



Hernando County

Board of County Commissioners

Budget Hearing

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

Final Budget Hearing

Agenda

Tuesday, September 23, 2025 - 5:01 P.M.

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, FLORIDA 34604, (352) 540-9289. IF HEARING IMPAIRED, PLEASE CALL 1-800-676-3777.

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

PLEASE NOTE THAT ONLY PUBLIC HEARING ITEMS WILL BE HEARD AT THEIR SCHEDULED TIME. ALL OTHER ITEM TIMES NOTED ON THE AGENDA ARE ESTIMATED AND MAY BE HEARD EARLIER OR LATER THAN SCHEDULED.

UPCOMING MEETINGS:

The Board of County Commissioners' has scheduled a land use meeting to consider land use petitions on Tuesday, October 7, 2025, beginning at 9:00 A.M., in the John Law Ayers Commission Chambers, Room 160.

The Board of County Commissioners' next regular meeting is scheduled for Tuesday, October 14, 2025, beginning at 9:00 A.M., in the John Law Ayers County Commission Chambers, Room 160.

A. CALL TO ORDER

1. Invocation
2. Pledge of Allegiance

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

C. PUBLIC HEARINGS

- * Entry of Proof of Publication into the Record

COUNTY ADMINISTRATOR JEFFREY ROGERS

1. [16458](#) Update Regarding FY 2025-26 Final Budget
2. [16459](#) Resolution Setting FY 2025-26 Countywide Millage Rates
3. [16460](#) Resolution Setting FY 2025-26 Municipal Service Taxing Unit Millage Rates
4. [16431](#) Resolution Setting FY 2025-26 Non-Ad Valorem Assessments and Budgets for Municipal Service Benefit Units
5. [16454](#) FY 2025-26 Directed Payment Program Letter of Agreement and Intergovernmental Transfers Questionnaire for Local Provider Participation Fund
6. [16461](#) Resolution Adopting FY 2025-26 Final Budget

D. CITIZENS' COMMENTS

E. ADJOURNMENT



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

TITLE

Update Regarding FY 2025-26 Final Budget

BRIEF OVERVIEW

Update on the FY 2026 Final Budget, updated from the first public hearing held on September 11, 2025.

FINANCIAL IMPACT

The financial impact is dependent upon the directives of the Board. Coming into the final public hearing, the combined total budget, is: \$993,180,713. The General Fund total is: \$238,519,013, or 24% of the total budget.

The only changes from the 1st public hearing on September 11, 2025, was rounding a grant and payroll amounts that included decimals to the nearest \$1 and a \$20 update to the CIP112234 for the Veteran’s Park Access and Parking lot discussed at the meeting.

LEGAL NOTE

The Board is authorized to act upon this matter pursuant to Chapters 125, 129 and 200, Florida Statutes

RECOMMENDATION

It is recommended that the Board approve the Final Hernando County Fiscal Year 2026 Budget.

REVIEW PROCESS

Albert Bertram	Approved	09/17/2025	2:21 PM
Pamela Hare	Approved	09/17/2025	2:39 PM
Jon Jouben	Approved	09/17/2025	4:35 PM
Heidi Prouse	Approved	09/18/2025	12:38 PM
Toni Brady	Escalated	09/18/2025	2:06 PM
Jeffrey Rogers	Approved	09/18/2025	2:08 PM
Colleen Conko	Approved	09/18/2025	2:18 PM

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

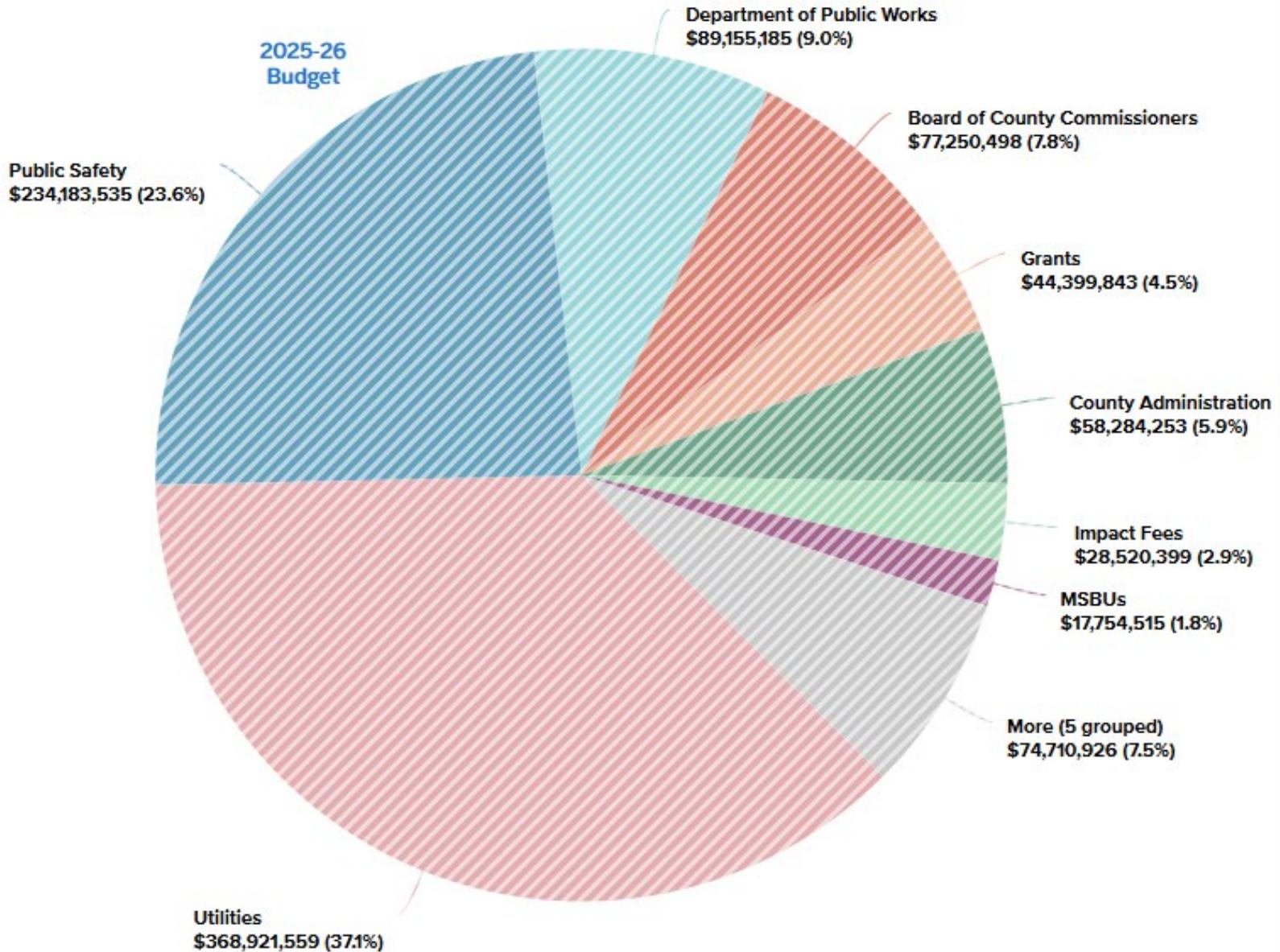


BUDGET HEARING AGENDA

- **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**



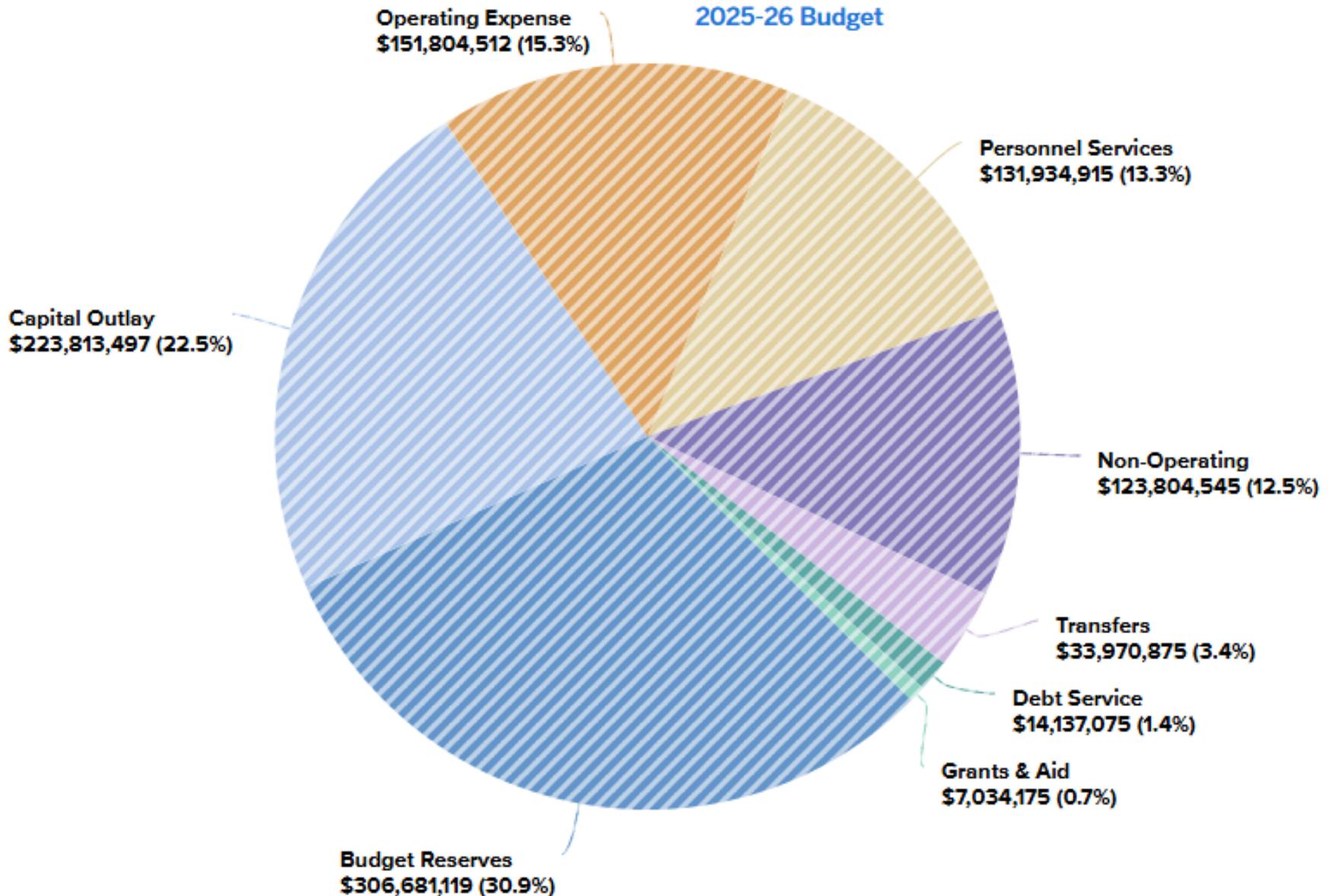
TOTAL FINAL BUDGET: \$993,180,713





FINAL TOTAL BUDGET SUMMARY

2025-26 Budget





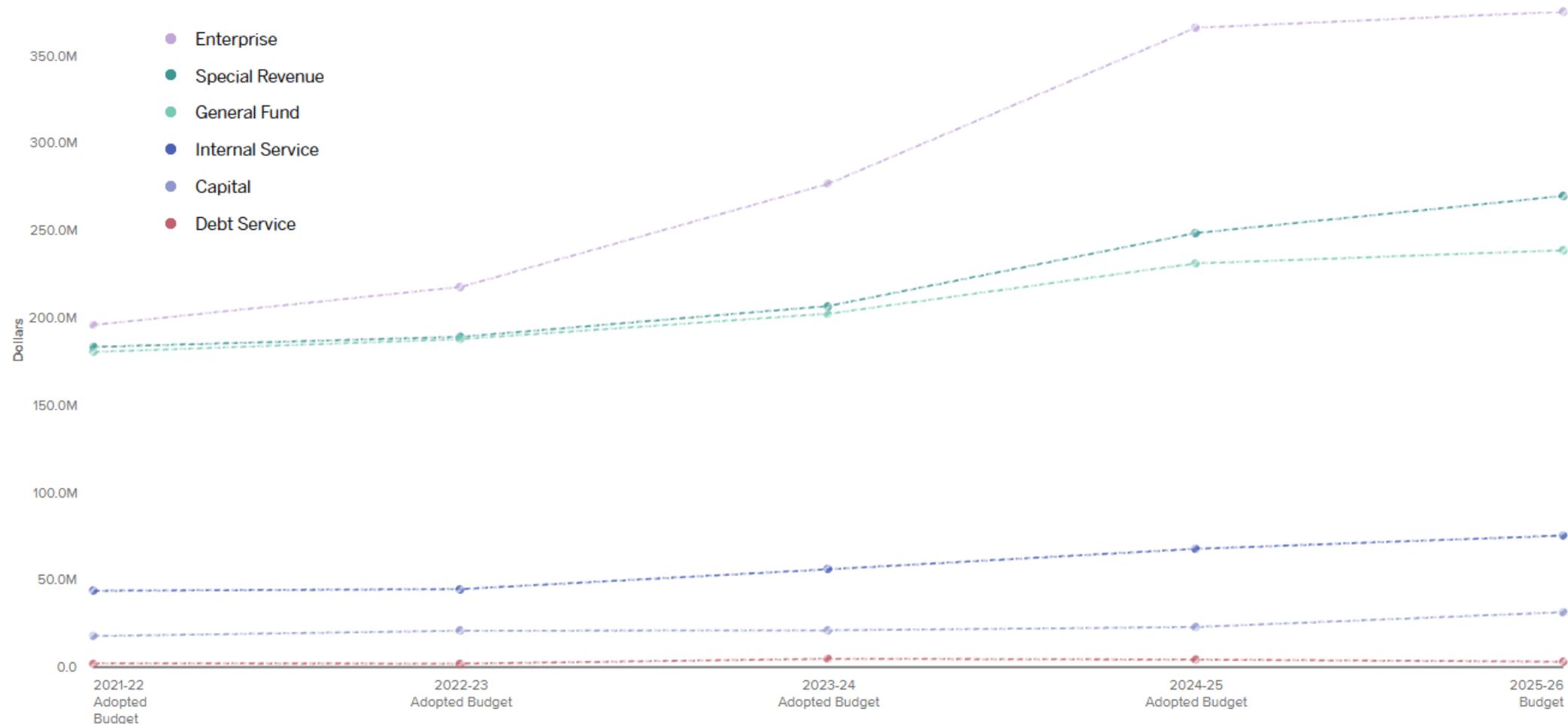
FUND TYPE FINAL BUDGET TREND

Broken down by

Funds

Expenses

Visualization





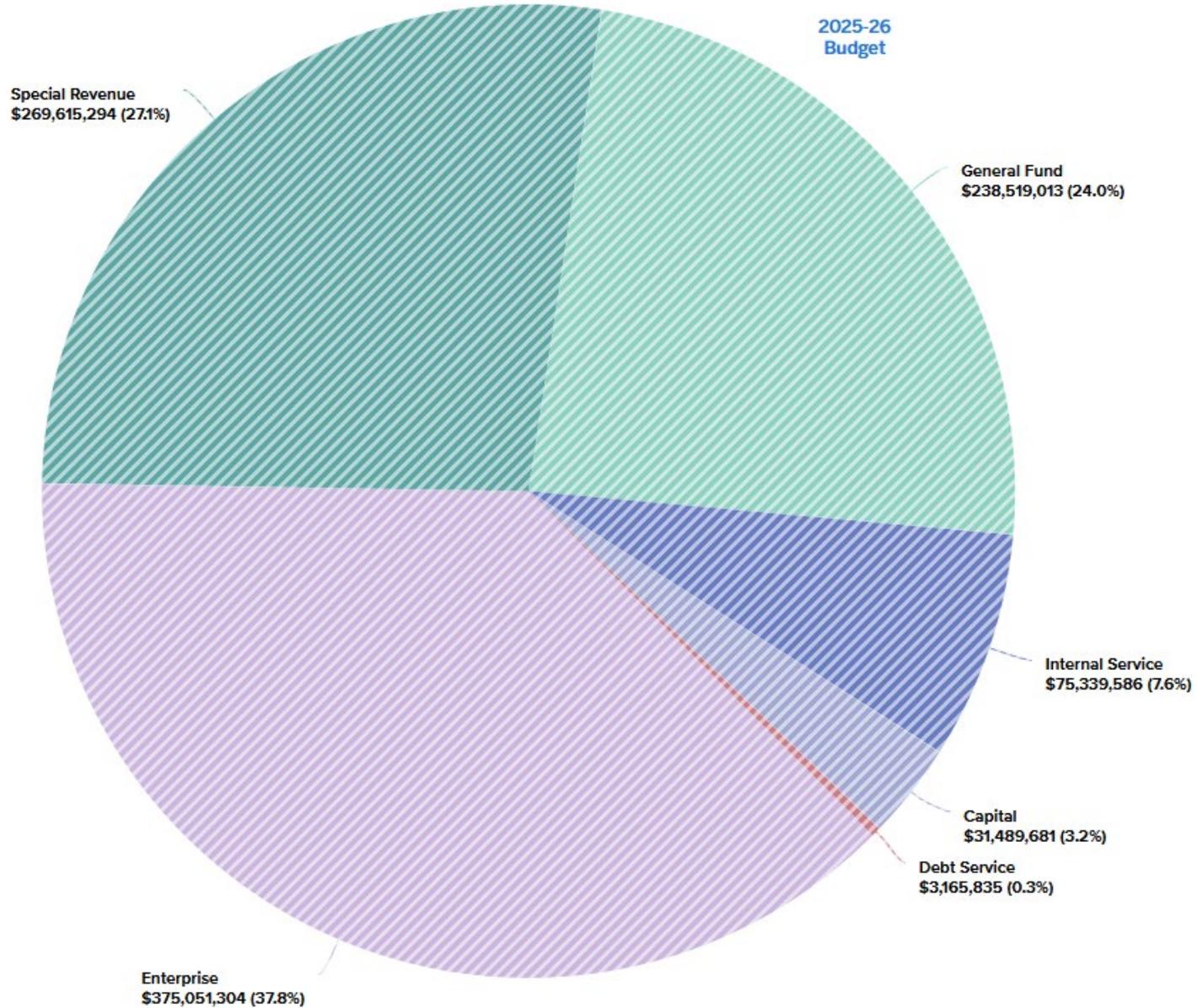
TOTAL FINAL BUDGET

- 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
Total	\$ 623,106,376	\$ 661,903,567	\$ 767,373,154	\$ 940,345,359	\$ 993,180,713

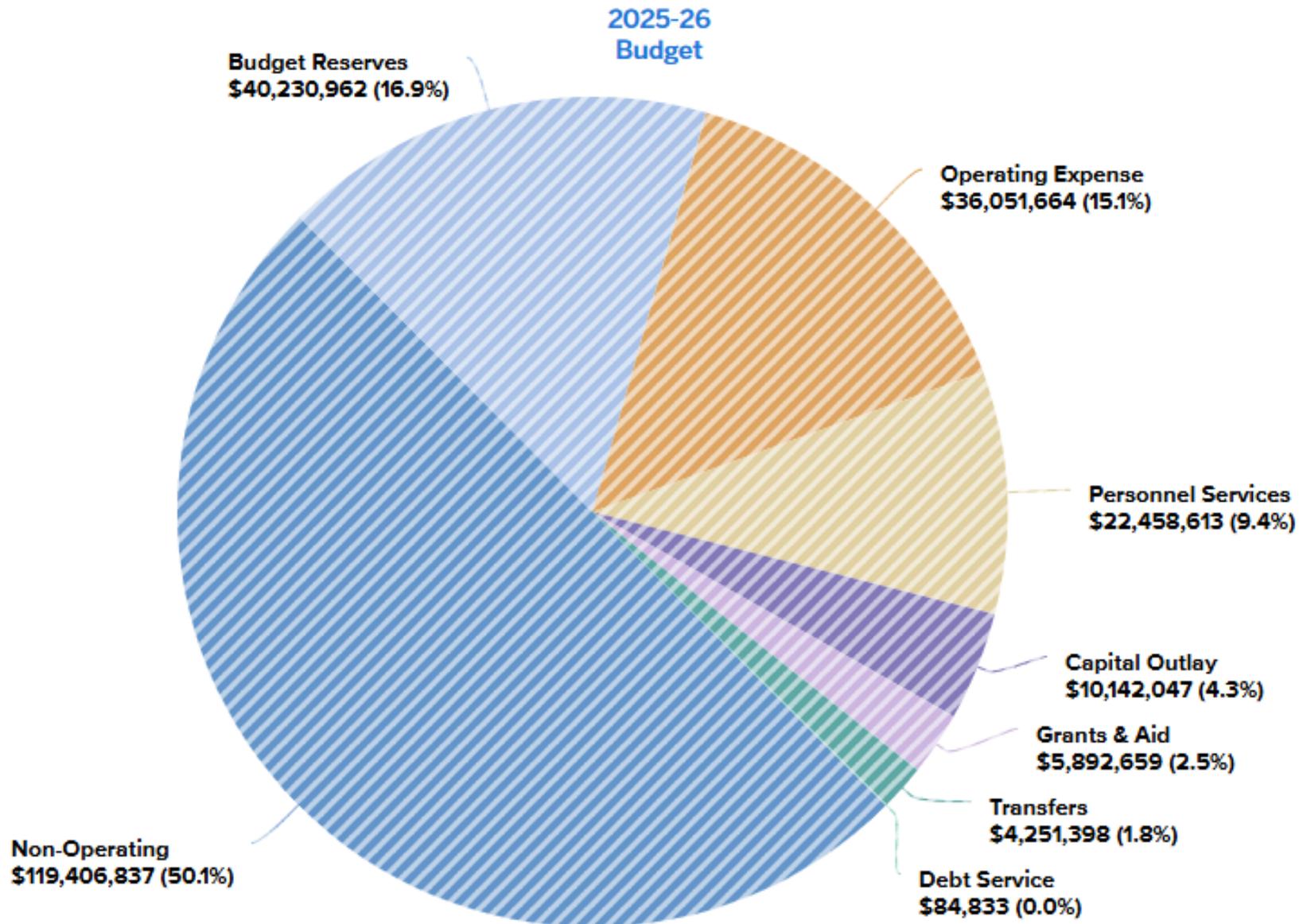


TOTAL FINAL BUDGET





GENERAL FUND OVERVIEW





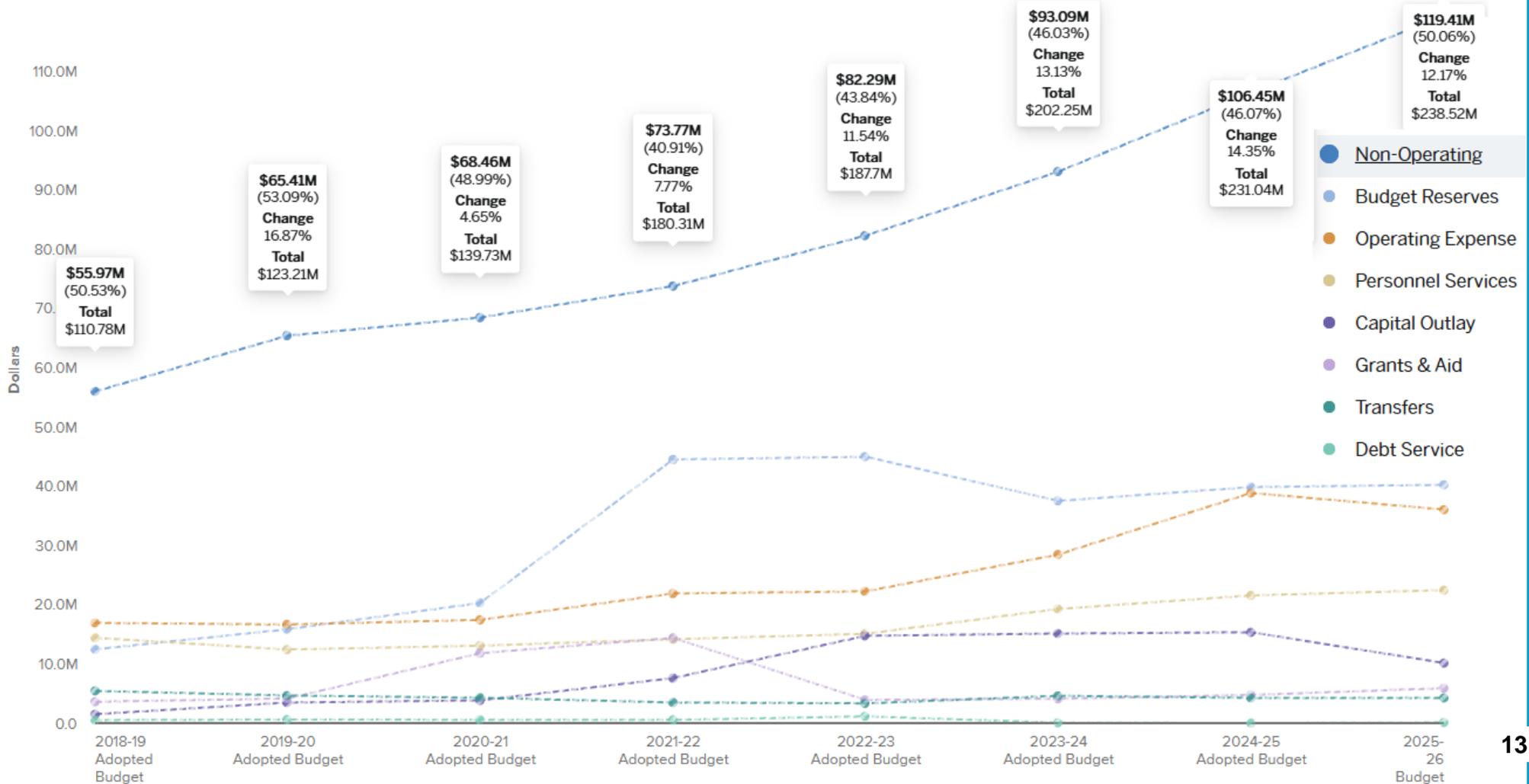
GENERAL FUND BUDGET TREND

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
Net Expense for Reserves	\$177,917,114.00	(Open Gov Report)		
5909908 - BUDGET RES FOR CONT-HCSO	\$-			
5909910 - BUDGET RES FOR CONTINGNCY	\$ 889,586.00	0.50%	\$889,585.57	(\$0.43)
5909911 - BUDGET RES-GRANTS - (Library funds)	\$ 492,546.00			
5909935 - BUDGET RES-EMERGENCY	\$ 6,227,100.00	3.50%	\$6,227,098.99	(\$1.01)
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	(\$1.01)
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	(\$5,111,349.46)
5909999 - BUDG RES/CASH FORWARD - (Disaster)	\$ -			
Reserves TOTAL	\$ 40,132,438.00	18.50%	\$32,914,666.09	
	Current Amount: \$ 38,026,018.00	21.37%	Current Amount	Change needed (\$5,111,351.91)
	\$39,141,765.08	22% (for that amount)		\$1,115,747.08
	\$44,479,278.50	25% (for that amount)		\$6,453,260.5015



FINAL PROPOSED MILLAGE RATES

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



FINAL PROPOSED 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%
	6.8036	7.0449	-3.43%
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%
	1.0239	0.9789	4.60%
Proposed Total Millage Rate	7.8275	8.0238	-2.45%



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%
	6.8036	7.0449	-3.43%

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%
	1.0239	0.9789	4.60%

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 Hometown Garage Collection	17-28	44,111	N/A	\$11,098,422.00	\$146.38
2	7001	2	Hodge Manor West Street Lighting	05-24	102	102	\$67,500.00	\$659.00
3	7001	6	Darkeet Street Lighting	05-23	248	248	\$17,500.00	\$69.00
4	7001	7	Lanewood Avenue Street Lighting	05-22	132	132	\$39,000.00	\$295.00
5	7001	12	Beverton Street Lighting	06-23	433	433	\$17,800.00	\$40.00
6	7001	28	Hodge Manor Street Lighting	02-17	1,125	102	\$11,700.00	\$10.00
7	7001	30	Hodge Manor Conventional Fire	06-23	102	N/A	\$47,007.00	\$459.00
<p>Blow: Real services (195,348 units)</p> <p>Unincorporated (per parcel) (17,486 units)</p> <p>sewerage (203,839 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) (2,050,284 units)</p> <p>Churches per parcel (50,833 max.) (1,526,887 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) (1,100 units)</p> <p>College (per parcel) (211 units)</p>								
8	7111	40	Hernando Beach Units 13 B-C Street Lighting	01-17	424	140	\$24,400.00	\$57.50
9	7121	41	Windridge Street Lighting	01-17	23	15	\$168.00	\$730.00
10	7211	45	Hopewell Circle Multipurpose	01-17	414	125	\$65,100.00	\$157.00
11	7211	47	Bentley Manor Multipurpose	01-24	433	118	\$1,180.00	\$2.70
12	7211	48	Spinnel Hill Street Lighting	01-17	35,111	4,420	\$1,235,300.00	\$35.16
13	7001	30	Hodge Manor West Street Lighting	01-17	102	102	\$4,551.00	\$44.50
14	7031	30	Wood County Multipurpose	07-22	See Detail	163	\$119,480.00	\$151.00
<p>Residential units</p> <p>Commercial units</p> <p>01-17 7201 32 Pinesdale Garden Access Street Lighting</p> <p>01-17 7201 35 Sevens Hill Street Lighting</p> <p>01-22 7201 37 Hill 'N' Dale Street Lighting</p> <p>01-22 7201 38 Spring Estates Street Lighting</p> <p>01-22 7201 39 Dogwood Fire hydrant</p> <p>01-22 7201 40 Hernando Beach Street Lighting</p> <p>01-17 7201 47 Banyon Woods East Street Lighting Ph. 06</p> <p>01-17 7201 48 Banyon Woods Street & Maintenance</p> <p>01-17 7201 50 Brainerd Street Lighting</p> <p>01-17 7201 51 Holland Springs Multipurpose</p> <p>01-17 7201 52 Holland Springs Multipurpose Street Lighting</p> <p>01-17 7201 53 Solid Waste Disposal (Landfill)</p>								
15	7201	32	Pinesdale Garden Access Street Lighting	01-17	84	00	\$9,643.00	\$220.00
16	7101	35	Sevens Hill Street Lighting	01-22	1,280	367	\$110,530.00	\$85.00
17	7201	37	Hill 'N' Dale Street Lighting	01-22	622	177	\$133,100.00	\$213.00
18	7201	38	Spring Estates Street Lighting	01-22	704	27	\$12,300.00	\$17.00
19	7201	39	Dogwood Fire hydrant	01-22	2,381	N/A	\$42,868.00	\$177.80
20	7401	45	Hernando Beach Street Lighting	01-17	87	12	\$9,781.00	\$111.00
21	7201	47	Banyon Woods East Street Lighting Ph. 06	01-17	58	17	\$7,280.00	\$124.00
22	7201	48	Banyon Woods Street & Maintenance	01-17	347	00	\$67,868.00	\$195.00
23	7201	50	Brainerd Street Lighting	01-17	58	11	\$9,275.00	\$159.00
24	7201	51	Holland Springs Multipurpose	01-17	40	04	\$20,000.00	\$500.00
25	7201	52	Holland Springs Multipurpose Street Lighting	01-17	66	04	\$17,480.00	\$264.00
26	4411	30	Solid Waste Disposal (Landfill)	06-01	See Detail	N/A	\$18,816,620.00	\$54.91
<p>Single Family Residential (per unit) (91,801 units)</p> <p>Multi Family Residential (per unit) (1,778 units)</p> <p>Class 1 Solid Waste (per unit)</p> <p>Construction & Demolition (per unit)</p> <p>Yard Trash (per unit)</p> <p>Fire Department (per unit)</p> <p>The Disposal (per unit)</p> <p>Street Lighting (per unit)</p> <p>Street Lighting with Time for Fee</p> <p>Single-unit Mobile Home without Time for Fee</p> <p>Single-unit Mobile Home with Time for Fee</p> <p>Double-unit Mobile Home without Time for Fee</p> <p>Double-unit Mobile Home with Time for Fee</p>								
27	7001	114	Minkat Heights Street Lighting	05-09	107	84	\$9,200.00	\$85.00
28	7001	120	Fort Dale Street Lighting	06-10	164	37	\$9,100.00	\$55.00
29	7001	130	High Oaks Concrete Maintenance	05-18	273	00	\$22,170.00	\$81.00
30	7100	144	Delwood Area Road Paving	06-26	97	00	\$15,710.00	\$161.00
31	7030	145	Orchard Park Phase II Multipurpose	06-23	55	19	\$17,768.00	\$321.00
32	7040	152	Shore Ridge Street Lighting	06-23	89	39	\$23,850.00	\$267.00
33	7044	162	South Brookville Lighting	06-11	378	84	\$17,760.00	\$46.00
34	7050	165	Phoenicia Road East Paving	12-14	36	00	\$58,100.00	\$161.00
35	7068	181	Purdie Road Paving	12-15	6,609	N/A	\$12,140.00	\$1.80
36	7068	182	Gravel Fitch Road Paving	12-16	21	00	\$1,760.00	\$84.00
37	7060	183	Harris Home Road Paving	12-17	63	00	\$21,470.00	\$340.00
38	7091	184	Danvershale Road Paving	12-15	8	00	\$24,810.00	\$310.00
39	7061	185	Blackhawk Lane Road Paving	14-02	15	00	\$465.00	\$31.00
40	7063	186	Barnes Road Road Paving	13-10	8	00	\$15,500.00	\$193.00
41	7064	187	Conroy Road Paving	13-15	2	00	\$25,000.00	\$12,500.00
42	7066	188	Levin Road Paving	13-21	6	00	\$13,200.00	\$2,200.00
43	7044	189	Rowe Highlands 2013 Area A	13-22	58	00	\$20,210.00	\$348.00
44	7060	190	Rowe Highlands 2013 Area B	13-24	21	00	\$20,210.00	\$962.00
45	7044	191	Rowe Highlands 2013 Area C	13-25	603	00	\$20,210.00	\$33.50
46	7060	192	Rowe Highlands 2013 Area D	13-26	278	00	\$20,210.00	\$72.00
47	7044	193	Rowe Highlands 2013 Area E	13-40	100	00	\$62,300.00	\$623.00
48	7044	194	Rowe Highlands 2013 Area F	13-41	1	00	\$1,740.00	\$1,740.00
49	7041	195	Rowe Highlands 2013 Area G	13-42	3,262	1,102	\$39,300.00	\$12.00
50	7060	196	Rowe Highlands Area G	14-20	162	00	\$41,810.00	\$258.00
51	7060	197	Rowe Highlands Area H	14-21	22	00	\$57,800.00	\$2,627.00
52	7067	198	Colson Weather Road Paving	14-23	17	00	\$20,840.00	\$1,226.00
53	7052	199	Phoenicia Road Road Paving	14-25	45	00	\$28,800.00	\$640.00
54	7053	200	Moberly Road Paving	15-16	58	00	\$11,510.00	\$197.00
55	7034	201	Mission Canyon Road Paving	15-17	18	00	\$21,240.00	\$1,180.00
56	7061	202	Rowe Highlands Area I	16-05	160	00	\$76,070.00	\$475.00
57	7035	203	Colson Area Road Paving	15-19	18	00	\$38,710.00	\$3,871.00
58	7036	204	Phoenicia Area Road Paving	15-20	12	00	\$15,800.00	\$1,317.00
59	7037	205	Purdie Area Road Paving	15-21	15	00	\$22,000.00	\$1,467.00
60	7032	206	Phoenicia Area Multipurpose	15-22	103	00	\$11,680.00	\$113.00
61	7001	207	Canals Area Road Paving	15-19	56	00	\$37,000.00	\$662.00
62	7002	208	Panama Building Road Paving	15-20	32	00	\$19,650.00	\$614.00
63	7041	209	Blk Area G Driveway Access	17-04	37	00	\$11,800.00	\$319.00
64	7004	210	Lanora Road Paving	17-09	46	00	\$41,300.00	\$898.00
65	7001	211	Dale Ave. Road Paving	17-10	8	00	\$16,200.00	\$2,025.00

66	7026	212	Taylor Street Millings	17-11	19	50	\$13,220.00	\$340.00
67	7703	213	Jackdaw Road Paving	17-19	13	00	\$15,840.00	\$395.00
68	7706	214	Old Squaw Ave. Road Paving	17-20	40	00	\$26,430.00	\$363.00
69	7939	215	Tinamous Area Road Paving	17-21	53	50	\$36,180.00	\$443.00
70	7940	216	Alberta Street Road Paving	17-23	20	00	\$33,385.00	\$568.00
71	7705	217	Kodiak Wren Road Paving	17-24	20	00	\$17,170.00	\$369.00
72	7938	218	Wood Owl Ave Road Paving	17-25	38	00	\$35,720.00	\$442.00
73	7927	219	Sweet Gum Road Millings	17-34	31	00	\$16,710.00	\$340.00
74	7923	220	Nordica Rd Road Paving	17-36	74	00	\$66,200.00	\$376.00
75	7928	221	Marsh Wren Area Road Paving	17-35	9	50	\$17,800.00	\$693.00
76	7930	222	Piping Plover Area Road Paving	17-37	62	00	\$28,840.00	\$336.00
77	7942	223	White Rd Road Paving	17-38	31	00	\$40,000.00	\$581.00
78	7960	224	Delwood Lane Area	18-03	63	00	\$27,950.00	\$364.00
79	7980	225	Rowl Highlands Area L	18-04	27	00	\$27,950.00	\$375.00
80	7919	226	Michigan Ave Paving	18-25	39	00	\$216,960.00	\$447.00
81	7920	228	Hurricane Drive Paving	18-23	23	00	\$19,750.00	\$733.00
82	7708	229	President Ave Paving	18-26	139	50	\$93,200.00	\$472.00
83	7999	230	Mandalay/Canary Rd	20-14	16	50	\$182,407.00	\$693.00
84	4614	200	Unsatf. Structure Abatement	15-02	11	00	\$320,833.00	\$0.00
85	0011	805	Nuisance Abatement	20-09	22	00	\$76,000.00	\$0.00
86	7712	231	Milgate Ct Paving	21-25	12	50	\$18,000.00	\$0.00
87	7711	232	Blackberry Ct Paving	21-27	2	50	\$0.00	\$0.00
88	7710	233	Warbler Rd Paving	22-08	16	50	\$0.00	\$0.00
89	7916	235	Holland Springs Ind Park	22-21	26	00	\$0.00	\$0.00
90	7917	236	Panin St/Scarp Duck Paving	22-22	51	00	\$0.00	\$0.00

* New MSBU's created in accordance with Florida Statutes and BCC Policy.



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**



**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

TITLE

Resolution Setting FY 2025-26 Countywide Millage Rates

BRIEF OVERVIEW

Tax levy resolution for FY 2026. Following public comment on the item, by roll call vote, the Board must adopt Countywide Millage Rates.

FINANCIAL IMPACT

NA

LEGAL NOTE

The Board is authorized to act upon this matter pursuant to Chapters 129 and 200, Florida Statutes.

RECOMMENDATION

It is recommended, by roll call vote, the Board approve the FY 2026 Countywide Millage Rates and certify the levy to the Property Appraiser of Hernando County. It is further recommended that the Board approve and authorize the Chairman’s signature on the associated resolution.

REVIEW PROCESS

Albert Bertram	Approved	09/16/2025	4:37 PM
Pamela Hare	Approved	09/16/2025	5:16 PM
Jon Jouben	Approved	09/17/2025	9:59 AM
Heidi Prouse	Approved	09/17/2025	12:07 PM
Toni Brady	Approved	09/17/2025	8:43 PM
Jeffrey Rogers	Approved	09/18/2025	6:37 AM
Colleen Conko	Approved	09/18/2025	10:18 AM

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”

County Wide Millage Rates	PRIOR YEAR 2024-25 Rates	2025-26 Recommended Rates	2025-26 Rolled-Back Rates	Percentage Over (Under) Roll-Back
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%
	7.3690	6.8036	7.0449	-3.43%



**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

TITLE

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

BRIEF OVERVIEW

Municipal Service Taxing Unit (MSTU) resolution for FY 2026. Following public comment on the item, it would be appropriate for the Board, by roll call vote, to approve the resolution.

FINANCIAL IMPACT

NA

LEGAL NOTE

The Board is authorized to act upon this matter pursuant to Chapters 129 and 200, Florida Statutes.

RECOMMENDATION

It is recommended that the Board approve the FY 2026 millage rates, by roll call vote, and certify the levy to the Property Appraiser of Hernando County for the Emergency Medical Services Tax District MSTU and Stormwater Management Program MSTU. It is further recommended that the Board approve and authorize the Chairman’s signature on the attached associated resolution.

REVIEW PROCESS

Albert Bertram	Approved	09/16/2025	4:41 PM
Pamela Hare	Approved	09/16/2025	5:13 PM
Jon Jouben	Approved	09/17/2025	9:59 AM
Heidi Prouse	Approved	09/17/2025	12:19 PM
Toni Brady	Approved	09/17/2025	8:44 PM
Jeffrey Rogers	Approved	09/18/2025	6:40 AM
Colleen Conko	Approved	09/18/2025	10:18 AM

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”

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



**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

TITLE

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

BRIEF OVERVIEW

Municipal Service Benefit Unit (MSBU) resolution for FY 2026. Following public comment on the item, it would be appropriate for the Board to approve the budgets and resolution.

FINANCIAL IMPACT

NA

LEGAL NOTE

The Board is authorized to act upon this matter pursuant to Chapters 125 and 197, Florida Statutes.

RECOMMENDATION

It is recommended that the Board adopt and authorize the Chairman’s signature on the attached proposed resolution to approve the 2025 Non-Ad Valorem Assessment Roll and 2026 Budgets for the Municipal Service Benefit Unites and certify said assessment rolls for collection by the Hernando County Tax Collector.

REVIEW PROCESS

Erin Dohren	Approved	09/17/2025	9:04 AM
Albert Bertram	Approved	09/17/2025	9:30 AM
Pamela Hare	Approved	09/17/2025	10:33 AM
Jon Jouben	Approved	09/17/2025	1:20 PM
Heidi Prouse	Approved	09/17/2025	1:36 PM
Toni Brady	Approved	09/17/2025	8:44 PM
Jeffrey Rogers	Approved	09/18/2025	6:18 AM
Colleen Conko	Approved	09/18/2025	10:19 AM

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	
							<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 (91,636 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	Reverly 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	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	
							<i>469.00 Residential units</i>	\$151.00
							<i>64.00 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	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	
							<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 1 Solid Waste (per ton)</i>	\$60.50
							<i>Construction & 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 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/Seau 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

TITLE

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

BRIEF OVERVIEW

At the June 24, 2025, Hernando County Board of County Commissioners 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).

At that time, the required Directed Payment Program Letter of Agreement (DPP LOA) with the Florida Agency for Health Care Administration (AHCA) and associated Intergovernmental Transfer (IGT) Questionnaire had not been sent to the County. On September 8, 2025, the County received the DPP LOA and IGT Questionnaire. Both documents must be completed and sent back prior to October 1, 2025. This is a statutory deadline, there is no flexibility with this date.

FINANCIAL IMPACT

There is no financial impact related to these documents.

LEGAL NOTE

The Board is authorized to act upon this matter pursuant to Ordinance 2021-16 and Chapters 125 and 197, Florida Statutes.

RECOMMENDATION

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.

REVIEW PROCESS

Erin Dohren	Approved	09/17/2025	8:24 AM
Albert Bertram	Approved	09/17/2025	9:26 AM
Pamela Hare	Approved	09/17/2025	12:40 PM
Jon Jouben	Approved	09/17/2025	1:21 PM
Heidi Prouse	Approved	09/17/2025	1:39 PM
Jeffrey Rogers	Approved	09/18/2025	6:20 AM
Toni Brady	Escalated	09/18/2025	2:16 PM
Colleen Conko	Approved	09/18/2025	2:17 PM



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.

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

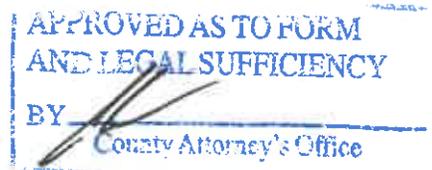
IN WITNESS WHEREOF, the parties have caused this page Letter of Agreement to be executed by their undersigned officials as duly authorized.

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: _____





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

TITLE

Resolution Adopting FY 2025-26 Final Budget

BRIEF OVERVIEW

Resolution adopting the FY 2026 Budget. Following public comment on the item, it would be appropriate for the Board to approve the resolution adopting the final FY 2026 Budget.

FINANCIAL IMPACT

NA

LEGAL NOTE

The Board is authorized to act upon this matter pursuant to Chapters 129 and 200, Florida Statutes.

RECOMMENDATION

It is recommended that the Board approve and authorize the Chairman's signature on the attached resolution adopting the Hernando County Fiscal Year 2026 Budget.

REVIEW PROCESS

Albert Bertram	Approved	09/17/2025	9:22 AM
Pamela Hare	Approved	09/17/2025	10:33 AM
Jon Jouben	Approved	09/17/2025	1:21 PM
Heidi Prouse	Approved	09/17/2025	1:39 PM
Toni Brady	Approved	09/17/2025	8:43 PM
Jeffrey Rogers	Approved	09/18/2025	6:38 AM
Colleen Conko	Approved	09/18/2025	10:20 AM

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
Amount	\$993,180,713.00	\$993,180,713.00
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