



**Hernando County**  
**Board of County Commissioners**  
**Budget Hearing**  
**Final Budget Hearing**  
**Minutes**

**September 23, 2025**

**CALL TO ORDER**

The meeting was called to order at 5:01 p.m. on Tuesday, September 23, 2025, in the John Law Ayers County Commission Chambers, Government Center, Brooksville, Florida.

<u><b>Attendee Name</b></u>	<u><b>Title</b></u>
Brian Hawkins	Chairman
Jerry Campbell	Vice Chairman
John Allocco	Second Vice Chairman
Ryan Amsler	Commissioner
Steve Champion	Commissioner
Albert Bertram	Office of Management and Budget Director
Toni Brady	Deputy County Administrator
Jon Jouben	County Attorney
Jeffrey Rogers	County Administrator
Nienke Osinga	Deputy Clerk
Heidi Prouse	Deputy Clerk

**Invocation**

**Pledge of Allegiance**

**AGENDA**

**Motion**

To approve the Agenda.

**RESULT:**      **ADOPTED**  
**MOVER:**        Steve Champion  
**SECONDER:**   John Allocco  
**AYE:**            Hawkins, Campbell, Allocco, Champion and Amsler

**PUBLIC HEARINGS**

Proofs of publication were noted for the Notice of Proposed Tax Increase, Budget Summary and the Notice of Public Hearing to consider adoption of the Final Budget and assessment rolls for FY 2025-26 for various Municipal Service Benefit Units.

**COUNTY ADMINISTRATOR JEFFREY ROGERS**

**Update Regarding FY 2025-26 Final Budget**

Budget Director Albert Bertram announced the final millage rates (a), the rollback rates (b), and the percentage increase over the rollback rates (c), as follows: General Fund - (a) 5.8891, (b) 6.1660 and (c) -4.49%; Transportation Trust Fund - (a) 0.8091, (b) 0.7735 and (c) 4.60%; Health Unit Trust Fund - (a) 0.1054, (b) 0.1054 and (c) 0.00%; Emergency Medical Services Municipal Service Taxing Unit (MSTU) - (a) 0.9100, (b) 0.8700 and (c) 4.60%; and Stormwater Management MSTU - (a) 0.1139, (b) 0.1089 and (c) 4.59%.

There Board accepted public input pertaining to the final budget.

Comm. Campbell temporarily left the meeting and returned shortly thereafter.

Chairman Hawkins temporarily left the meeting and returned shortly thereafter.

**Resolution Setting FY 2025-26 Countywide Millage Rates**

Mr. Bertram announced the final millage rates as follows: General Fund - 5.8891; Transportation Trust Fund - 0.8091; and Health Unit Trust Fund - 0.1054.

**Motion**

To adopt Resolution No. 2025-162.

**RESULT: ADOPTED**  
**MOVER:** Ryan Amsler  
**SECONDER:** Steve Champion  
**AYE:** Hawkins, Campbell, Allocco, Champion and Amsler

**Resolution Setting FY 2025-26 Municipal Service Taxing Unit Millage Rates**

Mr. Bertram announced the final millage rates as follows: Emergency Medical Services Municipal Service Taxing Unit (MSTU) - 0.9100; and Stormwater Management MSTU - 0.1139.

**Motion**

To adopt Resolution No. 2025-163.

**RESULT: ADOPTED**  
**MOVER:** Ryan Amsler  
**SECONDER:** John Allocco  
**AYE:** Hawkins, Campbell, Allocco, Champion and Amsler

**Resolution Setting FY 2025-26 Non-Ad Valorem Assessments and Budgets for Municipal Service Benefit Units**

The Board accepted public comment pertaining to Non-Ad Valorem Assessments and Budgets for Municipal Service Benefit Units.

**Motion**

To adopt Resolution No. 2025-164.

**RESULT: ADOPTED**  
**MOVER:** Ryan Amsler  
**SECONDER:** Steve Champion  
**AYE:** Hawkins, Campbell, Allocco, Champion and Amsler

**FY 2025-26 Directed Payment Program Letter of Agreement and Intergovernmental Transfers Questionnaire for Local Provider Participation Fund**

Mr. Bertram announced that the Board had adopted Resolution No. 2025-111 Setting FY 2025-26 Non-Ad Valorem Assessment for Local Provider Participation Fund at the June 24, 2025, Board of County Commissioners Budget Hearing.

There was no public input.

**Motion**

To approve the staff recommendation.

**RESULT: ADOPTED**  
**MOVER:** John Allocco  
**SECONDER:** Steve Champion  
**AYE:** Hawkins, Campbell, Allocco, Champion and Amsler

**Resolution Adopting FY 2025-26 Final Budget**

The Board accepted public input pertaining to the Final Budget.

**Motion**

To adopt Resolution No. 2025-165.

(Note: The Motion pertained to adoption of the final budget of \$993,180,713 as announced by Budget Director Albert Bertram.)

**RESULT: ADOPTED**  
**MOVER:** Ryan Amsler  
**SECONDER:** Steve Champion  
**AYE:** Hawkins, Campbell, Allocco, Champion and Amsler

**ADJOURNMENT**

The meeting was adjourned at 7:05 p.m.



**Board of County Commissioners Budget  
Hearing**

Meeting: 09/23/2025  
Department: Budget  
Prepared By: Albert Bertram  
Initiator: Albert Bertram  
DOC ID: 16458  
Legal Request Number:  
Bid/Contract Number:

**AGENDA ITEM**

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**TITLE**

Update Regarding FY 2025-26 Final Budget

# HERNANDO COUNTY FY2025-2026 (FY26) FINAL BUDGET PUBLIC HEARING



September 23, 2025



Office of Management & Budget (OMB)



# BUDGET DEVELOPMENT IMPORTANT DATES

## FY 2025-2026 (FY26)

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

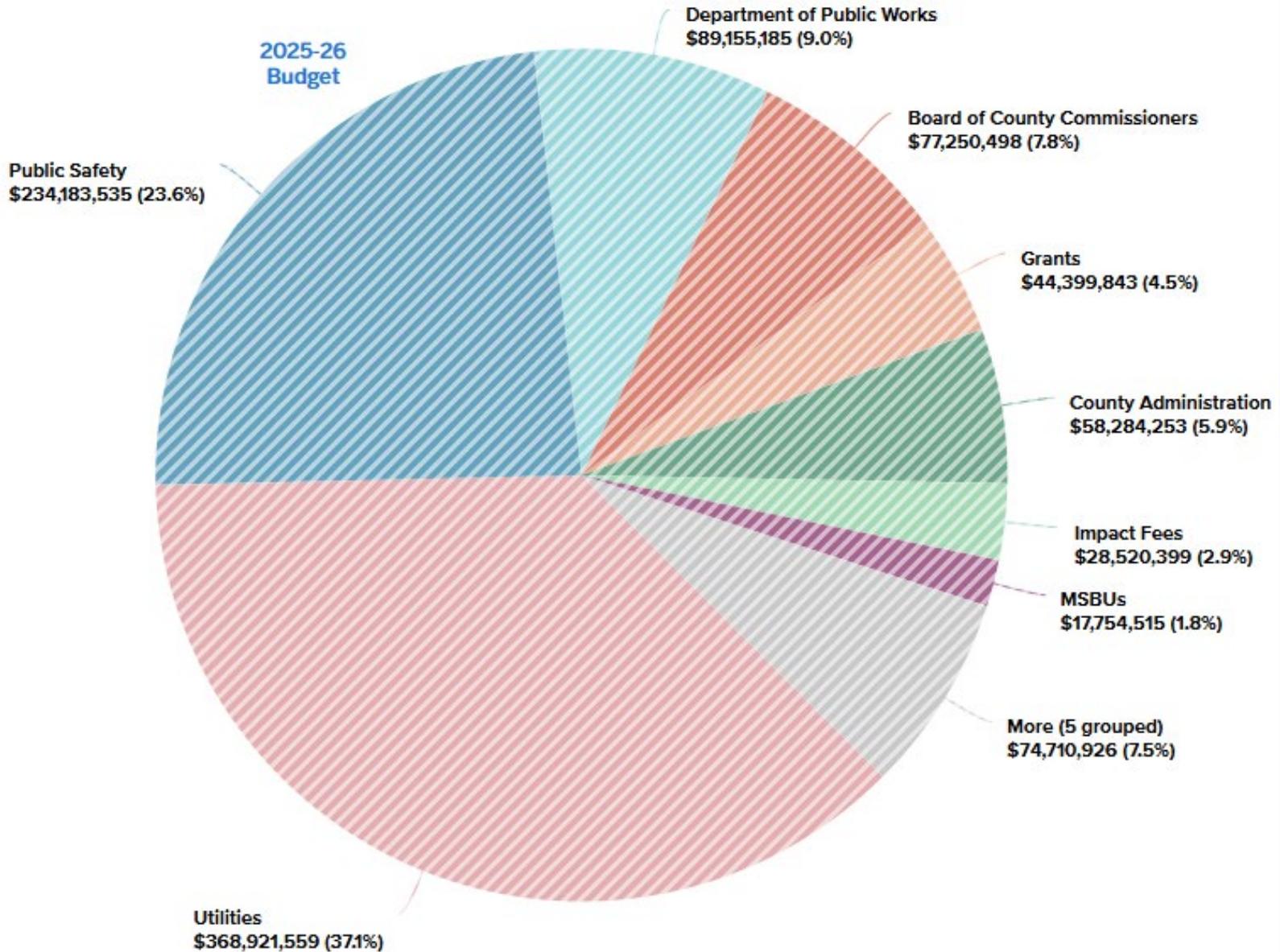


# BUDGET HEARING AGENDA

- **Final Budget Update: LS-16458**
- **Resolution for Countywide Millage: LS-16459**
- **Resolution for MSTUs: LS-16460**
- **Resolution for MSBUs: LS-16431**
- **DDP Letter & IGT Questionnaire for LPPF: LS-16454**
- **Resolution Adopting Budget: LS-16461**



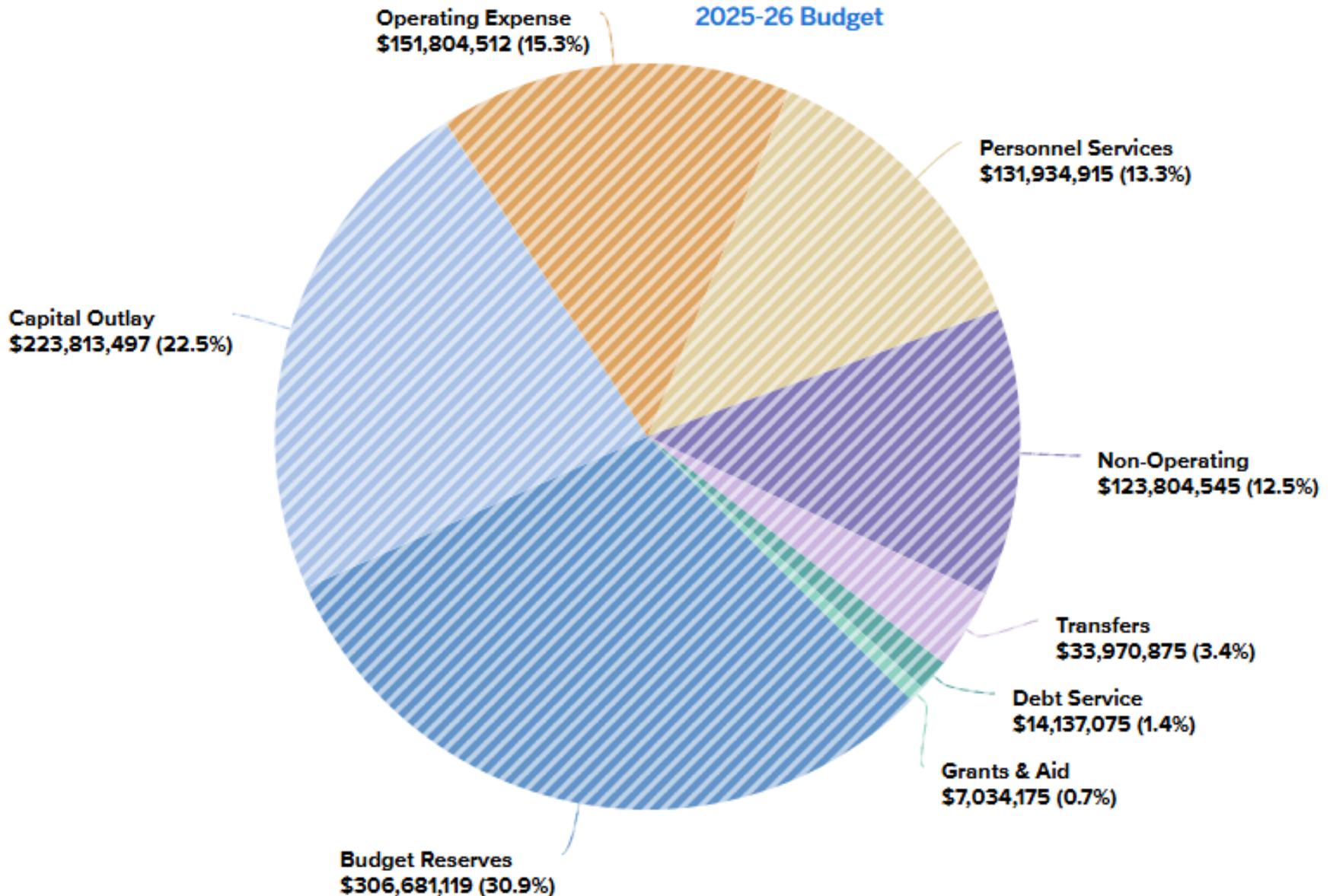
# TOTAL FINAL BUDGET: \$993,180,713





# FINAL TOTAL BUDGET SUMMARY

2025-26 Budget

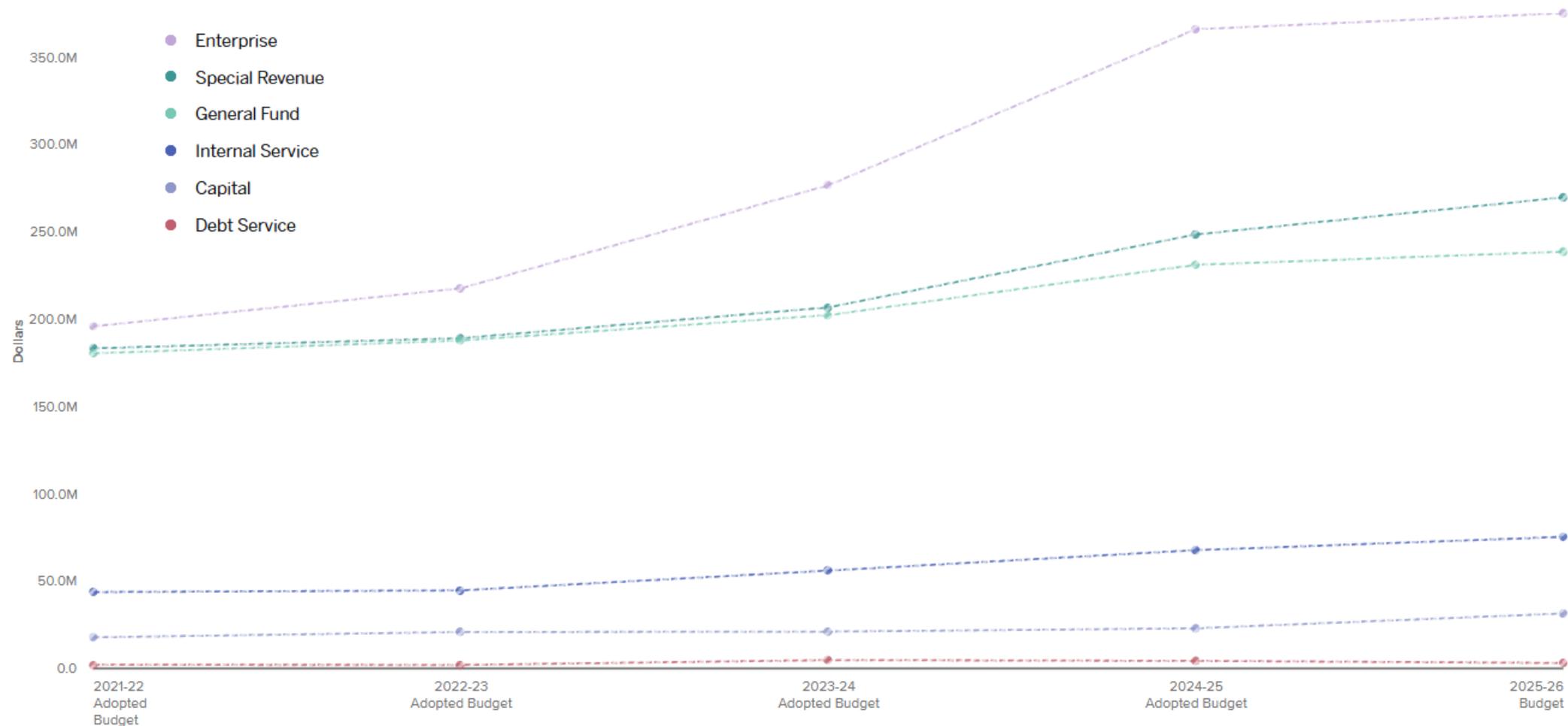




# FUND TYPE FINAL BUDGET TREND

Broken down by  
**Funds** Expenses

## Visualization





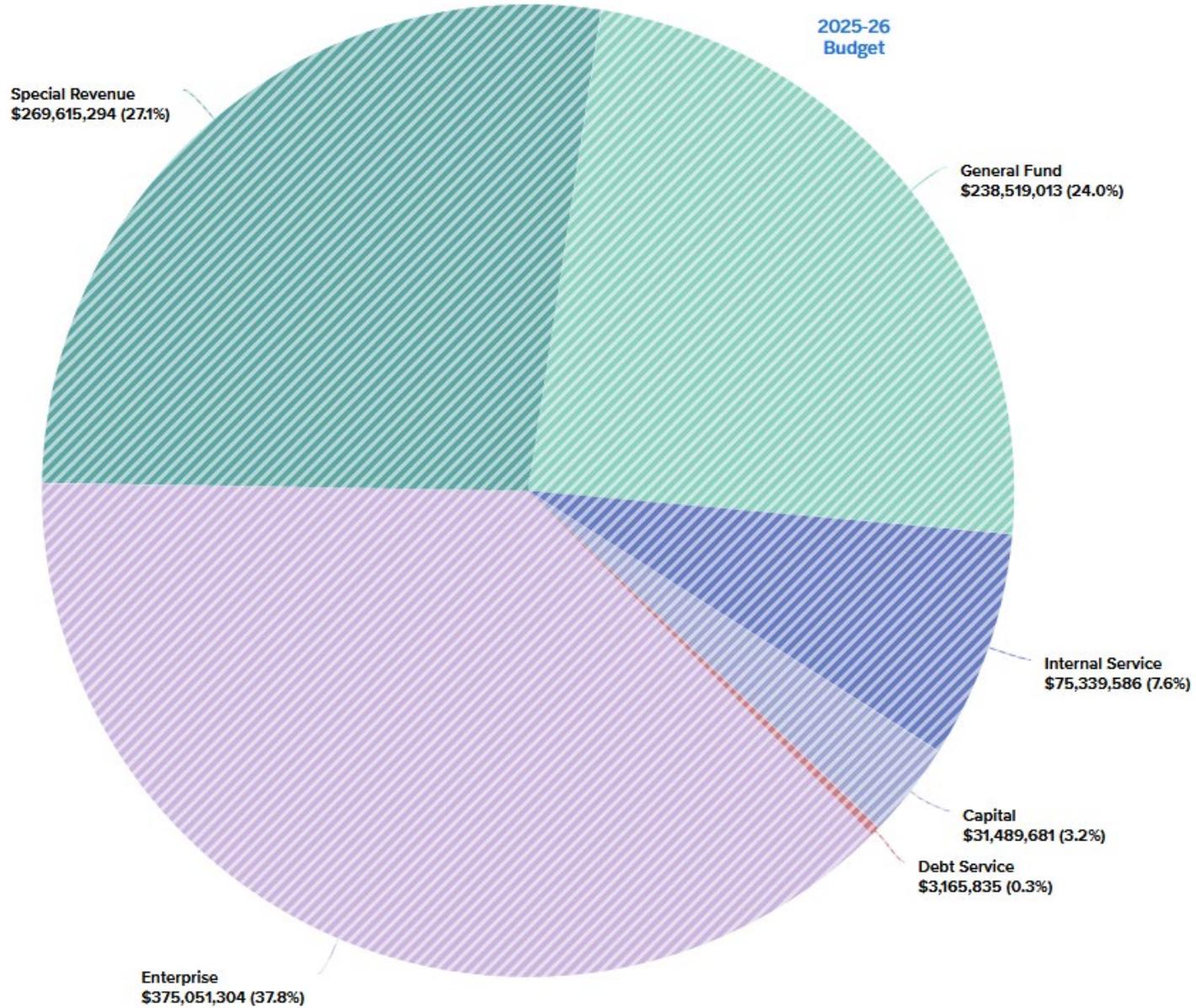
# TOTAL FINAL BUDGET

- Total Budget: \$993,180,713**

Expand All	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Budget
▶ Enterprise	\$ 195,827,697	\$ 217,563,938	\$ 276,539,558	\$ 365,845,869	\$ 375,051,304
▶ Special Revenue	183,244,559	189,022,610	206,646,086	248,386,008	269,615,294
▶ General Fund	180,313,663	187,696,682	202,249,885	231,040,830	238,519,013
▶ Internal Service	43,739,866	44,696,657	56,020,526	67,720,718	75,339,586
▶ Capital	17,832,769	20,879,647	21,096,320	22,977,054	31,489,681
▶ Debt Service	2,147,822	2,044,032	4,820,779	4,374,880	3,165,835
<b>Total</b>	<b>\$ 623,106,376</b>	<b>\$ 661,903,567</b>	<b>\$ 767,373,154</b>	<b>\$ 940,345,359</b>	<b>\$ 993,180,713</b>

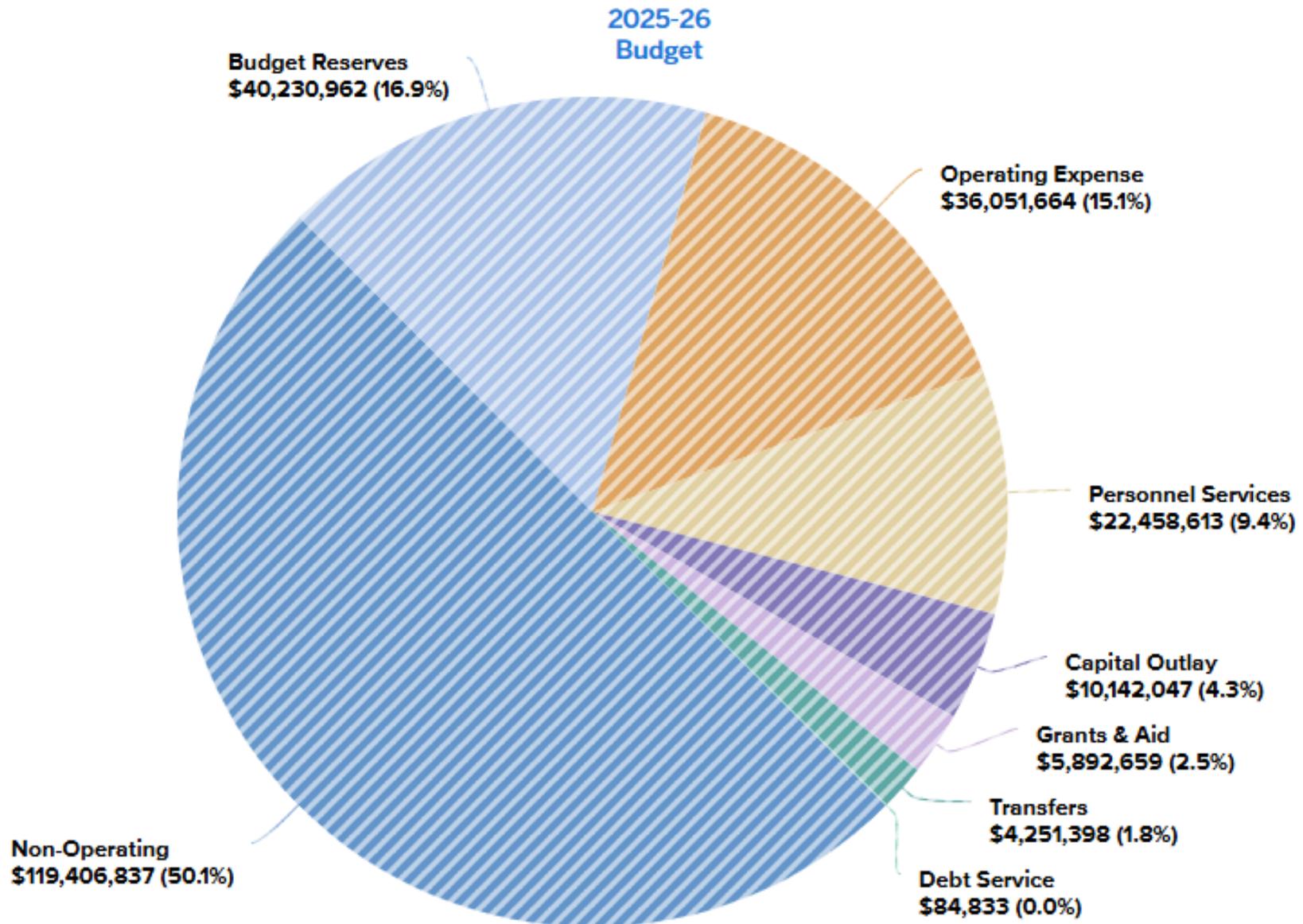


# TOTAL FINAL BUDGET





# GENERAL FUND OVERVIEW





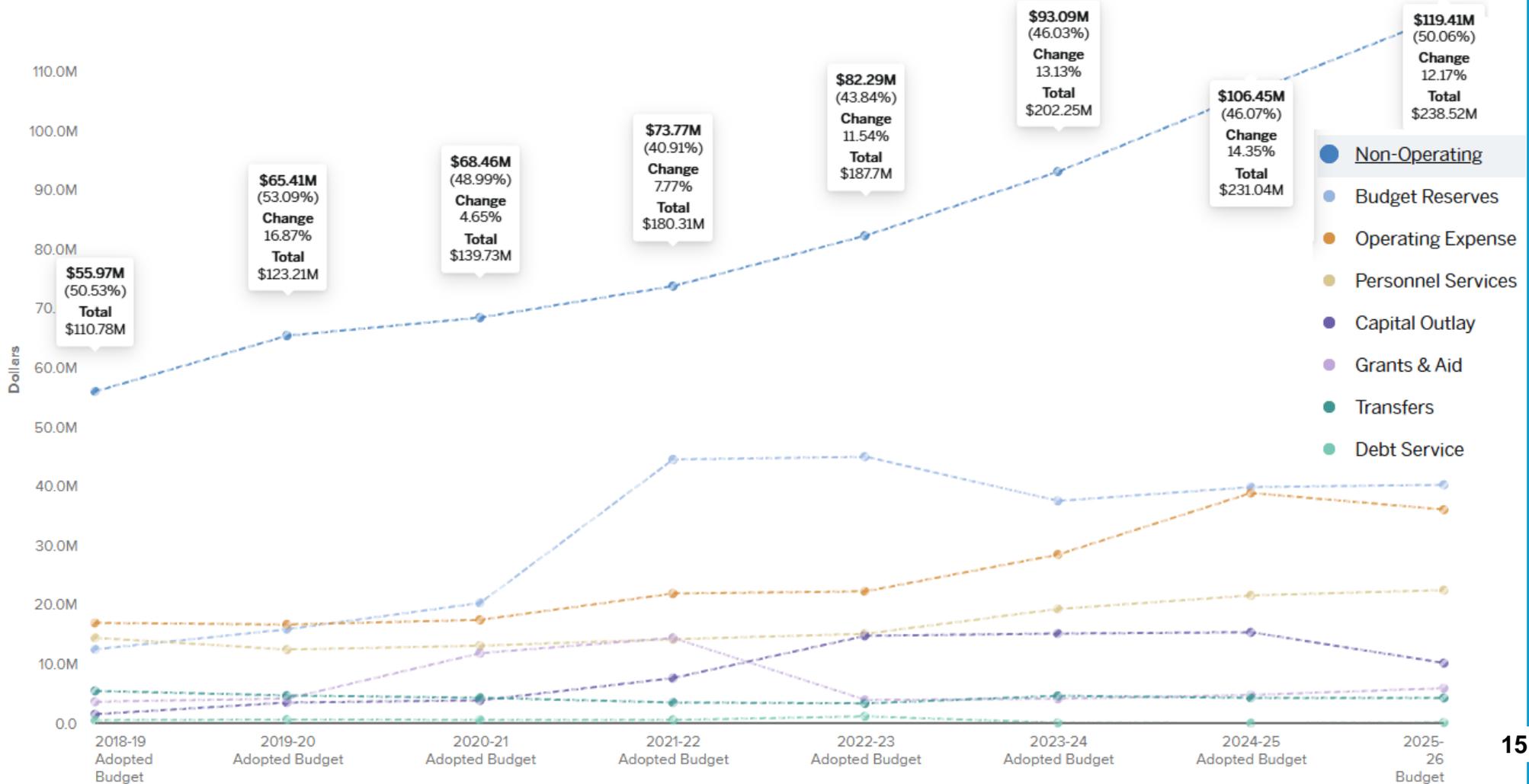
# GENERAL FUND BUDGET TREND

Broken down by

Expenses

General Fund

Visualization





# BUDGET WORKSHOP VS. HEARING

## Budget Workshop

**FY26 Total Budget:**

• \$956,338,363

**General Fund (GF):**

• \$245,665,189 (25.7%)

**Non-General Fund:**

• \$710,673,174 (74.3%)

## Budget Hearing

**FY26 Total Budget:**

• \$993,180,713

**General Fund (GF):**

• \$238,519,013 (24.0%)

**Non-General Fund:**

• \$754,661,700 (76.0%)



# RESERVE SUMMARY

General Fund Reserve Summary as of: **9/17/2025**

	2026 Budget	Policy %	Amount needed	Change needed
<b>Net Expense for Reserves</b>	<b>\$177,917,114.00</b>	<b>(Open Gov Report)</b>		
5909908 - BUDGET RES FOR CONT-HCSO	\$-			
5909910 - BUDGET RES FOR CONTINGNCY	\$ 889,586.00	0.50%	\$889,585.57	<b>(\$0.43)</b>
5909911 - BUDGET RES-GRANTS - (Library funds)	\$ 492,546.00			
5909935 - BUDGET RES-EMERGENCY	\$ 6,227,100.00	3.50%	\$6,227,098.99	<b>(\$1.01)</b>
5909943 - BUDGET RES-SPACE ND/SURPL	\$-			
5909980 - BUDGET RES-TECH NEEDS	\$-			
5909981 - BUDGET RES-STABILIZATION	\$ 6,227,100.00	3.50%	\$6,227,098.99	<b>(\$1.01)</b>
5909985 - BUDGET RES-DED IND DEV - (Economic Dev.)	\$ 1,613,874.00			
5909998 - BUDG RES - CAPITAL NEEDS	\$-			
5909999 - BUDG RES/CASH FORWARD	\$ 24,682,232.00	11.00%	\$19,570,882.54	<b>(\$5,111,349.46)</b>
5909999 - BUDG RES/CASH FORWARD - (Disaster)	\$ -			
<b>Reserves TOTAL</b>	<b>\$ 40,132,438.00</b>	<b>18.50%</b>	<b>\$32,914,666.09</b>	
	<b>Current Amount: \$ 38,026,018.00</b>	<b>21.37%</b>	<b>Current Amount</b>	<b>Change needed (\$5,111,351.91)</b>
	<b>\$39,141,765.08</b>	<b>22% (for that amount)</b>		<b>\$1,115,747.08</b>
	<b>\$44,479,278.50</b>	<b>25% (for that amount)</b>		<b>\$6,453,260.5017</b>



# FINAL PROPOSED MILLAGE RATES

<b>County Wide Millage Rates</b>	<b>PRIOR YEAR 2024-25 Rates</b>	<b>2025-26 Final Rates</b>
BCC General Fund	6.4497	5.8891
BCC County Health	0.1102	0.1054
BCC Transportation Trust	0.8091	0.8091
	<b>7.3690</b>	<b>6.8036</b>
<b>Municipal Service Taxing Units County Wide Millage Rates</b>	<b>PRIOR YEAR 2024-25 Rates</b>	<b>2025-26 Final Rates</b>
Emergency Medical Services MSTU	0.9100	0.9100
Stormwater MSTU	0.1139	0.1139
	<b>1.0239</b>	<b>1.0239</b>
<b>Proposed Total Millage Rate</b>	<b>8.3929</b>	<b>7.8275</b>



# FINAL PROPOSED MILLAGE RATES

<b>County Wide Millage Rates</b>	<b>2025-26 Final Rates</b>	<b>2025-26 Rolled-Back Rates</b>	<b>Percentage Over (Under) Roll-Back</b>
BCC General Fund	5.8891	6.1660	-4.49%
BCC County Health	0.1054	0.1054	0.00%
BCC Transportation Trust	0.8091	0.7735	4.60%
	<b>6.8036</b>	<b>7.0449</b>	<b>-3.43%</b>
<b>Municipal Service Taxing Units County Wide Millage Rates</b>	<b>2025-26 Final Rates</b>	<b>2025-26 Rolled-Back Rates</b>	<b>Percentage Over (Under) Roll-Back</b>
Emergency Medical Services MSTU	0.9100	0.8700	4.60%
Stormwater MSTU	0.1139	0.1089	4.59%
	<b>1.0239</b>	<b>0.9789</b>	<b>4.60%</b>
<b>Proposed Total Millage Rate</b>	<b>7.8275</b>	<b>8.0238</b>	<b>-2.45%</b>



# ADOPT RESOLUTION SETTING FY25-26 COUNTYWIDE MILLAGE RATES

County Wide Millage Rates	2025-26 Final Rates	2025-26 Rolled-Back Rates	Percentage Over (Under) Roll-Back
BCC General Fund	5.8891	6.1660	-4.49%
BCC County Health	0.1054	0.1054	0.00%
BCC Transportation Trust	0.8091	0.7735	4.60%
	<b>6.8036</b>	<b>7.0449</b>	<b>-3.43%</b>

**There has been no change between the tentative rates and the final rates.**



# ADOPT RESOLUTION SETTING FY25-26 MSTU'S MILLAGE RATES

Municipal Service Taxing Units County Wide Millage Rates	2025-26 Final Rates	2025-26 Rolled-Back Rates	Percentage Over (Under) Roll-Back
Emergency Medical Services MSTU	0.9100	0.8700	4.60%
Stormwater MSTU	0.1139	0.1089	4.59%
	<b>1.0239</b>	<b>0.9789</b>	<b>4.60%</b>

**There has been no change between the tentative rates and the final rates.**



# ADOPT RESOLUTION SETTING FY25-26 MSBU'S ASSESSMENT RATES

**There are 77 MSBU's to adopt per detail on Exhibit A**

**There has been no change between the tentative rates and the final rates.**

EXHIBIT A  
OVERVIEW OF EXISTING MUNICIPAL SERVICE BENEFIT UNITS (MSBU)

Florida Statute Chapter 120.05 gives the Board of County Commissioners (BCC) the authority to create special taxing units within the unincorporated areas of Hernando County for the purpose of providing particular services for a specific geographic area. Florida Statute Chapter 197.3632 authorizes the uniform collection and levy of assessments to enable non-ad valorem assessments to be placed on the tax bills and collected in the same manner as ad valorem taxes. In Hernando County, such Municipal Service Benefit Units (MSBU) have been created to provide street lighting, fire protection, solid waste disposal, road paving, fire hydrants and maintenance of common areas such as subdivision entrances and park ways. The BCC creates MSBU's according to the procedures outlined in BCC Policy #16-1.

Assessments are calculated based upon the total operating cost for the MSBU, including Hernando County's administrative costs, and are divided equally among all units of record. Assessments are levied and collected in the same manner as ad valorem taxes.

The following table is a summary of each of the existing MSBU's in Hernando County as of September 26, 2023.

Count	Fund No.	Phase No.	MSBU Name	Ordinance No.	No. of Units	No. of Lights	Total Budget	Assessment Amount
1	7004	1	Southwest Household Garbage Collection	17-28	44,111 (0)	N/A	\$11,098,422.00	\$146.88
2	7001	2	Hodge Manor West Street Lighting	05-24	102	102	\$67,500.00	\$659.00
3	7001	6	Dawford Street Lighting	05-23	248 (0)	96	\$27,500.00	\$95.00
4	7001	7	Lanewood Avenue Street Lighting	05-22	132 (0)	45	\$30,000.00	\$230.00
5	7001	12	Beverton Street Lighting	05-23	433 (0)	266	\$117,800.00	\$900.00
6	7001	28	Hodge Manor Street Lighting	05-17	1,135 (0)	102	\$11,000.00	\$10.00
7	7001	30	Hodge Manor Concomitant Fire	05-17	1,135 (0)	102	\$47,007.00 (0)	\$10.00
<p>Blow - Retail services (195,348 units)</p> <p>Unincorporated (per parcel) (1) and (6) units</p> <p>sewerage (203.83 units)</p> <p>Residential per unit (27,246 units)</p> <p>Commercial (per parcel) (2,108 units)</p> <p>Agricultural (per parcel) (2,175 units)</p> <p>Industrial/warehouse (per parcel) (2,000,284 units)</p> <p>Churches per parcel (500.83 max.) (1,526,867 units)</p> <p>Contract (per parcel) (14,636,322 units)</p> <p>Hospital/clinic (per parcel) (763,608 units)</p> <p>Power (per parcel) (119 units)</p> <p>Highways (per parcel) (1,000 units)</p> <p>College (per parcel) (211 units)</p>								
8	7111	40	Hernando Beach Units 13 B-C Street Lighting	01-17	424 (0)	140	\$24,400.00	\$42.00
9	7121	41	Windridge Street Lighting	01-20	23 (0)	15	\$158.00	\$158.00
10	7211	45	Hopewell Circle Multipurpose	01-17	414 (0)	135	\$65,100.00	\$92.00
11	7211	47	Bentley Manor Multipurpose	01-24	433 (0)	118	\$1,180.00	\$7.00
12	7211	48	Sporns Hill Street Lighting	01-17	35,131 (0)	4,420	\$1,335,300.00	\$14.00
13	7001	30	Hodge Manor West Street Lighting	05-17	144 (0)	12	\$4,953.00	\$45.00
14	7031	30	Row County Multipurpose	07-22	See Detail	163	\$119,480.00	\$151.00
<p>Residential units</p> <p>Commercial units</p> <p>01-17 7201 52 Pinesdale Garden Access Street Lighting</p> <p>01-22 7101 50 Sevens Hill Street Lighting</p> <p>01-22 7121 57 Hill 'N' Dale Street Lighting</p> <p>01-24 7001 01 Springs Estates Street Lighting</p> <p>01-24 7212 62 Greenwood Fire hydrant</p> <p>01-28 7401 405 Hernando Beach Street Lighting</p> <p>01-17 7101 67 Banyon Woods East Street Lighting Ph. 06</p> <p>01-17 7211 69 Hernando Beach Street Maintenance</p> <p>01-17 7101 80 Bransford Street Lighting</p> <p>01-27 7201 85 Holland Springs Multipurpose</p> <p>06-28 7001 80 Hodge Manor Multipurpose Street Lighting</p> <p>06-01 4411 99 Solid Waste Disposal (Landfill)</p> <p>01-17 7201 82 Pinesdale Garden Access Street Lighting</p> <p>01-22 7101 50 Sevens Hill Street Lighting</p> <p>01-22 7121 57 Hill 'N' Dale Street Lighting</p> <p>01-24 7001 01 Springs Estates Street Lighting</p> <p>01-24 7212 62 Greenwood Fire hydrant</p> <p>01-28 7401 405 Hernando Beach Street Lighting</p> <p>01-17 7101 67 Banyon Woods East Street Lighting Ph. 06</p> <p>01-17 7211 69 Hernando Beach Street Maintenance</p> <p>01-17 7101 80 Bransford Street Lighting</p> <p>01-27 7201 85 Holland Springs Multipurpose</p> <p>06-28 7001 80 Hodge Manor Multipurpose Street Lighting</p> <p>06-01 4411 99 Solid Waste Disposal (Landfill)</p>								
15	7201	52	Pinesdale Garden Access Street Lighting	01-17	84 (0)	17	\$9,643.00	\$29.00
16	7101	50	Sevens Hill Street Lighting	01-22	1,280 (0)	367	\$110,530.00	\$52.00
17	7121	57	Hill 'N' Dale Street Lighting	01-22	622 (0)	177	\$133,000.00	\$32.00
18	7001	01	Spring Estates Street Lighting	01-24	104 (0)	28	\$12,300.00	\$120.00
19	7212	62	Greenwood Fire hydrant	01-28	238 (0)	N/A	\$42,868.00	\$177.80
20	7401	405	Hernando Beach Street Lighting	01-28	2,281 (0)	52	\$9,781.00	\$43.00
21	7101	67	Banyon Woods East Street Lighting Ph. 06	01-17	58 (0)	17	\$1,280.00	\$86.00
22	7211	69	Hernando Beach Street Maintenance	01-17	347 (0)	N/A	\$67,868.00	\$195.00
23	7101	80	Bransford Street Lighting	01-17	58 (0)	11	\$6,215.00	\$30.00
24	7201	85	Holland Springs Multipurpose	01-27	46 (0)	34	\$20,000.00	\$170.00
25	7001	80	Hodge Manor Multipurpose Street Lighting	06-28	666 (0)	84	\$1,617,000.00	\$105.00
26	4411	99	Solid Waste Disposal (Landfill)	06-01	See Detail	N/A	\$18,616,620.00	\$94.91
<p>Single Family Residential (Candy) per unit (1,778 units)</p> <p>Multi Family Residential (Candy) per unit (1,778 units)</p> <p>Class 1 Solid Waste per unit</p> <p>Construction &amp; Demolition Candy per unit</p> <p>Yard Trash per unit</p> <p>The Disposal of used water per unit</p> <p>The Disposal of Sewer per unit</p> <p>Trash (before) without Trash fee</p> <p>Trash (before) with Trash fee</p> <p>Single-unit Mobile Home without Trash fee</p> <p>Single-unit Mobile Home with Trash fee</p> <p>Double-unit Mobile Home without Trash fee</p> <p>Double-unit Mobile Home with Trash fee</p>								
27	7001	114	Minkat Heights Street Lighting	05-09	107 (0)	24	\$9,200.00	\$45.00
28	7001	120	Fort Dale Street Lighting	06-10	164 (0)	37	\$9,100.00	\$33.00
29	7001	130	Hill Dale Street Lighting	06-10	164 (0)	37	\$9,100.00	\$33.00
30	7100	144	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
31	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
32	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
33	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
34	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
35	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
36	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
37	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
38	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
39	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
40	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
41	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
42	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
43	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
44	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
45	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
46	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
47	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
48	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
49	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
50	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
51	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
52	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
53	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
54	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
55	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
56	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
57	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
58	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
59	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
60	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
61	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
62	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
63	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
64	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
65	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
66	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
67	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
68	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
69	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
70	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
71	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
72	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
73	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
74	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
75	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
76	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
77	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
78	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
79	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
80	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
81	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
82	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
83	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
84	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
85	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
86	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
87	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
88	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
89	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00
90	7030	145	Delwood Area Street Lighting	05-26	273 (0)	N/A	\$22,170.00	\$81.00

66	7026	212	Taylor Street Millings	17-11	19,50	N/A	\$13,220.00	\$340.00
67	7703	213	Jackdaw Road Paving	17-19	13,00	N/A	\$15,840.00	\$395.00
68	7706	214	Old Squaw Ave. Road Paving	17-20	40,00	N/A	\$26,430.00	\$533.00
69	7939	215	Tinamous Area Road Paving	17-21	53,50	N/A	\$36,180.00	\$443.00
70	7940	216	Alberts Street Road Paving	17-23	20,00	N/A	\$33,385.00	\$568.00
71	7705	217	Kodiak Wren Road Paving	17-24	20,00	N/A	\$17,170.00	\$359.00
72	7938	218	Wood Owl Ave Road Paving	17-25	38,00	N/A	\$35,720.00	\$442.00
73	7927	219	Sweet Gum Road Millings	17-34	31,00	N/A	\$16,710.00	\$340.00
74	7923	220	Nordica Rd Road Paving	17-36	16,50	N/A	\$66,230.00	\$376.00
75	7928	221	Marsh Wren Area Road Paving	17-35	9,50	N/A	\$17,800.00	\$693.00
76	7930	222	Piping Plover Area Road Paving	17-37	62,00	N/A	\$28,840.00	\$339.00
77	7942	223	White Rd Road Paving	17-38	31,00	N/A	\$40,000.00	\$581.00
78	7960	224	Delwood Lane Area	18-03	63,00	N/A	\$27,950.00	\$364.00
79	7980	225	Royal Highlands Area L	18-04	57,00	N/A	\$27,950.00	\$375.00
80	7919	226	Michigan Ave Paving	18-25	39,00	N/A	\$216,960.00	\$447.00
81	7920	228	Hurricane					



# LPPF LETTER OF AGREEMENT & IGT QUESTIONNAIRE

**At the June 24, 2025, Hernando County Board of County Commissioners (BOCC) Meeting, the Board approved the Resolution 2025-111 adopting the FY 2026 Non-Ad Valorem Assessment and Non-Ad Valorem Assessment Roll for the Hernando County Local Provider Participation Fund (LPPF).**

**It is recommended that the Board approve and authorize the Chairman's signature on the attached IGT Questionnaire and Directed Payment Program Letter of Agreement.**



# ADOPT FY2025-26 (FY26) BUDGET

- **It is recommended that the board approve, by roll call vote, the attached resolution adopting the Hernando County FY2026 budget in the amount of: \$993,180,713**

56429

# Tampa Bay Times

Published Daily

STATE OF FLORIDA } ss  
COUNTY OF HERNANDO, CITRUS, PASCO,  
PINELLAS, HILLSBOROUGH County

Before the undersigned authority personally appeared Deirdre Bonett who on oath says that he/she is a Legal Advertising Representative of the Tampa Bay Times a daily newspaper printed in St. Petersburg, in Hernando, Citrus, Pasco, Pinellas, Hillsborough County, Florida that the attached copy of advertisement being a Legal Notice in the matter CLK25-129 was published in said newspaper by print in the issues of 09/21/25 or by publication on the newspaper's website, if authorized.

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes. Affiant further says the said Tampa Bay Times is a newspaper published in Hernando, Citrus, Pasco, Pinellas, Hillsborough County, Florida and that the said newspaper has heretofore been continuously published in said Hernando, Citrus, Pasco, Pinellas, Hillsborough County, Florida each day and has been entered as a second class mail matter at the post office in said Hernando, Citrus, Pasco, Pinellas, Hillsborough County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Signature of Affiant

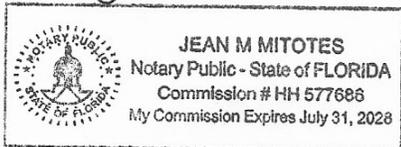
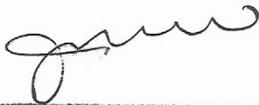


Sworn to and subscribed before me this **09/21/2025**

Signature of Notary of Public

Personally known  or produced identification.

Type of identification produced \_\_\_\_\_



CLK25-129

**EXHIBIT A**  
**OVERVIEW OF EXISTING MUNICIPAL SERVICE BENEFIT UNITS (MSBU)**

Florida Statute Chapter 125.02 gives the Board of County Commissioners (BCC) the authority to create special taxing units within the unincorporated areas of Hernando County for the purpose of providing particular services for a specific geographic area. Florida Statute Chapter 197.3632 authorizes the uniform collection and levy of assessments to enable non-ad valorem assessments to be placed on the tax bills and collected in the same manner as ad valorem taxes. In Hernando County, such Municipal Service Benefit Units (MSBUs) have been created to provide street lighting, fire protection, solid waste disposal, road paving, fire hydrants and maintenance of common areas such as subdivision entrances and park areas. The BCC creates MSBUs according to the procedures outlined in BCC Policy #16-1.

Assessments are calculated based upon the total operating cost for the MSBU, including Hernando County's administrative costs, and are divided equally among all units of record. Assessments are levied and collected in the same manner as ad valorem taxes.

The following table is a summary of each of the existing MSBUs in Hernando County as of September 23, 2025.

Count	Fund No.	Phase No.	MSBU Name	Ordinance No.	No. of Units	No. of Lights	Total Budget	Assessment Amount
1	7034	1	Southwest Household Garbage Collection	17-39	45,522.00	N/A	\$13,138,979.00	\$217.37
2	7581	3	Ridge Manor West Street Lighting	93-24	368.00	105	\$25,550.00	\$45.00
3	7591	6	Deerfield Street Lighting	93-23	248.00	66	\$25,900.00	\$55.00
4	7571	7	Lakeside Acres Street Lighting	93-22	132.00	45	\$17,090.00	\$35.00
5	7671	12	Silverthorn Street Lighting	96-23	835.00	266	\$116,400.00	\$95.00
6	7531	28	Ridge Manor Street Lighting	92-17	1,134.50	102	\$16,000.00	\$10.00
7	1661	36	Hernando County Consolidated Fire	99-11	See Detail	N/A	\$62,870,306.00	
							<i>Base Fee-all parcels (108,310.67units)</i>	\$25.36
							<i>Unimproved Land per parcel (21,332.67units)</i>	\$85.81
							<i>acreage (0 units)</i>	\$0.00
							<i>Residence-per unit (91,638 units)</i>	\$337.02
							<i>Commercial Inspection Fee-per business (3,212units)</i>	\$165.03
							<i>Agricultural Building-per SF (14,775units)</i>	\$0.00
							<i>Industrial/Warehouse/Gov-per SF (7,875,320units)</i>	\$0.08
							<i>Churches-per SF/\$309.83 max. (1,533,549units)</i>	\$0.15
							<i>Commercial -per SF (14,199,162 units)</i>	\$0.20
							<i>Hospital/Nursing Home-per SF (799,437 units)</i>	\$1.73
							<i>River Run Club House-per unit (119 units)</i>	\$10.68
							<i>Greenbrier-per unit/Lot (100 units)</i>	\$3.85
							<i>Camp-A-Wyle-per unit/Lot (211 units)</i>	\$16.12
							<i>Government-per SF (111,199 units)</i>	\$0.22
8	7111	40	Hernando Beach Units 13 B-C Street Lighting	91-17	424.00	149	\$26,250.00	\$42.00
9	7121	41	Windridge Street Lighting	91-17	23.00	15	\$9,680.00	\$155.00
10	7211	46	Regency Oaks Multipurpose	91-17	474.00	125	\$69,400.00	\$65.00
11	7231	47	Berkeley Manor Multipurpose	97-24	433.00	116	\$62,900.00	\$75.00
12	7041	48	Spring Hill Street Lighting 33101.50	91-17	32,962.00	4,466	\$699,800.00	\$14.00
13	7081	49	Village at Hill 'N Dale Street Lighting	91-17	80.00	15	\$5,790.00	\$55.00
14	7031	50	River Country Multipurpose	97-22	See Detail	184	\$138,780.00	
					469.00		<i>Residential units</i>	\$151.00
					64.00		<i>Commercial units</i>	\$97.00
15	7201	52	Potterfield Garden Acres Street Lighting	91-17	127.00	17	\$9,270.00	\$25.00
16	7181	55	Seven Hills Street Lighting	97-25	1,280.00	388	\$126,500.00	\$52.00
17	7221	57	Hill 'N Dale Street Lighting	91-17	622.00	178	\$58,175.00	\$32.00
18	7541	61	Damac Estates Street Lighting	92-07	164.00	28	\$11,740.00	\$30.00
19	7312	62	Dogwood Fire Hydrant	97-28	236.50	N/A	\$42,598.00	\$177.86
20	7401	65	Hernando Beach Street Lighting	91-17	2,277.50	31	\$9,830.00	\$2.25
21	7511	69	Hernando Beach Boatlift Maintenance	92-16	943.00	N/A	\$121,800.00	\$35.00
22	7101	80	Braewood Street Lighting	91-17	100.00	11	\$8,675.00	\$30.00
23	7521	89	Weeki Wachee Woodlands Street Lighting	92-18	667.50	86	\$21,550.00	\$15.00
24	4411	99	Solid Waste Disposal (Landfill)	00-01	See Detail	N/A	\$24,387,294.00	
							<i>Single Family Residence-per unit (86,859 units)</i>	\$98.04
							<i>Multi Family Residence/Condo-per unit (1,767 units)</i>	\$98.04
							<i>Class I Solid Waste (per ton)</i>	\$60.50
							<i>Construction &amp; Demolition Debris-per ton</i>	\$76.00
							<i>Yard Trash-per ton</i>	\$54.50
							<i>Tire Disposal/16" and under-per ton</i>	\$150.00
							<i>Tire Disposal/Semi-per ton</i>	\$150.00
							<i>Tire Disposal/Off-Road-per ton</i>	\$200.00
							<i>Travel Trailer/RV without Tires-flat fee</i>	\$230.00
							<i>Travel Trailer/RV with Tires-flat fee</i>	\$255.00
							<i>Single-wide Mobile Home without Tires-flat fee</i>	\$400.00
							<i>Single-wide Mobile Home with Tires-flat fee</i>	\$450.00
							<i>Double-wide Mobile Home without Tires-flat fee</i>	\$790.00
							<i>Double-wide Mobile Home with Tires-flat fee</i>	\$825.00
25	7931	124	Mitchell Heights Street Lighting	00-09	106.00	24	\$10,000.00	\$75.00
26	7901	125	Fort Dade Street Lighting	00-16	164.00	38	\$10,800.00	\$52.00
27	7941	126	The Oaks Grounds Maintenance	00-18	273.00	N/A	\$26,250.00	\$45.00
28	7102	144	Oakwood Acres Street Lighting	04-22	187.00	39	\$15,650.00	\$30.00
29	7032	145	Orchard Park Phase III Multipurpose	04-23	55.00	20	\$17,550.00	\$230.00
30	7042	152	Silver Ridge Street Lighting	06-13	165.00	39	\$24,200.00	\$80.00
31	7044	162	South Brooksville Lighting	09-11	375.34	84	\$17,900.00	\$32.00
32	7992	185	Hancock Lake Road Paving	14-02	0.00	N/A	\$14,100.00	\$0.00
33	7994	187	Crum Road Paving	13-13	0.00	N/A	\$11,600.00	\$0.00
34	7995	188	Elder Road Paving	13-21	0.00	N/A	\$10,395.00	\$0.00
35	7945	191	Royal Highlands 2013- Area B	13-35	839.00	N/A	\$310,500.00	\$220.00
36	7946	192	Royal Highlands 2013-Area C	13-36	0.00	N/A	\$42,000.00	\$0.00
37	7948	193	Royal Highlands 2013-Area E	13-40	0.00	N/A	\$36,000.00	\$0.00
38	7949	194	Royal Highlands 2013-Area F	13-41	0.00	N/A	\$22,000.00	\$0.00
39	7421	195	West Hernando Street Lighting	13-42	3,380.00	1,246	\$362,000.00	\$60.00
40	7950	196	Royal Highlands Area G	14-20	149.00	N/A	\$65,700.00	\$218.00
41	7998	197	Paramount Area Road Paving	14-21	22.50	N/A	\$24,100.00	\$311.00
42	7997	198	Golden Warbler Road Paving	14-23	17.50	N/A	\$19,300.00	\$268.00
43	7932	199	Pine Warbler Road Paving	15-15	49.50	N/A	\$37,400.00	\$283.00
44	7933	200	Maberly Road Paving	15-16	55.00	N/A	\$19,800.00	\$274.00
45	7934	201	Mexican Canary Road Paving	15-17	15.50	N/A	\$18,000.00	\$473.00
46	7951	202	Royal Highlands Area I	15-18	159.50	N/A	\$64,600.00	\$254.00
47	7935	203	Godwit Area Road Paving	15-19	18.00	N/A	\$27,600.00	\$383.00
48	7936	204	Pelican Ave. Road Paving	15-20	12.00	N/A	\$18,000.00	\$401.00
49	7937	205	Furley Ave. Road Paving	15-21	13.50	N/A	\$20,000.00	\$365.00
50	7322	206	Pristine Place Multipurpose	15-22	703.00	201	\$132,300.00	\$70.00
51	7701	207	Carnes Area Road Paving	16-19	54.50	N/A	\$35,000.00	\$402.00
52	7702	208	Painted Bunting Road Paving	16-20	32.00	N/A	\$17,000.00	\$356.00
53	7943	209	RH Area B Driveway Aprons	17-04	35.00	N/A	\$12,300.00	\$271.00
54	7704	210	Jaybird Road Paving	17-09	46.50	N/A	\$38,600.00	\$364.00
55	7707	211	Quill Ave. Road Paving	17-10	7.50	N/A	\$9,600.00	\$424.00
56	7926	212	Taylor Street Millings	17-11	19.50	N/A	\$11,700.00	\$340.00
57	7703	213	Jackdaw Road Paving	17-19	12.00	N/A	\$14,400.00	\$365.00
58	7706	214	Old Squaw Ave. Road Paving	17-20	39.00	N/A	\$28,800.00	\$393.00
59	7939	215	Tinamou Area Road Paving	17-21	53.50	N/A	\$35,600.00	\$443.00
60	7940	216	Alberta Street Road Paving	17-23	20.00	N/A	\$30,800.00	\$598.00
61	7705	217	Kodiak Wren Road Paving	17-24	19.50	N/A	\$16,900.00	\$359.00
62	7938	218	Wood Owl Ave Road Paving	17-25	36.00	N/A	\$33,900.00	\$442.00
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65	7928	221	Marsh Wren Ave Road Paving	17-35	9.50	N/A	\$16,300.00	\$663.00
66	7930	222	Piping Plover Area Road Paving	17-37	62.00	N/A	\$28,900.00	\$339.00
67	7942	223	White Rd Road Paving	17-38	30.00	N/A	\$34,000.00	\$581.00
68	7960	224	Dolqueib Lane Area	18-03	63.00	N/A	\$30,200.00	\$364.00
69	7980	225	Royal Highlands Area L	18-04	56.00	N/A	\$33,500.00	\$375.00
70	7919	226	Michigan Ave Paving	18-25	38.00	N/A	\$216,300.00	\$447.00
71	7920	228	Hurricane Drive Paving	18-23	23.00	N/A	\$18,900.00	\$733.00
72	7708	229	Pheasant Ave Paving	18-26	135.00	N/A	\$62,000.00	\$412.00
73	7999	230	Mandrake/Canary Rd	20-14	16.50	N/A	\$181,800.00	\$993.00
74	4614	600	Unsafe Structure Abatement	15-02	7.00	N/A	\$58,630.00	\$0.00
75	0011	605	Nuisance Abatement	20-09	22.00	N/A	\$121,574.00	\$0.00
76	7917	236	Penn St/Scaup Duck Paving	22-22	49.50	N/A	\$666,060.00	\$2.00
77	7710	237	Kensington Woods Street Lighting	23-13	139.00	28	\$16,000.00	\$5.00

# NOZAR

continued from 36A

## Where do you see Tampa headed in the next few years?

Tampa's growth is exponential.

What we've been trying to do is shape the growth that's already happening. Providing people with an option for more urban, walkable living and working.

Tampa being known and respected as a real working city that's welcoming to people of all ages and working-age people — that's just going to continue to accelerate.

I hope we'll see a lot more employers and job growth that will add to a very well-rounded, diverse economy — from education to medical to the professional services.

## Not everyone is happy about the growth that Tampa is experiencing. What would you say to those people?

I think our responsibility



A rendering shows the proposed Gasworx Park, market, restaurants and offices. (Kettler)

as developers is to listen and to be engaged with the community, understand their wants and needs, and, hopefully, respond to that.

In the case of Gasworx, in the case of Water Street,

for the most part, these were empty, blighted properties. We were able to build a tax base, provide a place for people to live and work and visit that were otherwise very underuti-

lized surface parking lots and empty buildings. So that's exciting.

But also, there's challenges that come with that. Transportation, affordable housing.

We hope that by adding more housing downtown, by creating new linkages and access points, that we can help improve the quality of life of those already in town and provide places

for new folks that are inevitably coming to the market to live. Help make it a better place.

Contact Rebecca Liebson at [rliebson@tampabay.com](mailto:rliebson@tampabay.com).

### LEGAL NOTICE

### LEGAL NOTICE

### LEGAL NOTICE

#### EXHIBIT A OVERVIEW OF EXISTING MUNICIPAL SERVICE BENEFIT UNITS (MSBU)

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							Agricultural Building-per SF (14,775units)	\$0.00
							Industrial/Warehouse/Gov-per SF (7,875,320units)	\$0.08
							Churches-per SF/\$309.83 max. (1,533,549units)	\$0.15
							Commercial -per SF (14,199,162 units)	\$0.20
							Hospital/Nursing Home-per SF (799,437 units)	\$1.73
							River Run Club House-per unit (119 units)	\$10.68
							Greenbrier-per unit/Lot (100 units)	\$3.85
							Camp-A-Wyle-per unit/Lot (211 units)	\$16.12
							Government-per SF (111,199 units)	\$0.22
8	7111	40	Hernando Beach Units 13 B-C Street Lighting	91-17	424.00	149	\$26,250.00	\$42.00
9	7121	41	Windridge Street Lighting	91-17	23.00	15	\$9,680.00	\$155.00
10	7211	46	Regency Oaks Multipurpose	91-17	474.00	125	\$69,400.00	\$65.00
11	7231	47	Berkeley Manor Multipurpose	97-24	433.00	116	\$62,900.00	\$75.00
12	7041	48	Spring Hill Street Lighting 33101.50	91-17	32,962.00	4,466	\$699,800.00	\$14.00
13	7081	49	Village at Hill 'N Dale Street Lighting	91-17	80.00	15	\$5,790.00	\$55.00
14	7031	50	River Country Multipurpose	97-22	See Detail	184	\$138,780.00	
					469.00	Residential units		\$151.00
					64.00	Commercial units		\$97.00
15	7201	52	Potterfield Garden Acres Street Lighting	91-17	127.00	17	\$9,270.00	\$25.00
16	7181	55	Seven Hills Street Lighting	97-25	1,280.00	388	\$126,500.00	\$52.00
17	7221	57	Hill 'N Dale Street Lighting	91-17	622.00	178	\$58,175.00	\$32.00
18	7541	61	Damac Estates Street Lighting	92-07	164.00	28	\$11,740.00	\$30.00
19	7312	62	Dogwood Fire Hydrant	97-28	326.50	N/A	\$42,598.00	\$177.86
20	7401	65	Hernando Beach Street Lighting	91-17	2,277.50	31	\$9,830.00	\$2.25
21	7511	69	Hernando Beach Boatlift Maintenance	92-16	943.00	N/A	\$121,800.00	\$35.00
22	7101	80	Braewood Street Lighting	91-17	100.00	11	\$8,675.00	\$30.00
23	7521	89	Weeki Wachee Woodlands Street Lighting	92-18	667.50	86	\$21,550.00	\$15.00
24	4411	99	Solid Waste Disposal (Landfill)	00-01	See Detail	N/A	\$24,387,294.00	
							Single Family Residence-per unit (86,859 units)	\$98.04
							Multi Family Residence/Condo-per unit (1,767 units)	\$98.04
							Class I Solid Waste (per ton)	\$60.50
							Construction & Demolition Debris-per ton	\$76.00
							Yard Trash-per ton	\$54.50
							Tire Disposal/16" and under-per ton	\$150.00
							Tire Disposal/Semi-per ton	\$150.00
							Tire Disposal/Off-Road-per ton	\$200.00
							Travel Trailer/RV without Tires-flat fee	\$230.00
							Travel Trailer/RV with Tires-flat fee	\$255.00
							Single-wide Mobile Home without Tires-flat fee	\$400.00
							Single-wide Mobile Home with Tires-flat fee	\$450.00
							Double-wide Mobile Home without Tires-flat fee	\$790.00
							Double-wide Mobile Home with Tires-flat fee	\$825.00
25	7931	124	Mitchell Heights Street Lighting	00-09	106.00	24	\$10,000.00	\$75.00
26	7901	125	Fort Dade Street Lighting	00-16	164.00	38	\$10,800.00	\$52.00
27	7941	126	The Oaks Grounds Maintenance	00-18	273.00	N/A	\$26,250.00	\$45.00
28	7102	144	Oakwood Acres Street Lighting	04-22	187.00	39	\$15,650.00	\$30.00
29	7032	145	Orchard Park Phase III Multipurpose	04-23	55.00	20	\$17,550.00	\$230.00
30	7042	152	Silver Ridge Street Lighting	06-13	165.00	39	\$24,200.00	\$80.00
31	7044	162	South Brooksville Lighting	09-11	375.34	84	\$17,900.00	\$32.00
32	7992	185	Hancock Lake Road Paving	14-02	0.00	N/A	\$14,100.00	\$0.00
33	7994	187	Crum Road Paving	13-13	0.00	N/A	\$11,600.00	\$0.00
34	7995	188	Elder Road Paving	13-21	0.00	N/A	\$10,395.00	\$0.00
35	7945	191	Royal Highlands 2013- Area B	13-35	839.00	N/A	\$310,500.00	\$220.00
36	7946	192	Royal Highlands 2013-Area C	13-36	0.00	N/A	\$42,000.00	\$0.00
37	7948	193	Royal Highlands 2013-Area E	13-40	0.00	N/A	\$36,000.00	\$0.00
38	7949	194	Royal Highlands 2013-Area F	13-41	0.00	N/A	\$22,000.00	\$0.00
39	7421	195	West Hernando Street Lighting	13-42	3,380.00	1,246	\$362,000.00	\$60.00
40	7950	196	Royal Highlands Area G	14-20	149.00	N/A	\$65,700.00	\$218.00
41	7998	197	Paramount Area Road Paving	14-21	22.50	N/A	\$24,100.00	\$311.00
42	7997	198	Golden Warbler Road Paving	14-23	17.50	N/A	\$19,300.00	\$268.00
43	7932	199	Pine Warbler Road Paving	15-15	49.50	N/A	\$37,400.00	\$283.00
44	7933	200	Maberly Road Paving	15-16	55.00	N/A	\$19,800.00	\$274.00
45	7934	201	Mexican Canary Road Paving	15-17	15.50	N/A	\$18,000.00	\$473.00
46	7951	202	Royal Highlands Area I	15-18	159.50	N/A	\$64,600.00	\$254.00
47	7935	203	Godwit Area Road Paving	15-19	18.00	N/A	\$27,600.00	\$383.00
48	7936	204	Pelican Ave. Road Paving	15-20	12.00	N/A	\$18,000.00	\$401.00
49	7937	205	Furley Ave. Road Paving	15-21	13.50	N/A	\$20,000.00	\$365.00
50	7322	206	Pristine Place Multipurpose	15-22	703.00	201	\$132,300.00	\$70.00
51	7701	207	Carnes Area Road Paving	16-19	54.50	N/A	\$35,000.00	\$402.00
52	7702	208	Painted Bunting Road Paving	16-20	32.00	N/A	\$17,000.00	\$356.00
53	7943	209	RH Area B Driveway Aprons	17-04	35.00	N/A	\$12,300.00	\$271.00
54	7704	210	Jaybird Road Paving	17-09	46.50	N/A	\$38,600.00	\$364.00
55	7707	211	Quill Ave. Road Paving	17-10	7.50	N/A	\$9,600.00	\$424.00
56	7926	212	Taylor Street Millings	17-11	19.50	N/A	\$11,700.00	\$340.00
57	7703	213	Jackdaw Road Paving	17-19	12.00	N/A	\$14,400.00	\$365.00
58	7706	214	Old Squaw Ave. Road Paving	17-20	39.00	N/A	\$28,800.00	\$393.00
59	7939	215	Tinamou Area Road Paving	17-21	53.50	N/A	\$35,600.00	\$443.00
60	7940	216	Alberta Street Road Paving	17-23	20.00	N/A	\$30,800.00	\$598.00
61	7705	217	Kodiak Wren Road Paving	17-24	19.50	N/A	\$16,900.00	\$359.00
62	7938	218	Wood Owl Ave Road Paving	17-25	36.00	N/A	\$33,900.00	\$442.00
63	7927	219	Sweet Gum Road Millings	17-34	31.00	N/A	\$15,600.00	\$340.00
64	7929	220	Nordica Rd Road Paving	17-36	15.50	N/A	\$8,500.00	\$376.00
65	7928	221	Marsh Wren Ave Road Paving	17-35	9.50	N/A	\$16,300.00	\$663.00
66	7930	222	Piping Plover Area Road Paving	17-37	62.00	N/A	\$28,900.00	\$339.00
67	7942	223	White Rd Road Paving	17-38	30.00	N/A	\$34,000.00	\$581.00
68	7960	224	Dolquieb Lane Area	18-03	63.00	N/A	\$30,200.00	\$364.00
69	7980	225	Royal Highlands Area L	18-04	56.00	N/A	\$33,500.00	\$375.00
70	7919	226	Michigan Ave Paving	18-25	38.00	N/A	\$216,300.00	\$447.00
71	7920	228	Hurricane Drive Paving	18-23	23.00	N/A	\$18,900.00	\$733.00
72	7708	229	Pheasant Ave Paving	18-26	135.00	N/A	\$62,000.00	\$412.00
73	7999	230	Mandrake/Canary Rd	20-14	16.50	N/A	\$181,800.00	\$993.00
74	4614	600	Unsafe Structure Abatement	15-02	7.00	N/A	\$58,630.00	\$0.00
75	0011	605	Nuisance Abatement	20-09	22.00	N/A	\$121,574.00	\$0.00
76	7917	236	Penn Sl/Scaup Duck Paving	22-22	49.50	N/A	\$666,060.00	\$1,532.00
77	7710	237	Kensington Woods Street Lighting	23-13	139.00	28	\$16,000.00	\$85.00

## NOTICE OF PUBLIC HEARINGS

The City of Dade City proposes to hear and approve the following ordinances on the following dates and times:

### ORDINANCE 2025-13

AN ORDINANCE OF THE CITY OF DADE CITY, FLORIDA, AMENDING THE CITY OF DADE CITY COMPREHENSIVE PLAN, PROVIDING FOR A LARGE SCALE COMPREHENSIVE PLAN AMENDMENT TO THE FUTURE LAND USE MAP, RELATIVE TO CERTAIN REAL PROPERTY, CONTAINING APPROXIMATELY ±68.67 ACRES, LOCATED ON THE SOUTH SIDE OF ST JOE ROAD, AND MORE SPECIFICALLY DESCRIBED IN THIS ORDINANCE, FROM PASCO COUNTY'S RESIDENTIAL (RES-3) DESIGNATION TO DADE CITY'S LOW DENSITY RESIDENTIAL (LDR) DESIGNATION; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT, CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

### ORDINANCE 2025-14

AN ORDINANCE OF THE CITY OF DADE CITY, FLORIDA AMENDING THE CITY OF DADE CITY OFFICIAL ZONING MAP TO CHANGE THE ZONING DISTRICT ON CERTAIN REAL PROPERTY, APPROXIMATELY ±68.67 ACRES IN SIZE, GENERALLY LOCATED ON THE SOUTH SIDE OF ST JOE ROAD, AND MORE SPECIFICALLY DESCRIBED IN THIS ORDINANCE, FROM PASCO COUNTY'S RESIDENTIAL 1 (R1) DISTRICT TO DADE

# Tampa Bay Times

Published Daily

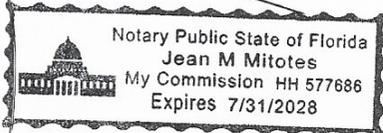
STATE OF FLORIDA } ss  
COUNTY OF HERNANDO, CITRUS, PASCO,  
PINELLAS, HILLSBOROUGH County

Before the undersigned authority personally appeared Deirdre Bonett who on oath says that he/she is a Legal Advertising Representative of the Tampa Bay Times a daily newspaper printed in St. Petersburg, in Hernando, Citrus, Pasco, Pinellas, Hillsborough County, Florida that the attached copy of advertisement being a Legal Notice in the matter Budget Notice was published in said newspaper by print in the issues of 09/21/25 or by publication on the newspaper's website, if authorized.

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes. Affiant further says the said Tampa Bay Times is a newspaper published in Hernando, Citrus, Pasco, Pinellas, Hillsborough County, Florida and that the said newspaper has heretofore been continuously published in said Hernando, Citrus, Pasco, Pinellas, Hillsborough County, Florida each day and has been entered as a second class mail matter at the post office in said Hernando, Citrus, Pasco, Pinellas, Hillsborough County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Signature of Affiant \_\_\_\_\_  
Sworn to and subscribed before me this 09/21/2025

Signature of Notary of Public  
Personally known  or produced identification.  
Type of identification produced \_\_\_\_\_



# NOTICE OF BUDGET HEARING

The Hernando County Board of County Commissioners  
has tentatively adopted a budget for fiscal year 2026.

**A public hearing to make a FINAL DECISION on the budget AND TAXES  
will be held on:**

**Tuesday, September 23, 2025**

**5:01 p.m.**

**at**

**Government Center  
John Law Ayers Room  
20 North Main Street  
Brooksville, Florida 34601**

9/21/2025 DB

56594-1

LEGAL NOTICE

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CLK25-131

## BUDGET SUMMARY

### HERNANDO COUNTY, FLORIDA - FISCAL YEAR 2025-2026 (FY26)

**\*THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE BOARD OF HERNANDO COUNTY COMMISSIONERS,  
HERNANDO COUNTY, FLORIDA ARE 4% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

General Fund	5.8891
Transportation Trust	0.8091
County Health	0.1054
Stormwater MSTU	0.1139
Emergency Medical Serv MSTU	0.9100

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TOTAL ALL FUNDS
<b>Taxes:</b>	Millage per \$1,000						
Ad Valorem Taxes - General Fund	5.8891	102,257,760	-	-	-	-	102,257,760
Ad Valorem Taxes-Transportation Trust	0.8091	-	14,049,214	-	-	-	14,049,214
Ad Valorem Taxes-County Health	0.1054	-	1,830,165	-	-	-	1,830,165
Ad Valorem Taxes-Stormwater MSTU	0.1139	-	1,977,759	-	-	-	1,977,759
Ad Valorem Taxes-EMS MSTU	0.9100	-	15,801,242	-	-	-	15,801,242
Other Taxes	2,598,075	11,891,980	-	-	-	-	14,490,055
Charges for Services	14,344,808	20,195,510	-	-	61,675,934	45,996,786	142,213,038
Intergovernmental Revenue	33,228,554	12,583,224	-	3,102,598	1,942,564	-	50,856,940
Fines and Forfeitures	331,045	285,324	-	-	3,500	-	619,869
Miscellaneous Revenue	6,817,652	1,610,810	-	100,000	4,278,296	170,000	12,976,758
Permits/Fees/Special Assessments	1,115,169	51,442,472	-	3,754,370	14,465,805	-	70,777,816
Other Sources	76,008,847	135,216,798	53,702	24,532,713	267,969,429	27,531,543	531,313,032
<b>TOTAL SOURCES</b>	<b>236,701,910</b>	<b>266,884,498</b>	<b>53,702</b>	<b>31,489,681</b>	<b>350,335,528</b>	<b>73,698,329</b>	<b>959,163,648</b>
Interfund Transfers	1,817,103	2,730,796	3,112,133	-	24,715,776	1,641,257	34,017,065
Non-Revenues	-	-	-	-	-	-	-
Fund Balances/Reserves/Net Assets	92,734,007	60,388	6,632	8,234,489	9,117,432	4,055,290	114,208,238
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>331,253,020</b>	<b>269,675,682</b>	<b>3,172,467</b>	<b>39,724,170</b>	<b>384,168,736</b>	<b>79,394,876</b>	<b>1,107,388,951</b>
<b>EXPENDITURES</b>							
General Government	49,567,292	2,276,274	-	4,438,583	11,927,784	75,218,298	143,428,231
Court Related Expenditures	14,061,122	8,079,419	-	-	-	-	22,140,541
Public Safety	102,186,409	134,502,456	-	2,869,145	-	-	239,558,010
Physical Environment	-	21,924,418	-	2,996,345	323,060,681	-	347,981,444
Transportation	5,872,703	74,587,024	-	19,057,999	-	-	99,517,726
Economic Environment	3,111,433	7,704,114	-	-	15,258,005	-	26,073,552
Human Services	8,639,329	14,710,558	-	-	-	-	23,349,887
Culture/Recreation	12,793,447	1,257,653	-	1,907,632	-	-	15,958,732
Other Uses	38,035,879	-	3,165,835	-	-	-	41,201,714
<b>TOTAL EXPENDITURES</b>	<b>234,267,614</b>	<b>265,041,916</b>	<b>3,165,835</b>	<b>31,269,704</b>	<b>350,246,470</b>	<b>75,218,298</b>	<b>959,209,837</b>
Interfund Transfers	4,251,398	4,573,378	-	219,977	24,804,834	121,288	33,970,875
Fund Balances/Reserves/Net Assets	92,734,008	60,388	6,632	8,234,489	9,117,432	4,055,290	114,208,238
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>331,253,020</b>	<b>269,675,682</b>	<b>3,172,467</b>	<b>39,724,170</b>	<b>384,168,736</b>	<b>79,394,876</b>	<b>1,107,388,951</b>

The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.

9/21/2025 DB

56594-1

Local & State

# Florida-bound Disney Destiny cruise ship leaves shipyard

BY RICHARD TRIBOU  
Orlando Sentinel

The latest vessel in Disney Cruise Line's growing fleet left its shipyard home Friday making the slow 20-mile river trip so it can complete sea trials ahead of a debut from Port Everglades later this year.

The Disney Destiny, a sister ship to Port Canaveral ships Disney Wish and Disney Treasure, left the Meyer Werft shipyard in Papenburg, Germany making its way on the Ems River toward the North Sea.

The inland shipyard requires a tugboat-assisted conveyance of the 1,119-foot-long, 128-foot-wide ship traveling on the river facing in reverse.

A live stream of the conveyance was broadcast by YouTube channel Hamburg Port Live.

The vessel is first headed to Eemshaven, Netherlands, before it heads out for sea trials in the North Sea. The shipyard has a lot of practice getting vessels up the river, traveling at only 3-5 mph over several hours.

In the past, parts of bridges had to be disassembled to allow for a ship's passing, although Disney Destiny, while the largest in Disney's fleet along with Treasure and Wish to date, isn't the biggest transported from Meyer Werft.

It comes in at 144,000 gross tons with 1,246 state-rooms, compared to the 130,000 gross tons of Disney Dream and Fantasy and the 84,000 gross tons of the line's two original ships Disney Magic and Wonder.

Destiny is the third of five Wish-class vessels con-



The Disney Destiny cruise ship leaves Meyer Werft shipyard toward Eemshaven, Netherlands, with a fireworks display from Papenburg, Germany, on Friday. The ship will debut from Port Everglades later this year. (LARS PENNING | dpa via Associated Press)

structed at Meyer Werft. The fourth, ordered by the Oriental Land Co. in partnership with DCL, will sail out of Japan in 2029, while the fifth was part of an announcement that DCL would expand to 13 total vessels by 2031 including three new ships in a new class.

Disney Destiny had its first steel cut in November 2023 and keel laid in March 2024, so its trip out to sea trials comes at around 20 months since the beginning of construction.

The ship won't be handed over to Disney Cruise Line until after it has completed a series of sea trials to prove its seaworthiness, and won't make the transatlantic sail-

ing to Florida until late October or early November. Once in Florida it has a few weeks before its maiden voyage Nov. 20 from DCL's new second Florida home in Fort Lauderdale, where it will begin four- and five-night voyages to the Bahamas and western Caribbean.

It marks the first time Disney will have debuted one of its ships somewhere other than Port Canaveral. DCL took over Port Everglades' Terminal 4 as its permanent, year-round second Florida home in 2023.

Its arrival will grow the DCL fleet to seven ships, with the Asia-bound Disney Adventure also under construction coming in

spring 2026.

Disney's first two ships, Disney Magic and Wonder, debuted in 1998 and 1999 followed by sister ships Disney Dream and Fantasy in 2011 and 2012, then Wish at Treasure in 2022 and 2024.

The ship features multiple Marvel-inspired spaces, including a statue of Black Panther's T'Challa, king of Wakanda, in the Grand Hall; an entertainment parlor themed to "Doctor Strange"; and the latest iteration of the World of Marvel restaurant.

The ship will also have a new venue themed to Cruella de Vil from "101 Dalmatians" and a new stage show based on "Hercules."

# WATCH TRADE-IN EVENT

SATURDAY, SEPTEMBER 27  
NOON - 7PM

BREITLING BOUTIQUE  
INTERNATIONAL PLAZA



Bring your vintage or new Rolex, Patek, Omega, Tag Heuer Hamilton or any men's watch. Trade it for a new Breitling. Generous trade-ins allotted for this one day event!

BREITLING BOUTIQUE  
INTERNATIONAL PLAZA  
813-350-9374

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**A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on:**

**Tuesday, September 23, 2025  
5:01 p.m.  
at  
Government Center  
John Law Ayers Room  
20 North Main Street  
Brooksville, Florida 34601**

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CLK25-131

## BUDGET SUMMARY

HERNANDO COUNTY, FLORIDA - FISCAL YEAR 2025-2026 (FY26)

**\*THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE BOARD OF HERNANDO COUNTY COMMISSIONERS, HERNANDO COUNTY, FLORIDA ARE 4% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

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Stormwater MSTU	0.1139
Emergency Medical Serv MSTU	0.9100

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Ad Valorem Taxes - General Fund	5.8891	102,257,760	-	-	-	-	102,257,760
Ad Valorem Taxes-Transportation Trust	0.8091	-	14,049,214	-	-	-	14,049,214
Ad Valorem Taxes-County Health	0.1054	-	1,830,165	-	-	-	1,830,165
Ad Valorem Taxes-Stormwater MSTU	0.1139	-	1,977,759	-	-	-	1,977,759
Ad Valorem Taxes-EMS MSTU	0.9100	-	15,801,242	-	-	-	15,801,242
Other Taxes	2,598,075	11,891,980	-	-	-	-	14,490,055
Charges for Services	14,344,808	20,195,510	-	-	61,675,934	45,996,786	142,213,038
Intergovernmental Revenue	33,228,554	12,583,224	-	3,102,598	1,942,564	-	50,856,940
Fines and Forfeitures	331,045	285,324	-	-	3,500	-	619,869
Miscellaneous Revenue	6,817,652	1,610,810	-	100,000	4,278,296	170,000	12,976,758
Permits/Fees/Special Assessments	1,115,169	51,442,472	-	3,754,370	14,465,805	-	70,777,816
Other Sources	76,008,847	135,216,798	53,702	24,532,713	267,969,429	27,531,543	531,313,032
<b>TOTAL SOURCES</b>	<b>236,701,910</b>	<b>266,884,498</b>	<b>53,702</b>	<b>31,489,681</b>	<b>350,335,528</b>	<b>73,698,329</b>	<b>959,163,648</b>
Interfund Transfers	1,817,103	2,730,796	3,112,133	-	24,715,776	1,641,257	34,017,065
Non-Revenues	-	-	-	-	-	-	-
Fund Balances/Reserves/Net Assets	92,734,007	60,388	6,632	8,234,489	9,117,432	4,055,290	114,208,238
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>331,253,020</b>	<b>269,675,682</b>	<b>3,172,467</b>	<b>39,724,170</b>	<b>384,168,736</b>	<b>79,394,876</b>	<b>1,107,388,951</b>
<b>EXPENDITURES</b>							
General Government	49,567,292	2,276,274	-	4,438,583	11,927,784	75,218,298	143,428,231
Public Related Expenditures	14,061,122	8,079,419	-	-	-	-	22,140,541
County Health	102,186,409	134,502,456	-	2,869,145	-	-	239,558,010
Physical Environment	-	21,924,418	-	2,996,345	323,060,681	-	347,981,444
Transportation	5,872,703	74,587,024	-	19,057,999	-	-	99,517,726
Economic Environment	3,111,433	7,704,114	-	-	15,258,005	-	26,073,552
Human Services	8,639,329	14,710,558	-	-	-	-	23,349,887
Culture/Recreation	12,793,447	1,257,653	-	1,907,632	-	-	15,958,732
Other Uses	38,035,879	-	3,165,835	-	-	-	41,201,714
<b>TOTAL EXPENDITURES</b>	<b>234,267,614</b>	<b>265,041,916</b>	<b>3,165,835</b>	<b>31,269,704</b>	<b>350,246,470</b>	<b>75,218,298</b>	<b>959,209,837</b>
Interfund Transfers	4,251,398	4,573,378	-	219,977	24,804,834	121,288	33,970,875
Fund Balances/Reserves/Net Assets	92,734,008	60,388	6,632	8,234,489	9,117,432	4,055,290	114,208,239
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>331,253,020</b>	<b>269,675,682</b>	<b>3,172,467</b>	<b>39,724,170</b>	<b>384,168,736</b>	<b>79,394,876</b>	<b>1,107,388,951</b>

The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.

9/21/2025 DB

56594-1



THE HERNANDO SUN; Published Weekly

Brooksville Hernando County FLORIDA

**PUBLISHER'S AFFIDAVIT OF PUBLICATION**

STATE OF FLORIDA

COUNTY OF HERNANDO :

Before the undersigned authority, Julie B. Maglio, personally appeared, who on oath, says that she is Editor of the Hernando Sun, a weekly newspaper published at Brooksville in Hernando County, Florida, that the attached copy of the advertisement, being a

**NOTICE OF BUDGET HEARING OF THE HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS**

in the matter of

The second (final) public hearing to adopt the final budget and millage rates of the Hernando County Board of County Commissioners

was published in said newspaper by print in the issue(s) of: September 19, 2025.

and/or by publication on the newspaper's publicly available website, if authorized, on September 19, 2025.

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

(Signature of Affiant)

Sworn to and subscribed before me  
This 19th day of September, 2025.

(Signature of Notary Public)



LISA M. MACNEIL  
Commission # HH 254975  
Expires April 19, 2026

(Print, Type, or Stamp Commissioned Name of Notary Public)

Personally known  or  
produced identification \_\_\_\_\_

Type of identification produced \_\_\_\_\_

**NOTICE OF BUDGET HEARING  
OF THE HERNANDO COUNTY  
BOARD OF COUNTY  
COMMISSIONERS**

**NOTICE IS HEREBY GIVEN** that the second (final) public hearing to adopt the final budget and millage rates of the Hernando County Board of County Commissioners has been scheduled to be held on Tuesday, September 23, 2025, beginning at 5:01 P.M., located at the Hernando County Government Center, 20 North Main Street, Room 160, Brooksville, FL 34601.

This budget hearing is open to the public. Any questions concerning this budget hearing should be directed to the County Administrator's Office, at (352) 754-4002. This budget hearing agenda may be viewed online at <https://hernandocountyfl.gov/Calendar.aspx>.

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 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.

In accordance with the Americans with Disabilities Act, persons with disabilities needing a special accommodation to participate in this proceeding should contact Tiffany Smith, Hernando County Risk Management, 15470 Flight Path Drive, Brooksville, FL 34604, (352) 540-6289. If hearing impaired, please call 1-800-676-3777.

Published: September 19, 2025

# HERNANDO COUNTY FY2025-2026 (FY26) FINAL BUDGET PUBLIC HEARING



September 23, 2025



Office of Management & Budget (OMB)



# BUDGET DEVELOPMENT IMPORTANT DATES

## FY 2025-2026 (FY26)

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

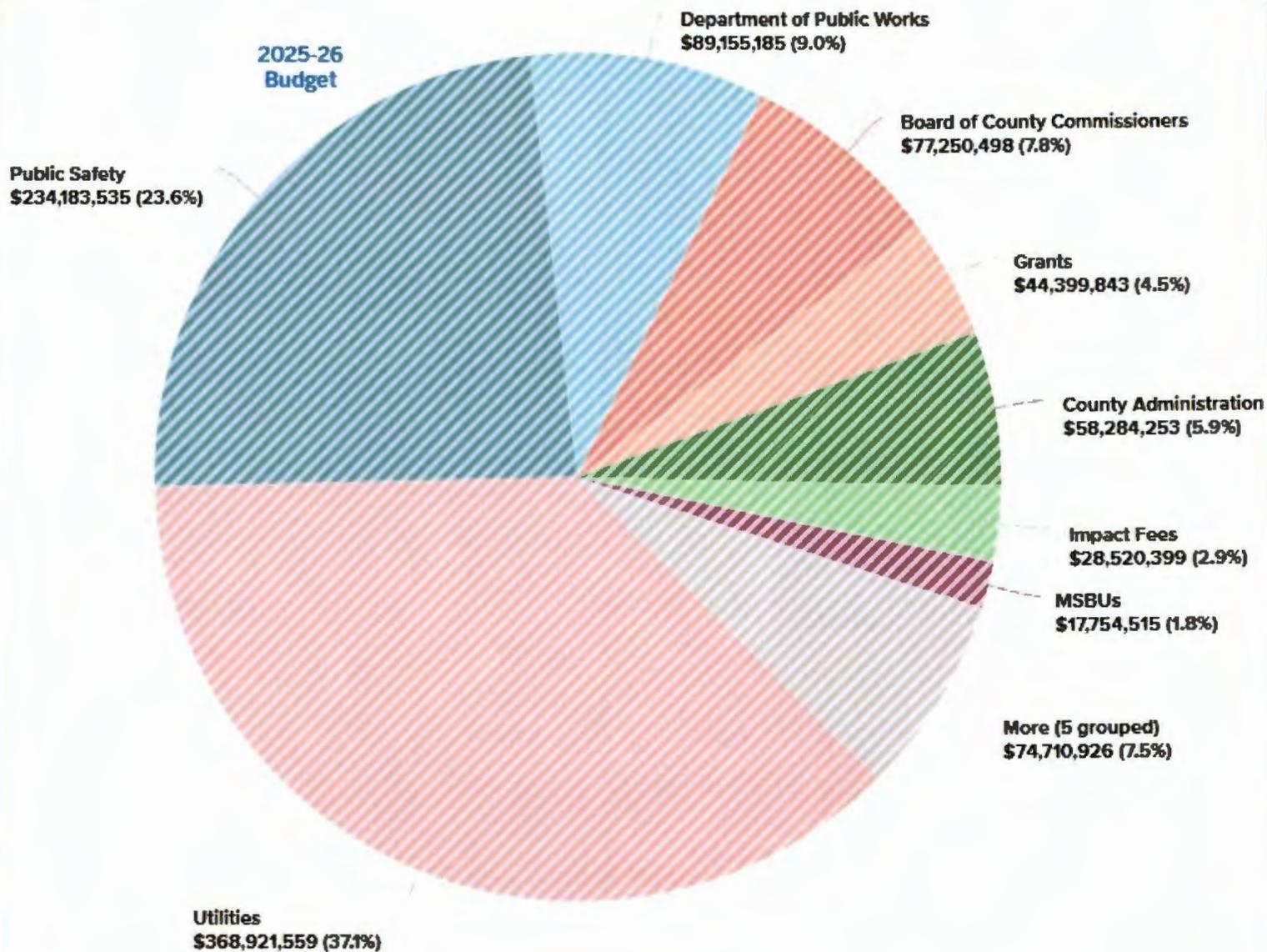


## BUDGET HEARING AGENDA

- **Final Budget Update: LS-16458**
- **Resolution for Countywide Millage: LS-16459**
- **Resolution for MSTUs: LS-16460**
- **Resolution for MSBUs: LS-16431**
- **DDP Letter & IGT Questionnaire for LPPF: LS-16454**
- **Resolution Adopting Budget: LS-16461**



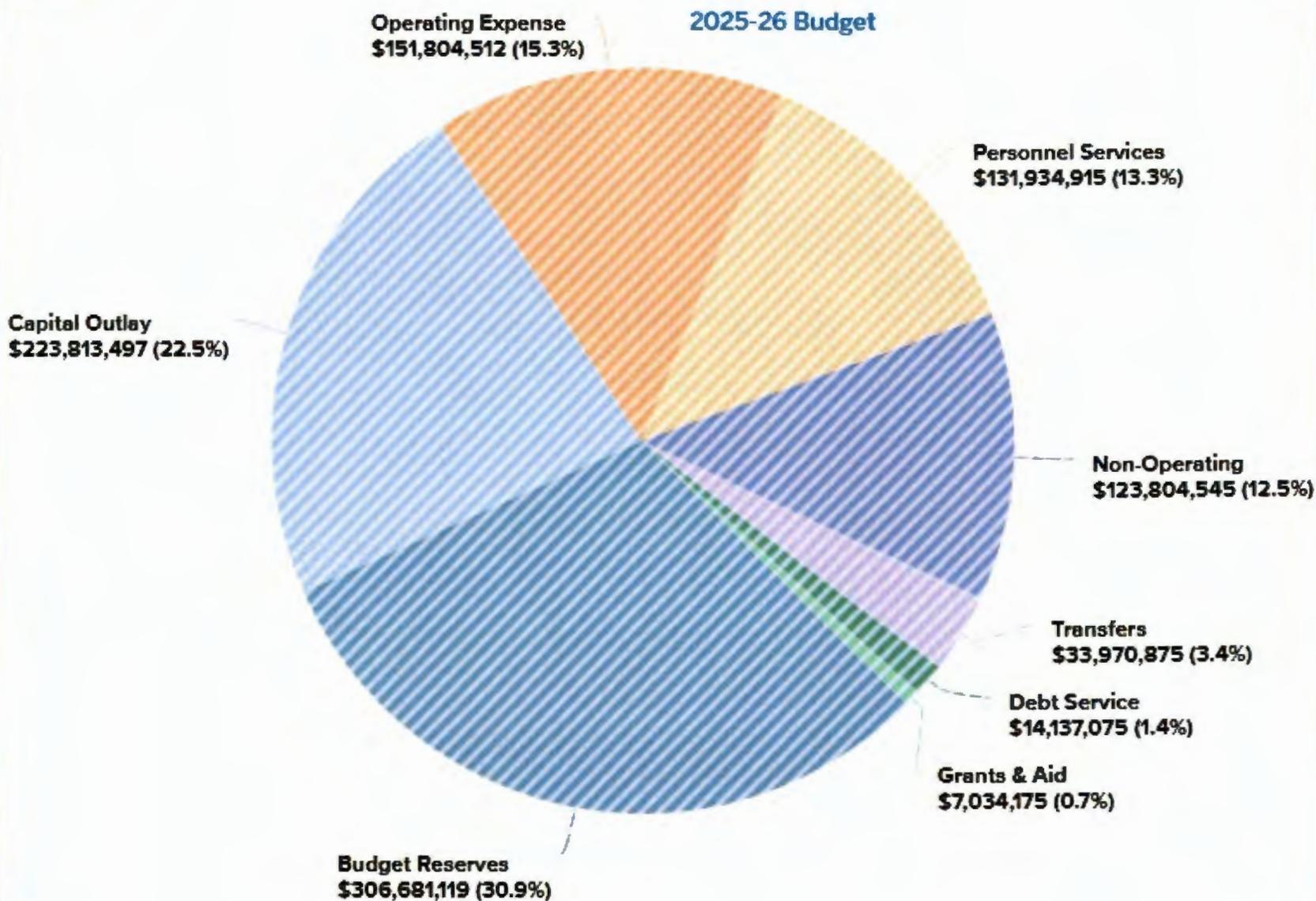
# TOTAL FINAL BUDGET: \$993,180,713



Office of Management & Budget



# FINAL TOTAL BUDGET SUMMARY





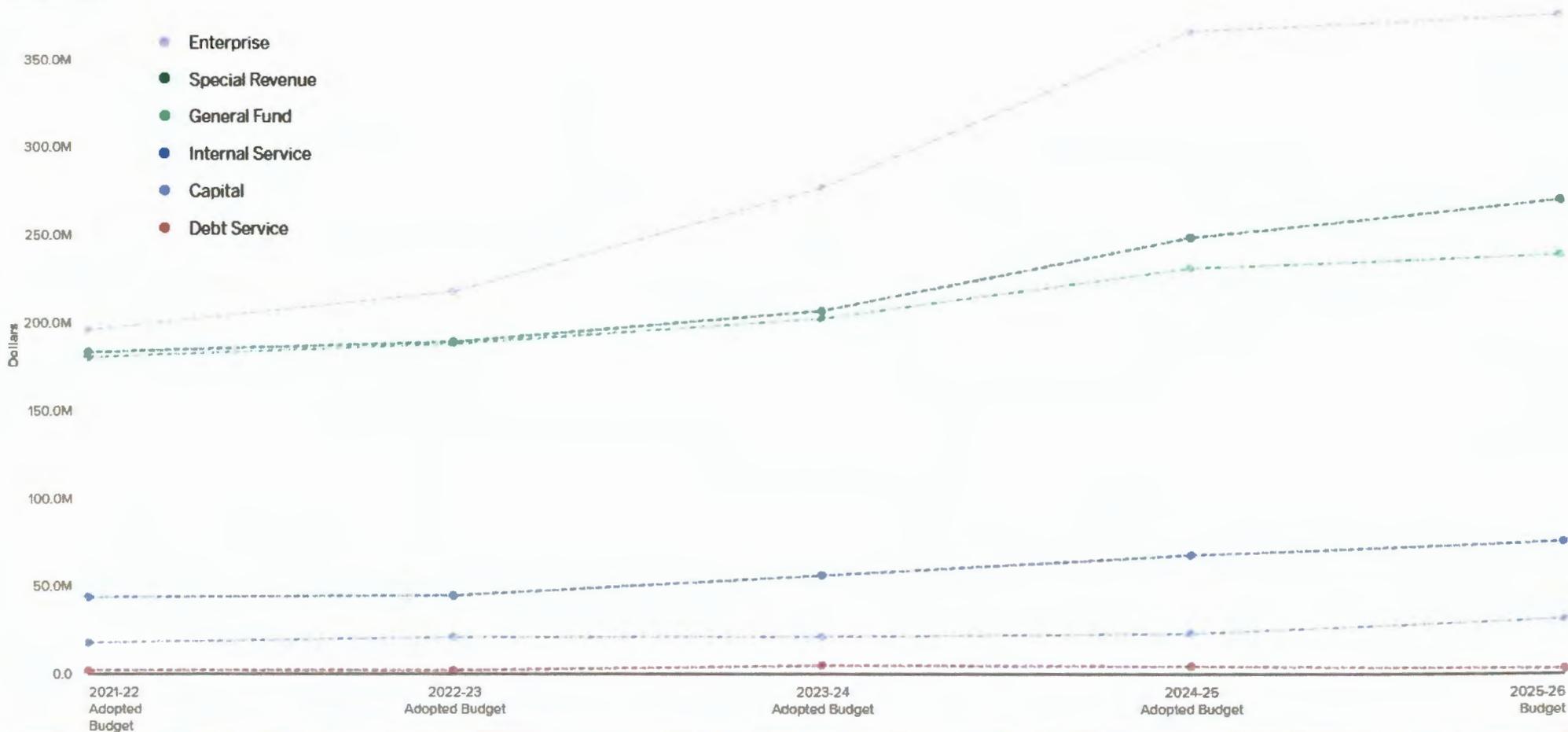
# FUND TYPE FINAL BUDGET TREND

Broken down by

Funds

Expenses

Visualization





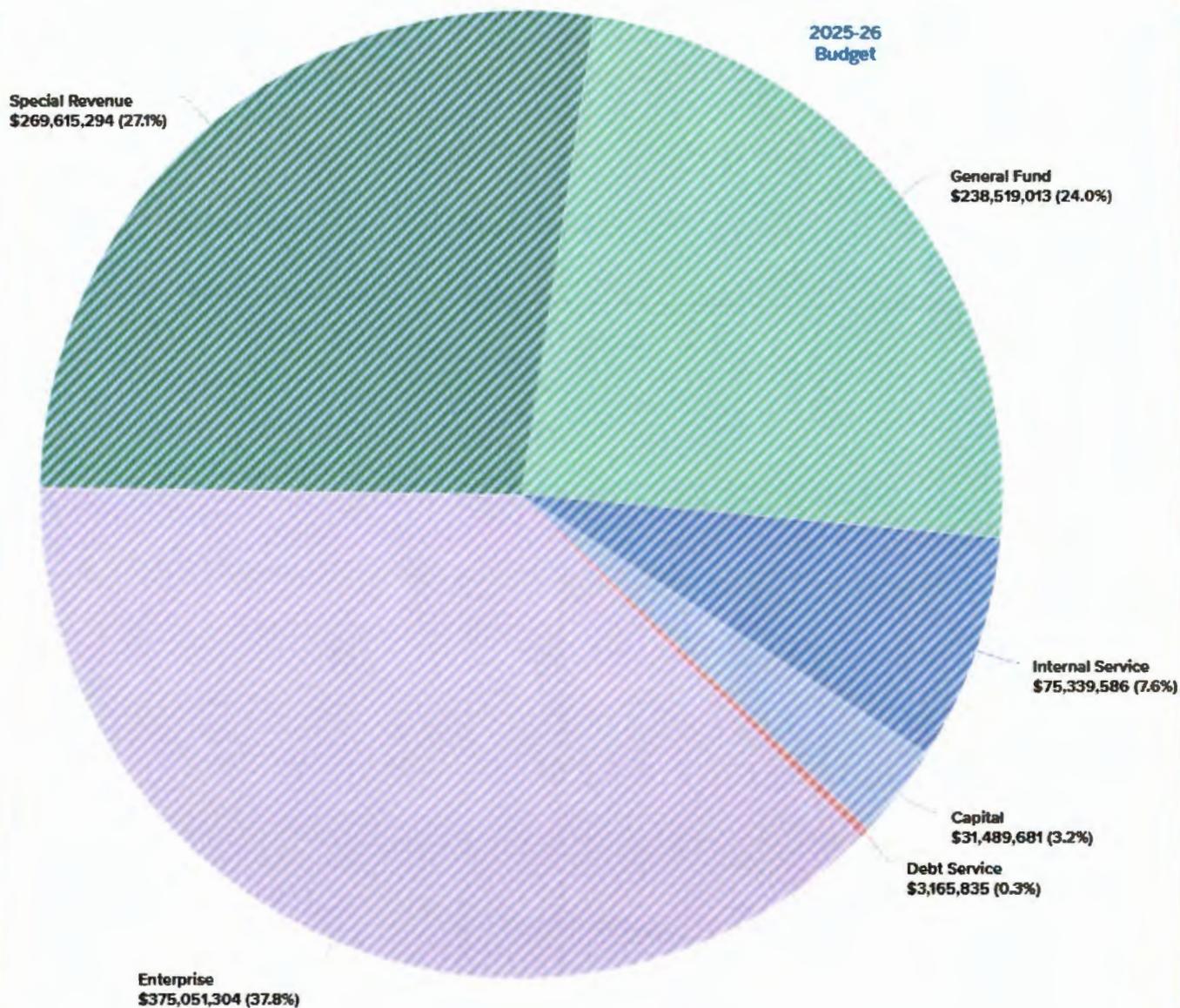
## TOTAL FINAL BUDGET

- Total Budget: \$993,180,713**

Expand All	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Budget
▶ Enterprise	\$ 195,827,697	\$ 217,563,938	\$ 276,539,558	\$ 365,845,869	\$ 375,051,304
▶ Special Revenue	183,244,559	189,022,610	206,646,086	248,386,008	269,615,294
▶ General Fund	180,313,663	187,696,682	202,249,885	231,040,830	238,519,013
▶ Internal Service	43,739,866	44,696,657	56,020,526	67,720,718	75,339,586
▶ Capital	17,832,769	20,879,647	21,096,320	22,977,054	31,489,681
▶ Debt Service	2,147,822	2,044,032	4,820,779	4,374,880	3,165,835
<b>Total</b>	<b>\$ 623,106,376</b>	<b>\$ 661,903,567</b>	<b>\$ 767,373,154</b>	<b>\$ 940,345,359</b>	<b>\$ 993,180,713</b>

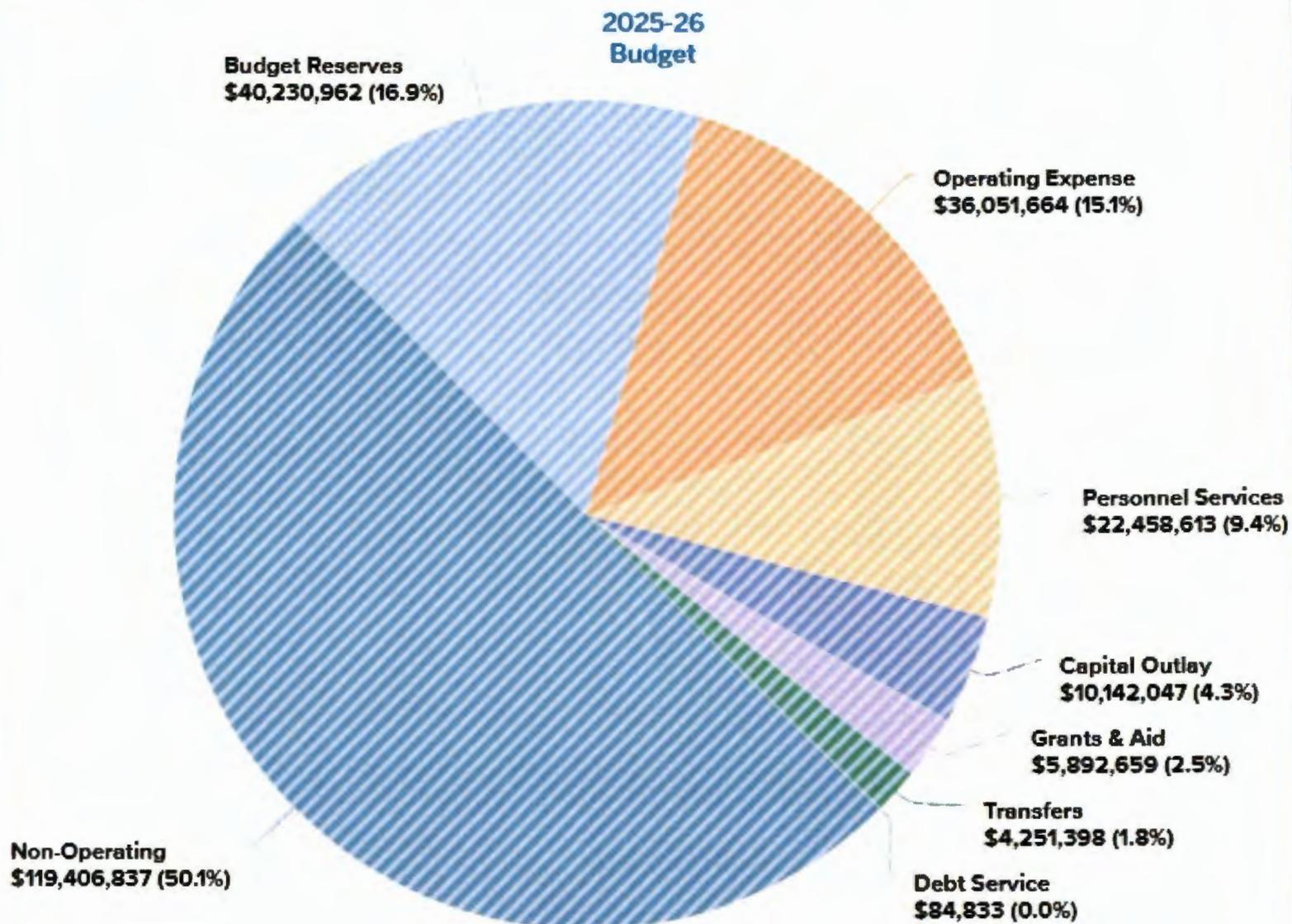


# TOTAL FINAL BUDGET





# GENERAL FUND OVERVIEW





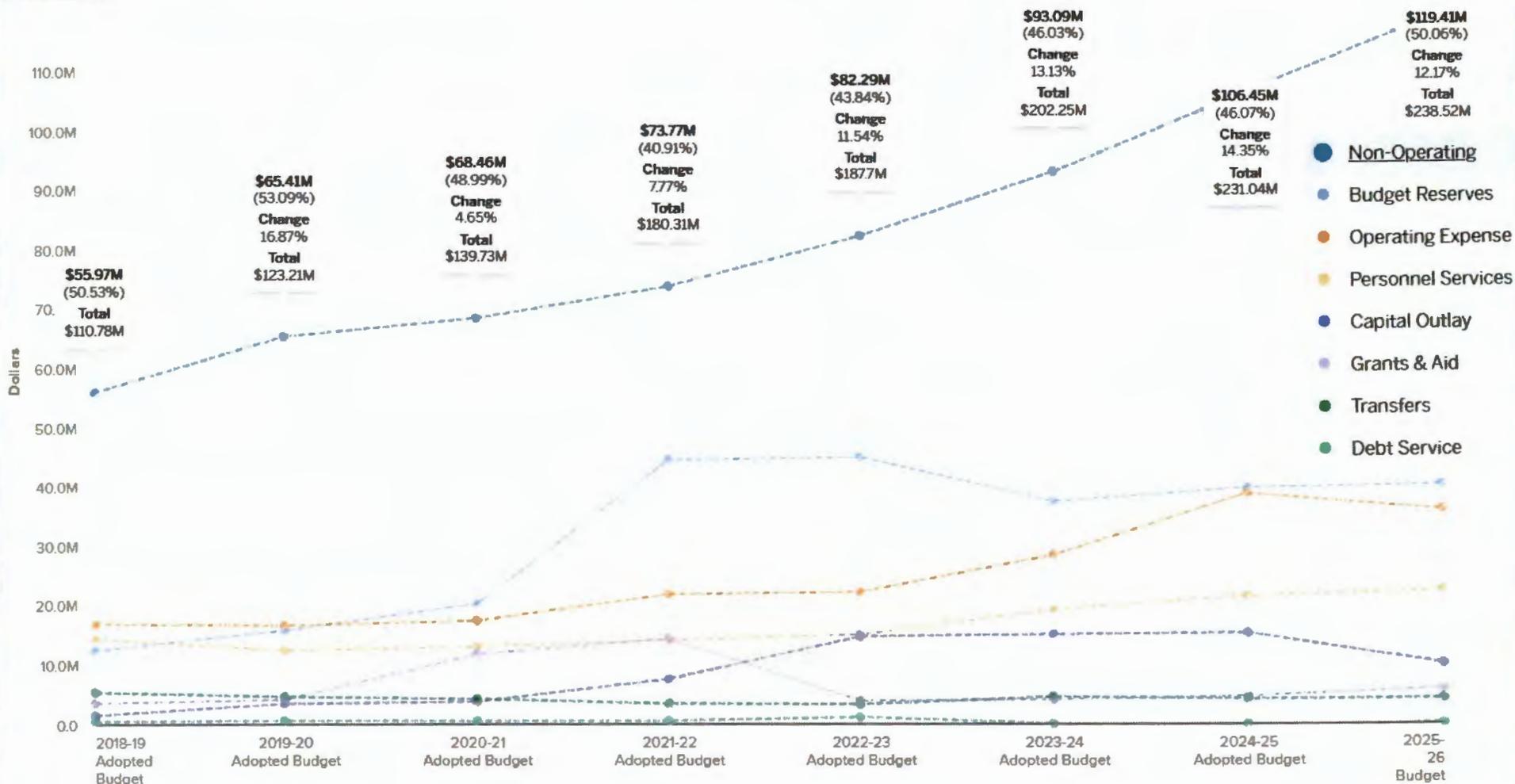
# GENERAL FUND BUDGET TREND

Broken down by

Expenses

General Fund

Visualization





## BUDGET WORKSHOP VS. HEARING

### Budget Workshop

**FY26 Total Budget:**

- \$956,338,363

**General Fund (GF):**

- \$245,665,189 (25.7%)

**Non-General Fund:**

- \$710,673,174 (74.3%)

### Budget Hearing

**FY26 Total Budget:**

- \$993,180,713

**General Fund (GF):**

- \$238,519,013 (24.0%)

**Non-General Fund:**

- \$754,661,700 (76.0%)



# RESERVE SUMMARY

General Fund Reserve Summary as of: **9/17/2025**

	2026 Budget	Policy %	Amount needed	Change needed
<b>Net Expense for Reserves</b>	<b>\$177,917,114.00</b>	<b>(Open Gov Report)</b>		
5909908 - BUDGET RES FOR CONT-HCSO	\$-			
5909910 - BUDGET RES FOR CONTINGNCY	\$ 889,586.00	0.50%	\$889,585.57	<b>(\$0.43)</b>
5909911 - BUDGET RES-GRANTS - (Library funds)	\$ 492,546.00			
5909935 - BUDGET RES-EMERGENCY	\$ 6,227,100.00	3.50%	\$6,227,098.99	<b>(\$1.01)</b>
5909943 - BUDGET RES-SPACE ND/SURPL	\$-			
5909980 - BUDGET RES-TECH NEEDS	\$-			
5909981 - BUDGET RES-STABILIZATION	\$ 6,227,100.00	3.50%	\$6,227,098.99	<b>(\$1.01)</b>
5909985 - BUDGET RES-DED IND DEV - (Economic Dev.)	\$ 1,613,874.00			
5909998 - BUDG RES - CAPITAL NEEDS	\$-			
5909999 - BUDG RES/CASH FORWARD	\$ 24,682,232.00	11.00%	\$19,570,882.54	<b>(\$5,111,349.46)</b>
5909999 - BUDG RES/CASH FORWARD - (Disaster)	\$ -			
<b>Reserves TOTAL</b>	<b>\$ 40,132,438.00</b>	<b>18.50%</b>	<b>\$32,914,666.09</b>	
	<b>Current Amount:</b>		<b>Current Amount</b>	<b>Change needed</b>
	<b>\$ 38,026,018.00</b>	<b>21.37%</b>		<b>(\$5,111,351.91)</b>
	<b>\$39,141,765.08</b>	<b>22% (for that amount)</b>		<b>\$1,115,747.08</b>
	<b>\$44,479,278.50</b>	<b>25% (for that amount)</b>		<b>\$6,453,260.50</b>



# FINAL PROPOSED MILLAGE RATES

<b>County Wide Millage Rates</b>	<b>PRIOR YEAR 2024-25 Rates</b>	<b>2025-26 Final Rates</b>
BCC General Fund	6.4497	5.8891
BCC County Health	0.1102	0.1054
BCC Transportation Trust	0.8091	0.8091
	<b>7.3690</b>	<b>6.8036</b>
<b>Municipal Service Taxing Units County Wide Millage Rates</b>	<b>PRIOR YEAR 2024-25 Rates</b>	<b>2025-26 Final Rates</b>
Emergency Medical Services MSTU	0.9100	0.9100
Stormwater MSTU	0.1139	0.1139
	<b>1.0239</b>	<b>1.0239</b>
<b>Proposed Total Millage Rate</b>	<b>8.3929</b>	<b>7.8275</b>



## FINAL PROPOSED MILLAGE RATES

<b>County Wide Millage Rates</b>	<b>2025-26 Final Rates</b>	<b>2025-26 Rolled-Back Rates</b>	<b>Percentage Over (Under) Roll-Back</b>
BCC General Fund	5.8891	6.1660	-4.49%
BCC County Health	0.1054	0.1054	0.00%
BCC Transportation Trust	0.8091	0.7735	4.60%
	<b>6.8036</b>	<b>7.0449</b>	<b>-3.43%</b>
<b>Municipal Service Taxing Units County Wide Millage Rates</b>	<b>2025-26 Final Rates</b>	<b>2025-26 Rolled-Back Rates</b>	<b>Percentage Over (Under) Roll-Back</b>
Emergency Medical Services MSTU	0.9100	0.8700	4.60%
Stormwater MSTU	0.1139	0.1089	4.59%
	<b>1.0239</b>	<b>0.9789</b>	<b>4.60%</b>
<b>Proposed Total Millage Rate</b>	<b>7.8275</b>	<b>8.0238</b>	<b>-2.45%</b>



# ADOPT RESOLUTION SETTING FY25-26 COUNTYWIDE MILLAGE RATES

<b>County Wide Millage Rates</b>	<b>2025-26 Final Rates</b>	<b>2025-26 Rolled-Back Rates</b>	<b>Percentage Over (Under) Roll-Back</b>
BCC General Fund	5.8891	6.1660	-4.49%
BCC County Health	0.1054	0.1054	0.00%
BCC Transportation Trust	0.8091	0.7735	4.60%
	<b>6.8036</b>	<b>7.0449</b>	<b>-3.43%</b>

**There has been no change between the tentative rates and the final rates.**



## ADOPT RESOLUTION SETTING FY25-26 MSTU'S MILLAGE RATES

<b>Municipal Service Taxing Units County Wide Millage Rates</b>	<b>2025-26 Final Rates</b>	<b>2025-26 Rolled-Back Rates</b>	<b>Percentage Over (Under) Roll-Back</b>
Emergency Medical Services MSTU	0.9100	0.8700	4.60%
Stormwater MSTU	0.1139	0.1089	4.59%
	<b>1.0239</b>	<b>0.9789</b>	<b>4.60%</b>

**There has been no change between the tentative rates and the final rates.**



# ADOPT RESOLUTION SETTING FY25-26 MSBU'S ASSESSMENT RATES

A large, multi-column table with many rows, representing the assessment rates for 77 MSBUs. The table is mostly white with some blue highlights, and the text is small and difficult to read.

**There are 77 MSBU's to adopt per detail on Exhibit A**

**There has been no change between the tentative rates and the final rates.**

A smaller, multi-column table with many rows, similar to the larger one, representing the assessment rates for 77 MSBUs. It is mostly white with some blue highlights.



## LPPF LETTER OF AGREEMENT & IGT QUESTIONNAIRE

**At the June 24, 2025, Hernando County Board of County Commissioners (BOCC) Meeting, the Board approved the Resolution 2025-111 adopting the FY 2026 Non-Ad Valorem Assessment and Non-Ad Valorem Assessment Roll for the Hernando County Local Provider Participation Fund (LPPF).**

**It is recommended that the Board approve and authorize the Chairman's signature on the attached IGT Questionnaire and Directed Payment Program Letter of Agreement.**



## ADOPT FY2025-26 (FY26) BUDGET

- **It is recommended that the board approve, by roll call vote, the attached resolution adopting the Hernando County FY2026 budget in the amount of: \$993,180,713**

**General Fund Reserve Summary as of: 9/23/2025**

	2026 Budget	Policy %	Amount needed	Change needed
<b>Net Expense for Reserves</b>	<b>\$177,377,223.00</b>	<b>(Open Gov Report)</b>		
5909908 - BUDGET RES FOR CONT-HCSO	\$-			
5909910 - BUDGET RES FOR CONTINGNCY	\$ 886,887.00	0.50%	\$886,886.12	(\$0.89)
5909911 - BUDGET RES-GRANTS - (Library funds)	\$ 492,546.00			
5909935 - BUDGET RES-EMERGENCY	\$ 6,208,203.00	3.50%	\$6,208,202.81	(\$0.19)
5909943 - BUDGET RES-SPACE ND/SURPL	\$-			
5909980 - BUDGET RES-TECH NEEDS	\$-			
5909981 - BUDGET RES-STABILIZATION	\$ 6,208,203.00	3.50%	\$6,208,202.81	(\$0.19)
5909985 - BUDGET RES-DED IND DEV - (Economic Dev.)	\$ 1,613,874.00			
5909998 - BUDG RES - CAPITAL NEEDS	\$-			
5909999 - BUDG RES/CASH FORWARD	\$ 25,262,616.00	11.00%	\$19,511,494.53	(\$5,751,121.47)
5909999 - BUDG RES/CASH FORWARD - (Disaster)	\$ -			
<b>Reserves TOTAL</b>	<b>\$ 40,672,329.00</b>	<b>18.50%</b>	<b>\$32,814,786.26</b>	

	Current Amount:	Policy %	Current Amount	Change needed	
	<b>\$ 38,565,909.00</b>	<b>11.74%</b>		<b>(\$5,751,122.75)</b>	<b>18.50%</b>
	\$39,022,989.06	22% (for that amount)		\$457,080.06	22%
	\$44,344,305.75	25% (for that amount)		\$5,778,396.75	25%

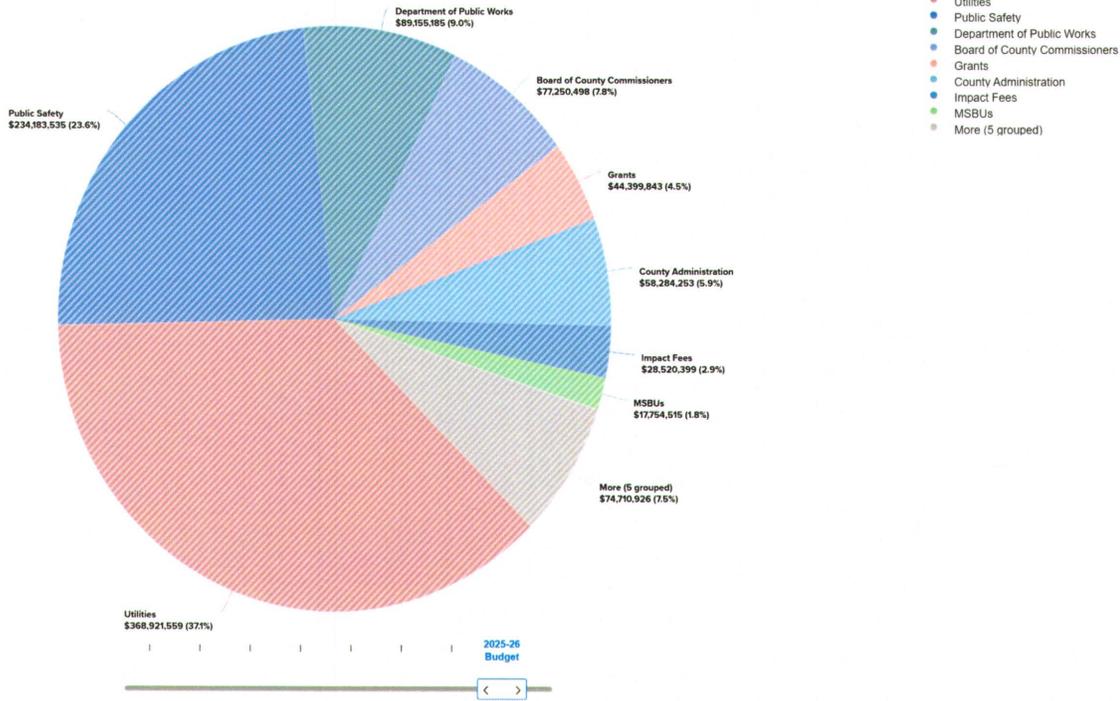
**AFTER BALANCING**

# 26-Annual Budget for Recommended Budget

Active FY26 - Recommended Budget & WFP Budget Summary added to report 5/19/2025



## Visualization



	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Budget
<b>Collapse All</b>								
▼ Utilities	\$ 138,181,229	\$ 186,834,800	\$ 167,747,676	\$ 185,137,091	\$ 188,047,137	\$ 244,889,402	\$ 339,223,084	\$ 368,921,559
▶ Water & Wastewater	92,863,039	129,355,517	113,445,643	129,318,454	136,079,825	162,991,688	246,818,785	274,375,992
▶ Solid Waste & Recycling	36,611,540	43,236,490	41,578,993	42,781,668	39,843,792	62,019,092	65,735,191	69,333,016
▶ Fleet	8,706,650	14,242,793	12,723,040	13,036,969	12,323,520	19,878,642	26,860,108	25,212,551
▼ Public Safety	107,500,115	116,928,858	125,934,607	141,464,498	155,308,885	175,174,672	211,258,925	234,183,535
▶ Law Enforcement	57,400,834	63,466,709	67,398,293	72,691,438	83,299,692	91,450,978	103,379,066	120,848,913
▶ Fire and Emergency Services	48,760,171	52,201,810	57,073,362	66,998,439	70,296,086	81,822,854	105,773,376	110,943,567
▶ Mosquito Control	891,947	854,493	994,689	959,016	1,179,746	1,297,490	1,272,719	1,547,322
▶ Office of Emergency Management	447,163	405,846	488,263	815,605	533,362	603,350	833,764	843,733
▼ Department of Public Works	52,850,503	61,462,093	56,713,814	64,957,434	72,589,120	75,147,256	75,424,879	89,155,185
▶ Gas Taxes	34,673,405	40,749,146	34,151,975	38,386,943	45,906,802	39,409,161	36,680,460	45,018,601
▶ Road & Traffic Maintenance	4,355,465	4,885,093	5,003,412	5,597,725	6,007,323	9,391,148	12,136,748	12,432,985
▶ Stormwater Management	6,044,499	7,736,006	8,195,608	8,749,518	5,598,514	6,918,819	7,062,270	8,254,338
▶ Facilities Maintenance	3,538,302	3,942,950	4,846,993	5,493,022	6,783,078	9,489,423	10,517,621	10,940,702
▶ Transportation Trust	2,515,461	2,816,467	2,922,352	4,857,413	6,117,182	6,892,321	6,021,581	9,258,071
▶ Engineering	1,713,469	1,323,981	1,586,880	1,763,393	2,074,095	2,531,943	2,508,527	2,537,788
▶ Metropolitan Planning Organization	0	300	0	99,701	98,626	506,341	497,672	702,700
▶ Department of Public Works	9,902	8,150	6,594	0	3,500	8,100	0	10,000
▼ Board of County Commissioners	37,069,870	39,868,014	46,155,444	73,443,269	71,707,206	71,268,681	80,346,181	77,250,498
▶ Executive	27,502,261	26,885,996	32,650,739	56,871,904	51,906,112	48,113,285	56,045,251	50,035,952
▶ Clerk of Court	2,198,986	4,910,366	5,352,948	5,874,504	7,623,536	9,268,344	12,435,042	14,017,437
▶ Tax Collector	2,424,500	2,695,500	2,912,999	4,485,830	3,616,500	3,916,000	4,268,500	4,269,000
▶ Property Appraiser	2,560,537	2,504,633	2,600,378	2,714,728	2,915,706	3,241,267	3,658,141	4,332,514
▶ Supervisor of Elections	1,361,074	1,711,712	1,590,116	1,999,833	2,176,515	2,687,501	2,774,309	3,310,201
▶ County Attorney's Office	1,022,512	1,059,787	1,048,264	996,470	1,115,289	1,115,289	1,164,938	1,285,394
▶ Capital Projects	0	0	0	500,000	2,500,000	2,926,995	0	0
▶ Grants	19,982,476	23,890,740	32,774,614	27,316,536	51,874,612	67,813,378	80,568,931	44,399,843
▼ County Administration	33,202,352	33,759,656	39,765,042	34,707,081	36,677,624	43,065,607	47,771,199	58,284,253
▶ Human Resources	30,476,284	30,580,423	29,524,840	32,043,970	33,834,134	38,008,757	43,207,268	53,066,283
▶ Administrative	1,237,043	1,121,214	1,075,167	1,282,903	1,406,227	1,450,194	1,795,888	1,869,338
▶ CARES Act	0	0	7,765,392	0	0	0	0	0
▶ Procurement	568,884	507,364	473,872	472,389	543,921	1,119,264	1,416,953	1,710,027
▶ Office of Mgmt and Budget	539,047	511,555	609,413	591,272	646,907	716,474	746,648	842,581
▶ Office of Public Information	381,094	293,702	316,358	336,547	246,436	570,918	804,442	796,024
▶ Disaster	0	745,398	0	0	0	1,200,000	0	0
▼ Impact Fees	13,043,484	15,439,788	17,706,412	17,317,093	20,644,707	18,462,628	19,775,367	28,520,399
▶ Roads	6,694,500	7,626,100	9,403,048	9,726,443	11,840,900	13,060,868	11,532,784	19,057,999
▶ Public Buildings	2,213,026	2,585,279	3,170,352	1,537,500	1,389,520	1,019,637	3,261,946	4,595,709
▶ Parks	2,453,771	2,974,897	2,670,714	3,599,882	3,951,038	596,271	1,250,714	1,014,333
▶ EMS	1,274,492	1,763,486	1,890,786	1,859,623	2,492,812	2,529,251	2,367,058	2,333,503
▶ Law Enforcement	238,383	156,700	221,209	237,505	580,384	663,914	641,681	529,283
▶ Library	139,580	285,660	294,296	296,626	299,126	494,623	808,566	849,897
▶ Jail	29,732	47,666	56,007	59,514	90,927	98,064	112,618	139,695
▼ MSBUs	12,032,176	13,084,104	14,577,223	15,210,162	16,269,065	16,118,200	16,488,160	17,754,515
▶ Community Services	8,147,994	8,708,298	9,701,999	11,732,259	13,822,018	14,900,634	16,789,346	16,845,166
▶ Parks & Recreation	3,129,805	3,586,812	4,140,037	4,896,465	7,216,553	6,862,961	7,025,889	7,891,079
▶ Library Services	2,483,831	2,534,594	2,552,324	2,874,934	3,112,529	3,524,389	4,107,039	4,492,782
▶ Animal Services	1,031,831	1,030,177	1,109,547	1,165,699	1,437,873	1,900,757	2,213,630	513,500
▶ Aquatic Services & Waterways	826,349	898,835	1,112,560	1,720,108	1,080,796	1,329,244	1,883,736	503,191
▶ Aquatic Services	216,517	96,060	378,567	901,541	289,923	943,779	1,242,895	0
▶ FL Boating Imprvmt Pgm	270,000	341,280	331,996	360,000	281,000	326,909	368,165	430,535
▶ Waterways Maintenance-TT	339,832	461,485	401,997	458,567	509,873	58,556	72,656	72,656
▶ County Extension	325,985	307,584	356,951	405,635	447,462	489,726	584,419	617,254

# 26-Annual Budget for Adopted Budget

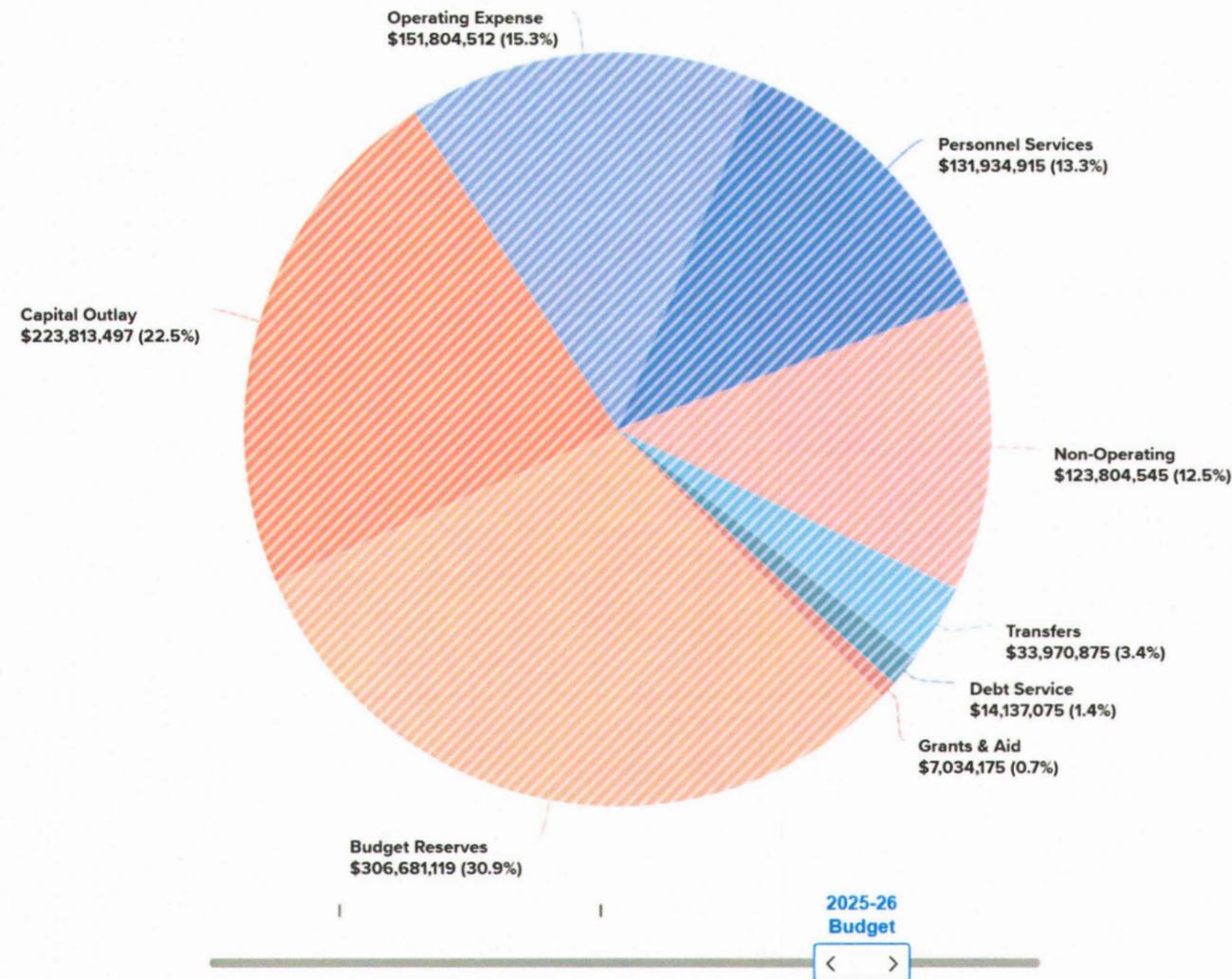
Updated Report with Active FY26 - Recommended Budget & WFP Detailed -5/19/2025



## Visualization

Sort **Large to Small**

- Budget Reserves
- Capital Outlay
- Operating Expense
- Personnel Services
- Non-Operating
- Transfers
- Debt Service
- Grants & Aid



Expand All	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Budget
▶ Budget Reserves	\$ 214,596,157	\$ 216,973,711	\$ 306,681,119
▶ Capital Outlay	168,683,567	264,688,935	223,813,497
▶ Operating Expense	129,121,619	146,453,339	151,804,512
▶ Personnel Services	110,993,606	121,657,883	131,934,915
▶ Non-Operating	96,254,366	110,123,630	123,804,545
▶ Transfers	28,790,030	58,981,081	33,970,875
▶ Debt Service	14,316,212	15,372,777	14,137,075
▶ Grants & Aid	4,617,597	6,094,003	7,034,175
<b>Total</b>	<b>\$ 767,373,154</b>	<b>\$ 940,345,359</b>	<b>\$ 993,180,713</b>

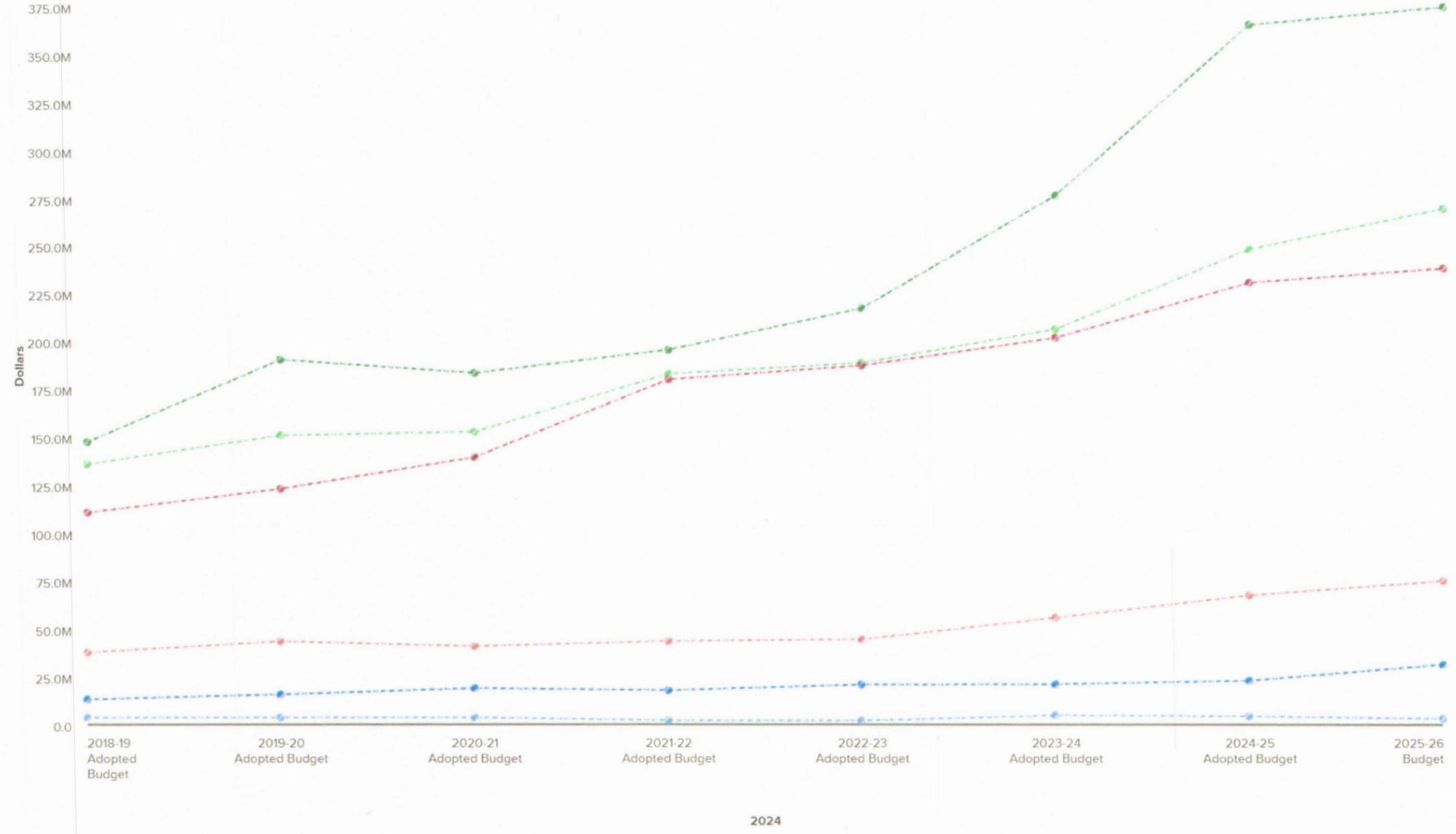
Data filtered by Expenses and exported on September 18, 2025. Created with OpenGov

# 26-Annual Budget for Adopted Budget

Updated Report with Active FY26 - REcommended Budget & WFP Detailed -5/19/2025



## Visualization



Expand All	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Budget
▶ Enterprise	\$ 147,547,165	\$ 190,680,587	\$ 183,637,862	\$ 195,827,697	\$ 217,563,938	\$ 276,539,558	\$ 365,845,869	\$ 375,051,304
▶ Special Revenue	135,981,353	151,020,564	152,821,657	183,244,559	189,022,610	206,646,086	248,386,008	269,615,294
▶ General Fund	110,776,364	123,212,691	139,729,157	180,313,663	187,696,682	202,249,885	231,040,830	238,519,013
▶ Internal Service	37,889,320	43,752,751	41,101,477	43,739,866	44,696,657	56,020,526	67,720,718	75,339,586
▶ Capital	13,208,484	15,770,441	19,027,423	17,832,769	20,879,647	21,096,320	22,977,054	31,489,681
▶ Debt Service	3,705,943	3,678,215	3,661,172	2,147,822	2,044,032	4,820,779	4,374,880	3,165,835
<b>Total</b>	<b>\$ 449,108,629</b>	<b>\$ 528,115,249</b>	<b>\$ 539,978,748</b>	<b>\$ 623,106,376</b>	<b>\$ 661,903,567</b>	<b>\$ 767,373,154</b>	<b>\$ 940,345,359</b>	<b>\$ 993,180,713</b>

Data filtered by Funds, Expenses and exported on September 17, 2025. Created with OpenGov

# 26-Annual Budget for Adopted Budget

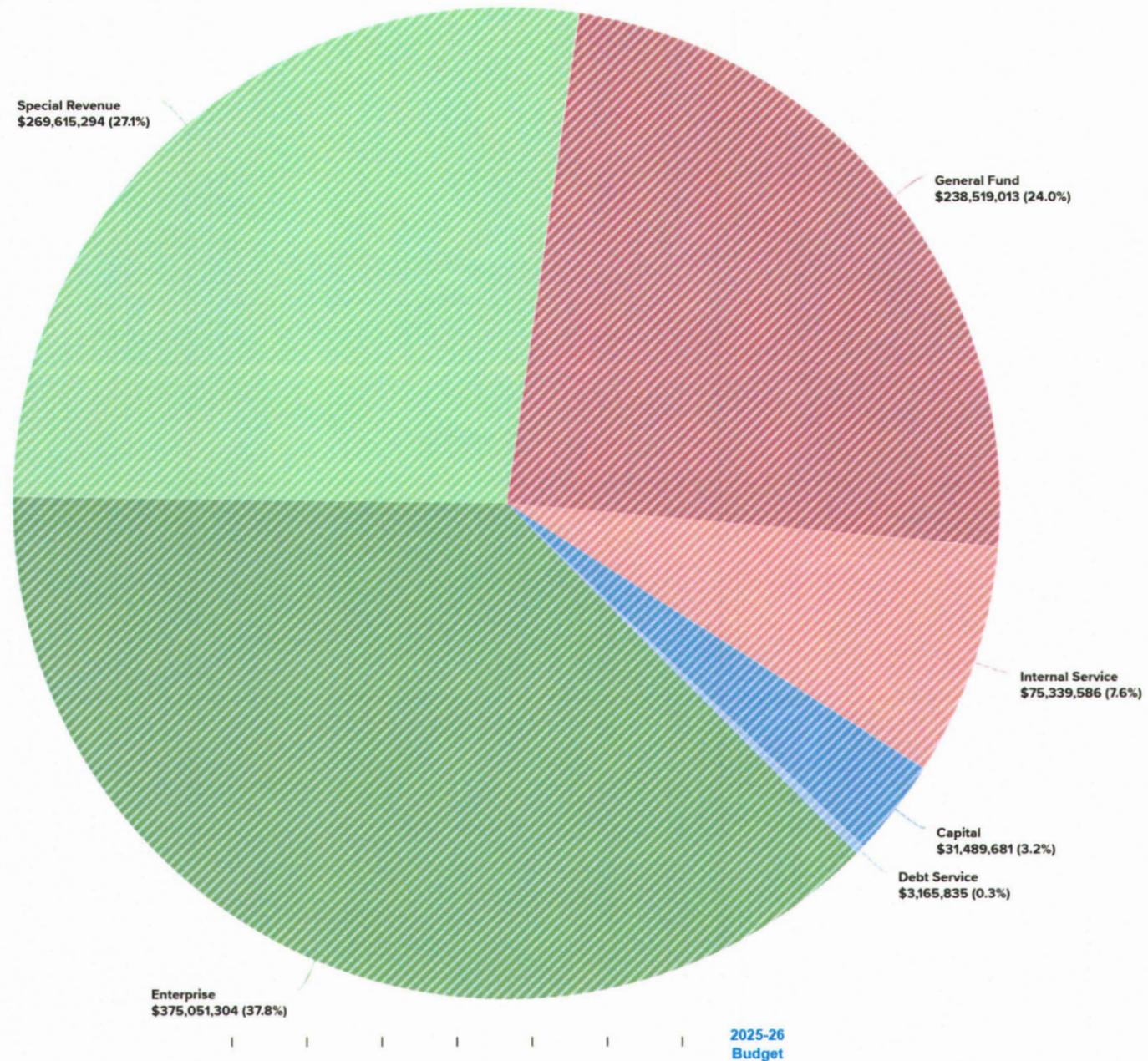
Updated Report with Active FY26 - REcommended Budget & WFP Detailed -5/19/2025



## Visualization

Sort **Large to Small**

- Enterprise
- Special Revenue
- General Fund
- Internal Service
- Capital
- Debt Service



2025-26 Budget

Expand All	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Budget
▶ Enterprise	\$ 147,547,165	\$ 190,680,587	\$ 183,637,862	\$ 195,827,697	\$ 217,563,938	\$ 276,539,558	\$ 365,845,869	\$ 375,051,304
▶ Special Revenue	135,981,353	151,020,564	152,821,657	183,244,559	189,022,610	206,646,086	248,386,008	269,615,294
▶ General Fund	110,776,364	123,212,691	139,729,157	180,313,663	187,696,682	202,249,885	231,040,830	238,519,013
▶ Internal Service	37,889,320	43,752,751	41,101,477	43,739,866	44,696,657	56,020,526	67,720,718	75,339,586
▶ Capital	13,208,484	15,770,441	19,027,423	17,832,769	20,879,647	21,096,320	22,977,054	31,489,681
▶ Debt Service	3,705,943	3,678,215	3,661,172	2,147,822	2,044,032	4,820,779	4,374,880	3,165,835
<b>Total</b>	<b>\$ 449,108,629</b>	<b>\$ 528,115,249</b>	<b>\$ 539,978,748</b>	<b>\$ 623,106,376</b>	<b>\$ 661,903,567</b>	<b>\$ 767,373,154</b>	<b>\$ 940,345,359</b>	<b>\$ 993,180,713</b>

Data filtered by Funds, Expenses and exported on September 17, 2025. Created with OpenGov

# 26-Annual Budget for Adopted Budget

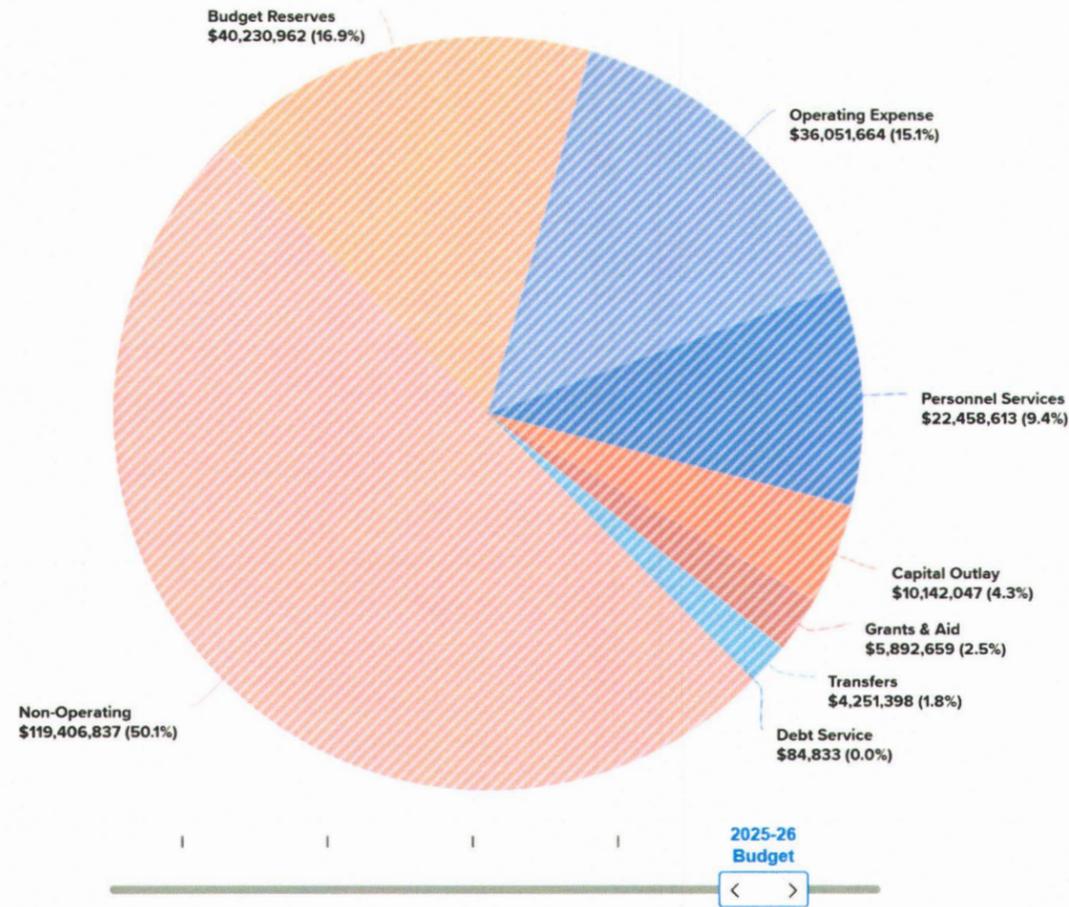
Updated Report with Active FY26 - Recommended Budget & WFP Detailed -5/19/2025

## Visualization



Sort **Large to Small**

- Non-Operating
- Budget Reserves
- Operating Expense
- Personnel Services
- Capital Outlay
- Grants & Aid
- Transfers
- Debt Service



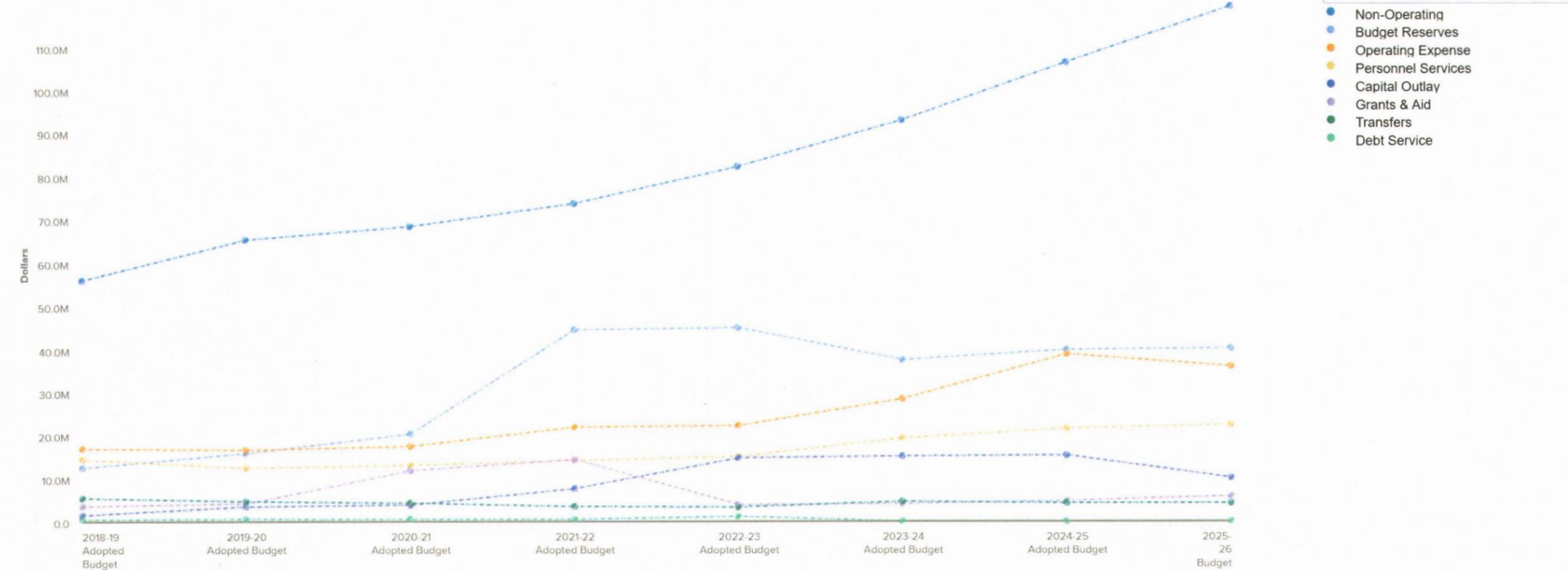
Collapse All	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Budget
▼ Non-Operating	\$ 73,773,923	\$ 82,291,056	\$ 93,092,885	\$ 106,447,640	\$ 119,406,837
▼ Fees and Costs	73,773,923	82,291,056	93,092,885	106,447,640	119,406,837
FEES & COST-SHERIFF	47,205,458	52,041,256	58,401,813	65,949,284	69,887,027
FEES & COSTS-JAIL OPERATE	15,979,400	17,534,043	19,493,960	21,630,864	23,628,696
FEES & COST-CLERK	5,874,504	7,623,536	9,268,344	12,435,042	14,017,437
FEES & COST-PROP APPRAISR	2,584,412	2,786,469	3,097,175	3,495,315	4,162,246
FEES & COST-SUP OF ELECT	1,999,833	2,176,515	2,687,501	2,774,309	3,310,201
FEES & COST-SO COURTHOUSE	0	0	0	0	2,356,733
FEES & COST-SO ANML SRVCS	0	0	0	0	1,874,229
FEES & COST-PR APP-ADDRSS	130,316	129,237	144,092	162,826	170,268
▶ Budget Reserves	44,495,916	44,962,523	37,513,524	39,836,104	40,230,962
▶ Operating Expense	21,877,929	22,245,432	28,470,153	38,853,336	36,051,664
▶ Personnel Services	14,161,128	15,073,672	19,269,701	21,551,827	22,458,613
▶ Capital Outlay	7,603,923	14,737,411	15,117,376	15,344,356	10,142,047
▶ Grants & Aid	14,378,949	3,912,870	4,114,492	4,753,968	5,892,659
▶ Transfers	3,486,047	3,328,513	4,608,659	4,253,599	4,251,398
▶ Debt Service	535,848	1,145,206	63,095	0	84,833
<b>Total</b>	<b>\$ 180,313,663</b>	<b>\$ 187,696,682</b>	<b>\$ 202,249,885</b>	<b>\$ 231,040,830</b>	<b>\$ 238,519,013</b>

# 26-Annual Budget for Recommended Budget

Active FY26 - Recommended Budget & WFP Budget Summary added to report 5/19/2025



## Visualization



2024

Collapse All	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Budget
<b>Non-Operating</b>	\$ 55,973,007	\$ 65,414,270	\$ 68,456,802	\$ 73,773,923	\$ 82,291,056	\$ 93,092,885	\$ 106,447,640	\$ 119,406,837
<b>Fees and Costs</b>	55,973,007	65,414,270	68,456,802	73,773,923	82,291,056	93,092,885	106,447,640	119,406,837
<b>FEES &amp; COST-SHERIFF</b>	36,272,794	41,887,927	44,117,752	47,205,458	52,041,256	58,401,813	65,949,284	69,887,027
<b>FEES &amp; COSTS-JAIL OPERATE</b>	13,579,616	14,399,612	14,795,608	15,979,400	17,534,043	19,493,960	21,630,864	23,628,696
<b>FEES &amp; COST-CLERK</b>	2,198,986	2,356,780	2,621,196	5,874,504	7,623,536	9,268,344	12,435,042	14,017,437
<b>FEES &amp; COST-PROP APPRAISR</b>	2,429,883	2,383,275	2,473,808	2,584,412	2,786,469	3,097,175	3,495,315	4,162,246
<b>FEES &amp; COST-SUP OF ELECT</b>	1,361,074	1,711,712	1,590,116	1,999,833	2,176,515	2,687,501	2,774,309	3,310,201
<b>FEES &amp; COSTS-CLERK TECH</b>	0	2,553,606	2,731,752	0	0	0	0	0
<b>FEES &amp; COST-SO COURTHOUSE</b>	0	0	0	0	0	0	0	2,356,733
<b>FEES &amp; COST-SO ANML SRVCS</b>	0	0	0	0	0	0	0	1,874,229
<b>FEES &amp; COST-PR APP-ADDRSS</b>	130,654	121,358	126,570	130,316	129,237	144,092	162,826	170,268
<b>Budget Reserves</b>	12,454,834	15,846,239	20,297,575	44,495,916	44,962,523	37,513,524	39,836,104	40,230,962
<b>Operating Expense</b>	16,911,526	16,643,043	17,427,017	21,877,929	22,245,432	28,470,153	38,853,336	36,051,664
<b>Personnel Services</b>	14,397,426	12,420,300	13,071,350	14,161,128	15,073,672	19,269,701	21,551,827	22,458,613
<b>Capital Outlay</b>	1,500,515	3,469,002	3,843,736	7,603,923	14,737,411	15,117,376	15,344,356	10,142,047
<b>Grants &amp; Aid</b>	3,604,098	4,149,632	11,808,583	14,378,949	3,912,870	4,114,492	4,753,968	5,892,659
<b>Transfers</b>	5,429,327	4,664,061	4,272,706	3,486,047	3,328,513	4,608,659	4,253,599	4,251,398
<b>Debt Service</b>	505,631	606,144	551,388	535,848	1,145,206	63,095	0	84,833
<b>Total</b>	\$ 110,776,364	\$ 123,212,691	\$ 139,729,157	\$ 180,313,663	\$ 187,696,682	\$ 202,249,885	\$ 231,040,830	\$ 238,519,013

Animal Shelter Revenues – funds shelter projects/capital

\$222,000

Inmate Revenue Fund (additional revenues) – funds  
detention center program/projects/capital

\$1,052,280

*\*\$3.6M sent to county YTD*

General Fund (additional revenues & potential unspent  
appropriations)

\$850,000

*\*\$197K sent to county YTD*

**Total Estimated Revenues to be returned:**

**\$2,124,280**

**HERNANDO COUNTY FY2025/2026**

**RECOMMENDED ADJUSTMENTS**

Brooksville Main Street	\$50,000
112217 Cypress Lakes Kiosk	\$100,000
112049 Kettering Road Widening – Gas Tax	\$4,059,000
112195 Lockhart Road Resurfacing – Gas Tax	\$1,891,500
112050 Sunshine Grove Multilaning – Hexam -Ken Austin	\$2,025,000
112207 Sunshine Grove /Plumeria – signal light (is a MSBU an option for residents)	\$1,850,000
112236 Glen Lake Commons – Signal light (is a MSBU for Glen Lakes an option)	\$1,325,058
109910 Lake Lindsey – Snow Memorial to US41 Resurface	\$2,500,000
107900 Pine Island Stem Wall	\$1,500,000

**Notable Expenditures Government Buildings & Maintenance**

112035 Development Services Bldg Build Out	\$4,000,000
112099 Government Center Carpet	\$400,000
112101 Hand Dryer replacement	\$175,000
112015 Facilities Building	\$3,500,000
111930 Public Safety Taining Facility	\$8,000,000
111997 Animal Services Building	\$3,850,000
112215 Fire Rescue Headquarters	\$1,500,000
Today’s Constitution Building Clerk Court (FY2026 already included \$500,000)	\$1,450,000



**Board of County Commissioners Budget  
Hearing**

Meeting: 09/23/2025  
Department: Budget  
Prepared By: Albert Bertram  
Initiator: Albert Bertram  
DOC ID: 16459  
Legal Request Number:  
Bid/Contract Number:

**AGENDA ITEM**

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**TITLE**

Resolution Setting FY 2025-26 Countywide Millage Rates

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Ryan Amsler
<b>SECONDER:</b>	Steve Champion
<b>AYES:</b>	Hawkins, Campbell, Allocco, Champion and Amsler

**RESOLUTION NO.:** \_\_\_\_\_

**A RESOLUTION TO ADOPT THE TAX RATE AND CERTIFY THE LEVY TO THE PROPERTY APPRAISER OF HERNANDO COUNTY.**

**WHEREAS**, the provisions of Chapter 129 and Chapter 200, Florida Statutes, provide the procedure for levying ad valorem millage and adopting the County's annual budget for Fiscal Year 2026; and the Board of County Commissioners of Hernando County, Florida, has complied with said laws and has provided for the adoption of said Budget, which said Budget includes all items that are necessary and proper as provided by law for the County; and

**WHEREAS**, the Hernando County Board of County Commissioners, pursuant to the authority vested in them under the laws of the State of Florida, is authorized to levy ad valorem taxes on property within the County; and

**WHEREAS**, the Hernando County Board of County Commissioners has determined that an ad valorem tax levy upon all property of the County subject to County taxes is necessary to provide funds for budgeted expenditures.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA, AS FOLLOWS:**

**SECTION 1.** That there is hereby levied and assessed as a County tax, as designated by the laws of the State of Florida, on the tax roll for the year 2025 a uniform ad valorem tax on all property in the County of Hernando subject to County taxes hereinafter set forth; as determined for County tax purposes, on the assessed valuation of such property which said ad valorem tax levies are as shown on the attached Exhibit "A".

**SECTION 2.** That the Clerk of Circuit Court is hereby authorized to change the revenue and expenditure items within the above said budget to ensure a balanced budget at such time as the amount of tax revenues available to the County for County purposes on the basis of the attached millage is finally ascertained.

**SECTION 3.** That the said tax levy in the amount set forth on Exhibit "A", is hereby

certified to the Hernando County Property Appraiser for extension on the 2025 Tax Rolls of Hernando County.

**ADOPTED** in Special Session this 23rd day of September 2025, A.D.

(SEAL)

**BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA**

Attest: \_\_\_\_\_  
**DOUG CHORVAT, JR  
CLERK**

By: \_\_\_\_\_  
**BRIAN HAWKINS  
CHAIRMAN**

**APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY**  
BY \_\_\_\_\_  
County Attorney's Office

Exhibit “A”

<b>County Wide Millage Rates</b>	<b>PRIOR YEAR 2024-25 Rates</b>	<b>2025-26 Recommended Rates</b>	<b>2025-26 Rolled-Back Rates</b>	<b>Percentage Over (Under) Roll-Back</b>
BCC General Fund	6.4497	5.8891	6.1660	-4.49%
BCC County Health	0.1102	0.1054	0.1054	0.00%
BCC Transportation Trust	0.8091	0.8091	0.7735	4.60%
	<b>7.3690</b>	<b>6.8036</b>	<b>7.0449</b>	<b>-3.43%</b>

RESOLUTION NO.: 2025-162

**A RESOLUTION TO ADOPT THE TAX RATE AND CERTIFY THE LEVY TO THE PROPERTY APPRAISER OF HERNANDO COUNTY.**

WHEREAS, the provisions of Chapter 129 and Chapter 200, Florida Statutes, provide the procedure for levying ad valorem millage and adopting the County's annual budget for Fiscal Year 2026; and the Board of County Commissioners of Hernando County, Florida, has complied with said laws and has provided for the adoption of said Budget, which said Budget includes all items that are necessary and proper as provided by law for the County; and

WHEREAS, the Hernando County Board of County Commissioners, pursuant to the authority vested in them under the laws of the State of Florida, is authorized to levy ad valorem taxes on property within the County; and

WHEREAS, the Hernando County Board of County Commissioners has determined that an ad valorem tax levy upon all property of the County subject to County taxes is necessary to provide funds for budgeted expenditures.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA, AS FOLLOWS:**

**SECTION 1.** That there is hereby levied and assessed as a County tax, as designated by the laws of the State of Florida, on the tax roll for the year 2025 a uniform ad valorem tax on all property in the County of Hernando subject to County taxes hereinafter set forth; as determined for County tax purposes, on the assessed valuation of such property which said ad valorem tax levies are as shown on the attached Exhibit "A".

**SECTION 2.** That the Clerk of Circuit Court is hereby authorized to change the revenue and expenditure items within the above said budget to ensure a balanced budget at such time as the amount of tax revenues available to the County for County purposes on the basis of the attached millage is finally ascertained.

**SECTION 3.** That the said tax levy in the amount set forth on Exhibit "A", is hereby

certified to the Hernando County Property Appraiser for extension on the 2025 Tax Rolls of Hernando County.

**ADOPTED** in Special Session this 23rd day of September 2025, A.D.



BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

Attest:

  
DOUG CHORVAT, JR.  
CLERK

By:

  
BRIAN HAWKINS  
CHAIRMAN

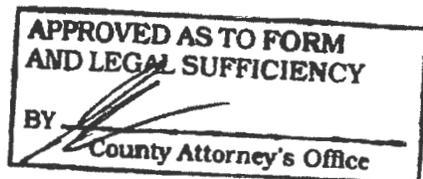


Exhibit "A"

<b>County Wide Millage Rates</b>	<b>PRIOR YEAR 2024-25 Rates</b>	<b>2025-26 Recommended Rates</b>	<b>2025-26 Rolled-Back Rates</b>	<b>Percentage Over (Under) Roll-Back</b>
BCC General Fund	6.4497	5.8891	6.1660	-4.49%
BCC County Health	0.1102	0.1054	0.1054	0.00%
BCC Transportation Trust	0.8091	0.8091	0.7735	4.60%
	<b>7.3690</b>	<b>6.8036</b>	<b>7.0449</b>	<b>-3.43%</b>



**Board of County Commissioners Budget  
Hearing**

Meeting: 09/23/2025  
Department: Budget  
Prepared By: Albert Bertram  
Initiator: Albert Bertram  
DOC ID: 16460  
Legal Request Number:  
Bid/Contract Number:

**AGENDA ITEM**

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**TITLE**

Resolution Setting FY 2025-26 Municipal Service Taxing Unit Millage Rates

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Ryan Amsler
<b>SECONDER:</b>	John Allocco
<b>AYES:</b>	Hawkins, Campbell, Allocco, Champion and Amsler

RESOLUTION NO.: \_\_\_\_\_

**A RESOLUTION TO ADOPT THE TAX RATE AND CERTIFY THE LEVY TO THE HERNANDO COUNTY PROPERTY APPRAISER FOR THE EMERGENCY MEDICAL SERVICES TAX DISTRICT MSTU AND STORMWATER MANAGEMENT PROGRAM MSTU.**

WHEREAS, the Hernando County Board of County Commissioners, pursuant to Hernando County Ordinance No. 02-08 and §125.01, Florida Statutes, is authorized to levy ad valorem tax on property within the Emergency Medical Services Tax District MSTU; and

WHEREAS, the Hernando County Board of County Commissioners, pursuant to Hernando County Ordinance No. 03-07 and pursuant to §125.01, Florida Statutes, is authorized to levy ad valorem taxes on property within the Stormwater Management Program MSTU; and

WHEREAS, the Hernando County Board of County Commissioners has determined that a tax levy, as provided for in said Hernando County Ordinance No. 02-08, in the amount set forth below upon all property of the MSTU lying within the Emergency Medical Services Tax District MSTU subject to County taxes is necessary to provide funds for budgeted expenditures; and

WHEREAS, the Hernando County Board of County Commissioners has determined that a tax levy, as provided for in said Ordinances No. 03-07, in the amount set forth below on all property of the Stormwater Management Program MSTU lying within said MSTU subject to County taxes is necessary to provide funds for budgeted expenditures; and

WHEREAS, the Hernando County Board of County Commissioners has approved by formal action, the required tax levies for the two MSTU's; and have provided for the adoption of the 2026 annual budgets for the two MSTU's all pursuant to the provisions of Chapter 129, Chapter 200, and other provisions of law.

**NOW, THEREFORE, BE IT RESOLVED BY THE HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS AS FOLLOWS:**

**SECTION 1.** That there is hereby levied and assessed within the Emergency Medical Services Tax District MSTU on the tax roll for the year 2025, a uniform ad valorem tax on all property within said MSTU subject to County taxes, in an amount as set forth in the attached Exhibit "A". Said ad valorem tax

levy is hereby certified to the Hernando County Property Appraiser for extension on the 2025 tax rolls of Hernando County.

**SECTION 2.** That there is hereby levied and assessed within the Stormwater Management Program MSTU on the tax roll for the year 2025, a uniform ad valorem tax on all property within said MSTU subject to County taxes, in an amount as set forth in the attached Exhibit "A". Said ad valorem tax levy is hereby certified to the Hernando County Property Appraiser for extension on the 2025 tax rolls of Hernando County.

**ADOPTED** in Special Session this 23rd day of September 2025, A.D.

(SEAL)

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

Attest: \_\_\_\_\_  
**DOUG CHORVAT JR.**  
CLERK

By: \_\_\_\_\_  
**BRIAN HAWKINS**  
CHAIRMAN

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY  
BY \_\_\_\_\_  
County Attorney's Office

Exhibit “A”

<b>Municipal Service Taxing Units County Wide Millage Rates</b>	<b>PRIOR YEAR 2024-25 Rates</b>	<b>2025-26 Recommended Rates</b>	<b>2025-26 Rolled-Back Rates</b>	<b>Percentage Over (Under) Roll-Back</b>
Emergency Medical Services MSTU	0.9100	0.9100	0.8700	4.60%
Stormwater MSTU	0.1139	0.1139	0.1089	4.59%
	<b>1.0239</b>	<b>1.0239</b>	<b>0.9789</b>	<b>4.60%</b>

RESOLUTION NO.: 2025-163

**A RESOLUTION TO ADOPT THE TAX RATE AND CERTIFY THE LEVY TO THE HERNANDO COUNTY PROPERTY APPRAISER FOR THE EMERGENCY MEDICAL SERVICES TAX DISTRICT MSTU AND STORMWATER MANAGEMENT PROGRAM MSTU.**

WHEREAS, the Hernando County Board of County Commissioners, pursuant to Hernando County Ordinance No. 02-08 and §125.01, Florida Statutes, is authorized to levy ad valorem tax on property within the Emergency Medical Services Tax District MSTU; and

WHEREAS, the Hernando County Board of County Commissioners, pursuant to Hernando County Ordinance No. 03-07 and pursuant to §125.01, Florida Statutes, is authorized to levy ad valorem taxes on property within the Stormwater Management Program MSTU; and

WHEREAS, the Hernando County Board of County Commissioners has determined that a tax levy, as provided for in said Hernando County Ordinance No. 02-08, in the amount set forth below upon all property of the MSTU lying within the Emergency Medical Services Tax District MSTU subject to County taxes is necessary to provide funds for budgeted expenditures; and

WHEREAS, the Hernando County Board of County Commissioners has determined that a tax levy, as provided for in said Ordinances No. 03-07, in the amount set forth below on all property of the Stormwater Management Program MSTU lying within said MSTU subject to County taxes is necessary to provide funds for budgeted expenditures; and

WHEREAS, the Hernando County Board of County Commissioners has approved by formal action, the required tax levies for the two MSTU's; and have provided for the adoption of the 2026 annual budgets for the two MSTU's all pursuant to the provisions of Chapter 129, Chapter 200, and other provisions of law.

**NOW, THEREFORE, BE IT RESOLVED BY THE HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS AS FOLLOWS:**

**SECTION 1.** That there is hereby levied and assessed within the Emergency Medical Services Tax District MSTU on the tax roll for the year 2025, a uniform ad valorem tax on all property within said MSTU subject to County taxes, in an amount as set forth in the attached Exhibit "A". Said ad valorem tax

levy is hereby certified to the Hernando County Property Appraiser for extension on the 2025 tax rolls of Hernando County.

SECTION 2. That there is hereby levied and assessed within the Stormwater Management Program MSTU on the tax roll for the year 2025, a uniform ad valorem tax on all property within said MSTU subject to County taxes, in an amount as set forth in the attached Exhibit "A". Said ad valorem tax levy is hereby certified to the Hernando County Property Appraiser for extension on the 2025 tax rolls of Hernando County.



**ADOPTED** in Special Session this 23rd day of September 2025, A.D.

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

Attest:

  
DOUG CHORVAT JR.  
CLERK

By:

  
BRIAN HAWKINS  
CHAIRMAN

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY  
BY   
County Attorney's Office

Exhibit “A”

<b>Municipal Service Taxing Units County Wide Millage Rates</b>	<b>PRIOR YEAR 2024-25 Rates</b>	<b>2025-26 Recommended Rates</b>	<b>2025-26 Rolled-Back Rates</b>	<b>Percentage Over (Under) Roll-Back</b>
Emergency Medical Services MSTU	0.9100	0.9100	0.8700	4.60%
Stormwater MSTU	0.1139	0.1139	0.1089	4.59%
	<b>1.0239</b>	<b>1.0239</b>	<b>0.9789</b>	<b>4.60%</b>



**Board of County Commissioners Budget  
Hearing**

Meeting: 09/23/2025  
Department: Budget  
Prepared By: Albert Bertram  
Initiator: Albert Bertram  
DOC ID: 16431  
Legal Request Number:  
Bid/Contract Number:

**AGENDA ITEM**

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**TITLE**

Resolution Setting FY 2025-26 Non-Ad Valorem Assessments and Budgets for Municipal Service Benefit Units

<p><b>RESULT:</b>      <b>ADOPTED</b> <b>MOVER:</b>        Ryan Amsler <b>SECONDER:</b>   Steve Champion <b>AYES:</b>         Hawkins, Campbell, Allocco, Champion and Amsler</p>
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RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION TO ADOPT THE 2025 NON-AD VALOREM ASSESSMENT ROLLS AND 2026 BUDGETS FOR SEVENTY-SEVEN (77) MUNICIPAL SERVICE BENEFIT UNITS AND CERTIFYING SAID ASSESSMENT ROLLS FOR COLLECTION BY THE HERNANDO COUNTY TAX COLLECTOR AS AUTHORIZED BY FLORIDA STATUTES, CHAPTERS 125 & 197.**

WHEREAS, pursuant to Chapter 125.01 and Chapter 197.3632, Florida Statutes, and pursuant to the Hernando County ordinances listed on the attached Exhibit "A," the Hernando County Board of County Commissioners has created Municipal Service Benefit Units as listed on the attached Exhibit "A," which is attached hereto and is incorporated as a part of this document.

WHEREAS, these seventy-seven (77) Municipal Service Benefit units have adopted and submitted budgets for the same year which said budget was approved by the Hernando County Board of County Commissioners on September 23, 2025; and

WHEREAS, a non-ad valorem assessment roll has been prepared for each of the units listed on the attached Exhibit "A" which shows the lots and lands assessed, the amount of assessment against each lot or parcel, and the manner of repayment of said assessment; and

WHEREAS, the Board of County Commissioners desires to approve these seventy-seven (77) non-ad valorem assessments in order to provide funds for budgeted expenditures; and

WHEREAS, the Board of County Commissioners desires to impose an interest rate of 12 percent (12%) per year for delinquent payments; and

WHEREAS, said non-ad valorem assessments are to be included on the annual ad valorem tax bill mailed by the Tax Collector.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA, AS FOLLOWS:**

**SECTION 1.** The non-ad valorem assessment rolls, as filed with the Clerk of the Circuit Court for the Municipal Service Benefit Units listed on Exhibit "A" are hereby confirmed, approved, ratified and adopted.

**SECTION 2.** Each of the non-ad valorem assessment rolls shall be recorded by the Clerk of the Circuit Court in a special assessment book for each of the Municipal Service Benefit Units. This Resolution shall be recorded in the O.R. Books of Hernando County and shall constitute notice of the levying of the non-ad valorem taxes against each of the parcels reflected in the special assessment books.

**SECTION 3.** The assessments shall constitute a lien upon all real property of the unit as of the date ad valorem taxes become liens. Unless fully paid and discharged or barred by law, said annual service charges shall remain liens equal in rank and dignity with the lien of County ad valorem taxes and superior in rank and dignity to all other liens, encumbrances, titles and claims in, to or against the real property involved. If the annual assessment levied on a lot is not paid, a tax certificate pertaining to the property may be sold by the tax collector as set forth in Chapter 197, Florida Statutes.

**SECTION 4.** The assessment rolls, identified in Section 1 hereof, are hereby certified to the Hernando County Tax Collector for mailing and collection.

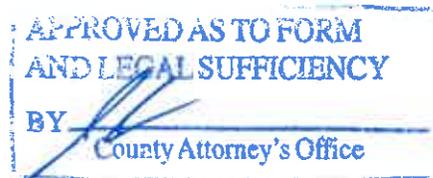
**ADOPTED** in Special Session this 23rd day of September 2025, A.D.

(SEAL)

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

Attest: \_\_\_\_\_  
**DOUG CHORVAT JR.**  
CLERK

By: \_\_\_\_\_  
**BRIAN HAWKINS**  
CHAIRMAN



**EXHIBIT A  
OVERVIEW OF EXISTING MUNICIPAL SERVICE BENEFIT UNITS (MSBU)**

Florida Statute Chapter 125.02 gives the Board of County Commissioners (BCC) the authority to create special taxing units within the unincorporated areas of Hernando County for the purpose of providing particular services for a specific geographic area. Florida Statute Chapter 197.3632 authorizes the uniform collection and levy of assessments to enable non-ad valorem assessments to be placed on the tax bills and collected in the same manner as ad valorem taxes. In Hernando County, such Municipal Service Benefit Units (MSBUs) have been created to provide street lighting, fire protection, solid waste disposal, road paving, fire hydrants and maintenance of common areas such as subdivision entrances and park areas. The BCC creates MSBUs according to the procedures outlined in BCC Policy #16-1.

Assessments are calculated based upon the total operating cost for the MSBU, including Hernando County's administrative costs, and are divided equally among all units of record. Assessments are levied and collected in the same manner as ad valorem taxes.

The following table is a summary of each of the existing MSBUs in Hernando County as of September 23, 2025.

Count	Fund No.	Phase No.	MSBU Name	Ordinance No.	No. of Units	No. of Lights	Total Budget	Assessment Amount
1	7034	1	Southwest Household Garbage Collection	17-39	45,522.00	N/A	\$13,138,979.00	\$217.37
2	7581	3	Ridge Manor West Street Lighting	93-24	368.00	105	\$25,550.00	\$45.00
3	7591	6	Deerfield Street Lighting	93-23	248.00	66	\$25,900.00	\$55.00
4	7571	7	Lakeside Acres Street Lighting	93-22	132.00	45	\$17,090.00	\$35.00
5	7671	12	Silverthorn Street Lighting	96-23	835.00	266	\$116,400.00	\$95.00
6	7531	28	Ridge Manor Street Lighting	92-17	1,134.50	102	\$18,000.00	\$10.00
7	1661	36	Hernando County Consolidated Fire	99-11	See Detail	N/A	\$62,870,306.00	
							Base Fee-all parcels (108,310.67units)	\$25.36
							Unimproved Land per parcel (21,332.67units)	\$85.81
							acreage (0 units)	\$0.00
							Residence-per unit (91,636 units)	\$337.02
							Commercial Inspection Fee-per business (3,212units)	\$165.03
							Agricultural Building-per SF (14,775units)	\$0.00
							Industrial/Warehouse/Gov-per SF (7,875,320units)	\$0.08
							Churches-per SF/309.83 max. (1,533,549units)	\$0.15
							Commercial -per SF (14,199,162 units)	\$0.20
							Hospital/Nursing Home-per SF (799,437 units)	\$1.73
							River Run Club House-per unit (119 units)	\$10.68
							Greenbrier-per unit/Lot (100 units)	\$3.85
							Camp-A-Wyle-per unit/Lot (211 units)	\$16.12
							Government-per SF (111,199 units)	\$0.22
8	7111	40	Hernando Beach Units 13 B-C Street Lighting	91-17	424.00	149	\$26,250.00	\$42.00
9	7121	41	Windridge Street Lighting	91-17	23.00	15	\$9,680.00	\$155.00
10	7211	46	Regency Oaks Multipurpose	91-17	474.00	125	\$89,400.00	\$65.00
11	7231	47	Berkeley Manor Multipurpose	97-24	433.00	116	\$62,900.00	\$75.00
12	7041	48	Suring Hill Street Lighting 33101.50	91-17	32,962.00	4,466	\$699,800.00	\$14.00
13	7081	49	Village at Hill 'N Dale Street Lighting	91-17	80.00	15	\$5,790.00	\$55.00
14	7031	50	River Country Multipurpose	97-22	See Detail	184	\$138,780.00	
							469.00 Residential units	\$151.00
							64.00 Commercial units	\$97.00
15	7201	52	Potterfield Garden Acres Street Lighting	91-17	127.00	17	\$9,270.00	\$25.00
16	7181	55	Seven Hills Street Lighting	97-25	1,280.00	388	\$126,500.00	\$52.00
17	7221	57	Hill 'N Dale Street Lighting	91-17	622.00	178	\$58,175.00	\$32.00
18	7541	61	Damac Estates Street Lighting	92-07	164.00	28	\$11,740.00	\$30.00
19	7312	62	Dorwood Fire Hydrant	97-28	238.50	N/A	\$42,598.00	\$177.86
20	7401	65	Hernando Beach Street Lighting	91-17	2,277.50	31	\$9,830.00	\$2.25
21	7511	69	Hernando Beach Boatlift Maintenance	92-16	943.00	N/A	\$121,800.00	\$35.00
22	7101	80	Braewood Street Lighting	91-17	100.00	11	\$8,675.00	\$30.00
23	7521	89	Weeki Wachee Woodlands Street Lighting	92-18	667.50	86	\$21,550.00	\$15.00
24	4411	99	Solid Waste Disposal (Landfill)	00-01	See Detail	N/A	\$24,387,294.00	
							Single Family Residence-per unit (86,859 units)	\$98.04
							Multi Family Residence/Condo-per unit (1,767 units)	\$98.04
							Class 1 Solid Waste (per ton)	\$60.50
							Construction & Demolition Debris-per ton	\$76.00
							Yard Trash-per ton	\$54.50
							Tire Disposal/16" and under-per ton	\$150.00
							Tire Disposal/Semi-per ton	\$150.00
							Tire Disposal/Off-Road-per ton	\$200.00
							Travel Trailer/RV without Tires-flat fee	\$230.00
							Travel Trailer/RV with Tires-flat fee	\$255.00
							Single-wide Mobile Home without Tires-flat fee	\$400.00
							Single-wide Mobile Home with Tires-flat fee	\$450.00
							Double-wide Mobile Home without Tires-flat fee	\$790.00
							Double-wide Mobile Home with Tires-flat fee	\$825.00
25	7931	124	Mitchell Heights Street Lighting	00-09	106.00	24	\$10,000.00	\$75.00
26	7901	125	Fort Dade Street Lighting	00-16	164.00	38	\$10,800.00	\$52.00
27	7941	126	The Oaks Grounds Maintenance	00-18	273.00	N/A	\$26,250.00	\$45.00
28	7102	144	Oakwood Acres Street Lighting	04-22	187.00	39	\$15,650.00	\$30.00
29	7032	145	Orchard Park Phase III Multipurpose	04-23	55.00	20	\$17,550.00	\$230.00
30	7042	152	Silver Ridge Street Lighting	06-13	165.00	39	\$24,200.00	\$80.00
31	7044	162	South Brooksville Lighting	09-11	375.34	84	\$17,900.00	\$32.00
32	7992	185	Hancock Lake Road Paving	14-02	0.00	N/A	\$14,100.00	\$0.00
33	7994	187	Crum Road Paving	13-13	0.00	N/A	\$11,600.00	\$0.00
34	7995	188	Elder Road Paving	13-21	0.00	N/A	\$10,395.00	\$0.00
35	7945	191	Royal Highlands 2013- Area B	13-35	839.00	N/A	\$310,500.00	\$220.00
36	7946	192	Royal Highlands 2013-Area C	13-36	0.00	N/A	\$42,000.00	\$0.00

37	7948	193	Royal Highlands 2013-Area E	13-40	0.00	N/A	\$36,000.00	\$0.00
38	7949	194	Royal Highlands 2013-Area F	13-41	0.00	N/A	\$22,000.00	\$0.00
39	7421	195	West Hemando Street Lighting	13-42	3,380.00	1,246	\$362,000.00	\$60.00
40	7950	196	Royal Highlands Area G	14-20	149.00	N/A	\$65,700.00	\$218.00
41	7998	197	Paramount Area Road Paving	14-21	22.50	N/A	\$24,100.00	\$311.00
42	7997	198	Golden Warbler Road Paving	14-23	17.50	N/A	\$19,300.00	\$268.00
43	7932	199	Pine Warbler Road Paving	15-15	49.50	N/A	\$37,400.00	\$283.00
44	7933	200	Maberly Road Paving	15-16	55.00	N/A	\$19,800.00	\$274.00
45	7934	201	Mexican Canary Road Paving	15-17	15.50	N/A	\$18,000.00	\$473.00
46	7951	202	Royal Highlands Area I	15-18	159.50	N/A	\$64,600.00	\$254.00
47	7935	203	Godwit Area Road Paving	15-19	18.00	N/A	\$27,600.00	\$383.00
48	7936	204	Pelican Ave. Road Paving	15-20	12.00	N/A	\$18,000.00	\$401.00
49	7937	205	Furley Ave. Road Paving	15-21	13.50	N/A	\$20,000.00	\$365.00
50	7322	206	Pristine Place Multipurpose	15-22	703.00	201	\$132,300.00	\$70.00
51	7701	207	Carnes Area Road Paving	16-19	54.50	N/A	\$35,900.00	\$402.00
52	7702	208	Painted Bunting Road Paving	16-20	32.00	N/A	\$17,000.00	\$356.00
53	7943	209	RH Area B Driveway Aprons	17-04	35.00	N/A	\$12,300.00	\$271.00
54	7704	210	Jaybird Road Paving	17-09	46.50	N/A	\$38,600.00	\$364.00
55	7707	211	Quail Ave. Road Paving	17-10	7.50	N/A	\$9,600.00	\$424.00
56	7926	212	Taylor Street Millings	17-11	19.50	N/A	\$11,700.00	\$340.00
57	7703	213	Jackdaw Road Paving	17-19	12.00	N/A	\$14,400.00	\$365.00
58	7706	214	Old Squaw Ave. Road Paving	17-20	39.00	N/A	\$28,800.00	\$393.00
59	7939	215	Tinamou Area Road Paving	17-21	53.50	N/A	\$35,600.00	\$443.00
60	7940	216	Alberta Street Road Paving	17-23	20.00	N/A	\$30,800.00	\$598.00
61	7705	217	Kodiak Wren Road Paving	17-24	19.50	N/A	\$16,900.00	\$359.00
62	7938	218	Wood Owl Ave Road Paving	17-25	36.00	N/A	\$33,900.00	\$442.00
63	7927	219	Sweet Gum Road Millings	17-34	31.00	N/A	\$15,600.00	\$340.00
64	7929	220	Nordica Rd Road Paving	17-36	15.50	N/A	\$8,500.00	\$376.00
65	7928	221	Marsh Wren Ave Road Paving	17-35	9.50	N/A	\$16,300.00	\$663.00
66	7930	222	Piping Plover Area Road Paving	17-37	62.00	N/A	\$28,900.00	\$339.00
67	7942	223	White Rd Road Paving	17-38	30.00	N/A	\$34,000.00	\$581.00
68	7960	224	Dolmieu Lane Area	18-03	63.00	N/A	\$30,200.00	\$364.00
69	7980	225	Royal Highlands Area L	18-04	56.00	N/A	\$33,500.00	\$375.00
70	7919	226	Michigan Ave Paving	18-25	38.00	N/A	\$216,300.00	\$447.00
71	7920	228	Hurricane Drive Paving	18-23	23.00	N/A	\$18,900.00	\$733.00
72	7708	229	Pheasant Ave Paving	18-26	135.00	N/A	\$62,000.00	\$412.00
73	7999	230	Mandrake/Canary Rd	20-14	16.50	N/A	\$181,800.00	\$993.00
74	4614	600	Unsafe Structure Abatement	15-02	7.00	N/A	\$58,630.00	\$0.00
75	0011	605	Nuisance Abatement	20-09	22.00	N/A	\$121,574.00	\$0.00
76	7917	236	Penn St/Seauy Duck Paving	22-22	49.50	N/A	\$666,060.00	\$1,532.00
77	7710	237	Kensington Woods Street Lighting	23-13	139.00	28	\$16,000.00	\$85.00

RESOLUTION NO. 2025-164

A RESOLUTION TO ADOPT THE 2025 NON-AD VALOREM ASSESSMENT ROLLS AND 2026 BUDGETS FOR SEVENTY-SEVEN (77) MUNICIPAL SERVICE BENEFIT UNITS AND CERTIFYING SAID ASSESSMENT ROLLS FOR COLLECTION BY THE HERNANDO COUNTY TAX COLLECTOR AS AUTHORIZED BY FLORIDA STATUTES, CHAPTERS 125 & 197.

WHEREAS, pursuant to Chapter 125.01 and Chapter 197.3632, Florida Statutes, and pursuant to the Hernando County ordinances listed on the attached Exhibit "A," the Hernando County Board of County Commissioners has created Municipal Service Benefit Units as listed on the attached Exhibit "A," which is attached hereto and is incorporated as a part of this document.

WHEREAS, these seventy-seven (77) Municipal Service Benefit units have adopted and submitted budgets for the same year which said budget was approved by the Hernando County Board of County Commissioners on September 23, 2025; and

WHEREAS, a non-ad valorem assessment roll has been prepared for each of the units listed on the attached Exhibit "A" which shows the lots and lands assessed, the amount of assessment against each lot or parcel, and the manner of repayment of said assessment; and

WHEREAS, the Board of County Commissioners desires to approve these seventy-seven (77) non-ad valorem assessments in order to provide funds for budgeted expenditures; and

WHEREAS, the Board of County Commissioners desires to impose an interest rate of 12 percent (12%) per year for delinquent payments; and

WHEREAS, said non-ad valorem assessments are to be included on the annual ad valorem tax bill mailed by the Tax Collector.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. The non-ad valorem assessment rolls, as filed with the Clerk of the Circuit Court for the Municipal Service Benefit Units listed on Exhibit "A" are hereby confirmed, approved, ratified and adopted.

**SECTION 2.** Each of the non-ad valorem assessment rolls shall be recorded by the Clerk of the Circuit Court in a special assessment book for each of the Municipal Service Benefit Units. This Resolution shall be recorded in the O.R. Books of Hernando County and shall constitute notice of the levying of the non-ad valorem taxes against each of the parcels reflected in the special assessment books.

**SECTION 3.** The assessments shall constitute a lien upon all real property of the unit as of the date ad valorem taxes become liens. Unless fully paid and discharged or barred by law, said annual service charges shall remain liens equal in rank and dignity with the lien of County ad valorem taxes and superior in rank and dignity to all other liens, encumbrances, titles and claims in, to or against the real property involved. If the annual assessment levied on a lot is not paid, a tax certificate pertaining to the property may be sold by the tax collector as set forth in Chapter 197, Florida Statutes.

**SECTION 4.** The assessment rolls, identified in Section 1 hereof, are hereby certified to the Hernando County Tax Collector for mailing and collection.

**ADOPTED** in Special Session this 23rd day of September 2025, A.D.

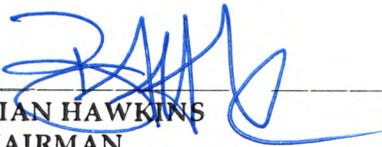


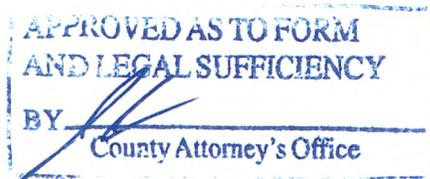
BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

Attest:

  
DOUG CHORVAT JR.  
CLERK

By:

  
BRIAN HAWKINS  
CHAIRMAN



**EXHIBIT A  
OVERVIEW OF EXISTING MUNICIPAL SERVICE BENEFIT UNITS (MSBU)**

Florida Statute Chapter 125.02 gives the Board of County Commissioners (BCC) the authority to create special taxing units within the unincorporated areas of Hernando County for the purpose of providing particular services for a specific geographic area. Florida Statute Chapter 197.3632 authorizes the uniform collection and levy of assessments to enable non-ad valorem assessments to be placed on the tax bills and collected in the same manner as ad valorem taxes. In Hernando County, such Municipal Service Benefit Units (MSBUs) have been created to provide street lighting, fire protection, solid waste disposal, road paving, fire hydrants and maintenance of common areas such as subdivision entrances and park areas. The BCC creates MSBUs according to the procedures outlined in BCC Policy #16-1.

Assessments are calculated based upon the total operating cost for the MSBU, including Hernando County's administrative costs, and are divided equally among all units of record. Assessments are levied and collected in the same manner as ad valorem taxes.

The following table is a summary of each of the existing MSBUs in Hernando County as of September 23, 2025

Count	Fund No.	Phase No.	MSBU Name	Ordinance No.	No. of Units	No. of Lights	Total Budget	Assessment Amount
1	7034	1	Southwest Household Garbage Collection	17-39	45,522.00	N/A	\$13,138,979.00	\$217.37
2	7581	3	Ridge Manor West Street Lighting	93-24	368.00	105	\$25,550.00	\$45.00
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							Unimproved Land per parcel ( 21,332.67units)	\$85.81
							acreage (0 units)	\$0.00
							Residence-per unit (91,638 units)	\$337.02
							Commercial Inspection Fee-per business (3,212units)	\$165.03
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							Greenbrier-per unit/Lot (100 units)	\$3.85
							Camp-A-Wyle-per unit/Lot (211 units)	\$16.12
							Government-per SF (111,199 units)	\$0.22
8	7111	40	Hernando Beach Units 13 B-C Street Lighting	91-17	424.00	149	\$26,250.00	\$42.00
9	7121	41	Windridge Street Lighting	91-17	23.00	15	\$9,680.00	\$155.00
10	7211	46	Regency Oaks Multipurpose	91-17	474.00	125	\$69,400.00	\$65.00
11	7231	47	Berkeley Manor Multipurpose	97-24	433.00	116	\$62,900.00	\$75.00
12	7041	48	Spring Hill Street Lighting 33101.50	91-17	32,962.00	4,466	\$699,800.00	\$14.00
13	7081	49	Village at Hill 'N Dale Street Lighting	91-17	80.00	15	\$5,790.00	\$55.00
14	7031	50	River Country Multipurpose	97-22	See Detail	184	\$138,780.00	
					469.00	Residential units		\$151.00
					64.00	Commercial units		\$97.00
15	7201	52	Potterfield Garden Acres Street Lighting	91-17	127.00	17	\$9,270.00	\$25.00
16	7181	55	Seven Hills Street Lighting	97-25	1,280.00	388	\$126,500.00	\$52.00
17	7221	57	Hill 'N Dale Street Lighting	91-17	622.00	178	\$58,175.00	\$32.00
18	7541	61	Damac Estates Street Lighting	92-07	164.00	28	\$11,740.00	\$30.00
19	7312	62	Dogwood Fire Hydrant	97-28	236.50	N/A	\$42,598.00	\$177.86
20	7401	65	Hernando Beach Street Lighting	91-17	2,277.50	31	\$9,830.00	\$2.25
21	7511	69	Hernando Beach Boatlift Maintenance	92-16	943.00	N/A	\$121,800.00	\$35.00
22	7101	80	Braewood Street Lighting	91-17	100.00	11	\$8,675.00	\$30.00
23	7521	89	Weeki Wachee Woodlands Street Lighting	92-18	667.50	86	\$21,550.00	\$15.00
24	4411	99	Solid Waste Disposal (Landfill)	00-01	See Detail	N/A	\$24,387,294.00	
							Single Family Residence-per unit (86,859 units)	\$98.04
							Multi Family Residence/Condo-per unit (1,767 units)	\$98.04
							Class 1 Solid Waste (per ton)	\$60.50
							Construction & Demolition Debris-per ton	\$76.00
							Yard Trash-per ton	\$54.50
							Tire Disposal/16" and under-per ton	\$150.00
							Tire Disposal/Semi-per ton	\$150.00
							Tire Disposal/Off-Road-per ton	\$200.00
							Travel Trailer/RV without Tires-flat fee	\$230.00
							Travel Trailer/RV with Tires-flat fee	\$255.00
							Single-wide Mobile Home without Tires-flat fee	\$400.00
							Single-wide Mobile Home with Tires-flat fee	\$450.00
							Double-wide Mobile Home without Tires-flat fee	\$790.00
							Double-wide Mobile Home with Tires-flat fee	\$825.00
25	7931	124	Mitchell Heights Street Lighting	00-09	106.00	24	\$10,000.00	\$75.00
26	7901	125	Fort Dade Street Lighting	00-16	164.00	38	\$10,800.00	\$52.00
27	7941	126	The Oaks Grounds Maintenance	00-18	273.00	N/A	\$26,250.00	\$45.00
28	7102	144	Oakwood Acres Street Lighting	04-22	187.00	39	\$15,650.00	\$30.00
29	7032	145	Orchard Park Phase III Multipurpose	04-23	55.00	20	\$17,550.00	\$230.00
30	7042	152	Silver Ridge Street Lighting	06-13	165.00	39	\$24,200.00	\$80.00
31	7044	162	South Brooksville Lighting	09-11	375.34	84	\$17,900.00	\$32.00
32	7992	185	Hancock Lake Road Paving	14-02	0.00	N/A	\$14,100.00	\$0.00
33	7994	187	Crum Road Paving	13-13	0.00	N/A	\$11,600.00	\$0.00
34	7995	188	Elder Road Paving	13-21	0.00	N/A	\$10,395.00	\$0.00
35	7945	191	Royal Highlands 2013- Area B	13-35	839.00	N/A	\$310,500.00	\$220.00
36	7946	192	Royal Highlands 2013-Area C	13-36	0.00	N/A	\$42,000.00	\$0.00

37	7948	193	Royal Highlands 2013-Area E	13-40	0.00	N/A	\$36,000.00	\$0.00
38	7949	194	Royal Highlands 2013-Area F	13-41	0.00	N/A	\$22,000.00	\$0.00
39	7421	195	West Hernando Street Lighting	13-42	3,380.00	1,246	\$362,000.00	\$60.00
40	7950	196	Royal Highlands Area G	14-20	149.00	N/A	\$65,700.00	\$218.00
41	7998	197	Paramount Area Road Paving	14-21	22.50	N/A	\$24,100.00	\$311.00
42	7997	198	Golden Warbler Road Paving	14-23	17.50	N/A	\$19,300.00	\$268.00
43	7932	199	Pine Warbler Road Paving	15-15	49.50	N/A	\$37,400.00	\$283.00
44	7933	200	Maberly Road Paving	15-16	55.00	N/A	\$19,800.00	\$274.00
45	7934	201	Mexican Canary Road Paving	15-17	15.50	N/A	\$18,000.00	\$473.00
46	7951	202	Royal Highlands Area I	15-18	159.50	N/A	\$64,600.00	\$254.00
47	7935	203	Godwit Area Road Paving	15-19	18.00	N/A	\$27,600.00	\$383.00
48	7936	204	Pelican Ave. Road Paving	15-20	12.00	N/A	\$18,000.00	\$401.00
49	7937	205	Furley Ave. Road Paving	15-21	13.50	N/A	\$20,000.00	\$365.00
50	7322	206	Pristine Place Multipurpose	15-22	703.00	201	\$132,300.00	\$70.00
51	7701	207	Carnes Area Road Paving	16-19	54.50	N/A	\$35,000.00	\$402.00
52	7702	208	Painted Bunting Road Paving	16-20	32.00	N/A	\$17,000.00	\$356.00
53	7943	209	RH Area B Driveway Aprons	17-04	35.00	N/A	\$12,300.00	\$271.00
54	7704	210	Jaybird Road Paving	17-09	46.50	N/A	\$38,600.00	\$364.00
55	7707	211	Quill Ave. Road Paving	17-10	7.50	N/A	\$9,600.00	\$424.00
56	7926	212	Taylor Street Millings	17-11	19.50	N/A	\$11,700.00	\$340.00
57	7703	213	Jackdaw Road Paving	17-19	12.00	N/A	\$14,400.00	\$365.00
58	7706	214	Old Squaw Ave. Road Paving	17-20	39.00	N/A	\$28,800.00	\$393.00
59	7939	215	Tinamou Area Road Paving	17-21	53.50	N/A	\$35,600.00	\$443.00
60	7940	216	Alberta Street Road Paving	17-23	20.00	N/A	\$30,800.00	\$598.00
61	7705	217	Kodiak Wren Road Paving	17-24	19.50	N/A	\$16,900.00	\$359.00
62	7938	218	Wood Owl Ave Road Paving	17-25	36.00	N/A	\$33,900.00	\$442.00
63	7927	219	Sweet Gum Road Millings	17-34	31.00	N/A	\$15,600.00	\$340.00
64	7929	220	Nordica Rd Road Paving	17-36	15.50	N/A	\$8,500.00	\$376.00
65	7928	221	Marsh Wren Ave Road Paving	17-35	9.50	N/A	\$16,300.00	\$663.00
66	7930	222	Piping Plover Area Road Paving	17-37	62.00	N/A	\$28,900.00	\$339.00
67	7942	223	White Rd Road Paving	17-38	30.00	N/A	\$34,000.00	\$581.00
68	7960	224	Dolquieb Lane Area	18-03	63.00	N/A	\$30,200.00	\$364.00
69	7980	225	Royal Highlands Area L	18-04	56.00	N/A	\$33,500.00	\$375.00
70	7919	226	Michigan Ave Paving	18-25	38.00	N/A	\$216,300.00	\$447.00
71	7920	228	Hurricane Drive Paving	18-23	23.00	N/A	\$18,900.00	\$733.00
72	7708	229	Pheasant Ave Paving	18-26	135.00	N/A	\$62,000.00	\$412.00
73	7999	230	Mandrake/Canary Rd	20-14	16.50	N/A	\$181,800.00	\$993.00
74	4614	600	Unsafe Structure Abatement	15-02	7.00	N/A	\$58,630.00	\$0.00
75	0011	605	Nuisance Abatement	20-09	22.00	N/A	\$121,574.00	\$0.00
76	7917	236	Penn St/Scaup Duck Paving	22-22	49.50	N/A	\$666,060.00	\$1,532.00
77	7710	237	Kensington Woods Street Lighting	23-13	139.00	28	\$16,000.00	\$85.00



**Board of County Commissioners Budget  
Hearing**

Meeting: 09/23/2025  
Department: Budget  
Prepared By: Albert Bertram  
Initiator: Albert Bertram  
DOC ID: 16454  
Legal Request Number: 25-440  
Bid/Contract Number:

**AGENDA ITEM**

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**TITLE**

FY 2025-26 Directed Payment Program Letter of Agreement and Intergovernmental Transfers  
Questionnaire for Local Provider Participation Fund

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	John Allocco
<b>SECONDER:</b>	Steve Champion
<b>AYES:</b>	Hawkins, Campbell, Allocco, Champion and Amsler



**Intergovernmental Transfers Questionnaire**

IGT Provider Name:	Hernando County
Health Care Provider Name:	N/A
IGT Amount:	\$ 45,461,958.00
State Fiscal Year Ending:	6/30/2026

1. What type of governmental entity is your organization considered? (county, city, hospital taxing district, or other)

County

If other, please explain

2. Does your organization have a relationship with the provider for which you contribute IGTs as named in the preamble of the enclosed Letter of Agreement (LOA)?

No

If yes, please describe your relationship, including services provided to/by the provider to/by the organization and any other financial transactions between the provider and the organization.

3. Please describe the source of the IGT funding for your organization, including whether the source is from a tax, a provider donation, or other funds. Provide the amount of funding from each source.

Source	Amount
Special assessment	\$ 45,073,957
LPPF rollover balance	\$ 408,337
	\$ -

If other, please explain

a. Verify whether the funds are public funds as defined by 42 CFR § 433.51, and exclude any federal funds.

Yes

If no, please explain

4. Does your organization have taxing authority?

Yes

5. If the source of IGT funding is from taxes, please answer the following questions:

a. Is the tax a state, county, city, or hospital district tax?

County

If other, please explain

b. What entities are taxed?

Licensed non-public hospitals in Hernando County

c. What is the tax structure (i.e. property tax, percentage of revenue, assessment, etc.)?

Special assessment

d. What is the amount or percent of the tax?

0.32% of Gross Patient Revenue (inpatient hospital services), 1.48% of Gross Patient Revenue (outpatient hospital services)

e. Does at least 85% of the burden of the tax revenue fall on health care providers as defined in 42 CFR §433.55? (Provide the total tax revenue and the health care provider tax burden) If so, please answer the following questions:

	Amount
Total Tax Burden	\$ 45,073,957
Healthcare Provider Tax Burden	\$ 45,073,957
	100.00%

i) Is the tax broad based? A broad based tax can be defined as a tax that is imposed on at least all health care items or services in the class or providers of such items or services furnished by all non-Federal, non-public providers in the State, and is imposed uniformly, pursuant to 42 CFR § 433.68.

Yes

If no, please explain

ii) Is the tax uniform across all entities being taxed? Based on 42 CFR § 433.68, a health care-related tax will be considered to be imposed uniformly even if it excludes Medicaid or Medicare payments (in whole or in part), or both; or in the case of health care-related tax based on revenue or receipts with respect to a class of items or services, if it excludes either Medicaid or Medicare revenue with respect to a class of items or services, or both. The exclusion of Medicaid revenue must be applied uniformly to all providers being taxed.

Yes

If no, please explain

iii) Is the tax generally redistributive and a waiver of the broad-based or uniform tax requirement was granted in accordance with 42 CFR §433.68(e)?

No

If no, please explain

No waiver was requested.

iv) Does the tax program comply with the hold harmless provisions included in 42 CFR § 433.68(f)?

Yes

If no, please explain

v) Does every tax paying entity receive a supplemental payment equal to or exceeding its tax cost?

If yes, please explain

The County is not involved in the distribution of funds following federal match. The County is not in a position to speak to the ultimate distribution to hospitals from the managed care organizations.

6. Please answer the following regarding provider funds received from the healthcare entity and/or other health care entities.

a. Are provider voluntary payments or in-kind services received by the organization as defined in 42 CFR § 433.52?

No

b. How much of the organization's revenue is received from provider-related donations (Provide the total revenue and the provider-related donation amounts)?

	Amount
Total Revenue	\$ -
Provider Related Donations	\$ -

c. Do individual provider donations exceed \$5,000 per year or \$50,000 per year for a health care organizational entity?

No

If yes, please list the provider and payment amount.

Provider Name	Funding Source	Amount
		\$ -
		\$ -
		\$ -

d. Does any portion of the provider donation constitute as a "bona fide donation" pursuant to 42 CFR § 433.54? 42 CFR § 433.54 requires donations will not be returned to the individual provider, the provider class, or related entity under a hold harmless provision.

No

e. Is there an agreement between the IGT provider and the health care entity? If so, please specify whether the agreement is written and provide the details.

Yes, the County has secured written releases or indemnity from certain hospitals, in which those hospitals agree to release any potential claims against the County and/or agree to indemnify the County against any challenges related to the local special assessment that serves as the source of this IGT.

7. Were funds utilized for the IGT specifically appropriated by the organization's board?

No

If yes, provide the board minutes and date of the appropriation.

I \_\_\_\_\_ certify that the statements and information contained in this submittal are true, accurate, and complete.

Signature of Officer or Administrator

Chair of Hernando County Board

Title

Date

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY  
BY \_\_\_\_\_  
County Attorney's Office

## Directed Payment Program Letter of Agreement

**THIS LETTER OF AGREEMENT (LOA)** is made and entered into in duplicate on the \_\_\_\_\_ day of \_\_\_\_\_ 2025, by and between **Hernando County LPPF** (the "IGT Provider") on behalf of **Region 3**, and the State of Florida, Agency for Health Care Administration (the "**Agency**"), for good and valuable consideration, the receipt and sufficiency of which are acknowledged.

### DEFINITIONS

"Intergovernmental Transfers (IGTs)" means transfers of funds from a non-Medicaid governmental entity (e.g., counties, hospital taxing districts, providers operated by state or local government) to the Medicaid agency. IGTs must be compliant with 42 CFR Part 433 Subpart B.

"Medicaid" means the medical assistance program authorized by Title XIX of the Social Security Act, 42 U.S.C. §§ 1396 et seq., and regulations thereunder, as administered in Florida by the Agency.

"Directed Payment Program (DPP)," pursuant to the General Appropriation Act, Laws of Florida 2025-198, is the program that provides direct supplemental payments to eligible public and private entities that provide inpatient and outpatient services to Medicaid managed care recipients.

### A. GENERAL PROVISIONS

1. Per Senate Bill 2500, the General Appropriations Act of State Fiscal Year 2025-2026, passed by the 2025 Florida Legislature, the Hernando County LPPF Provider and the Agency agree that the IGT Provider will remit IGT funds to the Agency in an amount not to exceed the total of **\$45,461,958.00**. The IGT Provider and the Agency have agreed that these IGT funds will only be used for the DPP program.
2. The IGT Provider will return the signed LOA to the Agency.
3. The IGT Provider will pay IGT funds to the Agency in an amount not to exceed the total of **\$45,461,958.00**. The IGT Provider will transfer payments to the Agency in the following manner:
  - a. Per Florida Statute 409.908, annual payments for the months of July 2025 through June 2026 are due to the Agency no later than October 31, 2025, unless an alternative plan is specifically approved by the agency.
  - b. The Agency will bill the Hernando County LPPF when payment is due.
4. The Hernando County LPPF and the Agency agrees that the Agency will maintain necessary records and supporting documentation applicable to health services covered by this LOA in accordance with public records laws and established retention schedules.

#### a. AUDITS AND RECORDS

- i. The IGT Provider agrees to maintain books, records, and documents (including

electronic storage media) pertinent to performance under this LOA in accordance with generally accepted accounting procedures and practices, which sufficiently and properly reflect all revenues and expenditures of funds provided.

- ii. The IGT Provider agrees to ensure that these records shall be subject at all reasonable times to inspection, review, or audit by state personnel and other personnel duly authorized by the Agency, as well as by federal personnel.
- iii. The IGT Provider agrees to comply with public record laws as outlined in section 119.0701, Florida Statutes.

b. RETENTION OF RECORDS

- i. The IGT Provider agrees to retain all financial records, supporting documents, statistical records, and any other documents (including electronic storage media) pertinent to performance under this LOA for a period of six (6) years after termination of this LOA, or if an audit has been initiated and audit findings have not been resolved at the end of six (6) years, the records shall be retained until resolution of the audit findings.
- ii. Persons duly authorized by the Agency and federal auditors shall have full access to and the right to examine any of said records and documents.
- iii. The rights of access in this section must not be limited to the required retention period but should last as long as the records are retained.

c. MONITORING

- i. The IGT Provider agrees to permit persons duly authorized by the Agency to inspect any records, papers, and documents of the IGT Provider which are relevant to this LOA.

d. ASSIGNMENT AND SUBCONTRACTS

- i. The IGT Provider agrees to neither assign the responsibility of this LOA to another party nor subcontract for any of the work contemplated under this LOA without prior written approval of the Agency. No such approval by the Agency of any assignment or subcontract shall be deemed in any event or in any manner to provide for the incurrence of any obligation of the Agency in addition to the total dollar amount agreed upon in this LOA. All such assignments or subcontracts shall be subject to the conditions of this LOA and to any conditions of approval that the Agency shall deem necessary.

- 5. This LOA may only be amended upon written agreement signed by both parties. The IGT Provider and the Agency agree that any modifications to this LOA shall be in the same form, namely, the exchange of signed copies of a revised LOA.
- 6. The IGT Provider confirms that there are no pre-arranged agreements (contractual or otherwise) between the respective counties, taxing districts, and/or the providers to redirect any portion of these aforementioned supplemental payments in order to satisfy non-Medicaid, non-uninsured, and non-underinsured activities.

7. The IGT Provider agrees that the following provision shall be included in any agreements between the IGT Provider and local providers where IGT funding is provided pursuant to this LOA. Funding provided in this agreement shall be prioritized so that designated IGT funding shall first be used to fund the Medicaid program and used secondarily for other purposes.
8. This LOA covers the period of July 1, 2025, through June 30, 2026, and shall be terminated September 30, 2026, which includes the state's certified forward period.
9. This LOA may be executed in multiple counterparts, each of which shall constitute an original, and each of which shall be fully binding on any party signing at least one counterpart.

<b>DPP Local Intergovernmental Transfers</b>	
<b>Program / Amount</b>	<b>State Fiscal Year 2025-2026</b>
Estimated IGTs	\$45,461,958.00
<b>Total Funding Not to Exceed</b>	<b>\$45,461,958.00</b>

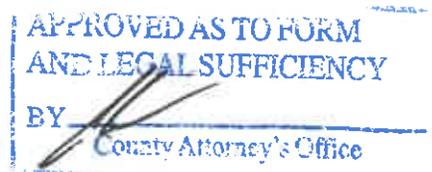
**IN WITNESS WHEREOF**, the parties have caused this page Letter of Agreement to be executed by their undersigned officials as duly authorized.

**HERNANDO COUNTY LPPF**

**STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION**

**SIGNED**  
**BY:** \_\_\_\_\_  
**NAME:** \_\_\_\_\_  
**TITLE:** \_\_\_\_\_  
**DATE:** \_\_\_\_\_

**SIGNED**  
**BY:** \_\_\_\_\_  
**NAME:** Stephanie Scanlon  
**TITLE:** Chief of Medicaid Program  
Finance  
**DATE:** \_\_\_\_\_





**Intergovernmental Transfers Questionnaire**

IGT Provider Name:	Hernando County
Health Care Provider Name:	N/A
IGT Amount:	\$ 45,461,958.00
State Fiscal Year Ending:	6/30/2026

1. What type of governmental entity is your organization considered? (county, city, hospital taxing district, or other)

County

If other, please explain

2. Does your organization have a relationship with the provider for which you contribute IGTs as named in the preamble of the enclosed Letter of Agreement (LOA)?

No

If yes, please describe your relationship, including services provided to/by the provider to/by the organization and any other financial transactions between the provider and the organization.

3. Please describe the source of the IGT funding for your organization, including whether the source is from a tax, a provider donation, or other funds. Provide the amount of funding from each source.

Source	Amount
Special assessment	\$ 45,073,957
LPPF rollover balance	\$ 408,337
	\$ -

If other, please explain

a. Verify whether the funds are public funds as defined by 42 CFR § 433.51, and exclude any federal funds.

Yes

If no, please explain

4. Does your organization have taxing authority?

Yes

5. If the source of IGT funding is from taxes, please answer the following questions:

a. Is the tax a state, county, city, or hospital district tax?

County

If other, please explain

[Redacted]

b. What entities are taxed?

Licensed non-public hospitals in Hernando County

c. What is the tax structure (i.e. property tax, percentage of revenue, assessment, etc.)?

Special assessment

d. What is the amount or percent of the tax?

0.32% of Gross Patient Revenue (inpatient hospital services), 1.48% of Gross Patient Revenue (outpatient hospital services)

e. Does at least 85% of the burden of the tax revenue fall on health care providers as defined in 42 CFR §433.55? (Provide the total tax revenue and the health care provider tax burden) If so, please answer the following questions:

	Amount
Total Tax Burden	\$ 45,073,957
Healthcare Provider Tax Burden	\$ 45,073,957
	100.00%

i) Is the tax broad based? A broad based tax can be defined as a tax that is imposed on at least all health care items or services in the class or providers of such items or services furnished by all non-Federal, non-public providers in the State, and is imposed uniformly, pursuant to 42 CFR § 433.68.

Yes

If no, please explain

[Redacted]

ii) Is the tax uniform across all entities being taxed? Based on 42 CFR § 433.68, a health care-related tax will be considered to be imposed uniformly even if it excludes Medicaid or Medicare payments (in whole or in part), or both; or in the case of health care-related tax based on revenue or receipts with respect to a class of items or services, if it excludes either Medicaid or Medicare revenue with respect to a class of items or services, or both. The exclusion of Medicaid revenue must be applied uniformly to all providers being taxed.

**Yes**

If no, please explain

iii) Is the tax generally redistributive and a waiver of the broad-based or uniform tax requirement was granted in accordance with 42 CFR §433.68(e)?

**No**

If no, please explain

No waiver was requested.

iv) Does the tax program comply with the hold harmless provisions included in 42 CFR § 433.68(f)?

**Yes**

If no, please explain

v) Does every tax paying entity receive a supplemental payment equal to or exceeding its tax cost?

**No**

If yes, please explain

The County is not involved in the distribution of funds following federal match. The County is not in a position to speak to the ultimate distribution to hospitals from the managed care organizations.

6. Please answer the following regarding provider funds received from the healthcare entity and/or other health care entities.

a. Are provider voluntary payments or in-kind services received by the organization as defined in 42 CFR § 433.52?

**No**

b. How much of the organization's revenue is received from provider-related donations (Provide the total revenue and the provider-related donation amounts)?

	Amount
Total Revenue	\$ -
Provider Related Donations	\$ -

c. Do individual provider donations exceed \$5,000 per year or \$50,000 per year for a health care organizational entity?

**No**

If yes, please list the provider and payment amount.

Provider Name	Funding Source	Amount
		\$ -
		\$ -
		\$ -

d. Does any portion of the provider donation constitute as a "bona fide donation" pursuant to 42 CFR § 433.54? 42 CFR § 433.54 requires donations will not be returned to the individual provider, the provider class, or related entity under a hold harmless provision.

**No**

e. Is there an agreement between the IGT provider and the health care entity? If so, please specify whether the agreement is written and provide the details.

Yes, the County has secured written releases or indemnity from certain hospitals, in which those hospitals agree to release any potential claims against the County and/or agree to indemnify the County against any challenges related to the local special assessment that serves as the source of this IGT.

7. Were funds utilized for the IGT specifically appropriated by the organization's board?

**No**

If yes, provide the board minutes and date of the appropriation.

I \_\_\_\_\_ certify that the statements and information contained in this submittal are true, accurate, and complete.



Signature of Officer or Administrator

Chair of Hernando County Board

Title

9-23-2025

Date

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY  
BY   
County Attorney's Office

## Directed Payment Program Letter of Agreement

THIS LETTER OF AGREEMENT (LOA) is made and entered into in duplicate on the 23<sup>rd</sup> day of September 2025, by and between **Hernando County LPPF** (the "IGT Provider") on behalf of **Region 3**, and the State of Florida, Agency for Health Care Administration (the "Agency"), for good and valuable consideration, the receipt and sufficiency of which are acknowledged.

### DEFINITIONS

"Intergovernmental Transfers (IGTs)" means transfers of funds from a non-Medicaid governmental entity (e.g., counties, hospital taxing districts, providers operated by state or local government) to the Medicaid agency. IGTs must be compliant with 42 CFR Part 433 Subpart B.

"Medicaid" means the medical assistance program authorized by Title XIX of the Social Security Act, 42 U.S.C. §§ 1396 et seq., and regulations thereunder, as administered in Florida by the Agency.

"Directed Payment Program (DPP)," pursuant to the General Appropriation Act, Laws of Florida 2025-198, is the program that provides direct supplemental payments to eligible public and private entities that provide inpatient and outpatient services to Medicaid managed care recipients.

### A. GENERAL PROVISIONS

1. Per Senate Bill 2500, the General Appropriations Act of State Fiscal Year 2025-2026, passed by the 2025 Florida Legislature, the Hernando County LPPF Provider and the Agency agree that the IGT Provider will remit IGT funds to the Agency in an amount not to exceed the total of **\$45,461,958.00**. The IGT Provider and the Agency have agreed that these IGT funds will only be used for the DPP program.
2. The IGT Provider will return the signed LOA to the Agency.
3. The IGT Provider will pay IGT funds to the Agency in an amount not to exceed the total of **\$45,461,958.00**. The IGT Provider will transfer payments to the Agency in the following manner:
  - a. Per Florida Statute 409.908, annual payments for the months of July 2025 through June 2026 are due to the Agency no later than October 31, 2025, unless an alternative plan is specifically approved by the agency.
  - b. The Agency will bill the Hernando County LPPF when payment is due.
4. The Hernando County LPPF and the Agency agrees that the Agency will maintain necessary records and supporting documentation applicable to health services covered by this LOA in accordance with public records laws and established retention schedules.

#### a. AUDITS AND RECORDS

- i. The IGT Provider agrees to maintain books, records, and documents (including

electronic storage media) pertinent to performance under this LOA in accordance with generally accepted accounting procedures and practices, which sufficiently and properly reflect all revenues and expenditures of funds provided.

- ii. The IGT Provider agrees to ensure that these records shall be subject at all reasonable times to inspection, review, or audit by state personnel and other personnel duly authorized by the Agency, as well as by federal personnel.
- iii. The IGT Provider agrees to comply with public record laws as outlined in section 119.0701, Florida Statutes.

b. RETENTION OF RECORDS

- i. The IGT Provider agrees to retain all financial records, supporting documents, statistical records, and any other documents (including electronic storage media) pertinent to performance under this LOA for a period of six (6) years after termination of this LOA, or if an audit has been initiated and audit findings have not been resolved at the end of six (6) years, the records shall be retained until resolution of the audit findings.
- ii. Persons duly authorized by the Agency and federal auditors shall have full access to and the right to examine any of said records and documents.
- iii. The rights of access in this section must not be limited to the required retention period but should last as long as the records are retained.

c. MONITORING

- i. The IGT Provider agrees to permit persons duly authorized by the Agency to inspect any records, papers, and documents of the IGT Provider which are relevant to this LOA.

d. ASSIGNMENT AND SUBCONTRACTS

- i. The IGT Provider agrees to neither assign the responsibility of this LOA to another party nor subcontract for any of the work contemplated under this LOA without prior written approval of the Agency. No such approval by the Agency of any assignment or subcontract shall be deemed in any event or in any manner to provide for the incurrence of any obligation of the Agency in addition to the total dollar amount agreed upon in this LOA. All such assignments or subcontracts shall be subject to the conditions of this LOA and to any conditions of approval that the Agency shall deem necessary.

- 5. This LOA may only be amended upon written agreement signed by both parties. The IGT Provider and the Agency agree that any modifications to this LOA shall be in the same form, namely, the exchange of signed copies of a revised LOA.
- 6. The IGT Provider confirms that there are no pre-arranged agreements (contractual or otherwise) between the respective counties, taxing districts, and/or the providers to redirect any portion of these aforementioned supplemental payments in order to satisfy non-Medicaid, non-uninsured, and non-underinsured activities.

7. The IGT Provider agrees that the following provision shall be included in any agreements between the IGT Provider and local providers where IGT funding is provided pursuant to this LOA. Funding provided in this agreement shall be prioritized so that designated IGT funding shall first be used to fund the Medicaid program and used secondarily for other purposes.
8. This LOA covers the period of July 1, 2025, through June 30, 2026, and shall be terminated September 30, 2026, which includes the state's certified forward period.
9. This LOA may be executed in multiple counterparts, each of which shall constitute an original, and each of which shall be fully binding on any party signing at least one counterpart.

<b>DPP Local Intergovernmental Transfers</b>	
<b>Program / Amount</b>	<b>State Fiscal Year 2025-2026</b>
Estimated IGTs	\$45,461,958.00
<b>Total Funding Not to Exceed</b>	<b>\$45,461,958.00</b>

IN WITNESS WHEREOF, the parties have caused this page Letter of Agreement to be executed by their undersigned officials as duly authorized.

**HERNANDO COUNTY LPPF**

**STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION**

SIGNED BY:   
 NAME: Brian Hawkins  
 TITLE: Chairman  
 DATE: 9-23-2025

SIGNED BY: \_\_\_\_\_  
 NAME: Stephanie Scanlon  
 TITLE: Chief of Medicaid Program Finance  
 DATE: \_\_\_\_\_

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY  
 BY:   
 County Attorney's Office



**Board of County Commissioners Budget  
Hearing**

Meeting: 09/23/2025  
Department: Budget  
Prepared By: Albert Bertram  
Initiator: Albert Bertram  
DOC ID: 16461  
Legal Request Number:  
Bid/Contract Number:

**AGENDA ITEM**

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**TITLE**

Resolution Adopting FY 2025-26 Final Budget

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Ryan Amsler
<b>SECONDER:</b>	Steve Champion
<b>AYES:</b>	Hawkins, Campbell, Allocco, Champion and Amsler

RESOLUTION NO. \_\_\_\_\_

WHEREAS, the Hernando County Board of County Commissioners has adopted the following Resolutions, to-wit: \_\_\_ \_\_\_ and \_\_\_\_\_ and \_\_\_\_\_

and \_\_\_\_\_ authorizing the levy of ad valorem taxes within Hernando County for County purposes; authorizing the levy of ad valorem taxes within the Emergency Medical Services Tax District MSTU, and the Stormwater Management Program MSTU; authorizing the levy of special assessments within seventy-seven (77) MSBU' s; authorizing the levy of special assessment for the Local Providers Participation Fund; and

WHEREAS, the Hernando County Board of County Commissioners has conducted its budget hearings pursuant to Chapter 129 and 200, Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED BY THE HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS AS FOLLOWS:

SECTION 1. There is hereby adopted as the Hernando County Budget for the Fiscal Year 2025-2026 the document filed with the Clerk of Circuit Court at the public hearing conducted pursuant to Section 200.065, Florida Statutes and Section 129.03, Florida Statutes, held on September 23, 2025, as summarily depicted on the document attached hereto and made a part hereof, labeled Exhibit "A", incorporated by reference *in haec verba*; having a total budget of \$993,180,713.

ADOPTED in Special Session this 23rd day of September 2025, A.D.

(SEAL)

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

Attest: \_\_\_\_\_  
DOUG CHORVAT, JR  
CLERK

By: \_\_\_\_\_  
BRIAN HAWKINS  
CHAIRMAN

Exhibit A is the Fiscal Year 2025-26 Budget and is available for review in the Clerk's Office, Board of County Commissions records.



## FY26 Recommended - Rev & Exp by Fund

Filtered by  
 Period Year equals 2026

Funds	ex	re
<b>Amount</b>	<b>\$993,180,713.00</b>	<b>\$993,180,713.00</b>
0011	\$237,852,953.00	\$237,852,953.00
0012	\$0.00	\$0.00
1011	\$24,301,500.00	\$24,301,500.00
1013	\$9,412,847.00	\$9,412,847.00
1015	\$6,041,224.00	\$6,041,224.00
1017	\$13,078,054.00	\$13,078,054.00
1022	\$14,313,552.00	\$14,313,552.00
1024	\$4,155,481.00	\$4,155,481.00
1031	\$2,477,139.00	\$2,477,139.00
1051	\$671,108.00	\$671,108.00
1060	\$12,000.00	\$12,000.00
1101	\$2,640,324.00	\$2,640,324.00
1141	\$3,552,731.00	\$3,552,731.00
1171	\$1,539,522.00	\$1,539,522.00
1181	\$85,787.00	\$85,787.00
1201	\$613,083.00	\$613,083.00
1202	\$230,704.00	\$230,704.00
1203	\$17,022,933.00	\$17,022,933.00
1205	\$391,018.00	\$391,018.00
1206	\$55,195.00	\$55,195.00
1242	\$552,265.00	\$552,265.00
1245	\$96,911.00	\$96,911.00
1248	\$187,864.00	\$187,864.00
1251	\$2,205,832.00	\$2,205,832.00

Funds	ex	re
1261	\$7,197,633.00	\$7,197,633.00
1271	\$9,692,041.00	\$9,692,041.00
1273	\$7,063.00	\$7,063.00
1278	\$583,201.00	\$583,201.00
1431	\$463,085.00	\$463,085.00
1481	\$5,833,448.00	\$5,833,448.00
1482	\$1,419,331.00	\$1,419,331.00
1553	\$0.00	\$0.00
1555	\$1,600,615.00	\$1,600,615.00
1557	\$1,011,923.00	\$1,011,923.00
1661	\$62,870,306.00	\$62,870,306.00
1691	\$48,073,261.00	\$48,073,261.00
1741	\$1,175,659.00	\$1,175,659.00
1781	\$574,545.00	\$574,545.00
2071	\$0.00	\$0.00
2081	\$1,624,961.00	\$1,624,961.00
2083	\$1,540,874.00	\$1,540,874.00
3135	\$3,102,598.00	\$3,102,598.00
3302	\$254,570.00	\$254,570.00
3321	\$4,595,709.00	\$4,595,709.00
3331	\$8,181,317.00	\$8,181,317.00
3332	\$1,230,771.00	\$1,230,771.00
3333	\$834,994.00	\$834,994.00
3334	\$8,556,347.00	\$8,556,347.00
3341	\$194,023.00	\$194,023.00
3342	\$486,150.00	\$486,150.00
3343	\$157,918.00	\$157,918.00
3344	\$176,242.00	\$176,242.00

Funds	ex	re
3351	\$849,897.00	\$849,897.00
3361	\$529,263.00	\$529,263.00
3362	\$139,695.00	\$139,695.00
3370	\$133,316.00	\$133,316.00
3373	\$68,716.00	\$68,716.00
3375	\$1,991,471.00	\$1,991,471.00
3381	\$140,000.00	\$140,000.00
4111	\$106,760,352.00	\$106,760,352.00
4121	\$29,649,722.00	\$29,649,722.00
4132	\$5,941,974.00	\$5,941,974.00
4133	\$18,220,652.00	\$18,220,652.00
4141	\$0.00	\$0.00
4142	\$0.00	\$0.00
4143	\$3,687,950.00	\$3,687,950.00
4144	\$113,391,564.00	\$113,391,564.00
4311	\$16,057,930.00	\$16,057,930.00
4411	\$24,387,294.00	\$24,387,294.00
4421	\$8,129,136.00	\$8,129,136.00
4431	\$12,304,121.00	\$12,304,121.00
4461	\$15,018,467.00	\$15,018,467.00
4471	\$7,853,464.00	\$7,853,464.00
4481	\$1,640,534.00	\$1,640,534.00
4611	\$11,684,161.00	\$11,684,161.00
4614	\$323,983.00	\$323,983.00
5011	\$2,074,454.00	\$2,074,454.00
5021	\$10,128,736.00	\$10,128,736.00
5022	\$0.00	\$0.00
5031	\$10,158,529.00	\$10,158,529.00

Funds	ex	re
5061	\$664,906.00	\$664,906.00
5071	\$6,196,991.00	\$6,196,991.00
5081	\$16,941,106.00	\$16,941,106.00
5121	\$29,174,864.00	\$29,174,864.00
7029	\$1,453.00	\$1,453.00
7031	\$138,780.00	\$138,780.00
7032	\$17,550.00	\$17,550.00
7033	\$0.00	\$0.00
7034	\$13,138,979.00	\$13,138,979.00
7041	\$699,800.00	\$699,800.00
7042	\$24,200.00	\$24,200.00
7044	\$17,900.00	\$17,900.00
7081	\$5,790.00	\$5,790.00
7101	\$8,675.00	\$8,675.00
7102	\$15,650.00	\$15,650.00
7111	\$26,250.00	\$26,250.00
7121	\$9,680.00	\$9,680.00
7181	\$126,500.00	\$126,500.00
7201	\$9,270.00	\$9,270.00
7211	\$69,400.00	\$69,400.00
7221	\$58,175.00	\$58,175.00
7231	\$62,900.00	\$62,900.00
7312	\$42,598.00	\$42,598.00
7322	\$132,300.00	\$132,300.00
7331	\$0.00	\$0.00
7381	\$0.00	\$0.00
7401	\$9,830.00	\$9,830.00
7421	\$362,000.00	\$362,000.00

Funds	ex	re
7511	\$121,800.00	\$121,800.00
7521	\$21,550.00	\$21,550.00
7531	\$16,000.00	\$16,000.00
7541	\$11,740.00	\$11,740.00
7552	\$8,254,338.00	\$8,254,338.00
7571	\$17,090.00	\$17,090.00
7581	\$25,550.00	\$25,550.00
7591	\$25,900.00	\$25,900.00
7671	\$116,400.00	\$116,400.00
7701	\$35,000.00	\$35,000.00
7702	\$17,000.00	\$17,000.00
7703	\$14,400.00	\$14,400.00
7704	\$38,600.00	\$38,600.00
7705	\$16,900.00	\$16,900.00
7706	\$28,800.00	\$28,800.00
7707	\$9,600.00	\$9,600.00
7708	\$62,000.00	\$62,000.00
7710	\$16,000.00	\$16,000.00
7711	\$0.00	\$0.00
7712	\$0.00	\$0.00
7901	\$10,800.00	\$10,800.00
7917	\$666,060.00	\$666,060.00
7919	\$216,300.00	\$216,300.00
7920	\$18,900.00	\$18,900.00
7926	\$11,700.00	\$11,700.00
7927	\$15,600.00	\$15,600.00
7928	\$16,300.00	\$16,300.00
7929	\$8,500.00	\$8,500.00

Funds	ex	re
7930	\$28,900.00	\$28,900.00
7931	\$10,000.00	\$10,000.00
7932	\$37,400.00	\$37,400.00
7933	\$19,800.00	\$19,800.00
7934	\$18,000.00	\$18,000.00
7935	\$27,600.00	\$27,600.00
7936	\$18,000.00	\$18,000.00
7937	\$20,000.00	\$20,000.00
7938	\$33,900.00	\$33,900.00
7939	\$35,600.00	\$35,600.00
7940	\$30,800.00	\$30,800.00
7941	\$26,250.00	\$26,250.00
7942	\$34,000.00	\$34,000.00
7943	\$12,300.00	\$12,300.00
7944	\$0.00	\$0.00
7945	\$310,500.00	\$310,500.00
7946	\$42,000.00	\$42,000.00
7948	\$36,000.00	\$36,000.00
7949	\$22,000.00	\$22,000.00
7950	\$65,700.00	\$65,700.00
7951	\$64,600.00	\$64,600.00
7960	\$30,200.00	\$30,200.00
7968	\$0.00	\$0.00
7969	\$0.00	\$0.00
7970	\$0.00	\$0.00
7972	\$0.00	\$0.00
7973	\$0.00	\$0.00
7974	\$0.00	\$0.00

Funds	ex	re
7975	\$0.00	\$0.00
7976	\$0.00	\$0.00
7977	\$0.00	\$0.00
7978	\$0.00	\$0.00
7979	\$0.00	\$0.00
7980	\$33,500.00	\$33,500.00
7982	\$0.00	\$0.00
7983	\$0.00	\$0.00
7984	\$0.00	\$0.00
7985	\$0.00	\$0.00
7986	\$0.00	\$0.00
7987	\$0.00	\$0.00
7988	\$0.00	\$0.00
7989	\$0.00	\$0.00
7990	\$0.00	\$0.00
7991	\$0.00	\$0.00
7992	\$14,100.00	\$14,100.00
7993	\$0.00	\$0.00
7994	\$11,600.00	\$11,600.00
7995	\$10,395.00	\$10,395.00
7996	\$0.00	\$0.00
7997	\$19,300.00	\$19,300.00
7998	\$24,100.00	\$24,100.00
7999	\$181,800.00	\$181,800.00

**2025 Florida County Tax Comparison**

	Hernando	Pasco	Charlotte	Clay	Citrus	Sumter
Population	210,577	633,029	210,645	236,365	166,151	156,743
Taxable Value	16,527,850,858	54,405,582,648	31,993,024,986	18,552,447,780	14,924,346,682	22,271,246,391
Per Capital Total Ad Valorem Taxes Levied	659	868	1,272	658	797	705

<b>Ad Valorem (Change for FY 25/26)</b>	<b>(-).56</b>	<b>(-).025</b>	<b>(-).0125</b>	<b>No change</b>	<b>No change</b>	<b>No change</b>
General Fund Millage Rate	5.88910	7.40420	6.05190	5.54710	6.9898	4.89
Transportation Trust (Roads)	0.80910	0.40520			0.000	
Unincorporated MSTU				0.14770		
Law Enforcement MSTU				2.40140		
Roads MSTU		0.40520				
Fire Rescue MSTU		2.12250	2.14490	0.50480	0.578	0.8571
EMS	0.91000					
County Health	0.10540				0.0564	
Stormwater	0.11390					
Environmental Sensitive lands			0.20000			
Library					0.3147	
Fire Rescue Bond 19		0.02040				
Jail Bond 19		0.02560				
Parks Bond 19		0.00960				
Libraries Bond 21		0.00940				
Fire Rescue Bond 20		0.04160				
Libraries Bond 21		0.00870				
Jail Bond 21		0.10730				
Parks Bond 22		0.01310				
Fire Rescue Bond 24		0.00440				
<b>Total County Ad Valorem</b>	<b>7.82750</b>	<b>10.57720</b>	<b>8.39680</b>	<b>8.60100</b>	<b>8.92490</b>	<b>5.74710</b>

School	6.26500	6.33100	6.31400	6.23400	5.351	5.055
Water Management	0.18310	0.18310	0.18310	0.17930	0.18310	0.18310
Mosquito Control		0.22420			0.37080	
<b>Total Ad Valorem Tax</b>	<b>14.27560</b>	<b>17.09130</b>	<b>14.89390</b>	<b>15.01430</b>	<b>14.82980</b>	<b>10.98520</b>

<b>Non Ad Valorem (Vary with property type)</b>						
Solid Waste Disposal (Landfill)	98.04	107		96	27	
Fire Rescue	362.38		278.2		125	355.58
Garbage Collection	217.37		314.57	262		
Stormwater		95	103		58.84	

Data Source: Property Appraiser

RESOLUTION NO. 2025-165

WHEREAS, the Hernando County Board of County Commissioners has adopted the following Resolutions, to-wit: 2025-162 and 2025-163 and 2025-164

and 2025-111 authorizing the levy of ad valorem taxes within Hernando County for County purposes; authorizing the levy of ad valorem taxes within the Emergency Medical Services Tax District MSTU, and the Stormwater Management Program MSTU; authorizing the levy of special assessments within seventy-seven (77) MSBU' s; authorizing the levy of special assessment for the Local Providers Participation Fund; and

WHEREAS, the Hernando County Board of County Commissioners has conducted its budget hearings pursuant to Chapter 129 and 200, Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED BY THE HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS AS FOLLOWS:

SECTION 1. There is hereby adopted as the Hernando County Budget for the Fiscal Year 2025-2026 the document filed with the Clerk of Circuit Court at the public hearing conducted pursuant to Section 200.065, Florida Statutes and Section 129.03, Florida Statutes, held on September 23, 2025, as summarily depicted on the document attached hereto and made a part hereof, labeled Exhibit "A", incorporated by reference *in haec verba*; having a total budget of \$993,180,713.

ADOPTED in Special Session this 23rd day of September 2025, A.D.



BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

Attest:   
DOUG CHORVAT, JR.  
CLERK

By:   
BRIAN HAWKINS  
CHAIRMAN

Exhibit A is the Fiscal Year 2025-26 Budget and is available for review in the Clerk's Office, Board of County Commissions records.



## FY26 Recommended - Rev & Exp by Fund

Filtered by  
 Period Year equals 2026

<b>Funds</b>	<b>ex</b>	<b>re</b>
<b>Amount</b>	<b>\$993,180,713.00</b>	<b>\$993,180,713.00</b>
0011	\$237,852,953.00	\$237,852,953.00
0012	\$0.00	\$0.00
1011	\$24,301,500.00	\$24,301,500.00
1013	\$9,412,847.00	\$9,412,847.00
1015	\$6,041,224.00	\$6,041,224.00
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1022	\$14,313,552.00	\$14,313,552.00
1024	\$4,155,481.00	\$4,155,481.00
1031	\$2,477,139.00	\$2,477,139.00
1051	\$671,108.00	\$671,108.00
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1101	\$2,640,324.00	\$2,640,324.00
1141	\$3,552,731.00	\$3,552,731.00
1171	\$1,539,522.00	\$1,539,522.00
1181	\$85,787.00	\$85,787.00
1201	\$613,083.00	\$613,083.00
1202	\$230,704.00	\$230,704.00
1203	\$17,022,933.00	\$17,022,933.00
1205	\$391,018.00	\$391,018.00
1206	\$55,195.00	\$55,195.00
1242	\$552,265.00	\$552,265.00
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1248	\$187,864.00	\$187,864.00
1251	\$2,205,832.00	\$2,205,832.00

Funds	ex	re
1261	\$7,197,633.00	\$7,197,633.00
1271	\$9,692,041.00	\$9,692,041.00
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1481	\$5,833,448.00	\$5,833,448.00
1482	\$1,419,331.00	\$1,419,331.00
1553	\$0.00	\$0.00
1555	\$1,600,615.00	\$1,600,615.00
1557	\$1,011,923.00	\$1,011,923.00
1661	\$62,870,306.00	\$62,870,306.00
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1741	\$1,175,659.00	\$1,175,659.00
1781	\$574,545.00	\$574,545.00
2071	\$0.00	\$0.00
2081	\$1,624,961.00	\$1,624,961.00
2083	\$1,540,874.00	\$1,540,874.00
3135	\$3,102,598.00	\$3,102,598.00
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3343	\$157,918.00	\$157,918.00
3344	\$176,242.00	\$176,242.00

Funds	ex	re
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3370	\$133,316.00	\$133,316.00
3373	\$68,716.00	\$68,716.00
3375	\$1,991,471.00	\$1,991,471.00
3381	\$140,000.00	\$140,000.00
4111	\$106,760,352.00	\$106,760,352.00
4121	\$29,649,722.00	\$29,649,722.00
4132	\$5,941,974.00	\$5,941,974.00
4133	\$18,220,652.00	\$18,220,652.00
4141	\$0.00	\$0.00
4142	\$0.00	\$0.00
4143	\$3,687,950.00	\$3,687,950.00
4144	\$113,391,564.00	\$113,391,564.00
4311	\$16,057,930.00	\$16,057,930.00
4411	\$24,387,294.00	\$24,387,294.00
4421	\$8,129,136.00	\$8,129,136.00
4431	\$12,304,121.00	\$12,304,121.00
4461	\$15,018,467.00	\$15,018,467.00
4471	\$7,853,464.00	\$7,853,464.00
4481	\$1,640,534.00	\$1,640,534.00
4611	\$11,684,161.00	\$11,684,161.00
4614	\$323,983.00	\$323,983.00
5011	\$2,074,454.00	\$2,074,454.00
5021	\$10,128,736.00	\$10,128,736.00
5022	\$0.00	\$0.00
5031	\$10,158,529.00	\$10,158,529.00

Funds	ex	re
5061	\$664,906.00	\$664,906.00
5071	\$6,196,991.00	\$6,196,991.00
5081	\$16,941,106.00	\$16,941,106.00
5121	\$29,174,864.00	\$29,174,864.00
7029	\$1,453.00	\$1,453.00
7031	\$138,780.00	\$138,780.00
7032	\$17,550.00	\$17,550.00
7033	\$0.00	\$0.00
7034	\$13,138,979.00	\$13,138,979.00
7041	\$699,800.00	\$699,800.00
7042	\$24,200.00	\$24,200.00
7044	\$17,900.00	\$17,900.00
7081	\$5,790.00	\$5,790.00
7101	\$8,675.00	\$8,675.00
7102	\$15,650.00	\$15,650.00
7111	\$26,250.00	\$26,250.00
7121	\$9,680.00	\$9,680.00
7181	\$126,500.00	\$126,500.00
7201	\$9,270.00	\$9,270.00
7211	\$69,400.00	\$69,400.00
7221	\$58,175.00	\$58,175.00
7231	\$62,900.00	\$62,900.00
7312	\$42,598.00	\$42,598.00
7322	\$132,300.00	\$132,300.00
7331	\$0.00	\$0.00
7381	\$0.00	\$0.00
7401	\$9,830.00	\$9,830.00
7421	\$362,000.00	\$362,000.00

<b>Funds</b>	<b>ex</b>	<b>re</b>
7511	\$121,800.00	\$121,800.00
7521	\$21,550.00	\$21,550.00
7531	\$16,000.00	\$16,000.00
7541	\$11,740.00	\$11,740.00
7552	\$8,254,338.00	\$8,254,338.00
7571	\$17,090.00	\$17,090.00
7581	\$25,550.00	\$25,550.00
7591	\$25,900.00	\$25,900.00
7671	\$116,400.00	\$116,400.00
7701	\$35,000.00	\$35,000.00
7702	\$17,000.00	\$17,000.00
7703	\$14,400.00	\$14,400.00
7704	\$38,600.00	\$38,600.00
7705	\$16,900.00	\$16,900.00
7706	\$28,800.00	\$28,800.00
7707	\$9,600.00	\$9,600.00
7708	\$62,000.00	\$62,000.00
7710	\$16,000.00	\$16,000.00
7711	\$0.00	\$0.00
7712	\$0.00	\$0.00
7901	\$10,800.00	\$10,800.00
7917	\$666,060.00	\$666,060.00
7919	\$216,300.00	\$216,300.00
7920	\$18,900.00	\$18,900.00
7926	\$11,700.00	\$11,700.00
7927	\$15,600.00	\$15,600.00
7928	\$16,300.00	\$16,300.00
7929	\$8,500.00	\$8,500.00

Funds	ex	re
7930	\$28,900.00	\$28,900.00
7931	\$10,000.00	\$10,000.00
7932	\$37,400.00	\$37,400.00
7933	\$19,800.00	\$19,800.00
7934	\$18,000.00	\$18,000.00
7935	\$27,600.00	\$27,600.00
7936	\$18,000.00	\$18,000.00
7937	\$20,000.00	\$20,000.00
7938	\$33,900.00	\$33,900.00
7939	\$35,600.00	\$35,600.00
7940	\$30,800.00	\$30,800.00
7941	\$26,250.00	\$26,250.00
7942	\$34,000.00	\$34,000.00
7943	\$12,300.00	\$12,300.00
7944	\$0.00	\$0.00
7945	\$310,500.00	\$310,500.00
7946	\$42,000.00	\$42,000.00
7948	\$36,000.00	\$36,000.00
7949	\$22,000.00	\$22,000.00
7950	\$65,700.00	\$65,700.00
7951	\$64,600.00	\$64,600.00
7960	\$30,200.00	\$30,200.00
7968	\$0.00	\$0.00
7969	\$0.00	\$0.00
7970	\$0.00	\$0.00
7972	\$0.00	\$0.00
7973	\$0.00	\$0.00
7974	\$0.00	\$0.00

<b>Funds</b>	<b>ex</b>	<b>re</b>
7975	\$0.00	\$0.00
7976	\$0.00	\$0.00
7977	\$0.00	\$0.00
7978	\$0.00	\$0.00
7979	\$0.00	\$0.00
7980	\$33,500.00	\$33,500.00
7982	\$0.00	\$0.00
7983	\$0.00	\$0.00
7984	\$0.00	\$0.00
7985	\$0.00	\$0.00
7986	\$0.00	\$0.00
7987	\$0.00	\$0.00
7988	\$0.00	\$0.00
7989	\$0.00	\$0.00
7990	\$0.00	\$0.00
7991	\$0.00	\$0.00
7992	\$14,100.00	\$14,100.00
7993	\$0.00	\$0.00
7994	\$11,600.00	\$11,600.00
7995	\$10,395.00	\$10,395.00
7996	\$0.00	\$0.00
7997	\$19,300.00	\$19,300.00
7998	\$24,100.00	\$24,100.00
7999	\$181,800.00	\$181,800.00