649,500	–
5707201 - INTEREST-BONDS	–	–	$649,500	–
5920810 - TRNSF-BANK LOAN '12(2081)	$157,710	$157,126	$156,223	-1%
5909910 - BUDGET RES FOR CONTINGNCY	$2,980,236	$3,938,583	$1,859,638	-53%
01662 - IMPACT FEE-PUBLIC BLDGS TOTAL	**$3,261,946**	**$4,595,709**	**$3,314,861**	**-28%**
DEPARTMENT EXPENSES TOTAL	**$3,261,946**	**$4,595,709**	**$3,314,861**	**-28%**

Hernando County
FY 27 Tentative Budget
3331 - Impact Fee - Road District 1

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
3331 - Impact Fee-Road Dist 1				
3243101 - IMP FEES-RES-ROADS	$510,000	$500,000	$1,017,880	104%
3243201 - IMP FEES-COMM-ROADS	$250,000	$130,000	$130,000	0%
3611500 - INTEREST-INVESTMENTS	$0	$100,000	$100,000	0%
3899090 - BALANCE FORWARD-CASH	$4,710,000	$7,451,317	$931,317	-87%
3331 - IMPACT FEE-ROAD DIST 1 TOTAL	**$5,470,000**	**$8,181,317**	**$2,179,197**	**-73%**
FUND REVENUES TOTAL	**$5,470,000**	**$8,181,317**	**$2,179,197**	**-73%**
Department Expenses				
03321 - Impact Fee-Road Dist 1				
5616306 - IMPROV-ROADS & BRIDGES	$0	$2,025,000	$0	-100%
5616330 - IMPROV-D1-CSTLWAY INTRSCT	$50,000	$50,000	$0	-100%
5616360 - IMPROV-D4-BARCLAY NORTH	$5,158,000	$5,158,000	$2,000,000	-61%
5909967 - BUDGET RES-CAP IMP PROJ	$262,000	$948,317	$179,197	-81%
03321 - IMPACT FEE-ROAD DIST 1 TOTAL	**$5,470,000**	**$8,181,317**	**$2,179,197**	**-73%**
DEPARTMENT EXPENSES TOTAL	**$5,470,000**	**$8,181,317**	**$2,179,197**	**-73%**

Hernando County
FY 27 Tentative Budget
3332 - Impact Fee Road District 2

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
3332 - Impact Fee-Road Dist 2				
3243101 - IMP FEES-RES-ROADS	$100,000	$100,000	$100,000	0%
3243201 - IMP FEES-COMM-ROADS	$10,000	$10,000	$10,000	0%
3899090 - BALANCE FORWARD-CASH	$758,000	$1,120,771	$1,414,761	26%
3332 - IMPACT FEE-ROAD DIST 2 TOTAL	**$868,000**	**$1,230,771**	**$1,524,761**	**24%**
FUND REVENUES TOTAL	**$868,000**	**$1,230,771**	**$1,524,761**	**24%**
Department Expenses				
03322 - Impact Fee-Road Dist 2				
5909967 - BUDGET RES-CAP IMP PROJ	$868,000	$1,230,771	$1,524,761	24%
03322 - IMPACT FEE-ROAD DIST 2 TOTAL	**$868,000**	**$1,230,771**	**$1,524,761**	**24%**
DEPARTMENT EXPENSES TOTAL	**$868,000**	**$1,230,771**	**$1,524,761**	**24%**

Hernando County
FY 27 Tentative Budget
3333 - Impact Fee Road District 3

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
3333 - Impact Fee-Road Dist 3				
3243101 - IMP FEES-RES-ROADS	$75,000	$200,000	$350,000	75%
3243201 - IMP FEES-COMM-ROADS	$2,000	$15,000	$20,000	33%
3899090 - BALANCE FORWARD-CASH	$185,000	$619,994	$0	-100%
3333 - IMPACT FEE-ROAD DIST 3 TOTAL	**$262,000**	**$834,994**	**$370,000**	**-56%**
FUND REVENUES TOTAL	**$262,000**	**$834,994**	**$370,000**	**-56%**
Department Expenses				
03323 - Impact Fee-Road Dist 3				
5606101 - LAND ACQUISITION	$262,000	$0	$0	–
5616306 - IMPROV-ROADS & BRIDGES	$0	$834,994	$0	-100%
5909967 - BUDGET RES-CAP IMP PROJ	$0	$0	$370,000	–
03323 - IMPACT FEE-ROAD DIST 3 TOTAL	**$262,000**	**$834,994**	**$370,000**	**-56%**
DEPARTMENT EXPENSES TOTAL	**$262,000**	**$834,994**	**$370,000**	**-56%**

Hernando County
FY 27 Tentative Budget
3334 - Impact Fee Road District 4

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
3334 - Impact Fee-Road Dist 4				
3243101 - IMP FEES-RES-ROADS	$565,000	$1,000,000	$1,000,000	0%
3243201 - IMP FEES-COMM-ROADS	$350,000	$25,000	$25,000	0%
3899090 - BALANCE FORWARD-CASH	$3,800,000	$7,531,347	$948,317	-87%
3334 - IMPACT FEE-ROAD DIST 4 TOTAL	**$4,715,000**	**$8,556,347**	**$1,973,317**	**-77%**
FUND REVENUES TOTAL	**$4,715,000**	**$8,556,347**	**$1,973,317**	**-77%**
Department Expenses				
03324 - Impact Fee-Road Dist 4				
5606101 - LAND ACQUISITION	$150,000	$3,650,000	$0	-100%
5616306 - IMPROV-ROADS & BRIDGES	$17,267	$1,680,812	$0	-100%
5616360 - IMPROV-D4-BARCLAY NORTH	$4,547,733	$2,492,713	$0	-100%
5909967 - BUDGET RES-CAP IMP PROJ	$0	$732,822	$1,973,317	169%
03324 - IMPACT FEE-ROAD DIST 4 TOTAL	**$4,715,000**	**$8,556,347**	**$1,973,317**	**-77%**
DEPARTMENT EXPENSES TOTAL	**$4,715,000**	**$8,556,347**	**$1,973,317**	**-77%**

Hernando County
FY 27 Tentative Budget
3341 - Impact Fee Park District 1

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
3341 - Impact Fee-Park Dist 1				
3246103 - IMP FEES-RES-PARKS	$46,731	$77,520	$96,900	25%
3899090 - BALANCE FORWARD-CASH	$58,144	$116,503	$50,329	-57%
3341 - IMPACT FEE-PARK DIST 1 TOTAL	**$104,875**	**$194,023**	**$147,229**	**-24%**
FUND REVENUES TOTAL	**$104,875**	**$194,023**	**$147,229**	**-24%**
Department Expenses				
04541 - Impact Fee-Park Dist 1				
5303101 - PROFESSIONAL SERVICES	$75,000	$0	$0	–
5909967 - BUDGET RES-CAP IMP PROJ	$29,875	$194,023	$147,229	-24%
04541 - IMPACT FEE-PARK DIST 1 TOTAL	**$104,875**	**$194,023**	**$147,229**	**-24%**
DEPARTMENT EXPENSES TOTAL	**$104,875**	**$194,023**	**$147,229**	**-24%**

Hernando County
FY 27 Tentative Budget
3342 - Impact Fee Park District 2

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
3342 - Impact Fee-Park Dist 2				
3246103 - IMP FEES-RES-PARKS	$290,700	$300,000	$387,600	29%
3899090 - BALANCE FORWARD-CASH	$508,139	$186,150	$79,071	-58%
3342 - IMPACT FEE-PARK DIST 2 TOTAL	**$798,839**	**$486,150**	**$466,671**	**-4%**
FUND REVENUES TOTAL	**$798,839**	**$486,150**	**$466,671**	**-4%**
Department Expenses				
04542 - Impact Fee-Park Dist 2				
5303101 - PROFESSIONAL SERVICES	$75,000	$0	$0	–
5606226 - BLDGS-PARKS & RECREATION	$723,839	$0	$0	–
5707101 - PRINCIPAL-BOND RETIREMENT	–	–	$49,178	–
5707201 - INTEREST-BONDS	–	–	$236,274	–
5909967 - BUDGET RES-CAP IMP PROJ	$0	$486,150	$181,219	-63%
04542 - IMPACT FEE-PARK DIST 2 TOTAL	**$798,839**	**$486,150**	**$466,671**	**-4%**
DEPARTMENT EXPENSES TOTAL	**$798,839**	**$486,150**	**$466,671**	**-4%**

Hernando County
FY 27 Tentative Budget
3343 - Impact Fee Park District 3

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
3343 - Impact Fee-Park Dist 3				
3246103 - IMP FEES-RES-PARKS	$10,919	$28,000	$31,008	11%
3899090 - BALANCE FORWARD-CASH	$133,326	$129,918	$189,944	46%
3343 - IMPACT FEE-PARK DIST 3 TOTAL	**$144,245**	**$157,918**	**$220,952**	**40%**
FUND REVENUES TOTAL	**$144,245**	**$157,918**	**$220,952**	**40%**
Department Expenses				
04543 - Impact Fee-Park Dist 3				
5303101 - PROFESSIONAL SERVICES	$75,000	$0	$0	–
5909967 - BUDGET RES-CAP IMP PROJ	$69,245	$157,918	$220,952	40%
04543 - IMPACT FEE-PARK DIST 3 TOTAL	**$144,245**	**$157,918**	**$220,952**	**40%**
DEPARTMENT EXPENSES TOTAL	**$144,245**	**$157,918**	**$220,952**	**40%**

Hernando County
FY 27 Tentative Budget
3344 - Impact Fee Park District 4

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
3344 - Impact Fee-Park Dist 4				
3246103 - IMP FEES-RES-PARKS	$127,379	$128,000	$237,405	85%
3899090 - BALANCE FORWARD-CASH	$75,376	$48,242	$48,242	0%
3344 - IMPACT FEE-PARK DIST 4 TOTAL	**$202,755**	**$176,242**	**$285,647**	**62%**
FUND REVENUES TOTAL	**$202,755**	**$176,242**	**$285,647**	**62%**
Department Expenses				
04544 - Impact Fee-Park Dist 4				
5303101 - PROFESSIONAL SERVICES	$75,000	$0	$0	–
5909967 - BUDGET RES-CAP IMP PROJ	$127,755	$176,242	$285,647	62%
04544 - IMPACT FEE-PARK DIST 4 TOTAL	**$202,755**	**$176,242**	**$285,647**	**62%**
DEPARTMENT EXPENSES TOTAL	**$202,755**	**$176,242**	**$285,647**	**62%**

Hernando County
FY 27 Tentative Budget
3351 - Impact Fee Library

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
3351 - Impact Fee-Library				
3246101 - IMP FEES-RES-LIBRARY	$128,000	$150,000	$150,000	0%
3899090 - BALANCE FORWARD-CASH	$480,566	$699,897	$860,571	23%
3351 - IMPACT FEE-LIBRARY TOTAL	**$608,566**	**$849,897**	**$1,010,571**	**19%**
FUND REVENUES TOTAL	**$608,566**	**$849,897**	**$1,010,571**	**19%**
Department Expenses				
04792 - Impact Fee-Library				
5303101 - PROFESSIONAL SERVICES	$4,085	$0	$0	–
5606301 - IMPROV (GRTR THAN 10,000)	$200,000	$0	$0	–
5920810 - TRNSF-BANK LOAN '12(2081)	$63,084	$62,851	$62,490	-1%
5909910 - BUDGET RES FOR CONTINGNCY	$341,397	$787,046	$948,081	20%
04792 - IMPACT FEE-LIBRARY TOTAL	**$608,566**	**$849,897**	**$1,010,571**	**19%**
DEPARTMENT EXPENSES TOTAL	**$608,566**	**$849,897**	**$1,010,571**	**19%**

Hernando County
FY 27 Tentative Budget
3361 Impact Fee Law Enforcement

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
3361 - Impact Fee-Law Enforcemnt				
3241101 - IMP FEES-RES-LAW ENF	$130,000	$150,000	$180,000	20%
3241201 - IMP FEES-COMM-LAW ENF	$46,000	$5,000	$20,000	300%
3899090 - BALANCE FORWARD-CASH	$465,681	$374,263	$485,549	30%
3361 - IMPACT FEE-LAW ENFORCEMNT TOTAL	**$641,681**	**$529,263**	**$685,549**	**30%**
FUND REVENUES TOTAL	**$641,681**	**$529,263**	**$685,549**	**30%**
Department Expenses				
02145 - Impact Fee-Law Enforcemnt				
5606401 - EQUIPMENT $5,000 OR MORE	$641,681	$529,263	$685,549	30%
02145 - IMPACT FEE-LAW ENFORCEMNT TOTAL	**$641,681**	**$529,263**	**$685,549**	**30%**
DEPARTMENT EXPENSES TOTAL	**$641,681**	**$529,263**	**$685,549**	**30%**

Hernando County
FY 27 Tentative Budget
3362 Impact Fee Jail

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
3362 - Impact Fee-Jail				
3241102 - IMP FEES-RES-JAIL	$11,000	$11,000	$11,000	0%
3241202 - IMP FEES-COMM-JAIL	$3,500	$1,000	$3,500	250%
3899090 - BALANCE FORWARD-CASH	$98,118	$127,695	$139,695	9%
3362 - IMPACT FEE-JAIL TOTAL	**$112,618**	**$139,695**	**$154,195**	**10%**
FUND REVENUES TOTAL	**$112,618**	**$139,695**	**$154,195**	**10%**
Department Expenses				
02146 - Impact Fee-Jail				
5606401 - EQUIPMENT $5,000 OR MORE	$0	$139,695	$154,195	10%
5909964 - BUDGET RES-EQUIPMENT	$112,618	$0	$0	–
02146 - IMPACT FEE-JAIL TOTAL	**$112,618**	**$139,695**	**$154,195**	**10%**
DEPARTMENT EXPENSES TOTAL	**$112,618**	**$139,695**	**$154,195**	**10%**

Hernando County
FY 27 Tentative Budget
3370 - IMPACT FEE-FIRE-EMS Revenue

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
3370 - IMPACT FEE-FIRE-EMS				
3241207 - IMP FEES-COMM-FIRE/EMS	–	$2,500	$22,800	812%
3241107 - IMP FEES-RES-FIRE/EMS	–	$85,000	$312,000	267%
3899090 - BALANCE FORWARD-CASH	–	$45,816	$307,297	571%
3370 - IMPACT FEE-FIRE-EMS TOTAL	**–**	**$133,316**	**$642,097**	**382%**
FUND REVENUES TOTAL	**–**	**$133,316**	**$642,097**	**382%**
Department Expenses				
02270 - Impact Fee-Fire-EMS				
5909910 - BUDGET RES FOR CONTINGNCY	–	$133,316	$642,097	382%
02270 - IMPACT FEE-FIRE-EMS TOTAL	**–**	**$133,316**	**$642,097**	**382%**
DEPARTMENT EXPENSES TOTAL	**–**	**$133,316**	**$642,097**	**382%**

Hernando County
FY 27 Tentative Budget
3373 - Impact Fee Fire Hernando Beach

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
3373 - Impact Fee-Fire-Hern Bch				
3899090 - BALANCE FORWARD-CASH	$63,978	$68,716	$75,729	10%
3373 - IMPACT FEE-FIRE-HERN BCH TOTAL	**$63,978**	**$68,716**	**$75,729**	**10%**
FUND REVENUES TOTAL	**$63,978**	**$68,716**	**$75,729**	**10%**
Department Expenses				
02279 - Impact Fee-Fire-Hern Bch				
5909910 - BUDGET RES FOR CONTINGNCY	$63,978	$68,716	$75,729	10%
02279 - IMPACT FEE-FIRE-HERN BCH TOTAL	**$63,978**	**$68,716**	**$75,729**	**10%**
DEPARTMENT EXPENSES TOTAL	**$63,978**	**$68,716**	**$75,729**	**10%**

Hernando County
FY 27 Tentative Budget
3375 - Impact Fee Fire HC Fire

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
3375 - Impact Fee - Fire-HC Fire				
3241103 - IMP FEES-RES-FIRE	$240,000	$0	$0	–
3241203 - IMP FEES-COMM-FIRE	$110,000	$0	$0	–
3899090 - BALANCE FORWARD-CASH	$1,846,779	$1,991,471	$1,906,471	-4%
3375 - IMPACT FEE - FIRE-HC FIRE TOTAL	**$2,196,779**	**$1,991,471**	**$1,906,471**	**-4%**
FUND REVENUES TOTAL	**$2,196,779**	**$1,991,471**	**$1,906,471**	**-4%**
Department Expenses				
02276 - Impact Fee-Fire-HC Fire				
5303101 - PROFESSIONAL SERVICES	$220,000	$35,000	$0	-100%
5606101 - LAND ACQUISITION	–	$1,000,000	$1,906,471	91%
5606358 - IMPROV-HCFR STN 21-BAY	$50,000	$50,000	$0	-100%
5909910 - BUDGET RES FOR CONTINGNCY	$1,926,779	$906,471	$0	-100%
02276 - IMPACT FEE-FIRE-HC FIRE TOTAL	**$2,196,779**	**$1,991,471**	**$1,906,471**	**-4%**
DEPARTMENT EXPENSES TOTAL	**$2,196,779**	**$1,991,471**	**$1,906,471**	**-4%**

Hernando County
FY 27 Tentative Budget
3381 - Impact Fee Ambulance

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
3381 - Impact Fee-Ambulance				
3241105 - IMP FEES-RES-EMS	$42,000	$0	$0	–
3241205 - IMP FEES-COMM-EMS	$12,000	$0	$0	–
3899090 - BALANCE FORWARD-CASH	$52,301	$140,000	$144,623	3%
3381 - IMPACT FEE-AMBULANCE TOTAL	**$106,301**	**$140,000**	**$144,623**	**3%**
FUND REVENUES TOTAL	**$106,301**	**$140,000**	**$144,623**	**3%**
Department Expenses				
02472 - Impact Fee-Ambulance				
5303101 - PROFESSIONAL SERVICES	$20,000	$0	$0	–
5606101 - LAND ACQUISITION	–	$140,000	$144,623	3%
5909910 - BUDGET RES FOR CONTINGNCY	$86,301	$0	$0	–
02472 - IMPACT FEE-AMBULANCE TOTAL	**$106,301**	**$140,000**	**$144,623**	**3%**
DEPARTMENT EXPENSES TOTAL	**$106,301**	**$140,000**	**$144,623**	**3%**

Hernando County
FY 27 Tentative Budget
4111 - Hernando County Utilities

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
4111 - Hernando County Utilities				
3291001 - PERMITS-WATER LINES	$7,000	$7,000	$7,000	0%
3291003 - PERMITS-SEWER LINES	$5,500	$5,500	$8,000	45%
3433001 - WATER UTILITY SERVICES	$21,203,740	$26,159,731	$28,443,461	9%
3433901 - HOOK-UP CHGS WATER RES	$225,000	$275,000	$275,000	0%
3433902 - HOOK-UP CHGS WATER COMM	$35,000	$35,000	$35,000	0%
3435001 - SEWER UTILITY SERVICES	$24,090,253	$28,457,038	$29,279,705	3%
3435004 - SEPTIC SERVICES REVENUE	$500,000	$500,000	$500,000	0%
3436911 - FEES/TURN ON-RESIDENTIAL	$350,000	$350,000	$350,000	0%
3436914 - FEES/LATE PAYMT CHGES	$150,000	$150,000	$150,000	0%
3436925 - FEES/OTHER GOV AGENCIES	$35,000	$25,000	$25,000	0%
3439006 - FEES-INTERIM LIENS	$3,000	$1,000	$500	-50%
3611500 - INTEREST-INVESTMENTS	$100,000	$100,000	$100,000	0%
3620020 - LEASE-RENT	$46,976	$46,976	$46,976	0%
3651001 - SALE OF SCRAP METAL	$3,000	$5,000	$5,000	0%
3699000 - MISCELLANEOUS REVENUE	$150,000	$150,000	$150,000	0%
3699001 - MISC REV-MISC CHARGES	$500	$500	$500	0%
3699012 - MISC REV-DAMAGE REPAIRS	$1,000	$1,000	$1,000	0%
3699300 - MISC REV-REF PR YR EXP	$75,000	$79,000	$79,000	0%
3994111 - TRANSFER/HCUD	$46,250	$47,000	$47,000	0%
3893502 - ST GRT-FDEP CSFA 37.039	$651,422	$1,341,446	$0	-100%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
3894712 - WRWSA H2O CNSVN-QUAL PGM	$0	$47,000	$0	-100%
3894713 - WRWSA H2O CNS-QUAL PGM II	$46,250	$0	$47,000	–
3899090 - BALANCE FORWARD-CASH	$56,840,809	$48,977,161	$40,139,228	-18%
4111 - HERNANDO COUNTY UTILITIES TOTAL	**$104,565,700**	**$106,760,352**	**$99,689,370**	**-7%**
FUND REVENUES TOTAL	**$104,565,700**	**$106,760,352**	**$99,689,370**	**-7%**
Department Expenses				
07091 - HCUD Administration				
5101200 - SALARIES & WAGES-REGULAR	$249,121	$202,773	$211,938	5%
5101212 - SALARY-MARKET ADJUSTMENT	$7,945	$6,101	$6,042	-1%
5101400 - SALARIES & WAGES-OVERTIME	$600	$600	$600	0%
5101501 - SPECIAL PAY-STIPENDS	$116	$0	$155	–
5102100 - FICA TAXES-MATCHING	$18,246	$14,322	$15,730	10%
5102200 - RETIREMENT CONTRIBUTIONS	$72,048	$61,558	$62,529	2%
5102210 - RETIREMENT CONT-GASB68/71	$16,563	$16,563	$16,563	0%
5102300 - LIFE & HEALTH INSURANCE	$43,933	$34,214	$41,486	21%
5102400 - WORKERS COMP PREMIUMS	$324	$203	$191	-6%
5102600 - OPEB-TOT LIAB PORTION	$2,094	$2,094	$2,094	0%
5303101 - PROFESSIONAL SERVICES	$50,000	$35,000	$15,000	-57%
5304101 - COMM SVC,DEVICES,ACCESSR	$720	$840	$840	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5303410 - CONTR SRV-JANITORIAL/PEST	$35,513	$38,500	$39,500	3%
5303428 - CONTR SRV-SECURITY	$2,136	$2,136	$2,136	0%
5304001 - TRAVEL & PER DIEM	$1,000	$1,000	$1,000	0%
5304004 - TRAVEL & PER DIEM-CLASS C	$100	$100	$100	0%
5304205 - POSTAGE AND FREIGHT	$200	$200	$400	100%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$70,000	$70,000	$70,000	0%
5304304 - UTILITY SRV-TRASH REMOVAL	$573	$659	$659	0%
5304501 - INSURANCE & BONDS-PREMIUM	$1,292,328	$1,615,061	$1,776,641	10%
5304601 - REPAIR/MAINT-BLDG & GRD	$232,921	$232,921	$332,921	43%
5304602 - REPAIR/MAINT-VEHICLES	$1,000	$1,000	$1,000	0%
5304606 - REPAIR/MAINT-SOFTWARE	$350	$350	$350	0%
5304609 - REPAIR/MAINT-RADIO COSTS	$533	$533	$533	0%
5304701 - PRINTING & BINDING	$500	$500	$1,000	100%
5304901 - ADVERTISING-LEGAL	$500	$500	$500	0%
5304923 - FEES/COSTS-FILING FEES	$175	$175	$175	0%
5304924 - FEES/COSTS-PERMIT APPLN	$25	$25	$25	0%
5304933 - FEES/COSTS-CST ALLO PLN	$480,425	$480,425	$430,848	-10%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$480	$420	$528	26%
5304955 - FEES/COSTS-FLT CAP RECV	$4,644	$4,644	$4,644	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304956 - FEES/COSTS-FLT FCLTY AL	$88	$88	$88	0%
5304957 - FEES/COSTS-FLEET/ADMIN	$480	$888	$660	-26%
5304959 - FEES/COSTS-BANK CHARGES	$100,000	$50,000	$50,000	0%
5304965 - FEES / COSTS-NEW HIRES	$302	$440	$440	0%
5304975 - BAD DEBT EXPENSE ON A/R	$50,000	$50,000	$50,000	0%
5305101 - OFFICE SUPPLIES	$2,000	$2,000	$2,000	0%
5305201 - OPERATING SUPPLIES	$3,000	$3,000	$3,000	0%
5305202 - GAS, OIL & LUBRICANTS	$676	$400	$400	0%
5305209 - JANITORIAL SUPPLIES	$5,000	$6,000	$6,000	0%
5305221 - OPER SUPP-CMPTR SOFTWARE	$200	$200	$200	0%
5305222 - OPER SUPP-CMPTR HARDWARE	$200	$200	$200	0%
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$206	$356	$200	-44%
5305402 - DUES AND MEMBERSHIPS	$3,269	$3,269	$3,269	0%
5305506 - EDUC-TRAINING & TUITION	$1,150	$1,150	$650	-43%
5626101 - LAND ACQUISITION	$200,000	$200,000	$200,000	0%
5626501 - CIP-OTHER	$685,000	$1,710,000	$0	-100%
5808105 - AID-W'COOCHEE REG WATER	$41,172	$43,230	$43,230	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$4,720	$3,200	$3,253	2%
07091 - HCUD ADMINISTRATION TOTAL	**$3,682,576**	**$4,897,838**	**$3,399,718**	**-31%**
07093 - HCUD-Finance Admin				
5101200 - SALARIES & WAGES-REGULAR	$336,269	$345,226	$453,583	31%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5101212 - SALARY-MARKET ADJUSTMENT	$3,515	$3,510	$4,974	42%
5101400 - SALARIES & WAGES-OVERTIME	$1,200	$1,200	$1,200	0%
5102100 - FICA TAXES-MATCHING	$25,725	$26,410	$34,700	31%
5102200 - RETIREMENT CONTRIBUTIONS	$52,500	$48,574	$63,820	31%
5102210 - RETIREMENT CONT-GASB68/71	$12,530	$12,530	$12,530	0%
5102300 - LIFE & HEALTH INSURANCE	$79,175	$90,759	$144,480	59%
5102400 - WORKERS COMP PREMIUMS	$437	$346	$409	18%
5102600 - OPEB-TOT LIAB PORTION	$3,178	$3,178	$3,178	0%
5303101 - PROFESSIONAL SERVICES	$100,000	$100,000	$100,000	0%
5304001 - TRAVEL & PER DIEM	$500	$300	$300	0%
5304004 - TRAVEL & PER DIEM-CLASS C	$350	$150	$150	0%
5304205 - POSTAGE AND FREIGHT	$500	$500	$500	0%
5304401 - RENTAL/LEASE-EQUIPMENT	$710	$710	$710	0%
5304501 - INSURANCE & BONDS-PREMIUM	$2,324	$2,556	$2,629	3%
5304602 - REPAIR/MAINT-VEHICLES	$2,000	$2,000	$2,000	0%
5304603 - REPAIR/MAINT-EQUIPMENT	$200	$200	$200	0%
5304606 - REPAIR/MAINT-SOFTWARE	$226	$226	$226	0%
5304701 - PRINTING & BINDING	$4,000	$2,000	$2,000	0%
5304901 - ADVERTISING-LEGAL	$200	$200	$200	0%
5304933 - FEES/COSTS-CST ALLO PLN	$59,588	$59,588	$72,011	21%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304953 - FEES/COSTS-FLT GPS TRCKNG	$480	$420	$420	0%
5304955 - FEES/COSTS-FLT CAP RECV	$2,856	$2,856	$2,856	0%
5304956 - FEES/COSTS-FLT FCLTY AL	$99	$91	$88	-3%
5304957 - FEES/COSTS-FLEET/ADMIN	$480	$888	$660	-26%
5304965 - FEES / COSTS-NEW HIRES	$604	$880	$880	0%
5305101 - OFFICE SUPPLIES	$4,000	$4,000	$4,000	0%
5305201 - OPERATING SUPPLIES	$500	$500	$500	0%
5305202 - GAS, OIL & LUBRICANTS	$452	$200	$300	50%
5305221 - OPER SUPP-CMPTR SOFTWARE	$500	$500	$500	0%
5305222 - OPER SUPP-CMPTR HARDWARE	$4,500	$300	$300	0%
5305274 - UNCAP EQUIP-TECH	$21,660	$0	$0	–
5305402 - DUES AND MEMBERSHIPS	$225	$225	$225	0%
5305506 - EDUC-TRAINING & TUITION	$400	$400	$400	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$9,600	$9,120	$12,320	35%
07093 - HCUD-FINANCE ADMIN TOTAL	**$731,483**	**$720,543**	**$923,249**	**28%**
07096 - HCUD Engineering				
5101200 - SALARIES & WAGES-REGULAR	$1,127,433	$1,202,149	$1,211,408	1%
5101212 - SALARY-MARKET ADJUSTMENT	$19,101	$19,583	$21,561	10%
5101400 - SALARIES & WAGES-OVERTIME	$2,000	$4,000	$5,000	25%
5101501 - SPECIAL PAY-STIPENDS	$1,550	$1,550	$2,325	50%
5102100 - FICA TAXES-MATCHING	$86,249	$91,965	$92,673	1%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5102200 - RETIREMENT CONTRIBUTIONS	$190,190	$173,196	$174,460	1%
5102210 - RETIREMENT CONT-GASB68/71	$33,797	$33,797	$33,797	0%
5102300 - LIFE & HEALTH INSURANCE	$275,556	$255,767	$373,921	46%
5102400 - WORKERS COMP PREMIUMS	$7,968	$7,529	$6,338	-16%
5102600 - OPEB-TOT LIAB PORTION	$7,471	$7,471	$7,471	0%
5303101 - PROFESSIONAL SERVICES	$700,000	$700,000	$750,000	7%
5304101 - COMM SVC,DEVICES,ACCESSR	$3,750	$4,250	$4,250	0%
5303401 - CONTRACTED SERVICES	$75,466	$78,485	$78,485	0%
5303405 - CONTR SRV-UNIFORMS	$864	$800	$800	0%
5304001 - TRAVEL & PER DIEM	$7,833	$7,833	$7,833	0%
5304004 - TRAVEL & PER DIEM-CLASS C	$1,000	$1,000	$1,000	0%
5304205 - POSTAGE AND FREIGHT	$500	$1,000	$3,000	200%
5304401 - RENTAL/LEASE-EQUIPMENT	$1,719	$1,719	$2,091	22%
5304501 - INSURANCE & BONDS-PREMIUM	$13,968	$20,487	$21,027	3%
5304602 - REPAIR/MAINT-VEHICLES	$6,000	$6,000	$6,000	0%
5304603 - REPAIR/MAINT-EQUIPMENT	$1,000	$1,000	$1,000	0%
5304605 - REPAIR/MAINT-DP EQUIPMENT	$3,950	$4,648	$4,648	0%
5304606 - REPAIR/MAINT-SOFTWARE	$24,805	$34,447	$44,970	31%
5304609 - REPAIR/MAINT-RADIO COSTS	$1,166	$1,166	$1,166	0%
5304701 - PRINTING & BINDING	$4,000	$4,000	$4,000	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304901 - ADVERTISING-LEGAL	$500	$500	$500	0%
5304933 - FEES/COSTS-CST ALLO PLN	$132,639	$132,639	$203,848	54%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$4,200	$3,360	$4,224	26%
5304955 - FEES/COSTS-FLT CAP RECV	$59,000	$121,569	$59,597	-51%
5304956 - FEES/COSTS-FLT FCLTY AL	$612	$613	$614	0%
5304957 - FEES/COSTS-FLEET/ADMIN	$3,360	$6,216	$5,280	-15%
5304965 - FEES / COSTS-NEW HIRES	$894	$880	$880	0%
5305101 - OFFICE SUPPLIES	$8,800	$16,600	$16,600	0%
5305201 - OPERATING SUPPLIES	$3,000	$3,000	$8,000	167%
5305202 - GAS, OIL & LUBRICANTS	$17,000	$15,000	$14,000	-7%
5305206 - TOOLS & SMALL IMPLEMENTS	$1,000	$1,000	$1,000	0%
5305207 - SAFETY GEAR AND SUPPLIES	$100	$100	$100	0%
5305221 - OPER SUPP-CMPTR SOFTWARE	$1,200	$1,200	$1,200	0%
5305222 - OPER SUPP-CMPTR HARDWARE	$500	$500	$500	0%
5305264 - UNCAPITALIZED EQUIPMENT	$0	$1,250	$1,250	0%
5305274 - UNCAP EQUIP-TECH	$59,480	$0	$0	–
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$500	$500	$500	0%
5305402 - DUES AND MEMBERSHIPS	$1,779	$2,386	$3,596	51%
5305506 - EDUC-TRAINING & TUITION	$8,912	$8,912	$14,312	61%
5305510 - EDUC-TUITION REIMBURSEMNT	$3,200	$3,200	$3,200	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5626401 - EQUIPMENT $5000 OR MORE	$15,000	$8,000	$8,000	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$23,520	$25,600	$28,800	13%
07096 - HCUD ENGINEERING TOTAL	**$2,942,532**	**$3,016,867**	**$3,235,225**	**7%**
07098 - HCUD Billing				
5101200 - SALARIES & WAGES-REGULAR	$467,100	$474,282	$430,580	-9%
5101212 - SALARY-MARKET ADJUSTMENT	$3,640	$3,786	$3,899	3%
5101400 - SALARIES & WAGES-OVERTIME	$6,000	$4,800	$6,000	25%
5102100 - FICA TAXES-MATCHING	$35,733	$36,283	$32,940	-9%
5102200 - RETIREMENT CONTRIBUTIONS	$69,898	$66,732	$60,583	-9%
5102210 - RETIREMENT CONT-GASB68/71	$15,394	$15,394	$15,394	0%
5102300 - LIFE & HEALTH INSURANCE	$164,049	$159,092	$164,433	3%
5102400 - WORKERS COMP PREMIUMS	$607	$475	$388	-18%
5102600 - OPEB-TOT LIAB PORTION	$3,532	$3,532	$3,532	0%
5303401 - CONTRACTED SERVICES	$167,768	$167,768	$158,000	-6%
5303406 - CONTR SRV-PROGRAMMING	$19,050	$19,050	$19,050	0%
5303425 - CONTR SRV-BILLING SRVCS	$129,000	$129,000	$129,000	0%
5304001 - TRAVEL & PER DIEM	$1,500	$1,500	$1,500	0%
5304004 - TRAVEL & PER DIEM-CLASS C	$200	$200	$200	0%
5304205 - POSTAGE AND FREIGHT	$375,000	$375,000	$375,000	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304401 - RENTAL/LEASE-EQUIPMENT	$1,419	$1,419	$1,419	0%
5304603 - REPAIR/MAINT-EQUIPMENT	$100	$100	$100	0%
5304606 - REPAIR/MAINT-SOFTWARE	$46,145	$49,901	$50,971	2%
5304701 - PRINTING & BINDING	$2,250	$2,250	$2,250	0%
5304923 - FEES/COSTS-FILING FEES	$2,000	$2,000	$1,000	-50%
5304933 - FEES/COSTS-CST ALLO PLN	$97,183	$97,183	$147,299	52%
5304965 - FEES / COSTS-NEW HIRES	$1,510	$2,200	$1,320	-40%
5305101 - OFFICE SUPPLIES	$3,900	$4,400	$4,400	0%
5305201 - OPERATING SUPPLIES	$500	$500	$500	0%
5305222 - OPER SUPP-CMPTR HARDWARE	$500	$500	$500	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$15,200	$14,400	$13,600	-6%
07098 - HCUD BILLING TOTAL	**$1,629,178**	**$1,631,747**	**$1,623,858**	**0%**
07099 - HCUD-Debt Svs-Trfrs-Reserv				
5707101 - PRINCIPAL-BOND RETIREMENT	$1,865,000	$1,885,000	$1,910,000	1%
5707201 - INTEREST-BONDS	$378,611	$359,700	$336,816	-6%
5707310 - PAYING AGENT/TRUSTEE FEE	$3,500	$3,500	$3,500	0%
5910011 - TRNSF-GENERAL FUND (0011)	–	$0	$3,463,389	–
5941210 - TRNSF-HCUD R & R (4121)	$6,794,099	$10,827,096	$7,215,396	-33%
5941430 - TRNSF-BOND 2021B (4143)	$3,690,950	$3,687,950	$3,692,200	0%
5941440 - TRNSF-HCUD CAPITAL 4144	$30,006,440	$5,461,677	$5,772,317	6%
5990082 - TRNSF-HCUD/WRWSA REIMB	$46,250	$47,000	$47,000	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5909501 - AMORTIZATION-BOND ISS CST	$22,857	$22,857	$22,857	0%
5909999 - BUDG RES/CASH FORWARD	$30,133,837	$49,786,053	$43,019,905	-14%
07099 - HCUD-DEBT SVS-TRFRS-RESERV TOTAL	**$72,941,544**	**$72,080,833**	**$65,483,380**	**-9%**
07100 - HCUD Meter Reading				
5101200 - SALARIES & WAGES-REGULAR	$370,556	$393,180	$390,067	-1%
5101212 - SALARY-MARKET ADJUSTMENT	$5,448	$4,323	$4,383	1%
5101220 - SALARIES & WAGES-ON CALL	$12,884	$12,884	$12,884	0%
5101400 - SALARIES & WAGES-OVERTIME	$20,030	$20,030	$20,030	0%
5101501 - SPECIAL PAY-STIPENDS	$1,395	$1,395	$1,395	0%
5102100 - FICA TAXES-MATCHING	$28,348	$30,079	$29,841	-1%
5102200 - RETIREMENT CONTRIBUTIONS	$55,793	$55,321	$54,883	-1%
5102210 - RETIREMENT CONT-GASB68/71	$13,708	$13,708	$13,708	0%
5102300 - LIFE & HEALTH INSURANCE	$119,601	$143,899	$165,148	15%
5102400 - WORKERS COMP PREMIUMS	$6,966	$6,331	$5,539	-13%
5102600 - OPEB-TOT LIAB PORTION	$3,263	$3,263	$3,263	0%
5304101 - COMM SVC,DEVICES,ACCESSR	$10,800	$10,800	$11,880	10%
5303405 - CONTR SRV-UNIFORMS	$2,600	$2,600	$2,600	0%
5304004 - TRAVEL & PER DIEM-CLASS C	$200	$200	$200	0%
5304205 - POSTAGE AND FREIGHT	$30	$30	$30	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304501 - INSURANCE & BONDS-PREMIUM	$20,952	$23,048	$23,656	3%
5304602 - REPAIR/MAINT-VEHICLES	$35,000	$35,000	$35,000	0%
5304603 - REPAIR/MAINT-EQUIPMENT	$250	$250	$250	0%
5304605 - REPAIR/MAINT-DP EQUIPMENT	$6,064	$6,064	$1,000	-84%
5304606 - REPAIR/MAINT-SOFTWARE	$6,000	$6,000	$0	-100%
5304701 - PRINTING & BINDING	$1,200	$1,200	$1,200	0%
5304933 - FEES/COSTS-CST ALLO PLN	$63,530	$63,530	$98,200	55%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$4,320	$3,780	$4,752	26%
5304955 - FEES/COSTS-FLT CAP RECV	$198,241	$6,944	$13,888	100%
5304956 - FEES/COSTS-FLT FCLTY AL	$700	$701	$701	0%
5304957 - FEES/COSTS-FLEET/ADMIN	$4,320	$7,992	$5,940	-26%
5304965 - FEES / COSTS-NEW HIRES	$604	$880	$880	0%
5305101 - OFFICE SUPPLIES	$500	$600	$600	0%
5305201 - OPERATING SUPPLIES	$12,000	$12,000	$12,000	0%
5305202 - GAS, OIL & LUBRICANTS	$44,040	$38,400	$35,000	-9%
5305205 - CLOTHING & UNIFORM APPRL	$400	$400	$400	0%
5305206 - TOOLS & SMALL IMPLEMENTS	$800	$800	$800	0%
5305207 - SAFETY GEAR AND SUPPLIES	$500	$500	$500	0%
5305221 - OPER SUPP-CMPTR SOFTWARE	$300	$300	$300	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305222 - OPER SUPP-CMPTR HARDWARE	$350	$350	$350	0%
5305274 - UNCAP EQUIP-TECH	$29,150	$0	$0	–
5626401 - EQUIPMENT $5000 OR MORE	–	–	$12,600	–
5951210 - TRNSF-HLTH SELF INS(5121)	$14,400	$14,400	$14,400	0%
07100 - HCUD METER READING TOTAL	**$1,095,243**	**$921,182**	**$978,268**	**6%**
07101 - HCUD Customer Svs-Finance				
5101200 - SALARIES & WAGES-REGULAR	$516,908	$511,248	$574,057	12%
5101400 - SALARIES & WAGES-OVERTIME	$4,800	$6,000	$6,000	0%
5102100 - FICA TAXES-MATCHING	$39,543	$39,111	$43,916	12%
5102200 - RETIREMENT CONTRIBUTIONS	$81,456	$71,933	$80,770	12%
5102210 - RETIREMENT CONT-GASB68/71	$17,096	$17,096	$17,096	0%
5102300 - LIFE & HEALTH INSURANCE	$198,434	$170,761	$208,620	22%
5102400 - WORKERS COMP PREMIUMS	$672	$512	$517	1%
5102600 - OPEB-TOT LIAB PORTION	$4,419	$4,419	$4,419	0%
5304101 - COMM SVC,DEVICES,ACCESSR	$2,500	$2,500	$2,500	0%
5303406 - CONTR SRV-PROGRAMMING	$14,050	$14,050	$14,050	0%
5303460 - CONTR SRV-DISPATCHING	$24,071	$31,000	$31,000	0%
5304001 - TRAVEL & PER DIEM	$400	$400	$400	0%
5304004 - TRAVEL & PER DIEM-CLASS C	$200	$200	$200	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304205 - POSTAGE AND FREIGHT	$800	$900	$5,000	456%
5304401 - RENTAL/LEASE-EQUIPMENT	$2,061	$3,308	$3,680	11%
5304603 - REPAIR/MAINT-EQUIPMENT	$200	$200	$200	0%
5304606 - REPAIR/MAINT-SOFTWARE	$46,604	$46,604	$46,604	0%
5304701 - PRINTING & BINDING	$2,600	$2,600	$2,600	0%
5304933 - FEES/COSTS-CST ALLO PLN	$133,933	$133,933	$196,255	47%
5304965 - FEES / COSTS-NEW HIRES	$1,208	$1,760	$1,760	0%
5305101 - OFFICE SUPPLIES	$4,500	$4,500	$4,500	0%
5305201 - OPERATING SUPPLIES	$1,000	$1,000	$1,000	0%
5305202 - GAS, OIL & LUBRICANTS	$100	$100	$100	0%
5305209 - JANITORIAL SUPPLIES	$500	$500	$500	0%
5305221 - OPER SUPP-CMPTR SOFTWARE	$200	$200	$200	0%
5305222 - OPER SUPP-CMPTR HARDWARE	$600	$600	$600	0%
5305402 - DUES AND MEMBERSHIPS	$200	$400	$400	0%
5305506 - EDUC-TRAINING & TUITION	$1,500	$1,500	$1,500	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$18,880	$21,920	$20,000	-9%
07101 - HCUD CUSTOMER SVS-FINANCE TOTAL	**$1,119,435**	**$1,089,255**	**$1,268,444**	**16%**
07111 - HCUD Water Operations				
5101200 - SALARIES & WAGES-REGULAR	$2,348,066	$2,623,845	$3,041,060	16%
5101212 - SALARY-MARKET ADJUSTMENT	$42,105	$42,174	$48,536	15%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5101220 - SALARIES & WAGES-ON CALL	$43,080	$43,080	$43,080	0%
5101400 - SALARIES & WAGES-OVERTIME	$65,208	$86,663	$86,663	0%
5101501 - SPECIAL PAY-STIPENDS	$5,890	$5,580	$6,200	11%
5102100 - FICA TAXES-MATCHING	$179,627	$200,725	$232,642	16%
5102200 - RETIREMENT CONTRIBUTIONS	$408,411	$413,668	$473,528	14%
5102210 - RETIREMENT CONT-GASB68/71	$77,768	$77,768	$77,768	0%
5102300 - LIFE & HEALTH INSURANCE	$733,906	$767,366	$1,009,283	32%
5102400 - WORKERS COMP PREMIUMS	$43,757	$42,023	$41,890	0%
5102600 - OPEB-TOT LIAB PORTION	$16,770	$16,770	$16,770	0%
5303101 - PROFESSIONAL SERVICES	$225,000	$225,000	$240,000	7%
5304101 - COMM SVC,DEVICES,ACCESSR	$26,134	$29,346	$43,760	49%
5303401 - CONTRACTED SERVICES	$450	$450	$450	0%
5303405 - CONTR SRV-UNIFORMS	$11,300	$8,900	$8,900	0%
5303410 - CONTR SRV-JANITORIAL/PEST	$6,514	$6,658	$6,955	4%
5303413 - CONTR SRV-MOWING	$60,360	$63,360	$64,000	1%
5303428 - CONTR SRV-SECURITY	$219	$219	$219	0%
5303432 - CONTR SRV-SAMPLE/ANALYSIS	$61,296	$120,992	$82,778	-32%
5304001 - TRAVEL & PER DIEM	$800	$800	$2,500	213%
5304004 - TRAVEL & PER DIEM-CLASS C	$800	$800	$2,500	213%
5304205 - POSTAGE AND FREIGHT	$3,500	$5,000	$5,000	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304301 - UTILITY SRV-ELEC/WTR/SWR	$904,956	$955,000	$1,005,000	5%
5304401 - RENTAL/LEASE-EQUIPMENT	$5,419	$5,419	$5,419	0%
5304501 - INSURANCE & BONDS-PREMIUM	$105,232	$119,236	$122,277	3%
5304601 - REPAIR/MAINT-BLDG & GRD	$115,385	$128,000	$133,000	4%
5304602 - REPAIR/MAINT-VEHICLES	$85,000	$90,000	$90,000	0%
5304603 - REPAIR/MAINT-EQUIPMENT	$22,500	$22,500	$40,000	78%
5304605 - REPAIR/MAINT-DP EQUIPMENT	$500	$500	$500	0%
5304606 - REPAIR/MAINT-SOFTWARE	$17,734	$34,129	$19,129	-44%
5304609 - REPAIR/MAINT-RADIO COSTS	$27,155	$26,500	$54,622	106%
5304625 - REPAIR/MAINT-FIRE HYDRANT	$145,000	$165,000	$180,000	9%
5304701 - PRINTING & BINDING	$6,600	$6,600	$6,600	0%
5304901 - ADVERTISING-LEGAL	$500	$500	$500	0%
5304924 - FEES/COSTS-PERMIT APPLN	$16,300	$19,300	$16,300	-16%
5304933 - FEES/COSTS-CST ALLO PLN	$373,596	$373,596	$557,613	49%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$21,120	$18,900	$26,400	40%
5304955 - FEES/COSTS-FLT CAP RECV	$683,518	$798,871	$688,661	-14%
5304956 - FEES/COSTS-FLT FCLTY AL	$4,456	$4,381	$4,381	0%
5304957 - FEES/COSTS-FLEET/ADMIN	$21,120	$46,176	$34,320	-26%
5304965 - FEES / COSTS-NEW HIRES	$4,470	$4,400	$4,400	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305101 - OFFICE SUPPLIES	$6,600	$7,400	$10,400	41%
5305201 - OPERATING SUPPLIES	$165,565	$183,565	$183,565	0%
5305202 - GAS, OIL & LUBRICANTS	$214,728	$186,860	$198,188	6%
5305205 - CLOTHING & UNIFORM APPRL	$3,500	$4,000	$5,500	38%
5305206 - TOOLS & SMALL IMPLEMENTS	$36,500	$41,750	$43,000	3%
5305207 - SAFETY GEAR AND SUPPLIES	$15,000	$15,000	$15,000	0%
5305208 - CHEMICALS & DEODORANTS	$362,855	$379,235	$391,683	3%
5305209 - JANITORIAL SUPPLIES	$4,000	$5,000	$5,000	0%
5305221 - OPER SUPP-CMPTR SOFTWARE	$1,000	$1,000	$1,000	0%
5305222 - OPER SUPP-CMPTR HARDWARE	$10,000	$10,000	$10,000	0%
5305264 - UNCAPITALIZED EQUIPMENT	$10,750	$11,250	$17,750	58%
5305274 - UNCAP EQUIP-TECH	$40,300	$0	$0	–
5305280 - UNCAP IMPROV METERS	$754,171	$771,669	$803,055	4%
5305402 - DUES AND MEMBERSHIPS	$4,925	$4,975	$5,950	20%
5305506 - EDUC-TRAINING & TUITION	$13,625	$13,625	$54,425	299%
5626401 - EQUIPMENT $5000 OR MORE	$32,400	$52,499	$47,900	-9%
5626501 - CIP-OTHER	$120,000	$120,000	$0	-100%
5951210 - TRNSF-HLTH SELF INS(5121)	$70,400	$76,800	$86,400	13%
07111 - HCUD WATER OPERATIONS TOTAL	**$8,787,841**	**$9,484,823**	**$10,402,420**	**10%**
07121 - HCUD Wastewater Operation				

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5101200 - SALARIES & WAGES-REGULAR	$2,874,117	$3,084,280	$3,371,679	9%
5101212 - SALARY-MARKET ADJUSTMENT	$59,132	$58,686	$59,396	1%
5101220 - SALARIES & WAGES-ON CALL	$43,080	$43,080	$43,080	0%
5101400 - SALARIES & WAGES-OVERTIME	$54,000	$54,000	$54,000	0%
5101501 - SPECIAL PAY-STIPENDS	$6,200	$5,890	$7,130	21%
5102100 - FICA TAXES-MATCHING	$219,870	$235,948	$257,934	9%
5102200 - RETIREMENT CONTRIBUTIONS	$468,303	$522,709	$561,374	7%
5102210 - RETIREMENT CONT-GASB68/71	$100,278	$100,278	$100,278	0%
5102300 - LIFE & HEALTH INSURANCE	$836,229	$864,331	$1,101,334	27%
5102400 - WORKERS COMP PREMIUMS	$51,363	$48,755	$44,561	-9%
5102600 - OPEB-TOT LIAB PORTION	$21,144	$21,144	$21,144	0%
5304101 - COMM SVC,DEVICES,ACCESSR	$21,840	$21,840	$24,960	14%
5303401 - CONTRACTED SERVICES	$600	$600	$600	0%
5303405 - CONTR SRV-UNIFORMS	$11,540	$12,500	$12,500	0%
5303410 - CONTR SRV-JANITORIAL/PEST	$6,514	$6,798	$7,101	4%
5303413 - CONTR SRV-MOWING	$61,200	$64,490	$64,490	0%
5303428 - CONTR SRV-SECURITY	$220	$220	$220	0%
5303432 - CONTR SRV-SAMPLE/ANALYSIS	$60,583	$60,754	$60,754	0%
5303438 - CONTR SRV-SLUDGE HAULING	$420,000	$601,000	$706,000	17%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304001 - TRAVEL & PER DIEM	$3,500	$3,500	$3,500	0%
5304004 - TRAVEL & PER DIEM-CLASS C	$1,000	$1,000	$1,000	0%
5304205 - POSTAGE AND FREIGHT	$4,000	$4,000	$4,000	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$1,100,000	$1,100,000	$1,100,000	0%
5304304 - UTILITY SRV-TRASH REMOVAL	$14,524	$16,329	$16,329	0%
5304401 - RENTAL/LEASE-EQUIPMENT	$94,419	$169,419	$6,419	-96%
5304501 - INSURANCE & BONDS-PREMIUM	$125,715	$142,134	$145,782	3%
5304601 - REPAIR/MAINT-BLDG & GRD	$67,382	$66,500	$89,000	34%
5304602 - REPAIR/MAINT-VEHICLES	$100,000	$100,000	$100,000	0%
5304603 - REPAIR/MAINT-EQUIPMENT	$57,550	$58,000	$75,000	29%
5304605 - REPAIR/MAINT-DP EQUIPMENT	$500	$500	$500	0%
5304606 - REPAIR/MAINT-SOFTWARE	$49,938	$92,439	$99,372	8%
5304609 - REPAIR/MAINT-RADIO COSTS	$27,985	$27,985	$32,985	18%
5304701 - PRINTING & BINDING	$2,400	$2,400	$2,400	0%
5304901 - ADVERTISING-LEGAL	$500	$500	$500	0%
5304924 - FEES/COSTS-PERMIT APPLN	$10,175	$10,175	$5,175	-49%
5304933 - FEES/COSTS-CST ALLO PLN	$439,904	$439,904	$683,376	55%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$19,536	$22,680	$28,512	26%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304955 - FEES/COSTS-FLT CAP RECV	$1,344,369	$1,221,033	$1,082,598	-11%
5304956 - FEES/COSTS-FLT FCLTY AL	$4,718	$4,731	$4,731	0%
5304957 - FEES/COSTS-FLEET/ADMIN	$24,960	$47,064	$34,980	-26%
5304965 - FEES / COSTS-NEW HIRES	$4,470	$4,400	$4,400	0%
5305101 - OFFICE SUPPLIES	$4,200	$5,000	$8,000	60%
5305201 - OPERATING SUPPLIES	$170,255	$180,255	$182,755	1%
5305202 - GAS, OIL & LUBRICANTS	$248,050	$200,100	$215,100	8%
5305205 - CLOTHING & UNIFORM APPRL	$3,500	$4,000	$5,500	38%
5305206 - TOOLS & SMALL IMPLEMENTS	$41,500	$43,250	$44,500	3%
5305207 - SAFETY GEAR AND SUPPLIES	$15,000	$15,000	$15,000	0%
5305208 - CHEMICALS & DEODORANTS	$810,849	$955,715	$955,715	0%
5305209 - JANITORIAL SUPPLIES	$6,000	$6,000	$6,000	0%
5305221 - OPER SUPP-CMPTR SOFTWARE	$2,000	$2,000	$2,000	0%
5305222 - OPER SUPP-CMPTR HARDWARE	$5,000	$5,000	$5,000	0%
5305264 - UNCAPITALIZED EQUIPMENT	$32,954	$35,938	$33,688	-6%
5305274 - UNCAP EQUIP-TECH	$19,380	$0	$0	–
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$100	$100	$100	0%
5305402 - DUES AND MEMBERSHIPS	$2,305	$2,305	$3,030	31%
5305506 - EDUC-TRAINING & TUITION	$10,440	$10,440	$22,000	111%
5626401 - EQUIPMENT $5000 OR MORE	$67,900	$48,000	$98,292	105%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5626501 - CIP-OTHER	$120,000	$120,000	$0	-100%
5951210 - TRNSF-HLTH SELF INS(5121)	$76,800	$80,000	$86,400	8%
07121 - HCUD WASTEWATER OPERATION TOTAL	**$10,449,991**	**$11,055,099**	**$11,702,174**	**6%**
07151 - Water Conservation				
5101200 - SALARIES & WAGES-REGULAR	$143,874	$149,629	$233,270	56%
5101212 - SALARY-MARKET ADJUSTMENT	$3,535	$3,677	$3,977	8%
5101400 - SALARIES & WAGES-OVERTIME	$600	$600	$600	0%
5102100 - FICA TAXES-MATCHING	$11,006	$11,447	$17,846	56%
5102200 - RETIREMENT CONTRIBUTIONS	$30,418	$28,761	$41,157	43%
5102210 - RETIREMENT CONT-GASB68/71	$5,957	$5,957	$5,957	0%
5102300 - LIFE & HEALTH INSURANCE	$39,746	$28,901	$60,704	110%
5102400 - WORKERS COMP PREMIUMS	$187	$150	$144	-4%
5102600 - OPEB-TOT LIAB PORTION	$1,254	$1,254	$1,254	0%
5304101 - COMM SVC,DEVICES,ACCESSR	$480	$480	$1,470	206%
5303401 - CONTRACTED SERVICES	$142,000	$142,000	$142,000	0%
5303406 - CONTR SRV-PROGRAMMING	$12,000	$12,000	$12,000	0%
5304001 - TRAVEL & PER DIEM	$2,150	$2,150	$2,150	0%
5304004 - TRAVEL & PER DIEM-CLASS C	$60	$60	$60	0%
5304205 - POSTAGE AND FREIGHT	$250	$250	$250	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304401 - RENTAL/LEASE-EQUIPMENT	$710	$710	$710	0%
5304501 - INSURANCE & BONDS-PREMIUM	$1,344	$1,479	$2,629	78%
5304602 - REPAIR/MAINT-VEHICLES	$1,000	$1,000	$1,000	0%
5304606 - REPAIR/MAINT-SOFTWARE	$200	$200	$200	0%
5304701 - PRINTING & BINDING	$1,100	$1,100	$1,100	0%
5304933 - FEES/COSTS-CST ALLO PLN	$19,391	$19,391	$30,153	56%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$480	$420	$528	26%
5304955 - FEES/COSTS-FLT CAP RECV	$3,792	$3,352	$3,352	0%
5304956 - FEES/COSTS-FLT FCLTY AL	$175	$88	$88	0%
5304957 - FEES/COSTS-FLEET/ADMIN	$480	$888	$660	-26%
5305101 - OFFICE SUPPLIES	$500	$500	$500	0%
5305201 - OPERATING SUPPLIES	$1,500	$1,500	$1,500	0%
5305202 - GAS, OIL & LUBRICANTS	$500	$400	$400	0%
5305221 - OPER SUPP-CMPTR SOFTWARE	$0	$1,000	$1,000	0%
5305222 - OPER SUPP-CMPTR HARDWARE	$3,400	$3,400	$3,400	0%
5305274 - UNCAP EQUIP-TECH	$9,900	$0	$0	–
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$150	$150	$150	0%
5305402 - DUES AND MEMBERSHIPS	$266	$275	$275	0%
5305506 - EDUC-TRAINING & TUITION	$350	$350	$350	0%
5305510 - EDUC-TUITION REIMBURSEMNT	$0	$0	$3,000	–

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5951210 - TRNSF-HLTH SELF INS(5121)	$3,200	$3,200	$4,800	50%
07151 - WATER CONSERVATION TOTAL	**$441,955**	**$426,719**	**$578,634**	**36%**
33504 - HCUD- Septic Incentive Program				
5303401 - CONTRACTED SERVICES	$651,422	$1,341,446	$0	-100%
33504 - HCUD- SEPTIC INCENTIVE PROGRAM TOTAL	**$651,422**	**$1,341,446**	**$0**	**-100%**
33711 - WRWSA H20 Cons-Qual				
5304004 - TRAVEL & PER DIEM-CLASS C	$200	$0	$200	–
5304005 - TRAVEL & PER DIEM-GRANTS	$1,300	$0	$1,300	–
5304205 - POSTAGE AND FREIGHT	$950	$0	$950	–
5304305 - UTILITY SRV-CONS REBATE	$33,700	$0	$33,700	–
5304801 - PROMOTIONAL ACTIVITIES	$24,400	$0	$25,900	–
5304902 - ADVERTISING-OTHER	$18,000	$0	$18,000	–
5305201 - OPERATING SUPPLIES	$3,700	$0	$3,700	–
5305506 - EDUC-TRAINING & TUITION	$750	$0	$750	–
5808811 - AID-EDUCATION	$9,500	$0	$9,500	–
33711 - WRWSA H20 CONS-QUAL TOTAL	**$92,500**	**$0**	**$94,000**	**–**
33712 - WRWSA H20 Sply Pgm FY 14				
5304004 - TRAVEL & PER DIEM-CLASS C	$0	$200	$0	-100%
5304005 - TRAVEL & PER DIEM-GRANTS	$0	$1,300	$0	-100%
5304205 - POSTAGE AND FREIGHT	$0	$950	$0	-100%
5304305 - UTILITY SRV-CONS REBATE	$0	$33,700	$0	-100%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304801 - PROMOTIONAL ACTIVITIES	$0	$25,900	$0	-100%
5304902 - ADVERTISING-OTHER	$0	$18,000	$0	-100%
5305201 - OPERATING SUPPLIES	$0	$3,700	$0	-100%
5305506 - EDUC-TRAINING & TUITION	$0	$750	$0	-100%
5808811 - AID-EDUCATION	$0	$9,500	$0	-100%
33712 - WRWSA H20 SPLY PGM FY 14 TOTAL	**$0**	**$94,000**	**$0**	**-100%**
DEPARTMENT EXPENSES TOTAL	**$104,565,700**	**$106,760,352**	**$99,689,370**	**-7%**

Hernando County
FY 27 Tentative Budget
4121 - HCUD Renewal and Replacement

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
4121 - HCUD Renewal and Replcmnt				
3611500 - INTEREST-INVESTMENTS	$30,000	$30,000	$30,000	0%
3814111 - TRANSFER/HCUD	$6,794,099	$10,827,096	$7,215,396	-33%
3893502 - ST GRT-FDEP CSFA 37.039	$500,000	$204,914	$0	-100%
3895590 - FED GRT-CFDA 21.027 SLFRF	$4,991,231	$0	$0	–
3899090 - BALANCE FORWARD-CASH	$12,648,597	$18,587,712	$8,699,110	-53%
4121 - HCUD RENEWAL AND REPLCMNT TOTAL	**$24,963,927**	**$29,649,722**	**$15,944,506**	**-46%**
FUND REVENUES TOTAL	**$24,963,927**	**$29,649,722**	**$15,944,506**	**-46%**
Department Expenses				
07201 - Renewal and Replacement				
5304614 - REPAIR/MAINT WATER LINES	$1,700,000	$1,700,000	$1,700,000	0%
5304615 - REPAIR/MAINT-SEWER LINES	$1,520,000	$1,680,000	$1,880,000	12%
5304616 - REPAIR/MAINT-WATER PLANTS	$792,500	$556,000	$595,000	7%
5304617 - REPAIR/MAINT-SEWER PLANTS	$1,388,000	$1,677,000	$1,583,500	-6%
5304933 - FEES/COSTS-CST ALLO PLN	$114,446	$114,446	$147,936	29%
5304959 - FEES/COSTS-BANK CHARGES	$150	$450	$450	0%
5305280 - UNCAP IMPROV METERS	$1,806,639	$1,998,442	$2,077,761	4%
5305281 - UNCAP IMPROV PUMPS-WATER	$50,000	$50,000	$65,000	30%
5305282 - UNCAP IMPROV PUMPS-SEWER	$460,000	$525,000	$550,000	5%

Hernando County
FY 27 Tentative Budget (Continued)
4121 - HCUD Renewal and Replacement

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5626302 - IMPROV-WATER LINE UPGRADE	$4,265,975	$4,514,695	$430,000	-90%
5626303 - IMPROV-WTR PLNT/WELL/STOR	$679,000	$1,390,000	$145,000	-90%
5626322 - IMPROV-SEWER LINE UPGRADE	$2,110,458	$2,787,265	$725,000	-74%
5626323 - IMPROV-WWTP/LIFTSTATION	$2,508,000	$4,085,000	$3,758,752	-8%
5626336 - IMPROV-GENERATORS-WATER	$90,000	$90,000	$180,000	100%
5626337 - IMPROV-GENERATORS-WW	$90,000	$200,000	$90,000	-55%
5676510 - CIP-KILLIAN WP & TRAN LN	$995,000	$0	$0	–
5909910 - BUDGET RES FOR CONTINGNCY	$902,528	$8,076,510	$2,016,107	-75%
07201 - RENEWAL AND REPLACEMENT TOTAL	**$19,472,696**	**$29,444,808**	**$15,944,506**	**-46%**
33510 - HCUD- HB WW RESILIENCY				
5626323 - IMPROV-WWTP/LIFTSTATION	$500,000	$204,914	$0	-100%
33510 - HCUD- HB WW RESILIENCY TOTAL	**$500,000**	**$204,914**	**$0**	**-100%**
33590 - SLFRF-Killian WP Upgrade				
5676510 - CIP-KILLIAN WP & TRAN LN	$4,491,231	$0	$0	–
33590 - SLFRF-KILLIAN WP UPGRADE TOTAL	**$4,491,231**	**$0**	**$0**	**–**
33596 - SLFRF-SR 50 & Grove FM				
5626322 - IMPROV-SEWER LINE UPGRADE	$500,000	$0	$0	–
33596 - SLFRF-SR 50 & GROVE FM TOTAL	**$500,000**	**$0**	**$0**	**–**
DEPARTMENT EXPENSES TOTAL	**$24,963,927**	**$29,649,722**	**$15,944,506**	**-46%**

Hernando County
FY 27 Tentative Budget
4132 - HCUD Connection Fee - Water

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
4132 - HCUD Connection Fee-Water				
3611500 - INTEREST-INVESTMENTS	$15,000	$15,000	$15,000	0%
3897001 - CONNECTION FEES-WATER	$800,000	$1,000,000	$2,745,452	175%
3899090 - BALANCE FORWARD-CASH	$3,081,189	$4,926,974	$10,109,192	105%
4132 - HCUD CONNECTION FEE-WATER TOTAL	**$3,896,189**	**$5,941,974**	**$12,869,644**	**117%**
FUND REVENUES TOTAL	**$3,896,189**	**$5,941,974**	**$12,869,644**	**117%**
Department Expenses				
07213 - Connection Fees-Water				
5304959 - FEES/COSTS-BANK CHARGES	$20	$20	$100	400%
5626303 - IMPROV-WTR PLNT/WELL/STOR	$0	$1,500,000	$0	-100%
5909917 - BUDGET RES-CAPITAL PROJCT	$3,896,169	$4,441,954	$12,869,544	190%
07213 - CONNECTION FEES-WATER TOTAL	**$3,896,189**	**$5,941,974**	**$12,869,644**	**117%**
DEPARTMENT EXPENSES TOTAL	**$3,896,189**	**$5,941,974**	**$12,869,644**	**117%**

Hernando County
FY 27 Tentative Budget
4133 - HCUD Connection Fee - Sewer

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
4133 - HCUD Connection Fee-Sewer				
3611500 - INTEREST-INVESTMENTS	$30,000	$30,000	$30,000	0%
3893502 - ST GRT-FDEP CSFA 37.039	$250,000	$0	$0	–
3895590 - FED GRT-CFDA 21.027 SLFRF	$1,170,710	$132,159	$0	-100%
3897002 - CONNECTION FEES-SEWER	$900,000	$2,000,000	$5,767,718	188%
3899090 - BALANCE FORWARD-CASH	$8,771,728	$16,058,493	$17,990,388	12%
4133 - HCUD CONNECTION FEE-SEWER TOTAL	**$11,122,438**	**$18,220,652**	**$23,788,106**	**31%**
FUND REVENUES TOTAL	**$11,122,438**	**$18,220,652**	**$23,788,106**	**31%**
Department Expenses				
07215 - Connection Fees-Sewer				
5304959 - FEES/COSTS-BANK CHARGES	$50	$50	$50	0%
5626322 - IMPROV-SEWER LINE UPGRADE	$200,000	$2,600,000	$0	-100%
5626323 - IMPROV-WWTP/LIFTSTATION	$6,000,000	$5,918,000	$300,000	-95%
5909917 - BUDGET RES-CAPITAL PROJCT	$3,501,679	$9,570,443	$23,488,056	145%
07215 - CONNECTION FEES-SEWER TOTAL	**$9,701,729**	**$18,088,493**	**$23,788,106**	**32%**
33506 - HCUD-Septic Connect SCIP				
5304927 - FEES/COST-SWR CONN INCENT PROGRAM	$250,000	$0	$0	–
33506 - HCUD-SEPTIC CONNECT SCIP TOTAL	**$250,000**	**$0**	**$0**	**–**
33594 - SLFRF-US 41 Force Main				

Hernando County
FY 27 Tentative Budget (Continued)
4133 - HCUD Connection Fee - Sewer

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5626322 - IMPROV-SEWER LINE UPGRADE	$1,170,709	$132,159	$0	-100%
33594 - SLFRF-US 41 FORCE MAIN TOTAL	**$1,170,709**	**$132,159**	**$0**	**-100%**
DEPARTMENT EXPENSES TOTAL	**$11,122,438**	**$18,220,652**	**$23,788,106**	**31%**

Hernando County
FY 27 Tentative Budget
4143 - HCUD Special Projects Funding

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
4143 - HCUD-Special Proj Funding				
3814111 - TRANSFER/HCUD	$3,690,950	$3,687,950	$3,692,200	0%
4143 - HCUD-SPECIAL PROJ FUNDING TOTAL	**$3,690,950**	**$3,687,950**	**$3,692,200**	**0%**
FUND REVENUES TOTAL	**$3,690,950**	**$3,687,950**	**$3,692,200**	**0%**
Department Expenses				
07243 - HCUD-Bond 2021B				
5707101 - PRINCIPAL-BOND RETIREMENT	$2,325,000	$2,415,000	$2,540,000	5%
5707201 - INTEREST-BONDS	$1,365,400	$1,272,400	$1,151,650	-9%
5707310 - PAYING AGENT/TRUSTEE FEE	$550	$550	$550	0%
07243 - HCUD-BOND 2021B TOTAL	**$3,690,950**	**$3,687,950**	**$3,692,200**	**0%**
DEPARTMENT EXPENSES TOTAL	**$3,690,950**	**$3,687,950**	**$3,692,200**	**0%**

Hernando County
FY 27 Tentative Budget
4144 - HCUD-Capital

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
4144 - HCUD - Capital				
3814111 - TRANSFER/HCUD	$30,006,440	$5,461,677	$5,772,317	6%
3999078 - TRANSFER/GRANT MATCH	$2,800,000	$295,526	$0	-100%
3840001 - PROCEEDS FROM BOND SALE	$54,000,000	$69,000,000	$0	-100%
3895590 - FED GRT-CFDA 21.027 SLFRF	$11,650,479	$538,240	$0	-100%
3896510 - ST GRT-FDEP CSFA 37.039	–	$874,851	–	-100%
3896506 - ST GRT-DEP LPA0109 37.039	$200,000	$0	$0	–
3896507 - ST GRT-DEP LPA0109 37.052	$3,700,000	$0	$0	–
3896510 - ST GRT-FDEP CSFA 37.039	$2,538,662	–	$0	–
3896511 - ST GRT-FDEP CSFA 37.052	$961,338	$0	$0	–
3899090 - BALANCE FORWARD-CASH	$21,382,599	$37,221,270	$15,639,632	-58%
4144 - HCUD - CAPITAL TOTAL	**$127,239,518**	**$113,391,564**	**$21,411,949**	**-81%**
FUND REVENUES TOTAL	**$127,239,518**	**$113,391,564**	**$21,411,949**	**-81%**
Department Expenses				
07244 - HCUD - Capital				
5304959 - FEES/COSTS-BANK CHARGES	$30	$50	$50	0%
5626301 - IMPROV (GRTR THAN 10,000)	$3,702,983	$2,453,596	$0	-100%
5626302 - IMPROV-WATER LINE UPGRADE	$519,600	$0	$0	–
5626303 - IMPROV-WTR PLNT/WELL/STOR	$12,414,116	$16,379,278	$8,212,200	-50%
5626322 - IMPROV-SEWER LINE UPGRADE	$888,432	$200,000	$68,000	-66%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5626323 - IMPROV-WWTP/LIFTSTATION	$77,260,266	$71,400,000	$6,000,000	-92%
5999078 - TRNSF-GRANT MATCH	$2,800,000	$0	$0	–
5909917 - BUDGET RES-CAPITAL PROJCT	$8,150,016	$21,250,023	$7,131,699	-66%
07244 - HCUD - CAPITAL TOTAL	**$105,735,443**	**$111,682,947**	**$21,411,949**	**-81%**
33505 - HCUD-Septic to Sewer PH1				
5626322 - IMPROV-SEWER LINE UPGRADE	$11,077,428	$874,851	$0	-100%
33505 - HCUD-SEPTIC TO SEWER PH1 TOTAL	**$11,077,428**	**$874,851**	**$0**	**-100%**
33503 - HCUD-Glen Wrf Improvement				
5626323 - IMPROV-WWTP/LIFTSTATION	$3,900,000	$0	$0	–
33503 - HCUD-GLEN WRF IMPROVEMENT TOTAL	**$3,900,000**	**$0**	**$0**	**–**
33591 - SLFRF-Tel/Corp Pump & FM				
5626322 - IMPROV-SEWER LINE UPGRADE	$1,273,051	$242,714	$0	-100%
33591 - SLFRF-TEL/CORP PUMP & FM TOTAL	**$1,273,051**	**$242,714**	**$0**	**-100%**
33507 - HCUD-HUT ST&FM WG024				
5626323 - IMPROV-WWTP/LIFTSTATION	$2,653,596	$0	$0	–
33507 - HCUD-HUT ST&FM WG024 TOTAL	**$2,653,596**	**$0**	**$0**	**–**
33508 - HCUD-NORTHCLIFFE FM WG026				
5626322 - IMPROV-SEWER LINE UPGRADE	$2,600,000	$591,052	$0	-100%
33508 - HCUD-NORTHCLIFFE FM WG026 TOTAL	**$2,600,000**	**$591,052**	**$0**	**-100%**

Hernando County
FY 27 Tentative Budget (Continued)
4144 - HCUD-Capital

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
DEPARTMENT EXPENSES TOTAL	**$127,239,518**	**$113,391,564**	**$21,411,949**	**-81%**

Hernando County
FY 27 Tentative Budget
4311 - Airport/Industrial Park

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
4311 - Airport/Industrial Park				
3892284 - FED GRT-FAA 20.106	$0	$1,882,914	$0	-100%
3893001 - ST GRT-FDOT 55.004 OP	$103,467	$59,650	$0	-100%
3620024 - LEASE-AIRPORT HANGARS	$717,126	$832,629	$970,683	17%
3620026 - LEASE-FIXED BASE OPERATOR	$128,666	$219,231	$106,032	-52%
3620027 - LEASE-NATIONAL GUARD BLDG	$62,080	$62,080	$62,080	0%
3620028 - LEASE-SHERIFF'S HANGAR	$5,972	$5,972	$6,451	8%
3620040 - LEASE-MAINTENANCE	$46,304	$46,304	$46,304	0%
3620051 - LEASE-AVIATION	$214,858	$214,858	$363,189	69%
3620052 - LEASE-AGRICULTURE	$8,702	$8,702	$9,693	11%
3620054 - LEASE-NON AVIATION	$1,370,067	$1,524,929	$1,680,254	10%
3699000 - MISCELLANEOUS REVENUE	$360	$360	$360	0%
3699018 - MISC REV-SELF-FUELING REV	$5,000	$10,500	$5,250	-50%
3699020 - MISC REV-FUEL FLWGE FEES	$34,207	$30,259	$37,274	23%
3699023 - MISC REV-LICENSE AGMT FEE	$76,726	$81,226	$93,972	16%
3999078 - TRANSFER/GRANT MATCH	$1,031,782	$787,445	$0	-100%
3896001 - ST GRT-FDOT 55.004 CAP	$4,906,321	$4,304,315	$0	-100%
3896282 - ST GRT-FDOT #G1G22 55.039	$139,331	$444,327	$0	-100%
3896289 - ST GRT-FDOT #G1U46 55.004	$16,820	$0	$0	–
3899090 - BALANCE FORWARD-CASH	$4,668,369	$5,542,229	$4,916,476	-11%

Hernando County
FY 27 Tentative Budget (Continued)
4311 - Airport/Industrial Park

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
4311 - AIRPORT/INDUSTRIAL PARK TOTAL	**$13,536,158**	**$16,057,930**	**$8,298,018**	**-48%**
FUND REVENUES TOTAL	**$13,536,158**	**$16,057,930**	**$8,298,018**	**-48%**
Department Expenses				
07411 - Airport Operations				
5101200 - SALARIES & WAGES-REGULAR	$546,680	$566,063	$580,592	3%
5101212 - SALARY-MARKET ADJUSTMENT	$11,299	$11,655	$11,911	2%
5101400 - SALARIES & WAGES-OVERTIME	$5,000	$5,000	$5,000	0%
5102100 - FICA TAXES-MATCHING	$41,821	$43,304	$44,416	3%
5102200 - RETIREMENT CONTRIBUTIONS	$104,826	$90,835	$93,215	3%
5102210 - RETIREMENT CONT-GASB68/71	$20,317	$20,317	$20,317	0%
5102300 - LIFE & HEALTH INSURANCE	$111,940	$110,102	$126,257	15%
5102400 - WORKERS COMP PREMIUMS	$6,795	$6,276	$5,272	-16%
5102600 - OPEB-TOT LIAB PORTION	$3,608	$3,608	$3,608	0%
5303101 - PROFESSIONAL SERVICES	$16,000	$19,820	$18,000	-9%
5303103 - PROF SRV-ENGINEERING	$40,000	$15,000	$15,000	0%
5304101 - COMM SVC,DEVICES,ACCESSR	$5,880	$5,880	$7,776	32%
5304001 - TRAVEL & PER DIEM	$29,500	$22,000	$21,000	-5%
5304004 - TRAVEL & PER DIEM-CLASS C	$100	$100	$100	0%
5304205 - POSTAGE AND FREIGHT	$2,500	$2,500	$2,600	4%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$47,758	$48,800	$48,800	0%

Hernando County
FY 27 Tentative Budget (Continued)
4311 - Airport/Industrial Park

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304302 - UTILITY SRV-ELECTRIC	$23,750	$23,500	$23,500	0%
5304401 - RENTAL/LEASE-EQUIPMENT	$4,000	$4,000	$4,000	0%
5304501 - INSURANCE & BONDS-PREMIUM	$158,325	$235,737	$259,310	10%
5304601 - REPAIR/MAINT-BLDG & GRD	$242,000	$246,350	$246,350	0%
5304602 - REPAIR/MAINT-VEHICLES	$4,500	$6,000	$6,500	8%
5304603 - REPAIR/MAINT-EQUIPMENT	$68,200	$155,400	$155,750	0%
5304608 - REPAIR/MAINT-BLDG&GRD-PK	$77,000	$65,000	$65,000	0%
5304610 - REPAIR/MAINT-MAINT CNTRCT	$100,299	$133,450	$154,350	16%
5304701 - PRINTING & BINDING	$1,000	$1,000	$1,000	0%
5304801 - PROMOTIONAL ACTIVITIES	$28,000	$28,000	$38,000	36%
5304805 - PROMO-WEBSITE&RELATED EXP	$1,100	$25,500	$2,500	-90%
5304901 - ADVERTISING-LEGAL	$1,000	$1,000	$1,000	0%
5304919 - OPER EXP-SPCL ASSESSMENTS	$19,200	$18,500	$24,500	32%
5304923 - FEES/COSTS-FILING FEES	$500	$1,000	$1,000	0%
5304924 - FEES/COSTS-PERMIT APPLN	$10,000	$10,000	$10,000	0%
5304933 - FEES/COSTS-CST ALLO PLN	$236,807	$236,807	$292,098	23%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$1,392	$3,120	$3,120	0%
5304955 - FEES/COSTS-FLT CAP RECV	$79,900	$68,743	$234,356	241%
5304956 - FEES/COSTS-FLT FCLTY AL	$900	$964	$2,000	107%

Hernando County
FY 27 Tentative Budget (Continued)
4311 - Airport/Industrial Park

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304957 - FEES/COSTS-FLEET/ADMIN	$4,512	$9,768	$7,260	-26%
5304959 - FEES/COSTS-BANK CHARGES	$3,000	$4,000	$4,000	0%
5304986 - FEES/COSTS-SELF-FUELING	$1,500	$1,500	$1,500	0%
5305101 - OFFICE SUPPLIES	$4,750	$3,000	$3,000	0%
5305201 - OPERATING SUPPLIES	$3,500	$4,250	$6,250	47%
5305202 - GAS, OIL & LUBRICANTS	$25,800	$26,050	$28,450	9%
5305205 - CLOTHING & UNIFORM APPRL	$2,750	$2,750	$2,750	0%
5305221 - OPER SUPP-CMPTR SOFTWARE	$35,225	$2,800	$46,300	1,554%
5305264 - UNCAPITALIZED EQUIPMENT	$2,500	$12,500	$12,500	0%
5305274 - UNCAP EQUIP-TECH	$2,950	$1,000	$1,000	0%
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$1,100	$1,200	$60,600	4,950%
5305402 - DUES AND MEMBERSHIPS	$5,450	$5,450	$5,450	0%
5305506 - EDUC-TRAINING & TUITION	$6,500	$4,000	$11,000	175%
5626401 - EQUIPMENT $5000 OR MORE	$90,000	$125,000	$0	-100%
5707117 - PRINCIPAL-LOC	$212,180	$0	$0	–
5707217 - INTEREST-LOC	$25,606	$0	$0	–
5951210 - TRNSF-HLTH SELF INS(5121)	$12,480	$12,480	$12,480	0%
5999078 - TRNSF-GRANT MATCH	$1,031,782	$787,445	$0	-100%
5909910 - BUDGET RES FOR CONTINGNCY	$3,359,430	$318,029	$450,000	42%
5909917 - BUDGET RES-CAPITAL PROJCT	$455,025	$5,270,739	$5,117,280	-3%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
07411 - AIRPORT OPERATIONS TOTAL	**$7,337,937**	**$8,827,292**	**$8,298,018**	**-6%**
34305 - AP-LAYOUT PLAN UPDATE				
5303101 - PROFESSIONAL SERVICES	–	$366,735	$0	-100%
34305 - AP-LAYOUT PLAN UPDATE TOTAL	**–**	**$366,735**	**$0**	**-100%**
34304 - AP-Taxiway A1 & D Rehab				
5666537 - CIP-AP DSGN/CNSTR TXWYS	–	$1,561,276	$0	-100%
34304 - AP-TAXIWAY A1 & D REHAB TOTAL	**–**	**$1,561,276**	**$0**	**-100%**
34282 - AP-R/W 9/27 Ext Des & Con				
5626555 - CIP-AP INFRASTRUCTURE	$174,163	$555,409	$0	-100%
34282 - AP-R/W 9/27 EXT DES & CON TOTAL	**$174,163**	**$555,409**	**$0**	**-100%**
34288 - AP-Rnwy/Txwy Decouple Con				
5666537 - CIP-AP DSGN/CNSTR TXWYS	$200,498	$15,050	$0	-100%
34288 - AP-RNWY/TXWY DECOUPLE CON TOTAL	**$200,498**	**$15,050**	**$0**	**-100%**
34289 - AP-Recon Runway 9-27				
5626555 - CIP-AP INFRASTRUCTURE	$16,820	$0	$0	–
34289 - AP-RECON RUNWAY 9-27 TOTAL	**$16,820**	**$0**	**$0**	**–**
34294 - AP-Admin Bldg S&S Improv				
5626301 - IMPROV (GRTR THAN 10,000)	$72,954	$72,954	$0	-100%
34294 - AP-ADMIN BLDG S&S IMPROV TOTAL	**$72,954**	**$72,954**	**$0**	**-100%**
34295 - AP-Airfield Fence & Gate				

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5626301 - IMPROV (GRTR THAN 10,000)	$47,509	$0	$0	–
34295 - AP-AIRFIELD FENCE & GATE TOTAL	**$47,509**	**$0**	**$0**	**–**
34296 - AP-INFIELD MASTER PLAN				
5303103 - PROF SRV-ENGINEERING	$124,562	$0	$0	–
34296 - AP-INFIELD MASTER PLAN TOTAL	**$124,562**	**$0**	**$0**	**–**
34299 - AP-RUNWAY CONVERSATION				
5666537 - CIP-AP DSGN/CNSTR TXWYS	$1,837,901	$1,650,400	$0	-100%
34299 - AP-RUNWAY CONVERSATION TOTAL	**$1,837,901**	**$1,650,400**	**$0**	**-100%**
34301 - AP-RNWY 3/21 REHAB SHIFT				
5626586 - CIP-DSN-REHAB 3-21/TXIW B	$750,000	$0	$0	–
34301 - AP-RNWY 3/21 REHAB SHIFT TOTAL	**$750,000**	**$0**	**$0**	**–**
34303 - AP-RNWY 3/21 REHAB CON				
5626586 - CIP-DSN-REHAB 3-21/TXIW B	$2,608,814	$2,608,814	$0	-100%
34303 - AP-RNWY 3/21 REHAB CON TOTAL	**$2,608,814**	**$2,608,814**	**$0**	**-100%**
34302 - AP-TERMINAL HVAC				
5626301 - IMPROV (GRTR THAN 10,000)	$365,000	$400,000	$0	-100%
34302 - AP-TERMINAL HVAC TOTAL	**$365,000**	**$400,000**	**$0**	**-100%**
DEPARTMENT EXPENSES TOTAL	**$13,536,158**	**$16,057,930**	**$8,298,018**	**-48%**

Hernando County
FY 27 Tentative Budget
4411 - Solid Waste and Recycling

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
4411 - Solid Waste And Recycling				
3237001 - FRANCHISE FEE-SOLID WASTE	$38,000	$38,000	$38,000	0%
3252001 - ASMT-SRVC-NON AD VALOREM	$8,113,193	$8,259,758	$8,287,047	0%
3252002 - ASMT-SRVC-DELINQ TX CERT	$3,000	$3,000	$3,500	17%
3252004 - ASMT-SRVC-PARTIAL YEAR	$104,400	$104,400	$104,400	0%
3892341 - FED GRT-USDA AL 10.935	$32,990	$0	$0	–
3434010 - LANDFILL FEES COLLECTED	$1,414,990	$1,414,990	$1,414,990	0%
3434020 - LANDFILL CHARGES	$3,544,055	$3,544,055	$3,544,055	0%
3434040 - LANDFILL CHGS-ALT COMMRCL	$54,671	$54,671	$54,671	0%
3434060 - LANDFILL TRANSPORT CHGS	$500	$500	$500	0%
3434101 - FEES-SW TRUCK INSPECTIONS	$15,000	$15,000	$15,000	0%
3434301 - FEES-C & D SPOTTERS (40%)	$8,000	$0	$0	–
3434900 - FEES-LF GAS COLL (LFG)	$20,000	$0	$0	–
3439006 - FEES-INTERIM LIENS	$3,600	$3,600	$3,600	0%
3611000 - INTEREST-OPERATING	$3,000	$6,600	$6,600	0%
3611500 - INTEREST-INVESTMENTS	$50,000	$50,000	$50,000	0%
3651001 - SALE OF SCRAP METAL	$150,000	$150,000	$150,000	0%
3651003 - SALE OF RECYCL-BATTERIES	$5,500	$5,500	$5,500	0%
3651011 - SALE FO RECYCL-FREON	$35	$60	$60	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
3699000 - MISCELLANEOUS REVENUE	$27,500	$10,000	$10,000	0%
3699300 - MISC REV-REF PR YR EXP	$1,500	$1,500	$0	-100%
3867001 - EXCESS FEES-TAX COLLECTOR	$79,000	$90,000	$90,000	0%
3899090 - BALANCE FORWARD-CASH	$5,254,867	$10,635,660	$12,517,785	18%
4411 - SOLID WASTE AND RECYCLING TOTAL	**$18,923,801**	**$24,387,294**	**$26,295,708**	**8%**
FUND REVENUES TOTAL	**$18,923,801**	**$24,387,294**	**$26,295,708**	**8%**
Department Expenses				
07602 - Class I Operations				
5101200 - SALARIES & WAGES-REGULAR	$1,009,223	$1,139,612	$1,334,361	17%
5101212 - SALARY-MARKET ADJUSTMENT	$13,772	$20,356	$20,797	2%
5101400 - SALARIES & WAGES-OVERTIME	$80,040	$65,000	$65,000	0%
5101501 - SPECIAL PAY-STIPENDS	$2,075	$2,225	$2,225	0%
5102100 - FICA TAXES-MATCHING	$77,109	$87,026	$102,079	17%
5102200 - RETIREMENT CONTRIBUTIONS	$164,168	$182,426	$210,239	15%
5102210 - RETIREMENT CONT-GASB68/71	$32,691	$32,691	$32,691	0%
5102300 - LIFE & HEALTH INSURANCE	$256,114	$278,708	$423,928	52%
5102400 - WORKERS COMP PREMIUMS	$32,180	$31,400	$30,598	-3%
5102600 - OPEB-TOT LIAB PORTION	$7,232	$7,232	$7,232	0%
5303103 - PROF SRV-ENGINEERING	$292,500	$242,500	$362,500	49%
5304101 - COMM SVC,DEVICES,ACCESSR	$4,260	$4,810	$4,810	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5303401 - CONTRACTED SERVICES	$1,525,400	$1,425,400	$1,478,800	4%
5303405 - CONTR SRV-UNIFORMS	$1,750	$1,750	$1,750	0%
5304001 - TRAVEL & PER DIEM	$4,441	$4,441	$4,441	0%
5304004 - TRAVEL & PER DIEM-CLASS C	$36	$36	$36	0%
5304205 - POSTAGE AND FREIGHT	$8,920	$8,920	$38,920	336%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$32,824	$32,824	$32,824	0%
5304401 - RENTAL/LEASE-EQUIPMENT	$193,599	$43,599	$42,249	-3%
5304406 - RENTAL/LEASE HEAVY EQPMT	$1,228,716	$1,228,716	$1,290,152	5%
5304501 - INSURANCE & BONDS-PREMIUM	$120,500	$138,575	$152,433	10%
5304601 - REPAIR/MAINT-BLDG & GRD	$16,500	$15,000	$15,000	0%
5304602 - REPAIR/MAINT-VEHICLES	$65,000	$65,000	$65,000	0%
5304603 - REPAIR/MAINT-EQUIPMENT	$95,500	$120,000	$215,000	79%
5304606 - REPAIR/MAINT-SOFTWARE	$26,652	$27,370	$27,370	0%
5304609 - REPAIR/MAINT-RADIO COSTS	$2,500	$2,500	$2,500	0%
5304701 - PRINTING & BINDING	$4,900	$4,900	$4,900	0%
5304902 - ADVERTISING-OTHER	$750	$750	$750	0%
5304919 - OPER EXP-SPCL ASSESSMENTS	$5,439	$5,439	$5,439	0%
5304921 - OPER EXP-RMB SPCL ASSESS	$1,500	$1,500	$1,500	0%
5304922 - FEES/COSTS-OTHER	$125	$125	$125	0%
5304923 - FEES/COSTS-FILING FEES	$900	$900	$900	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304924 - FEES/COSTS-PERMIT APPLN	$10,772	$10,772	$10,772	0%
5304933 - FEES/COSTS-CST ALLO PLN	$339,597	$339,597	$461,392	36%
5304936 - FEES/COSTS-TC COMMISSN	$181,887	$184,371	$185,000	0%
5304940 - FEES/COSTS-PROP APPRSR	$181,887	$276,556	$275,000	-1%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$4,566	$4,566	$4,566	0%
5304955 - FEES/COSTS-FLT CAP RECV	$89,945	$71,853	$176,420	146%
5304956 - FEES/COSTS-FLT FCLTY AL	$2,272	$1,139	$1,139	0%
5304957 - FEES/COSTS-FLEET/ADMIN	$8,160	$13,320	$8,580	-36%
5304959 - FEES/COSTS-BANK CHARGES	$1,680	$1,680	$1,680	0%
5304965 - FEES / COSTS-NEW HIRES	$1,032	$1,320	$1,320	0%
5305101 - OFFICE SUPPLIES	$5,000	$5,000	$5,000	0%
5305201 - OPERATING SUPPLIES	$163,000	$100,000	$100,000	0%
5305202 - GAS, OIL & LUBRICANTS	$356,175	$274,000	$274,000	0%
5305205 - CLOTHING & UNIFORM APPRL	$1,850	$1,850	$1,850	0%
5305221 - OPER SUPP-CMPTR SOFTWARE	$4,000	$4,000	$4,000	0%
5305264 - UNCAPITALIZED EQUIPMENT	$57,500	$57,500	$77,500	35%
5305274 - UNCAP EQUIP-TECH	$34,550	$0	$0	–
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$1,000	$1,000	$750	-25%
5305402 - DUES AND MEMBERSHIPS	$2,655	$2,655	$2,655	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305506 - EDUC-TRAINING & TUITION	$6,755	$6,755	$6,755	0%
5305510 - EDUC-TUITION REIMBURSEMNT	$4,000	$0	$0	–
5626401 - EQUIPMENT $5000 OR MORE	$37,000	$37,000	$37,000	0%
5920830 - TRNSF-NON-ADVAL REV S2022	$1,240,632	$1,243,882	$1,243,882	0%
5944312 - TRNSF-NW SL ESCROW (4431)	$565,200	$565,200	$565,200	0%
5944610 - TRNSF-NW CONSTR (4461)	$1,000,000	$1,000,000	$1,000,000	0%
5944710 - TRNSF-LANDFILL R&R (4471)	$500,000	$500,000	$500,000	0%
5944810 - TRNSF-DISASTER DEBRIS	$300,000	$300,000	$300,000	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$28,800	$12,240	$36,268	196%
5909910 - BUDGET RES FOR CONTINGNCY	$4,639,978	$10,716,694	$11,217,412	5%
07602 - CLASS I OPERATIONS TOTAL	**$15,077,209**	**$20,954,681**	**$22,474,690**	**7%**
07603 - Recycling Operations				
5101200 - SALARIES & WAGES-REGULAR	$227,909	$184,902	$190,959	3%
5101212 - SALARY-MARKET ADJUSTMENT	$2,267	$0	$0	–
5101400 - SALARIES & WAGES-OVERTIME	$6,900	$6,900	$6,900	0%
5101501 - SPECIAL PAY-STIPENDS	$437	$357	$357	0%
5102100 - FICA TAXES-MATCHING	$17,435	$14,145	$14,609	3%
5102200 - RETIREMENT CONTRIBUTIONS	$39,258	$29,276	$30,226	3%
5102210 - RETIREMENT CONT-GASB68/71	$7,086	$7,086	$7,086	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5102300 - LIFE & HEALTH INSURANCE	$56,236	$67,701	$77,733	15%
5102400 - WORKERS COMP PREMIUMS	$7,738	$7,037	$6,249	-11%
5102600 - OPEB-TOT LIAB PORTION	$1,482	$1,482	$1,482	0%
5304101 - COMM SVC,DEVICES,ACCESSR	$660	$840	$840	0%
5303401 - CONTRACTED SERVICES	$441,550	$441,550	$441,550	0%
5303405 - CONTR SRV-UNIFORMS	$500	$500	$500	0%
5304001 - TRAVEL & PER DIEM	$6,519	$6,519	$6,519	0%
5304004 - TRAVEL & PER DIEM-CLASS C	$12	$12	$12	0%
5304205 - POSTAGE AND FREIGHT	$300	$300	$300	0%
5304401 - RENTAL/LEASE-EQUIPMENT	$20,920	$20,920	$20,920	0%
5304406 - RENTAL/LEASE HEAVY EQPMT	$70,414	$70,414	$70,414	0%
5304501 - INSURANCE & BONDS-PREMIUM	$14,891	$14,891	$24,891	67%
5304601 - REPAIR/MAINT-BLDG & GRD	$2,500	$10,000	$10,000	0%
5304602 - REPAIR/MAINT-VEHICLES	$22,500	$22,500	$30,000	33%
5304603 - REPAIR/MAINT-EQUIPMENT	$18,500	$18,500	$18,500	0%
5304606 - REPAIR/MAINT-SOFTWARE	$1,200	$1,200	$1,200	0%
5304701 - PRINTING & BINDING	$1,000	$1,000	$1,000	0%
5304801 - PROMOTIONAL ACTIVITIES	$20,000	$20,000	$25,000	25%
5304902 - ADVERTISING-OTHER	$7,250	$7,250	$7,250	0%
5304933 - FEES/COSTS-CST ALLO PLN	$35,963	$35,963	$39,427	10%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304953 - FEES/COSTS-FLT GPS TRCKNG	$1,626	$1,626	$1,626	0%
5304955 - FEES/COSTS-FLT CAP RECV	$35,501	$26,789	$35,541	33%
5304956 - FEES/COSTS-FLT FCLTY AL	$699	$701	$701	0%
5304957 - FEES/COSTS-FLEET/ADMIN	$3,360	$4,440	$3,300	-26%
5304965 - FEES / COSTS-NEW HIRES	$344	$440	$440	0%
5305101 - OFFICE SUPPLIES	$600	$600	$600	0%
5305201 - OPERATING SUPPLIES	$26,250	$20,000	$20,000	0%
5305202 - GAS, OIL & LUBRICANTS	$84,485	$21,469	$49,458	130%
5305205 - CLOTHING & UNIFORM APPRL	$250	$250	$250	0%
5305264 - UNCAPITALIZED EQUIPMENT	$19,440	$18,440	$18,440	0%
5305402 - DUES AND MEMBERSHIPS	$2,145	$2,145	$2,145	0%
5305506 - EDUC-TRAINING & TUITION	$4,708	$4,708	$4,708	0%
5305510 - EDUC-TUITION REIMBURSEMNT	$1,000	$1,000	$1,000	0%
5626401 - EQUIPMENT $5000 OR MORE	$65,000	$65,000	$75,000	15%
5951210 - TRNSF-HLTH SELF INS(5121)	$7,088	$6,352	$8,000	26%
07603 - RECYCLING OPERATIONS TOTAL	**$1,283,923**	**$1,165,205**	**$1,255,133**	**8%**
07604 - Convenience Center Oper				
5101200 - SALARIES & WAGES-REGULAR	$470,292	$473,092	$462,146	-2%
5101212 - SALARY-MARKET ADJUSTMENT	$7,909	$6,324	$6,513	3%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5101400 - SALARIES & WAGES-OVERTIME	$62,100	$62,100	$62,100	0%
5101501 - SPECIAL PAY-STIPENDS	$1,457	$1,457	$1,380	-5%
5102100 - FICA TAXES-MATCHING	$35,977	$36,192	$35,355	-2%
5102200 - RETIREMENT CONTRIBUTIONS	$70,528	$66,565	$65,024	-2%
5102210 - RETIREMENT CONT-GASB68/71	$17,841	$17,841	$17,841	0%
5102300 - LIFE & HEALTH INSURANCE	$149,666	$125,250	$143,332	14%
5102400 - WORKERS COMP PREMIUMS	$20,263	$23,466	$19,688	-16%
5102600 - OPEB-TOT LIAB PORTION	$4,454	$4,454	$4,454	0%
5303103 - PROF SRV-ENGINEERING	$92,250	$45,000	$45,000	0%
5304101 - COMM SVC,DEVICES,ACCESSR	$720	$720	$900	25%
5303401 - CONTRACTED SERVICES	$27,420	$27,420	$27,420	0%
5303405 - CONTR SRV-UNIFORMS	$1,500	$1,500	$1,500	0%
5304001 - TRAVEL & PER DIEM	$600	$600	$1,000	67%
5304004 - TRAVEL & PER DIEM-CLASS C	$24	$24	$24	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$9,402	$9,402	$9,402	0%
5304401 - RENTAL/LEASE-EQUIPMENT	$900	$900	$900	0%
5304406 - RENTAL/LEASE HEAVY EQPMT	$157,490	$157,490	$157,490	0%
5304501 - INSURANCE & BONDS-PREMIUM	$62,470	$62,470	$62,470	0%
5304601 - REPAIR/MAINT-BLDG & GRD	$209,000	$100,000	$100,000	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304602 - REPAIR/MAINT-VEHICLES	$171,000	$182,000	$182,000	0%
5304603 - REPAIR/MAINT-EQUIPMENT	$29,500	$20,000	$110,000	450%
5304701 - PRINTING & BINDING	$2,200	$500	$500	0%
5304919 - OPER EXP-SPCL ASSESSMENTS	$1,566	$1,566	$1,566	0%
5304933 - FEES/COSTS-CST ALLO PLN	$41,061	$41,061	$45,168	10%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$3,642	$4,218	$4,218	0%
5304955 - FEES/COSTS-FLT CAP RECV	$129,751	$189,086	$219,973	16%
5304956 - FEES/COSTS-FLT FCLTY AL	$1,660	$2,191	$2,191	0%
5304957 - FEES/COSTS-FLEET/ADMIN	$9,120	$20,424	$16,500	-19%
5304965 - FEES / COSTS-NEW HIRES	$1,720	$2,200	$2,200	0%
5305101 - OFFICE SUPPLIES	$450	$600	$600	0%
5305201 - OPERATING SUPPLIES	$8,250	$10,000	$10,000	0%
5305202 - GAS, OIL & LUBRICANTS	$177,875	$54,093	$112,049	107%
5305205 - CLOTHING & UNIFORM APPRL	$750	$750	$750	0%
5305264 - UNCAPITALIZED EQUIPMENT	$3,000	$3,000	$3,000	0%
5305274 - UNCAP EQUIP-TECH	$7,850	$0	$0	–
5305402 - DUES AND MEMBERSHIPS	$495	$495	$495	0%
5305506 - EDUC-TRAINING & TUITION	$600	$600	$600	0%
5305510 - EDUC-TUITION REIMBURSEMNT	$1,000	$1,000	$1,000	0%
5626401 - EQUIPMENT $5000 OR MORE	$12,500	$12,500	$12,500	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5951210 - TRNSF-HLTH SELF INS(5121)	$17,520	$18,480	$17,440	-6%
07604 - CONVENIENCE CENTER OPER TOTAL	**$2,023,773**	**$1,787,031**	**$1,966,689**	**10%**
07606 - Household Haz Wste Oper				
5101200 - SALARIES & WAGES-REGULAR	$125,232	$104,245	$107,378	3%
5101212 - SALARY-MARKET ADJUSTMENT	$2,624	$2,254	$2,322	3%
5101400 - SALARIES & WAGES-OVERTIME	$3,243	$3,243	$3,243	0%
5101501 - SPECIAL PAY-STIPENDS	$333	$310	$310	0%
5102100 - FICA TAXES-MATCHING	$9,580	$7,975	$8,215	3%
5102200 - RETIREMENT CONTRIBUTIONS	$21,519	$14,668	$15,108	3%
5102210 - RETIREMENT CONT-GASB68/71	$4,856	$4,856	$4,856	0%
5102300 - LIFE & HEALTH INSURANCE	$45,490	$35,161	$40,373	15%
5102400 - WORKERS COMP PREMIUMS	$4,779	$5,171	$4,575	-12%
5102600 - OPEB-TOT LIAB PORTION	$984	$984	$984	0%
5303401 - CONTRACTED SERVICES	$1,050	$1,050	$1,050	0%
5303405 - CONTR SRV-UNIFORMS	$375	$375	$375	0%
5303431 - CONTR SRV-H H W DISPOSAL	$57,000	$57,000	$57,000	0%
5304001 - TRAVEL & PER DIEM	$50	$50	$200	300%
5304004 - TRAVEL & PER DIEM-CLASS C	$12	$12	$12	0%
5304501 - INSURANCE & BONDS-PREMIUM	$5,745	$5,745	$13,092	128%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304602 - REPAIR/MAINT-VEHICLES	$2,500	$2,500	$5,000	100%
5304603 - REPAIR/MAINT-EQUIPMENT	$2,000	$2,000	$2,000	0%
5304701 - PRINTING & BINDING	$500	$500	$500	0%
5304919 - OPER EXP-SPCL ASSESSMENTS	$732	$732	$732	0%
5304933 - FEES/COSTS-CST ALLO PLN	$31,632	$31,632	$34,796	10%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$1,122	$1,122	$1,122	0%
5304955 - FEES/COSTS-FLT CAP RECV	$7,218	$7,403	$27,679	274%
5304956 - FEES/COSTS-FLT FCLTY AL	$350	$351	$351	0%
5304957 - FEES/COSTS-FLEET/ADMIN	$1,920	$2,664	$2,640	-1%
5304965 - FEES / COSTS-NEW HIRES	$344	$440	$440	0%
5305101 - OFFICE SUPPLIES	$250	$500	$600	20%
5305201 - OPERATING SUPPLIES	$14,000	$14,000	$14,000	0%
5305202 - GAS, OIL & LUBRICANTS	$10,612	$9,275	$28,043	202%
5305205 - CLOTHING & UNIFORM APPRL	$250	$250	$250	0%
5305264 - UNCAPITALIZED EQUIPMENT	$2,500	$2,500	$2,500	0%
5305274 - UNCAP EQUIP-TECH	$4,240	$4,240	$4,240	0%
5305402 - DUES AND MEMBERSHIPS	$1,340	$1,340	$1,340	0%
5305506 - EDUC-TRAINING & TUITION	$1,175	$1,175	$1,175	0%
5305510 - EDUC-TUITION REIMBURSEMNT	$500	$500	$500	0%
5626401 - EQUIPMENT $5000 OR MORE	$0	$0	$10,000	–

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5951210 - TRNSF-HLTH SELF INS(5121)	$3,680	$4,400	$4,400	0%
07606 - HOUSEHOLD HAZ WSTE OPER TOTAL	**$369,737**	**$330,623**	**$401,401**	**21%**
07607 - Waste Tire Operations				
5101200 - SALARIES & WAGES-REGULAR	$28,498	$28,498	$22,903	-20%
5101212 - SALARY-MARKET ADJUSTMENT	$406	$406	$0	-100%
5101400 - SALARIES & WAGES-OVERTIME	$4,830	$4,000	$4,000	0%
5101501 - SPECIAL PAY-STIPENDS	$60	$60	$78	30%
5102100 - FICA TAXES-MATCHING	$2,180	$2,180	$1,753	-20%
5102200 - RETIREMENT CONTRIBUTIONS	$4,837	$4,837	$3,223	-33%
5102210 - RETIREMENT CONT-GASB68/71	$1,257	$1,257	$1,257	0%
5102300 - LIFE & HEALTH INSURANCE	$6,671	$6,671	$375	-94%
5102400 - WORKERS COMP PREMIUMS	$757	$757	$976	29%
5102600 - OPEB-TOT LIAB PORTION	$264	$264	$264	0%
5303401 - CONTRACTED SERVICES	$400	$400	$400	0%
5303405 - CONTR SRV-UNIFORMS	$125	$125	$250	100%
5303416 - CONTR SRV-TIRE DISPOSAL	$45,000	$55,000	$115,000	109%
5304406 - RENTAL/LEASE HEAVY EQPMT	$12,663	$11,064	$11,064	0%
5304501 - INSURANCE & BONDS-PREMIUM	$1,871	$7,136	$7,256	2%
5304602 - REPAIR/MAINT-VEHICLES	$1,000	$3,000	$5,000	67%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304603 - REPAIR/MAINT-EQUIPMENT	$1,000	$1,000	$1,000	0%
5304924 - FEES/COSTS-PERMIT APPLN	$280	$280	$280	0%
5304933 - FEES/COSTS-CST ALLO PLN	$13,312	$13,312	$14,644	10%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$156	$156	$1,056	577%
5304955 - FEES/COSTS-FLT CAP RECV	$5,614	$3,157	$3,157	0%
5304956 - FEES/COSTS-FLT FCLTY AL	$175	$176	$176	0%
5304957 - FEES/COSTS-FLEET/ADMIN	$960	$1,776	$1,320	-26%
5304965 - FEES / COSTS-NEW HIRES	$344	$440	$440	0%
5305202 - GAS, OIL & LUBRICANTS	$2,657	$2,070	$1,023	-51%
5305205 - CLOTHING & UNIFORM APPRL	$100	$100	$100	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$752	$1,632	$800	-51%
07607 - WASTE TIRE OPERATIONS TOTAL	**$136,169**	**$149,754**	**$197,795**	**32%**
33401 - SW-COMPOST PILOT PROJECT				
5303103 - PROF SRV-ENGINEERING	$31,000	$0	$0	–
5305201 - OPERATING SUPPLIES	$1,990	$0	$0	–
33401 - SW-COMPOST PILOT PROJECT TOTAL	**$32,990**	**$0**	**$0**	**–**
DEPARTMENT EXPENSES TOTAL	**$18,923,801**	**$24,387,294**	**$26,295,708**	**8%**

Hernando County
FY 27 Tentative Budget
4421 - Waste Management Bond Proceeds

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
4421 - Waste Mgmt Bond Proceeds				
3814421 - TRNSF-NW LANDFILL CELL#4	$0	$1,243,882	$0	-100%
3899090 - BALANCE FORWARD-CASH	$11,685,678	$6,885,254	$417,974	-94%
4421 - WASTE MGMT BOND PROCEEDS TOTAL	**$11,685,678**	**$8,129,136**	**$417,974**	**-95%**
FUND REVENUES TOTAL	**$11,685,678**	**$8,129,136**	**$417,974**	**-95%**
Department Expenses				
07701 - BOND PROCEEDS S2022				
5666572 - CIP-NW CELL #4	$10,445,546	$6,885,254	$417,974	-94%
5707101 - PRINCIPAL-BOND RETIREMENT	$325,000	$345,000	$0	-100%
5707201 - INTEREST-BONDS	$915,132	$898,882	$0	-100%
07701 - BOND PROCEEDS S2022 TOTAL	**$11,685,678**	**$8,129,136**	**$417,974**	**-95%**
DEPARTMENT EXPENSES TOTAL	**$11,685,678**	**$8,129,136**	**$417,974**	**-95%**

Hernando County
FY 27 Tentative Budget
4431 - Closure & Long Term Care Escrow

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
4431 - Closure & LTC Escrow				
3434302 - FEES-C & D SPOTTERS (60%)	$12,035	$12,035	$12,035	0%
3611500 - INTEREST-INVESTMENTS	$175,000	$175,000	$175,000	0%
3814411 - TRANSFER/WASTE MANAGEMENT	$565,200	$565,200	$565,200	0%
3899090 - BALANCE FORWARD-CASH	$10,443,518	$11,551,886	$12,989,900	12%
4431 - CLOSURE & LTC ESCROW TOTAL	**$11,195,753**	**$12,304,121**	**$13,742,135**	**12%**
FUND REVENUES TOTAL	**$11,195,753**	**$12,304,121**	**$13,742,135**	**12%**
Department Expenses				
07651 - Croom Esc Long Term Care				
5303103 - PROF SRV-ENGINEERING	$0	$140,000	$140,000	0%
5304933 - FEES/COSTS-CST ALLO PLN	$7,908	$7,908	$16,210	105%
5304959 - FEES/COSTS-BANK CHARGES	$50	$50	$50	0%
5305240 - OPER SUPP-CROOM LTC	$30,000	$30,000	$30,000	0%
5305244 - OPER SUPP-C&D LTC	$5,000	$5,000	$5,000	0%
5909922 - BUDGET RES-CLOS NW CL 1-2	$6,290,253	$6,150,253	$6,343,646	3%
5909923 - BUDGET RES-LT CR NW CL1-2	$4,413,292	$5,521,660	$5,562,183	1%
5909944 - BUDGET RES-LT CARE NW C&D	$202,106	$202,106	$209,382	4%
5909946 - BUDGET RES-C&D SPOTTER	$247,144	$247,144	$1,435,664	481%
07651 - CROOM ESC LONG TERM CARE TOTAL	**$11,195,753**	**$12,304,121**	**$13,742,135**	**12%**

Hernando County

FY 27 Tentative Budget (Continued)

4431 - Closure & Long Term Care Escrow

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
DEPARTMENT EXPENSES TOTAL	**$11,195,753**	**$12,304,121**	**$13,742,135**	**12%**

Hernando County
FY 27 Tentative Budget
4461 - Future Cell Construction

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
4461 - Future Cell Construction				
3611500 - INTEREST-INVESTMENTS	$125,000	$125,000	$125,000	0%
3819002 - TRANSFER/WST MGMT/LNDFILL	$1,000,000	$1,000,000	$1,000,000	0%
3899090 - BALANCE FORWARD-CASH	$12,599,693	$13,893,467	$5,821,093	-58%
4461 - FUTURE CELL CONSTRUCTION TOTAL	**$13,724,693**	**$15,018,467**	**$6,946,093**	**-54%**
FUND REVENUES TOTAL	**$13,724,693**	**$15,018,467**	**$6,946,093**	**-54%**
Department Expenses				
07681 - NW Landfill C#2 Constr				
5304933 - FEES/COSTS-CST ALLO PLN	$38,907	$38,907	$42,798	10%
5304959 - FEES/COSTS-BANK CHARGES	$50	$50	$50	0%
5666572 - CIP-NW CELL #4	$13,685,736	$6,539,345	$0	-100%
5909924 - BUDGET RES-FTR CELL CONST	$0	$8,440,165	$6,903,245	-18%
07681 - NW LANDFILL C#2 CONSTR TOTAL	**$13,724,693**	**$15,018,467**	**$6,946,093**	**-54%**
DEPARTMENT EXPENSES TOTAL	**$13,724,693**	**$15,018,467**	**$6,946,093**	**-54%**

Hernando County
FY 27 Tentative Budget
4471 - Solid Waste/Recycling-Capital

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
4471 - Solid Waste/Recyc-Capital				
3611500 - INTEREST-INVESTMENTS	$125,000	$125,000	$125,000	0%
3814411 - TRANSFER/WASTE MANAGEMENT	$500,000	$500,000	$500,000	0%
3899090 - BALANCE FORWARD-CASH	$8,307,173	$7,228,464	$7,544,932	4%
4471 - SOLID WASTE/RECYC-CAPITAL TOTAL	**$8,932,173**	**$7,853,464**	**$8,169,932**	**4%**
FUND REVENUES TOTAL	**$8,932,173**	**$7,853,464**	**$8,169,932**	**4%**
Department Expenses				
07691 - Solid Waste/Recyc-Capital				
5303103 - PROF SRV-ENGINEERING	$50,000	$337,359	$82,295	-76%
5304933 - FEES/COSTS-CST ALLO PLN	$36,416	$36,416	$44,851	23%
5304946 - FEES/COSTS-ADMIN/OTHER	$20,000	$0	$0	–
5304955 - FEES/COSTS-FLT CAP RECV	$0	$0	$334,327	–
5304959 - FEES/COSTS-BANK CHARGES	$45	$45	$45	0%
5626301 - IMPROV (GRTR THAN 10,000)	$700,000	$500,000	$5,100,000	920%
5626401 - EQUIPMENT $5000 OR MORE	$537,000	$1,037,000	$162,000	-84%
5909920 - BUDGET RES-REPAIR & REPLC	$7,588,712	$5,942,644	$2,446,414	-59%
07691 - SOLID WASTE/RECYC-CAPITAL TOTAL	**$8,932,173**	**$7,853,464**	**$8,169,932**	**4%**

Hernando County

FY 27 Tentative Budget (Continued)

4471 - Solid Waste/Recycling-Capital

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
DEPARTMENT EXPENSES TOTAL	**$8,932,173**	**$7,853,464**	**$8,169,932**	**4%**

Hernando County
FY 27 Tentative Budget
4481 - Solid Waste Disaster - Debris

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
4481 - Solid Wste-Disaster/Debri				
3611500 - INTEREST-INVESTMENTS	$25,000	$25,000	$25,000	0%
3814411 - TRANSFER/WASTE MANAGEMENT	$300,000	$300,000	$300,000	0%
3899090 - BALANCE FORWARD-CASH	$981,083	$1,315,534	$126,045	-90%
4481 - SOLID WSTE-DISASTER/DEBRI TOTAL	**$1,306,083**	**$1,640,534**	**$451,045**	**-73%**
FUND REVENUES TOTAL	**$1,306,083**	**$1,640,534**	**$451,045**	**-73%**
Department Expenses				
44481 - Solid Wste-Disaster/Debri				
5303401 - CONTRACTED SERVICES	$350,000	$250,000	$250,000	0%
5304959 - FEES/COSTS-BANK CHARGES	$15	$15	$15	0%
5305201 - OPERATING SUPPLIES	$1,500	$1,500	$1,500	0%
5808123 - AID-COB DISASTER DEBRIS	$12,000	$10,000	$10,000	0%
5909910 - BUDGET RES FOR CONTINGNCY	$942,568	$1,379,019	$189,530	-86%
44481 - SOLID WSTE-DISASTER/DEBRI TOTAL	**$1,306,083**	**$1,640,534**	**$451,045**	**-73%**
DEPARTMENT EXPENSES TOTAL	**$1,306,083**	**$1,640,534**	**$451,045**	**-73%**

Hernando County
FY 27 Tentative Budget
4611 - Hernando County Development Services

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
4611 - Hern Co Development Svcs				
3220001 - PERMITS-BUILDING	$5,392,756	$6,048,147	$5,750,000	-5%
3418910 - FEES-BLDG TECHNOLOGY FEE	$250,000	$273,489	$1,000,000	266%
3418901 - FEES-IMPACT ADMIN-BLDG	$176,468	$250,000	$292,698	17%
3418904 - FEES-DPR & RADON ADMIN	$18,650	$27,000	$15,000	-44%
3419034 - CHGS FOR SERV/INSPECTIONS	$7,500	$7,500	$0	-100%
3439051 - UNSAFE DEMO BDG ADM FEE	$0	$0	$5,000	–
3540020 - VIOL ORD-SP MSTR/CODE ENF	$1,800	$3,500	$1,500	-57%
3620020 - LEASE-RENT	$89,610	$89,610	$89,666	0%
3641064 - SALE OF SURPLUS EQUIPMENT	$550	$1,500	$7,500	400%
3699000 - MISCELLANEOUS REVENUE	$1,000	$19,000	$1,300	-93%
3899090 - BALANCE FORWARD-CASH	$4,827,746	$4,964,415	$4,964,415	0%
4611 - HERN CO DEVELOPMENT SVCS TOTAL	**$10,766,080**	**$11,684,161**	**$12,127,079**	**4%**
FUND REVENUES TOTAL	**$10,766,080**	**$11,684,161**	**$12,127,079**	**4%**
Department Expenses				
07811 - Building Division				
5101200 - SALARIES & WAGES-REGULAR	$2,799,979	$2,901,590	$3,163,890	9%
5101212 - SALARY-MARKET ADJUSTMENT	$39,218	$38,919	$43,620	12%
5101220 - SALARIES & WAGES-ON CALL	$0	$10,000	$10,000	0%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5101400 - SALARIES & WAGES-OVERTIME	$10,000	$10,000	$50,000	400%
5101501 - SPECIAL PAY-STIPENDS	$0	$3,100	$3,733	20%
5102100 - FICA TAXES-MATCHING	$214,033	$221,764	$241,796	9%
5102200 - RETIREMENT CONTRIBUTIONS	$509,440	$460,528	$496,736	8%
5102210 - RETIREMENT CONT-GASB68/71	$80,677	$80,677	$80,677	0%
5102300 - LIFE & HEALTH INSURANCE	$877,341	$776,043	$917,042	18%
5102400 - WORKERS COMP PREMIUMS	$29,912	$28,314	$29,318	4%
5102600 - OPEB-TOT LIAB PORTION	$17,200	$17,200	$17,200	0%
5304101 - COMM SVC,DEVICES,ACCESSR	$32,052	$42,972	$55,956	30%
5303401 - CONTRACTED SERVICES	$510,843	$569,790	$900,000	58%
5303410 - CONTR SRV-JANITORIAL/PEST	$37,730	$52,730	$80,000	52%
5303436 - CONTR SRV-TEMP LABOR	$5,000	$5,000	$150,000	2,900%
5304001 - TRAVEL & PER DIEM	$6,000	$7,500	$10,000	33%
5304004 - TRAVEL & PER DIEM-CLASS C	$110	$150	$1,000	567%
5304205 - POSTAGE AND FREIGHT	$8,500	$8,500	$12,000	41%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$39,000	$63,000	$57,000	-10%
5304401 - RENTAL/LEASE-EQUIPMENT	$1,416	$1,560	$1,980	27%
5304501 - INSURANCE & BONDS-PREMIUM	$165,874	$222,462	$237,247	7%
5304601 - REPAIR/MAINT-BLDG & GRD	$161,500	$46,500	$40,000	-14%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304602 - REPAIR/MAINT-VEHICLES	$46,000	$46,500	$52,500	13%
5304603 - REPAIR/MAINT-EQUIPMENT	$4,220	$1,700	$1,200	-29%
5304701 - PRINTING & BINDING	$3,530	$4,500	$7,000	56%
5304901 - ADVERTISING-LEGAL	$275	$150	$150	0%
5304924 - FEES/COSTS-PERMIT APPLN	$1,100	$1,100	$500	-55%
5304933 - FEES/COSTS-CST ALLO PLN	$596,202	$596,202	$788,688	32%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$8,820	$8,820	$9,500	8%
5304955 - FEES/COSTS-FLT CAP RECV	$162,237	$150,000	$145,000	-3%
5304956 - FEES/COSTS-FLT FCLTY AL	$4,600	$4,600	$4,600	0%
5304957 - FEES/COSTS-FLEET/ADMIN	$11,710	$13,050	$19,536	50%
5304959 - FEES/COSTS-BANK CHARGES	$207,958	$287,000	$5,400	-98%
5304960 - FEES/COSTS-SP MSTR/FILE	$110	$500	$1,000	100%
5304965 - FEES / COSTS-NEW HIRES	$1,376	$1,760	$3,080	75%
5304970 - FEES/COSTS-T.S. CAP RECV	$0	$0	$3,300	–
5305101 - OFFICE SUPPLIES	$18,700	$18,700	$20,000	7%
5305201 - OPERATING SUPPLIES	$8,000	$8,000	$12,000	50%
5305202 - GAS, OIL & LUBRICANTS	$89,750	$66,050	$80,000	21%
5305205 - CLOTHING & UNIFORM APPRL	$8,000	$5,500	$10,000	82%
5305221 - OPER SUPP-CMPTR SOFTWARE	$200,000	$226,689	$199,000	-12%
5305264 - UNCAPITALIZED EQUIPMENT	$7,500	$7,500	$1,500	-80%

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5305274 - UNCAP EQUIP-TECH	$0	$200,000	$0	-100%
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$3,000	$3,000	$15,000	400%
5305402 - DUES AND MEMBERSHIPS	$2,975	$5,000	$10,000	100%
5305506 - EDUC-TRAINING & TUITION	$6,625	$8,000	$8,000	0%
5305510 - EDUC-TUITION REIMBURSEMNT	$0	$0	$5,000	–
5606201 - BLDGS-CONSTN AND/OR IMP	–	$1,000,000	$1,000,000	0%
5626301 - IMPROV (GRTR THAN 10,000)	$600,000	$412,000	$412,000	0%
5626401 - EQUIPMENT $5000 OR MORE	$176,000	$0	$0	–
5951210 - TRNSF-HLTH SELF INS(5121)	$80,360	$80,360	$80,772	1%
5909999 - BUDG RES/CASH FORWARD	$2,971,207	$2,958,169	$2,632,146	-11%
07811 - BUILDING DIVISION TOTAL	**$10,766,080**	**$11,683,149**	**$12,126,067**	**4%**
07813 - Unsafe Buildings				
5304933 - FEES/COSTS-CST ALLO PLN	$0	$1,012	$1,012	0%
07813 - UNSAFE BUILDINGS TOTAL	**$0**	**$1,012**	**$1,012**	**0%**
DEPARTMENT EXPENSES TOTAL	**$10,766,080**	**$11,684,161**	**$12,127,079**	**4%**

Hernando County
FY 27 Tentative Budget
4614 - Unsafe Buildings

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
4614 - Unsafe Buildings				
3439050 - UNSAFE BLDG DEMOLITION	$105,068	$120,325	$120,325	0%
3899090 - BALANCE FORWARD-CASH	$191,660	$203,658	$203,658	0%
4614 - UNSAFE BUILDINGS TOTAL	**$296,728**	**$323,983**	**$323,983**	**0%**
FUND REVENUES TOTAL	**$296,728**	**$323,983**	**$323,983**	**0%**
Department Expenses				
07814 - Unsafe Buildings				
5304205 - POSTAGE AND FREIGHT	$50	$50	$50	0%
5304501 - INSURANCE & BONDS-PREMIUM	$2,770	$6,250	$6,875	10%
5304918 - OPER EXP-BLDG DEMOLITIONS	$93,768	$97,500	$97,500	0%
5304922 - FEES/COSTS-OTHER	$6,000	$6,000	$6,000	0%
5304936 - FEES/COSTS-TC COMMISSN	$1,000	$1,000	$1,000	0%
5304940 - FEES/COSTS-PROP APPRSR	$600	$2,400	$2,400	0%
5304959 - FEES/COSTS-BANK CHARGES	$50	$50	$50	0%
5909999 - BUDG RES/CASH FORWARD	$192,490	$210,733	$210,108	0%
07814 - UNSAFE BUILDINGS TOTAL	**$296,728**	**$323,983**	**$323,983**	**0%**
DEPARTMENT EXPENSES TOTAL	**$296,728**	**$323,983**	**$323,983**	**0%**

Hernando County
FY 27 Tentative Budget
5011 - Central Fueling System

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
5011 - Central Fueling System				
3412011 - INT SVC-FUEL CHARGES	$2,268,825	$1,650,000	$1,650,000	0%
3412013 - INT SVC-FUEL SVC CHGE	$204,607	$190,000	$390,000	105%
3899090 - BALANCE FORWARD-CASH	$618,755	$234,454	$234,454	0%
5011 - CENTRAL FUELING SYSTEM TOTAL	**$3,092,187**	**$2,074,454**	**$2,274,454**	**10%**
FUND REVENUES TOTAL	**$3,092,187**	**$2,074,454**	**$2,274,454**	**10%**
Department Expenses				
08011 - Central Fueling System				
5101200 - SALARIES & WAGES-REGULAR	$61,748	$72,301	$71,642	-1%
5101212 - SALARY-MARKET ADJUSTMENT	$469	$210	$107	-49%
5101501 - SPECIAL PAY-STIPENDS	$124	$140	$137	-2%
5102100 - FICA TAXES-MATCHING	$4,702	$5,497	$5,454	-1%
5102200 - RETIREMENT CONTRIBUTIONS	$9,755	$11,306	$10,682	-6%
5102210 - RETIREMENT CONT-GASB68/71	$6,990	$6,990	$6,990	0%
5102300 - LIFE & HEALTH INSURANCE	$15,416	$21,629	$24,341	13%
5102400 - WORKERS COMP PREMIUMS	$194	$282	$355	26%
5102600 - OPEB-TOT LIAB PORTION	$497	$497	$497	0%
5304101 - COMM SVC,DEVICES,ACCESSR	$780	$780	$780	0%
5303401 - CONTRACTED SERVICES	$4,000	$5,000	$5,000	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$1,967	$0	$0	–

Hernando County
FY 27 Tentative Budget (Continued)
5011 - Central Fueling System

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304401 - RENTAL/LEASE-EQUIPMENT	$425	$550	$0	-100%
5304403 - RENTAL/LEASE-LAND	$2,121	$2,121	$2,121	0%
5304501 - INSURANCE & BONDS-PREMIUM	$104,020	$173,000	$164,820	-5%
5304601 - REPAIR/MAINT-BLDG & GRD	$4,000	$4,000	$22,700	468%
5304602 - REPAIR/MAINT-VEHICLES	$3,000	$4,000	$4,000	0%
5304603 - REPAIR/MAINT-EQUIPMENT	$2,000	$5,000	$5,000	0%
5304606 - REPAIR/MAINT-SOFTWARE	$9,000	$23,000	$23,000	0%
5304924 - FEES/COSTS-PERMIT APPLN	$425	$425	$425	0%
5304933 - FEES/COSTS-CST ALLO PLN	$36,626	$36,626	$40,289	10%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$420	$840	$1,060	26%
5304955 - FEES/COSTS-FLT CAP RECV	$200	$200	$2,200	1,000%
5304959 - FEES/COSTS-BANK CHARGES	$250	$250	$250	0%
5304970 - FEES/COSTS-T.S. CAP RECV	$1,140	$1,140	$0	-100%
5305101 - OFFICE SUPPLIES	$100	$100	$100	0%
5305201 - OPERATING SUPPLIES	$1,500	$400	$200	-50%
5305202 - GAS, OIL & LUBRICANTS	$8,000	$9,000	$9,000	0%
5305284 - INVENTORY APPLD-GASOLINE	$2,268,825	$1,650,000	$1,650,000	0%
5305506 - EDUC-TRAINING & TUITION	$2,000	$0	$0	–
5606101 - LAND ACQUISITION	–	–	$55,000	–

Hernando County
FY 27 Tentative Budget (Continued)
5011 - Central Fueling System

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5606301 - IMPROV (GRTR THAN 10,000)	$50,000	$0	$0	–
5707110 - PRINCIPAL-LOANS	–	–	$31,000	–
5707210 - INTEREST-LOANS	–	–	$100,000	–
5951210 - TRNSF-HLTH SELF INS(5121)	$1,280	$5,695	$1,413	-75%
5909910 - BUDGET RES FOR CONTINGNCY	$490,213	$33,475	$35,891	7%
08011 - CENTRAL FUELING SYSTEM TOTAL	**$3,092,187**	**$2,074,454**	**$2,274,454**	**10%**
DEPARTMENT EXPENSES TOTAL	**$3,092,187**	**$2,074,454**	**$2,274,454**	**10%**

Hernando County
FY 27 Tentative Budget
5021 - Risk Management

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
5021 - Risk Management				
3412030 - INT SVC-INSURANCE CHARGES	$7,520,610	$8,437,796	$7,191,190	-15%
3899090 - BALANCE FORWARD-CASH	$1,513,414	$1,690,940	$817,801	-52%
5021 - RISK MANAGEMENT TOTAL	**$9,034,024**	**$10,128,736**	**$8,008,991**	**-21%**
FUND REVENUES TOTAL	**$9,034,024**	**$10,128,736**	**$8,008,991**	**-21%**
Department Expenses				
08151 - Risk Management				
5101200 - SALARIES & WAGES-REGULAR	$121,470	$61,846	$63,694	3%
5101212 - SALARY-MARKET ADJUSTMENT	$2,284	$2,375	$2,446	3%
5102100 - FICA TAXES-MATCHING	$9,292	$4,732	$4,873	3%
5102200 - RETIREMENT CONTRIBUTIONS	$28,030	$8,702	$8,962	3%
5102210 - RETIREMENT CONT-GASB68/71	$4,661	$4,661	$4,661	0%
5102300 - LIFE & HEALTH INSURANCE	$28,180	$11,041	$12,658	15%
5102400 - WORKERS COMP PREMIUMS	$158	$62	$58	-6%
5102600 - OPEB-TOT LIAB PORTION	$311	$311	$311	0%
5102602 - OPEB-DEF INF PORTION	$860	$860	$860	0%
5303101 - PROFESSIONAL SERVICES	$13,000	$13,000	$13,000	0%
5304101 - COMM SVC,DEVICES,ACCESSR	$5,500	$5,500	$1,410	-74%
5304001 - TRAVEL & PER DIEM	$3,500	$3,500	$3,500	0%
5304205 - POSTAGE AND FREIGHT	$100	$100	$100	0%

Hernando County
FY 27 Tentative Budget (Continued)
5021 - Risk Management

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304401 - RENTAL/LEASE-EQUIPMENT	$974	$974	$974	0%
5304501 - INSURANCE & BONDS-PREMIUM	$5,000	$5,000	$0	-100%
5304515 - INSURANCE-GEN LIABILITY	$1,861,900	$2,033,150	$1,215,801	-40%
5304516 - INSURANCE-PROPERTY	$4,122,000	$4,913,600	$3,493,032	-29%
5304517 - INSURANCE-AUTOMOBILE	$800,500	$880,000	$785,343	-11%
5304520 - INSURANCE-CRIME	$2,600	$2,850	$2,846	0%
5304526 - INSURANCE-SETTLEMENT	$20,000	$20,000	$0	-100%
5304529 - INSURANCE-INLAND MARINE	$708,610	$430,000	$85,970	-80%
5304933 - FEES/COSTS-CST ALLO PLN	$23,472	$23,472	$32,442	38%
5304959 - FEES/COSTS-BANK CHARGES	$110	$110	$100	-9%
5304970 - FEES/COSTS-T.S. CAP RECV	$750	$750	$0	-100%
5305101 - OFFICE SUPPLIES	$800	$800	$200	-75%
5305201 - OPERATING SUPPLIES	$1,000	$700	$500	-29%
5305274 - UNCAP EQUIP-TECH	$2,461	$2,500	$2,500	0%
5305402 - DUES AND MEMBERSHIPS	$1,000	$500	$1,700	240%
5305506 - EDUC-TRAINING & TUITION	$5,000	$2,500	$3,000	20%
5951210 - TRNSF-HLTH SELF INS(5121)	$2,960	$1,600	$1,600	0%
5909927 - BUDGET RES-FUTURE CLAIMS	$1,257,541	$1,693,540	$2,266,450	34%
08151 - RISK MANAGEMENT TOTAL	**$9,034,024**	**$10,128,736**	**$8,008,991**	**-21%**
DEPARTMENT EXPENSES TOTAL	**$9,034,024**	**$10,128,736**	**$8,008,991**	**-21%**

Hernando County
FY 27 Tentative Budget
5031 - Worker's Comp

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
5031 - Worker's Comp Self Insur				
3412020 - INT SVC-WORKERS COMP	$1,575,239	$1,680,161	$1,770,303	5%
3899090 - BALANCE FORWARD-CASH	$6,489,242	$8,478,368	$4,045,345	-52%
5031 - WORKER'S COMP SELF INSUR TOTAL	**$8,064,481**	**$10,158,529**	**$5,815,648**	**-43%**
FUND REVENUES TOTAL	**$8,064,481**	**$10,158,529**	**$5,815,648**	**-43%**
Department Expenses				
08101 - Worker's Comp Self Ins				
5101200 - SALARIES & WAGES-REGULAR	$90,392	$110,688	$107,433	-3%
5101212 - SALARY-MARKET ADJUSTMENT	$2,408	$2,505	$2,580	3%
5102100 - FICA TAXES-MATCHING	$6,915	$8,468	$8,219	-3%
5102200 - RETIREMENT CONTRIBUTIONS	$15,249	$18,048	$17,664	-2%
5102210 - RETIREMENT CONT-GASB68/71	$2,603	$2,603	$2,603	0%
5102300 - LIFE & HEALTH INSURANCE	$13,925	$14,644	$13,339	-9%
5102400 - WORKERS COMP PREMIUMS	$118	$111	$97	-13%
5102600 - OPEB-TOT LIAB PORTION	$257	$257	$257	0%
5102602 - OPEB-DEF INF PORTION	$699	$699	$699	0%
5304101 - COMM SVC,DEVICES,ACCESSR	$6,950	$8,330	$2,000	-76%
5303401 - CONTRACTED SERVICES	$5,250	$5,800	$5,000	-14%
5304001 - TRAVEL & PER DIEM	$3,910	$3,910	$5,910	51%
5304205 - POSTAGE AND FREIGHT	$250	$300	$300	0%

Hernando County
FY 27 Tentative Budget (Continued)
5031 - Worker's Comp

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304401 - RENTAL/LEASE-EQUIPMENT	$974	$974	$1,583	63%
5304501 - INSURANCE & BONDS-PREMIUM	$3,360	$3,360	$3,696	10%
5304509 - INSURANCE-W/C ADMIN-STATE	$45,000	$45,000	$45,000	0%
5304510 - INSURANCE-WORKERS COMP	$3,820,222	$3,820,222	$4,420,222	16%
5304511 - INSURANCE-WORK COMP ADMIN	$58,564	$63,564	$63,564	0%
5304512 - INSURANCE-WORK CMP EXCESS	$268,000	$293,000	$318,663	9%
5304933 - FEES/COSTS-CST ALLO PLN	$27,774	$27,774	$30,552	10%
5304959 - FEES/COSTS-BANK CHARGES	$388	$438	$438	0%
5305101 - OFFICE SUPPLIES	$900	$1,000	$1,000	0%
5305201 - OPERATING SUPPLIES	$900	$1,000	$1,000	0%
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$2,850	$1,550	$1,550	0%
5305402 - DUES AND MEMBERSHIPS	$1,160	$1,410	$1,410	0%
5305506 - EDUC-TRAINING & TUITION	$6,300	$6,300	$6,300	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$2,480	$2,760	$9,510	245%
5909927 - BUDGET RES-FUTURE CLAIMS	$3,676,683	$5,713,814	$745,059	-87%
08101 - WORKER'S COMP SELF INS TOTAL	**$8,064,481**	**$10,158,529**	**$5,815,648**	**-43%**
DEPARTMENT EXPENSES TOTAL	**$8,064,481**	**$10,158,529**	**$5,815,648**	**-43%**

Hernando County
FY 27 Tentative Budget
5061 - Computer Replacement

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
5061 - Computer Replacement				
3412061 - INT SVC-COMPUTERS	$64,938	$64,938	$0	-100%
3899090 - BALANCE FORWARD-CASH	$528,873	$599,968	$616,669	3%
5061 - COMPUTER REPLACEMENT TOTAL	**$593,811**	**$664,906**	**$616,669**	**-7%**
FUND REVENUES TOTAL	**$593,811**	**$664,906**	**$616,669**	**-7%**
Department Expenses				
08161 - Computer Replacement				
5304501 - INSURANCE & BONDS-PREMIUM	$6,167	$6,167	$6,167	0%
5304933 - FEES/COSTS-CST ALLO PLN	$1,255	$1,255	$1,491	19%
5304959 - FEES/COSTS-BANK CHARGES	$25	$25	$25	0%
5909964 - BUDGET RES-EQUIPMENT	$586,364	$657,459	$608,986	-7%
08161 - COMPUTER REPLACEMENT TOTAL	**$593,811**	**$664,906**	**$616,669**	**-7%**
DEPARTMENT EXPENSES TOTAL	**$593,811**	**$664,906**	**$616,669**	**-7%**

Hernando County
FY 27 Tentative Budget
5071 - Vehicle Maintenance

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
5071 - Vehicle Maintenance				
3412010 - INT SVC-PARTS CHARGES	$1,525,000	$1,675,000	$1,400,000	-16%
3412012 - INT SVC-LABOR CHARGES	$1,585,728	$1,762,468	$1,727,424	-2%
3412014 - INT SVC-OUTSIDE REPAIRS	$1,000,000	$1,300,000	$1,425,000	10%
3412017 - INT SVC-FLT FAC ALLOC	$61,935	$61,935	$62,490	1%
3412021 - INT SVC-PARTS SVC CHGE	$381,250	$418,750	$350,000	-16%
3412024 - INT SVC-O/S REPRS SVC CHG	$150,000	$195,000	$213,750	10%
3899090 - BALANCE FORWARD-CASH	$420,943	$783,838	$82,395	-89%
5071 - VEHICLE MAINTENANCE TOTAL	**$5,124,856**	**$6,196,991**	**$5,261,059**	**-15%**
FUND REVENUES TOTAL	**$5,124,856**	**$6,196,991**	**$5,261,059**	**-15%**
Department Expenses				
08021 - Vehicle Maintenance				
5101200 - SALARIES & WAGES-REGULAR	$701,880	$694,389	$820,459	18%
5101212 - SALARY-MARKET ADJUSTMENT	$7,472	$6,031	$6,108	1%
5101220 - SALARIES & WAGES-ON CALL	$9,800	$9,800	$9,800	0%
5101400 - SALARIES & WAGES-OVERTIME	$20,000	$30,000	$30,000	0%
5101501 - SPECIAL PAY-STIPENDS	$6,437	$10,653	$10,650	0%
5102100 - FICA TAXES-MATCHING	$53,672	$53,087	$62,738	18%
5102200 - RETIREMENT CONTRIBUTIONS	$111,304	$98,834	$116,067	17%
5102210 - RETIREMENT CONT-GASB68/71	$14,910	$14,910	$14,910	0%

Hernando County
FY 27 Tentative Budget (Continued)
5071 - Vehicle Maintenance

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5102300 - LIFE & HEALTH INSURANCE	$203,224	$222,107	$309,384	39%
5102400 - WORKERS COMP PREMIUMS	$10,769	$9,212	$9,827	7%
5102600 - OPEB-TOT LIAB PORTION	$5,413	$5,413	$5,413	0%
5303101 - PROFESSIONAL SERVICES	–	$175,000	$0	-100%
5304101 - COMM SVC,DEVICES,ACCESSR	$8,580	$8,076	$8,316	3%
5303401 - CONTRACTED SERVICES	$150,000	$105,000	$88,500	-16%
5303405 - CONTR SRV-UNIFORMS	$5,000	$5,000	$5,000	0%
5303476 - CONTR SRV-O/S RPR-FLEET	$1,000,000	$1,300,000	$1,425,000	10%
5304001 - TRAVEL & PER DIEM	$2,000	$2,500	$3,000	20%
5304004 - TRAVEL & PER DIEM-CLASS C	$200	$200	$200	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$42,000	$46,000	$46,000	0%
5304401 - RENTAL/LEASE-EQUIPMENT	$1,500	$1,500	$2,600	73%
5304501 - INSURANCE & BONDS-PREMIUM	$85,000	$102,000	$102,000	0%
5304601 - REPAIR/MAINT-BLDG & GRD	$30,000	$51,500	$30,000	-42%
5304602 - REPAIR/MAINT-VEHICLES	$45,000	$45,000	$30,000	-33%
5304603 - REPAIR/MAINT-EQUIPMENT	$14,000	$10,000	$10,000	0%
5304606 - REPAIR/MAINT-SOFTWARE	$30,000	$32,000	$32,000	0%
5304922 - FEES/COSTS-OTHER	–	$9,000	$9,000	0%
5304933 - FEES/COSTS-CST ALLO PLN	$107,944	$107,944	$118,739	10%

Hernando County
FY 27 Tentative Budget (Continued)
5071 - Vehicle Maintenance

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304953 - FEES/COSTS-FLT GPS TRCKNG	$4,800	$5,040	$6,336	26%
5304955 - FEES/COSTS-FLT CAP RECV	$35,000	$35,000	$35,000	0%
5304956 - FEES/COSTS-FLT FCLTY AL	$0	$1,400	$1,400	0%
5304959 - FEES/COSTS-BANK CHARGES	$1,000	$1,000	$1,000	0%
5304965 - FEES / COSTS-NEW HIRES	$800	$800	$800	0%
5304970 - FEES/COSTS-T.S. CAP RECV	$44,080	$44,080	$0	-100%
5305101 - OFFICE SUPPLIES	$1,500	$2,000	$2,000	0%
5305201 - OPERATING SUPPLIES	$15,000	$5,000	$5,000	0%
5305202 - GAS, OIL & LUBRICANTS	$20,000	$20,000	$15,000	-25%
5305205 - CLOTHING & UNIFORM APPRL	–	$1,000	$1,000	0%
5305206 - TOOLS & SMALL IMPLEMENTS	$20,000	$7,000	$10,000	43%
5305210 - OPER SUPP-MECHANIC	$2,100	$2,300	$2,300	0%
5305212 - OPER SUPP-PARTS	$1,500,000	$1,675,000	$1,400,000	-16%
5305264 - UNCAPITALIZED EQUIPMENT	$0	$3,600	$900	-75%
5305265 - DNU - UNCAP EQUIP $1K-5K	$0	$3,000	$6,000	100%
5305274 - UNCAP EQUIP-TECH	$5,000	$0	$0	–
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$400	$400	$400	0%
5305402 - DUES AND MEMBERSHIPS	$1,000	$1,000	$1,000	0%
5305506 - EDUC-TRAINING & TUITION	$20,000	$30,000	$30,000	0%
5305901 - DEPRECIATION EXPENSE	-$2	$0	$0	–
5606401 - EQUIPMENT $5,000 OR MORE	$260,000	$144,430	$84,000	-42%

Hernando County
FY 27 Tentative Budget (Continued)
5071 - Vehicle Maintenance

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5920810 - TRNSF-BANK LOAN '12(2081)	$63,084	$62,851	$62,490	-1%
5951210 - TRNSF-HLTH SELF INS(5121)	$20,000	$42,821	$21,574	-50%
5909910 - BUDGET RES FOR CONTINGNCY	$444,989	$954,113	$269,148	-72%
08021 - VEHICLE MAINTENANCE TOTAL	**$5,124,856**	**$6,196,991**	**$5,261,059**	**-15%**
DEPARTMENT EXPENSES TOTAL	**$5,124,856**	**$6,196,991**	**$5,261,059**	**-15%**

Hernando County
FY 27 Tentative Budget
5081 - Fleet Replacement Program

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
5081 - Fleet Replacement Program				
3412016 - INT SVC-FLEET CAP RECOV	$7,634,098	$6,275,459	$7,476,080	19%
3412025 - INT SVC-GPS TRACKING SYS	$180,000	$235,000	$245,106	4%
3412030 - INT SVC-INSURANCE CHARGES	$815,100	$990,000	$0	-100%
3413001 - ADMINISTRATIVE FEES	$230,000	$545,232	$464,040	-15%
3641064 - SALE OF SURPLUS EQUIPMENT	$150,000	$170,000	$0	-100%
3840005 - PROCEEDS FROM LOAN	$9,374,465	$8,653,403	$13,489,072	56%
3899090 - BALANCE FORWARD-CASH	$68,402	$72,012	$68,402	-5%
5081 - FLEET REPLACEMENT PROGRAM TOTAL	**$18,452,065**	**$16,941,106**	**$21,742,700**	**28%**
FUND REVENUES TOTAL	**$18,452,065**	**$16,941,106**	**$21,742,700**	**28%**
Department Expenses				
08031 - Fleet Replacement Program				
5101200 - SALARIES & WAGES-REGULAR	$61,778	$107,017	$122,936	15%
5101212 - SALARY-MARKET ADJUSTMENT	$470	$210	$112	-47%
5101501 - SPECIAL PAY-STIPENDS	$124	$249	$246	-1%
5102100 - FICA TAXES-MATCHING	$4,705	$8,153	$9,377	15%
5102200 - RETIREMENT CONTRIBUTIONS	$9,763	$16,194	$17,926	11%
5102210 - RETIREMENT CONT-GASB68/71	$6,270	$6,270	$6,270	0%
5102300 - LIFE & HEALTH INSURANCE	$15,422	$40,715	$46,359	14%
5102400 - WORKERS COMP PREMIUMS	$194	$819	$1,045	28%

Hernando County
FY 27 Tentative Budget (Continued)
5081 - Fleet Replacement Program

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5102600 - OPEB-TOT LIAB PORTION	$758	$758	$758	0%
5304101 - COMM SVC,DEVICES,ACCESSR	$0	$0	$1,040	–
5304001 - TRAVEL & PER DIEM	$200	$0	$0	–
5304301 - UTILITY SRV-ELEC/WTR/SWR	$2,000	$0	$0	–
5304401 - RENTAL/LEASE-EQUIPMENT	$450	$550	$0	-100%
5304501 - INSURANCE & BONDS-PREMIUM	$856,100	$990,000	$0	-100%
5304601 - REPAIR/MAINT-BLDG & GRD	$4,000	$1,000	$0	-100%
5304606 - REPAIR/MAINT-SOFTWARE	$14,000	$15,000	$15,000	0%
5304933 - FEES/COSTS-CST ALLO PLN	$321,295	$321,295	$436,194	36%
5304953 - FEES/COSTS-FLT GPS TRCKNG	$180,000	$235,000	$250,000	6%
5304955 - FEES/COSTS-FLT CAP RECV	$148	$148	$148	0%
5304959 - FEES/COSTS-BANK CHARGES	$1,000	$300	$300	0%
5304965 - FEES / COSTS-NEW HIRES	–	$400	$0	-100%
5304970 - FEES/COSTS-T.S. CAP RECV	$3,610	$3,610	$0	-100%
5305101 - OFFICE SUPPLIES	$1,000	$1,000	$500	-50%
5305201 - OPERATING SUPPLIES	$1,000	$0	$0	–
5305274 - UNCAP EQUIP-TECH	$5,000	$0	$0	–
5606405 - EQUIP-VEHICLE,TRLER>$5000	$14,286,288	$11,448,130	$15,830,334	38%
5707110 - PRINCIPAL-LOANS	$742,000	$1,606,093	$2,817,403	75%
5707117 - PRINCIPAL-LOC	$675,899	$508,230	$541,588	7%

Hernando County
FY 27 Tentative Budget (Continued)
5081 - Fleet Replacement Program

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5707210 - INTEREST-LOANS	$351,691	$464,093	$633,477	37%
5707217 - INTEREST-LOC	$69,206	$51,415	$38,035	-26%
5707301 - DEBT SVC COST/COST OF ISS	$30,000	$50,000	$50,000	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$1,280	$2,721	$2,694	-1%
5909920 - BUDGET RES-REPAIR & REPLC	$806,414	$1,061,736	$920,958	-13%
08031 - FLEET REPLACEMENT PROGRAM TOTAL	**$18,452,065**	**$16,941,106**	**$21,742,700**	**28%**
DEPARTMENT EXPENSES TOTAL	**$18,452,065**	**$16,941,106**	**$21,742,700**	**28%**

Hernando County
FY 27 Tentative Budget
5121 - Medical Insurance Self-Ins

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
5121 - Medical Insur Self-Ins				
3412030 - INT SVC-INSURANCE CHARGES	$17,512,084	$20,179,047	$25,236,989	25%
3412040 - INT SVC-WELLNESS CTR	$363,200	$336,000	$336,000	0%
3819500 - TRANSFER/MEDICAL SELF INS	$1,550,400	$1,641,257	$1,727,372	5%
3899090 - BALANCE FORWARD-CASH	$3,933,610	$7,018,560	$1,945,071	-72%
5121 - MEDICAL INSUR SELF-INS TOTAL	**$23,359,294**	**$29,174,864**	**$29,245,432**	**0%**
FUND REVENUES TOTAL	**$23,359,294**	**$29,174,864**	**$29,245,432**	**0%**
Department Expenses				
08121 - Medical Insur Self-Ins				
5101200 - SALARIES & WAGES-REGULAR	$70,413	$149,233	$193,859	30%
5101212 - SALARY-MARKET ADJUSTMENT	$1,421	$2,843	$4,723	66%
5102100 - FICA TAXES-MATCHING	$5,387	$11,417	$14,831	30%
5102200 - RETIREMENT CONTRIBUTIONS	$13,992	$35,615	$46,094	29%
5102210 - RETIREMENT CONT-GASB68/71	$1,075	$1,075	$1,075	0%
5102300 - LIFE & HEALTH INSURANCE	$20,215	$37,113	$61,132	65%
5102320 - MEDICAL SELF INS PREMIUMS	$3,894,048	$4,192,442	$3,730,746	-11%
5102321 - MEDICAL SELF INS CLAIMS	$15,123,120	$18,446,913	$19,148,458	4%
5102400 - WORKERS COMP PREMIUMS	$92	$150	$175	17%
5102600 - OPEB-TOT LIAB PORTION	$328	$328	$328	0%

Hernando County
FY 27 Tentative Budget (Continued)
5121 - Medical Insurance Self-Ins

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304101 - COMM SVC,DEVICES,ACCESSR	$1,500	$6,000	$1,500	-75%
5303401 - CONTRACTED SERVICES	$1,508,982	$1,500,000	$1,525,000	2%
5304302 - UTILITY SRV-ELECTRIC	$3,300	$5,000	$18,000	260%
5304303 - UTILITY SRV-WTR,SWR,LPGAS	$1,000	$1,500	$1,200	-20%
5304304 - UTILITY SRV-TRASH REMOVAL	$250	$0	$0	–
5304401 - RENTAL/LEASE-EQUIPMENT	$1,600	$965	$1,582	64%
5304405 - RENTAL/LEASE-BUILDINGS	$41,292	$70,092	$81,600	16%
5304501 - INSURANCE & BONDS-PREMIUM	$1,841	$1,841	$2,025	10%
5304601 - REPAIR/MAINT-BLDG & GRD	$5,000	$5,000	$5,000	0%
5304959 - FEES/COSTS-BANK CHARGES	$500	$500	$500	0%
5305101 - OFFICE SUPPLIES	$750	$1,000	$1,000	0%
5305228 - OPER SUPP-EMPLOYEE ACTIV	$3,000	$0	$2,300	–
5305264 - UNCAPITALIZED EQUIPMENT	$5,200	$6,950	$500	-93%
5305401 - BOOKS/PUBLICATIONS/SUBSCR	$950	$0	$200	–
5305402 - DUES AND MEMBERSHIPS	$1,000	$1,000	$1,000	0%
5305506 - EDUC-TRAINING & TUITION	$3,500	$3,500	$3,500	0%
5951210 - TRNSF-HLTH SELF INS(5121)	$1,360	$2,840	$3,920	38%
5909910 - BUDGET RES FOR CONTINGNCY	$2,648,178	$4,691,547	$4,395,184	-6%

Hernando County

FY 27 Tentative Budget (Continued)

5121 - Medical Insurance Self-Ins

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
08121 - MEDICAL INSUR SELF-INS TOTAL	$23,359,294	$29,174,864	$29,245,432	0%
DEPARTMENT EXPENSES TOTAL	$23,359,294	$29,174,864	$29,245,432	0%

Hernando County
FY 27 Tentative Budget
7029 - Hernando Beach Volunteer Fire Comp

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7029 - Hern Beach Vol Fire Comp				
3899090 - BALANCE FORWARD-CASH	$1,453	$1,453	$1,453	0%
7029 - HERN BEACH VOL FIRE COMP TOTAL	**$1,453**	**$1,453**	**$1,453**	**0%**
FUND REVENUES TOTAL	**$1,453**	**$1,453**	**$1,453**	**0%**
Department Expenses				
09029 - Hern Beach Vol Fire Comp				
5909910 - BUDGET RES FOR CONTINGNCY	$1,453	$1,453	$1,453	0%
09029 - HERN BEACH VOL FIRE COMP TOTAL	**$1,453**	**$1,453**	**$1,453**	**0%**
DEPARTMENT EXPENSES TOTAL	**$1,453**	**$1,453**	**$1,453**	**0%**

Hernando County
FY 27 Tentative Budget
7031 - River Country Multi Purpose

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7031 - River Country Multi-Purp				
3252001 - ASMT-SRVC-NON AD VALOREM	$73,180	$73,180	$73,180	0%
3699300 - MISC REV-REF PR YR EXP	$1,000	$1,000	$1,000	0%
3867001 - EXCESS FEES-TAX COLLECTOR	$0	$0	-$1	–
3899090 - BALANCE FORWARD-CASH	$54,200	$64,600	$69,883	8%
7031 - RIVER COUNTRY MULTI-PURP TOTAL	**$128,380**	**$138,780**	**$144,062**	**4%**
FUND REVENUES TOTAL	**$128,380**	**$138,780**	**$144,062**	**4%**
Department Expenses				
09031 - River Country Multi Ph 50				
5303401 - CONTRACTED SERVICES	$4,500	$4,500	$4,500	0%
5304205 - POSTAGE AND FREIGHT	$570	$570	$570	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$20,200	$21,000	$21,630	3%
5304390 - UTILITY SRV-MSBU PARK	$2,600	$2,500	$2,600	4%
5304391 - UTILITY SRV-MSBU ENTRANCE	$2,900	$3,700	$3,700	0%
5304405 - RENTAL/LEASE-BUILDINGS	$220	$250	$250	0%
5304690 - REPAIR/MAINT-MSBU PARK	$13,750	$25,100	$26,000	4%
5304691 - REPAIR/MAINT-MSBU ENTRANC	$15,220	$6,900	$7,000	1%
5304692 - REPAIR/MAINT-MSBU MAILBOX	$8,250	$9,550	$9,500	-1%
5304701 - PRINTING & BINDING	$400	$400	$400	0%

Hernando County
FY 27 Tentative Budget (Continued)
7031 - River Country Multi Purpose

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304933 - FEES/COSTS-CST ALLO PLN	$3,000	$3,000	$4,002	33%
5304934 - FEES/COSTS-ADMIN	$2,000	$2,000	$2,000	0%
5304936 - FEES/COSTS-TC COMMISSN	$1,550	$1,550	$1,550	0%
5304940 - FEES/COSTS-PROP APPRSR	$1,550	$2,320	$2,320	0%
5304959 - FEES/COSTS-BANK CHARGES	$150	$150	$150	0%
5305201 - OPERATING SUPPLIES	$250	$250	$250	0%
5909910 - BUDGET RES FOR CONTINGNCY	$15,422	$16,748	$21,606	29%
5909968 - BUDGET RES-PARKS CAP PROJ	$35,848	$38,292	$36,034	-6%
09031 - RIVER COUNTRY MULTI PH 50 TOTAL	**$128,380**	**$138,780**	**$144,062**	**4%**
DEPARTMENT EXPENSES TOTAL	**$128,380**	**$138,780**	**$144,062**	**4%**

Hernando County
FY 27 Tentative Budget
7032 - Orchard Park III Multi Purpose

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7032 - Orchard Pk III Multi-Purp				
3252001 - ASMT-SRVC-NON AD VALOREM	$11,700	$12,000	$12,015	0%
3699300 - MISC REV-REF PR YR EXP	$250	$250	$250	0%
3899090 - BALANCE FORWARD-CASH	$5,328	$5,300	$9,371	77%
7032 - ORCHARD PK III MULTI-PURP TOTAL	**$17,278**	**$17,550**	**$21,636**	**23%**
FUND REVENUES TOTAL	**$17,278**	**$17,550**	**$21,636**	**23%**
Department Expenses				
09032 - Orchard Pk III Multi-Purp				
5303401 - CONTRACTED SERVICES	$4,100	$4,100	$4,200	2%
5304205 - POSTAGE AND FREIGHT	$50	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$5,400	$5,600	$5,770	3%
5304601 - REPAIR/MAINT-BLDG & GRD	$200	$200	$200	0%
5304933 - FEES/COSTS-CST ALLO PLN	$1,723	$1,723	$1,774	3%
5304934 - FEES/COSTS-ADMIN	$750	$750	$750	0%
5304936 - FEES/COSTS-TC COMMISSN	$250	$260	$260	0%
5304940 - FEES/COSTS-PROP APPRSR	$250	$380	$380	0%
5304959 - FEES/COSTS-BANK CHARGES	$75	$75	$75	0%
5909910 - BUDGET RES FOR CONTINGNCY	$4,480	$4,365	$8,217	88%
09032 - ORCHARD PK III MULTI-PURP TOTAL	**$17,278**	**$17,463**	**$21,636**	**24%**

Hernando County

FY 27 Tentative Budget (Continued)

7032 - Orchard Park III Multi Purpose

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
DEPARTMENT EXPENSES TOTAL	**$17,278**	**$17,463**	**$21,636**	**24%**

Hernando County
FY 27 Tentative Budget
7034 - Trash Collection MSBU

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7034 - Trash Collection MSBU				
3252001 - ASMT-SRVC-NON AD VALOREM	$8,846,628	$9,430,432	$8,845,327	-6%
3252002 - ASMT-SRVC-DELINQ TX CERT	$500	$1,000	$1,000	0%
3252004 - ASMT-SRVC-PARTIAL YEAR	$4,800	$3,500	$3,500	0%
3611500 - INTEREST-INVESTMENTS	$125,000	$100,000	$100,000	0%
3699037 - MISC REV-REPUBLIC GARBAGE	$80,135	$80,135	$0	-100%
3867001 - EXCESS FEES-TAX COLLECTOR	$95,000	$95,000	$95,000	0%
3899090 - BALANCE FORWARD-CASH	$2,948,959	$3,428,912	$5,817,236	70%
7034 - TRASH COLLECTION MSBU TOTAL	**$12,101,022**	**$13,138,979**	**$14,862,063**	**13%**
FUND REVENUES TOTAL	**$12,101,022**	**$13,138,979**	**$14,862,063**	**13%**
Department Expenses				
09034 - Trash Collection MSBU				
5303401 - CONTRACTED SERVICES	$8,153,040	$9,033,202	$9,086,529	1%
5304205 - POSTAGE AND FREIGHT	$30,000	$30,000	$30,000	0%
5304701 - PRINTING & BINDING	$10,000	$10,000	$10,000	0%
5304902 - ADVERTISING-OTHER	$750	$750	$750	0%
5304921 - OPER EXP-RMB SPCL ASSESS	$1,000	$1,000	$1,000	0%
5304933 - FEES/COSTS-CST ALLO PLN	$29,053	$29,053	$37,949	31%
5304936 - FEES/COSTS-TC COMMISSN	$186,245	$184,601	$199,267	8%
5304940 - FEES/COSTS-PROP APPRSR	$186,245	$276,902	$298,901	8%

Hernando County
FY 27 Tentative Budget (Continued)
7034 - Trash Collection MSBU

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304959 - FEES/COSTS-BANK CHARGES	$50	$50	$50	0%
5909910 - BUDGET RES FOR CONTINGNCY	$3,504,639	$3,573,421	$5,197,617	45%
09034 - TRASH COLLECTION MSBU TOTAL	**$12,101,022**	**$13,138,979**	**$14,862,063**	**13%**
DEPARTMENT EXPENSES TOTAL	**$12,101,022**	**$13,138,979**	**$14,862,063**	**13%**

Hernando County
FY 27 Tentative Budget
7041 Spring Hill Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7041 - Spring Hill Lighting				
3252001 - ASMT-SRVC-NON AD VALOREM	$438,300	$438,400	$501,010	14%
3699300 - MISC REV-REF PR YR EXP	$20,000	$20,000	$20,000	0%
3899090 - BALANCE FORWARD-CASH	$269,300	$241,400	$260,773	8%
7041 - SPRING HILL LIGHTING TOTAL	**$727,600**	**$699,800**	**$781,783**	**12%**
FUND REVENUES TOTAL	**$727,600**	**$699,800**	**$781,783**	**12%**
Department Expenses				
09041 - Spring Hill Light Ph 48				
5304205 - POSTAGE AND FREIGHT	$11,700	$19,900	$200	-99%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$480,000	$505,000	$520,150	3%
5304601 - REPAIR/MAINT-BLDG & GRD	$1,000	$1,000	$10,000	900%
5304901 - ADVERTISING-LEGAL	$50	$50	$50	0%
5304933 - FEES/COSTS-CST ALLO PLN	$2,422	$2,422	$2,422	0%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$9,230	$9,230	$9,230	0%
5304940 - FEES/COSTS-PROP APPRSR	$9,230	$13,850	$15,830	14%
5304959 - FEES/COSTS-BANK CHARGES	$100	$100	$25	-75%
5305201 - OPERATING SUPPLIES	$6,300	$6,300	$100	-98%
5909910 - BUDGET RES FOR CONTINGNCY	$207,068	$141,535	$223,276	58%
09041 - SPRING HILL LIGHT PH 48 TOTAL	**$727,600**	**$699,887**	**$781,783**	**12%**

Hernando County
FY 27 Tentative Budget (Continued)
7041 Spring Hill Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
DEPARTMENT EXPENSES TOTAL	**$727,600**	**$699,887**	**$781,783**	**12%**

Hernando County
FY 27 Tentative Budget
7042 - Silver Ridge Street Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7042 - Silver Ridge St Ltg MSBU				
3252001 - ASMT-SRVC-NON AD VALOREM	$12,500	$12,500	$25,800	106%
3699300 - MISC REV-REF PR YR EXP	$500	$500	$500	0%
3899090 - BALANCE FORWARD-CASH	$11,000	$11,200	$10,809	-3%
7042 - SILVER RIDGE ST LTG MSBU TOTAL	**$24,000**	**$24,200**	**$37,109**	**53%**
FUND REVENUES TOTAL	**$24,000**	**$24,200**	**$37,109**	**53%**
Department Expenses				
09042 - Silver Ridge St Ltg MSBU				
5304205 - POSTAGE AND FREIGHT	$10	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$12,600	$12,900	$13,290	3%
5304933 - FEES/COSTS-CST ALLO PLN	$1,425	$1,425	$1,425	0%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$270	$270	$290	7%
5304940 - FEES/COSTS-PROP APPRSR	$270	$400	$430	8%
5304959 - FEES/COSTS-BANK CHARGES	$50	$50	$20	-60%
5909910 - BUDGET RES FOR CONTINGNCY	$8,875	$8,645	$21,144	145%
09042 - SILVER RIDGE ST LTG MSBU TOTAL	**$24,000**	**$24,200**	**$37,109**	**53%**
DEPARTMENT EXPENSES TOTAL	**$24,000**	**$24,200**	**$37,109**	**53%**

Hernando County
FY 27 Tentative Budget
7044 - South Brooksville Street Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7044 - South Brooksville St Ltg				
3252001 - ASMT-SRVC-NON AD VALOREM	$10,300	$11,300	$11,300	0%
3899090 - BALANCE FORWARD-CASH	$7,668	$6,600	$7,944	20%
7044 - SOUTH BROOKSVILLE ST LTG TOTAL	**$17,968**	**$17,900**	**$19,244**	**8%**
FUND REVENUES TOTAL	**$17,968**	**$17,900**	**$19,244**	**8%**
Department Expenses				
09044 - South Brooksville St Ltg				
5304205 - POSTAGE AND FREIGHT	$10	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$8,600	$9,600	$9,890	3%
5304933 - FEES/COSTS-CST ALLO PLN	$1,636	$1,636	$1,636	0%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$220	$240	$240	0%
5304940 - FEES/COSTS-PROP APPRSR	$220	$360	$360	0%
5304959 - FEES/COSTS-BANK CHARGES	$75	$75	$25	-67%
5909910 - BUDGET RES FOR CONTINGNCY	$6,707	$5,479	$6,583	20%
09044 - SOUTH BROOKSVILLE ST LTG TOTAL	**$17,968**	**$17,900**	**$19,244**	**8%**
DEPARTMENT EXPENSES TOTAL	**$17,968**	**$17,900**	**$19,244**	**8%**

Hernando County
FY 27 Tentative Budget
7081 - Village At H-N-D Street Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7081 - Village At H-N-D Lighting				
3252001 - ASMT-SRVC-NON AD VALOREM	$3,500	$4,100	$4,300	5%
3699300 - MISC REV-REF PR YR EXP	$90	$90	$100	11%
3899090 - BALANCE FORWARD-CASH	$2,000	$1,600	$1,267	-21%
7081 - VILLAGE AT H-N-D LIGHTING TOTAL	**$5,590**	**$5,790**	**$5,667**	**-2%**
FUND REVENUES TOTAL	**$5,590**	**$5,790**	**$5,667**	**-2%**
Department Expenses				
09081 - Villg at H-N-D Ltg Ph 49				
5304205 - POSTAGE AND FREIGHT	$75	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$2,200	$2,300	$2,370	3%
5304901 - ADVERTISING-LEGAL	$25	$0	$0	–
5304933 - FEES/COSTS-CST ALLO PLN	$1,406	$1,406	$1,447	3%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$80	$90	$100	11%
5304940 - FEES/COSTS-PROP APPRSR	$80	$140	$140	0%
5304959 - FEES/COSTS-BANK CHARGES	$50	$50	$20	-60%
5909910 - BUDGET RES FOR CONTINGNCY	$1,174	$1,294	$1,080	-17%
09081 - VILLG AT H-N-D LTG PH 49 TOTAL	**$5,590**	**$5,790**	**$5,667**	**-2%**

Hernando County

FY 27 Tentative Budget (Continued)

7081 - Village At H-N-D Street Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
DEPARTMENT EXPENSES TOTAL	**$5,590**	**$5,790**	**$5,667**	**-2%**

Hernando County
FY 27 Tentative Budget
7101 - Braewood Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7101 - Braewood Lighting				
3252001 - ASMT-SRVC-NON AD VALOREM	$2,800	$2,800	$3,300	18%
3699300 - MISC REV-REF PR YR EXP	$75	$75	$75	0%
3899090 - BALANCE FORWARD-CASH	$6,200	$5,800	$5,532	-5%
7101 - BRAEWOOD LIGHTING TOTAL	**$9,075**	**$8,675**	**$8,907**	**3%**
FUND REVENUES TOTAL	**$9,075**	**$8,675**	**$8,907**	**3%**
Department Expenses				
09101 - Braewood Lighting				
5304205 - POSTAGE AND FREIGHT	$10	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$1,700	$1,800	$1,800	0%
5304933 - FEES/COSTS-CST ALLO PLN	$1,496	$1,496	$1,496	0%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$60	$60	$70	17%
5304940 - FEES/COSTS-PROP APPRSR	$60	$90	$90	0%
5304959 - FEES/COSTS-BANK CHARGES	$50	$50	$20	-60%
5909910 - BUDGET RES FOR CONTINGNCY	$5,199	$4,669	$4,921	5%
09101 - BRAEWOOD LIGHTING TOTAL	**$9,075**	**$8,675**	**$8,907**	**3%**
DEPARTMENT EXPENSES TOTAL	**$9,075**	**$8,675**	**$8,907**	**3%**

Hernando County
FY 27 Tentative Budget
7102 - Oakwood Acres Street Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7102 - Oakwood Acres Street Ltg				
3252001 - ASMT-SRVC-NON AD VALOREM	$5,300	$5,300	$5,300	0%
3699300 - MISC REV-REF PR YR EXP	$150	$150	$150	0%
3899090 - BALANCE FORWARD-CASH	$9,813	$10,200	$11,272	11%
7102 - OAKWOOD ACRES STREET LTG TOTAL	**$15,263**	**$15,650**	**$16,722**	**7%**
FUND REVENUES TOTAL	**$15,263**	**$15,650**	**$16,722**	**7%**
Department Expenses				
09102 - Oakwood Acres Street Ltg				
5304205 - POSTAGE AND FREIGHT	$10	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$3,800	$3,900	$4,020	3%
5304933 - FEES/COSTS-CST ALLO PLN	$1,456	$1,456	$1,478	2%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$120	$120	$120	0%
5304940 - FEES/COSTS-PROP APPRSR	$120	$170	$170	0%
5304959 - FEES/COSTS-BANK CHARGES	$50	$50	$20	-60%
5909910 - BUDGET RES FOR CONTINGNCY	$9,207	$9,444	$10,404	10%
09102 - OAKWOOD ACRES STREET LTG TOTAL	**$15,263**	**$15,650**	**$16,722**	**7%**
DEPARTMENT EXPENSES TOTAL	**$15,263**	**$15,650**	**$16,722**	**7%**

Hernando County
FY 27 Tentative Budget
7111 - Hernando Beach So Units 13 B-C Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7111 - H Bch So Units 13-B-C Ltg				
3252001 - ASMT-SRVC-NON AD VALOREM	$16,900	$16,900	$16,900	0%
3699300 - MISC REV-REF PR YR EXP	$650	$650	$650	0%
3899090 - BALANCE FORWARD-CASH	$8,000	$8,700	$20,724	138%
7111 - H BCH SO UNITS 13-B-C LTG TOTAL	**$25,550**	**$26,250**	**$38,274**	**46%**
FUND REVENUES TOTAL	**$25,550**	**$26,250**	**$38,274**	**46%**
Department Expenses				
09111 - H Bch U13 B-C Ph 40				
5304205 - POSTAGE AND FREIGHT	$10	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$14,800	$15,100	$15,560	3%
5304933 - FEES/COSTS-CST ALLO PLN	$1,514	$1,514	$1,514	0%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$360	$360	$360	0%
5304940 - FEES/COSTS-PROP APPRSR	$360	$540	$540	0%
5304959 - FEES/COSTS-BANK CHARGES	$100	$100	$25	-75%
5909910 - BUDGET RES FOR CONTINGNCY	$7,906	$8,126	$19,765	143%
09111 - H BCH U13 B-C PH 40 TOTAL	**$25,550**	**$26,250**	**$38,274**	**46%**
DEPARTMENT EXPENSES TOTAL	**$25,550**	**$26,250**	**$38,274**	**46%**

Hernando County
FY 27 Tentative Budget
7121 - Windridge Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7121 - Windridge Lighting				
3252001 - ASMT-SRVC-NON AD VALOREM	$3,300	$3,300	$3,300	0%
3699300 - MISC REV-REF PR YR EXP	$80	$80	$80	0%
3899090 - BALANCE FORWARD-CASH	$6,434	$6,300	$6,443	2%
7121 - WINDRIDGE LIGHTING TOTAL	**$9,814**	**$9,680**	**$9,823**	**1%**
FUND REVENUES TOTAL	**$9,814**	**$9,680**	**$9,823**	**1%**
Department Expenses				
09121 - Windridge Lighting Ph 41				
5304205 - POSTAGE AND FREIGHT	$10	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$2,100	$2,400	$2,480	3%
5304933 - FEES/COSTS-CST ALLO PLN	$1,145	$1,145	$1,280	12%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$80	$80	$80	0%
5304940 - FEES/COSTS-PROP APPRSR	$80	$110	$110	0%
5304959 - FEES/COSTS-BANK CHARGES	$50	$50	$20	-60%
5909910 - BUDGET RES FOR CONTINGNCY	$5,849	$5,385	$5,343	-1%
09121 - WINDRIDGE LIGHTING PH 41 TOTAL	**$9,814**	**$9,680**	**$9,823**	**1%**
DEPARTMENT EXPENSES TOTAL	**$9,814**	**$9,680**	**$9,823**	**1%**

Hernando County
FY 27 Tentative Budget
7181 - Seven Hills Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7181 - Seven Hills Lighting				
3252001 - ASMT-SRVC-NON AD VALOREM	$63,230	$63,200	$63,200	0%
3699300 - MISC REV-REF PR YR EXP	$2,700	$2,700	$2,700	0%
3899090 - BALANCE FORWARD-CASH	$52,900	$60,600	$73,113	21%
7181 - SEVEN HILLS LIGHTING TOTAL	**$118,830**	**$126,500**	**$139,013**	**10%**
FUND REVENUES TOTAL	**$118,830**	**$126,500**	**$139,013**	**10%**
Department Expenses				
09181 - Seven Hills Ltg Ph 55				
5304205 - POSTAGE AND FREIGHT	$20	$20	$20	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$61,100	$64,400	$66,340	3%
5304933 - FEES/COSTS-CST ALLO PLN	$1,617	$1,617	$1,617	0%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$1,330	$1,330	$1,330	0%
5304940 - FEES/COSTS-PROP APPRSR	$1,330	$1,990	$1,990	0%
5304959 - FEES/COSTS-BANK CHARGES	$100	$100	$20	-80%
5909910 - BUDGET RES FOR CONTINGNCY	$52,833	$56,543	$67,196	19%
09181 - SEVEN HILLS LTG PH 55 TOTAL	**$118,830**	**$126,500**	**$139,013**	**10%**
DEPARTMENT EXPENSES TOTAL	**$118,830**	**$126,500**	**$139,013**	**10%**

Hernando County
FY 27 Tentative Budget
7201 - Potterfield Gdn Acr Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7201 - Potterfield Gdn Acr Ltg				
3252001 - ASMT-SRVC-NON AD VALOREM	$3,000	$3,000	$3,040	1%
3699300 - MISC REV-REF PR YR EXP	$70	$70	$70	0%
3899090 - BALANCE FORWARD-CASH	$6,400	$6,200	$4,092	-34%
7201 - POTTERFIELD GDN ACR LTG TOTAL	**$9,470**	**$9,270**	**$7,202**	**-22%**
FUND REVENUES TOTAL	**$9,470**	**$9,270**	**$7,202**	**-22%**
Department Expenses				
09201 - PGA Ltg Ph 52				
5304205 - POSTAGE AND FREIGHT	$10	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$1,800	$1,800	$1,860	3%
5304933 - FEES/COSTS-CST ALLO PLN	$1,452	$1,452	$1,452	0%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$70	$70	$70	0%
5304940 - FEES/COSTS-PROP APPRSR	$70	$100	$100	0%
5304959 - FEES/COSTS-BANK CHARGES	$100	$100	$100	0%
5909910 - BUDGET RES FOR CONTINGNCY	$5,468	$5,238	$3,110	-41%
09201 - PGA LTG PH 52 TOTAL	**$9,470**	**$9,270**	**$7,202**	**-22%**
DEPARTMENT EXPENSES TOTAL	**$9,470**	**$9,270**	**$7,202**	**-22%**

Hernando County
FY 27 Tentative Budget
7211 - Regency Oaks Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7211 - Regency Oaks Lighting				
3252001 - ASMT-SRVC-NON AD VALOREM	$24,700	$29,200	$29,260	0%
3699300 - MISC REV-REF PR YR EXP	$850	$800	$800	0%
3899090 - BALANCE FORWARD-CASH	$42,700	$39,400	$64,190	63%
7211 - REGENCY OAKS LIGHTING TOTAL	**$68,250**	**$69,400**	**$94,250**	**36%**
FUND REVENUES TOTAL	**$68,250**	**$69,400**	**$94,250**	**36%**
Department Expenses				
09211 - Regency Oaks Light Ph 46				
5303401 - CONTRACTED SERVICES	$5,100	$7,300	$7,300	0%
5304205 - POSTAGE AND FREIGHT	$10	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$19,400	$20,800	$21,000	1%
5304601 - REPAIR/MAINT-BLDG & GRD	$3,000	$8,000	$11,000	38%
5304933 - FEES/COSTS-CST ALLO PLN	$2,152	$2,152	$2,152	0%
5304934 - FEES/COSTS-ADMIN	$920	$900	$900	0%
5304936 - FEES/COSTS-TC COMMISSN	$590	$620	$620	0%
5304940 - FEES/COSTS-PROP APPRSR	$590	$930	$930	0%
5304959 - FEES/COSTS-BANK CHARGES	$100	$100	$30	-70%
5909910 - BUDGET RES FOR CONTINGNCY	$6,310	$8,340	$30,060	260%
5909917 - BUDGET RES-CAPITAL PROJCT	$30,078	$20,248	$20,248	0%

Hernando County
FY 27 Tentative Budget (Continued)
7211 - Regency Oaks Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
09211 - REGENCY OAKS LIGHT PH 46 TOTAL	$68,250	$69,400	$94,250	36%
DEPARTMENT EXPENSES TOTAL	$68,250	$69,400	$94,250	36%

Hernando County
FY 27 Tentative Budget
7221 - Hill N Dale Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7221 - Hill n Dale Lighting				
3252001 - ASMT-SRVC-NON AD VALOREM	$18,900	$18,900	$18,900	0%
3699300 - MISC REV-REF PR YR EXP	$775	$775	$775	0%
3899090 - BALANCE FORWARD-CASH	$36,747	$38,500	$22,555	-41%
7221 - HILL N DALE LIGHTING TOTAL	**$56,422**	**$58,175**	**$42,230**	**-27%**
FUND REVENUES TOTAL	**$56,422**	**$58,175**	**$42,230**	**-27%**
Department Expenses				
09221 - Hill-n-Dale Light Ph 57				
5304205 - POSTAGE AND FREIGHT	$10	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$18,300	$18,800	$19,370	3%
5304933 - FEES/COSTS-CST ALLO PLN	$1,575	$1,575	$1,575	0%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$400	$400	$400	0%
5304940 - FEES/COSTS-PROP APPRSR	$400	$600	$600	0%
5304959 - FEES/COSTS-BANK CHARGES	$100	$100	$100	0%
5909910 - BUDGET RES FOR CONTINGNCY	$35,137	$36,190	$19,675	-46%
09221 - HILL-N-DALE LIGHT PH 57 TOTAL	**$56,422**	**$58,175**	**$42,230**	**-27%**
DEPARTMENT EXPENSES TOTAL	**$56,422**	**$58,175**	**$42,230**	**-27%**

Hernando County
FY 27 Tentative Budget
7231 - Berkeley Manor Multi Purpose

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7231 - Berkeley Manor Multi-Purp				
3252001 - ASMT-SRVC-NON AD VALOREM	$28,700	$30,800	$28,700	-7%
3699300 - MISC REV-REF PR YR EXP	$800	$800	$800	0%
3899090 - BALANCE FORWARD-CASH	$32,800	$31,300	$58,183	86%
7231 - BERKELEY MANOR MULTI-PURP TOTAL	**$62,300**	**$62,900**	**$87,683**	**39%**
FUND REVENUES TOTAL	**$62,300**	**$62,900**	**$87,683**	**39%**
Department Expenses				
09231 - Berkeley Manor Multi-Purp				
5303401 - CONTRACTED SERVICES	$7,300	$9,500	$9,320	-2%
5304205 - POSTAGE AND FREIGHT	$10	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$17,800	$18,700	$19,270	3%
5304601 - REPAIR/MAINT-BLDG & GRD	$3,000	$1,100	$0	-100%
5304901 - ADVERTISING-LEGAL	$0	$0	$3,000	–
5304933 - FEES/COSTS-CST ALLO PLN	$2,951	$2,951	$2,951	0%
5304934 - FEES/COSTS-ADMIN	$750	$750	$750	0%
5304936 - FEES/COSTS-TC COMMISSN	$610	$650	$650	0%
5304940 - FEES/COSTS-PROP APPRSR	$610	$980	$980	0%
5304959 - FEES/COSTS-BANK CHARGES	$100	$100	$100	0%
5909910 - BUDGET RES FOR CONTINGNCY	$9,730	$7,007	$29,500	321%

Hernando County

FY 27 Tentative Budget (Continued)

7231 - Berkeley Manor Multi Purpose

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5909917 - BUDGET RES-CAPITAL PROJCT	$19,439	$21,152	$21,152	0%
09231 - BERKELEY MANOR MULTI-PURP TOTAL	**$62,300**	**$62,900**	**$87,683**	**39%**
DEPARTMENT EXPENSES TOTAL	**$62,300**	**$62,900**	**$87,683**	**39%**

Hernando County
FY 27 Tentative Budget
7312 - Dogwood Est Fire Hyd Ph 2

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7312 - Dogwood Est Fire Hyd Ph 2				
3251001 - ASMT-CAPTL-NON AD VALOREM	$42,598	$42,598	$42,598	0%
7312 - DOGWOOD EST FIRE HYD PH 2 TOTAL	**$42,598**	**$42,598**	**$42,598**	**0%**
FUND REVENUES TOTAL	**$42,598**	**$42,598**	**$42,598**	**0%**
Department Expenses				
09312 - Dogwood Est Fire Hyd Ph 2				
5304205 - POSTAGE AND FREIGHT	$50	$50	$50	0%
5304933 - FEES/COSTS-CST ALLO PLN	$1,280	$1,280	$1,448	13%
5304936 - FEES/COSTS-TC COMMISSN	$1,300	$1,300	$1,300	0%
5304940 - FEES/COSTS-PROP APPRSR	$1,000	$1,000	$1,278	28%
5304959 - FEES/COSTS-BANK CHARGES	$50	$50	$50	0%
5305201 - OPERATING SUPPLIES	$38,918	$38,918	$38,472	-1%
09312 - DOGWOOD EST FIRE HYD PH 2 TOTAL	**$42,598**	**$42,598**	**$42,598**	**0%**
DEPARTMENT EXPENSES TOTAL	**$42,598**	**$42,598**	**$42,598**	**0%**

Hernando County
FY 27 Tentative Budget
7322 - Pristine Pl Multi Purpose

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7322 - Pristine Pl Mlti Pur MSBU				
3252001 - ASMT-SRVC-NON AD VALOREM	$50,000	$46,700	$43,400	-7%
3699300 - MISC REV-REF PR YR EXP	$2,000	$2,000	$2,000	0%
3899090 - BALANCE FORWARD-CASH	$75,400	$83,600	$123,296	47%
7322 - PRISTINE PL MLTI PUR MSBU TOTAL	**$127,400**	**$132,300**	**$168,696**	**28%**
FUND REVENUES TOTAL	**$127,400**	**$132,300**	**$168,696**	**28%**
Department Expenses				
09322 - Pristine Pl Mlti Pur MSBU				
5304205 - POSTAGE AND FREIGHT	$20	$20	$20	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$45,900	$47,400	$48,830	3%
5304601 - REPAIR/MAINT-BLDG & GRD	$50,000	$0	$0	–
5304933 - FEES/COSTS-CST ALLO PLN	$1,845	$1,845	$1,872	1%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$1,060	$990	$990	0%
5304940 - FEES/COSTS-PROP APPRSR	$1,060	$1,480	$1,480	0%
5304959 - FEES/COSTS-BANK CHARGES	$100	$100	$100	0%
5616371 - IMPROV-SIDEWALKS	$0	$0	$45,400	–
5909910 - BUDGET RES FOR CONTINGNCY	$20,235	$10,461	$0	-100%
5909942 - BUDGET RES-SIDEWALKS	$6,680	$69,504	$69,504	0%

Hernando County

FY 27 Tentative Budget (Continued)

7322 - Pristine Pl Multi Purpose

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
09322 - PRISTINE PL MLTI PUR MSBU TOTAL	$127,400	$132,300	$168,696	28%
DEPARTMENT EXPENSES TOTAL	$127,400	$132,300	$168,696	28%

Hernando County
FY 27 Tentative Budget
7401 Hernando Beach Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7401 - Hernando Beach Lighting				
3252001 - ASMT-SRVC-NON AD VALOREM	$4,300	$4,800	$4,300	-10%
3699300 - MISC REV-REF PR YR EXP	$130	$130	$130	0%
3899090 - BALANCE FORWARD-CASH	$5,300	$4,900	$5,717	17%
7401 - HERNANDO BEACH LIGHTING TOTAL	**$9,730**	**$9,830**	**$10,147**	**3%**
FUND REVENUES TOTAL	**$9,730**	**$9,830**	**$10,147**	**3%**
Department Expenses				
09401 - Hernando Beach Ltg Ph 65				
5304205 - POSTAGE AND FREIGHT	$10	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$3,200	$3,300	$3,400	3%
5304933 - FEES/COSTS-CST ALLO PLN	$1,497	$1,497	$1,497	0%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$100	$110	$100	-9%
5304940 - FEES/COSTS-PROP APPRSR	$100	$160	$140	-12%
5304959 - FEES/COSTS-BANK CHARGES	$50	$50	$70	40%
5909910 - BUDGET RES FOR CONTINGNCY	$4,273	$4,203	$4,430	5%
09401 - HERNANDO BEACH LTG PH 65 TOTAL	**$9,730**	**$9,830**	**$10,147**	**3%**
DEPARTMENT EXPENSES TOTAL	**$9,730**	**$9,830**	**$10,147**	**3%**

Hernando County
FY 27 Tentative Budget
7421 - West Hernando Street Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7421 - West Hernando St Ltg				
3252001 - ASMT-SRVC-NON AD VALOREM	$176,600	$192,600	$176,600	-8%
3699300 - MISC REV-REF PR YR EXP	$8,100	$8,100	$8,100	0%
3899090 - BALANCE FORWARD-CASH	$145,000	$161,300	$202,464	26%
7421 - WEST HERNANDO ST LTG TOTAL	**$329,700**	**$362,000**	**$387,164**	**7%**
FUND REVENUES TOTAL	**$329,700**	**$362,000**	**$387,164**	**7%**
Department Expenses				
09421 - West Hernando St Ltg				
5304205 - POSTAGE AND FREIGHT	$80	$80	$80	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$184,200	$196,000	$201,880	3%
5304933 - FEES/COSTS-CST ALLO PLN	$2,500	$2,500	$2,500	0%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$3,720	$4,060	$4,060	0%
5304940 - FEES/COSTS-PROP APPRSR	$3,720	$6,090	$6,090	0%
5304959 - FEES/COSTS-BANK CHARGES	$500	$500	$500	0%
5909910 - BUDGET RES FOR CONTINGNCY	$134,480	$152,270	$171,554	13%
09421 - WEST HERNANDO ST LTG TOTAL	**$329,700**	**$362,000**	**$387,164**	**7%**
DEPARTMENT EXPENSES TOTAL	**$329,700**	**$362,000**	**$387,164**	**7%**

Hernando County
FY 27 Tentative Budget
7511 - Hernando Beach Boatlift

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7511 - Hern Beach Boatlift				
3252001 - ASMT-SRVC-NON AD VALOREM	$31,400	$31,400	$31,400	0%
3899090 - BALANCE FORWARD-CASH	$66,100	$90,400	$107,936	19%
7511 - HERN BEACH BOATLIFT TOTAL	**$97,500**	**$121,800**	**$139,336**	**14%**
FUND REVENUES TOTAL	**$97,500**	**$121,800**	**$139,336**	**14%**
Department Expenses				
09511 - Hern Beach Boatlift				
5303401 - CONTRACTED SERVICES	$7,000	$8,700	$8,700	0%
5304205 - POSTAGE AND FREIGHT	$400	$525	$525	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$650	$600	$600	0%
5304405 - RENTAL/LEASE-BUILDINGS	$250	$350	$350	0%
5304501 - INSURANCE & BONDS-PREMIUM	$1,900	$2,620	$2,882	10%
5304601 - REPAIR/MAINT-BLDG & GRD	$3,000	$3,000	$3,000	0%
5304603 - REPAIR/MAINT-EQUIPMENT	$13,000	$22,000	$22,000	0%
5304920 - OPER EXP-TAXES	$40	$50	$40	-20%
5304923 - FEES/COSTS-FILING FEES	$100	$100	$100	0%
5304933 - FEES/COSTS-CST ALLO PLN	$3,000	$3,000	$3,985	33%
5304934 - FEES/COSTS-ADMIN	$1,500	$1,500	$1,500	0%
5304936 - FEES/COSTS-TC COMMISSN	$660	$660	$660	0%
5304940 - FEES/COSTS-PROP APPRSR	$660	$990	$990	0%

Hernando County
FY 27 Tentative Budget (Continued)
7511 - Hernando Beach Boatlift

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304959 - FEES/COSTS-BANK CHARGES	$100	$100	$100	0%
5305201 - OPERATING SUPPLIES	$500	$500	$500	0%
5909910 - BUDGET RES FOR CONTINGNCY	$6,552	$14,839	$31,400	112%
5909917 - BUDGET RES-CAPITAL PROJCT	$58,188	$62,266	$62,004	0%
09511 - HERN BEACH BOATLIFT TOTAL	**$97,500**	**$121,800**	**$139,336**	**14%**
DEPARTMENT EXPENSES TOTAL	**$97,500**	**$121,800**	**$139,336**	**14%**

Hernando County
FY 27 Tentative Budget
7521 - W W Woodlands Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7521 - W W Woodlands Ltg				
3252001 - ASMT-SRVC-NON AD VALOREM	$9,500	$9,500	$9,500	0%
3699300 - MISC REV-REF PR YR EXP	$350	$350	$350	0%
3899090 - BALANCE FORWARD-CASH	$11,400	$11,700	$12,232	5%
7521 - W W WOODLANDS LTG TOTAL	**$21,250**	**$21,550**	**$22,082**	**2%**
FUND REVENUES TOTAL	**$21,250**	**$21,550**	**$22,082**	**2%**
Department Expenses				
09521 - W W Woodlands Ltg				
5304205 - POSTAGE AND FREIGHT	$10	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$8,700	$9,300	$9,580	3%
5304933 - FEES/COSTS-CST ALLO PLN	$1,507	$1,507	$1,507	0%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$210	$210	$210	0%
5304940 - FEES/COSTS-PROP APPRSR	$210	$310	$310	0%
5304959 - FEES/COSTS-BANK CHARGES	$100	$100	$115	15%
5909910 - BUDGET RES FOR CONTINGNCY	$10,013	$9,613	$9,850	2%
09521 - W W WOODLANDS LTG TOTAL	**$21,250**	**$21,550**	**$22,082**	**2%**
DEPARTMENT EXPENSES TOTAL	**$21,250**	**$21,550**	**$22,082**	**2%**

Hernando County
FY 27 Tentative Budget
7531 - Ridge Manor Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7531 - Ridge Manor Ltg				
3252001 - ASMT-SRVC-NON AD VALOREM	$10,700	$10,700	$10,700	0%
3699300 - MISC REV-REF PR YR EXP	$400	$400	$400	0%
3899090 - BALANCE FORWARD-CASH	$5,500	$4,900	$13,585	177%
7531 - RIDGE MANOR LTG TOTAL	**$16,600**	**$16,000**	**$24,685**	**54%**
FUND REVENUES TOTAL	**$16,600**	**$16,000**	**$24,685**	**54%**
Department Expenses				
09531 - Ridge Manor Ltg				
5304205 - POSTAGE AND FREIGHT	$600	$630	$10	-98%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$10,100	$10,500	$10,820	3%
5304901 - ADVERTISING-LEGAL	$25	$25	$0	-100%
5304933 - FEES/COSTS-CST ALLO PLN	$1,595	$1,595	$1,595	0%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$230	$230	$280	22%
5304940 - FEES/COSTS-PROP APPRSR	$230	$350	$280	-20%
5304959 - FEES/COSTS-BANK CHARGES	$50	$50	$50	0%
5305201 - OPERATING SUPPLIES	–	$215	$50	-77%
5909910 - BUDGET RES FOR CONTINGNCY	$3,270	$1,905	$11,100	483%
09531 - RIDGE MANOR LTG TOTAL	**$16,600**	**$16,000**	**$24,685**	**54%**
DEPARTMENT EXPENSES TOTAL	**$16,600**	**$16,000**	**$24,685**	**54%**

Hernando County
FY 27 Tentative Budget
7541 - Damac Estates Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7541 - Damac Estates Ltg				
3252001 - ASMT-SRVC-NON AD VALOREM	$4,600	$4,600	$4,600	0%
3699300 - MISC REV-REF PR YR EXP	$140	$140	$140	0%
3899090 - BALANCE FORWARD-CASH	$7,155	$7,000	$5,984	-15%
7541 - DAMAC ESTATES LTG TOTAL	**$11,895**	**$11,740**	**$10,724**	**-9%**
FUND REVENUES TOTAL	**$11,895**	**$11,740**	**$10,724**	**-9%**
Department Expenses				
09541 - Damac Estates Ltg				
5304205 - POSTAGE AND FREIGHT	$10	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$3,400	$3,500	$3,610	3%
5304933 - FEES/COSTS-CST ALLO PLN	$1,564	$1,564	$1,564	0%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$100	$100	$100	0%
5304940 - FEES/COSTS-PROP APPRSR	$100	$150	$150	0%
5304959 - FEES/COSTS-BANK CHARGES	$50	$50	$50	0%
5909910 - BUDGET RES FOR CONTINGNCY	$6,171	$5,866	$4,740	-19%
09541 - DAMAC ESTATES LTG TOTAL	**$11,895**	**$11,740**	**$10,724**	**-9%**
DEPARTMENT EXPENSES TOTAL	**$11,895**	**$11,740**	**$10,724**	**-9%**

Hernando County
FY 27 Tentative Budget
7552 - Stormwater Management MSBU

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7552 - Stormwater Mgmt MSTU				
3110001 - TAXES-AD VALOREM	$1,776,770	$1,977,759	$2,104,367	6%
3373248 - SWFWMD- COOP FUNDING	$31,000	$31,000	$0	-100%
3373247 - SWFWMD-SW SPRNGSHD RETRO	$1,240,000	$1,200,000	$0	-100%
3419075 - FEES-ENGINEERING	$40,000	$40,000	$20,000	-50%
3439005 - CHRGS SVCS-NPDES PERMIT	$5,000	$5,000	$5,000	0%
3620032 - LEASE-HOSPITAL-LIEU TAX	$5,500	$5,500	$5,500	0%
3641061 - SALE OF SURPLUS LAND	$150,000	$150,000	$150,000	0%
3866001 - EXCESS FEES-PROPERTY APPR	$2,000	$2,000	$2,000	0%
3867001 - EXCESS FEES-TAX COLLECTOR	$12,000	$12,000	$12,000	0%
3899090 - BALANCE FORWARD-CASH	$3,800,000	$4,831,079	$5,059,490	5%
7552 - STORMWATER MGMT MSTU TOTAL	**$7,062,270**	**$8,254,338**	**$7,358,357**	**-11%**
FUND REVENUES TOTAL	**$7,062,270**	**$8,254,338**	**$7,358,357**	**-11%**
Department Expenses				
09552 - Stormwater Mgmt MSTU				
5101200 - SALARIES & WAGES-REGULAR	$234,201	$248,089	$261,146	5%
5101400 - SALARIES & WAGES-OVERTIME	$600	$600	$600	0%
5101501 - SPECIAL PAY-STIPENDS	$372	$300	$217	-28%
5102100 - FICA TAXES-MATCHING	$17,916	$18,979	$19,978	5%
5102200 - RETIREMENT CONTRIBUTIONS	$32,062	$34,907	$36,744	5%

Hernando County
FY 27 Tentative Budget (Continued)
7552 - Stormwater Management MSBU

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5102300 - LIFE & HEALTH INSURANCE	$47,554	$52,961	$60,780	15%
5102400 - WORKERS COMP PREMIUMS	$773	$657	$531	-19%
5303103 - PROF SRV-ENGINEERING	$50,000	$50,000	$75,000	50%
5304101 - COMM SVC,DEVICES,ACCESSR	$1,000	$1,000	$1,240	24%
5303401 - CONTRACTED SERVICES	$20,000	$20,000	$20,000	0%
5303413 - CONTR SRV-MOWING	$8,580	$13,000	$13,000	0%
5304001 - TRAVEL & PER DIEM	$6,000	$5,820	$3,500	-40%
5304004 - TRAVEL & PER DIEM-CLASS C	$50	$50	$500	900%
5304205 - POSTAGE AND FREIGHT	$800	$1,000	$1,000	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$1,600	$3,975	$3,000	-25%
5304401 - RENTAL/LEASE-EQUIPMENT	$900	$1,500	$1,500	0%
5304501 - INSURANCE & BONDS-PREMIUM	$7,000	$9,500	$10,450	10%
5304601 - REPAIR/MAINT-BLDG & GRD	$5,000	$5,000	$5,000	0%
5304603 - REPAIR/MAINT-EQUIPMENT	$200	$200	$200	0%
5304606 - REPAIR/MAINT-SOFTWARE	$9,800	$15,250	$15,600	2%
5304901 - ADVERTISING-LEGAL	$200	$200	$200	0%
5304923 - FEES/COSTS-FILING FEES	$500	$500	$500	0%
5304924 - FEES/COSTS-PERMIT APPLN	$1,000	$1,000	$13,000	1,200%
5304933 - FEES/COSTS-CST ALLO PLN	$36,417	$36,417	$46,255	27%

Hernando County
FY 27 Tentative Budget (Continued)
7552 - Stormwater Management MSBU

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5304936 - FEES/COSTS-TC COMMISSN	$33,000	$33,000	$33,000	0%
5304940 - FEES/COSTS-PROP APPRSR	$24,000	$30,000	$30,000	0%
5304959 - FEES/COSTS-BANK CHARGES	$300	$300	$300	0%
5304965 - FEES / COSTS-NEW HIRES	$350	$350	$500	43%
5304970 - FEES/COSTS-T.S. CAP RECV	$1,400	$1,400	$0	-100%
5304985 - FEES/COST-PUBLIC EDUC PGM	$10,000	$10,000	$10,000	0%
5305101 - OFFICE SUPPLIES	$500	$500	$500	0%
5305201 - OPERATING SUPPLIES	$1,000	$1,000	$1,000	0%
5305205 - CLOTHING & UNIFORM APPRL	$500	$500	$200	-60%
5305206 - TOOLS & SMALL IMPLEMENTS	–	$250	$250	0%
5305207 - SAFETY GEAR AND SUPPLIES	–	$250	$250	0%
5305221 - OPER SUPP-CMPTR SOFTWARE	$500	$500	$500	0%
5305263 - UNCAPITALIZED IMPROVEMENT	$5,000	$5,000	$160,000	3,100%
5305264 - UNCAPITALIZED EQUIPMENT	$1,000	$1,000	$1,000	0%
5305274 - UNCAP EQUIP-TECH	$1,000	$10,000	$1,000	-90%
5305402 - DUES AND MEMBERSHIPS	$2,550	$2,700	$2,700	0%
5305506 - EDUC-TRAINING & TUITION	$15,000	$15,000	$15,000	0%
5606101 - LAND ACQUISITION	$50,000	$50,000	$50,000	0%
5606309 - IMPROV-STORMWATER	$4,096,400	$4,446,000	$1,889,000	-58%
5808101 - AID TO GOVT AGENCIES	$1,300	$2,000	$2,000	0%

Hernando County
FY 27 Tentative Budget (Continued)
7552 - Stormwater Management MSBU

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
5951210 - TRNSF-HLTH SELF INS(5121)	$3,840	$4,640	$4,640	0%
5909910 - BUDGET RES FOR CONTINGNCY	$85,683	$1,147,087	$500,000	-56%
5909967 - BUDGET RES-CAP IMP PROJ	$2,246,422	$1,971,956	$4,066,576	106%
09552 - STORMWATER MGMT MSTU TOTAL	**$7,062,270**	**$8,254,338**	**$7,358,357**	**-11%**
DEPARTMENT EXPENSES TOTAL	**$7,062,270**	**$8,254,338**	**$7,358,357**	**-11%**

Hernando County
FY 27 Tentative Budget
7571 - Lakeside Acres Street Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7571 - Lakeside Acres Street Ltg				
3252001 - ASMT-SRVC-NON AD VALOREM	$3,700	$4,300	$5,000	16%
3699300 - MISC REV-REF PR YR EXP	$190	$190	$190	0%
3899090 - BALANCE FORWARD-CASH	$13,900	$12,600	$7,091	-44%
7571 - LAKESIDE ACRES STREET LTG TOTAL	**$17,790**	**$17,090**	**$12,281**	**-28%**
FUND REVENUES TOTAL	**$17,790**	**$17,090**	**$12,281**	**-28%**
Department Expenses				
09571 - Lakeside Acres Street Ltg				
5304205 - POSTAGE AND FREIGHT	$10	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$4,600	$4,700	$4,850	3%
5304933 - FEES/COSTS-CST ALLO PLN	$1,481	$1,481	$1,481	0%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$80	$100	$110	10%
5304940 - FEES/COSTS-PROP APPRSR	$80	$140	$110	-21%
5304959 - FEES/COSTS-BANK CHARGES	$100	$100	$30	-70%
5909910 - BUDGET RES FOR CONTINGNCY	$10,939	$10,059	$5,190	-48%
09571 - LAKESIDE ACRES STREET LTG TOTAL	**$17,790**	**$17,090**	**$12,281**	**-28%**
DEPARTMENT EXPENSES TOTAL	**$17,790**	**$17,090**	**$12,281**	**-28%**

Hernando County
FY 27 Tentative Budget
7581 - Ridge Manor W Street Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7581 - Ridge Manor W Street Ltng				
3252001 - ASMT-SRVC-NON AD VALOREM	$15,700	$15,700	$17,400	11%
3699300 - MISC REV-REF PR YR EXP	$650	$650	$650	0%
3899090 - BALANCE FORWARD-CASH	$10,300	$9,200	$20,121	119%
7581 - RIDGE MANOR W STREET LTNG TOTAL	**$26,650**	**$25,550**	**$38,171**	**49%**
FUND REVENUES TOTAL	**$26,650**	**$25,550**	**$38,171**	**49%**
Department Expenses				
09581 - Ridge Manor West St Ltg				
5304205 - POSTAGE AND FREIGHT	$200	$200	$200	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$15,700	$16,400	$16,900	3%
5304901 - ADVERTISING-LEGAL	$25	$25	$25	0%
5304933 - FEES/COSTS-CST ALLO PLN	$1,516	$1,516	$1,516	0%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$340	$340	$370	9%
5304940 - FEES/COSTS-PROP APPRSR	$340	$500	$560	12%
5304959 - FEES/COSTS-BANK CHARGES	$100	$100	$50	-50%
5909910 - BUDGET RES FOR CONTINGNCY	$7,929	$5,969	$18,050	202%
09581 - RIDGE MANOR WEST ST LTG TOTAL	**$26,650**	**$25,550**	**$38,171**	**49%**

Hernando County

FY 27 Tentative Budget (Continued)

7581 - Ridge Manor W Street Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
DEPARTMENT EXPENSES TOTAL	**$26,650**	**$25,550**	**$38,171**	**49%**

Hernando County
FY 27 Tentative Budget
7591 - Deerfield Acres Street Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7591 - Deerfield Acres St Ltg				
3252001 - ASMT-SRVC-NON AD VALOREM	$12,900	$12,900	$12,900	0%
3899090 - BALANCE FORWARD-CASH	$13,500	$13,000	$15,098	16%
7591 - DEERFIELD ACRES ST LTG TOTAL	**$26,400**	**$25,900**	**$27,998**	**8%**
FUND REVENUES TOTAL	**$26,400**	**$25,900**	**$27,998**	**8%**
Department Expenses				
09591 - Deerfield Acres St Ltg				
5304205 - POSTAGE AND FREIGHT	$10	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$12,200	$12,400	$12,400	0%
5304933 - FEES/COSTS-CST ALLO PLN	$1,468	$1,468	$1,468	0%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$280	$280	$280	0%
5304940 - FEES/COSTS-PROP APPRSR	$280	$410	$410	0%
5304959 - FEES/COSTS-BANK CHARGES	$100	$100	$30	-70%
5909910 - BUDGET RES FOR CONTINGNCY	$11,562	$10,732	$12,900	20%
09591 - DEERFIELD ACRES ST LTG TOTAL	**$26,400**	**$25,900**	**$27,998**	**8%**
DEPARTMENT EXPENSES TOTAL	**$26,400**	**$25,900**	**$27,998**	**8%**

Hernando County
FY 27 Tentative Budget
7671 - Silverthorn Street Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7671 - Silverthorn Street Light				
3252001 - ASMT-SRVC-NON AD VALOREM	$71,300	$75,300	$75,300	0%
3699300 - MISC REV-REF PR YR EXP	$3,500	$3,500	$3,500	0%
3899090 - BALANCE FORWARD-CASH	$41,900	$37,600	$87,214	132%
7671 - SILVERTHORN STREET LIGHT TOTAL	**$116,700**	**$116,400**	**$166,014**	**43%**
FUND REVENUES TOTAL	**$116,700**	**$116,400**	**$166,014**	**43%**
Department Expenses				
09671 - Silverthorn St Lighting				
5304205 - POSTAGE AND FREIGHT	$20	$20	$20	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$75,000	$78,300	$80,650	3%
5304933 - FEES/COSTS-CST ALLO PLN	$1,786	$1,974	$1,974	0%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$1,510	$1,590	$1,590	0%
5304940 - FEES/COSTS-PROP APPRSR	$1,510	$2,380	$2,380	0%
5304959 - FEES/COSTS-BANK CHARGES	$100	$100	$100	0%
5909910 - BUDGET RES FOR CONTINGNCY	$36,274	$31,536	$78,800	150%
09671 - SILVERTHORN ST LIGHTING TOTAL	**$116,700**	**$116,400**	**$166,014**	**43%**
DEPARTMENT EXPENSES TOTAL	**$116,700**	**$116,400**	**$166,014**	**43%**

Hernando County
FY 27 Tentative Budget
7701 - Carnes Area Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7701 - Carnes Area Rd Paving				
3251001 - ASMT-CAPTL-NON AD VALOREM	$20,800	$20,800	$20,800	0%
3899090 - BALANCE FORWARD-CASH	$17,700	$14,200	$25,106	77%
7701 - CARNES AREA RD PAVING TOTAL	**$38,500**	**$35,000**	**$45,906**	**31%**
FUND REVENUES TOTAL	**$38,500**	**$35,000**	**$45,906**	**31%**
Department Expenses				
09701 - Carnes Area Rd Paving				
5707117 - PRINCIPAL-LOC	$20,880	$21,690	$21,690	0%
5707217 - INTEREST-LOC	$3,420	$2,610	$3,416	31%
5909910 - BUDGET RES FOR CONTINGNCY	$14,200	$10,700	$20,800	94%
09701 - CARNES AREA RD PAVING TOTAL	**$38,500**	**$35,000**	**$45,906**	**31%**
DEPARTMENT EXPENSES TOTAL	**$38,500**	**$35,000**	**$45,906**	**31%**

Hernando County
FY 27 Tentative Budget
7702 - Painted Bunting Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7702 - Painted Bunting Rd Paving				
3251001 - ASMT-CAPTL-NON AD VALOREM	$10,800	$10,800	$10,800	0%
3899090 - BALANCE FORWARD-CASH	$7,300	$6,200	$12,220	97%
7702 - PAINTED BUNTING RD PAVING TOTAL	**$18,100**	**$17,000**	**$23,020**	**35%**
FUND REVENUES TOTAL	**$18,100**	**$17,000**	**$23,020**	**35%**
Department Expenses				
09702 - Painted Bunting Rd Paving				
5707117 - PRINCIPAL-LOC	$10,500	$10,910	$11,325	4%
5707217 - INTEREST-LOC	$1,720	$1,320	$895	-32%
5909910 - BUDGET RES FOR CONTINGNCY	$5,880	$4,770	$10,800	126%
09702 - PAINTED BUNTING RD PAVING TOTAL	**$18,100**	**$17,000**	**$23,020**	**35%**
DEPARTMENT EXPENSES TOTAL	**$18,100**	**$17,000**	**$23,020**	**35%**

Hernando County
FY 27 Tentative Budget
7703 - Jackdaw Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7703 - Jackdaw Road Paving				
3251001 - ASMT-CAPTL-NON AD VALOREM	$4,500	$4,100	$4,100	0%
3899090 - BALANCE FORWARD-CASH	$10,500	$10,300	$5,535	-46%
7703 - JACKDAW ROAD PAVING TOTAL	**$15,000**	**$14,400**	**$9,635**	**-33%**
FUND REVENUES TOTAL	**$15,000**	**$14,400**	**$9,635**	**-33%**
Department Expenses				
09703 - Jackdaw Road Paving				
5707117 - PRINCIPAL-LOC	$4,540	$4,720	$4,910	4%
5707217 - INTEREST-LOC	$1,010	$820	$625	-24%
5909910 - BUDGET RES FOR CONTINGNCY	$9,450	$8,860	$4,100	-54%
09703 - JACKDAW ROAD PAVING TOTAL	**$15,000**	**$14,400**	**$9,635**	**-33%**
DEPARTMENT EXPENSES TOTAL	**$15,000**	**$14,400**	**$9,635**	**-33%**

Hernando County
FY 27 Tentative Budget
7704 - Jaybird Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7704 - Jaybird Road Paving				
3251001 - ASMT-CAPTL-NON AD VALOREM	$16,000	$16,000	$16,000	0%
3899090 - BALANCE FORWARD-CASH	$23,700	$22,600	$17,170	-24%
7704 - JAYBIRD ROAD PAVING TOTAL	**$39,700**	**$38,600**	**$33,170**	**-14%**
FUND REVENUES TOTAL	**$39,700**	**$38,600**	**$33,170**	**-14%**
Department Expenses				
09704 - Jaybird Road Paving				
5707117 - PRINCIPAL-LOC	$14,060	$14,640	$15,235	4%
5707217 - INTEREST-LOC	$3,110	$2,540	$1,935	-24%
5909910 - BUDGET RES FOR CONTINGNCY	$22,530	$21,420	$16,000	-25%
09704 - JAYBIRD ROAD PAVING TOTAL	**$39,700**	**$38,600**	**$33,170**	**-14%**
DEPARTMENT EXPENSES TOTAL	**$39,700**	**$38,600**	**$33,170**	**-14%**

Hernando County
FY 27 Tentative Budget
7705 - Kodiak Wren Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7705 - Kodiak Wren Rd Paving				
3251001 - ASMT-CAPTL-NON AD VALOREM	$6,600	$6,600	$6,600	0%
3899090 - BALANCE FORWARD-CASH	$10,800	$10,300	$9,637	-6%
7705 - KODIAK WREN RD PAVING TOTAL	**$17,400**	**$16,900**	**$16,237**	**-4%**
FUND REVENUES TOTAL	**$17,400**	**$16,900**	**$16,237**	**-4%**
Department Expenses				
09705 - Kodiak Wren Rd Paving				
5707117 - PRINCIPAL-LOC	$5,960	$6,200	$6,455	4%
5707217 - INTEREST-LOC	$1,320	$1,080	$820	-24%
5909910 - BUDGET RES FOR CONTINGNCY	$10,120	$9,620	$8,962	-7%
09705 - KODIAK WREN RD PAVING TOTAL	**$17,400**	**$16,900**	**$16,237**	**-4%**
DEPARTMENT EXPENSES TOTAL	**$17,400**	**$16,900**	**$16,237**	**-4%**

Hernando County
FY 27 Tentative Budget
7706 - Old Squaw Ave Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7706 - Old Squaw Ave Rd Paving				
3251001 - ASMT-CAPTL-NON AD VALOREM	$14,500	$14,500	$14,500	0%
3899090 - BALANCE FORWARD-CASH	$14,100	$14,300	$14,435	1%
7706 - OLD SQUAW AVE RD PAVING TOTAL	**$28,600**	**$28,800**	**$28,935**	**0%**
FUND REVENUES TOTAL	**$28,600**	**$28,800**	**$28,935**	**0%**
Department Expenses				
09706 - Old Squaw Ave Rd Paving				
5707117 - PRINCIPAL-LOC	$11,830	$12,310	$12,810	4%
5707217 - INTEREST-LOC	$2,620	$2,130	$1,625	-24%
5909910 - BUDGET RES FOR CONTINGNCY	$14,150	$14,360	$14,500	1%
09706 - OLD SQUAW AVE RD PAVING TOTAL	**$28,600**	**$28,800**	**$28,935**	**0%**
DEPARTMENT EXPENSES TOTAL	**$28,600**	**$28,800**	**$28,935**	**0%**

Hernando County
FY 27 Tentative Budget
7707 - Quill Ave Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7707 - Quill Ave Road Paving				
3251001 - ASMT-CAPTL-NON AD VALOREM	$3,000	$3,000	$3,000	0%
3899090 - BALANCE FORWARD-CASH	$7,400	$6,600	$3,815	-42%
7707 - QUILL AVE ROAD PAVING TOTAL	**$10,400**	**$9,600**	**$6,815**	**-29%**
FUND REVENUES TOTAL	**$10,400**	**$9,600**	**$6,815**	**-29%**
Department Expenses				
09707 - Quill Ave Road Paving				
5707117 - PRINCIPAL-LOC	$3,130	$3,260	$3,385	4%
5707217 - INTEREST-LOC	$690	$570	$430	-25%
5909910 - BUDGET RES FOR CONTINGNCY	$6,580	$5,770	$3,000	-48%
09707 - QUILL AVE ROAD PAVING TOTAL	**$10,400**	**$9,600**	**$6,815**	**-29%**
DEPARTMENT EXPENSES TOTAL	**$10,400**	**$9,600**	**$6,815**	**-29%**

Hernando County
FY 27 Tentative Budget
7708 - Pheasant Ave Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7708 - Pheasant Ave Rd Paving				
3251001 - ASMT-CAPTL-NON AD VALOREM	$53,000	$53,000	$53,000	0%
3899090 - BALANCE FORWARD-CASH	$7,500	$9,000	$53,520	495%
7708 - PHEASANT AVE RD PAVING TOTAL	**$60,500**	**$62,000**	**$106,520**	**72%**
FUND REVENUES TOTAL	**$60,500**	**$62,000**	**$106,520**	**72%**
Department Expenses				
09708 - Pheasant Ave Rd Paving				
5707117 - PRINCIPAL-LOC	$42,050	$42,820	$43,590	2%
5707217 - INTEREST-LOC	$13,010	$11,490	$9,930	-14%
5909910 - BUDGET RES FOR CONTINGNCY	$5,440	$7,690	$53,000	589%
09708 - PHEASANT AVE RD PAVING TOTAL	**$60,500**	**$62,000**	**$106,520**	**72%**
DEPARTMENT EXPENSES TOTAL	**$60,500**	**$62,000**	**$106,520**	**72%**

Hernando County
FY 27 Tentative Budget
7710 - Kensington Woods Street Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7710 - Kensington Woods STR LTG				
3251001 - ASMT-CAPTL-NON AD VALOREM	$0	$11,200	$0	-100%
3252001 - ASMT-SRVC-NON AD VALOREM	–	–	$10,500	–
3899090 - BALANCE FORWARD-CASH	$11,600	$4,800	$6,807	42%
7710 - KENSINGTON WOODS STR LTG TOTAL	**$11,600**	**$16,000**	**$17,307**	**8%**
FUND REVENUES TOTAL	**$11,600**	**$16,000**	**$17,307**	**8%**
Department Expenses				
09710 - Kensington Woods STR LTG				
5304205 - POSTAGE AND FREIGHT	$10	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$7,700	$8,000	$8,000	0%
5304933 - FEES/COSTS-CST ALLO PLN	$0	$1,500	$1,500	0%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$250	$240	$240	0%
5304940 - FEES/COSTS-PROP APPRSR	$250	$360	$360	0%
5304959 - FEES/COSTS-BANK CHARGES	$50	$50	$50	0%
5909910 - BUDGET RES FOR CONTINGNCY	$2,840	$5,340	$6,647	24%
09710 - KENSINGTON WOODS STR LTG TOTAL	**$11,600**	**$16,000**	**$17,307**	**8%**

Hernando County
FY 27 Tentative Budget (Continued)
7710 - Kensington Woods Street Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
DEPARTMENT EXPENSES TOTAL	**$11,600**	**$16,000**	**$17,307**	**8%**

Hernando County
FY 27 Tentative Budget
7901 - Fort Dade Mobile Home Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7901 - Fort Dade Mobile Home-Ltg				
3252001 - ASMT-SRVC-NON AD VALOREM	$7,000	$8,100	$7,700	-5%
3699300 - MISC REV-REF PR YR EXP	$200	$200	$200	0%
3899090 - BALANCE FORWARD-CASH	$2,400	$2,500	$8,410	236%
7901 - FORT DADE MOBILE HOME-LTG TOTAL	**$9,600**	**$10,800**	**$16,310**	**51%**
FUND REVENUES TOTAL	**$9,600**	**$10,800**	**$16,310**	**51%**
Department Expenses				
09901 - Fort Dade MHP Lighting				
5304205 - POSTAGE AND FREIGHT	$10	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$5,600	$5,800	$5,800	0%
5304933 - FEES/COSTS-CST ALLO PLN	$1,498	$1,498	$1,500	0%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$160	$180	$230	28%
5304940 - FEES/COSTS-PROP APPRSR	$160	$260	$340	31%
5304959 - FEES/COSTS-BANK CHARGES	$100	$100	$30	-70%
5909910 - BUDGET RES FOR CONTINGNCY	$1,572	$2,452	$7,900	222%
09901 - FORT DADE MHP LIGHTING TOTAL	**$9,600**	**$10,800**	**$16,310**	**51%**
DEPARTMENT EXPENSES TOTAL	**$9,600**	**$10,800**	**$16,310**	**51%**

Hernando County
FY 27 Tentative Budget
7917 - Penn State - Scaup Duck Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7917 - Penn State-Scaup Duck PVG				
3251001 - ASMT-CAPTL-NON AD VALOREM	–	$72,000	$75,680	5%
3840006 - PROCEEDS FROM LOC	–	$566,860	$0	-100%
3899090 - BALANCE FORWARD-CASH	–	$27,200	$666,115	2,349%
7917 - PENN STATE-SCAUP DUCK PVG TOTAL	**–**	**$666,060**	**$741,795**	**11%**
FUND REVENUES TOTAL	**–**	**$666,060**	**$741,795**	**11%**
Department Expenses				
09917 - Penn St Scaup Duck Paving				
5707117 - PRINCIPAL-LOC	–	$51,130	$48,332	-5%
5707217 - INTEREST-LOC	–	$23,860	$33,324	40%
5909910 - BUDGET RES FOR CONTINGNCY	–	$591,070	$660,139	12%
09917 - PENN ST SCAUP DUCK PAVING TOTAL	**–**	**$666,060**	**$741,795**	**11%**
DEPARTMENT EXPENSES TOTAL	**–**	**$666,060**	**$741,795**	**11%**

Hernando County
FY 27 Tentative Budget
7919 - Michigan Ave Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7919 - Michigan Ave Rd Paving				
3251001 - ASMT-CAPTL-NON AD VALOREM	$16,100	$16,100	$16,100	0%
3899090 - BALANCE FORWARD-CASH	$201,800	$200,200	$17,800	-91%
7919 - MICHIGAN AVE RD PAVING TOTAL	**$217,900**	**$216,300**	**$33,900**	**-84%**
FUND REVENUES TOTAL	**$217,900**	**$216,300**	**$33,900**	**-84%**
Department Expenses				
09919 - Michigan Ave Rd Paving				
5707117 - PRINCIPAL-LOC	$15,770	$15,930	$16,100	1%
5707217 - INTEREST-LOC	$2,350	$2,030	$1,700	-16%
5909910 - BUDGET RES FOR CONTINGNCY	$199,780	$198,340	$16,100	-92%
09919 - MICHIGAN AVE RD PAVING TOTAL	**$217,900**	**$216,300**	**$33,900**	**-84%**
DEPARTMENT EXPENSES TOTAL	**$217,900**	**$216,300**	**$33,900**	**-84%**

Hernando County
FY 27 Tentative Budget
7920 - Hurricane Dr Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7920 - Hurricane Dr Rd Paving				
3251001 - ASMT-CAPTL-NON AD VALOREM	$16,000	$16,000	$16,000	0%
3899090 - BALANCE FORWARD-CASH	$3,600	$2,900	$16,370	464%
7920 - HURRICANE DR RD PAVING TOTAL	**$19,600**	**$18,900**	**$32,370**	**71%**
FUND REVENUES TOTAL	**$19,600**	**$18,900**	**$32,370**	**71%**
Department Expenses				
09920 - Hurricane Dr Rd Paving				
5707117 - PRINCIPAL-LOC	$14,510	$14,660	$14,810	1%
5707217 - INTEREST-LOC	$2,170	$1,870	$1,560	-17%
5909910 - BUDGET RES FOR CONTINGNCY	$2,920	$2,370	$16,000	575%
09920 - HURRICANE DR RD PAVING TOTAL	**$19,600**	**$18,900**	**$32,370**	**71%**
DEPARTMENT EXPENSES TOTAL	**$19,600**	**$18,900**	**$32,370**	**71%**

Hernando County
FY 27 Tentative Budget
7926 - Taylor St Millings

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7926 - Taylor St Millings MSBU				
3251001 - ASMT-CAPTL-NON AD VALOREM	$6,200	$6,200	$6,200	0%
3899090 - BALANCE FORWARD-CASH	$6,200	$5,500	$7,145	30%
7926 - TAYLOR ST MILLINGS MSBU TOTAL	**$12,400**	**$11,700**	**$13,345**	**14%**
FUND REVENUES TOTAL	**$12,400**	**$11,700**	**$13,345**	**14%**
Department Expenses				
09926 - Taylor St Millings MSBU				
5707117 - PRINCIPAL-LOC	$6,140	$6,380	$6,620	4%
5707217 - INTEREST-LOC	$1,010	$770	$525	-32%
5909910 - BUDGET RES FOR CONTINGNCY	$5,250	$4,550	$6,200	36%
09926 - TAYLOR ST MILLINGS MSBU TOTAL	**$12,400**	**$11,700**	**$13,345**	**14%**
DEPARTMENT EXPENSES TOTAL	**$12,400**	**$11,700**	**$13,345**	**14%**

Hernando County
FY 27 Tentative Budget
7927 - Sweetgum Road Millings

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7927 - Sweetgum Rd Millings MSBU				
3251001 - ASMT-CAPTL-NON AD VALOREM	$10,000	$10,000	$10,000	0%
3899090 - BALANCE FORWARD-CASH	$6,800	$5,600	$11,170	99%
7927 - SWEETGUM RD MILLINGS MSBU TOTAL	**$16,800**	**$15,600**	**$21,170**	**36%**
FUND REVENUES TOTAL	**$16,800**	**$15,600**	**$21,170**	**36%**
Department Expenses				
09927 - Sweetgum Rd Millings MSBU				
5707117 - PRINCIPAL-LOC	$9,600	$9,970	$10,355	4%
5707217 - INTEREST-LOC	$1,570	$1,200	$815	-32%
5909910 - BUDGET RES FOR CONTINGNCY	$5,630	$4,430	$10,000	126%
09927 - SWEETGUM RD MILLINGS MSBU TOTAL	**$16,800**	**$15,600**	**$21,170**	**36%**
DEPARTMENT EXPENSES TOTAL	**$16,800**	**$15,600**	**$21,170**	**36%**

Hernando County
FY 27 Tentative Budget
7928 - Marsh Wren Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7928 - Marsh Wren Paving MSBU				
3251001 - ASMT-CAPTL-NON AD VALOREM	$5,900	$5,900	$5,900	0%
3899090 - BALANCE FORWARD-CASH	$11,100	$10,400	$6,745	-35%
7928 - MARSH WREN PAVING MSBU TOTAL	**$17,000**	**$16,300**	**$12,645**	**-22%**
FUND REVENUES TOTAL	**$17,000**	**$16,300**	**$12,645**	**-22%**
Department Expenses				
09928 - Marsh Wren Paving MSBU				
5707117 - PRINCIPAL-LOC	$5,870	$6,010	$6,150	2%
5707217 - INTEREST-LOC	$870	$740	$595	-20%
5909910 - BUDGET RES FOR CONTINGNCY	$10,260	$9,550	$5,900	-38%
09928 - MARSH WREN PAVING MSBU TOTAL	**$17,000**	**$16,300**	**$12,645**	**-22%**
DEPARTMENT EXPENSES TOTAL	**$17,000**	**$16,300**	**$12,645**	**-22%**

Hernando County
FY 27 Tentative Budget
7929 - Nordica Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7929 - Nordica Paving MSBU				
3251001 - ASMT-CAPTL-NON AD VALOREM	$5,500	$5,500	$5,500	0%
3899090 - BALANCE FORWARD-CASH	$63,200	$3,000	$2,943	-2%
7929 - NORDICA PAVING MSBU TOTAL	**$68,700**	**$8,500**	**$8,443**	**-1%**
FUND REVENUES TOTAL	**$68,700**	**$8,500**	**$8,443**	**-1%**
Department Expenses				
09929 - Nordica Paving MSBU				
5707117 - PRINCIPAL-LOC	$4,900	$5,010	$5,130	2%
5707217 - INTEREST-LOC	$730	$620	$500	-19%
5909910 - BUDGET RES FOR CONTINGNCY	$63,070	$2,870	$2,813	-2%
09929 - NORDICA PAVING MSBU TOTAL	**$68,700**	**$8,500**	**$8,443**	**-1%**
DEPARTMENT EXPENSES TOTAL	**$68,700**	**$8,500**	**$8,443**	**-1%**

Hernando County
FY 27 Tentative Budget
7930 - Piping Plover Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7930 - Piping Plover Paving MSBU				
3251001 - ASMT-CAPTL-NON AD VALOREM	$19,900	$19,900	$19,900	0%
3899090 - BALANCE FORWARD-CASH	$8,886	$9,000	$9,721	8%
7930 - PIPING PLOVER PAVING MSBU TOTAL	**$28,786**	**$28,900**	**$29,621**	**2%**
FUND REVENUES TOTAL	**$28,786**	**$28,900**	**$29,621**	**2%**
Department Expenses				
09930 - Piping Plover Paving MSBU				
5707117 - PRINCIPAL-LOC	$17,480	$17,890	$18,310	2%
5707217 - INTEREST-LOC	$2,590	$2,190	$1,770	-19%
5909910 - BUDGET RES FOR CONTINGNCY	$8,716	$8,820	$9,541	8%
09930 - PIPING PLOVER PAVING MSBU TOTAL	**$28,786**	**$28,900**	**$29,621**	**2%**
DEPARTMENT EXPENSES TOTAL	**$28,786**	**$28,900**	**$29,621**	**2%**

Hernando County
FY 27 Tentative Budget
7931 - Mitchell Heights Street Lighting

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7931 - Mitchell Heights St Ltg				
3252001 - ASMT-SRVC-NON AD VALOREM	$6,500	$7,500	$7,500	0%
3899090 - BALANCE FORWARD-CASH	$2,600	$2,500	$7,797	212%
7931 - MITCHELL HEIGHTS ST LTG TOTAL	**$9,100**	**$10,000**	**$15,297**	**53%**
FUND REVENUES TOTAL	**$9,100**	**$10,000**	**$15,297**	**53%**
Department Expenses				
09931 - Mitchell Heights St Ltg				
5304205 - POSTAGE AND FREIGHT	$10	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$4,900	$5,360	$5,360	0%
5304933 - FEES/COSTS-CST ALLO PLN	$1,477	$1,477	$1,477	0%
5304934 - FEES/COSTS-ADMIN	$500	$500	$500	0%
5304936 - FEES/COSTS-TC COMMISSN	$140	$160	$160	0%
5304940 - FEES/COSTS-PROP APPRSR	$140	$240	$240	0%
5304959 - FEES/COSTS-BANK CHARGES	$50	$50	$50	0%
5909910 - BUDGET RES FOR CONTINGNCY	$1,883	$2,203	$7,500	240%
09931 - MITCHELL HEIGHTS ST LTG TOTAL	**$9,100**	**$10,000**	**$15,297**	**53%**
DEPARTMENT EXPENSES TOTAL	**$9,100**	**$10,000**	**$15,297**	**53%**

Hernando County
FY 27 Tentative Budget
7932 - Pine Warbler Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7932 - Pine Warbler Pv MSBU				
3251001 - ASMT-CAPTL-NON AD VALOREM	$13,300	$13,300	$13,300	0%
3899090 - BALANCE FORWARD-CASH	$25,000	$24,100	$14,180	-41%
7932 - PINE WARBLER PV MSBU TOTAL	**$38,300**	**$37,400**	**$27,480**	**-27%**
FUND REVENUES TOTAL	**$38,300**	**$37,400**	**$27,480**	**-27%**
Department Expenses				
09932 - Pine Warbler Pv MSBU				
5707117 - PRINCIPAL-LOC	$12,970	$13,340	$13,710	3%
5707217 - INTEREST-LOC	$1,370	$930	$470	-49%
5909910 - BUDGET RES FOR CONTINGNCY	$23,960	$23,130	$13,300	-42%
09932 - PINE WARBLER PV MSBU TOTAL	**$38,300**	**$37,400**	**$27,480**	**-27%**
DEPARTMENT EXPENSES TOTAL	**$38,300**	**$37,400**	**$27,480**	**-27%**

Hernando County
FY 27 Tentative Budget
7933 - Maberly Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7933 - Maberly Road Paving MSBU				
3251001 - ASMT-CAPTL-NON AD VALOREM	$14,500	$14,300	$14,300	0%
3899090 - BALANCE FORWARD-CASH	$5,800	$5,500	$16,025	191%
7933 - MABERLY ROAD PAVING MSBU TOTAL	**$20,300**	**$19,800**	**$30,325**	**53%**
FUND REVENUES TOTAL	**$20,300**	**$19,800**	**$30,325**	**53%**
Department Expenses				
09933 - Maberly Road Paving MSBU				
5707117 - PRINCIPAL-LOC	$13,740	$14,280	$14,835	4%
5707217 - INTEREST-LOC	$2,290	$1,750	$1,190	-32%
5909910 - BUDGET RES FOR CONTINGNCY	$4,270	$3,770	$14,300	279%
09933 - MABERLY ROAD PAVING MSBU TOTAL	**$20,300**	**$19,800**	**$30,325**	**53%**
DEPARTMENT EXPENSES TOTAL	**$20,300**	**$19,800**	**$30,325**	**53%**

Hernando County
FY 27 Tentative Budget
7934 - Mexican Canary Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7934 - Mexican Canary Pav MSBU				
3251001 - ASMT-CAPTL-NON AD VALOREM	$6,900	$6,900	$6,900	0%
3899090 - BALANCE FORWARD-CASH	$13,500	$11,100	$9,365	-16%
7934 - MEXICAN CANARY PAV MSBU TOTAL	**$20,400**	**$18,000**	**$16,265**	**-10%**
FUND REVENUES TOTAL	**$20,400**	**$18,000**	**$16,265**	**-10%**
Department Expenses				
09934 - Mexican Canary Pav MSBU				
5707117 - PRINCIPAL-LOC	$8,570	$8,810	$9,055	3%
5707217 - INTEREST-LOC	$910	$620	$310	-50%
5909910 - BUDGET RES FOR CONTINGNCY	$10,920	$8,570	$6,900	-19%
09934 - MEXICAN CANARY PAV MSBU TOTAL	**$20,400**	**$18,000**	**$16,265**	**-10%**
DEPARTMENT EXPENSES TOTAL	**$20,400**	**$18,000**	**$16,265**	**-10%**

Hernando County
FY 27 Tentative Budget
7935 - Godwit Area Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7935 - Godwit Area Rd Pav MSBU				
3251001 - ASMT-CAPTL-NON AD VALOREM	$6,500	$6,500	$6,500	0%
3899090 - BALANCE FORWARD-CASH	$21,300	$21,100	$6,940	-67%
7935 - GODWIT AREA RD PAV MSBU TOTAL	**$27,800**	**$27,600**	**$13,440**	**-51%**
FUND REVENUES TOTAL	**$27,800**	**$27,600**	**$13,440**	**-51%**
Department Expenses				
09935 - Godwit Area Rd Pav MSBU				
5707117 - PRINCIPAL-LOC	$6,350	$6,520	$6,710	3%
5707217 - INTEREST-LOC	$670	$450	$230	-49%
5909910 - BUDGET RES FOR CONTINGNCY	$20,780	$20,630	$6,500	-68%
09935 - GODWIT AREA RD PAV MSBU TOTAL	**$27,800**	**$27,600**	**$13,440**	**-51%**
DEPARTMENT EXPENSES TOTAL	**$27,800**	**$27,600**	**$13,440**	**-51%**

Hernando County
FY 27 Tentative Budget
7936 - Pelican Ave Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7936 - Pelican Ave Rd Pav MSBU				
3251001 - ASMT-CAPTL-NON AD VALOREM	$4,500	$4,500	$4,500	0%
3899090 - BALANCE FORWARD-CASH	$14,200	$13,500	$5,260	-61%
7936 - PELICAN AVE RD PAV MSBU TOTAL	**$18,700**	**$18,000**	**$9,760**	**-46%**
FUND REVENUES TOTAL	**$18,700**	**$18,000**	**$9,760**	**-46%**
Department Expenses				
09936 - Pelican Ave Rd Pav MSBU				
5707117 - PRINCIPAL-LOC	$4,810	$4,950	$5,085	3%
5707217 - INTEREST-LOC	$510	$350	$175	-50%
5909910 - BUDGET RES FOR CONTINGNCY	$13,380	$12,700	$4,500	-65%
09936 - PELICAN AVE RD PAV MSBU TOTAL	**$18,700**	**$18,000**	**$9,760**	**-46%**
DEPARTMENT EXPENSES TOTAL	**$18,700**	**$18,000**	**$9,760**	**-46%**

Hernando County
FY 27 Tentative Budget
7937 - Furley Ave Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7937 - Furley Ave Rd Pav MSBU				
3251001 - ASMT-CAPTL-NON AD VALOREM	$4,600	$4,600	$4,600	0%
3899090 - BALANCE FORWARD-CASH	$16,800	$15,400	$6,285	-59%
7937 - FURLEY AVE RD PAV MSBU TOTAL	**$21,400**	**$20,000**	**$10,885**	**-46%**
FUND REVENUES TOTAL	**$21,400**	**$20,000**	**$10,885**	**-46%**
Department Expenses				
09937 - Furley Ave Rd Pav MSBU				
5707117 - PRINCIPAL-LOC	$5,750	$5,910	$6,075	3%
5707217 - INTEREST-LOC	$610	$410	$210	-49%
5909910 - BUDGET RES FOR CONTINGNCY	$15,040	$13,680	$4,600	-66%
09937 - FURLEY AVE RD PAV MSBU TOTAL	**$21,400**	**$20,000**	**$10,885**	**-46%**
DEPARTMENT EXPENSES TOTAL	**$21,400**	**$20,000**	**$10,885**	**-46%**

Hernando County
FY 27 Tentative Budget
7938 - Wood Owl Ave Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7938 - Wood Owl Ave Rd Pav MSBU				
3251001 - ASMT-CAPTL-NON AD VALOREM	$15,500	$15,100	$15,100	0%
3899090 - BALANCE FORWARD-CASH	$19,200	$18,800	$16,480	-12%
7938 - WOOD OWL AVE RD PAV MSBU TOTAL	**$34,700**	**$33,900**	**$31,580**	**-7%**
FUND REVENUES TOTAL	**$34,700**	**$33,900**	**$31,580**	**-7%**
Department Expenses				
09938 - Wood Owl Ave Rd Pav MSBU				
5707117 - PRINCIPAL-LOC	$14,120	$14,560	$15,020	3%
5707217 - INTEREST-LOC	$2,370	$1,920	$1,460	-24%
5909910 - BUDGET RES FOR CONTINGNCY	$18,210	$17,420	$15,100	-13%
09938 - WOOD OWL AVE RD PAV MSBU TOTAL	**$34,700**	**$33,900**	**$31,580**	**-7%**
DEPARTMENT EXPENSES TOTAL	**$34,700**	**$33,900**	**$31,580**	**-7%**

Hernando County
FY 27 Tentative Budget
7939 - Tinamou Area Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7939 - Tinamou Area Rd Pav MSBU				
3251001 - ASMT-CAPTL-NON AD VALOREM	$22,500	$22,500	$22,500	0%
3899090 - BALANCE FORWARD-CASH	$12,673	$13,100	$22,530	72%
7939 - TINAMOU AREA RD PAV MSBU TOTAL	**$35,173**	**$35,600**	**$45,030**	**26%**
FUND REVENUES TOTAL	**$35,173**	**$35,600**	**$45,030**	**26%**
Department Expenses				
09939 - Tinamou Area Rd Pav MSBU				
5707117 - PRINCIPAL-LOC	$19,290	$19,900	$20,530	3%
5707217 - INTEREST-LOC	$3,230	$2,630	$2,000	-24%
5909910 - BUDGET RES FOR CONTINGNCY	$12,653	$13,070	$22,500	72%
09939 - TINAMOU AREA RD PAV MSBU TOTAL	**$35,173**	**$35,600**	**$45,030**	**26%**
DEPARTMENT EXPENSES TOTAL	**$35,173**	**$35,600**	**$45,030**	**26%**

Hernando County
FY 27 Tentative Budget
7940 Alberta Street Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7940 - Alberta St Rd Pav MSBU				
3251001 - ASMT-CAPTL-NON AD VALOREM	$11,300	$11,300	$11,300	0%
3899090 - BALANCE FORWARD-CASH	$21,000	$19,500	$12,780	-34%
7940 - ALBERTA ST RD PAV MSBU TOTAL	**$32,300**	**$30,800**	**$24,080**	**-22%**
FUND REVENUES TOTAL	**$32,300**	**$30,800**	**$24,080**	**-22%**
Department Expenses				
09940 - Alberta St Rd Pav MSBU				
5707117 - PRINCIPAL-LOC	$10,940	$11,290	$11,645	3%
5707217 - INTEREST-LOC	$1,830	$1,490	$1,135	-24%
5909910 - BUDGET RES FOR CONTINGNCY	$19,530	$18,020	$11,300	-37%
09940 - ALBERTA ST RD PAV MSBU TOTAL	**$32,300**	**$30,800**	**$24,080**	**-22%**
DEPARTMENT EXPENSES TOTAL	**$32,300**	**$30,800**	**$24,080**	**-22%**

Hernando County
FY 27 Tentative Budget
7941 The Oaks Ground Maintenance

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7941 - The Oaks Ground Maint				
3252001 - ASMT-SRVC-NON AD VALOREM	$11,600	$11,600	$11,600	0%
3699300 - MISC REV-REF PR YR EXP	$50	$50	$50	0%
3899090 - BALANCE FORWARD-CASH	$12,000	$14,600	$14,570	0%
7941 - THE OAKS GROUND MAINT TOTAL	**$23,650**	**$26,250**	**$26,220**	**0%**
FUND REVENUES TOTAL	**$23,650**	**$26,250**	**$26,220**	**0%**
Department Expenses				
09941 - The Oaks Ground Maint				
5303401 - CONTRACTED SERVICES	$6,100	$7,800	$7,140	-8%
5304205 - POSTAGE AND FREIGHT	$10	$10	$10	0%
5304301 - UTILITY SRV-ELEC/WTR/SWR	$1,300	$1,400	$1,610	15%
5304601 - REPAIR/MAINT-BLDG & GRD	$2,000	$1,500	$1,500	0%
5304901 - ADVERTISING-LEGAL	$10	$10	$10	0%
5304933 - FEES/COSTS-CST ALLO PLN	$2,765	$2,765	$2,790	1%
5304934 - FEES/COSTS-ADMIN	$750	$750	$750	0%
5304936 - FEES/COSTS-TC COMMISSN	$250	$250	$250	0%
5304940 - FEES/COSTS-PROP APPRSR	$250	$370	$410	11%
5304959 - FEES/COSTS-BANK CHARGES	$100	$100	$100	0%
5909910 - BUDGET RES FOR CONTINGNCY	$10,115	$11,295	$11,650	3%

Hernando County

FY 27 Tentative Budget (Continued)

7941 The Oaks Ground Maintenance

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
09941 - THE OAKS GROUND MAINT TOTAL	$23,650	$26,250	$26,220	0%
DEPARTMENT EXPENSES TOTAL	$23,650	$26,250	$26,220	0%

Hernando County
FY 27 Tentative Budget
7942 White Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7942 - White Rd Rd Pav MSBU				
3251001 - ASMT-CAPTL-NON AD VALOREM	$16,500	$16,500	$16,500	0%
3899090 - BALANCE FORWARD-CASH	$18,800	$17,500	$14,806	-15%
7942 - WHITE RD RD PAV MSBU TOTAL	**$35,300**	**$34,000**	**$31,306**	**-8%**
FUND REVENUES TOTAL	**$35,300**	**$34,000**	**$31,306**	**-8%**
Department Expenses				
09942 - White Rd Rd Pav MSBU				
5707117 - PRINCIPAL-LOC	$18,650	$19,220	$19,795	3%
5707217 - INTEREST-LOC	$3,000	$2,440	$1,855	-24%
5909910 - BUDGET RES FOR CONTINGNCY	$13,650	$12,340	$9,656	-22%
09942 - WHITE RD RD PAV MSBU TOTAL	**$35,300**	**$34,000**	**$31,306**	**-8%**
DEPARTMENT EXPENSES TOTAL	**$35,300**	**$34,000**	**$31,306**	**-8%**

Hernando County
FY 27 Tentative Budget
7943 Royal Highlands Drwy Apr

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7943 - Royal Highlands Drwy Apr				
3251001 - ASMT-CAPTL-NON AD VALOREM	$9,200	$9,000	$9,000	0%
3899090 - BALANCE FORWARD-CASH	$2,439	$3,300	$10,245	210%
7943 - ROYAL HIGHLANDS DRWY APR TOTAL	**$11,639**	**$12,300**	**$19,245**	**56%**
FUND REVENUES TOTAL	**$11,639**	**$12,300**	**$19,245**	**56%**
Department Expenses				
09943 - Royal Highlands Drwy Apr				
5707117 - PRINCIPAL-LOC	$8,790	$9,130	$9,485	4%
5707217 - INTEREST-LOC	$1,470	$1,120	$760	-32%
5909910 - BUDGET RES FOR CONTINGNCY	$1,379	$2,050	$9,000	339%
09943 - ROYAL HIGHLANDS DRWY APR TOTAL	**$11,639**	**$12,300**	**$19,245**	**56%**
DEPARTMENT EXPENSES TOTAL	**$11,639**	**$12,300**	**$19,245**	**56%**

Hernando County
FY 27 Tentative Budget
7945 Royal Highlands "B" Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7945 - Royal Highlands "B" Pav				
3251001 - ASMT-CAPTL-NON AD VALOREM	$177,800	$175,500	$0	-100%
3899090 - BALANCE FORWARD-CASH	$119,900	$135,000	$138,693	3%
7945 - ROYAL HIGHLANDS "B" PAV TOTAL	**$297,700**	**$310,500**	**$138,693**	**-55%**
FUND REVENUES TOTAL	**$297,700**	**$310,500**	**$138,693**	**-55%**
Department Expenses				
09945 - Royal Highlands "B" Pav				
5707117 - PRINCIPAL-LOC	$164,530	$168,380	$0	-100%
5707217 - INTEREST-LOC	$9,460	$4,790	$0	-100%
5909910 - BUDGET RES FOR CONTINGNCY	$123,710	$137,330	$138,693	1%
09945 - ROYAL HIGHLANDS "B" PAV TOTAL	**$297,700**	**$310,500**	**$138,693**	**-55%**
DEPARTMENT EXPENSES TOTAL	**$297,700**	**$310,500**	**$138,693**	**-55%**

Hernando County
FY 27 Tentative Budget
7946 Royal Highlands "C" Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7946 - Royal Highlands "C" Pav				
3251001 - ASMT-CAPTL-NON AD VALOREM	$48,900	$0	$0	–
3899090 - BALANCE FORWARD-CASH	$39,100	$42,000	$43,084	3%
7946 - ROYAL HIGHLANDS "C" PAV TOTAL	**$88,000**	**$42,000**	**$43,084**	**3%**
FUND REVENUES TOTAL	**$88,000**	**$42,000**	**$43,084**	**3%**
Department Expenses				
09946 - Royal Highlands "C" Pav				
5707117 - PRINCIPAL-LOC	$45,580	$0	$0	–
5707217 - INTEREST-LOC	$1,520	$0	$0	–
5909910 - BUDGET RES FOR CONTINGNCY	$40,900	$42,000	$43,084	3%
09946 - ROYAL HIGHLANDS "C" PAV TOTAL	**$88,000**	**$42,000**	**$43,084**	**3%**
DEPARTMENT EXPENSES TOTAL	**$88,000**	**$42,000**	**$43,084**	**3%**

Hernando County
FY 27 Tentative Budget
7948 Royal Highlands "E" Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7948 - Royal Highlands "E" Pav				
3251001 - ASMT-CAPTL-NON AD VALOREM	$29,100	$0	$0	–
3899090 - BALANCE FORWARD-CASH	$34,100	$36,000	$34,741	-4%
7948 - ROYAL HIGHLANDS "E" PAV TOTAL	**$63,200**	**$36,000**	**$34,741**	**-4%**
FUND REVENUES TOTAL	**$63,200**	**$36,000**	**$34,741**	**-4%**
Department Expenses				
09948 - Royal Highlands "E" Pav				
5707117 - PRINCIPAL-LOC	$27,190	$0	$0	–
5707217 - INTEREST-LOC	$910	$0	$0	–
5909910 - BUDGET RES FOR CONTINGNCY	$35,100	$36,000	$34,741	-4%
09948 - ROYAL HIGHLANDS "E" PAV TOTAL	**$63,200**	**$36,000**	**$34,741**	**-4%**
DEPARTMENT EXPENSES TOTAL	**$63,200**	**$36,000**	**$34,741**	**-4%**

Hernando County
FY 27 Tentative Budget
7949 Royal Highlands "F" Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7949 - Royal Highlands "F" Pav				
3251001 - ASMT-CAPTL-NON AD VALOREM	$12,900	$0	$0	–
3899090 - BALANCE FORWARD-CASH	$20,400	$22,000	$22,418	2%
7949 - ROYAL HIGHLANDS "F" PAV TOTAL	**$33,300**	**$22,000**	**$22,418**	**2%**
FUND REVENUES TOTAL	**$33,300**	**$22,000**	**$22,418**	**2%**
Department Expenses				
09949 - Royal Highlands "F" Pav				
5707117 - PRINCIPAL-LOC	$11,070	$0	$0	–
5707217 - INTEREST-LOC	$370	$0	$0	–
5909910 - BUDGET RES FOR CONTINGNCY	$21,860	$22,000	$22,418	2%
09949 - ROYAL HIGHLANDS "F" PAV TOTAL	**$33,300**	**$22,000**	**$22,418**	**2%**
DEPARTMENT EXPENSES TOTAL	**$33,300**	**$22,000**	**$22,418**	**2%**

Hernando County
FY 27 Tentative Budget
7950 Royal Highlands "G" Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7950 - Royal Highlands "G" Pav				
3251001 - ASMT-CAPTL-NON AD VALOREM	$31,000	$30,800	$0	-100%
3899090 - BALANCE FORWARD-CASH	$42,600	$34,900	$30,147	-14%
7950 - ROYAL HIGHLANDS "G" PAV TOTAL	**$73,600**	**$65,700**	**$30,147**	**-54%**
FUND REVENUES TOTAL	**$73,600**	**$65,700**	**$30,147**	**-54%**
Department Expenses				
09950 - Royal Highlands "G" Pav				
5707117 - PRINCIPAL-LOC	$37,340	$38,210	$0	-100%
5707217 - INTEREST-LOC	$2,150	$1,090	$0	-100%
5909910 - BUDGET RES FOR CONTINGNCY	$34,110	$26,400	$30,147	14%
09950 - ROYAL HIGHLANDS "G" PAV TOTAL	**$73,600**	**$65,700**	**$30,147**	**-54%**
DEPARTMENT EXPENSES TOTAL	**$73,600**	**$65,700**	**$30,147**	**-54%**

Hernando County
FY 27 Tentative Budget
7951 Royal Highlands "I" Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7951 - Royal Highlands "I" Pav				
3251001 - ASMT-CAPTL-NON AD VALOREM	$38,700	$38,700	$38,700	0%
3899090 - BALANCE FORWARD-CASH	$31,800	$25,900	$76,210	194%
7951 - ROYAL HIGHLANDS "I" PAV TOTAL	**$70,500**	**$64,600**	**$114,910**	**78%**
FUND REVENUES TOTAL	**$70,500**	**$64,600**	**$114,910**	**78%**
Department Expenses				
09951 - Royal Highlands "I" Pav				
5707117 - PRINCIPAL-LOC	$39,620	$41,180	$72,790	77%
5707217 - INTEREST-LOC	$6,590	$5,040	$3,420	-32%
5909910 - BUDGET RES FOR CONTINGNCY	$24,290	$18,380	$38,700	111%
09951 - ROYAL HIGHLANDS "I" PAV TOTAL	**$70,500**	**$64,600**	**$114,910**	**78%**
DEPARTMENT EXPENSES TOTAL	**$70,500**	**$64,600**	**$114,910**	**78%**

Hernando County
FY 27 Tentative Budget
7960 Dolquieb Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7960 - Dolquieb Paving MSBU				
3251001 - ASMT-CAPTL-NON AD VALOREM	$21,700	$21,700	$21,700	0%
3899090 - BALANCE FORWARD-CASH	$8,374	$8,500	$22,420	164%
7960 - DOLQUIEB PAVING MSBU TOTAL	**$30,074**	**$30,200**	**$44,120**	**46%**
FUND REVENUES TOTAL	**$30,074**	**$30,200**	**$44,120**	**46%**
Department Expenses				
09960 - Dolquieb Paving MSBU				
5707117 - PRINCIPAL-LOC	$19,130	$19,580	$20,030	2%
5707217 - INTEREST-LOC	$2,840	$2,390	$2,390	0%
5909910 - BUDGET RES FOR CONTINGNCY	$8,104	$8,230	$21,700	164%
09960 - DOLQUIEB PAVING MSBU TOTAL	**$30,074**	**$30,200**	**$44,120**	**46%**
DEPARTMENT EXPENSES TOTAL	**$30,074**	**$30,200**	**$44,120**	**46%**

Hernando County
FY 27 Tentative Budget
7980 Royal Highlands "L" Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7980 - Royal Highlands "L" Pav				
3251001 - ASMT-CAPTL-NON AD VALOREM	$20,300	$20,300	$20,300	0%
3899090 - BALANCE FORWARD-CASH	$14,100	$13,200	$21,240	61%
7980 - ROYAL HIGHLANDS "L" PAV TOTAL	**$34,400**	**$33,500**	**$41,540**	**24%**
FUND REVENUES TOTAL	**$34,400**	**$33,500**	**$41,540**	**24%**
Department Expenses				
09980 - Royal Highlands "L" Pav				
5707117 - PRINCIPAL-LOC	$18,500	$18,930	$19,370	2%
5707217 - INTEREST-LOC	$2,740	$2,310	$1,870	-19%
5909910 - BUDGET RES FOR CONTINGNCY	$13,160	$12,260	$20,300	66%
09980 - ROYAL HIGHLANDS "L" PAV TOTAL	**$34,400**	**$33,500**	**$41,540**	**24%**
DEPARTMENT EXPENSES TOTAL	**$34,400**	**$33,500**	**$41,540**	**24%**

Hernando County
FY 27 Tentative Budget
7992 - Hancock Lk Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7992 - Hancock Lk Rd Pav MSBU				
3251001 - ASMT-CAPTL-NON AD VALOREM	$13,700	$0	$0	–
3899090 - BALANCE FORWARD-CASH	$14,814	$14,100	$14,100	0%
7992 - HANCOCK LK RD PAV MSBU TOTAL	**$28,514**	**$14,100**	**$14,100**	**0%**
FUND REVENUES TOTAL	**$28,514**	**$14,100**	**$14,100**	**0%**
Department Expenses				
09992 - Hancock Lk Rd Pav MSBU				
5707117 - PRINCIPAL-LOC	$13,750	$0	$0	–
5707217 - INTEREST-LOC	$410	$0	$0	–
5909910 - BUDGET RES FOR CONTINGNCY	$14,354	$14,100	$14,100	0%
09992 - HANCOCK LK RD PAV MSBU TOTAL	**$28,514**	**$14,100**	**$14,100**	**0%**
DEPARTMENT EXPENSES TOTAL	**$28,514**	**$14,100**	**$14,100**	**0%**

Hernando County
FY 27 Tentative Budget
7997 - Golden Warbler Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7997 - Golden Warbler Rd Pv MSBU				
3251001 - ASMT-CAPTL-NON AD VALOREM	$4,400	$4,400	$0	-100%
3899090 - BALANCE FORWARD-CASH	$15,700	$14,900	$14,101	-5%
7997 - GOLDEN WARBLER RD PV MSBU TOTAL	**$20,100**	**$19,300**	**$14,101**	**-27%**
FUND REVENUES TOTAL	**$20,100**	**$19,300**	**$14,101**	**-27%**
Department Expenses				
09997 - Golden Warbler Rd Pv MSBU				
5707117 - PRINCIPAL-LOC	$5,020	$5,140	$0	-100%
5707217 - INTEREST-LOC	$290	$150	$0	-100%
5909910 - BUDGET RES FOR CONTINGNCY	$14,790	$14,010	$14,101	1%
09997 - GOLDEN WARBLER RD PV MSBU TOTAL	**$20,100**	**$19,300**	**$14,101**	**-27%**
DEPARTMENT EXPENSES TOTAL	**$20,100**	**$19,300**	**$14,101**	**-27%**

Hernando County
FY 27 Tentative Budget
7998 - Paramount Area Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7998 - Paramount Area Rd Pv MSBU				
3251001 - ASMT-CAPTL-NON AD VALOREM	$6,600	$6,600	$0	-100%
3899090 - BALANCE FORWARD-CASH	$19,000	$17,500	$15,942	-9%
7998 - PARAMOUNT AREA RD PV MSBU TOTAL	**$25,600**	**$24,100**	**$15,942**	**-34%**
FUND REVENUES TOTAL	**$25,600**	**$24,100**	**$15,942**	**-34%**
Department Expenses				
09998 - Paramount Area Pv MSBU				
5707117 - PRINCIPAL-LOC	$7,830	$8,010	$0	-100%
5707217 - INTEREST-LOC	$450	$230	$0	-100%
5909910 - BUDGET RES FOR CONTINGNCY	$17,320	$15,860	$15,942	1%
09998 - PARAMOUNT AREA PV MSBU TOTAL	**$25,600**	**$24,100**	**$15,942**	**-34%**
DEPARTMENT EXPENSES TOTAL	**$25,600**	**$24,100**	**$15,942**	**-34%**

Hernando County
FY 27 Tentative Budget
7999 - Mandrake/Canary Road Paving

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY 27 TENTATIVE BUDGET	CALCULATION
	FY2025	FY2026	FY2027	% increase/decrease from prior yr
Fund Revenues				
7999 - Mandrake/Canary Rd Pav				
3251001 - ASMT-CAPTL-NON AD VALOREM	$15,500	$15,500	$15,500	0%
3899090 - BALANCE FORWARD-CASH	$166,200	$166,300	$15,658	-91%
7999 - MANDRAKE/CANARY RD PAV TOTAL	**$181,700**	**$181,800**	**$31,158**	**-83%**
FUND REVENUES TOTAL	**$181,700**	**$181,800**	**$31,158**	**-83%**
Department Expenses				
09999 - Mandrake/Canary Rd Pav				
5707117 - PRINCIPAL-LOC	$12,580	$12,780	$12,990	2%
5707217 - INTEREST-LOC	$3,510	$3,090	$2,668	-14%
5909910 - BUDGET RES FOR CONTINGNCY	$165,610	$165,930	$15,500	-91%
09999 - MANDRAKE/CANARY RD PAV TOTAL	**$181,700**	**$181,800**	**$31,158**	**-83%**
DEPARTMENT EXPENSES TOTAL	**$181,700**	**$181,800**	**$31,158**	**-83%**