



Hernando County

Board of County Commissioners

Budget Hearing

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

Budget Hearing (First)

Agenda

Thursday, September 11, 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' next regular meeting is scheduled for Tuesday, September 23, 2025, beginning at 9:00 A.M., in the John Law Ayers County Commission Chambers, Room 160.

The Board of County Commissioners' is scheduled to hold the second (final) public hearing to adopt the final budget and millage rates on Tuesday, September 23, 2025, beginning at 5:01 P.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

[16330](#) Presentation Regarding FY 2025-26 Tentative Budget and Tentative Millage Rates

D. CITIZENS' COMMENTS

E. ADJOURNMENT



Board of County Commissioners Budget Hearing

Meeting: 09/11/2025
Department: Budget
Prepared By: Albert Bertram
Initiator: Albert Bertram
DOC ID: 16330
Legal Request Number:
Bid/Contract Number:

AGENDA ITEM

TITLE

Presentation Regarding FY 2025-26 Tentative Budget and Tentative Millage Rates

BRIEF OVERVIEW

This is the first public hearing to discuss and approve the FY26 Tentative Budget, the tentative millage rates, and to set the date, time, and place for the final public hearing.

The presentation also includes the draft application for the Government Financial Officers Association (GFOA) Distinguished Budget Presentation Award Criteria Guide. The guide provides the framework the Budget Book must be built toward to receive the award.

The criteria was updated in January of 2025; hence, some updates and changes were needed from the prior year's Budget Book. A second attachment provides explanations associated with the criteria to assist with getting the information aligned with the requirements.

The draft Budget Book is also attached for review, in sections. Please note that Legistar doesn't allow large files, which is why the Budget Book PDF is broken up into pieces. The Open Gov Budget Book is primarily designed for online viewing, which is why some of the page breaks don't align properly in the PDF. The PDF version is a draft snapshot, at that moment, as the Budget Book is still being updated to get to the final version. The final Budget Book is due to GFOA within 90 days of the budget being adopted to qualify for the award. The intent is to give the BOCC time to review the information and propose any updates, if desired, ahead of it formally being submitted for the award.

The presentation at the meeting will provide additional budget updates to go with the Budget Book information.

FINANCIAL IMPACT

The financial impact is dependent upon the directives of the Board, if any changes are desired.

LEGAL NOTE

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

RECOMMENDATION

It is recommended the Board approve the tentative millage rates, tentative budgets, and set the date, time, and place for the final public hearing, which is proposed for September 23, 2025, at 5:01 PM in the BOCC Chambers at the Government Center.

REVIEW PROCESS

Albert Bertram

Approved

09/05/2025 9:44 AM

Erin Dohren	Approved	09/05/2025	2:33 PM
Pamela Hare	Approved	09/08/2025	9:11 AM
Jon Jouben	Approved	09/08/2025	9:19 AM
Heidi Prouse	Approved	09/08/2025	9:35 AM
Toni Brady	Approved	09/08/2025	9:54 AM
Jeffrey Rogers	Approved	09/08/2025	10:30 AM
Colleen Conko	Approved	09/08/2025	10:37 AM



DETAILED LOCATION CRITERIA GUIDE

Budgets with a Fiscal Year Beginning 1/1/25 or later

CITE SPECIFIC PAGE REFERENCES ON THE LINES IN THE RESPONSE TO EACH QUESTION

(Citations may include links or section titles for online budget books)

Name of Entity: Hernando County

State/Province: Florida

First Submission? Yes No

#C1. | Table of Contents

Mandatory: Include a table of contents that facilitates easy access to information.

1. Is a comprehensive table of contents provided for easy navigation (may take a variety of forms related to the approach used to present budgetary information)?
Yes, the link is included with the supplemental letter.
2. Do all pages in the table of contents electronically link to the corresponding content location (pages in a traditional document or other content in an electronic form)?
Yes, the Budget Book is linked throughout.
3. Are the page numbers or similar reference points in the table of contents consistent with the referenced page numbers? Yes, they are organized in sections & sub-sections.

#P1. | Strategic Goals and Strategies

Mandatory: Provide a coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues.

1. Are strategic goals included? Yes, current goals & a reference to the Strategic Plan.
2. Is the process for creating the strategic goals explained? Yes, in Strategic Plan link.
3. Are action plans and/or strategies included to show how these goals will be accomplished? Yes, in the Strategic Plan link.

#P2. | Priorities and Issues

Mandatory: Provide a budget message that articulates priorities and issues for the upcoming year. The message should describe significant changes in priorities from the current year and explain the factors that led to those changes. The message may take one of several forms (e.g., transmittal letter, budget summary section).

1. Does the message highlight the principal issues facing the governing body in developing the budget (e.g., policy issues, economic factors, regulatory, and legislative challenges)?
Sections I - B8 & I - B15 provide insight on this.
2. Does the message describe the actions to be taken to address these issues?
Yes, along with the Strategic Plan link information.

- Does the message explain how the priorities for the budget year differ from the priorities of the current year? In some instances, plus the CIPs that cross the fiscal year.
- Are major changes in service levels, fees, and/or taxes presented? If applicable in depts.

#C2. | Budget Overview

Mandatory: An overview of significant budgetary items and trends should be provided. The overview should be presented within the budget as a separate section (e.g., budget-in-brief) or integrated within the transmittal letter.

- Is an overview contained in the budget message/transmittal letter, executive summary, or in a separate budget-in-brief? Budget Overview, section I - B15.
- Is summary information on significant budgetary items conveyed in an easy to consume format? Yes, and summarized in section "0 - A2: Introduction"
- Is summary information on budgetary trends provided? Yes, "II - Financial summaries"
- Is a summary of changes presented between the proposed to adopted budget? Yes, in the "I - Overview" section the process and changes are provided.

#O1. | Organization Chart

Mandatory: Provide an organization chart for the entire entity.

- Is a legible organization chart provided that shows the entire entity? Yes, Sections "0 - A8: Citizen Org chart" & "0 - A9: BOCC Org chart".

#F1. | Fund Descriptions and Fund Structure

Describe all funds that are subject to appropriation.

- Are a narrative and/or a graphic overview of the entity's budgetary fund structure included in the document? Yes, "II - C2 Department/Fund Matrix"
- Do the materials indicate which funds are appropriated? (*Other funds for which financial plans are prepared also may be included in the document.*) Yes, "II - C3"
- Is each individual major fund described? Yes, "II - C2 Department/Fund Matrix"
- If additional or fewer funds are included in the audited financial statements, is this indicated? If applicable

#O2. | Department/Fund Relationship

Provide narrative, tables, schedules, or matrices to show the relationship between functional units, major funds, and nonmajor funds in the aggregate.

- Is the relationship between the entity's functional units, major funds, and nonmajor funds in the aggregate explained or illustrated? Yes, the introduction letter & departments.

#F2. | Basis of Budgeting

Explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis.

Name of Entity:

State/Province:

First Submission? Yes No

1. Is the basis of budgeting defined (e.g., *modified accrual, cash, or accrual*) for all funds? Yes, in the "I - Overview" section.
2. If the basis of budgeting is the same as the basis of accounting used in the entity's audited financial statements, is that fact clearly stated? Yes, same as historically used.
3. If the basis of budgeting is not the same as the basis of accounting used in the entity's audited financial statements, are the differences described? If applicable

#P3. | Financial Policies

Mandatory: Include a coherent statement of entity-wide long-term financial policies.

1. Is there a summary of financial policies? Yes, Section "VII: Fiscal Policy" at the end.
2. Do the financial policies include the entity's definition of a balanced budget? Yes, revenues = expenses (including balance forward cash and reserves).
3. Does the budget comply with relevant financial policies? Yes

#P4. | Budget Process

Mandatory: Describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year. Also, describe the procedures for amending the budget after adoption.

1. Is a description of the process (including amendments) used to develop, review, and adopt the budget included? Yes, included in the "I - Overview" section.
2. Is a budget calendar provided to supplement (not replace) the narrative information on the budget process? Yes, included in section "I - B3" Budget Process".
3. Is there a discussion of how the public is involved in the budget process? Yes, the process is summarized in the introduction and references to agendas/minutes

#F3. | Consolidated Financial Schedule

Mandatory: Present a summary of major revenues and expenditures, as well as other financing sources and uses, to provide an overview of the total resources budgeted by the organization.

1. Is an overview of revenues and other financing sources and expenditures and other financing uses of all appropriated funds included? Section "II - Financial Summaries"
2. Are revenues and other financing sources and expenditures and other financing uses presented either (1) together in a single schedule or (2) in separate but adjacent/sequential schedules or (3) in a matrix? Section "II - Financial Summaries"
3. Are revenues presented by major type in this schedule (e.g., property taxes, intergovernmental, sales taxes, fees and charges)? Section "II - Financial Summaries"
4. Are expenditures presented by function, program, or spending component in this schedule? Section "II - Financial Summaries" & "III - Budget by Department"

#F4. | Three Year Consolidated and Fund Financial Schedules

Include summaries of revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the current year budget and/or estimated current year actual, and the proposed budget year.

Name of Entity:

State/Province:

First Submission? Yes No

1. Are revenues and other financing sources and expenditures and other financing uses for the prior year, the current year, and the budget year presented together on the same schedule(s) or on schedules presented on adjacent/sequential pages? Yes
2. Is this information presented for the appropriated funds in total? "II - C6: Fund Balance"
3. Is this information also presented at a minimum for each major fund and for other (i.e. nonmajor) funds in the aggregate (or for each significant fund and other funds in the aggregate if no appropriated funds are included)? Yes
4. Are revenues presented by major type in this schedule (e.g., *property taxes, intergovernmental, sales taxes, fees and charges*)? Yes
5. Are expenditures presented by function, program, or spending component in this schedule? Section "II - Financial Summaries" & "III - Budget by Department"

#F5. | Fund Balance

Mandatory: Include projected changes in fund balance/net position for appropriated funds included in the budget presentation.

1. Is the entity's definition of fund balance/net position included? Yes
2. Is the fund balance/net position information presented for the budget year?
"II - C6: Fund Balance"
3. Is there a schedule showing (1) beginning fund balances/net positions, (2) increases or decreases in total fund balances/net positions, and (3) ending fund balances/net positions for appropriated governmental funds? "II - C6: Fund Balance"
4. Is this information presented at a minimum for each major fund and for nonmajor governmental funds in the aggregate? Yes
5. If the fund balances of any major fund or the nonmajor funds in the aggregate are anticipated to increase or decline by more than 10%, does the document include a discussion of the causes and/or consequences of these changes in fund balance?
Yes, below financial tables, as applicable.
6. If an entity has no governmental fund, is the change in net position presented for (1) the entity as a whole, (2) the main operating fund, and (3) each significant fund?
The main operating fund.
7. If an entity has no governmental funds and the net position is anticipated to change by more than 10%, do the materials include a discussion of the causes and/or consequences of those changes? The Budget Book includes comments on variances of + or - 10%

#F6. | Revenues

Mandatory: Describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends.

1. Are individual revenue sources described? Yes
2. Do the revenue sources that are described represent at least 75% of the total revenues of all appropriated funds? Yes, and other revenue sources too.

Name of Entity: Hernando County

State/Province: Florida

First Submission? Yes No

3. Are the methods used to estimate revenues for the budget year described (e.g., trend analysis, estimates from another government or consulting firm)? As applicable
4. If revenues are projected based on trend information, are both those trends and the underlying assumptions adequately described? As applicable

#F7. | Long-range Operating Financial Plans

Explain long-range operating financial plans and their effect upon the budget and the budget process.

1. Do your long-range financial plans for major funds (beyond just the General Fund) extend out at least two years beyond the budget year? Yes
2. Are the assumptions used in the long-range operating financial plans identified? As applicable, in process with Strategic Plan.
3. Is there a concise explanation of the significance of the long-range operating financial plans in its relation to achieving strategic goals? In process with Strategic Plan.

#F8. | Capital Program

Mandatory: Include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget.

1. Are "capital expenditures" defined? Yes, Section "V - T2"
2. Do the materials indicate the total dollar amount (for both sources and uses) of the capital program for the budget year(s) and/or multi-year capital plan? Yes
3. Are significant nonrecurring capital expenditures described along with dollar amounts? Yes, in the Budget Book CIP summary & the separate CIP Table of Contents
4. What is the process to identify funded projects? Section "V - T2"
5. Is there a description and quantification of how specific nonrecurring capital projects will affect the entity's current and future operating budget? Section "V - T2"

#F9. | Debt

Mandatory: Include financial data on current debt obligations, describe the relationship between current debt levels and legal debt limits, and explain the effects of existing debt levels on current operations.

1. Are debt limits and coverage requirements described and calculated? _____
2. Is the amount of principal and interest payments presented through maturity for each fund? Yes, Section "II - G"
3. Are bond ratings shown? Yes, Section "II - G1"
4. Is the purpose of the different debt obligations included? Yes, Section "II - G1"

#O3. | Position Summary Schedule

Mandatory: A schedule or summary table of personnel or position counts for prior, current and budgeted years shall be provided.

1. Is a summary table of position counts provided for the entire entity? Section "II - F"

Name of Entity:

State/Province:

First Submission? Yes No

2. Does the table include the prior year, the current year, and budget year position counts?
Yes, Section "II - F: Personnel" & applicable department stories
3. Are changes in staffing levels for the budget year explained? Yes, Section "II - F"

#O4. | Departmental/Program Descriptions

Mandatory: Include departmental/program descriptions.

1. Are organizational units clearly presented (e.g., divisions, departments, offices, agencies, or programs)? Yes, Section "III - Budget by Department"
2. Are descriptions provided along with major priorities in each organizational program?
Yes, Section "III - Budget by Department"

#O5. | Departmental/Program Goals and Objectives

Include clearly stated goals and objectives of the department or program.

1. Are departmental/program goals and objectives described? Yes, by department
2. Are departmental/program goals clearly linked to the strategic goals of the entity?
Yes, Section "III - Budget by Department"
3. Are objectives quantifiable? As applicable and listed as performance measures.
4. Are time frames on objectives noted? As applicable, Strategic Plan

#O6. | Performance Measures

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

1. Are performance data for individual departments or programs included in the document?
Yes, Section "III - Budget by Department"
2. Are performance data directly related to the strategic goals and objectives of the department or program? Yes, as applicable & Strategic Plan in process
3. Do performance measures focus on results and accomplishments (e.g., output measures, efficiency and effectiveness measures) rather than inputs (e.g., dollars spent)?
Yes, as applicable

#C3. | Statistical/Supplemental Section

Include statistical and supplemental data that describe the organization, its community, and population. It should also furnish other pertinent background information related to the services provided.

1. Is statistical information that defines the community included (e.g., population, composition of population, land area, and average household income)? Section "0 - Title & Introduction"
2. Is supplemental information on the local economy included (e.g., major industries, top taxpayers, employment levels, and comparisons to other local communities)? Section 0
3. Is other pertinent information on the community (e.g., local history, location, public safety, education, culture, recreation, transportation, healthcare, utilities, and governmental structure) included? Section "03 - Hernando County History"

Name of Entity:

State/Province:

First Submission? Yes No

#C4. | Glossary

A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to an informed lay reader.

1. Is a glossary that defines technical terms related to finance and accounting, as well as non-financial terms related to the entity? Section "VI: Index"
2. Are acronyms or abbreviations used in the document defined in the glossary? Section "VI: Index"
3. Is the glossary written in non-technical language? Yes

#C5. | Charts and Graphs

Charts and graphs should be used, where appropriate, to highlight financial and statistical information. Narrative interpretation should be provided when the messages conveyed by the graphs are not self-evident.

1. Are charts and graphs used in the document to convey essential information (e.g., key policies, trends, choices and impacts)? Yes, throughout the Budget Book
2. Are graphics explained? Yes, as needed

#C6. | Understandability and Usability

The budget information should be produced and formatted in such a way as to enhance its understanding for the average reader. It should be attractive, consistent, and oriented to the reader's needs.

1. Are page formatting and font consistent? Yes
2. Is the level of detail appropriate? Yes, an introduction is provided to guide the reader.
3. Are text, tables, and graphs legible and accurate? Yes, automated via Open Gov
4. Are links included to other forms of budget communication, like videos, social media, etc.? A separate website for strategic plan information and other links, as needed.

Name of Entity:

State/Province:

First Submission? Yes No



EXPLANATION OF CRITERIA

Budgets with a Fiscal Year Beginning 1/1/25 or later

#C1. | Table of Contents

Mandatory: Include a table of contents that facilitates easy access to information.

1. Is a comprehensive table of contents provided for easy navigation (may take a variety of forms related to the approach used to present budgetary information)?
2. Do all pages in the table of contents electronically link to the corresponding content location (pages in a traditional document or other content in an electronic form)?
3. Are the page numbers or similar reference points in the table of contents consistent with the referenced page numbers?

Make sure every page is sequentially numbered.

Explanation

The pages in an electronic table of contents should link to the corresponding pages within the body. Care should be taken in developing electronic page number references in the table of contents, so they agree with the related page numbers. The use of whole numbers as page numbers is encouraged. Links outside of the document are acceptable to put in the table of contents.

#P1. | Strategic Goals and Strategies

Mandatory: Provide a coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues.

1. Are strategic goals included?
2. Is the process for creating the strategic goals explained?
3. Are action plans and/or strategies included to show how these goals will be accomplished?

Look at GFOA's best practice on Strategic Planning.

Explanation

This criterion relates to the long-term, entity-wide, strategic goals that provide the context for decisions within the annual budget. Mention how the goals were derived. Include action plans or strategies on how the goals will be achieved. Major goals may be summarized, with additional information on the strategic plan linked elsewhere. Specific budget initiatives may be linked to goals. Refer to GFOA's best practice on [Strategic Planning](#).

#P2. | Priorities and Issues

Mandatory: Provide a budget message that articulates priorities and issues for the upcoming year. The message should describe significant changes in priorities from the current year and explain the factors that led to those changes. The message may take one of several forms (e.g., transmittal letter, budget summary section).

1. Does the message highlight the principal issues facing the governing body in developing the budget (e.g., policy issues, economic factors, regulatory, and legislative challenges)?
2. Does the message describe the actions to be taken to address these issues?
3. Does the message explain how the priorities for the budget year differ from the priorities of the current year?
4. Are major changes in service levels, fees, and/or taxes presented?

Discuss issues and offer solutions.

Explanation

This criterion requires a summary explanation of key issues and decisions made during the budget process. The budget message also should address the ramifications of these decisions. Focus on solution-oriented discussion. Include major changes in service levels, fees, and/or taxes.

#C2. | Budget Overview

Mandatory: An overview of significant budgetary items and trends should be provided. The overview should be presented within the budget as a separate section (e.g., budget-in-brief) or integrated within the transmittal letter.

1. Is an overview contained in the budget message/transmittal letter, executive summary, or in a separate budget-in-brief?
2. Is summary information on significant budgetary items conveyed in an easy to consume format?
3. Is summary information on budgetary trends provided?
4. Is a summary of changes presented between the proposed to adopted budget?

Present the budget overview in a concise manner.

Explanation

The intent of this criterion is to help readers quickly understand major budgetary items and trends (revenues, expenditures, and capital). Highlighting, indentation, bullet points, outlines, use of social media, dashboards, videos, tables, or graphs may help in communicating this information. If a budget-in-brief is published separately, provide that link. Summarize any significant changes between the proposed to adopted budget.

#O1. | Organization Chart

Mandatory: Provide an organization chart for the entire entity.

1. Is a legible organization chart provided that shows the entire entity?

Make sure the organization chart is legible.

Explanation

This criterion requires that a legible organization chart be presented only for the overall entity. Organization charts for individual units are not required. When organization charts are provided for individual units within the entity, those charts should be presented in such a way as to underscore the link between the individual unit and the overall entity. Consider explaining how the organization structure helps in achieving entity goals.

#F1. | Fund Descriptions and Fund Structure

Describe all funds that are subject to appropriation.

1. Are a narrative and/or a graphic overview of the entity's budgetary fund structure included in the document?
2. Do the materials indicate which funds are appropriated? (*Other funds for which financial plans are prepared also may be included in the document.*)
3. Is each individual major fund described?
4. If additional or fewer funds are included in the audited financial statements, is this indicated?

An "organization chart" of the government's funds is useful.

Explanation

Showing an entity's budgetary fund structure is essential for understanding its financial configuration. An overview of the budgeted funds should be included in the document. This overview should include each major fund's name and either (1) an indication of whether the fund is a governmental, proprietary, or fiduciary fund or (2) an indication of the fund type of each fund (e.g., general, special revenue, enterprise fund). Any fund whose revenues or expenditures/expenses, excluding other financing sources and uses (governmental funds), excluding transfers in and transfers out (proprietary funds) constitute more than 10% of the revenues or expenditures/expenses of the appropriated budget should be considered a major fund for this purpose. The entity should identify its major funds.

#O2. | Department/Fund Relationship

Provide narrative, tables, schedules, or matrices to show the relationship between functional units, major funds, and nonmajor funds in the aggregate.

1. Is the relationship between the entity's functional units, major funds, and nonmajor funds in the aggregate explained or illustrated?

The department/fund relationship can be shown using a matrix.

Explanation

Since most entities use more than one way of classifying financial and operational information, this criterion provides an explanation or illustration of the relationship between functional units, programs, major funds, and nonmajor funds in the aggregate. A matrix is a common way to show this relationship.

#F2. | Basis of Budgeting

Explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis.

1. Is the basis of budgeting defined (*e.g., modified accrual, cash, or accrual*) for all funds?
2. If the basis of budgeting is the same as the basis of accounting used in the entity's audited financial statements, is that fact clearly stated?
3. If the basis of budgeting is not the same as the basis of accounting used in the entity's audited financial statements, are the differences described?

Governments should ensure that the basis of budgeting and accounting used and described in the budget document and audited financial statements are consistent.

Explanation

Clearly identify the basis of budgeting (*e.g., modified accrual, cash, accrual, or a general description of the basis if not standard employed by the entity for each category of funds represented (governmental, proprietary, and fiduciary)*). Governments should review the basis of budgeting used and described in the audited financial statements to ensure consistency with what is used and described in the budget document. Refer to GFOA's best practice, [Basis of Accounting versus Budgetary Basis](#).

#P3. | Financial Policies

Mandatory: Include a coherent statement of entity-wide long-term financial policies.

1. Is there a summary of financial policies?
2. Do the financial policies include the entity's definition of a balanced budget?
3. Does the budget comply with relevant financial policies?

Look at GFOA best practice on Adoption of Financial Policies.

Explanation

This criterion requires a discussion of the long-term financial policies. Financial policies that should be included (but not limited to) and formally adopted relate to: (1) financial planning policies, (2) revenue policies, and (3) expenditure policies. The entity should adopt a policy(s) that defines a balanced operating budget and indicates whether the budget presented is balanced. The entity should adopt a policy(s) that supports a financial planning process that assesses the

long-term financial implications of current and proposed operating and capital budgets, budget policies, and cash management and investment policies. The entity should adopt a policy(s) to inventory and assess the condition of all major capital assets. Revenue policies should consist of diversification, fees and charges, and use of one-time and unpredictable revenues. Expenditure policies should consist of debt capacity, issuance, management policy, fund balance reserves, and operating/capital budget versus actual monitoring. If any policy is not in compliance, please explain the strategy to achieve conformance. Consider including revision dates for adopted policies. It is acceptable to include links to your policies, especially if the policies are lengthy, but do provide a summary in those instances.

Refer to GFOA's best practices on (1) [Adopting Financial Policies](#), (2) [Long-Term Financial Planning](#), (3) [Multi-Year Capital Planning](#), (4) [Establishing Government Charges and Fees](#), (5) [Debt Management Policy](#), (6) [Fund Balance Guidelines for the General Fund](#), (7) [Working Capital Targets for Enterprise Funds](#), (8) [Enterprise Risk Management](#), and (9) [Establishing an Effective Grants Policy](#).

#P4. | Budget Process

Mandatory: Describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year. Also, describe the procedures for amending the budget after adoption.

1. Is a description of the process (including amendments) used to develop, review, and adopt the budget included?
2. Is a budget calendar provided to supplement (not replace) the narrative information on the budget process?
3. Is there a discussion of how the public is involved in the budget process?

Include the public in your budget process.

Explanation

This criterion requires a concise narrative description of the budget process, including an explanation of relevant legal or policy requirements. This description should include the internal process to prepare the budget, the opportunities for public input, and the actual adoption of the budget. A budget calendar should be included (noting both key operating and capital dates), although its format may vary. Inclusion of dates in the narrative description of the budget process will not satisfy this criterion. The process for amending the budget after adoption should be covered. Clearly identify the legal level of budgetary control. Refer to GFOA's best practice on [Public Engagement in the Budget Process](#).

#F3. | Consolidated Financial Schedule

Mandatory: Present a summary of major revenues and expenditures, as well as other financing sources and uses, to provide an overview of the total resources budgeted by the organization.

1. Is an overview of revenues and other financing sources and expenditures and other financing uses of all appropriated funds included?
2. Are revenues and other financing sources and expenditures and other financing uses presented either (1) together in a single schedule or (2) in separate but adjacent/sequential schedules or (3) in a matrix?

3. Are revenues presented by major type in this schedule (e.g., property taxes, intergovernmental, sales taxes, fees and charges)?
4. Are expenditures presented by function, program, or spending component in this schedule?

Break out revenues by type and expenditures by function, program, or spending component for the all funds total.

Explanation

This criterion requires a summary of the revenues and other financing sources and expenditures and other financing uses of all appropriated funds in one place in the budget document. Other funds may be included in this schedule, but appropriated funds must be included. Both revenues and other financing sources and expenditures and other financing uses must be presented either (1) together in a single schedule OR (2) in separate but adjacent/sequential schedules OR (3) in a matrix. Merely showing fund totals in a summary schedule is not proficient. Revenues should be presented by type (e.g., property tax, sales tax, fees and charges, intergovernmental) for all appropriated funds in total. Expenditures should be presented either by function, program or spending component.

#F4. | Three Year Consolidated and Fund Financial Schedules

Include summaries of revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the current year budget and/or estimated current year actual, and the proposed budget year.

1. Are revenues and other financing sources and expenditures and other financing uses for the prior year, the current year, and the budget year presented together on the same schedule(s) or on schedules presented on adjacent/sequential pages?
2. Is this information presented for the appropriated funds in total?
3. Is this information also presented at a minimum for each major fund and for other (i.e. nonmajor) funds in the aggregate (or for each significant fund and other funds in the aggregate if no appropriated funds are included)?
4. Are revenues presented by major type in this schedule (e.g., *property taxes, intergovernmental, sales taxes, fees and charges*)?
5. Are expenditures presented by function, program, or spending component in this schedule?

Break out revenues by type and expenditures by function, program, or spending component for the all funds total and individual funds.

Explanation

This criterion requires a schedule(s) that includes both revenues and other financing sources and expenditures and other financing uses for at least three budget periods (prior year actual, current year, and budget year). The data for the prior year should be the actual revenues and expenditures. However, the entity may choose whether to use the current year budget and/or estimated figures. Alternately, the schedules may include both the current year budget and the current year

estimated amounts. Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget should be considered a major fund. Of course, information for other funds also may be presented. Information for individual major funds, nonmajor funds in the aggregate, and the entity as a whole may be presented on a single schedule or on separate schedules. Regardless of the format selected, the information for both revenues and expenditures must be included (1) on the same schedule(s) or (2) on schedule(s) presented on adjacent/sequential pages. Revenues should be presented by type (e.g., property tax, sales tax, fees and charges, intergovernmental) and expenditures should be presented either by function, program, or spending component.

#F5. | Fund Balance

Mandatory: Include projected changes in fund balance/net position for appropriated funds included in the budget presentation.

1. Is the entity's definition of fund balance/net position included?
2. Is the fund balance/net position information presented for the budget year?
3. Is there a schedule showing (1) beginning fund balances/net positions, (2) increases or decreases in total fund balances/net positions, and (3) ending fund balances/net positions for appropriated governmental funds?
4. Is this information presented at a minimum for each major fund and for nonmajor governmental funds in the aggregate?
5. If the fund balances of any major fund or the nonmajor funds in the aggregate are anticipated to increase or decline by more than 10%, does the document include a discussion of the causes and/or consequences of these changes in fund balance?
6. If an entity has no governmental fund, is the change in net position presented for (1) the entity as a whole, (2) the main operating fund, and (3) each significant fund?
7. If an entity has no governmental funds and the net position is anticipated to change by more than 10%, do the materials include a discussion of the causes and/or consequences of those changes?

Discuss fund balances/net position changes over ten percent.

Explanation

This criterion requires that beginning and ending fund balances/net positions, as defined by the entity, be shown for the budget year, as well as revenues, expenditures/expenses, and other financing sources/uses. This information must be provided for each major fund and for the nonmajor governmental funds in the aggregate. The information may be included on the schedule(s) with the three-year data or may be presented on a separate schedule(s). Both the beginning and ending fund balances/net positions must be clearly labeled. If the entity budgets on a cash basis, the schedule may show beginning and ending cash rather than fund balance/net position. If the fund balances/net positions of any major fund or the nonmajor funds in the aggregate are expected to change by more than 10%, the changes should be discussed in the budget message/transmittal letter or at the bottom of the schedule identifying the change. If the ending fund balances/net positions are greater than the amount or percentage that the financial policies require to be set aside, the entity is encouraged to state that fact. Changes in net position for entities with no governmental funds should be reported.

Refer to GFOA's best practice on [Fund Balance Guidelines for the General Fund](#) and [Working Capital Targets for Enterprise Funds](#).

#F6. | Revenues

Mandatory: Describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends.

1. Are individual revenue sources described?
2. Do the revenue sources that are described represent at least 75% of the total revenues of all appropriated funds?
3. Are the methods used to estimate revenues for the budget year described (e.g., *trend analysis, estimates from another government or consulting firm*)?
4. If revenues are projected based on trend information, are both those trends and the underlying assumptions adequately described?

Trend graphs can be useful in revenue analysis.

Explanation

This criterion requires that the major revenues of the appropriated funds in the aggregate be identified and described. If an outside source (e.g., another government or consulting firm) provides an estimate of the revenue for the budget year, that fact must be clearly stated. If the entity uses trend analysis to project revenue, a discussion of the revenue trend is required in addition to any schedules or graphs depicting the revenue trend. If the projections are based on trend analysis, the discussion must identify factors that affect the trend, such as changes in the local economy, a new housing development, or fee increases. Do not just focus on General Fund revenues. Refer to GFOA's best practice on [Financial Forecasting in the Budget Preparation Process](#).

#F7. | Long-range Operating Financial Plans

Explain long-range operating financial plans and their effect upon the budget and the budget process.

1. Do your long-range financial plans for major funds (beyond just the General Fund) extend out at least two years beyond the budget year?
2. Are the assumptions used in the long-range operating financial plans identified?
3. Is there a concise explanation of the significance of the long-range operating financial plans in its relation to achieving strategic goals?

Describe long-range operating financial plans that extend beyond the budget year.

Explanation

This criterion requires the identification of long-range operating financial plans that extend at least two years beyond the budget year. The impacts of the long-range operating financial plan upon the current budget and future years should be noted. Assumptions for both revenues and expenditures should be included. Include discussion so the reader can understand the key points

of the projections. Pension obligations and other long-term unfunded liabilities should be considered when developing your long-range financial plans. Provide long-range financial projections beyond just the General Fund. Refer to GFOA best practices on [Long-Term Financial Planning](#) and [Strategic Planning](#).

#F8. | Capital Program

Mandatory: Include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget.

1. Are “capital expenditures” defined?
2. Do the materials indicate the total dollar amount (for both sources and uses) of the capital program for the budget year(s) and/or multi-year capital plan?
3. Are significant nonrecurring capital expenditures described along with dollar amounts?
4. What is the process to identify funded projects?
5. Is there a description and quantification of how specific nonrecurring capital projects will affect the entity’s current and future operating budget?

Include discussion on major capital projects.

Explanation

This criterion does not mandate any particular definition of “capital expenditures,” only that whatever definition is being used by the entity be disclosed. After defining capital expenditures, the entity should indicate the total dollar amount of sources and uses for the budget year(s) and/or multi-year capital plan. Include a summary of the capital program by major revenue source and uses by major project, type, fund, or program. Make sure that some discussion on the process of how capital projects are identified is included. If the entity has any significant, nonrecurring capital expenditures, the materials should describe these items. Individual capital project sheets for major items in the plan may be helpful. The budget can include a summary, with additional detail elsewhere. The operating impacts of capital projects should be discussed and quantified.

Refer to GFOA best practices on (1) [Capitalization Thresholds for Capital Assets](#), (2) [Estimated Useful Lives of Capital Assets](#), (3) [Capital Budget Presentation](#), and (4) [Multi-Year Capital Planning](#).

#F9. | Debt

Mandatory: Include financial data on current debt obligations, describe the relationship between current debt levels and legal debt limits, and explain the effects of existing debt levels on current operations.

1. Are debt limits and coverage requirements described and calculated?
2. Is the amount of principal and interest payments presented through maturity for each fund?
3. Are bond ratings shown?
4. Is the purpose of the different debt obligations included?

Debt to maturity schedules breaking out principal and interest are useful.

Explanation

Entities should describe and calculate their legal debt limits and coverage requirements. The legal debt limits may be expressed in terms of total dollars, millage rates, or percentages of assessed value. The entity should discuss coverage requirements and actual coverage for revenue backed debt. Include debt to maturity schedules. An entity may wish to discuss debt that it anticipates issuing. An entity should concisely describe the purpose of its debt obligations and associated bond ratings.

#O3. | Position Summary Schedule

Mandatory: A schedule or summary table of personnel or position counts for prior, current and budgeted years shall be provided.

1. Is a summary table of position counts provided for the entire entity?
2. Does the table include the prior year, the current year, and budget year position counts?
3. Are changes in staffing levels for the budget year explained?

Position counts are frequently presented showing individual department totals summing to a grand total.

Explanation

This criterion requires a presentation of position counts or full-time equivalents (FTEs) within the entity. Presentation may be by position and/or by summaries of positions. Position summaries within individual departments may supplement, but not be a substitute for, the position counts on the consolidated schedule. If presented, position counts on the departmental summaries should tie to the consolidated position count schedule for the entity. Staffing level changes must be explained. Refer to GFOA's best practice on [Effective Budgeting of Salary and Wages](#).

#O4. | Departmental/Program Descriptions

Mandatory: Include departmental/program descriptions.

1. Are organizational units clearly presented (e.g., *divisions, departments, offices, agencies, or programs*)?
2. Are descriptions provided along with major priorities in each organizational program?

Discuss major financial or program changes occurring in the different departments/programs.

Explanation

This criterion requires a clear presentation of the organizational/programs. A narrative description of the assigned services, functions, programs and activities of organizational units should be included. Major priorities within each organizational unit should also be addressed. Refer to GFOA's best practice on [Departmental Presentation in the Operating Budget Document](#).

#O5. | Departmental/Program Goals and Objectives

Include clearly stated goals and objectives of the department or program.

1. Are departmental/program goals and objectives described?
2. Are departmental/program goals clearly linked to the strategic goals of the entity?
3. Are objectives quantifiable?
4. Are time frames on objectives noted?

Consider a matrix linking department/program goals to the entity's strategic goals.

Explanation

This criterion requires that departmental/program goals and objectives be described. The relationship of departmental/program goals to the strategic goals of the entity should be apparent. For purposes of this criterion, goals are long-term and general in nature, while objectives are more short-term oriented and specific. Note when goals and objectives are expected to be accomplished.

#O6. | Performance Measures

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

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

Link performance measures to departmental/program goals and objectives and include efficiency and effectiveness measures.

Explanation

Performance measures should include the outputs of individual departments or programs and provide a meaningful way to assess their effectiveness and efficiency. The measures should be related to the mission, goals, and objectives of each department or program. Include information for at least three years (the prior year actual, current year estimate or budget, and budget year). Present anticipated results. Refer to GFOA's best practice on [Performance Measures](#).

#C3. | Statistical/Supplemental Section

Include statistical and supplemental data that describe the organization, its community, and population. It should also furnish other pertinent background information related to the services provided.

1. Is statistical information that defines the community included (e.g., *population, composition of population, land area, and average household income*)?

2. Is supplemental information on the local economy included (e.g., *major industries, top taxpayers, employment levels, and comparisons to other local communities*)?
3. Is other pertinent information on the community (e.g., *local history, location, public safety, education, culture, recreation, transportation, healthcare, utilities, and governmental structure*) included?

Do not just copy the ACFR statistical/supplemental section.

Explanation

Background information should be included in the budget in the form of statistical and supplementary data, either in a separate section or throughout the document. The goal is to provide a context for understanding the decisions incorporated into the budget document. The presentation should include factors that will affect current or future levels of service (e.g., population growth, economic strength in the region, or a change in the size of the school age population). Refer to GFOA's best practice on [The Statistical/Supplemental Section of the Budget Document](#) for information that should be included as part of this discussion.

#C4. | Glossary

A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to an informed lay reader.

1. Is a glossary that defines technical terms related to finance and accounting, as well as non-financial terms related to the entity?
2. Are acronyms or abbreviations used in the document defined in the glossary?
3. Is the glossary written in non-technical language?

Make sure acronyms and non-financial terms are also included.

Explanation

The use of technical terms and acronyms ought to be kept to a minimum, to enhance the value of the information to the public. When technical terms and acronyms are used, they should be clearly and concisely described in the glossary. Entities should not include accounting terms, acronyms, and abbreviations that are no longer used in practice. Inclusion of accounting terms should be limited to ones that are current GAAP and applicable to state and local governments. For example, the terms "capital lease" and "operating lease" no longer exist, there are only "leases" reported in financial statements; governments use the term "capital assets" not private sector terms "fixed assets" or "property, plant and equipment;" the fiduciary fund type "agency fund" no longer exists and has been replaced with "custodial fund." Links may be included, especially on non-financial terms.

#C5. | Charts and Graphs

Charts and graphs should be used, where appropriate, to highlight financial and statistical information. Narrative interpretation should be provided when the messages conveyed by the graphs are not self-evident.

1. Are charts and graphs used in the document to convey essential information (e.g., key policies, trends, choices and impacts)?
2. Are graphics explained?

Including captions with graphs is helpful.

Explanation

This criterion requires that graphics be used to communicate key information. Graphics should enhance the budget presentation and clarify significant information. The entity determines the most effective format to present graphic information. Graphics may be consolidated or included throughout the document. Normally, narratives should accompany the graphs. Graphs can be used for such topics as revenues, expenditures, fund balances, staffing, economic trends, capital expenditures, service levels, performance measures, or general statistical information. Originality is encouraged, but not at the expense of clarity and consistency. Use captions to explain the significance of graphs.

#C6. | Understandability and Usability

The budget information should be produced and formatted in such a way as to enhance its understanding for the average reader. It should be attractive, consistent, and oriented to the reader's needs.

1. Are page formatting and font consistent?
2. Is the level of detail appropriate?
3. Are text, tables, and graphs legible and accurate?
4. Are links included to other forms of budget communication, like videos, social media, etc.?

Make sure the document is easy to read.

Explanation

The goal of this criterion is to make sure that the document contributes to the effectiveness of the communication to readers. Sequential page numbering throughout the document is encouraged. Budget numbers (both financial and operational) should be accurate and consistent throughout the document. Put similar topics in the same section.

Do not have the file size too large. Links to other forms of budget communication are encouraged. Consider limiting the number of links so it does not become overwhelming. Be aware of ADA requirements on websites and financial documents. Refer to GFOA's best practice on [Making the Budget Document Easier to Understand](#) and [Website Posting of Financial Documents](#).



OFFICE OF MANAGEMENT AND BUDGET

15470 FLIGHT PATH DRIVE ♦ BROOKSVILLE, FLORIDA 34604
P 352.754.4004 ♦ F 352.754.4453 ♦ W www.HernandoCounty.us

Greetings,

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

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

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

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

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

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

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

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

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

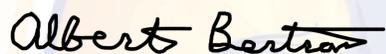
The Capital Improvement Plan (CIP) section provides high-level information summarizing

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

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

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

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



Albert Bertram

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



Hernando County, Florida Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Tentative Budget - September 11, 2025



Hernando County, Florida

[Table of Contents](#)

[Office of Management & Budget webpage](#)

**Hernando County, FL
Board of County Commissioners
Fiscal Year 2025-2026
Annual Budget**

Government Finance Officers Association Distinguished Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Hernando
Florida**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morill

Executive Director

The County received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) of the United States & Canada for the 2024-2025 (FY25) Budget.

GFOA established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal. Approximately 1,900 governments, including states, cities, counties, special districts, school districts, and more have been recognized for transparency in budgeting.

Applications to the Distinguished Budget Presentation Award Program must be submitted in GFOA's Awards Management System within ninety (90) days of legal adoption of the final operating budget, or submission of the proposed operating budget to the governing body, unless an extension has been approved.

The following list is an overview of the information that is required to receive the GFOA Budget Award:

1. **Table of Contents:** Include a table of contents that facilitates easy access to information.
2. **Strategic Goals & Strategies:** Provide a coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues.
3. **Priorities & Issues:** Provide a budget message that articulates priorities and issues for the upcoming year. The message should describe significant changes in priorities from the current year and explain the factors that led to those changes. The message may take one of several forms (e.g., transmittal letter, budget summary section).
4. **Budget Overview:** An overview of significant budgetary items and trends should be provided. The overview should be presented within the budget as a separate section (e.g., budget-in-brief) or integrated within the transmittal letter.
5. **Organization Chart:** Provide an organization chart for the entire entity.
6. **Fund Descriptions & Fund Structure:** Describe all funds that are subject to appropriation.
7. **Department/ Fund Relationship:** Provide narrative, tables, schedules, or matrices to show the relationship between functional units, major funds, and nonmajor funds in the aggregate.
8. **Basis of Budgeting:** Explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis.
9. **Financial Policies:** Include a coherent statement of entity-wide long-term financial policies.
10. **Budget Process:** Describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year. Also, describe the procedures for amending the budget after adoption.
11. **Consolidated Financial Schedule:** Present a summary of major revenues and expenditures, as well as other financing sources and uses, to provide an overview of the total resources budgeted by the organization.
12. **Three Year Consolidated & Fund Financial Schedules:** Include summaries of revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the current year budget and/or estimated current year actual, and the proposed budget year.
13. **Fund Balance:** Include projected changes in fund balance/net position for appropriated funds included in the budget presentation.
14. **Revenues:** Describe major revenue sources, explain the underlying assumptions for the revenue estimates and discuss significant revenue trends.
15. **Long-range Operating Financial Plans:** Explain long-range operating financial plans and their effect upon the budget and the budget

- process.
16. **Capital Program:** Include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget.
 17. **Debt:** Include financial data on current debt obligations, describe the relationship between current debt levels and legal debt limits, and explain the effects of existing debt levels on current operations.
 18. **Position Summary Schedule:** A schedule or summary table of personnel or position counts for prior, current and budgeted years shall be provided.
 19. **Departmental/Program Descriptions:** Include departmental/program descriptions.
 20. **Departmental/Program Goals and Objectives:** Include clearly stated goals and objectives of the department or program.
 21. **Performance Measures:** Provide objective measures of progress toward accomplishing the government's mission as well as goals and objectives for specific departments and programs.
 22. **Statistical/Supplemental Section:** Include statistical and supplemental data that describe the organization, its community, and population. It should also furnish other pertinent background information related to the services provided.
 23. **Glossary:** A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to an informed lay reader.
 24. **Charts & Graphs:** Charts and graphs should be used, where appropriate, to highlight financial and statistical information. Narrative interpretation should be provided when the messages conveyed by the graphs are not self-evident.
 25. **Understandability and Usability:** The budget information should be produced and formatted in such a way as to enhance its understanding for the average reader. It should be attractive, consistent, and oriented to the reader's needs.

Additional information on the GFOA Budget Award can be found here:
<https://www.gfoa.org/budget-award>



[Table of Contents](#) | [Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Introduction



OFFICE OF MANAGEMENT AND BUDGET

15470 FLIGHT PATH DRIVE • BROOKSVILLE, FLORIDA 34604
P 352.754.4004 • F 352.754.4453 • W www.HernandoCounty.us

Greetings,

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

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

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

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

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

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

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

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

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

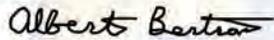
The Capital Improvement Plan (CIP) section provides high-level information summarizing

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

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

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

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



Albert Bertram

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

Prepared by:

County Administration

Jeffrey Rogers
County Administrator

Toni Brady
Deputy County Administrator

Office of Management & Budget (OMB)

Albert Bertram
OMB Director

Erin Dohren
Assistant OMB Director

Jodi Florio
Budget Analyst II

Amelia Gebala
Budget Analyst I

Debbie Merritt
Finance & Budget Technician



[Table of Contents](#) | [Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Hernando County, Florida History

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

Location

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



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

History

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

Hernando County, named for Spanish explorer Hernando de Soto, once encompassed a significantly larger area of west central Florida than it does today. Hernando County was officially established on February 27, 1843, two years prior to Florida's admission into the Union. The County was created from portions of Alachua, Hillsborough and Orange Counties, and included all of present-day Citrus and Pasco Counties.

The City of Brooksville is the county seat, rich in history and traditions. Unincorporated areas include Weeki Wachee Springs, known as the "City of Mermaids," as well as Spring Hill, Ridge Manor, Ridge Manor West, Hernando Beach, Masaryktown, Bayport, Aripeka, Lake Lindsey and Nobleton and Istachatta.

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

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

Government

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

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

Historic Areas

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

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





Attractions

Local Attractions include:

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



[Table of Contents | Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Property Data & Statistics

The data below was pulled directly from the Hernando County Property Appraiser's website:
<https://hernandocountypa-florida.us/PropertyStatistics>

Property Statistics

City Of Brooksville Historic Just/Market Value
City Of Brooksville Historic Taxable Value
City Of Brooksville Historic Save Our Homes Differential
City Of Brooksville Top 10 Taxable Values
Hernando County Historic Parcel Counts
Hernando County Historic Just/Market Value
Hernando County Historic Taxable Value
Hernando County Historic Save Our Homes (SOH) Differential
Hernando County Historic Average Countywide Sale Price Single Family Residence (SFR)
Hernando County Historic Active Agricultural Parcels DOR Code 50-69
Hernando County Historic Just/Market Value Vacant Residential DOR 00
Hernando County Historic Just/Market Value Improved Residential DOR 01
Hernando County Top 10 Taxable Values

Tax Year	Real Property	Tangible Personal Property	Total	# Change	% Change
2009	115,902	11,248	127,150	30	0.02%
2010	115,783	10,990	126,773	-377	-0.30%
2011	115,752	10,708	126,460	-313	-0.25%
2012	115,613	10,118	125,731	-729	-0.58%
2013	115,551	9,641	125,192	-539	-0.43%
2014	115,543	9,540	125,083	-109	-0.09%
2015	115,563	9,278	124,841	-242	-0.19%
2016	115,504	9141	124645	-196	-0.16%
2017	115,516	9071	124587	-58	-0.05%
2018	115,578	8970	124548	-39	-0.03%
2019	115,685	8659	124344	-204	-0.16%
2020	115,838	8401	124239	-105	-0.08%
2021	116,199	8318	124517	278	0.22%
2022	116,462	8415	124877	360	0.29%
2023	117,115	8459	125574	697	0.56%
2024	118,915	8586	127501	1,927	1.53%

Property Statistics

City Of Brooksville Historic Just/Market Value
City Of Brooksville Historic Taxable Value
City Of Brooksville Historic Save Our Homes Differential
City Of Brooksville Top 10 Taxable Values
Hernando County Historic Parcel Counts
Hernando County Historic Just/Market Value
Hernando County Historic Taxable Value
Hernando County Historic Save Our Homes (SOH) Differential
Hernando County Historic Average Countywide Sale Price Single Family Residence (SFR)
Hernando County Historic Active Agricultural Parcels DOR Code 50-69
Hernando County Historic Just/Market Value Vacant Residential DOR 00
Hernando County Historic Just/Market Value Improved Residential DOR 01
Hernando County Top 10 Taxable Values

Tax Year	Just/Market Value	\$ Change	% Change
2009	\$ 14,923,529,812	\$ (2,106,052,359)	-12.37%
2010	\$ 13,249,236,684	\$ (1,674,293,128)	-11.22%
2011	\$ 12,241,756,649	\$ (1,007,480,035)	-7.60%
2012	\$ 11,648,968,590	\$ (592,788,059)	-4.84%
2013	\$ 11,600,754,824	\$ (48,213,766)	-0.41%
2014	\$ 11,964,670,307	\$ 363,915,483	3.14%
2015	\$ 12,394,815,217	\$ 430,144,910	3.60%
2016	\$ 12,921,446,658	\$ 526,631,441	4.25%
2017	\$ 14,091,283,089	\$ 1,169,836,431	9.05%
2018	\$ 15,156,363,579	\$ 1,065,080,490	7.56%
2019	\$ 16,940,363,124	\$ 1,783,999,545	11.77%
2020	\$ 18,345,007,501	\$ 1,404,644,377	8.29%
2021	\$ 19,484,633,619	\$ 1,139,626,118	6.21%
2022	\$ 26,780,022,429	\$ 7,295,388,810	37.44%
2023	\$ 30,999,762,222	\$ 4,219,739,793	15.76%
2024	\$ 32,718,558,512	\$ 1,718,796,290	5.54%

Property Statistics

City Of Brooksville Historic Just/Market Value
City Of Brooksville Historic Taxable Value
City Of Brooksville Historic Save Our Homes Differential
City Of Brooksville Top 10 Taxable Values
Hernando County Historic Parcel Counts
Hernando County Historic Just/Market Value
Hernando County Historic Taxable Value
Hernando County Historic Save Our Homes (SOH) Differential
Hernando County Historic Average Countywide Sale Price Single Family Residence (SFR)
Hernando County Historic Active Agricultural Parcels DOR Code 50-69
Hernando County Historic Just/Market Value Vacant Residential DOR 00
Hernando County Historic Just/Market Value Improved Residential DOR 01
Hernando County Top 10 Taxable Values

Tax Year	Taxable Value	\$ Change	% Change
2009	\$ 9,325,713,565	\$ (972,946,254)	-9.45%
2010	\$ 8,460,724,169	\$ (864,989,396)	-9.28%
2011	\$ 7,718,505,348	\$ (742,218,821)	-8.77%
2012	\$ 7,250,764,066	\$ (467,741,282)	-6.06%
2013	\$ 6,965,564,267	\$ (285,199,799)	-3.93%
2014	\$ 7,184,479,479	\$ 218,915,212	3.14%
2015	\$ 7,384,341,655	\$ 199,862,176	2.78%
2016	\$ 7,685,430,938	\$ 301,089,283	4.08%
2017	\$ 8,190,484,042	\$ 505,053,104	6.57%
2018	\$ 8,702,291,198	\$ 511,807,156	6.25%
2019	\$ 9,191,291,778	\$ 489,000,580	5.62%
2020	\$ 9,980,807,200	\$ 789,515,422	8.59%
2021	\$ 10,863,784,150	\$ 882,976,950	8.85%
2022	\$ 12,870,356,284	\$ 2,006,572,134	18.47%
2023	\$ 14,837,998,176	\$ 1,967,641,892	15.29%
2024	\$ 16,527,850,858	\$ 1,689,852,682	11.39%

Property Statistics

City Of Brooksville Historic Just/Market Value
City Of Brooksville Historic Taxable Value
City Of Brooksville Historic Save Our Homes Differential
City Of Brooksville Top 10 Taxable Values
Hernando County Historic Parcel Counts
Hernando County Historic Just/Market Value
Hernando County Historic Taxable Value
Hernando County Historic Save Our Homes (SOH) Differential
Hernando County Historic Average Countywide Sale Price Single Family Residence (SFR)
Hernando County Historic Active Agricultural Parcels DOR Code 50-69
Hernando County Historic Just/Market Value Vacant Residential DOR 00
Hernando County Historic Just/Market Value Improved Residential DOR 01
Hernando County Top 10 Taxable Values

Year(2)	Limit	Value	\$ Change	% Change
2009	0.10%	\$799,398,862	(\$912,915,963)	-53.31%
2010	2.70%	\$223,522,949	(\$575,875,913)	-72.04%
2011	1.50%	\$91,824,224	(\$131,698,725)	-58.92%
2012	3.00%	\$48,718,155	(\$43,106,069)	-46.94%
2013	1.70%	\$60,926,242	\$12,208,087	25.06%
2014	1.50%	\$217,902,689	\$156,976,447	257.65%
2015	0.80%	\$403,746,568	\$185,843,879	85.29%
2016	0.70%	\$573,613,558	\$169,866,990	42.07%
2017	2.10%	\$1,000,554,457	\$426,940,899	74.43%
2018	2.10%	\$1,444,535,755	\$443,981,298	44.37%
2019	1.90%	\$1,944,837,026	\$500,301,271	34.63%
2020	2.30%	\$2,271,707,885	\$326,870,859	16.81%
2021	1.40%	\$2,923,181,849	\$651,473,964	28.68%
2022	3.00%	\$6,299,449,683	\$3,376,267,834	115.50%
2023	3.00%	\$7,269,663,581	\$970,213,898	15.40%
2024	3.00%	\$7,322,670,290	\$53,006,709	0.73%

Property Statistics

City Of Brooksville Historic Just/Market Value
City Of Brooksville Historic Taxable Value
City Of Brooksville Historic Save Our Homes Differential
City Of Brooksville Top 10 Taxable Values
Hernando County Historic Parcel Counts
Hernando County Historic Just/Market Value
Hernando County Historic Taxable Value
Hernando County Historic Save Our Homes (SOH) Differential
Hernando County Historic Average Countywide Sale Price Single Family Residence (SFR)
Hernando County Historic Active Agricultural Parcels DOR Code 50-69

Year (1)	\$ of SFR Sales	% Change	# of SFR Sales	% Change	Avg. Sale Price	% Change
2012	\$ 233,431,678	19.85%	2,207	23.71%	\$ 105,769	-3.12%
2013	\$ 273,791,900	17.29%	2256	2.22%	\$ 121,362	14.74%
2014	\$ 339,342,228	23.94%	2,650	17.46%	\$ 128,054	5.51%
2015	\$ 395,600,600	16.58%	2,889	9.02%	\$ 136,933	6.93%
2016	\$ 573,776,541	45.04%	3847	33.16%	\$ 149,149	8.92%
2017	\$ 690,856,255	20.41%	4148	7.82%	\$ 166,552	11.67%
2018	\$ 735,895,499	6.52%	4296	3.57%	\$ 171,298	2.85%
2019	\$ 814,837,185	10.73%	4426	3.03%	\$ 184,102	7.47%
2020	\$1,035,152,646	27.04%	4874	10.12%	\$ 212,383	15.36%
2021	\$1,398,760,781	35.13%	5367	10.11%	\$ 260,622	22.71%
2022	\$1,578,301,800	12.84%	4992	-6.99%	\$ 316,166	21.31%
2023	\$1,178,102,757	-25.36%	3646	-26.96%	\$ 323,122	2.20%

Property Statistics

City Of Brooksville Historic Just/Market Value
City Of Brooksville Historic Taxable Value
City Of Brooksville Historic Save Our Homes Differential
City Of Brooksville Top 10 Taxable Values
Hernando County Historic Parcel Counts
Hernando County Historic Just/Market Value
Hernando County Historic Taxable Value
Hernando County Historic Save Our Homes (SOH) Differential
Hernando County Historic Average Countywide Sale Price Single Family Residence (SFR)
Hernando County Historic Active Agricultural Parcels DOR Code 50-69
Hernando County Historic Just/Market Value Vacant Residential DOR 00
Hernando County Historic Just/Market Value Improved Residential DOR 01
Hernando County Top 10 Taxable Values

Year	Parcel Count	Just Value	Taxable Value
2009	2,693	\$ 847,839,303	\$ 146,789,028
2010	2,784	\$ 765,699,876	\$ 136,895,902
2011	2,772	\$ 728,029,583	\$ 133,433,928
2012	2,846	\$ 720,331,848	\$ 137,838,314
2013	2,809	\$ 735,082,218	\$ 139,277,289
2014	2,804	\$ 738,305,807	\$ 139,292,094
2015	2,803	\$ 728,459,483	\$ 137,576,988
2016	2,754	\$ 733,592,028	\$ 139,819,899
2017	2,744	\$ 760,438,481	\$ 144,758,011
2018	2,772	\$ 766,006,736	\$ 152,073,187
2019	2,697	\$ 826,816,972	\$ 164,978,758
2020	2,659	\$ 862,002,570	\$ 173,565,233
2021	2,561	\$ 886,452,177	\$ 179,603,707
2022	2,643	\$ 1,179,854,468	\$ 215,136,184
2023	2,596	\$ 1,581,203,861	\$ 253,279,986
2024	2,621	\$ 1,710,854,068	\$ 282,469,857

Property Statistics

City Of Brooksville Historic Just/Market Value
City Of Brooksville Historic Taxable Value
City Of Brooksville Historic Save Our Homes Differential
City Of Brooksville Top 10 Taxable Values
Hernando County Historic Parcel Counts
Hernando County Historic Just/Market Value
Hernando County Historic Taxable Value
Hernando County Historic Save Our Homes (SOH) Differential
Hernando County Historic Average Countywide Sale Price Single Family Residence (SFR)
Hernando County Historic Active Agricultural Parcels DOR Code 50-69
Hernando County Historic Just/Market Value Vacant Residential DOR 00
Hernando County Historic Just/Market Value Improved Residential DOR 01

Year	Parcel Count	# Change	% Change	Market Value	Avg. Value	\$ Change	% Change
2009	27,848	(402)	-1.42%	\$ 628,804,172	\$22,580	\$(10,884)	-32.53%
2010	27,436	(412)	-1.48%	\$ 457,011,636	\$16,657	\$(5,922)	-26.23%
2011	27,263	(173)	-0.63%	\$ 371,229,418	\$13,617	\$(3,041)	-18.25%
2012	27,116	(147)	-0.54%	\$ 324,493,593	\$11,967	\$(1,650)	-12.12%
2013	26,926	(190)	-0.70%	\$ 314,649,616	\$11,686	\$(281)	-2.35%
2014	26,809	(117)	-0.43%	\$ 313,672,843	\$11,700	\$ 15	0.12%
2015	26,392	(417)	-1.56%	\$ 305,674,312	\$11,582	\$(118)	-1.01%
2016	25,734	(658)	-2.49%	\$ 298,815,114	\$11,612	\$ 30	0.26%
2017	25,327	(407)	-1.58%	\$ 324,657,245	\$12,819	\$ 1,207	10.39%
2018	24,749	(578)	-2.28%	\$ 328,975,926	\$13,292	\$ 474	3.70%
2019	23,980	(769)	-3.11%	\$ 350,751,404	\$14,627	\$ 1,334	10.04%
2020	22,939	(1,041)	-4.34%	\$ 358,425,007	\$15,625	\$ 998	6.83%
2021	22,229	(710)	-3.10%	\$ 386,048,957	\$17,367	\$ 1,742	11.15%
2022	21,311	(918)	-4.13%	\$ 600,477,340	\$28,177	\$ 10,810	62.24%
2023	20,537	(774)	-3.63%	\$ 755,340,976	\$36,780	\$ 8,603	30.53%
2024	20,597	60	0.29%	\$ 779,222,730	\$37,832	\$ 1,052	2.86%

Property Statistics

City Of Brooksville Historic Just/Market Value
City Of Brooksville Historic Taxable Value
City Of Brooksville Historic Save Our Homes Differential
City Of Brooksville Top 10 Taxable Values
Hernando County Historic Parcel Counts
Hernando County Historic Just/Market Value
Hernando County Historic Taxable Value
Hernando County Historic Save Our Homes (SOH) Differential
Hernando County Historic Average Countywide Sale Price Single Family Residence (SFR)
Hernando County Historic Active Agricultural Parcels DOR Code 50-69
Hernando County Historic Just/Market Value Vacant Residential DOR 00
Hernando County Historic Just/Market Value Improved Residential DOR 01

Year	Parcel Count	# Change	% Change	Market Value	Avg. Value	\$ Change	% Change
2009	61,173	432	0.71%	\$ 8,066,730,782	\$131,868	\$ (25,433)	-16.17%
2010	61,540	367	0.60%	\$ 6,700,107,251	\$108,874	\$ (22,993)	-17.44%
2011	61,725	185	0.30%	\$ 6,011,757,397	\$ 97,396	\$ (11,478)	-10.54%
2012	61,849	124	0.20%	\$ 5,516,914,286	\$ 89,200	\$ (8,196)	-8.42%
2013	61,986	137	0.22%	\$ 5,501,390,989	\$ 88,752	\$ (448)	-0.50%
2014	62,131	145	0.23%	\$ 5,855,691,207	\$ 94,247	\$ 5,495	6.19%
2015	62,371	240	0.39%	\$ 6,243,900,497	\$100,109	\$ 5,862	6.22%
2016	62,740	369	0.59%	\$ 6,617,271,816	\$105,471	\$ 5,362	5.36%
2017	63,258	518	0.83%	\$ 7,479,703,664	\$118,241	\$ 12,770	12.11%
2018	63,864	606	0.96%	\$ 8,392,654,164	\$131,414	\$ 13,173	11.14%
2019	64,631	767	1.20%	\$ 9,455,336,731	\$146,297	\$ 14,883	11.33%
2020	65,751	1,120	1.73%	\$ 10,424,217,480	\$158,541	\$ 12,244	8.37%
2021	66,689	938	1.43%	\$ 11,751,851,924	\$176,219	\$ 17,678	11.15%
2022	67,672	983	1.47%	\$ 17,022,473,243	\$251,544	\$ 75,325	42.75%
2023	69,067	1,395	2.06%	\$ 19,385,095,718	\$280,671	\$ 29,127	11.58%
2024	70,672	1,605	2.32%	\$ 20,692,118,336	\$292,791	\$ 12,120	4.32%

Property Statistics

City Of Brooksville Historic Just/Market Value
City Of Brooksville Historic Taxable Value
City Of Brooksville Historic Save Our Homes Differential
City Of Brooksville Top 10 Taxable Values
Hernando County Historic Parcel Counts
Hernando County Historic Just/Market Value
Hernando County Historic Taxable Value
Hernando County Historic Save Our Homes (SOH) Differential
Hernando County Historic Average Countywide Sale Price Single Family Residence (SFR)
Hernando County Historic Active Agricultural Parcels DOR Code 50-69
Hernando County Historic Just/Market Value Vacant Residential DOR 00
Hernando County Historic Just/Market Value Improved Residential DOR 01
Hernando County Top 10 Taxable Values

	Taxpayer	Type of Business	2024 Value (1)	% of Total Taxable
1	Cemex Construction Materials	Cement Manufacturing	321,391,774	1.94%
2	Withlacoochee River Electric Co-O	Electric Utility	268,466,118	1.62%
3	Duke Energy Florida	Utilities	126,699,838	0.77%
4	Wal-Mart Regional Distribution	Retail Sales	102,840,864	0.62%
5	HCA Health Services of FL Inc	Health Care	84,587,089	0.51%
6	BW Hibiscus Springs LLC	Apartments	67,726,300	0.41%
7	Wal-Mart Stores Inc	Retail Sales	63,173,221	0.38%
8	Florida Gas Transmission Co	Utilities	48,227,123	0.29%
9	Oak Hill Community Hospital	Hospital	43,941,815	0.27%
10	Wal-Mart Stores East LP	Retail Sales	34,999,941	0.21%
		Total Top 10 Taxable	1,162,054,083	7.03%
		Total Taxable Value	\$16,527,850,858	

Hernando County Top 10 Taxable Values

[Download Full Report](#)

(2) Values obtained from each year's Final Certified Tax Roll unless otherwise noted.



[Table of Contents](#) | [Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Population Data

Total County Population: April 1, 1970 - 2050*

County / State	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980
Alachua	104,764	109,989	115,400	120,103	122,204	127,999	130,904	135,003	144,600	148,200	151,369
Baker	9,242	9,794	10,601	11,600	12,700	13,300	13,400	13,901	14,501	14,900	15,289
Bay	75,283	76,857	78,600	80,902	89,403	89,899	91,804	94,102	94,100	94,400	97,740
Bradford	14,625	15,084	15,600	16,000	16,801	17,400	17,801	18,501	19,001	19,500	20,023
Brevard	230,006	232,831	235,900	247,306	248,409	246,697	244,608	248,507	255,201	264,300	272,959
Broward	620,100	665,983	720,000	776,219	840,730	876,690	894,631	921,921	953,300	988,101	1,018,257
Calhoun	7,624	7,690	7,800	7,900	8,200	8,500	8,701	8,701	8,800	8,900	9,294
Charlotte	27,560	30,980	34,901	37,902	42,102	44,599	44,703	47,102	50,800	54,900	58,460
Citrus	19,196	21,981	26,200	31,901	36,101	38,100	40,502	43,902	47,200	50,800	54,703
Clay	32,059	34,721	38,100	42,501	47,502	50,399	53,502	55,502	59,501	63,300	67,052
Collier	38,040	43,312	50,101	58,001	64,802	66,299	67,302	70,502	74,701	79,700	85,971
Columbia	25,250	26,252	27,500	28,801	30,401	30,900	31,401	31,901	33,100	34,400	35,399
DeSoto	13,060	13,737	14,900	16,500	17,702	17,900	17,901	17,900	18,400	18,600	19,039
Dixie	5,480	5,674	5,900	6,100	6,600	6,800	6,801	7,000	7,400	7,700	7,751
Duval	528,865	531,139	537,400	549,414	558,921	567,993	571,320	566,413	567,500	571,300	571,003
Escambia	205,334	211,230	217,600	222,906	227,408	227,698	227,808	230,005	230,000	232,200	233,794
Flagler	4,455	4,691	5,200	6,000	6,801	7,300	8,100	8,601	9,100	9,900	10,913
Franklin	7,065	7,147	7,300	7,500	7,701	7,701	7,700	7,601	7,700	7,700	7,661
Gadsden	39,184	39,789	40,500	40,401	40,202	40,800	39,801	40,902	40,600	41,100	41,674
Gilchrist	3,551	3,811	4,100	4,300	4,700	4,800	4,900	5,200	5,300	5,600	5,767
Glades	3,669	4,079	4,600	5,000	5,701	5,901	6,000	6,000	6,200	6,000	5,992
Gulf	10,096	10,067	10,100	10,400	10,500	10,601	10,700	10,800	10,700	10,601	10,658
Hamilton	7,787	7,863	8,000	8,200	8,301	8,800	8,900	9,000	8,600	8,801	8,761
Hardee	14,889	15,652	16,600	17,500	18,202	18,400	18,701	18,801	18,901	19,300	20,357
Henry	11,859	12,640	13,701	14,900	15,701	16,101	16,401	16,900	17,400	18,101	18,599
Hernando	17,004	20,028	24,600	30,201	30,802	31,500	32,601	32,901	36,100	39,300	44,469
Highlands	29,507	32,754	36,100	37,601	39,901	41,100	41,801	43,301	44,700	46,301	47,526
Hillsborough	490,265	503,239	529,300	578,214	595,321	604,293	602,421	605,614	616,600	630,800	646,939
Holmes	10,720	10,618	10,900	12,100	13,100	13,401	13,900	14,001	14,201	14,501	14,723
Indian River	35,992	38,186	41,200	44,601	46,802	47,399	47,702	50,802	53,300	56,800	59,896
Jackson	34,434	34,565	34,700	34,701	36,301	37,200	37,901	38,201	38,700	39,100	39,154
Jefferson	8,778	8,927	9,200	9,500	9,600	9,800	9,900	10,002	10,300	10,600	10,703
Lafayette	2,892	2,963	3,101	3,202	3,401	3,200	3,400	3,501	3,901	4,000	4,035
Lake	69,305	73,627	78,801	83,203	86,903	89,499	91,803	95,702	97,900	99,200	104,870
Lee	105,216	117,855	131,800	143,604	157,006	161,998	164,506	170,605	182,700	192,701	205,266
Leon	103,047	107,434	113,700	123,804	127,705	127,299	128,704	135,303	140,200	142,200	148,655
Levy	12,756	13,730	14,700	15,201	16,402	17,300	17,401	17,700	18,500	19,800	19,870
Liberty	3,379	3,472	3,601	3,803	3,901	4,000	4,101	4,100	4,201	4,200	4,260
Madison	13,481	13,837	14,300	14,600	14,701	14,701	14,601	14,600	14,600	14,801	14,894
Manatee	97,115	106,398	116,400	122,003	131,005	131,398	132,706	134,903	137,800	142,800	148,445
Marion	69,030	73,060	78,500	85,003	93,103	96,999	100,104	104,402	109,000	114,500	122,488
Martin	28,035	30,893	35,601	42,501	47,603	49,499	51,003	53,502	57,201	60,600	64,014
Miami-Dade	1,767,792	1,320,911	1,381,700	1,429,636	1,478,952	1,496,083	1,509,152	1,534,534	1,561,000	1,597,400	1,625,509
Monroe	52,586	55,672	59,500	61,802	62,502	64,499	63,302	63,201	62,800	64,000	63,188
Nassau	20,626	21,480	22,900	25,301	28,702	30,801	31,702	32,001	32,400	32,400	32,894
Ocala	88,187	91,404	94,400	98,002	103,504	102,400	103,904	105,802	107,801	108,601	109,920
Okaloosa	11,233	12,609	14,300	15,901	17,901	18,200	18,402	18,600	19,200	19,900	20,264
Orange	344,311	360,440	380,701	403,910	423,516	421,796	434,415	439,010	448,800	460,600	470,865
Osceola	25,267	27,455	30,601	35,002	37,402	37,100	38,302	39,502	40,900	46,501	49,287
Palm Beach	348,753	363,911	389,401	435,911	471,117	481,494	487,117	496,511	514,801	547,700	576,758
Pasco	75,955	92,435	109,300	116,604	132,305	141,698	149,405	155,704	163,700	178,001	193,661
Pinellas	522,329	561,327	604,500	634,216	657,123	667,492	678,723	687,015	700,200	714,700	728,531
Polk	227,222	242,296	260,300	272,508	282,810	289,997	294,911	299,207	302,700	311,800	321,652
Putnam	36,290	38,150	40,400	42,601	44,702	46,099	47,002	47,801	48,400	49,700	50,549
St. Johns	30,727	31,741	33,400	35,901	38,602	40,900	42,001	44,901	46,300	48,701	51,303
St. Lucie	50,836	51,752	55,200	64,402	69,802	71,199	73,003	75,102	78,200	82,800	87,182
Santa Rosa	37,742	39,562	43,200	49,801	52,402	51,899	53,202	53,901	54,100	54,600	55,988
Sarasota	120,413	129,778	140,100	150,204	160,706	164,298	166,506	172,404	182,201	193,500	202,251
Seminole	83,692	93,464	107,300	123,103	134,105	135,598	141,705	150,204	158,900	168,001	179,752
Sumter	14,839	15,661	16,900	18,400	19,698	20,301	21,001	21,200	21,601	22,101	24,272
Suwannee	15,559	15,979	16,700	17,603	18,701	19,699	20,202	20,600	21,000	21,700	22,287
Taylor	13,642	13,769	14,100	14,600	14,801	14,900	15,001	15,100	16,001	16,201	16,532
Union	8,112	7,872	7,900	9,000	9,603	10,300	11,201	10,900	10,800	10,600	10,166
Volusia	169,487	175,161	184,100	197,405	212,808	218,897	223,908	230,305	238,500	248,101	258,762
Wakulla	6,308	6,999	7,800	8,300	8,902	9,701	9,500	9,702	10,200	10,500	10,887
Walton	16,087	15,970	16,000	16,798	17,501	17,900	18,401	19,404	20,100	20,600	21,300
Washington	11,453	11,437	11,700	12,601	13,500	13,600	13,500	13,600	14,100	14,300	14,509
Florida	6,789,447	7,131,814	7,565,511	8,041,711	8,453,119	8,618,514	8,744,315	8,920,020	9,156,715	9,448,516	9,746,961

*Projections begin in 2024.

Based on the results from the Florida Demographic Estimating Conference, November 2013 and US, B2BR, Florida Population Studies, Volume 37, Release 198, January 2024 medium county projection.

Total County Population: April 1, 1970 - 2050*

County / State	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
Alachua	154,496	158,667	160,842	165,500	169,237	171,494	173,882	176,052	179,057	181,596
Baker	15,786	15,981	16,431	16,764	16,925	17,225	17,547	17,793	18,146	18,486
Bay	100,203	103,913	106,697	110,656	116,480	120,126	122,523	124,410	125,815	126,994
Bradford	20,033	20,637	22,590	22,438	22,598	22,347	22,843	23,038	23,017	22,515
Brevard	284,185	297,845	308,587	319,477	334,810	349,731	363,024	376,337	388,378	398,978
Broward	1,049,744	1,069,006	1,082,516	1,100,751	1,124,791	1,147,940	1,176,837	1,206,740	1,232,492	1,255,531
Calhoun	9,396	9,354	9,396	9,450	9,595	9,715	9,799	10,145	10,802	11,011
Charlotte	62,112	67,927	71,535	75,584	80,712	85,719	91,379	96,974	103,194	110,975
Citrus	59,421	62,819	65,265	68,759	72,669	77,534	81,691	85,881	90,442	93,513
Clay	69,767	72,670	75,573	80,600	86,009	89,667	95,721	98,526	103,023	105,986
Collier	92,281	99,510	104,995	110,191	115,869	121,959	127,734	135,309	143,749	152,099
Columbia	35,923	36,925	37,740	38,270	38,944	39,631	40,380	41,079	41,945	42,613
DeSoto	19,476	20,145	20,620	21,043	21,469	21,954	22,435	22,891	23,527	23,865
Dixie	7,923	8,276	8,869	9,027	9,173	9,386	9,552	9,843	10,212	10,585
Duval	578,658	583,924	592,230	604,962	619,078	633,740	645,924	656,393	663,419	672,971
Escambia	238,295	241,807	244,944	249,078	253,293	256,942	258,964	260,445	261,602	262,798
Flagler	12,314	13,278	14,314	15,444	16,971	18,457	20,528	23,101	25,985	28,701
Franklin	7,809	7,971	8,102	8,358	8,517	8,589	8,628	8,724	8,804	8,967
Gadsden	41,743	41,729	41,690	41,611	41,449	41,322	41,399	41,431	41,080	41,116
Galchrist	6,442	6,806	7,256	7,184	7,452	7,714	7,922	8,527	9,110	9,667
Glades	6,078	6,233	6,366	6,487	6,775	6,929	7,065	7,163	7,215	7,591
Gulf	10,689	10,727	10,867	10,947	11,033	11,114	11,199	11,237	11,275	11,504
Hamilton	8,782	8,889	9,001	9,147	9,227	9,350	9,522	10,067	10,632	10,930
Hardee	20,332	20,297	20,258	20,228	20,176	20,115	20,033	19,863	19,653	19,499
Hendry	19,439	20,137	20,725	21,515	22,429	23,287	24,005	24,795	25,272	25,773
Hernando	49,402	53,947	58,531	63,079	70,175	76,480	83,387	90,542	95,531	101,115
Highlands	50,258	52,312	53,475	55,495	57,534	59,413	62,052	64,287	66,397	68,432
Hillsborough	663,866	682,584	698,890	721,365	747,429	769,229	792,244	809,468	822,621	834,054
Holmes	14,824	14,909	14,971	15,007	15,035	15,051	15,055	15,216	15,539	15,778
Indian River	63,297	67,152	69,866	72,822	74,965	77,678	80,209	83,653	86,809	90,208
Jackson	39,549	40,123	40,270	40,332	40,668	40,628	41,210	41,186	41,215	41,375
Jefferson	10,766	10,879	10,961	11,021	11,078	11,125	11,183	11,245	11,277	11,296
Lafayette	4,033	4,111	4,210	4,375	4,538	4,696	5,066	5,240	5,368	5,578
Lake	108,550	112,897	116,857	121,342	126,491	131,242	137,203	140,963	146,483	152,104
Lee	216,834	233,016	243,885	260,246	273,701	286,680	300,636	312,323	323,574	335,113
Leon	152,728	156,526	159,502	163,018	166,935	169,692	174,429	178,877	187,467	192,493
Levy	20,550	21,239	21,827	22,204	22,575	23,260	23,813	24,521	25,267	25,912
Liberty	4,303	4,358	4,412	4,469	4,534	4,559	4,631	4,717	4,728	5,569
Madison	15,003	15,031	15,133	15,189	15,269	15,300	15,354	15,393	15,766	16,569
Manatee	155,988	162,943	168,968	173,930	180,077	186,129	193,532	199,668	205,713	211,707
Marion	130,028	136,299	143,492	149,245	158,944	167,076	174,190	180,859	188,071	194,835
Martin	67,748	71,584	74,392	77,993	80,868	84,200	88,314	91,953	96,216	100,900
Miami-Dade	1,718,516	1,736,268	1,749,982	1,768,730	1,789,309	1,815,591	1,846,785	1,879,124	1,908,945	1,937,194
Monroe	64,490	65,989	67,211	68,730	69,945	71,378	73,137	75,462	76,780	78,024
Nassau	33,830	35,174	36,077	37,218	38,562	39,776	41,169	42,107	43,497	43,941
Okaloosa	113,434	117,178	121,351	125,538	130,595	134,925	137,546	139,814	141,624	143,777
Okeechobee	21,282	22,463	23,012	24,001	24,867	26,108	27,336	28,056	28,935	29,627
Orange	484,506	498,782	513,492	533,794	556,445	577,907	602,838	622,305	652,399	677,491
Osceola	55,422	60,550	64,381	70,130	77,412	82,222	87,551	95,203	100,970	107,728
Palm Beach	618,370	647,752	667,153	695,247	723,317	753,724	784,812	817,528	841,490	863,503
Pasco	204,874	213,394	221,844	229,221	237,553	249,096	258,240	266,981	274,363	281,131
Pinellas	746,008	758,224	771,222	786,040	801,292	814,428	825,657	833,975	844,628	851,659
Polk	329,792	339,299	346,676	355,035	365,040	374,069	383,009	391,628	399,022	405,382
Putnam	51,501	53,296	54,965	56,210	57,716	59,462	61,011	62,275	63,919	65,070
St. Johns	53,823	57,230	60,594	64,080	68,175	72,134	74,199	78,328	82,013	83,829
St. Lucie	95,154	101,344	106,676	110,704	116,453	122,901	129,459	136,268	144,090	150,171
Santa Rosa	58,181	59,822	62,639	65,240	67,336	70,208	73,261	75,630	79,092	81,608
Sarasota	211,325	220,316	229,193	236,672	244,144	251,146	258,106	264,279	271,403	277,176
Seminole	187,335	194,315	202,095	213,942	226,304	238,125	251,415	264,659	277,330	287,521
Sumter	24,847	25,388	25,972	26,777	27,623	28,640	29,268	29,849	30,944	31,577
Suwannee	23,084	23,460	23,711	24,130	24,454	25,002	25,334	25,706	26,348	26,780
Taylor	16,688	16,812	16,922	16,981	17,053	17,124	17,171	17,183	17,157	17,111
Union	10,072	11,281	10,553	10,467	10,602	10,443	10,571	10,074	10,347	10,252
Volkus	269,222	278,067	286,518	296,663	308,396	321,054	333,634	347,631	360,171	370,737
Wakulla	10,925	11,165	11,445	12,164	12,652	12,900	13,179	13,522	13,789	14,202
Walton	21,687	22,237	22,869	23,940	25,034	25,455	26,162	26,612	27,121	27,759
Washington	14,775	15,011	15,145	15,328	15,564	15,836	16,275	16,508	16,770	16,919
Florida	10,138,197	10,430,200	10,678,749	10,982,485	11,322,340	11,654,079	12,000,169	12,327,582	12,650,935	12,938,071

*Projections begin in 2034.

Based on the report from the Florida Demographic Estimating Collaborative, November 2013 (p.18), DSR, Florida Population Studies, Volume 37, Release 19, January 2014 (middle county projection).

Total County Population: April 1, 1970 - 2050*

County / State	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Alachua	183,978	186,673	189,950	193,319	196,712	200,190	204,651	207,296	211,829	217,955
Baker	19,133	19,360	19,555	19,616	20,169	20,531	20,811	20,734	21,243	22,259
Bay	128,373	130,767	133,005	135,101	137,012	138,291	141,148	143,980	146,624	148,217
Bradford	22,937	23,290	23,329	24,218	24,299	25,037	25,334	25,473	25,652	26,088
Brevard	409,791	416,480	425,103	433,711	442,081	446,259	453,018	459,713	467,401	476,230
Broward	1,292,037	1,317,651	1,354,716	1,391,490	1,428,708	1,467,022	1,506,376	1,542,412	1,579,359	1,623,018
Calhoun	11,219	11,306	11,395	11,727	12,128	12,349	12,527	12,576	12,798	13,017
Charlotte	116,356	119,356	122,506	125,718	128,896	130,998	132,850	134,917	138,128	141,627
Citrus	96,466	99,057	101,452	103,774	106,670	108,970	111,068	113,358	115,608	118,085
Clay	108,587	111,572	114,172	117,240	120,813	124,792	127,663	132,048	136,084	140,814
Collier	162,922	171,872	180,300	188,462	197,055	206,021	215,278	226,771	239,421	251,377
Columbia	43,832	44,880	46,291	48,123	49,492	51,115	52,713	54,063	55,078	56,513
DeSoto	24,973	25,561	26,234	27,015	27,820	28,336	29,087	30,128	31,169	32,209
Dixie	10,922	11,165	11,605	11,984	12,293	12,469	12,888	13,078	13,457	13,827
Duval	684,750	696,169	705,369	714,969	720,685	729,089	742,751	756,402	764,961	778,879
Escambia	264,235	265,247	269,280	273,376	276,584	279,143	285,058	287,223	292,075	294,410
Flagler	30,491	31,968	33,793	35,790	37,451	39,747	41,911	44,276	46,855	49,832
Franklin	9,153	9,163	9,464	9,552	9,575	9,572	9,609	9,668	9,678	9,829
Gadsden	41,892	41,973	42,159	42,653	43,460	44,309	44,536	44,863	45,332	45,087
Galchrist	10,319	10,384	10,907	11,626	12,048	12,446	12,785	13,441	13,836	14,437
Glades	7,936	8,102	8,256	8,455	8,644	9,553	9,834	10,018	10,331	10,576
Gulf	11,542	11,594	12,150	12,856	12,835	12,930	13,151	13,241	13,314	14,560
Hamilton	11,192	11,234	11,240	11,401	11,790	12,115	12,140	12,411	12,694	13,327
Hardee	20,296	21,835	23,237	23,980	24,822	24,958	25,408	26,134	26,407	26,938
Hendry	26,748	27,582	28,466	29,678	31,280	32,478	33,485	34,273	35,343	36,210
Hernando	105,045	108,521	111,947	115,261	118,303	120,414	122,679	125,546	128,025	130,802
Highlands	70,666	72,465	74,342	76,411	78,607	80,316	82,079	83,621	85,360	87,366
Hillsborough	848,257	860,630	871,750	884,433	897,643	916,064	931,482	945,565	971,079	998,948
Holmes	16,036	16,239	16,428	16,921	17,519	17,520	17,894	17,957	18,286	18,564
Indian River	92,824	94,435	96,111	98,085	100,375	102,516	104,644	106,689	109,266	112,947
Jackson	42,027	42,897	43,383	44,113	44,866	44,884	45,104	45,672	45,899	46,755
Jefferson	11,784	11,993	12,141	12,507	12,832	12,863	13,042	13,153	13,394	12,902
Lafayette	5,659	5,688	5,716	6,024	6,386	6,757	6,652	6,675	6,629	7,022
Lake	157,656	162,424	167,121	171,950	177,588	183,002	188,632	194,810	202,177	210,527
Lee	346,287	353,251	360,759	371,727	382,830	391,257	402,838	413,952	427,180	440,888
Leon	198,006	202,155	206,144	212,412	217,185	223,524	226,670	231,243	235,760	239,452
Levy	26,590	27,340	28,228	29,048	29,749	30,578	31,437	32,594	33,522	34,450
Liberty	5,704	5,757	5,752	6,199	6,488	6,683	6,826	6,744	6,934	7,021
Madison	16,753	16,895	16,983	17,410	17,828	18,038	18,146	18,313	18,545	18,733
Manatee	215,917	220,722	225,206	230,394	235,729	240,008	245,505	250,871	257,391	264,002
Marion	200,595	206,240	212,081	218,282	225,032	229,893	237,166	243,140	251,124	258,916
Martin	103,648	105,490	107,641	111,016	113,550	116,233	118,478	121,749	124,360	126,731
Miami-Dade	1,978,374	2,004,374	2,095,568	2,048,718	2,076,171	2,112,848	2,146,081	2,172,357	2,208,140	2,253,779
Monroe	79,275	79,786	80,063	79,895	79,824	79,941	79,941	79,669	79,963	79,589
Nassau	44,486	45,362	46,517	47,370	48,593	50,103	51,958	53,292	55,405	57,663
Okaloosa	144,904	146,452	149,435	151,965	155,039	157,630	160,835	163,770	167,000	170,498
Okeechobee	30,131	30,784	31,585	32,059	32,541	33,293	34,392	34,845	35,292	35,910
Orange	700,873	714,016	732,440	747,731	765,906	787,484	810,928	830,266	854,802	886,344
Osceola	117,829	123,491	128,607	134,490	140,775	143,784	147,935	151,703	163,230	172,493
Palm Beach	887,893	907,389	932,538	960,498	988,743	1,013,515	1,044,459	1,071,005	1,098,859	1,131,191
Pasco	286,186	290,915	296,009	302,185	309,181	314,629	321,074	327,536	334,986	344,768
Pinellas	858,838	865,412	872,651	879,158	887,769	894,117	900,320	907,263	915,789	921,495
Polk	412,043	417,223	424,705	432,594	440,412	446,520	454,112	461,774	472,527	483,294
Putnam	65,856	66,291	66,832	67,518	68,065	68,602	68,998	69,409	69,895	70,423
St. Johns	86,378	88,797	92,097	95,545	99,129	102,790	107,910	112,081	116,744	123,135
St. Lucie	155,368	159,302	163,821	167,833	172,212	176,272	180,338	184,242	188,327	192,695
Santa Rosa	84,314	88,745	91,740	95,575	98,688	101,059	105,703	109,890	114,418	117,743
Sarasota	283,269	286,609	289,531	294,324	299,108	303,393	308,052	313,218	318,338	325,961
Seminole	299,876	306,793	312,319	319,375	326,608	331,326	338,907	345,423	355,329	365,199
Sumter	32,273	32,948	33,616	34,848	36,017	40,160	43,680	47,007	49,698	53,345
Suwannee	27,646	28,270	28,928	29,723	30,632	31,502	32,379	33,211	34,036	34,844
Taylor	17,285	17,355	17,406	17,536	18,199	18,788	18,863	19,034	19,257	19,256
Union	11,330	11,327	11,882	12,437	12,536	12,581	12,654	12,983	13,288	13,442
Volkus	379,643	386,230	392,726	398,678	405,518	412,486	418,895	425,978	433,979	443,343
Wakulla	14,665	15,091	15,620	16,518	17,207	18,160	19,097	20,479	21,619	22,863
Walton	29,195	29,754	30,339	31,434	32,717	33,650	35,476	36,809	38,912	40,601
Washington	17,268	17,442	17,463	17,723	18,570	19,518	19,973	20,386	20,803	20,973
Florida	13,258,732	13,497,541	13,730,115	14,043,757	14,335,992	14,623,421	14,938,314	15,230,421	15,580,244	15,982,824

*Projections begin in 2034.

Based on the results from the Florida Demographic Estimating Conference, November 2013 (pp.18, 0204), Florida Population Studies, Volume 37, Number 19, January 2014 (middle county projection).

Total County Population: April 1, 1970 - 2050*

County / State	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Alachua	220,952	223,891	226,353	229,065	232,684	237,589	241,462	244,106	246,074	247,336
Baker	22,600	23,117	23,517	24,019	24,657	25,344	26,035	26,596	27,015	27,115
Bay	149,741	151,246	153,067	156,020	159,482	163,188	165,952	168,297	168,424	168,852
Bradford	26,122	26,407	26,896	27,554	27,916	28,330	28,790	28,908	29,021	28,520
Brevard	484,611	493,548	503,126	515,296	526,496	533,295	538,211	541,331	542,739	543,376
Broward	1,653,520	1,678,572	1,701,251	1,722,430	1,742,157	1,747,655	1,741,657	1,739,708	1,738,093	1,748,066
Calhoun	12,923	13,061	13,311	13,554	13,793	14,000	14,278	14,339	14,656	14,625
Charlotte	144,866	148,304	151,269	154,709	153,274	156,491	160,083	160,412	159,860	159,978
Citrus	120,399	122,741	125,323	128,515	132,139	136,446	140,279	141,852	141,696	141,236
Clay	144,313	150,051	155,884	162,959	169,581	178,025	185,427	187,657	188,814	190,865
Collier	261,800	272,648	282,878	293,304	303,893	310,585	313,657	315,928	318,120	321,520
Columbia	57,164	58,157	59,182	60,685	62,298	64,758	66,198	66,999	67,259	67,531
DeSoto	32,592	32,697	33,449	33,870	33,364	33,666	34,170	34,459	34,709	34,862
Dixie	13,998	14,284	14,479	14,764	15,298	15,705	15,921	16,108	16,280	16,422
Duval	788,859	799,656	808,711	818,357	828,145	839,090	847,384	853,077	858,291	864,263
Escambia	296,399	297,382	298,280	299,248	296,785	299,359	300,184	299,993	298,845	297,619
Flagler	53,248	57,370	62,333	69,173	76,912	84,717	90,604	93,430	94,600	95,696
Franklin	9,895	10,028	10,168	10,254	10,325	11,273	11,597	11,606	11,617	11,549
Gadsden	45,232	45,415	45,301	45,275	45,587	45,845	46,139	46,850	46,341	46,389
Galchrist	14,575	14,832	15,208	15,570	15,910	16,223	16,548	16,695	16,806	16,939
Glades	10,861	11,188	11,469	11,809	12,168	12,308	12,379	12,649	12,791	12,884
Gulf	14,915	14,932	15,275	15,618	15,930	15,921	16,078	15,996	16,014	15,863
Hamilton	13,681	13,857	13,987	14,192	14,192	14,446	14,650	14,776	14,854	14,799
Hardee	26,699	27,026	27,012	27,187	27,045	26,946	27,384	27,620	27,691	27,731
Hendry	36,157	36,161	36,258	36,861	37,994	38,674	38,970	39,169	39,095	39,140
Hernando	133,652	137,502	142,254	148,063	154,905	162,028	168,170	171,316	171,878	172,778
Highlands	88,195	89,244	90,712	92,387	94,274	96,776	98,907	99,686	99,274	98,786
Hillsborough	1,025,808	1,053,580	1,079,491	1,108,451	1,138,786	1,170,851	1,194,436	1,206,084	1,215,216	1,229,226
Holmes	18,696	18,824	19,135	19,270	19,435	19,691	19,893	20,057	20,126	19,927
Indian River	115,200	117,450	120,062	124,137	127,352	131,656	135,494	137,420	137,557	138,028
Jackson	46,530	46,435	46,903	47,431	47,999	48,410	48,488	50,221	50,139	49,746
Jefferson	12,989	13,240	13,545	14,006	14,205	14,429	14,555	14,650	14,772	14,761
Lafayette	7,120	7,258	7,383	7,595	8,021	8,139	8,318	8,509	8,418	8,870
Lake	220,582	229,998	239,928	251,551	263,930	277,728	288,419	292,154	294,456	297,047
Lee	456,975	474,380	493,147	516,435	545,931	574,310	597,156	608,210	612,169	618,754
Leon	242,969	246,505	252,550	258,504	263,900	267,538	270,544	273,155	274,241	275,487
Levy	35,166	35,936	36,521	37,216	37,961	38,821	39,856	40,500	40,682	40,801
Liberty	7,067	7,195	7,322	7,470	7,746	7,921	8,033	8,260	8,334	8,365
Madison	18,785	18,733	18,845	19,057	19,112	19,179	19,220	19,300	19,405	19,224
Manatee	270,887	278,001	285,606	294,056	303,729	312,396	317,899	319,970	321,035	322,833
Marion	263,702	270,120	278,279	288,494	300,288	312,558	322,610	328,356	330,507	331,303
Martin	129,210	131,777	135,067	138,144	140,647	142,299	144,022	144,911	145,657	146,318
Miami-Dade	2,281,680	2,308,531	2,337,274	2,364,201	2,395,071	2,420,242	2,448,806	2,472,387	2,480,537	2,496,457
Monroe	79,531	79,480	79,299	78,562	77,608	76,048	75,125	74,094	73,773	73,090
Nassau	59,001	60,441	61,792	63,308	65,095	67,199	69,335	71,081	72,349	73,314
Okaloosa	172,364	175,170	177,372	181,008	183,192	183,587	182,760	181,880	181,281	180,822
Okeechobee	36,244	36,724	37,342	38,264	38,627	39,116	39,681	40,013	39,973	39,996
Orange	929,246	956,062	982,599	1,014,242	1,050,333	1,084,706	1,111,307	1,125,822	1,133,453	1,145,956
Osceola	180,929	190,839	202,176	214,983	227,055	239,903	251,598	260,071	264,768	268,685
Palm Beach	1,156,550	1,184,549	1,215,286	1,248,466	1,273,752	1,291,426	1,302,451	1,307,784	1,312,016	1,320,134
Pasco	355,199	367,106	381,837	398,886	418,113	437,610	452,140	459,070	461,777	464,697
Pinellas	925,727	927,740	930,534	932,117	932,971	931,680	927,882	923,266	918,725	916,542
Polk	491,295	499,747	510,503	524,410	542,260	562,297	580,352	591,659	597,560	602,095
Putnam	70,706	71,241	71,809	72,720	73,451	74,198	74,863	75,028	74,714	74,364
St. Johns	128,791	134,458	140,819	149,702	158,423	167,360	176,032	182,504	186,383	190,039
St. Lucie	197,461	204,176	212,992	225,116	238,361	251,490	263,261	270,903	274,108	277,789
Santa Rosa	120,869	125,941	130,534	135,644	139,772	142,326	145,231	147,730	149,279	151,372
Sarasota	332,224	339,003	346,305	355,288	364,650	370,035	373,928	376,390	377,360	379,448
Seminole	375,606	384,500	391,068	398,215	407,059	414,773	419,049	420,468	421,130	422,718
Sumter	55,801	59,152	61,238	63,862	69,161	76,160	82,297	86,494	90,129	93,420
Suwannee	35,632	36,042	36,644	37,324	38,226	39,084	40,109	40,959	41,097	41,551
Taylor	19,487	19,622	20,200	20,268	20,535	20,790	21,747	22,387	22,508	22,570
Union	13,538	13,644	13,641	14,391	14,808	14,839	15,376	15,643	15,358	15,535
Volkus	450,254	457,241	465,240	475,542	484,615	492,969	498,480	499,273	496,456	494,593
Wakulla	23,583	24,253	24,898	25,604	26,432	27,443	28,333	28,944	30,155	30,776
Walton	42,363	44,354	45,823	47,954	49,681	51,441	52,874	54,066	54,696	55,043
Washington	21,364	21,491	21,735	22,192	22,659	23,144	23,694	24,669	24,769	24,896
Florida	16,305,100	16,634,256	16,979,706	17,374,824	17,778,156	18,154,475	18,446,768	18,613,905	18,687,425	18,801,332

*Projections begin in 2034.

Based on the results from the Florida Demographic Estimating Conference, November 2013 (pp.18, 0204, Florida Population Studies, Volume 37, Number 19), January 2014 (medium county projection).

Total County Population: April 1, 1970 - 2050*

County / State	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Alachua	248,872	249,988	252,191	255,419	259,541	262,746	266,327	270,095	274,242	278,468
Baker	26,970	26,994	26,962	27,014	27,069	27,161	27,353	27,627	28,082	28,259
Bay	169,258	169,595	170,255	171,273	173,258	175,275	177,319	179,208	171,359	175,216
Bradford	28,624	27,219	27,115	27,104	27,116	27,156	27,304	27,779	28,261	28,303
Brevard	546,257	548,180	551,934	556,558	564,489	571,976	579,178	587,170	596,449	606,612
Broward	1,759,697	1,778,058	1,794,169	1,813,871	1,836,674	1,862,206	1,884,005	1,907,024	1,928,342	1,944,375
Calhoun	14,604	14,495	14,389	14,281	14,134	14,053	14,227	14,204	13,455	13,648
Charlotte	160,533	163,119	164,112	165,551	168,246	171,578	174,163	178,251	181,708	186,847
Citrus	141,495	141,841	142,240	142,996	144,188	146,037	147,486	149,551	151,746	153,843
Clay	191,876	193,276	194,665	198,218	201,505	205,101	208,343	211,599	214,597	218,245
Collier	323,739	327,972	331,380	334,816	340,785	346,890	353,149	360,455	367,578	375,752
Columbia	67,529	67,766	67,554	67,791	68,021	68,304	68,579	69,120	69,739	69,698
DeSoto	34,505	34,057	33,809	33,640	33,609	33,643	33,768	33,417	33,604	33,796
Dixie	16,385	16,322	16,291	16,329	16,500	16,742	16,718	16,615	16,697	16,759
Duval	870,137	878,540	887,751	901,662	916,824	933,906	948,467	964,531	981,685	995,567
Escambia	299,314	300,365	302,158	304,560	307,051	309,705	312,651	316,546	319,196	321,905
Flagler	96,677	97,837	98,915	100,466	102,672	104,727	106,914	109,251	112,129	115,378
Franklin	11,589	11,708	11,764	12,021	12,107	12,221	12,359	12,320	12,705	12,451
Gadsden	47,654	46,777	46,390	46,461	46,279	46,050	45,608	45,036	44,160	43,826
Galchrist	16,978	16,950	16,897	16,890	16,845	16,830	17,159	17,301	17,557	17,864
Glades	12,708	12,479	12,336	12,336	12,228	12,232	12,150	11,988	11,960	12,126
Gulf	15,745	15,822	15,943	16,233	16,036	16,182	15,924	16,027	13,045	14,192
Hamilton	14,660	14,689	14,297	14,081	14,272	14,270	14,252	14,147	14,133	14,004
Hardee	27,464	27,294	27,023	26,820	26,546	26,323	25,891	25,608	25,420	25,327
Hendry	38,870	38,033	37,681	37,712	37,863	38,062	38,488	38,773	39,122	39,619
Hernando	173,661	174,364	175,575	177,060	179,155	181,921	184,603	188,020	190,941	194,515
Highlands	98,510	98,416	98,324	98,594	98,964	99,439	99,833	100,004	100,533	101,235
Hillsborough	1,241,935	1,258,752	1,278,134	1,301,001	1,323,482	1,348,938	1,374,319	1,401,070	1,431,152	1,459,762
Holmes	19,883	19,898	19,873	19,829	19,684	19,718	19,827	19,735	19,663	19,653
Indian River	139,087	140,188	140,940	142,641	145,053	147,982	150,612	153,409	156,359	159,788
Jackson	49,720	49,860	49,953	50,028	50,120	50,017	50,074	50,109	47,621	47,319
Jefferson	14,665	14,508	14,583	14,603	14,561	14,501	14,612	14,728	14,768	14,510
Lafayette	8,719	8,594	8,525	8,549	8,467	8,405	8,206	8,198	8,061	8,226
Lake	301,561	306,316	312,451	320,476	329,305	338,621	348,482	360,188	373,330	383,956
Lee	627,509	639,653	648,719	660,699	674,981	691,400	708,797	724,796	743,871	760,822
Leon	276,430	277,333	277,766	279,629	281,668	283,738	284,314	287,203	289,943	292,198
Levy	40,860	40,658	40,729	40,939	41,071	41,328	41,791	42,402	42,452	42,915
Liberty	8,281	8,373	8,302	8,384	8,321	8,255	8,161	8,269	8,122	7,974
Madison	19,177	19,006	18,966	18,797	18,609	18,503	18,553	18,518	18,459	17,968
Manatee	326,995	332,146	337,111	343,523	352,731	361,470	371,562	380,375	389,617	399,710
Marion	333,269	335,911	339,061	342,457	346,869	351,844	356,450	361,891	368,608	375,908
Martin	146,733	147,254	148,204	148,984	150,240	151,340	152,895	154,643	156,565	158,431
Miami-Dade	2,508,561	2,528,081	2,546,519	2,565,380	2,589,725	2,619,712	2,647,013	2,668,572	2,688,393	2,701,767
Monroe	73,626	74,465	75,621	76,563	77,409	79,131	80,278	79,301	81,155	82,874
Nassau	74,093	74,689	75,786	76,815	78,263	79,894	82,345	84,646	86,989	90,352
Okaloosa	182,721	187,580	189,979	192,931	195,431	197,867	201,174	204,655	208,500	211,668
Okeechobee	39,693	39,430	39,214	39,084	39,047	39,454	39,542	39,367	39,623	39,644
Orange	1,163,170	1,185,898	1,212,950	1,239,616	1,267,505	1,298,087	1,331,702	1,366,343	1,400,539	1,429,908
Osceola	275,824	284,093	292,931	302,047	314,446	328,433	342,770	357,202	373,034	388,656
Palm Beach	1,330,681	1,343,284	1,357,675	1,374,877	1,395,024	1,413,180	1,435,357	1,455,251	1,472,706	1,492,191
Pasco	469,751	475,116	482,113	490,032	499,976	510,594	522,258	533,827	547,083	561,891
Pinellas	916,783	917,331	920,591	924,532	931,963	938,848	944,400	949,970	954,914	959,107
Polk	608,275	614,066	622,687	633,010	644,261	658,395	673,383	687,275	704,192	725,046
Putnam	74,038	73,390	72,921	72,739	72,768	72,855	73,001	72,931	73,073	73,321
St. Johns	195,118	200,559	207,470	214,882	222,625	230,741	240,472	250,241	263,902	273,425
St. Lucie	280,793	283,188	285,728	289,015	294,473	300,257	305,928	311,683	318,741	329,226
Santa Rosa	155,587	157,366	159,875	162,806	166,434	170,443	174,284	178,523	182,949	188,000
Sarasota	381,469	384,003	386,356	389,183	394,257	400,956	407,877	416,084	423,933	434,006
Seminole	425,001	428,268	431,524	436,515	441,651	447,272	452,565	459,642	466,192	470,856
Sumter	96,434	98,911	102,919	107,561	111,341	113,932	115,773	118,948	122,003	129,752
Suwannee	43,050	43,423	43,382	43,511	43,551	43,344	43,426	43,253	43,479	43,474
Taylor	22,483	22,793	22,838	22,651	22,497	22,154	21,865	21,731	21,788	21,796
Union	15,531	15,618	15,672	15,841	16,075	16,169	16,373	16,357	16,139	16,147
Volkus	496,655	499,610	502,777	507,995	514,710	521,882	528,438	535,961	543,369	553,543
Wakulla	30,921	30,874	31,129	31,516	31,545	31,795	31,976	32,022	33,054	33,764
Walton	55,839	57,370	58,643	60,709	62,079	64,322	66,776	69,195	71,639	75,305
Washington	24,628	24,944	24,853	24,989	25,035	24,937	25,016	25,124	25,425	25,318
Florida	18,949,860	19,134,956	19,337,590	19,585,096	19,879,230	20,201,450	20,524,865	20,854,945	21,189,849	21,538,187

*Projections begin in 2024.

Based on the results from the Florida Demographic Estimating Conference, November 2013 (pp.18, 0204), Florida Population Studies, Volume 37, Number 19, January 2014 (middle county projection).

Total County Population: April 1, 1970 - 2050*

County / State	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Alachua	284,607	287,872	293,040	297,494	300,783	304,003	307,317	310,648	313,894	316,957
Baker	28,692	27,881	28,339	28,784	28,933	29,105	29,344	29,626	29,923	30,210
Bay	178,282	184,002	187,545	189,556	191,016	192,470	194,001	195,573	197,134	198,636
Bradford	27,955	27,013	27,389	27,686	27,677	27,698	27,795	27,940	28,100	28,247
Brevard	616,742	627,544	640,773	650,942	658,254	665,381	672,749	680,213	687,560	694,598
Broward	1,955,375	1,969,099	1,973,579	1,987,270	2,006,705	2,024,540	2,039,841	2,053,243	2,065,186	2,076,176
Calhoun	13,683	13,740	13,816	13,843	13,835	13,831	13,835	13,847	13,861	13,873
Charlotte	190,570	196,742	204,126	208,721	211,348	214,047	217,109	220,383	223,699	226,889
Citrus	155,615	158,009	162,240	164,965	166,370	167,860	169,626	171,552	173,507	175,366
Clay	221,440	225,553	231,042	235,332	238,491	241,602	244,835	248,125	251,388	254,540
Collier	382,680	390,912	399,480	406,913	413,299	419,504	425,657	431,693	437,507	443,006
Columbia	69,809	71,525	72,191	72,697	73,279	73,800	74,252	74,656	75,026	75,377
DeSoto	34,031	34,748	34,974	35,063	35,158	35,244	35,323	35,395	35,462	35,526
Dixie	16,804	16,988	17,271	17,442	17,520	17,602	17,701	17,810	17,921	18,024
Duval	1,016,809	1,033,533	1,051,278	1,068,201	1,083,167	1,097,550	1,111,550	1,125,057	1,137,853	1,149,751
Escambia	324,458	329,583	333,452	336,506	339,070	341,442	343,690	345,821	347,814	349,651
Flagler	119,662	124,202	130,756	135,001	137,398	139,957	142,951	146,220	149,584	152,874
Franklin	12,364	12,729	12,971	13,163	13,347	13,521	13,684	13,839	13,986	14,126
Gadsden	43,813	43,967	44,421	44,581	44,490	44,426	44,428	44,473	44,537	44,595
Galchrist	18,126	18,841	19,123	19,340	19,593	19,830	20,046	20,245	20,431	20,607
Glades	12,130	12,273	12,591	12,714	12,689	12,680	12,708	12,762	12,826	12,887
Gulf	14,824	15,938	16,323	16,505	16,708	16,895	17,062	17,213	17,353	17,485
Hamilton	13,226	13,395	13,671	13,770	13,780	13,795	13,827	13,870	13,917	13,959
Hardee	25,269	25,544	25,645	25,674	25,684	25,694	25,706	25,720	25,734	25,744
Hendry	40,540	40,633	40,895	41,209	41,454	41,689	41,925	42,158	42,381	42,591
Hernando	196,540	199,207	204,265	207,070	210,306	212,639	215,171	217,813	220,452	222,985
Highlands	102,065	103,102	104,385	105,231	105,698	106,167	106,695	107,255	107,809	108,324
Hillsborough	1,490,374	1,520,529	1,541,531	1,566,520	1,593,916	1,619,777	1,643,654	1,665,945	1,686,885	1,706,761
Holmes	19,665	19,784	19,910	19,968	19,974	19,982	20,000	20,024	20,051	20,075
Indian River	161,702	165,559	167,781	170,255	173,091	175,746	178,155	180,373	182,438	184,391
Jackson	47,198	48,395	48,982	49,179	49,269	49,360	49,468	49,588	49,709	49,820
Jefferson	14,590	14,923	15,402	15,602	15,604	15,625	15,695	15,795	15,907	16,010
Lafayette	7,937	7,808	8,074	8,203	8,191	8,194	8,232	8,294	8,364	8,430
Lake	400,142	403,857	414,749	425,867	434,881	443,713	452,644	461,537	470,212	478,499
Lee	782,579	802,178	800,989	813,215	835,889	856,178	872,456	885,882	897,525	908,482
Leon	295,921	299,130	301,724	304,275	306,626	308,872	311,047	313,166	315,213	317,182
Levy	43,577	44,288	45,283	45,915	46,243	46,589	46,999	47,446	47,900	48,335
Liberty	7,464	7,831	7,977	8,000	8,021	8,041	8,058	8,075	8,091	8,105
Madison	18,122	18,438	18,698	18,778	18,745	18,724	18,733	18,761	18,797	18,827
Manatee	411,209	421,768	439,566	452,002	459,471	467,134	475,724	484,865	494,130	503,107
Marion	381,176	391,983	403,966	411,901	417,101	422,416	428,241	434,354	440,491	446,399
Martin	159,053	161,655	162,847	164,153	165,734	167,214	168,552	169,789	170,949	172,063
Miami-Dade	2,731,939	2,757,592	2,768,954	2,788,911	2,813,964	2,837,384	2,858,298	2,877,262	2,894,539	2,910,514
Monroe	83,411	83,961	84,511	85,017	85,437	85,823	86,187	86,526	86,837	87,112
Nassau	93,012	95,809	100,763	103,991	105,725	107,547	109,673	111,979	114,328	116,587
Okaloosa	213,204	215,751	219,260	222,367	224,924	227,377	229,797	232,160	234,420	236,536
Okeechobee	39,148	39,385	39,591	39,700	39,762	39,818	39,875	39,934	39,990	40,043
Orange	1,457,940	1,481,321	1,492,951	1,516,359	1,547,210	1,575,857	1,601,076	1,623,720	1,644,482	1,664,103
Osceola	406,460	424,946	439,225	453,972	469,033	483,198	496,379	508,756	520,462	531,640
Palm Beach	1,502,495	1,518,152	1,532,718	1,549,685	1,567,465	1,584,500	1,600,573	1,615,780	1,630,059	1,643,399
Pasco	575,891	592,669	610,743	625,134	636,578	647,824	659,309	670,881	682,322	693,433
Pinellas	964,490	972,852	974,680	977,859	982,240	986,012	989,031	991,560	993,768	995,858
Polk	748,365	770,019	797,616	818,116	832,384	846,637	861,793	877,438	893,067	908,203
Putnam	73,673	74,249	75,906	76,581	76,443	76,401	76,573	76,880	77,238	77,560
St. Johns	285,533	296,919	315,317	328,699	337,375	346,139	355,684	365,674	375,735	385,504
St. Lucie	340,060	350,518	368,628	379,903	385,443	391,505	398,925	407,178	415,704	423,946
Santa Rosa	191,911	196,834	202,772	207,677	211,644	215,545	219,500	223,437	227,263	230,891
Sarasota	441,508	452,378	464,223	472,815	478,983	485,041	491,342	497,744	504,056	510,101
Seminole	477,455	484,054	486,839	491,466	497,419	502,964	507,879	512,314	516,366	520,151
Sumter	134,593	141,420	155,318	163,306	166,472	170,012	174,632	179,915	185,424	190,729
Suwannee	43,676	44,688	45,448	45,887	46,167	46,445	46,744	47,052	47,353	47,634
Taylor	20,957	21,375	21,686	21,811	21,887	21,958	22,033	22,109	22,184	22,255
Union	15,799	15,550	16,137	16,441	16,428	16,443	16,534	16,672	16,832	16,984
Volusia	563,358	572,815	583,505	592,203	598,919	605,406	611,956	618,483	624,846	630,921
Wakulla	34,311	35,169	36,168	36,883	37,378	37,866	38,379	38,905	39,426	39,928
Walton	77,941	79,544	83,242	86,307	88,260	90,196	92,259	94,382	96,485	98,493
Washington	24,995	25,461	25,497	25,610	25,852	26,061	26,216	26,336	26,436	26,530
Florida	21,898,945	22,276,132	22,634,867	22,977,106	23,292,200	23,594,496	23,887,133	24,170,121	24,441,129	24,698,545

*Projections begin in 2024.

Based on the results from the Florida Demographic Estimating Conference, November 2023 and US, B2BR, Florida Population Studies, Volume 57, by Keith 198, January 2024 (medium county projections).

Total County Population: April 1, 1970 - 2050*

County / State	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
Alachua	319,800	322,440	324,890	327,176	329,319	331,350	333,255	335,056	336,763	338,390
Baker	30,469	30,700	30,911	31,108	31,295	31,479	31,659	31,833	32,003	32,168
Bay	200,063	201,423	202,714	203,946	205,121	206,254	207,336	208,379	209,391	210,382
Bradford	28,361	28,445	28,509	28,561	28,613	28,671	28,734	28,800	28,867	28,932
Brevard	701,259	707,566	713,539	719,212	724,616	729,804	734,738	739,455	743,972	748,313
Broward	2,086,866	2,097,321	2,107,377	2,116,914	2,125,803	2,134,030	2,141,509	2,148,426	2,154,917	2,161,120
Calhoun	13,883	13,890	13,896	13,901	13,906	13,911	13,916	13,922	13,927	13,931
Charlotte	229,851	232,604	235,186	237,642	240,013	242,346	244,631	246,879	249,093	251,279
Citrus	177,049	178,568	179,950	181,225	182,426	183,582	184,687	185,750	186,776	187,768
Clay	257,546	260,394	263,069	265,560	267,857	269,966	271,888	273,666	275,333	276,922
Collier	448,171	453,030	457,606	461,932	466,039	469,970	473,710	477,291	480,735	484,064
Columbia	75,733	76,094	76,453	76,806	77,145	77,469	77,773	78,061	78,335	78,598
DeSoto	35,590	35,653	35,715	35,771	35,820	35,861	35,893	35,918	35,940	35,960
Dixie	18,116	18,197	18,270	18,337	18,399	18,460	18,517	18,572	18,626	18,677
Duval	1,160,758	1,170,991	1,180,549	1,189,554	1,198,128	1,206,408	1,214,308	1,221,853	1,229,038	1,235,857
Escambia	351,369	352,998	354,551	356,052	357,522	358,989	360,428	361,845	363,238	364,608
Flagler	155,969	158,871	161,610	164,216	166,722	169,158	171,516	173,799	176,009	178,147
Franklin	14,261	14,390	14,513	14,629	14,738	14,838	14,931	15,018	15,099	15,177
Gadsden	44,633	44,654	44,663	44,667	44,671	44,681	44,693	44,708	44,724	44,739
Gilchrist	20,779	20,948	21,112	21,272	21,425	21,573	21,712	21,848	21,979	22,107
Glades	12,936	12,974	13,002	13,026	13,047	13,068	13,089	13,110	13,129	13,146
Gulf	17,615	17,743	17,869	17,990	18,107	18,219	18,324	18,425	18,523	18,618
Hamilton	13,993	14,021	14,044	14,064	14,084	14,105	14,128	14,151	14,174	14,196
Hardee	25,753	25,762	25,771	25,779	25,787	25,796	25,804	25,811	25,819	25,826
Hendry	42,787	42,969	43,139	43,297	43,442	43,577	43,700	43,814	43,921	44,022
Hernando	225,354	227,566	229,636	231,583	233,424	235,183	236,844	238,414	239,893	241,282
Highlands	108,787	109,207	109,592	109,953	110,304	110,655	110,999	111,338	111,670	111,994
Hillsborough	1,725,996	1,744,606	1,762,439	1,779,378	1,795,300	1,810,189	1,824,015	1,836,987	1,849,272	1,861,041
Holmes	20,096	20,114	20,130	20,145	20,159	20,174	20,188	20,202	20,216	20,230
Indian River	186,288	188,126	189,888	191,541	193,079	194,493	195,781	196,974	198,093	199,163
Jackson	49,921	50,012	50,097	50,176	50,253	50,330	50,403	50,474	50,543	50,610
Jefferson	16,093	16,157	16,208	16,253	16,297	16,346	16,396	16,449	16,502	16,554
Lafayette	8,482	8,522	8,552	8,577	8,601	8,626	8,652	8,678	8,704	8,729
Lake	486,322	493,710	500,696	507,327	513,646	519,710	525,512	531,093	536,487	541,725
Lee	919,727	931,238	942,709	953,890	964,371	974,088	983,007	991,315	999,172	1,006,745
Leon	319,104	320,978	322,781	324,495	326,106	327,612	329,001	330,304	331,539	332,729
Levy	48,733	49,095	49,429	49,740	50,034	50,319	50,590	50,854	51,112	51,363
Liberty	8,119	8,132	8,145	8,157	8,169	8,180	8,190	8,199	8,208	8,217
Madison	18,847	18,857	18,861	18,862	18,864	18,870	18,877	18,887	18,897	18,907
Manatee	511,523	519,375	526,712	533,588	540,062	546,204	552,019	557,568	562,899	568,060
Marion	451,932	457,115	461,997	466,637	471,093	475,430	479,633	483,728	487,731	491,661
Martin	173,173	174,277	175,353	176,384	177,355	178,257	179,085	179,859	180,594	181,307
Miami-Dade	2,925,825	2,940,632	2,954,796	2,968,280	2,981,029	2,993,113	3,004,411	3,015,131	3,025,439	3,035,492
Monroe	87,358	87,579	87,776	87,950	88,103	88,239	88,353	88,452	88,538	88,614
Nassau	118,666	120,579	122,365	124,063	125,713	127,350	128,958	130,528	132,048	133,502
Okaloosa	238,507	240,349	242,071	243,691	245,221	246,685	248,072	249,398	250,673	251,909
Okeechobee	40,094	40,143	40,192	40,238	40,282	40,324	40,363	40,399	40,434	40,467
Orange	1,683,371	1,702,324	1,720,745	1,738,452	1,755,258	1,771,087	1,785,872	1,799,793	1,812,981	1,825,575
Osceola	542,470	552,979	563,130	572,904	582,273	591,248	599,822	608,067	616,038	623,795
Palm Beach	1,655,996	1,667,942	1,679,237	1,689,914	1,700,006	1,709,596	1,718,577	1,727,026	1,734,980	1,742,477
Pasco	704,127	714,376	724,136	733,378	742,073	750,235	757,873	765,103	772,015	778,708
Pinellas	998,106	1,000,520	1,002,998	1,005,461	1,007,825	1,010,061	1,012,105	1,014,021	1,015,848	1,017,630
Polk	922,564	936,145	948,974	961,097	972,557	983,438	993,731	1,003,544	1,012,954	1,022,047
Putnam	77,792	77,941	78,033	78,091	78,140	78,201	78,272	78,350	78,435	78,523
St. Johns	394,730	403,413	411,594	419,327	426,664	433,667	440,347	446,759	452,949	458,962
St. Lucie	431,519	438,459	444,892	450,953	456,774	462,483	468,065	473,537	478,899	484,158
Santa Rosa	234,280	237,452	240,430	243,247	245,930	248,516	250,996	253,386	255,696	257,937
Sarasota	515,805	521,206	526,357	531,314	536,139	540,890	545,505	549,966	554,241	558,297
Seminole	523,824	527,398	530,832	534,093	537,152	540,004	542,634	545,099	547,440	549,701
Sumter	195,511	199,803	203,714	207,360	210,856	214,303	217,691	221,018	224,269	227,437
Suwannee	47,889	48,120	48,330	48,524	48,703	48,874	49,034	49,188	49,340	49,491
Taylor	22,324	22,390	22,454	22,515	22,573	22,630	22,683	22,732	22,781	22,829
Union	17,110	17,211	17,294	17,366	17,435	17,507	17,578	17,651	17,723	17,791
Volusia	636,685	642,171	647,396	652,394	657,194	661,845	666,297	670,567	674,660	678,574
Wakulla	40,403	40,852	41,279	41,687	42,079	42,459	42,827	43,184	43,534	43,878
Walton	100,358	102,089	103,709	105,241	106,708	108,131	109,509	110,846	112,145	113,406
Washington	26,635	26,750	26,870	26,990	27,105	27,212	27,310	27,400	27,485	27,566
Florida	24,944,056	25,178,556	25,401,732	25,613,813	25,814,954	26,006,329	26,186,956	26,358,858	26,523,408	26,682,030

*Projections begin in 2034.

Based on the results from the Florida Demographic Estimating Conference, November 2023 and US, B2BR, Florida Population Studies, Volume 57, Bulletin 198, January 2024 (medium county projections).

Total County Population: April 1, 1970 - 2050*

County / State	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050
Alachua	339,948	341,442	347,877	344,263	345,608	346,921	348,209	349,480	350,739	351,991
Baker	32,327	32,482	32,631	32,776	32,920	33,062	33,202	33,342	33,482	33,624
Bay	211,358	212,316	213,256	214,174	215,072	215,950	216,812	217,664	218,514	219,367
Bradford	28,995	29,054	29,112	29,166	29,220	29,273	29,327	29,382	29,438	29,497
Brevard	752,492	756,517	760,388	764,128	767,743	771,251	774,664	777,993	781,256	784,458
Broward	2,167,141	2,172,981	2,178,610	2,184,047	2,189,279	2,194,328	2,199,246	2,204,094	2,208,944	2,213,838
Calhoun	13,935	13,939	13,942	13,944	13,946	13,948	13,949	13,952	13,955	13,960
Charlotte	253,439	255,563	257,640	259,664	261,624	263,515	265,339	267,100	268,806	270,458
Citrus	188,730	189,664	190,571	191,457	192,325	193,178	194,022	194,860	195,697	196,536
Clay	278,461	279,957	281,406	282,816	284,186	285,522	286,827	288,110	289,375	290,628
Collier	487,296	490,434	493,476	496,434	499,308	502,107	504,840	507,512	510,137	512,716
Columbia	78,853	79,098	79,335	79,565	79,787	80,003	80,217	80,428	80,639	80,852
DeSoto	35,980	35,999	36,018	36,038	36,057	36,077	36,099	36,124	36,152	36,186
Dixie	18,726	18,774	18,821	18,867	18,912	18,958	19,003	19,051	19,100	19,151
Duval	1,242,314	1,248,444	1,254,287	1,259,913	1,265,371	1,270,720	1,275,980	1,281,166	1,286,299	1,291,383
Escambia	365,952	367,267	368,544	369,788	370,993	372,162	373,306	374,432	375,553	376,678
Flagler	180,212	182,212	184,150	186,039	187,885	189,695	191,471	193,209	194,911	196,573
Franklin	15,252	15,326	15,397	15,467	15,535	15,603	15,671	15,739	15,808	15,877
Gadsden	44,753	44,765	44,774	44,783	44,790	44,797	44,804	44,812	44,825	44,842
Gilchrist	22,233	22,356	22,477	22,596	22,714	22,830	22,946	23,061	23,177	23,294
Glades	13,161	13,174	13,185	13,195	13,204	13,212	13,221	13,230	13,238	13,248
Gulf	18,711	18,802	18,892	18,980	19,066	19,152	19,235	19,320	19,404	19,490
Hamilton	14,217	14,237	14,256	14,274	14,291	14,308	14,325	14,342	14,361	14,380
Hardee	25,833	25,839	25,845	25,850	25,855	25,859	25,863	25,868	25,875	25,885
Hendry	44,119	44,213	44,304	44,394	44,482	44,571	44,661	44,753	44,850	44,951
Hernando	242,584	243,809	244,966	246,076	247,149	248,199	249,231	250,245	251,246	252,231
Highlands	112,310	112,617	112,914	113,205	113,488	113,766	114,042	114,319	114,600	114,889
Hillsborough	1,872,435	1,883,490	1,894,218	1,904,670	1,914,868	1,924,858	1,934,674	1,944,349	1,953,927	1,963,430
Holmes	20,243	20,256	20,268	20,279	20,290	20,301	20,310	20,321	20,333	20,348
Indian River	200,203	201,214	202,196	203,152	204,081	204,985	205,870	206,737	207,595	208,445
Jackson	50,674	50,736	50,796	50,853	50,908	50,961	51,016	51,071	51,131	51,194
Jefferson	16,603	16,650	16,695	16,738	16,780	16,822	16,865	16,907	16,951	16,996
Lafayette	8,752	8,773	8,793	8,813	8,833	8,853	8,874	8,895	8,918	8,941
Lake	546,835	551,832	556,722	561,525	566,254	570,925	575,548	580,126	584,673	589,189
Lee	1,014,166	1,021,453	1,028,593	1,035,594	1,042,449	1,049,169	1,055,771	1,062,277	1,068,714	1,075,096
Leon	333,892	335,026	336,129	337,207	338,255	339,280	340,287	341,289	342,294	343,311
Levy	51,610	51,854	52,089	52,318	52,540	52,753	52,959	53,161	53,358	53,551
Liberty	8,225	8,233	8,241	8,249	8,256	8,262	8,269	8,276	8,283	8,291
Madison	18,916	18,924	18,931	18,938	18,943	18,949	18,953	18,960	18,967	18,977
Manatee	573,093	578,011	582,819	587,538	592,175	596,747	601,262	605,729	610,158	614,552
Marion	495,528	499,324	503,037	506,662	510,191	513,622	516,962	520,221	523,410	526,535
Martin	182,008	182,699	183,375	184,038	184,686	185,321	185,945	186,567	187,191	187,821
Miami-Dade	3,045,407	3,055,162	3,064,708	3,074,051	3,083,159	3,092,056	3,100,814	3,109,523	3,118,302	3,127,220
Monroe	88,684	88,747	88,802	88,849	88,889	88,923	88,951	88,978	89,006	89,036
Nassau	134,884	136,201	137,467	138,695	139,900	141,094	142,279	143,450	144,610	145,753
Okaloosa	253,112	254,279	255,406	256,492	257,536	258,537	259,500	260,430	261,336	262,221
Okeechobee	40,500	40,532	40,563	40,593	40,620	40,646	40,672	40,700	40,729	40,763
Orange	1,837,694	1,849,389	1,860,697	1,871,694	1,882,425	1,892,957	1,903,317	1,913,531	1,923,632	1,933,635
Osceola	631,386	638,833	646,144	653,345	660,452	667,484	674,448	681,346	688,187	694,969
Palm Beach	1,749,552	1,756,236	1,762,560	1,768,594	1,774,377	1,779,971	1,785,407	1,790,712	1,795,923	1,801,055
Pasco	785,259	791,682	797,978	804,162	810,236	816,217	822,117	827,948	833,731	839,473
Pinellas	1,019,394	1,021,125	1,022,799	1,024,412	1,025,946	1,027,402	1,028,806	1,030,191	1,031,596	1,033,047
Polk	1,030,892	1,039,515	1,047,933	1,056,183	1,064,286	1,072,275	1,080,166	1,087,971	1,095,708	1,103,389
Putnam	78,614	78,704	78,793	78,880	78,965	79,047	79,129	79,213	79,302	79,396
St. Johns	464,838	470,594	476,240	481,799	487,283	492,710	498,081	503,398	508,665	513,874
St. Lucie	489,315	494,364	499,298	504,119	508,824	513,413	517,890	522,258	526,522	530,684
Santa Rosa	260,117	262,241	264,315	266,349	268,348	270,323	272,275	274,211	276,133	278,045
Sarasota	562,115	565,721	569,152	572,459	575,683	578,864	582,010	585,120	588,200	591,242
Seminole	551,915	554,075	556,171	558,199	560,148	562,020	563,826	565,581	567,302	569,000
Sumter	230,514	233,509	236,437	239,315	242,157	244,978	247,781	250,560	253,319	256,051
Suwannee	49,644	49,797	49,951	50,102	50,251	50,396	50,541	50,685	50,832	50,982
Taylor	22,876	22,922	22,966	23,010	23,052	23,093	23,135	23,176	23,219	23,263
Union	17,855	17,917	17,975	18,031	18,086	18,141	18,196	18,252	18,308	18,366
Volusia	682,315	685,886	689,296	692,566	695,705	698,733	701,658	704,491	707,242	709,916
Wakulla	44,218	44,551	44,877	45,195	45,502	45,798	46,083	46,359	46,625	46,884
Walton	114,635	115,833	117,004	118,155	119,290	120,413	121,527	122,631	123,727	124,814
Washington	27,645	27,721	27,796	27,867	27,937	28,005	28,072	28,139	28,206	28,275
Florida	26,835,895	26,985,292	27,130,304	27,271,589	27,409,376	27,544,271	27,676,758	27,807,328	27,936,646	28,065,018

*Projections begin in 2024.
Based on the results from the Florida Demographic Estimating Conference, November 2023 and LR, B2BR, Florida Population Studies, Volume 57, Bulletin 198, January 2024 (medium county projections).



[Table of Contents | Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

**Hernando County, FL
Board of County Commissioners
Fiscal Year 2025-2026 Annual Budget**

Demographics Data & Statistics

The data below was pulled from the Florida Department of Revenue website.

**Demographic Overview
& Population Trends**

Florida Complete Count Committee

January 28, 2020

Presented by:



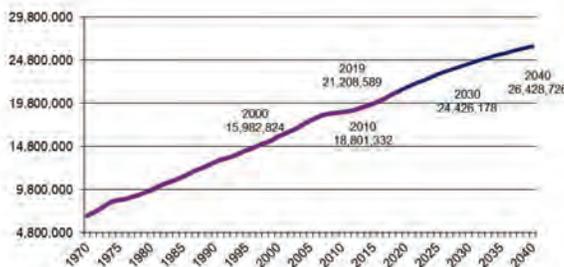
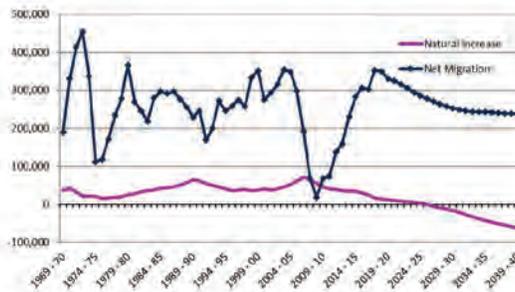
The Florida Legislature
Office of Economic and
Demographic Research
850.487.1402
<http://edr.state.fl.us>

Population Growth Slowing Slightly...

- Population growth is the state's primary engine of economic growth, fueling both employment and income growth.
- Florida's population grew by 1.77% between April 1, 2018 and April 1, 2019 to 21,208,589, adding 368,021 residents. Over the next five years, Florida's population growth is expected to persistently slow to 1.3%, but still average 1.5% per year for the entire period (2019 through 2024).
- Nationally, average annual growth was forecast to be about 0.66% between 2019 and 2030.
- The future will be different than the past; Florida's long-term growth rate between 1970 and 1995 was over 3% per year.
- Florida is currently the third most populous state, behind California and Texas.

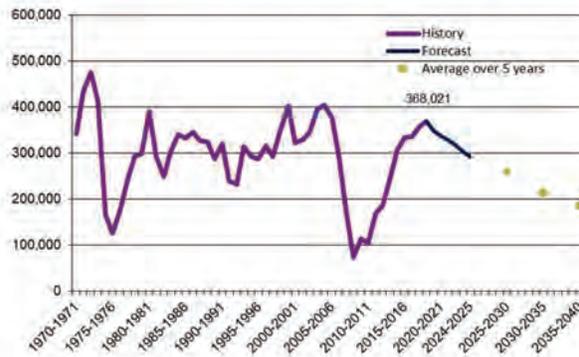
Florida's Population Growth...

Typically, most of Florida's population growth is from net migration. Starting in FY 2025-26, net migration is forecast to represent all of Florida's population growth.



Florida's population growth of 368,021 between April 1, 2018 and April 1, 2019 was the strongest annual increase since 2006, immediately prior to the collapse of the housing boom and the beginning of the Great Recession.

Florida's Population Growth...



Population:

- Average annual increase between 2000 and 2006 was: 361,942
- Average annual increase between 2006 and 2014 was: 169,112
- Average annual increase between 2014 and 2019 was: 340,244

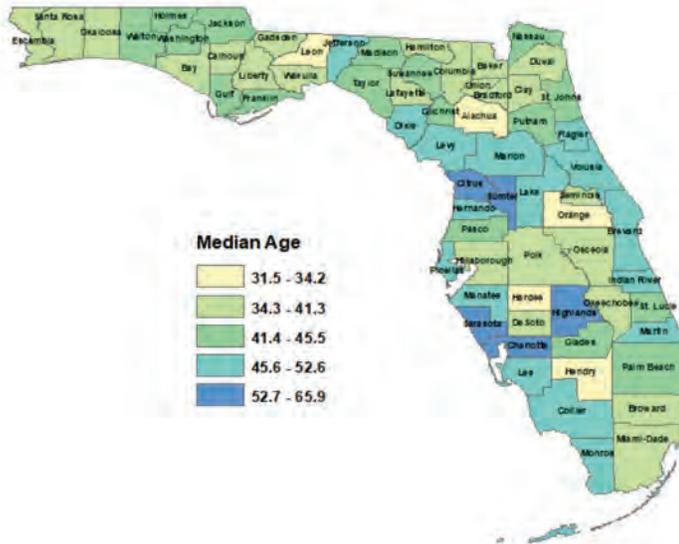
Population is forecast to increase on average annually by:

- 347,397 between 2019 and 2020
- 314,977 between 2020 and 2025
- 259,062 between 2025 and 2030

2019 Population	
Orlando	291,800
St. Petersburg	269,357

Median Age of Floridians...

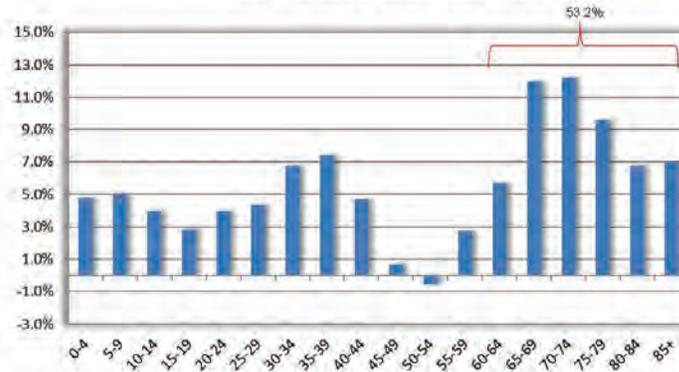
(April 1, 2018)



- The median age of Florida residents was estimated to be **41.7** years as of April 1, 2018.
- The counties with the lowest median age were Alachua and Leon counties at 31.5.
- There were 7 counties with a median age of 50 and older: Sumter (65.9), Charlotte (57.9), Citrus (56.3), Sarasota (55.1), Highlands (54.0), Martin (52.6), and Indian River (51.6).

Population Growth by Age Group...

Distribution of Growth by Age Group
between April 1, 2010 to April 1, 2030

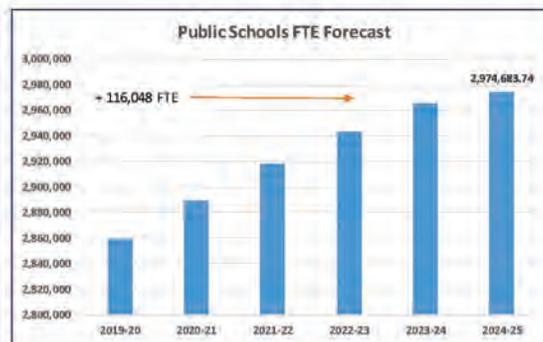


- Between 2010 and 2030, as a result of net migration and natural increase, Florida is forecast to grow by 5.6 million persons.
- Growth by age group depends upon this overall growth and the aging of resident population, resulting in 53.2 percent of those gains in the older population (age 60 and older).
- Florida's younger population (age 0-17) will account for 15.5 percent of the gains, while the younger working age group (25-39) will account for 18.6 percent of the growth.

School Age Population...

FY 2014-15	Public School	Private School	Home Education	Total
Number of Students K-12	2,697,691	288,084	84,096	3,069,871
Percent of Total Students	87.9%	9.4%	2.7%	

FY 2018-19	Public School	Private School	Home Education	Total
Number of Students K-12	2,782,712	335,494	97,261	3,215,467
Percent of Total Students	86.5%	10.4%	3.0%	



Private and home education data may not be totally comparable to public school data due to different collection methods and definitions.

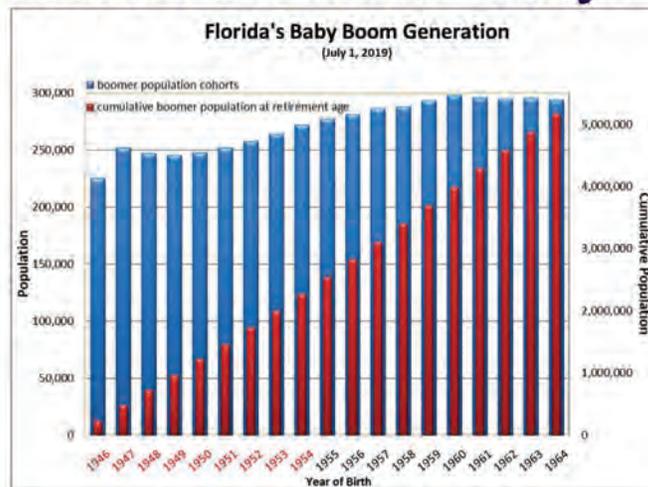
Baby Boomers...

- Birth Cycle: 1946-1964
- 2010 Census count of 46-64 year olds:
 - US: 77.0 million
 - FL: 4.8 million
- Entry into Workforce: 1967-1985
- Entry into Retirement: 2011-2029
- Turning 85: 2031-2049

**2011 to
2050**

A Long-Term Demographic Shift

Baby Boomers in Florida Today...



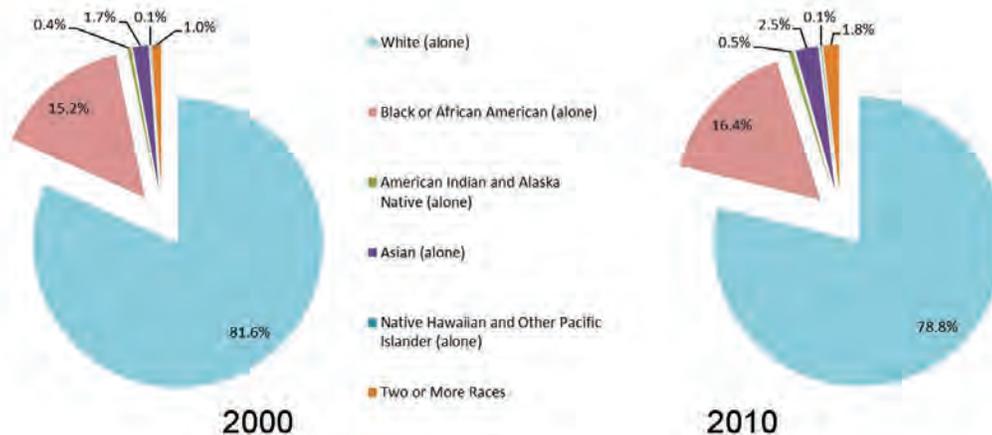
- The first cohort of Baby Boomers became eligible for retirement (turned age 65) in 2011. Nine cohorts have entered the retirement phase: 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, and 2019. This represents almost 44 percent of all Baby Boomers.
- In 2000, Florida's prime working age population (ages 25-54) represented 41.5 percent of the total population. With the aging Baby Boom generation, this population now represents 37.2 percent of Florida's total population and is expected to represent only 35.9 percent by 2030.

Long-Term Workforce Trends

- The ratio of working-age adults (expanded to 25-64 year-olds) to retirees will continue to fall as baby boomers age:
 - US today... 3.2:1
 - FL today... 2.5:1
 - FL in 2030... 2.0:1
- Pool of workers will shrink: new retirees will not be fully replaced by younger workers.
 - Worker shortages (especially highly educated and skilled) will become the norm.
 - Labor-intensive jobs (firefighters, police, construction) will be harder to fill.
 - Wages will face upward pressure to attract skilled-workers from other areas.

Population by Race...

2000 to 2010

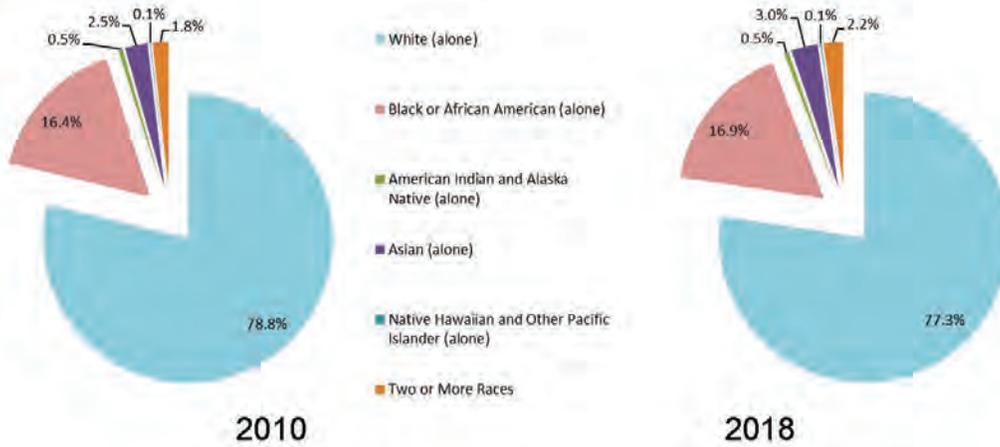


Between 2000 and 2010, Florida's population became more diversified, as both percentages of Black or African American (alone) and Asian (alone) increased from 15.2% to 16.4% and 1.7% to 2.5%, respectively.

Source: U.S. Census Bureau, The original race data from Census 2000 and the 2010 Census were modified to reclassify the "Some Other Race" category.

11

Population by Race... 2010 to 2018

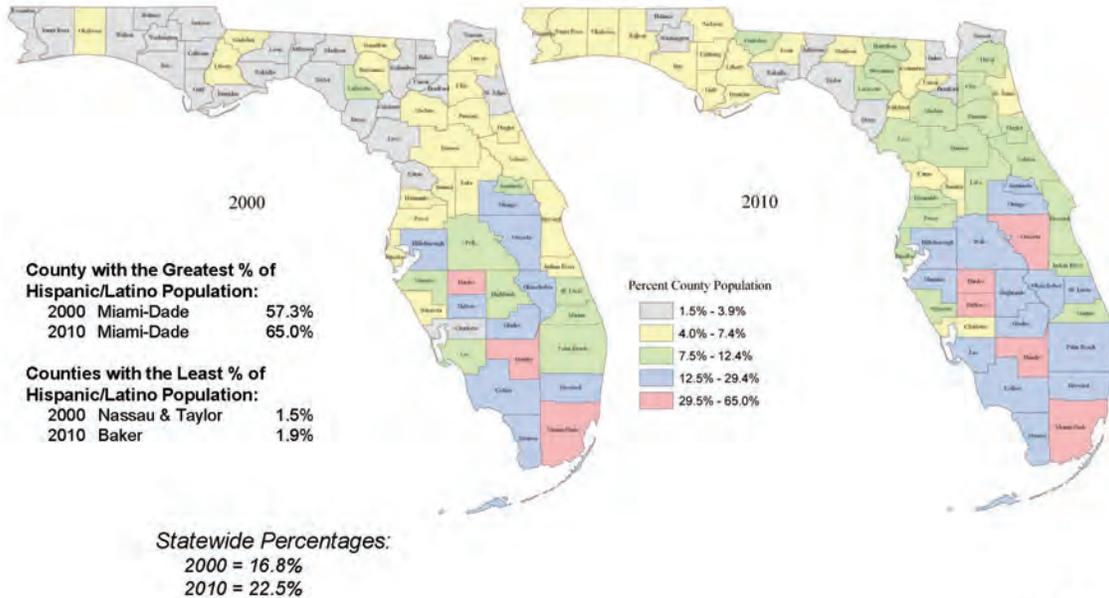


Over the course of this decade, Florida's population has become even more diversified.

Source: U.S. Census Bureau, The original race data from 2010 Census were modified to reclassify the "Some Other Race" category.

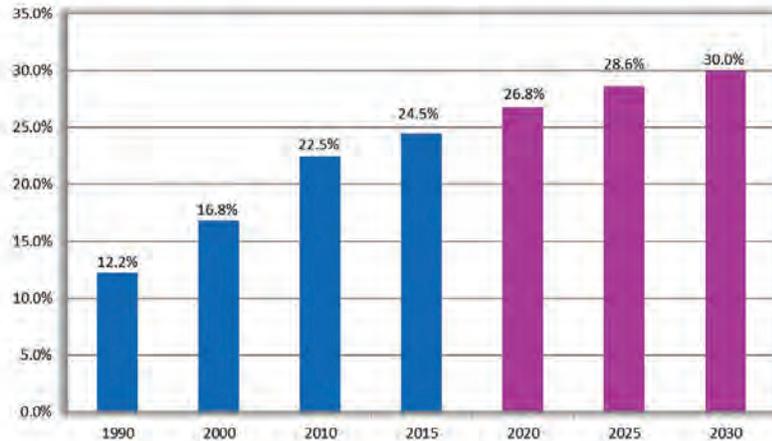
11

Hispanic/Latino Population by County...



12

Florida's Hispanic Population...

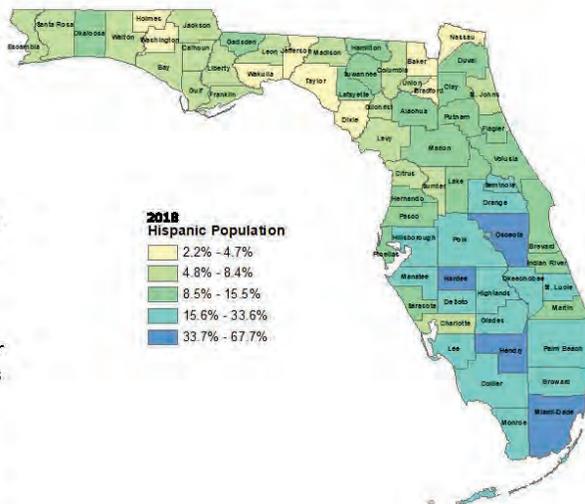


- Based on the 2010 Census, Hispanics represented about 22.5 percent of Florida's population.
- By 2030, Hispanics are forecast to represent 30.0 percent of Florida's population.

Florida's Hispanic Population by County...

- The percentage of Hispanic population by county varies greatly throughout the state.
- It is estimated that in 2018, Miami-Dade County had the greatest percentage of Hispanic population, consistent with 2010.
- The counties where over half of their population is Hispanic are:

Miami-Dade	67.7%
Hendry	55.6%
Osceola	53.1%



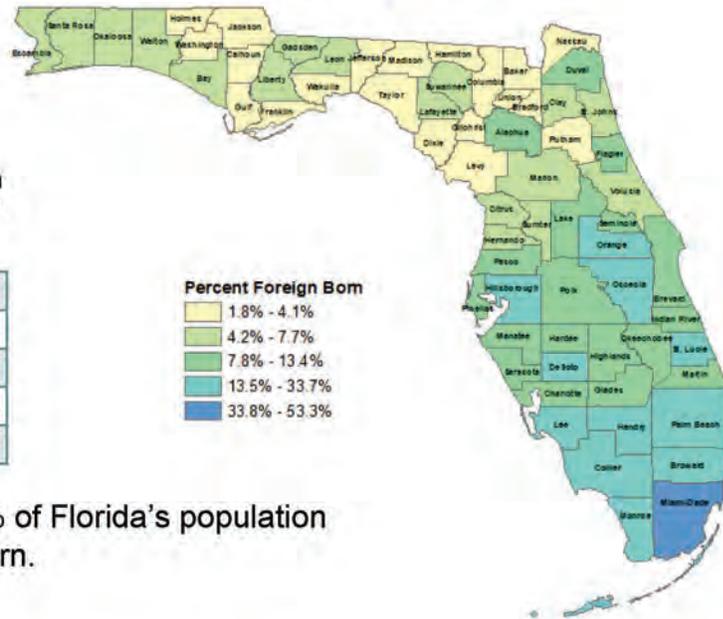
Foreign Born by County...

Florida's counties with the largest percent of foreign born are:

Miami-Dade	53.3%
Collier	33.7%
Hendry	28.0%
Palm Beach	25.0%
Collier	25.0%

Percent Foreign Born

1.8% - 4.1%
4.2% - 7.7%
7.8% - 13.4%
13.5% - 33.7%
33.8% - 53.3%



In 2018, 21.0% of Florida's population was foreign born.

Source: U.S. Census Bureau, 2014-2018 American Community Survey 5-Year Estimates

15

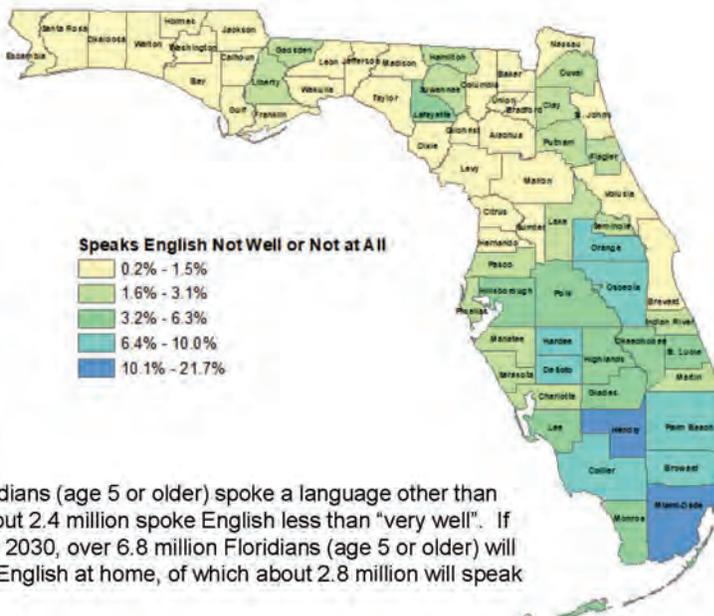
Ability to Speak English

Florida's counties with the largest percent of the population aged 5 or older that speaks English not well or not at all are:

Miami-Dade	21.7%
Hendry	16.0%
DeSoto	10.0%
Collier	9.9%
Osceola	9.8%

Speaks English Not Well or Not at All

0.2% - 1.5%
1.6% - 3.1%
3.2% - 6.3%
6.4% - 10.0%
10.1% - 21.7%



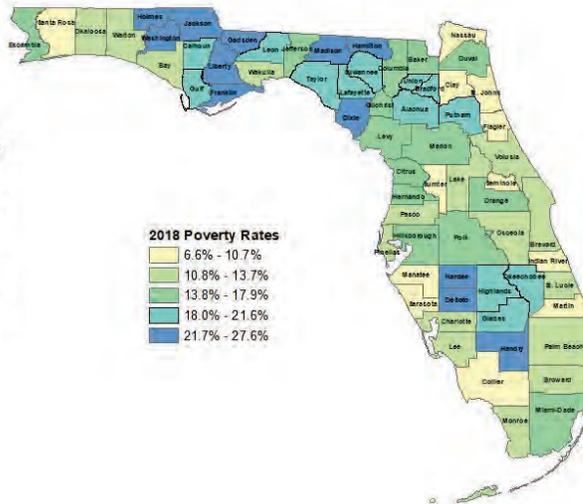
In 2018, almost 6 million Floridians (age 5 or older) spoke a language other than English at home, of which about 2.4 million spoke English less than "very well". If this relationship continues, by 2030, over 6.8 million Floridians (age 5 or older) will speak a language other than English at home, of which about 2.8 million will speak English less than "very well".

Source: U.S. Census Bureau, 2014-2018 American Community Survey 5-Year Estimates

16

Florida's Poverty Rates by County...

- Poverty rates vary by county.
- 39 of Florida's counties have a poverty rate above the state's rate of 13.7%
- Most of these areas are in the Heartland and Northern part of the state.
- Many of these counties would be considered rural.
- However, half of Florida's 10 most populated counties also have rates above the state average.



Miami-Dade	16.0%
Polk	15.7%
Orange	15.6%
Hillsborough	14.7%
Duval	14.5%

Source: U.S. Census Bureau, Small Area Income and Poverty Estimates, 2018

17

Florida's Urbanized Areas...

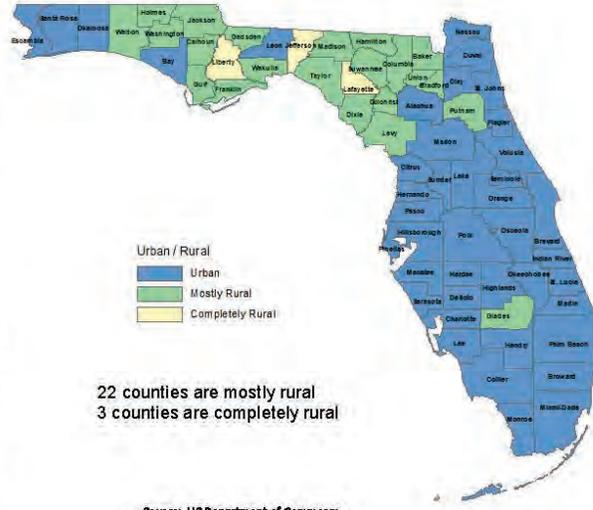
A statistical geographic entity consisting of a densely settled core created from census tracts or blocks and contiguous qualifying territory that together have a minimum of at least 50,000 persons.



18

Florida's Urban and Rural Counties (Based on Census Population Size and Density)...

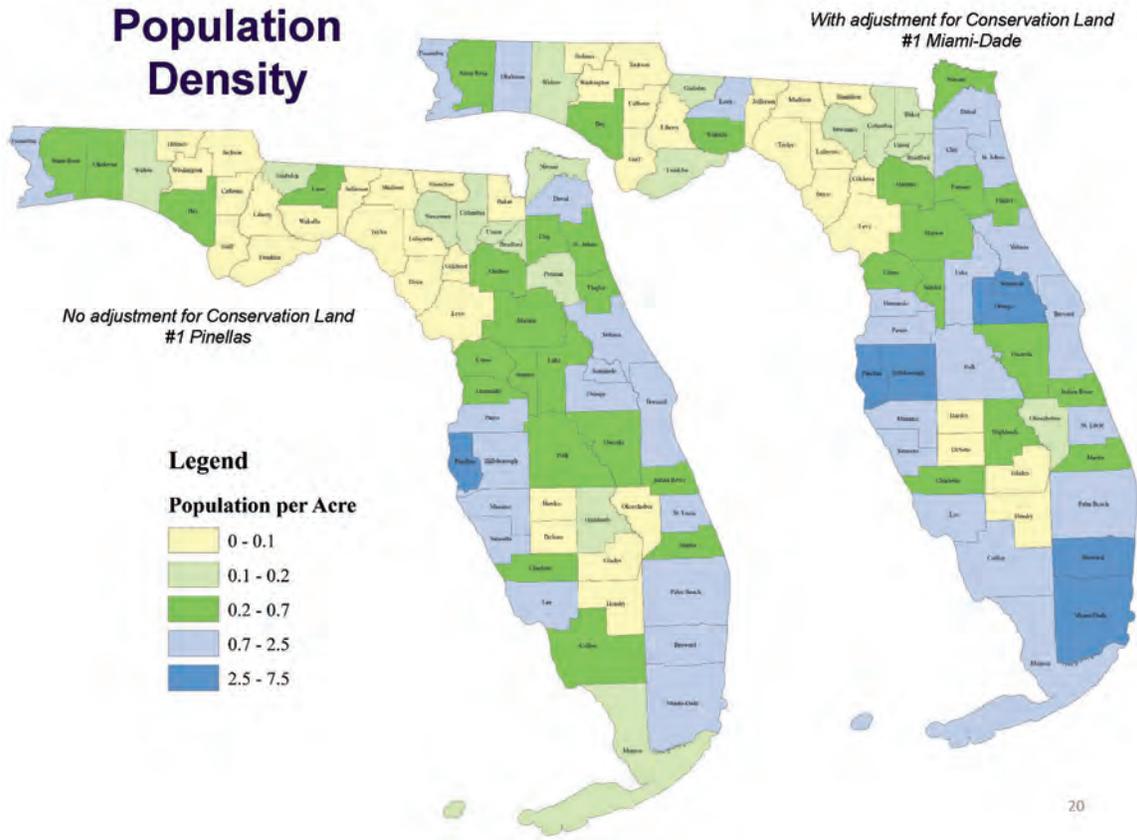
- The Census Bureau defines rural as all population, housing, and territory not included within an urbanized area (50,000 or more people) or urban cluster (at least 2,500 and less than 50,000 people).
- It defines "rural" at the census tract level, so a county may have a mixture of rural and urban areas as building blocks.
- As a result, the rural portion of Florida encompasses a wide variety of settlements, from densely settled small towns and "large-lot" housing subdivisions on the fringes of urban areas, to more sparsely populated and remote areas.
- In addition to lower overall population, rural areas have a population density of fewer than 500 people per square mile.



Source: US Department of Commerce, Census Bureau, 2010 Census

19

Population Density



20

Florida's County Population...

- 31 of Florida's 67 counties have a population under 100,000.
- The top 7 counties make up 51.7% of Florida's total population.

April 1, 2019 Population	Number of Florida Counties
One million or more	5
500,000 to 999,999	7
250,000 to 499,999	12
100,000 to 249,999	12
50,000 to 99,999	5
Under 50,000	26

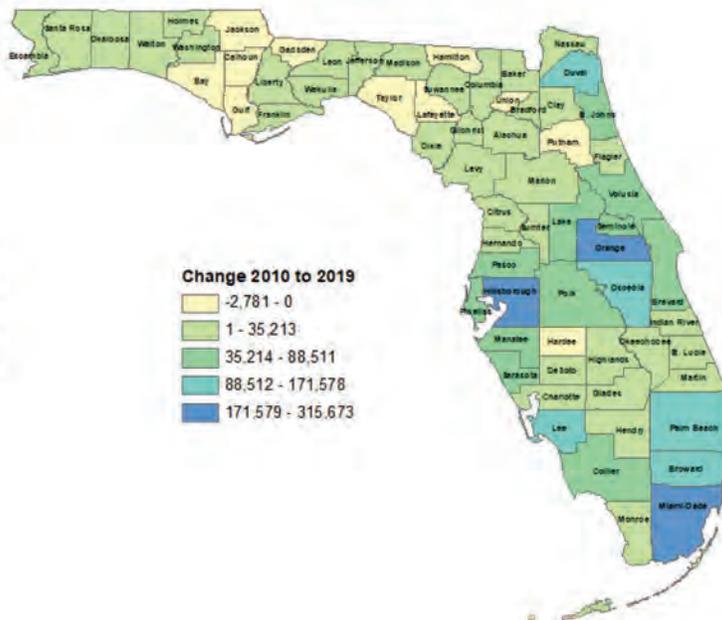
11

Population Growth...

(April 1, 2010 – April 1, 2019)

Counties Gaining the Most Population:

Miami-Dade	315,673
Orange	240,124
Hillsborough	215,644
Broward	171,578
Palm Beach	127,723



22

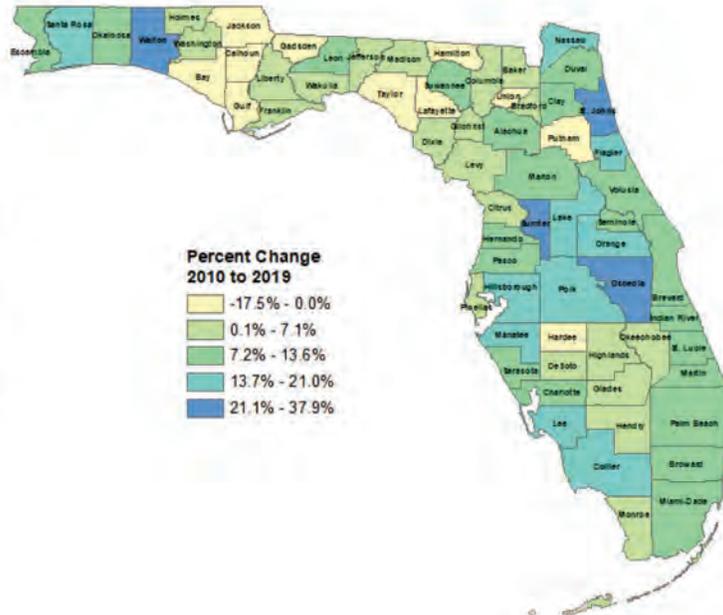
Population Growth Rate...

(April 1, 2010 – April 1, 2019)

Counties Growing the

Fastest:

Osceola	37.9%
Sumter	37.7%
St. Johns	33.9%
Walton	27.3%
Orange	21.0%



23

Florida Faces Dual Challenges While Becoming More Diversified and Urbanized...

- **Aging State** – More intense in Florida than elsewhere due to the population share garnered the population aged 65 and over (over 24 percent in 2030).
- **Growing State** – All of the same problems as we've had in the past, only more so:
 - Greater need for services, including education.
 - Allocation of increasingly scarce natural resources (especially water).
 - Provision of needed infrastructure (new and replacement).

24



[Table of Contents | Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Inflation Data & Statistics

In economics, the term "inflation" is generally defined as the increase in prices and fall in purchasing value (power) of money. Inflation is important, from a budget perspective, because it represents a key metric for the economy and provides some context associated with why some budget values have changed over time.

The summary below is derived from the Federal Reserve Bank of Cleveland's website associated with inflation: <https://www.clevelandfed.org/center-for-inflation-research/inflation-101/what-is-inflation-technical>

How do you measure inflation?

Statistical agencies start by collecting the prices of a very large number of goods and services. In the case of households, they create a "basket" of goods and services that reflects the items consumed by households. The basket does not contain every good or service, but the basket is meant to be a good representation of both the types of items and the quantities of items households typically consume.

Agencies use the basket to construct a price index. First, they determine the current value of the basket by calculating how much the basket would cost at today's prices (multiplying each item's quantity by its price today and summing up). Next, they determine the value of the basket by calculating how much the basket would cost in a base period (multiplying each item's quantity by its base period price). The price index is then calculated as the ratio of the value of the basket at today's prices to the value at the base period prices. There is an equivalent but sometimes more convenient formulation to construct a price index that assigns relative weights to the prices of items in the basket. In the case of a price index for consumers, statistical agencies derive the relative weights from consumers' expenditure patterns using information from consumer surveys and business surveys. We provide more details on how a price index is constructed and discuss the two primary measures of consumer prices—the **consumer price index (CPI)** and the **personal consumption expenditures (PCE) price index**—in the [Consumer Price Data section](#).

A price index does not provide a measure of inflation—it provides a measure of the general price level compared with a base year. Inflation refers to the growth rate (percentage change) of a price index. To calculate the rate of inflation, the statistical agencies compare the value of the index over some period in time to the value of the index at another time, such as month to month, which gives a monthly rate of inflation; quarter to quarter, which gives a quarterly rate; or year to year, which gives an annual rate.

In the United States, the statistical agencies that measure inflation include the [Bureau of Economic Analysis \(BEA\)](#) and the [Bureau of Labor Statistics \(BLS\)](#).

Why are there so many different price indexes and measures of inflation?

Different groups typically care about the price changes of some items more than others. For example, households are particularly interested in the prices of items they consume, such as food, utilities, and gasoline, while commercial companies are more concerned with the prices of inputs used in production, like the costs of raw materials (coal and crude oil), intermediate products (flour and steel), and machinery. Consequently, a large number of price indexes have been developed to monitor developments in different segments of an economy.

The most broad-based price index is the GDP deflator, as it tracks the level of prices related to spending on domestically produced goods and services in an economy in a given quarter. The CPI and the PCE price index focus on baskets of goods and services consumed by households. The producer price index (PPI) focuses on selling prices received by domestic producers of goods and services; it includes many prices of items that firms buy from other firms for use in the production process. There are also price indexes for specific items such as food, housing, and energy.

What is "underlying" inflation?

Some price indexes are designed to provide a general overview of the price developments in a broad segment of the economy or at different stages of the production process. Because of their comprehensive coverage, these aggregate (also called "total," "overall," or "headline") price indexes are of considerable interest to policymakers, households, and firms. However, these measures by themselves do not always give the clearest picture of what the "more sustained upward movement in the overall level of prices," or underlying inflation, happens to be. This is because aggregate measures can reflect events that are exerting only a temporary effect on prices. For example, if a hurricane devastates the Florida orange crop, orange prices will be higher for some time. But that higher price will produce only a temporary increase in an aggregate price index and measured inflation. Such limited or temporary effects are sometimes referred to as "noise" in the price data because they can obscure the price changes that are expected to persist over medium-run horizons of several years—the underlying inflation rate.

Underlying inflation is another way of referring to the inflation component that would prevail if the transitory effects or noise could be removed from the price data. From the perspective of a monetary policymaker, it is easy to understand the importance of distinguishing between temporary and more persistent (longer-lasting) movements in inflation. If a monetary policymaker viewed a rise in inflation as temporary, then she may decide there is no need to change interest rates, but if she viewed a rise in inflation as persistent, then her recommendation might be to raise interest rates in order to slow the rate of inflation. Consumers and businesses can also benefit from differentiating between temporary and more persistent movements in inflation. For these reasons, a number of alternative measures have been developed to measure underlying inflation.

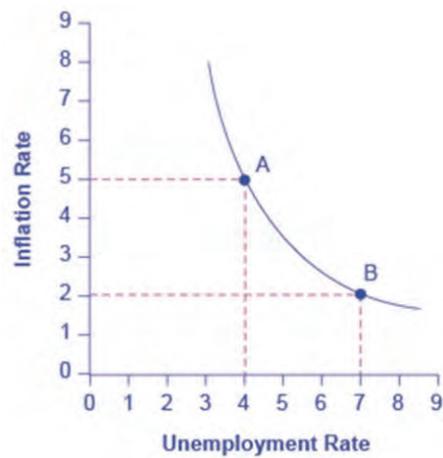
How is underlying inflation measured?

One popular approach to removing noise in price data has been to exclude components that are viewed as the source of noise in aggregate price indexes such as the CPI or PCE price index. Some of these measures of underlying inflation assume the noise is related to the size of price changes (smallest and largest), while others associate the noise with particular items (with the most common example being food and energy). The median CPI is an example of the former in that all price changes are excluded from the index except the one in the middle, while core CPI and core PCE are examples of the latter, in that both exclude food and energy prices. The [Consumer Price Data section](#) talks about underlying inflation measures in more detail.

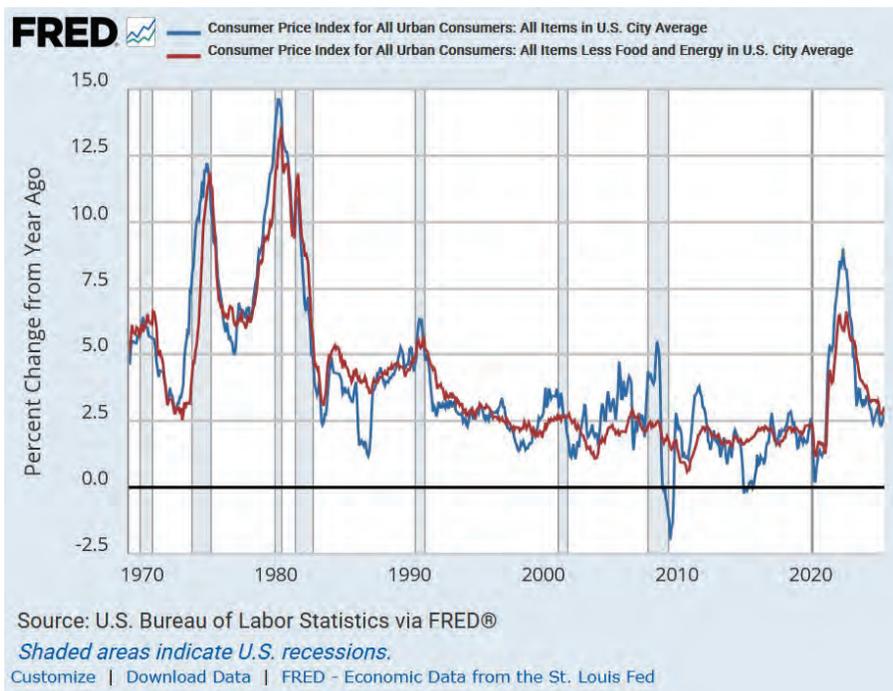
There are other measures of underlying inflation whose design does not require excluding components. Despite their varied nature, these measures share a common purpose—to provide an estimate of the persistent component of inflation.

What is the connection between the Phillips curve and inflation?

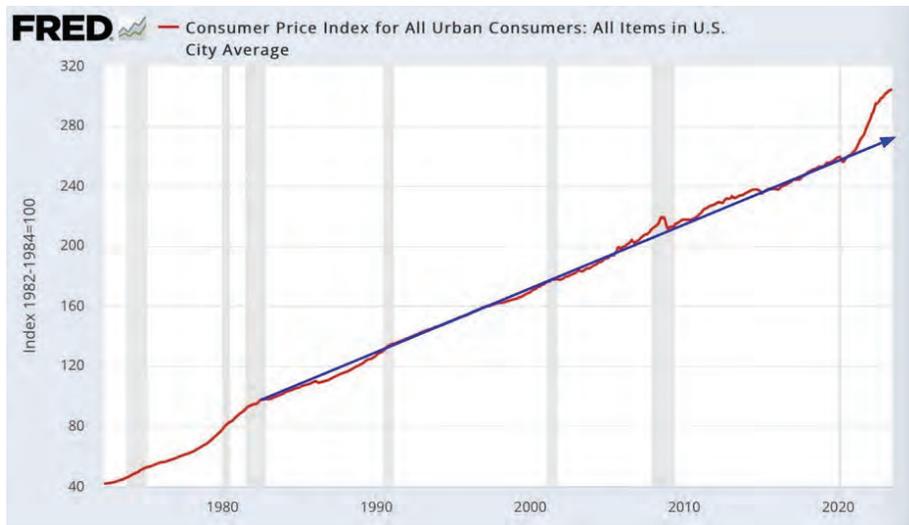
The Phillips curve helps to explain the link between inflation and the state of the economy. In general, the Phillips curve suggests that inflation is relatively high when the economy is strong and the unemployment rate is low, and inflation is relatively low when the economy is weak and the unemployment rate is high. However, economic conditions are only one of the factors that determine inflation. Some of the other drivers of inflation include changes in energy prices, fluctuations in exchange rates, the productivity of the workforce, and people's expectations over where inflation is going in the future, among others. For these reasons, inflation may not always be tightly connected to economic conditions and the ups and downs of the business cycle.



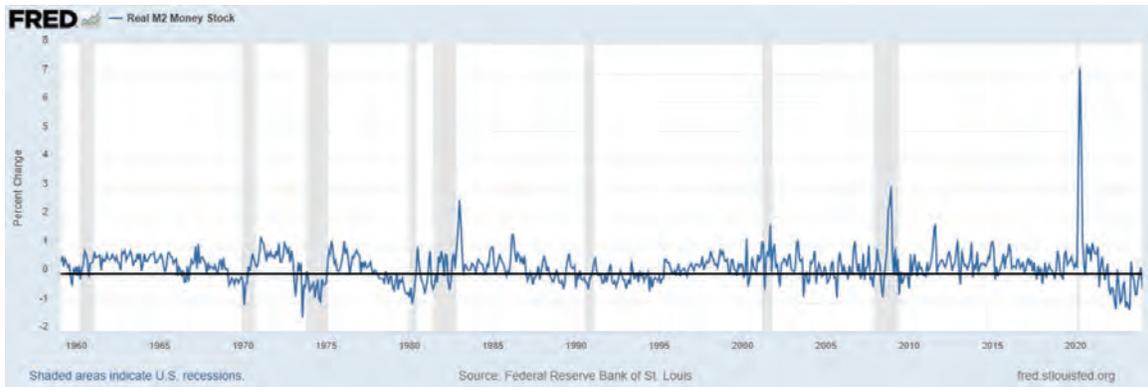
The Phillips curve is named after economist A. W. Phillips, who initially identified the relationship between unemployment and wage inflation in the United Kingdom, and subsequent work extended the idea to inflation as measured by prices as well.



The image above shows the Consumer Price Index (CIP) change from year-to-year. This is what most are used to seeing, as this is a common way CPI information is portrayed. This visual shows the change only, when compared to the prior year, which is why some individuals get confused when they see a downward slope while still experiencing higher prices from what they remember.



Whereas the previous image showed the year-to-year change, this graph shows the cumulative total of CPI over time, with the trend-line in blue. This graph shows the red line significantly went above the trend line after 2020.



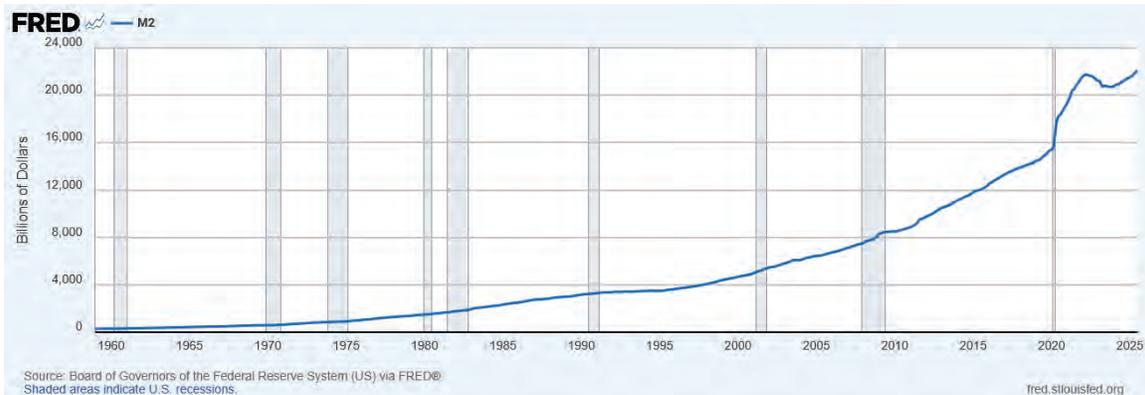
The graph above shows the annual percent change in the money supply, with applicable recession periods in gray. Again, this is the year-to-year change, but the data looks different on a different time scale.



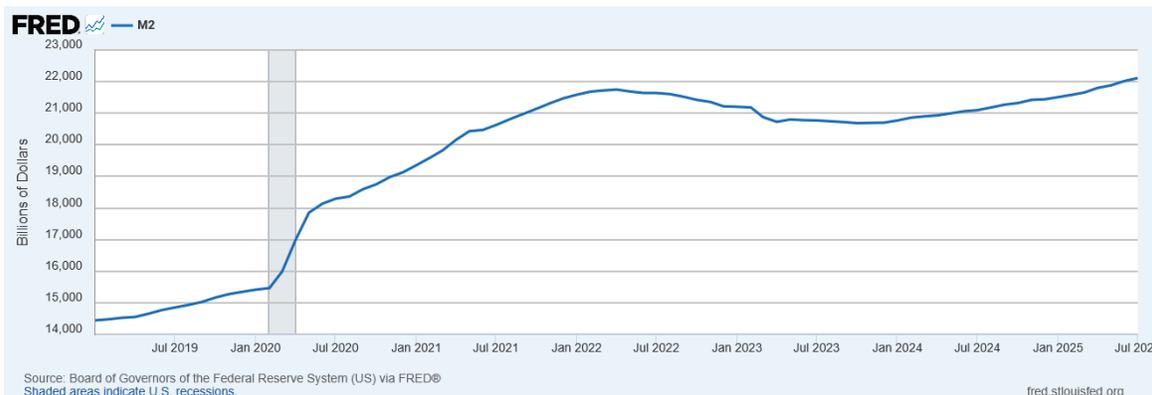
The image above shows the valuation change of the dollar over time going back to the inception of the federal reserve system in 1913. It shows that the purchasing power of \$26.34 has been reduced down to \$1.



This image is similar to the one above; however, it also shows economic downturn in gray and uses a scale of starting at \$1 in 1913.



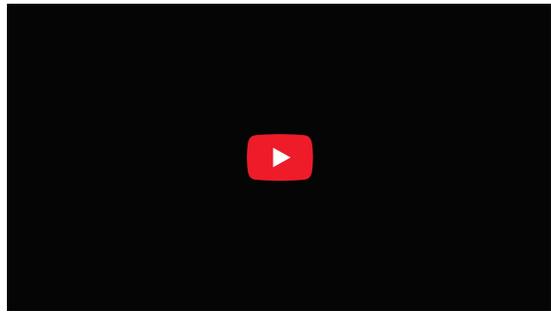
Whereas, the preceding image shows the change in the supply of money on an annual basis, this graph depicts the actual supply of money (M2) over time, going back to 1959. That data was found here: <https://fred.stlouisfed.org/series/M2SL#>. The change annually will depict the amount it increases or decreases in a given year, but this is a net summary of the total supply of money, with gray recession periods included. The graph also depicts the impact of the Covid-19 spending on the supply of money starting in 2020.



The graph above shows the actual supply of money (M2) going back to January of 2019, before Covid-19. It is important to note when looking at data like this that the time interval used in the analysis often impacts how the data is depicted visually.

Further Understanding Inflation

If the reader desires to further understand inflation, the attached video from Economist Milton Friedman will help add further context to the complex definition and understanding of inflation.



Please note that the precise cause of inflation may differ; however, the impact it has on budgets and financial planning isn't disputed.



[Table of Contents | Capital Improvement Plan](#)

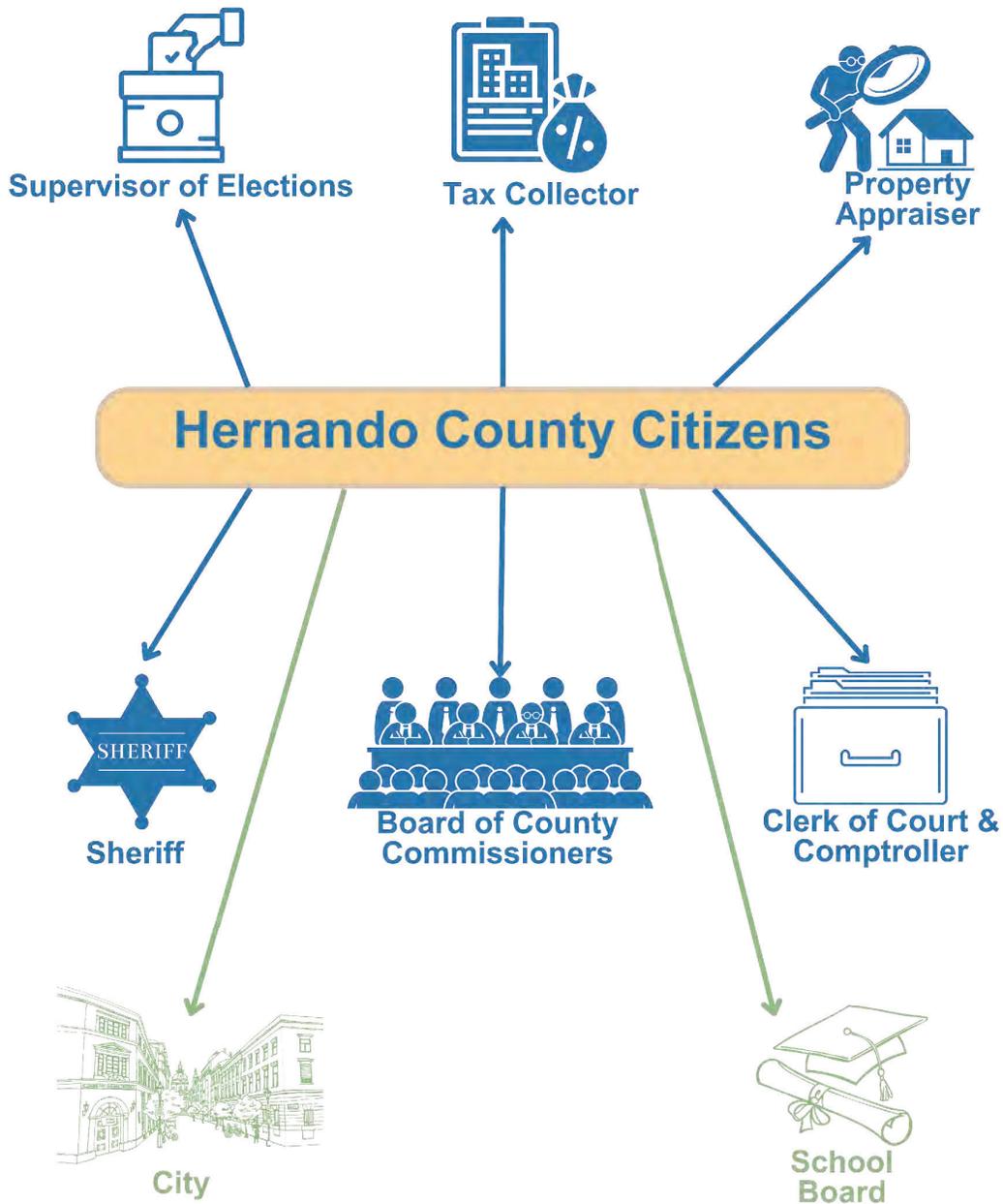
[Office of Management & Budget webpage](#)



**Hernando County, FL
Board of County Commissioners
Fiscal Year 2025-2026
Annual Budget**

Hernando County Citizens

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



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



[Table of Contents | Capital Improvement Plan](#)

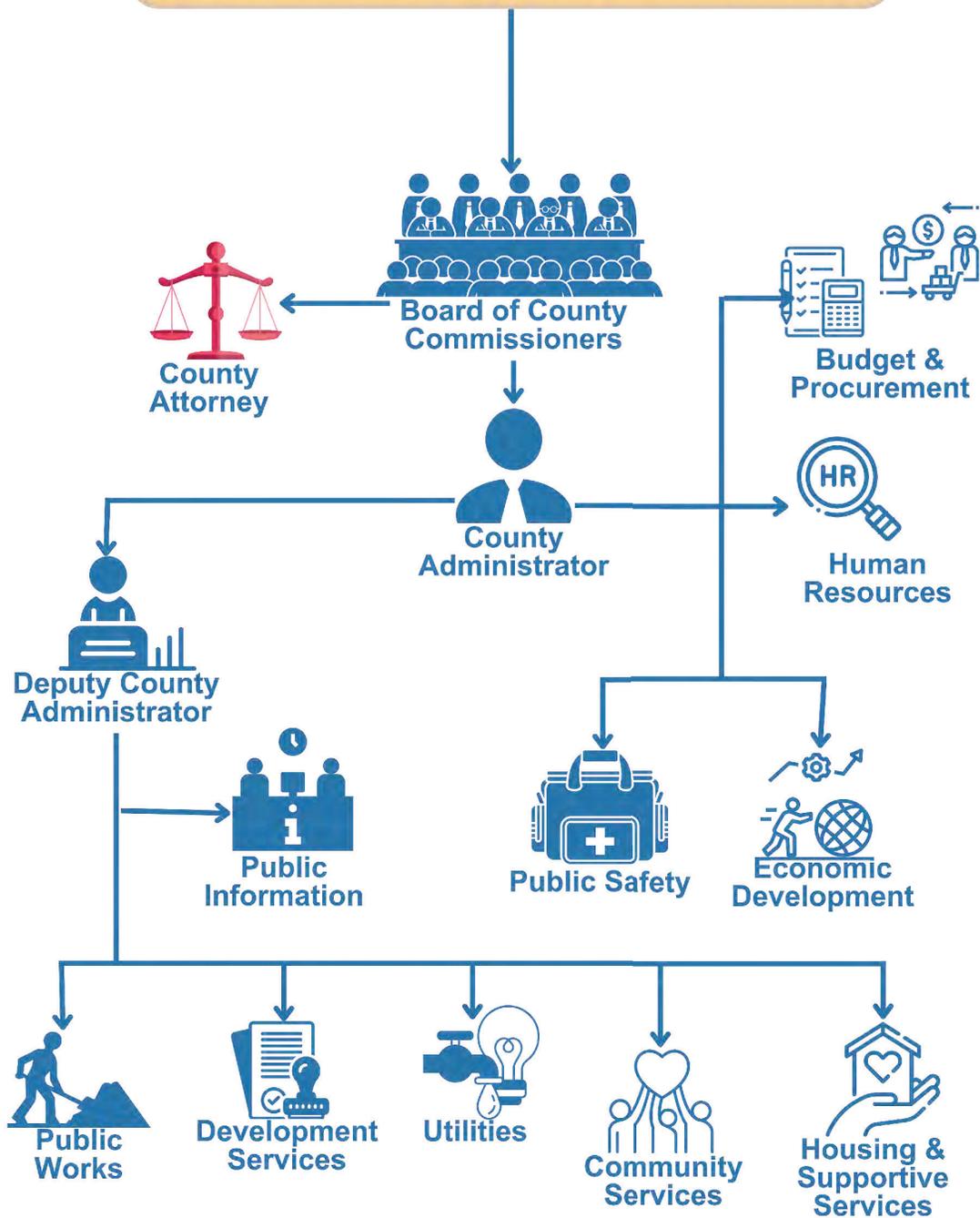
[Office of Management & Budget webpage](#)



**Hernando County, FL
Board of County Commissioners
Fiscal Year 2025-2026
Annual Budget**

**Hernando County Board of County
Commissioners Organization Chart**

Hernando County Citizens

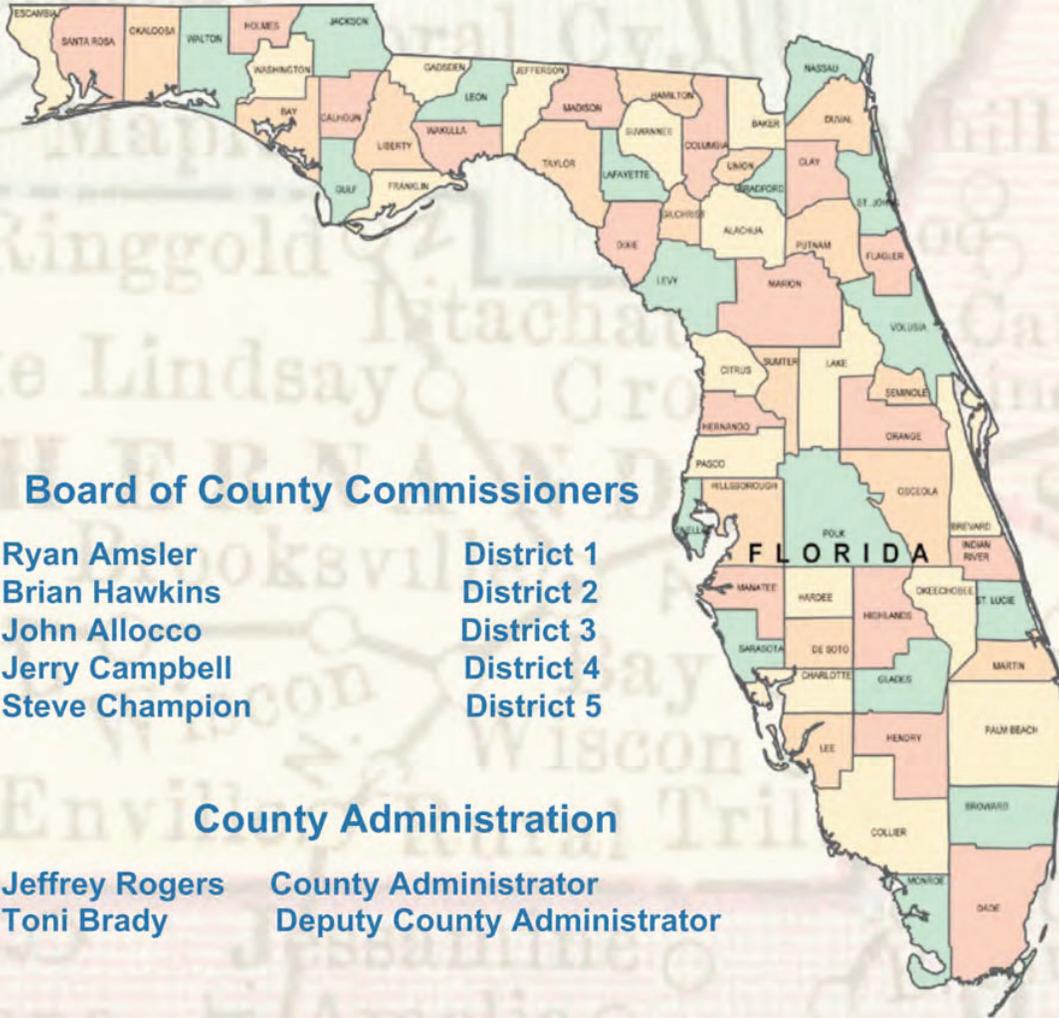


[Table of Contents | Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Hernando County, Florida



Board of County Commissioners

Ryan Amsler
Brian Hawkins
John Allocco
Jerry Campbell
Steve Champion

District 1
District 2
District 3
District 4
District 5

County Administration

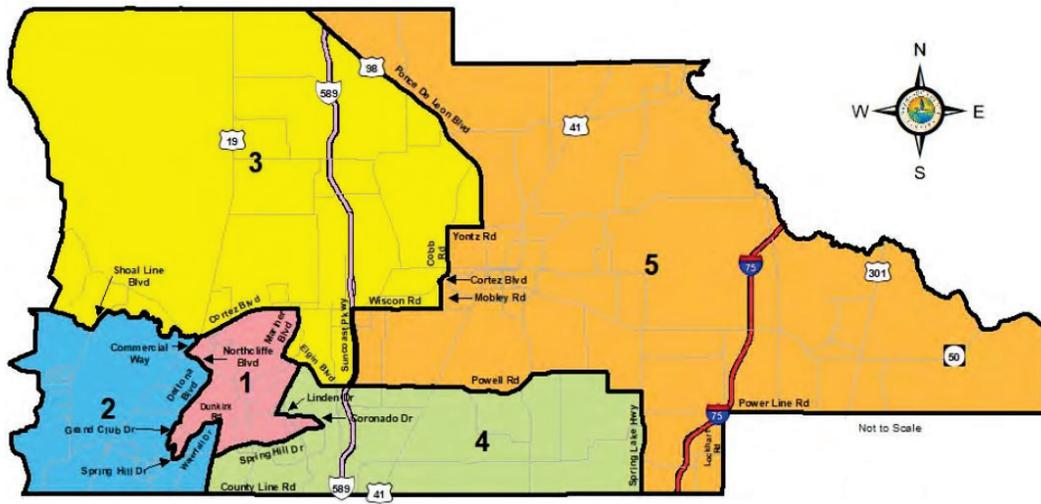
Jeffrey Rogers
Toni Brady

County Administrator
Deputy County Administrator

Constitutional Officers

Douglas Chorvat, Jr.
Amy Blackburn
Randy Mazourek
Denise LaVancher
Al Nienhuis

Clerk of Circuit Court & Comptroller
Tax Collector
Property Appraiser
Supervisor of Elections
Sheriff



[Table of Contents | Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget



Commissioner Ryan Amsler

District 1

Elected: November 19, 2024

Term expires: November 2028

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

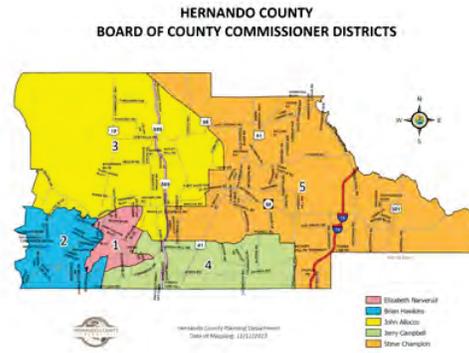
Ryan felt a calling to enter politics for the first time in the summer of 2024, with a commitment to representing the people he loves and grew up around. At a lightning speed of seventy-five days later, he would be elected to office, while spending way less than half of the money his rival spent. A mandate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

Commissioner Ryan Amsler's Top Priorities

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

Committee Assignments

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



[Table of Contents | Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget



Commissioner Brian Hawkins Chairman

District 2

Elected: November 8, 2022

Term expires: November 2026

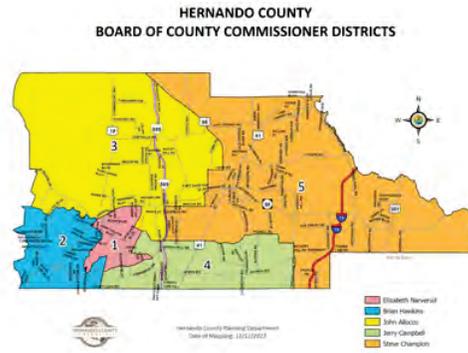
As a lifelong Florida Resident, originally from St Petersburg, FL and becoming a permanent resident in District 2 of Hernando County in 2007. Commissioner Hawkins' professional career began and continues as an entrepreneur, possessing exceptional leadership and delegation skills with the crucial ability to function well both independently and in fast-paced business and political environment. With more than 20 years of extensive experience. Besides supervising and coordinating large management teams and developing and implementing new operating processes, Commissioner Hawkins also excels at monitoring and analyzing data and reducing unnecessary expenses, while investing in technology and infrastructure to ensure long term success. Commissioner Hawkins' professional career was built on becoming an expert in Government contract execution during the RFQ and RFP bid process, implementation, and safely executing the awarded contracts for many City, County, State and Federal Governments.

Commissioner Hawkins is a veteran of the United States Navy. Serving onboard the USS John F Kennec CV-67 from 2000-2004. He Served in support of Operation Enduring Freedom, Combat Cruise March-October 2002. Commissioner Hawkins received numerous awards and accommodations during his service including a Naval Achievement Medal, Meritorious Unit Accommodation and Service during time of war. Commissioner Hawkins is a staunch supporter of military active duty, veterans and their families, as well as our brave first responders of Hernando County. Honor, Courage and Commitment are values he learned at a young age and continue to be the cornerstone of his life. At the end of his military service, Commissioner

Hawkins was honorably discharged as a BM2 (SW) Second Class Petty Officer E-5. Commissioner Hawkins lives in District 2, with his wife of 19 years, who was a Teacher in Hernando County, they have three children, two of which attend Hernando County Schools.

Committee Assignments

- Fair Association – Liaison
- Hernando County Community Alliance – Liaison
- Hernando County School Board – Liaison
- Local Emergency Planning Council (LEPC) – Member
- Metropolitan Planning Organization (MPO) – Vice Chair/Member
- Salvation Army – Member
- Southwest Florida Water Management District (SWFWMD) – Liaison
- Tourist Development Council (TDC) – Member



[Table of Contents | Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

Hernando County, FL Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget



Commissioner John Allocco

2nd Vice Chairman

District 3

Elected: November 8, 2016

Re-Elected: November 17, 2020 & November 19, 2024

Term expires: November 2028

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

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

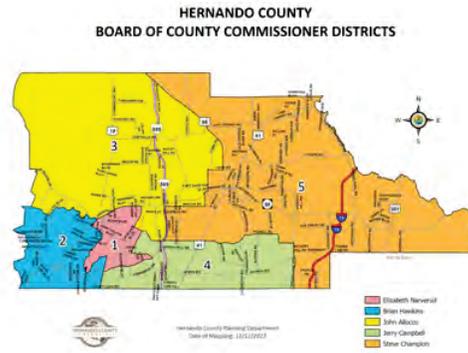
He has been active in several professional organizations, the Greater Hernando County Chamber of Commerce, and in leadership roles in the State and County Republican Party. Early in his professional career, he volunteered as athletic trainer for Springstead and Hernando High schools. John and his family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

Commissioner Allocco's Top Priorities

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

Committee Assignments

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



[Table of Contents](#) | [Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget



Commissioner Jerry Campbell

Vice Chairman

District 4

Elected: November 8, 2022

Term expires: November 2026

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

Commissioner Campbell is involved in several community organizations including the Rotary Club of Brooksville and believes in Rotary's mission of "service above self".

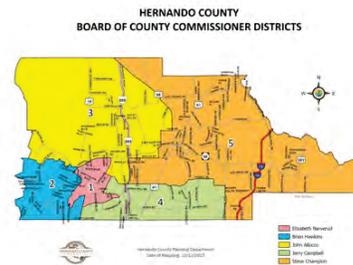
Commissioner Campbell believes in servant leadership and welcomes all comments, concerns, feedback and ideas through his county email.

Commissioner Campbell's Top Priorities

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

Committee Assignments

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



[Table of Contents](#) | [Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget



Commissioner Steve Champion

District 5

Elected: November 8, 2016

*Re-Elected: November 17, 2020 &
November 19, 2024*

Term expires: November 2028

Steve Champion is a fifth generation Brooksville/Hernando County resident. Commissioner Champion graduated from Fort Lauderdale High School and earned a bachelor's in business administration at Hamilton University. He owns two businesses in Brooksville (firearm sales and military police supplies) and previously spent more than 20 years working for Target Corporation as an executive and director. Commissioner Champion has five children; a son Christopher, a Staff Sergeant in the US Marine Corps, daughter Kara, a soon-to-be graduate of UCF with her bachelor's degree in 2020, and three school-age children that attend Hernando County Public Schools.

Commissioner Champion was elected to the Board of County Commissioners in November 2016 and was re-elected in 2020. He has previously served as Chairman in 2018 and 2022, and Vice Chairman in 2017. He is a lifelong member of the National Rifle Association and an annual sponsor for the Hernando High School Future Farmers of America. Commissioner Champion sponsored the change of policy to allow Hernando County employees to conceal carry and sponsored the County becoming a Second Amendment Sanctuary.

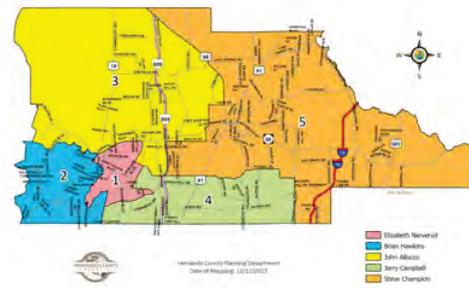
Commissioner Champion's Top Priorities

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

Committee Assignments

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

HERNANDO COUNTY
BOARD OF COUNTY COMMISSIONER DISTRICTS



[Table of Contents](#) | [Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)



**Hernando County, FL
Board of County Commissioners
Fiscal Year 2025-2026 Annual Budget**

County Administration

County Administrator - Jeff Rogers, P.E.



Deputy County Administrator - Toni Brady



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

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

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

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

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

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

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

Brady was born and raised in Spring Hill and has been married to her high school sweetheart for 28 years. They have 20-year-old twins.

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





Fiscal Year 2025-2026 Annual Budget

BUDGET OVERVIEW



Hernando County, Florida

Hernando County, FL

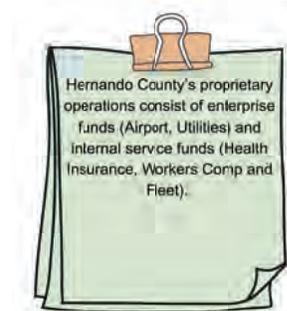
Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

The "Basis of Budgeting" and the "Basis of Accounting" determine

when revenues and expenditures are recognized.

Basis of Budgeting



As explained in Hernando County's Annual Comprehensive Financial Report (ACFR), budgets for all funds are prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP) with the exception of the budgeting of fixed assets and contributed capital in the enterprise funds, which are budgeted as capital outlay expenditures and revenues, respectively.

Exceptions to this general rule include: (1) accumulated sick and vacation pay, which are not recorded as expenditures because these amounts will not be paid from expendable available resources and (2) principle and interest on general long-term debt, which are recognized when due.

Revenues are recognized when they are earned and become measurable, i.e. when the County has provided service. Expenses are recognized when they are incurred.





Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Budget Process

During the first quarter of the fiscal year, the Office of Management and Budget (OMB) reviews and develops data useful in preparing revenue and expenditure forecasts. This data is compiled and analyzed and used in preliminary budget discussions for the upcoming year with the Board of County Commissioners and the County Administrator.

In March, departmental budgets are submitted to the Office of Management and Budget (OMB) staff for review. Staff analyzes these budgets for accuracy and to make sure budget guidelines have been followed.

In April, preliminary Capital Improvement Projects are submitted to the Office of Management and Budget (OMB) staff for review. Staff analyzes these budgets for accuracy and content to make sure budget guidelines have been followed.

In May, departments meet with the County Administrator and OMB. These staff meetings provide each department head with the opportunity to discuss and clarify the requested amounts for the individual departmental budget, as submitted.

The Constitutional Officers submit their proposed operating budgets to the Board on June 1. Florida Statute allows most Constitutional Officers to submit their budgets on June 1. The Property Appraiser (PA) also provides a good faith estimate to OMB to start to build the budget with a valuation estimate. OMB also prepares Capital Improvement Projects (CIP) information for the BOCC that is reviewed at a CIP workshop.

July 1st, the PA provides the certification of taxable value to be used for the budget. Adjustments are made by OMB from the June 1st good faith estimate.

OMB prepares the recommended budget document and submits it to the Board for review at the budget workshop held in July. The workshop provides the opportunity to discuss millage rates, finalize departmental budgets, etc. The departments begin to submit carryforward requests for items that won't get completed the current FY that are desired to be brought forward to the next year. July is also when the Maximum Millage meeting is held that sets the maximum millage amount that can be used for the budget. That millage rate will go on the Truth In Millage (TRIM) notice that goes out to property owners. That rate can go down at the public hearings, but it cannot go above that rate for the budget.

There are two public hearings that are held in September. The first public hearing is held to adopt tentative millage and the budget. The second public hearing is held to adopt final millage and the budget. The CIP (Capital Improvement Plan) is adopted at the same time as the operating budget. Following Board approval of the budget, the Office of Management and Budget staff prepares the adopted budget document for distribution to departments and other interested parties. The adopted budget becomes effective October 1st through September 30th, the County's fiscal year. The budget also gets posted to the County's website.

The dates for the budget cycle are listed in the Budget Calendar and visually shown in the Budget Process visual below that.

Budget Calendar

 Budget Calendar for FY 2025-2026		
January 2025		
January 23, 2025	Budget preparation information to Departments via County Intranet.	OMB
January 28, 2025	Budget Discussion, BOCC direction and approval of Budget Calendar.	BOCC/OMB
January 31, 2025	FY 2025-2026 BUDGET KICK-OFF MEETING.	Admin/OMB
January 31, 2025	Budget entry opens.	OMB
February 2025		
February 18, 2025	Personnel requests due via NeoGov	Departments
March 2025		
March 7, 2025	Fleet Updates Rates for the FY26 Budget	Fleet
March 12, 2025	Preliminary new CIP Projects and Updates to existing Due	Departments/OMB
March 12, 2025	Admin approves/denies personnel requests.	Admin/OMB
March 21, 2025	Final day for BOCC to approve a MSTU or Special District	Admin/BOCC/OMB
March 28, 2025	Budgets due.	Departments/OMB
April 2025		
April 8, 2025	Mid-Year True Up	BOCC/OMB
April 22, 2025	Prelim Revenue Projections due.	Departments/OMB
April 22, 2025	All CIP Project Forms and Open Gov updates due.	Departments/OMB
May 2025		
May 19-23, 2025	Departmental Budget Meetings	Departments/OMB
June 2025		
June 1, 2025	PA provides good faith estimate of assessed property values to Taxing Authorities. (F.S. 200.065(8))	PA
June 1, 2025	Submission of Constitutional Officers Budgets to BOCC. (F.S. 129.03(2))	Clerk/Sheriff/SOE
June 1, 2025	Submission of Drug Court budget request to BOCC. (F.S. 29.008(2)(b)(2))	Chief Judge
June 1, 2025	Submission of PA's budget request to DOR and BOCC. (F.S. 195.087(1)(a))	PA
June 3, 2025	Finalize Recommended Budget 5 Year CIP.	OMB
June 10, 2025	CIP Workshop	OMB/BOCC/Departments
June 24, 2025	Non-GF Budget Line Item Review	OMB/BOCC/Departments
July 2025		
July 1, 2025	Certification of Taxable Property Values (Form DR-420) (F.S. 193.023(1) and 200.065(11))	PA
July 10, 2025	Budget Workshop, to include GF Line item review, to submit the Recommended Budget to the BOCC. Post Budget on Website. (F.S. 129.03(3))	Admin/BOCC/OMB
July 12, 2025	Submission of budget amendments to PA's budget from Florida DOR (D.O.R.) - to PA - to BOCC (F.S. 195.087(1)(a))	DOR
July 22, 2025	Board sets Maximum Millage Rates and sets a date, time and place for the first public hearing (F.S. 200.065(2)(b))	Admin/BOCC/OMB
July 22, 2025	FY 2025 Budget Carry Forwards due.	Departments/OMB



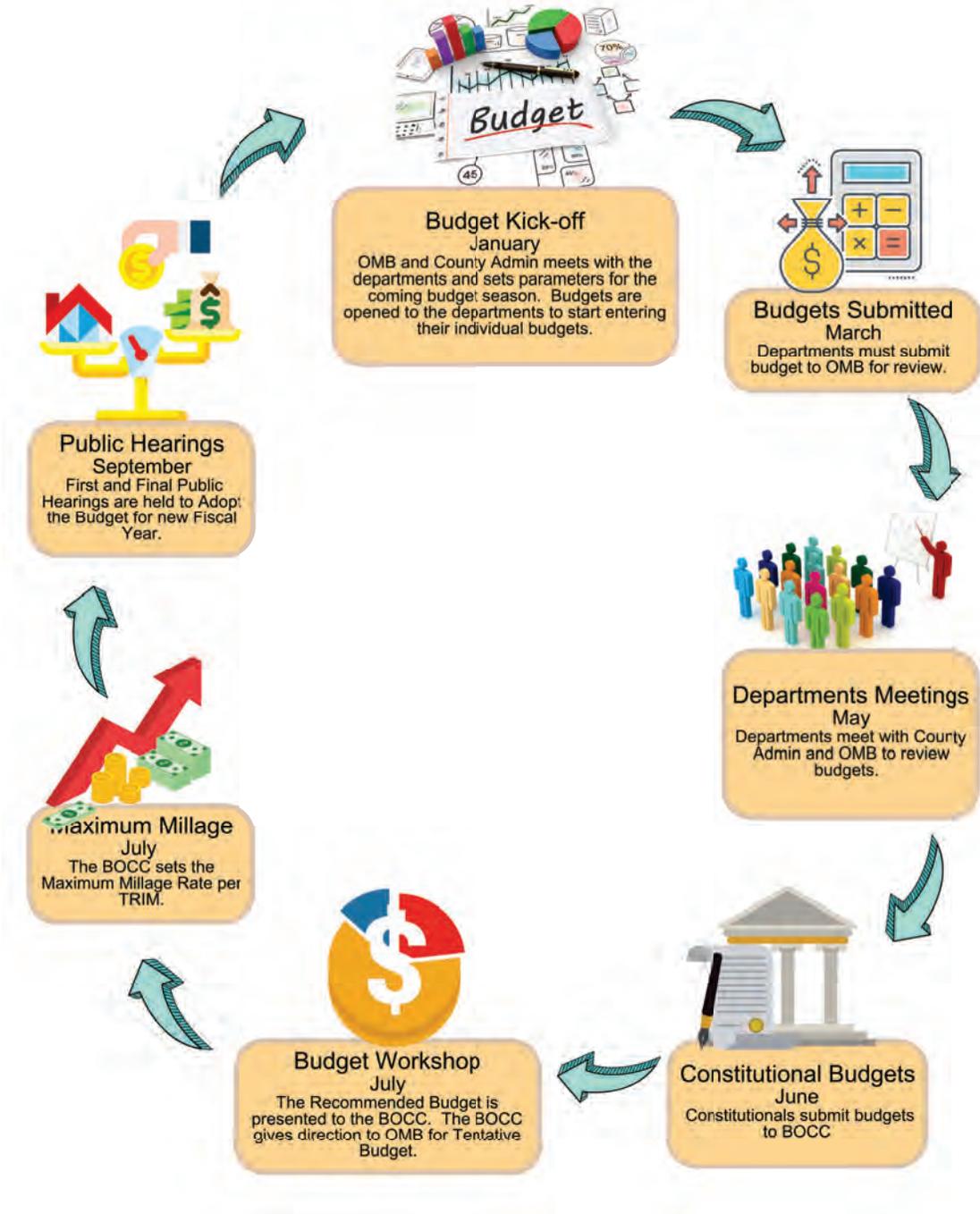
Budget Calendar for FY 2025-2026

July 23, 2025	Notification to PA of prior year millage rate, current year proposed millage rate, roll back rate, date, time and place of First Public Hearing (Form DR-420) for development of TRIM notices. (F.S. 200.065[2][4(b)])	OMB
August 2025		
August 1, 2025	Submission of TC's budget request to DOR and BOCC. (F.S. 195.087[2])	TC
August 12, 2025	Budget Workshop (if necessary)	Admin/BOCC/OMB
August 12, 2025	PA's budget, BOCC comment period ends and final budget amendments from DOR due. (F.S. 195.087[1][a])	BOCC/DOR/PA
TBD	TRIM notices mailed to all property owners. (F.S. 200.065[2][b])	PA
September 2025		
September 11, 2025	First Public Hearing to adopt proposed millage and FY 2025 budget. (F.S. 200.065[2][c])	Admin/BOCC/OMB
September 11, 2025	Deadline to adopt the annual MSBU rate and assessment certification for FY 2026. (F.S. 197.3632)	BOCC/Departments
September 15, 2025	Advertisement of Budget Public Hearing Notice and Budget Summary in newspaper. (F.S. 129.03[3][b] and 200.065[2][d] and [3][l])	OMB
September 23, 2025	Second and Final Public Hearing to adopt proposed millage and FY 2026 budget. (F.S. 200.065[2][d])	Admin/BOCC/OMB
September 26, 2025	Distribute Adopted Resolutions from 2nd Public Hearing to Adopt FY 2026 millage rates and budgets. (DOR, PA and TC via TRIM System (F.S. 200.065[4])).	OMB
September 26, 2025	Submit Certification of Final Taxable Value (Form DR-422) via TRIM System. If Value Adjustment Board is not done, there will be updates later on. (F.S. 200.065[5])	PA
September 26, 2025	Complete and submit Certificate of Final Taxable Value (Form DR-422), Maximum Millage Levy Calculation (Form DR-420MM) and Certification of Compliance (Form DR-487) via TRIM System (F.S. 200.065[5])	OMB
October 2025		
October 1, 2025	FY 2025-26 Begins	County
TBD	MSBU Certifications Completed	OMB/PA/TC
October 14, 2025	Annual Local Government Financial Report Due to EDR	OMB
October 17, 2025	Deadline to submit TRIM Compliance Package to D.O.R. (F.S. 200.065 and 200.069)	OMB

Admin - Administration | BOCC - Board of County Commissioners | 5 Year CIP - Capital Improvement Plan | DOR - Florida Department of Revenue | MSBU - Municipal Services Benefit Unit | MSTU - Municipal Services Taxing Unit | OMB - Office of Management & Budget | PA - Property Appraiser | SOE - Supervisor of Elections | TC - Tax Collector | TRIM - Truth in Millage

Published 1/3/2025

Budget Process



[Table of Contents | Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Amendments to the Adopted Budget

Hernando County has two (2) methods of budget modification. The annual budget can either be modified by resolution or budget amendment. Budget modifications follow the rules set forth in Florida Statute 129.06. The purpose of this process is to adjust fund amounts to reflect the level of revenues reasonably anticipated to be received and to balance expenditures to these revenues according to state law and sound financial practices.

BUDGET RESOLUTION

Budget resolutions are processed for Board approval to recognize an unanticipated excess amount of an anticipated revenue and revenue from an unanticipated source. A resolution is also required when transferring revenues between funds. In general, a budget resolution with Board approval is required anytime the overall budgeted fund increases or decreases.

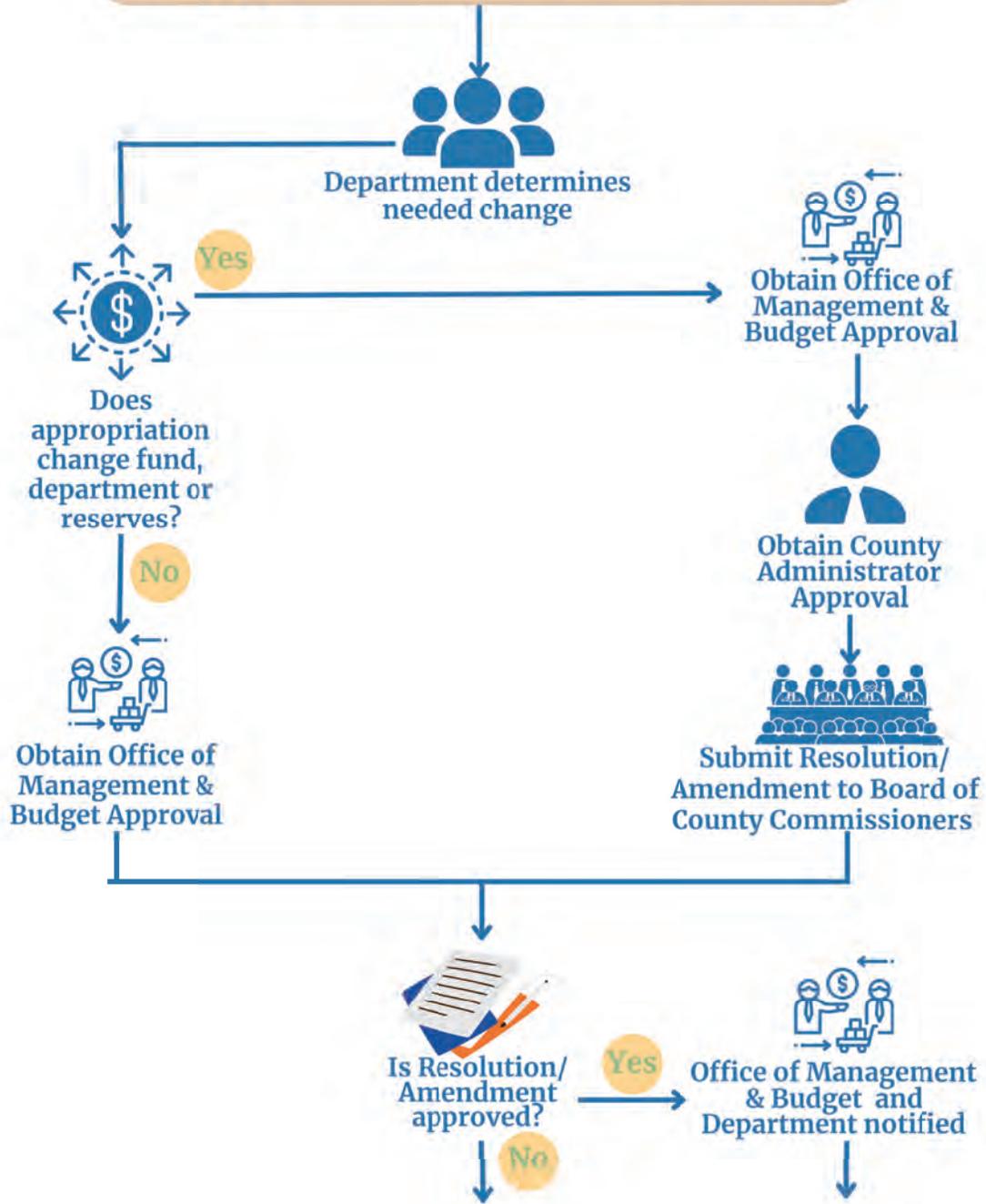
BUDGET AMENDMENT

Hernando County has two (2) levels of budget amendments.

1. Any transfer relating to reserves or that will increase staffing levels must have Board approval. This also includes any transfer of positions from one department to another. Any grant matches remaining after a grant has been closed, or canceled, by its sponsor requires a budget amendment from same department/division to move funds to reserves and must be Board approved.
2. The Budget Officer or his/her designee must approve any transfers affecting personnel costs, operating costs, capital projects/equipment, and/or all other forms of budget changes (changes by line item) within the same fund.

All requests for budget modifications must be submitted on a form entitled "Budget Amendment" and signed by the Department Head. They are then sent to the Office of Management and Budget (OMB) for review and approval. If required, they are sent onto the next level for further approval.

Budget Amendment Process



[Table of Contents | CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Performance Measures

Throughout the department information there are references to goals and performance measures. The information below summarizes what is meant by performance measures and provides visuals and sources to further expand one's understanding, if desired.



Home / Best Practices / Performance Measures

BEST PRACTICES

Performance Measures

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

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

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

GFOA went on to provide further context:

When identifying performance measurements, governments should focus on making sure that measures meet the following conditions:

- **Useful** – measures should provide information that is helpful to decision making, understanding, or accountability efforts.
- **Relevant** – measures can be clearly linked to the service delivery/program outcomes that they are intended to measure, appropriate for the outcome being measured, and are readily understandable
- **Reliable** – collection methods and measure definitions need to be understood so stakeholders can rely on the information.
- **Adequate** – ensure enough and also an appropriate variety of measures are used to measure performance and that measures do not incentivize behavior that adversely impacts the measures – such as a quantity versus quality scenario. There is often not a single measure that can provide sufficient context and understanding
- **Collectible** – measures are readily available and do not involve excessive time/effort to collect
- **Consistent** – measures can be regularly collected to track outcomes over time and avoid need to continuously identify new measures
- **Environment** – measures includes variables related to externalities that impact service delivery and program performance
- **Responsibility** – clearly identify responsibilities for collection, storage and dissemination of the data
- **Systems** – existing data collection capacities are leveraged appropriately or new systems are identified in order to ease the burden of data collection

Further, when identifying and using performance measures, organizations may find it helpful for comparison purposes or a recognized standard to assess current outcomes, facilitate discussion or share ideas that lead to improvement efforts. However, governments must recognize the challenges and potential misrepresentations that can occur without careful considerations. For example, most governments exist in a unique environment and performance data is subject to a variety of contributing factors that may or may not be present in comparison data. In addition, many measures may seem similar, but have a different definition of how the measure is calculated making a true comparison impossible. Once collected, governments should ensure that measures are communicated and well understood. This includes communication both internally and externally.

When communicating performance measures internally ensure the following:

- **Expectations** – clearly communicate how performance measures will be utilized in decision-making and across all levels of the organization
- **Purpose** – emphasize that performance measures are used to inform decisions and facilitate improvement and understanding. Governments should be careful to avoid performance measures that are collected to simply show achievement for the purpose of soliciting recognition or rewards. Similarly, less than favorable outcomes should be evaluated to understand the root cause of the issue and avoid quick punitive actions as this will make accurate data collection efforts more difficult in the future
- **Clarity** – clearly articulate the performance measures, including both expected results/targets and actual results
- **Data Integrity** – the source of the data and how the data is interpreted or used to draw conclusions should be clearly and fairly articulated.
- **Context** – provide background on why these particular performance measures were chosen, such as cost, timeliness, availability, etc.
- **Production** – reference sources of performance measures and how the measures were collected
- **Dissemination** – ensure performance measures are distributed throughout all levels of the organization and are made readily available

When communicating performance measures externally the following should items should be addressed to ensure measures are readily available and accessible:

- **Delivery** – how and where will the performance measures be communicated

- **Audience** – identify who the primary audience of the information will be
- **Format** – what is the best way to present the information
- **Frequency** – how often will the performance measures be communicated/updated
- **Clarity** – explain the exact source of the data, how the calculations were conducted and why, what the performance measures show, both expected results/targets and actual results
- **Context** – provide background on why these particular performance measures were chosen, why, if any target measures were set and why, and what the results mean to operations, service levels, or community outcomes.
- **Board approval date:** Saturday, March 31, 2018

More information on the GFOA website can be found here: [Performance Measures](#)



[Table of Contents | CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Agendas & Meeting Minutes



The County utilizes a program called Legistar to create and track agenda items. The system has work flowed approvals built into it and as they come through the approval process they are added to the agendas.

The screenshot shows the Legistar website interface. At the top, there is a navigation bar with links: < Back to Main Site, Meeting Calendar, Search Agenda Items, Board of County Commissioners, Meeting Bodies, and Meetings Prior to June 2022. Below the navigation bar is a section for 'Published Agenda Email Notifications' with a form to enter an email address and a 'Submit' button. The main content area features a table titled 'Upcoming Meetings'.

Name	Meeting Date	Add to Calendar	Meeting Time	Meeting Location	Meeting Details	Agenda	Accessible Agenda	Agenda Packet	Minutes	Accessible Minutes	Minutes Packet
Metropolitan Planning Organization	8/7/2025	Add to Calendar	1:30 PM	Lecanto Government Building Regular Meeting	Meeting details	Agenda	Accessible Agenda	Agenda Packet	Not available	Not available	Not available
Planning & Zoning Commission	8/11/2025	Add to Calendar	9:00 AM	John Law Ayers Commission Chambers, Room 160 Regular Meeting	Meeting details	Agenda	Accessible Agenda	Agenda Packet	Not available	Not available	Not available
Board of County Commissioners	8/12/2025	Add to Calendar	9:00 AM	John Law Ayers Commission Chambers, Room 160 Regular Meeting	Meeting details	Agenda	Accessible Agenda	Agenda Packet	Not available	Not available	Not available
Metropolitan Planning Organization	9/4/2025	Add to Calendar	1:30 PM	Lecanto Government Building Regular Meeting	Meeting details	Not available	Not available	Not available	Not available	Not available	Not available
Board of County Commissioners Budget Hearing	9/11/2025	Add to Calendar	5:01 PM	John Law Ayers Commission Chambers, Room 160 Budget Hearing (First)	Meeting details	Not available	Not available	Not available	Not available	Not available	Not available

The website image above is linked to the County's page and can be found by searching for "agenda". It is a visual of what the Legistar (LS) system displays. This allows for anyone to look for upcoming meetings, agenda, supporting information, and meeting minutes. For the meeting information included in the budget book, additional information and meeting minutes can be found by following this link: <https://hernandocountyfl.legistar.com/Calendar.aspx>

The subsequent pages of the Budget Book provides summaries of the data provided during specific budget meetings and workshops; however, if the reader desires further information, reviewing the source agenda items and meeting minutes is encouraged. To assist with the budget related items, here are a few of the budget related dates:

- Capital Projects (CIP) Workshop: June 10, 2025
- Non-General Fund (GF) Budget Line-Item Review: June 24, 2025
- Budget Workshop, including GF Line-item review: July 10, 2025
- Board sets Maximum Millage Rates: July 22, 2025
- 1st Public Hearing to adopt Millage and Budget: September 11, 2025
- Final Public Hearing to adopted Millage and Budget: September 23, 2025
- The new Fiscal Year begins: October 1, 2025

Please refer back to section I - B3: Budget Process for additional information.



[Table of Contents | CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Capital Improvement Projects (CIP) Workshop

OMB also prepares Capital Improvement Projects (CIP) information for the BOCC that is reviewed at a CIP workshop.



The CIP Workshop was held on June 3, 2025.

Construction Projects

Building Construction projects (CIPs) incorporate the cost of designing and constructing the building.

Costs associated with furniture, staffing, and other operating costs are broken out in separate operating budgets, for clarification.

Additional structures will also require additional maintenance and upkeep, so please keep that in mind as these projects are reviewed.

(Structures should have an estimate of what the additional operating costs associated with that project.)



Office of Mgmt & Budget

Summary overview of Construction Projects

Capital Improvement vs. Maintenance

- The project summary sorted by funding source (highlighted) also includes a column titled, “Capital Improvement vs. Maintenance.”
- This column provides another means of differentiating the projects for decision making purposes.
- “Capital” is referencing a new capital improvement (upgrade) or new capital asset.
- “Maintenance” refers to projects that are associated with maintaining existing fixed/capital assets that have a \$ amount of the capitalization threshold.

Office of Mgmt & Budget



Summary of new projects versus maintaining existing capital assets.

Project Rankings

- The projects were ranked by the departments, with one (1) being the highest priority & forty (40) being the lowest priority (or an unfunded priority of the future).
- The rankings were sorted by area of operation & not by funding source; however, they could be sorted by funding source in the Excel file provided, if desired.

Office of Mgmt & Budget



All projects were ranked by departments in order of importance.

Projects Sorted by Funds

- The projects were sorted (highlighted) by funding source, as shown below, to allow for a quick grouping for review.
- These are the numbers, as submitted, in draft form.
- Please note that “unfunded” means there isn’t a budget amount in FY26.

Summary by Funding Source (TOTAL)
General Fund
Impact Fees
MSBU/MSTU (excludes Fire/EMS)
Other Funds
Grants
Unfunded (No funds budgeted to a specific account in FY26)

Current Fiscal Year Budget Account String	Funding Source
3375-02276-5303101/3381-02472-5303101/UNFUND-UNFUND-5699999	Fire & Emergency Services-Impact Fees

Office of Mgmt & Budget



Project information was provided via Excel and sorted, as shown above, for grouping. It is important to note that a project that references “unfund” means it is unfunded, as shown in the example above.

Proposal by Area of Operation

Here is the proposed order of discussion for the CIPs:

- Utilities (includes Fleet)
- Public Works
- Jail
- Court
- Health & Human Services
- Development Services
- Economic Development
- County Administration / BOCC
- Fire & Emergency Services
- Community Services

Office of Mgmt & Budget



The order of Area of Operations that reviewed CIPs at the workshop.

BOCC Direction

1. Discuss priorities & get some direction from the BOCC on what should or shouldn't be funded & when.
2. Formulate actionable directives to update the FY26 proposed budget.

Office of Mgmt & Budget



The summary slide looking for insight and recommendations.

CAPITAL IMPROVEMENT PLAN



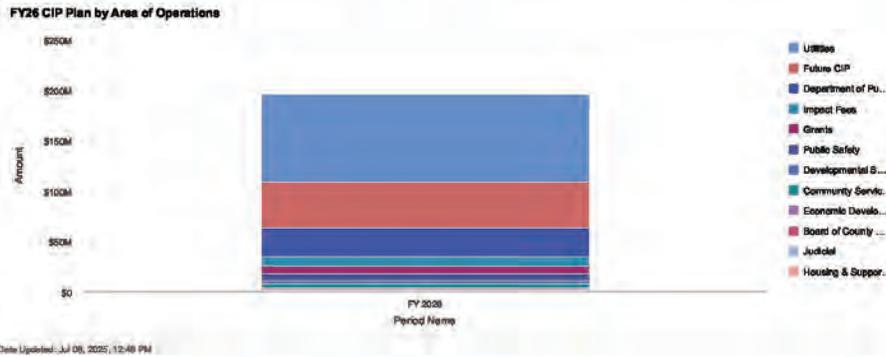
Hernando County, Florida

This title page transitions from the presentation to the actual CIP information. The six digit numbers in front of the project names below is the CIP number to reference a specific project in the budget system.

Capital Improvement Plan

Summary of FY 2026 CIP Plan by Area of Operations

The below graph reflects total amount of CIP projects in FY2026 Budget by Area of Operations



The below graph reflects total amount of CIP projects in FY2026 Budget by Area of Operations

FY26 CIP Plan by Area of Operations

Area of Operations	FY 2026
Board of County Commissioners	\$1,270,100
Community Services	\$2,835,123
Department of Public Works	\$28,319,513
Developmental Services	\$4,412,000
Economic Development	\$1,278,820
Future CIP	\$45,350,057
Grants	\$7,448,558
Housing & Support Services	\$357,511
Impact Fees	\$10,388,185
Judicial	\$1,214,900
Public Safety	\$8,010,000
Utilities	\$88,721,109
AMOUNT	\$195,616,866

FY26 CIP by Area by Project

Area of Operations	Proposal Name	Fund Description	Amount
Board of County Commissioners	110270 Comprehensive ERP Software	General Fund	\$100,000
	110270 Comprehensive ERP Software	General Fund	\$819,258
	110270 Comprehensive ERP Software	General Fund	\$280,162

Area of Operations	Proposal Name	Fund Description	Amount
	110270 Comprehensive ERP Software	General Fund	\$24,760
	110270 Comprehensive ERP Software	General Fund	\$65,820
BOARD OF COUNTY COMMISSIONERS TOTAL			\$1,270,100
Community Services			
	112031 HCAS Kennel Epoxy	General Fund	\$86,000
	111998 HCAS Service Area Asphalt	General Fund	\$195,000
	112289 HCAS Sealcoat Kennel Roof	General Fund	\$80,000
	112032 HCAS Remodel Pole Barn and Stalls	General Fund	\$8,500
	112081 Aquatic Services & Waterways Building	General Fund	\$100,000
	112217 Cypress Lakes Kiosk	General Fund	\$100,000
	112218 Jenkins Creek Spring Run Restoration	General Fund	\$50,000
	111280 Lake Townsen Park Boat Ramp	General Fund	\$175,000
	112100 Chinesegut Water Plant Renovation	General Fund	\$5,000
	112100 Chinesegut Water Plant Renovation	General Fund	\$45,000
	111914 Ernie Weaver Shop Replacement	General Fund	\$100,000
	112083 Rogers Park Restroom Replacement	General Fund	\$50,000
	112234 Veterans Park Additional Parking	General Fund	\$300,000
	112036 Anderson Snow Quad Baseball/Softball Phase II Design	General Fund	\$300,000
	112080 New Roof for Ridge Manor Concession	General Fund	\$50,000
	111910 Ernie Weaver - Playground Replacement	General Fund	\$280,000
	112038 Linda Pederson- Dog Park	General Fund	\$300,000
	112230 West Library Network Recable	General Fund	\$60,000
	112231 Main Library Painting & Flooring	General Fund	\$160,000
	111280 Lake Townsen Park Boat Ramp	FL Boating Improvemt Pgm	\$390,623
COMMUNITY SERVICES TOTAL			\$2,835,123
Department of Public Works			
	111978 EOC Roof Replacement	General Fund	\$25,000
	111897 Government Center Roof Replacement	General Fund	\$67,500
	111971 Brookville Health Department Public R/R ADA Renovation	General Fund	\$7,500
	111990 Sheriff's Office Re-Roof & Skylight Removal	General Fund	\$55,000
	111897 Government Center Roof Replacement	General Fund	\$900,000
	111978 EOC Roof Replacement	General Fund	\$290,000
	111971 Brookville Health Department Public R/R ADA Renovation	General Fund	\$75,000
	112099 Government Center Carpet Replacement	General Fund	\$400,000
	112101 Hand Dryer Installation	General Fund	\$175,000
	111898 Government Ctr Phase 2 A/C Controls Replacement	General Fund	\$285,000
	112102 Westside Government Center Remodel	General Fund	\$400,000
	112049 Kettering Road Mullilaning	Constitutional Gas Tax	\$1,107,000
	112049 Kettering Road Mullilaning	Constitutional Gas Tax	\$2,952,000
	112004 Ayers/Culbreath/Hayman Intersection Improv	Constitutional Gas Tax	\$1,236,805
	112200 Dan Brown Hill Road Surface Treatment	Constitutional Gas Tax	\$1,350,000

Area of Operations	Proposal Name	Fund Description	Amount
	109790 Thrasher Ave (US19 to Mellon) Resurfacing	Constitutional Gas Tax	\$75,000
	112247 Traffic Signalization Detection Upgrade	County Fuel Tax	\$125,000
	112249 Spring Hill Dr-US19 to Kenlake Safety Improvement	County Fuel Tax	\$300,000
	112251 Fiber Optic-Spring Hill (Linden-Coronado)	County Fuel Tax	\$50,000
	109040 Fiber Optic - Northcliffe (Dellona-Explorer)	County Fuel Tax	\$250,000
	109840 Fiber Optic-Spring Hill Dr. (Mariner-Coronado)	County Fuel Tax	\$5,000
	112207 Sunshine Grove Rd @ Plumeria Traffic Signal	County Fuel Tax	\$1,850,000
	112185 Cedar Lane Resurfacing	Add LOGT 1-5 Gas-Res Rds	\$173,000
	109800 Thrasher Ave (Mellon to Pomp) Resurfacing	Add LOGT 1-5 Gas-Res Rds	\$85,000
	109750 Cobb Road Resurfacing	Add LOGT 1-5 Gas-Res Rds	\$384,750
	111700 Powell Road Resurfacing	Add LOGT 1-5 Gas-Res Rds	\$250,000
	109810 Lake Lindsey Rd (Snow Mem-41) Resurfacing	Add LOGT 1-5 Gas-Res Rds	\$2,500,000
	108240 Dr Martin Luther King Resurfacing	Add LOGT 1-5 Gas-Res Rds	\$552,000
	112184 Northhoff Boulevard Phase 1 Resurfacing	Add LOGT 1-5 Gas-Res Rds	\$286,000
	112185 Lockhart Road Resurfacing	Add LOGT 1-5 Gas-Res Rds	\$250,000
	112185 Lockhart Road Resurfacing	Add LOGT 1-5 Gas-Res Rds	\$1,641,900
	112187 Citrus Way Resurfacing	Add LOGT 1-5 Gas-Res Rds	\$85,000
	112188 Dellona Boulevard Resurfacing	Add LOGT 1-5 Gas-Res Rds	\$150,000
	111647 Landover Boulevard Ph 1 Resurfacing	Add LOGT 1-5 Gas-Res Rds	\$80,000
	112197 Spring Hill Drive Ph 5 Resurfacing	Add LOGT 1-5 Gas-Res Rds	\$3,000,000
	109790 Thrasher Ave (US19 to Mellon) Resurfacing	Add LOGT 1-5 Gas-Res Rds	\$850,000
	112019 Hayman Road Resurfacing	Add LOGT 1-5 Gas-Res Rds	\$100,000
	112181 Anderson Snow Road Resurfacing	Add LOGT 1-5 Gas-Res Rds	\$45,000
	112236 Glen Lake Commons Signalized Intersection	Add LOGT 1-5 Gas-Res Rds	\$1,325,058
	112191 Waterfall Drive Resurfacing	Add LOGT 1-5 Gas-Res Rds	\$680,000
	112208 Tinamou Ave Chip Seal	Add LOGT 1-5 Gas-Res Rds	\$200,000
	111891 Country Oak Drive Resurfacing	Add LOGT 1-5 Gas-Res Rds	\$116,000
	111939 Highpoint Gardens Drainage Improvements	Stormwater Mgmt MSTU	\$200,000
	111827 Lark Avenue Culvert Slip Lining	Stormwater Mgmt MSTU	\$250,000
	106220 South Brooksville BMP-2 Drainage Improvement	Stormwater Mgmt MSTU	\$3,000,000
	111828 Emerson Road Culvert Slip Lining	Stormwater Mgmt MSTU	\$80,000
	112228 Coachman Road Culvert Siplining	Stormwater Mgmt MSTU	\$75,000
	112201 Pinehurst Drive Culvert Slip lining	Stormwater Mgmt MSTU	\$100,000
	112216 Yellowback Road Culverts	Stormwater Mgmt MSTU	\$110,000
DEPARTMENT OF PUBLIC WORKS TOTAL			\$28,319,513
Developmental Services			
	112035 Bldg Division-Warehouse/Office Space Build Out	Hern Co Development Svcs	\$4,000,000
	112270 Building Division Security	Hern Co Development Svcs	\$412,000
DEVELOPMENTAL SERVICES TOTAL			\$4,412,000
Economic Development			
	112051 Weeki Wachee Preserve Phase I	Tourist Development Tax	\$1,000,000
	112235 Airfield Layout Plan (ALP) Update	Airport/Industrial Park	\$3,820

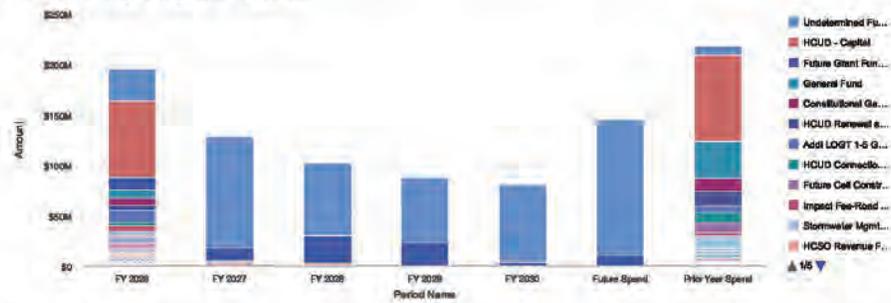
Area of Operations	Proposal Name	Fund Description	Amount
	112204 Control Tower Rehabilitation & Equipment	Airport/Industrial Park	\$150,000
	112204 Control Tower Rehabilitation & Equipment	Airport/Industrial Park	\$125,000
ECONOMIC DEVELOPMENT TOTAL			\$1,278,820
Future CIP			
	112008 Septic to Sewer Dist. A Ph 2	Future Grant Funding	\$800,000
	111917 Runway Conversion	Future Grant Funding	\$3,341,861
	112220 Braewood (MHP) Potable System Replacement	Future Grant Funding	\$800,000
	109220 Transit Shelter (s) & Amenities	Future Grant Funding	\$730,000
	112024 Airfield Wildlife Fencing - Phase 1	Future Grant Funding	\$50,000
	112024 Airfield Wildlife Fencing - Phase 1	Future Grant Funding	\$1,700,000
	112095 Glideslope Replacement	Future Grant Funding	\$125,000
	111842 Transfer Facility	Future Grant Funding	\$3,000,000
	111944 Hernando Beach WW Resiliency	Future Grant Funding	\$2,000,000
	112235 Airfield Layout Plan (ALP) Update	Future Grant Funding	\$378,198
	111997 HCAS Building Expansion & Renovation	Undetermined Funding Source	\$3,850,000
	112085 HCAS Full Facility Generator	Undetermined Funding Source	\$325,000
	112048 County Administration Building Renovation	Undetermined Funding Source	\$2,750,000
	111930 Public Safety Training Facility	Undetermined Funding Source	\$8,000,000
	107900 Pine Island - Stern Wall	Undetermined Funding Source	\$1,500,000
	109980 Jenkins Creek - Fishing Pier	Undetermined Funding Source	\$1,000,000
	112015 New Facilities Maintenance Building	Undetermined Funding Source	\$3,500,000
	111970 Fire Station No. 16	Undetermined Funding Source	\$11,500,000
FUTURE CIP TOTAL			\$45,380,087
Grants			
	108210 Bus Stop ADA Improvements	General Fund	\$200,000
	108210 Bus Stop ADA Improvements	General Fund	\$300,000
	108220 Transit Shelter (s) & Amenities	General Fund	\$300,000
	108220 Transit Shelter (s) & Amenities	General Fund	\$500,000
	112208 Admin Support Vehicle	General Fund	\$50,000
	111280 Lake Townsend Park Boat Ramp	FL Boating Improvemt Pgm	\$41,248
	111280 Lake Townsend Park Boat Ramp	FL Boating Improvemt Pgm	\$200,000
	111845 Kass Circle Sidewalk Improvements	Kass Cir Neighborhood CRA	\$127,683
	111801 Runway 27 Extension	Airport/Industrial Park	\$174,163
	111917 Runway Conversion	Airport/Industrial Park	\$1,850,400
	112025 Airport Admin Bldg HVAC	Airport/Industrial Park	\$400,000
	111918 Runway 3-21 Rehabilitation & Shift	Airport/Industrial Park	\$2,808,814
	111985 FBO Apron Taxiway A1 and Taxiway D Rehabilitation	Airport/Industrial Park	\$897,250
GRANTS TOTAL			\$7,448,558
Housing & Support Services			
	111823 Spring Hill Drive Safety Improvements	Kass Cir Neighborhood CRA	\$225,000
	111845 Kass Circle Sidewalk Improvements	Kass Cir Neighborhood CRA	\$132,511
HOUSING & SUPPORT SERVICES TOTAL			\$357,511
Impact Fees			\$10,398,195
Judicial			
	112098 Government Center #2, #3 & #4 Elevator Modernization	Court Improvement Fund	\$20,000

Area of Operations	Proposal Name	Fund Description	Amount
	112068 Government Center #2, #3 & #4 Elevator Modernization	Court Improvement Fund	\$480,000
	112198 Government Center - Courtroom Refresh	Court Improvement Fund	\$714,800
JUDICIAL TOTAL			\$1,214,800
Public Safety			
	112210 Fire Alarm Detector Replacement	HCSO Revenue Fund	\$70,000
	112211 Bravo Lighting Control Panel Replacement	HCSO Revenue Fund	\$80,000
	112062 A/C unit Replacements	HCSO Revenue Fund	\$120,000
	111858 Bravo Unit Roof Replacement	HCSO Revenue Fund	\$600,000
	111860 Parking Lot Resurface	HCSO Revenue Fund	\$380,000
	111856 Bravo Unit - Air Conditioning Unit Replace	HCSO Revenue Fund	\$1,100,000
	112212 Fire Station No. 19	HC Fire Rescue - Fire	\$600,000
	112213 Fire Station No. 20	HC Fire Rescue - Fire	\$500,000
	112215 Fire Rescue Headquarters	HC Fire Rescue - Fire	\$750,000
	112212 Fire Station No. 19	HC Fire Rescue - Rescue	\$600,000
	112213 Fire Station No. 20	HC Fire Rescue - Rescue	\$500,000
	112215 Fire Rescue Headquarters	HC Fire Rescue - Rescue	\$750,000
PUBLIC SAFETY TOTAL			\$8,010,000
Utilities			
	112225 Sunrise Wells	HCUD Connection Fee-Water	\$1,500,000
	112068 HCUD Admin Generator	Hernando County Utilities	\$250,000
	112068 HCUD Admin Generator	Hernando County Utilities	\$800,000
	111290 Crestview-Pine Rdg-Oakton Water Main Replacement	HCUD Renewal and Replcmnt	\$500,000
	112224 Spring Hill Drive Water Service Line Replacement	HCUD Renewal and Replcmnt	\$300,000
	112075 Barclay Ave. Widening Utility Improv PH 1	HCUD Renewal and Replcmnt	\$477,750
	112070 Hydro Tank Replacements	HCUD Renewal and Replcmnt	\$1,135,000
	112074 Springhill AC FM/Condos FM PH 2	HCUD Renewal and Replcmnt	\$250,000
	112222 Mariner Blvd 6" FM Upgrade	HCUD Renewal and Replcmnt	\$35,000
	112223 Regency Oaks Main PS Alt. Route	HCUD Renewal and Replcmnt	\$620,000
	112075 Barclay Ave. Widening Utility Improv PH 1	HCUD Renewal and Replcmnt	\$441,000
	111944 Hernando Beech WW Resiliency	HCUD Renewal and Replcmnt	\$1,300,000
	112071 I 75 Force Main Connection	HCUD Connection Fee-Sewer	\$2,600,000
	111942 Ridge Manor West WTP Well#2	HCUD - Capital	\$250,000
	111880 Grains Water System Improvements	HCUD - Capital	\$750,000
	112066 Centralia Wells & Transmission Line to Hexam	HCUD - Capital	\$3,000,000
	111958 Ridge Manor WRF Exp & Emergency Ops Structure	HCUD - Capital	\$15,000,000
	111958 Ridge Manor WRF Exp & Emergency Ops Structure	HCUD - Capital	\$54,000,000
	111804 County Line Rd-Ayers Rd Pumping Station-FM	HCUD - Capital	\$2,400,000
	111840 Cell 3 Lateral Gas Collection System	Solid Waste/Recyc-Capital	\$50,000
	110550 Composting Facility	Solid Waste/Recyc-Capital	\$287,358
	111840 Cell 3 Lateral Gas Collection System	Solid Waste/Recyc-Capital	\$500,000
	112196 Fleet Maintenance Building	Vehicle Maintenance	\$175,000
UTILITIES TOTAL			\$86,721,108
			\$195,616,888

Capital Improvement Plan

FY 2026 – FY 2030 Five Year CIP Plan by Funding Source

Five Year CIP Plan by Funding Source - Department



Date Updated: Jul 09, 2025, 12:49 PM

Five Year CIP Plan by Funding Source - Department

Fund Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Spend	Prior Year Spend
Amount							
Add LOGT 1-5 Gas-Rse Rds	\$12,543,708	\$0	\$0	\$0	\$0	\$0	\$5,711,025
Airport/Industrial Park	\$6,008,447	\$0	\$0	\$0	\$0	\$0	\$2,028,568
American Rescue Plan Act	\$0	\$0	\$0	\$0	\$0	\$0	\$501,088
Constitutional Gas Tax	\$8,720,805	\$0	\$0	\$0	\$0	\$0	\$13,800,818
County Fuel Tax	\$2,580,000	\$0	\$0	\$0	\$0	\$0	\$2,305,253
Court Improvement Fund	\$1,214,900	\$0	\$0	\$0	\$0	\$0	\$590,800
FL Boating Improvment Pgm	\$631,871	\$0	\$0	\$0	\$0	\$0	\$65,465
Future Cell Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$8,994,488
Future Grant Funding	\$12,825,057	\$13,322,750	\$26,724,000	\$22,675,000	\$3,400,000	\$10,000,000	\$800,000
GASB 34-STORMWATER MGMT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$7,744,800	\$50,000	\$0	\$0	\$0	\$0	\$36,823,857
General Fund-Capital Proj	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HC Fire Rescue - Fire	\$1,850,000	\$0	\$0	\$0	\$0	\$0	\$279,500
HC Fire Rescue - Rescue	\$1,850,000	\$0	\$0	\$0	\$0	\$0	\$370,500
HCSO Revenue Fund	\$2,310,000	\$2,550,000	\$3,000,000	\$0	\$0	\$0	\$231,850
HCUD - Capital	\$75,400,000	\$68,000	\$520,000	\$0	\$0	\$0	\$84,388,075
HCUD Connection Fee-Sewer	\$2,600,000	\$0	\$0	\$0	\$0	\$0	\$10,388,038
HCUD Connection Fee-Water	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$346,424
HCUD Renewal and Replmnt	\$5,058,750	\$0	\$0	\$0	\$0	\$0	\$14,055,042
Hern Co Development Svcs	\$4,412,000	\$0	\$0	\$0	\$0	\$0	\$800,000
Hernando County Utilities	\$1,150,000	\$0	\$0	\$0	\$0	\$0	\$2,194,528
IF Strchg I-75/SR50	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee - Fire-HC Fire	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$614,689
Impact Fee - Public Bldgs	\$500,000	\$0	\$0	\$0	\$0	\$0	\$2,280,418
Impact Fee-Ambulance	\$140,000	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Fire-Hern Bch	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Jail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Law Enforcemnt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Library	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
Impact Fee-Park Dist 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Park Dist 2	\$0	\$0	\$0	\$0	\$0	\$0	\$2,288,118
Impact Fee-Park Dist 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Perk Dist 4	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
Impact Fee-Road Dist 1	\$2,025,000	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Road Dist 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fund Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Spend	Prior Year Spend
Impact Fee-Road Dist 3	\$863,195	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Road Dist 4	\$5,870,000	\$0	\$0	\$0	\$0	\$0	\$3,465,905
Kase Cir Neighborhood CRA	\$485,194	\$0	\$0	\$0	\$0	\$0	\$395,223
LOGT 1-6 Fuel-Geni Transp	\$0	\$0	\$0	\$0	\$0	\$0	\$85,000
Restore Act Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$3,811,454
Solid Waste And Recycling	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste/Recyc-Capital	\$837,358	\$0	\$0	\$0	\$0	\$0	\$200,000
Stormwater Mgmt MSTU	\$3,795,000	\$2,750,000	\$0	\$0	\$0	\$0	\$2,092,212
Tourist Development Tax	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$300,000
Undetermined Funding Source	\$32,425,000	\$109,219,018	\$71,858,858	\$64,896,258	\$76,744,300	\$134,885,000	\$9,083,424
Vehicle Maintenance	\$175,000	\$0	\$0	\$0	\$0	\$0	\$0
Waste Mgmt Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$7,842,828
AMOUNT	\$195,816,888	\$127,959,768	\$102,203,858	\$67,571,258	\$80,144,300	\$144,885,000	\$218,022,847

Five Year CIP Plan by Funding Source - Area of Operations

Date Updated: 01/08/2025
12:49 PM



Five Year CIP Plan by Funding Source - Area of Operations

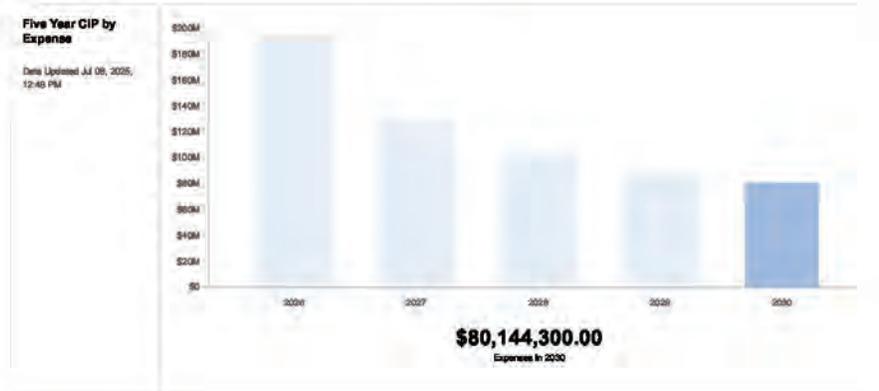
Area of Operations	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Amount					
Board of County Commissioners	\$1,270,100	\$0	\$0	\$0	\$0
Community Services	\$2,835,123	\$50,000	\$0	\$0	\$0
Department of Public Works	\$28,319,513	\$2,750,000	\$0	\$0	\$0
Developmental Services	\$4,412,000	\$0	\$0	\$0	\$0
Economic Development	\$1,278,820	\$0	\$0	\$0	\$0
Future CIP	\$45,350,057	\$122,541,788	\$98,883,858	\$87,571,258	\$80,144,300
Grants	\$7,449,558	\$0	\$0	\$0	\$0
Housing & Support Services	\$357,511	\$0	\$0	\$0	\$0
Impact Fees	\$10,398,195	\$0	\$0	\$0	\$0
Judicial	\$1,214,800	\$0	\$0	\$0	\$0
Public Safety	\$8,010,000	\$2,550,000	\$3,000,000	\$0	\$0
Utilities	\$86,721,109	\$68,000	\$520,000	\$0	\$0
AMOUNT	\$195,616,888	\$127,959,788	\$102,203,858	\$87,571,258	\$80,144,300

Hernando County, Florida

County Website

Capital Improvement Plan

Summary of FY 2026 - FY2030 Five Year CIP Plan by Expense Type



Five Year CIP by Expense

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
Capital Outlay	\$180,709,707	\$125,359,768	\$102,203,858	\$87,571,258	\$80,144,300
Operating Expense	\$5,807,179	\$2,600,000	\$0	\$0	\$0
Personnel Services	\$100,000	\$0	\$0	\$0	\$0
TOTAL	\$195,616,886	\$127,959,768	\$102,203,858	\$87,571,258	\$80,144,300

Hernando County, Florida

[Table of Contents](#) | [CIP Detail](#)
[County Website](#)

Capital Improvement Plan

FY 2026 - FY2030 Five Year CIP Plan by Project



Five Year CIP Plan by Fiscal Year

Proposal Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Amount					
100380 Ernie Weaver Park Improvements	\$0	\$300,000	\$0	\$0	\$0
100380 Barclay Avenue Multilaning	\$5,630,000	\$1,400,000	\$11,749,300	\$16,500,000	\$1,000
101520 Fire Station No. 15	\$0	\$2,000,000	\$0	\$0	\$0
105840 SR50 Frontage Road West of Mariner	\$0	\$0	\$0	\$530,000	\$423,500
105900 Coastal Way Intersection Improvements	\$0	\$0	\$0	\$0	\$650,000
105930 Star Road Improvements	\$0	\$0	\$250,000	\$0	\$0
105940 Weeping Willow Road Improvements	\$0	\$0	\$0	\$0	\$250,000
106020 Fiber Optic - SR50 (Wacon to Cobb)	\$0	\$568,460	\$0	\$0	\$0
106040 Fiber Optic - Northcliffe (Deltone-Explorer)	\$250,000	\$725,000	\$0	\$0	\$0
106220 South Brooksville BMP-2 Drainage Improvement	\$3,000,000	\$0	\$0	\$0	\$0
106380 Killian Water Plant Upgrades	\$0	\$0	\$0	\$0	\$0
107900 Pine Island - Stem Wall	\$1,500,000	\$0	\$0	\$0	\$0
108010 Linda Pedersen Park Improvements	\$0	\$0	\$0	\$0	\$0
108190 Replace Heavy Duty Fixed-Route Vehicles	\$0	\$0	\$0	\$1,000,000	\$1,000,000
108200 Replace ADA Paratransit Vehicles	\$0	\$0	\$0	\$0	\$500,000
108210 Bus Stop ADA Improvements	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
108240 Dr Martin Luther King Resurfacing	\$552,000	\$0	\$0	\$0	\$0
108290 Culbreath Road Resurfacing	\$0	\$0	\$2,374,000	\$500	\$0
108410 Redfox Lane Resurfacing	\$0	\$135,000	\$0	\$0	\$0
108510 Culbreath Rd@Carr Creek Flood Improvement	\$0	\$2,750,000	\$0	\$0	\$0
109220 Transit Shelter (s) & Amenities	\$1,530,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000
109280 Vac Truck Dump Station	\$0	\$0	\$0	\$0	\$0
109750 Cobb Road Resurfacing	\$384,750	\$2,600,000	\$3,184,750	\$0	\$0
109790 Thrasher Ave (US19 to Mellon) Resurfacing	\$725,000	\$0	\$0	\$0	\$0
109800 Thrasher Ave (Mellon to Pomp) Resurfacing	\$85,000	\$1,000,000	\$0	\$0	\$0
109840 Fiber Optic-Spring Hill Dr. (Mariner-Coronado)	\$5,000	\$140,000	\$0	\$0	\$0
109850 Cobblestone @ Spring Hill Intersection Improvement	\$0	\$0	\$575,000	\$0	\$0
109880 Mariner @ Landover South Intersection Improvement	\$0	\$0	\$0	\$0	\$0
109900 Mariner West Frontage Road	\$0	\$0	\$0	\$474,000	\$577,500
109910 Lake Lindsey Rd (Snow Mem-41) Resurfacing	\$2,500,000	\$0	\$0	\$0	\$0
109980 Jenkins Creek - Fishing Pier	\$1,000,000	\$0	\$0	\$0	\$0

Proposal Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
110030 S Linden (Spring Hill-Jessica) Sidewalk LAP	\$0	\$0	\$0	\$0	\$0
110080 Powell Road Stormwater Improvements	\$0	\$0	\$100,000	\$0	\$0
110270 Comprehensive ERP Software	\$1,270,100	\$819,258	\$819,258	\$819,258	\$0
110350 Anderson Snow Splash Park	\$0	\$0	\$0	\$0	\$0
110390 Glen WWTP Upgrade	\$0	\$0	\$0	\$0	\$0
110420 GC Deel A/C Unit Replacement #3 & #4	\$0	\$0	\$0	\$0	\$0
110430 GC Deel A/C Unit Replacement #1 & #2	\$0	\$0	\$0	\$0	\$0
110480 GC Deel A/C Unit Replacement #5 & #6	\$0	\$0	\$0	\$0	\$0
110530 Class I Cell 4	\$0	\$0	\$0	\$0	\$0
110550 Composting Facility	\$287,368	\$3,100,000	\$0	\$0	\$0
110610 HCUAD Administration Bldg & Wiscon Facility & Fuel Island	\$0	\$0	\$0	\$0	\$0
110620 Records Storage Roof Replacement	\$0	\$0	\$0	\$0	\$0
110660 East Side Library Soffit Replacement	\$0	\$0	\$0	\$0	\$0
110670 Westside Government Ctr Soffit Replacement	\$0	\$0	\$0	\$0	\$0
110680 Sheriff's Office Fire Alarm Replacement	\$0	\$0	\$0	\$0	\$0
110690 Government Center Chiller #3 Replacement	\$0	\$0	\$0	\$0	\$0
110980 Chimney Rock Drive Surface Treatment	\$0	\$0	\$560,000	\$0	\$0
110990 Benes Roush Road Surface Treatment	\$0	\$0	\$345,800	\$0	\$0
111010 San Antonio Road Surface Treatment	\$0	\$0	\$340,000	\$0	\$0
111140 Callanta Roadway Improvements	\$0	\$0	\$0	\$0	\$0
111150 Cyril Drive Bypass	\$0	\$0	\$0	\$0	\$0
111260 Lake Townsen Park Boat Ramp	\$806,871	\$0	\$0	\$0	\$0
111270 Eastside Elementary Sidewalk LAP	\$0	\$0	\$0	\$0	\$0
111280 Fox Chapel Middle School Sidewalk LAP	\$0	\$0	\$0	\$0	\$0
111290 Crestview-Pine Rdg-Oakton Water Main Replacement	\$500,000	\$0	\$0	\$0	\$0
111300 Dab Lift Station Replacement	\$0	\$0	\$0	\$0	\$0
111350 Northcliff Force Main	\$0	\$0	\$0	\$0	\$0
111440 Chinesgut Hill Renovations	\$0	\$0	\$0	\$0	\$0
111690 Grove Road Resurfacing	\$0	\$250,000	\$0	\$1,250,000	\$500
111700 Powell Road Resurfacing	\$250,000	\$2,000,000	\$0	\$0	\$0
111710 Sunshine Grove Road Resurfacing	\$0	\$60,000	\$0	\$1,200,000	\$0
111801 Runway 27 Extension	\$174,163	\$0	\$0	\$8,200,000	\$0
111802 Chalmers Pumping Station Upgrade	\$0	\$0	\$0	\$0	\$0
111804 County Line Rd-Ayers Rd Pumping Station-FM	\$2,400,000	\$0	\$0	\$0	\$0
111805 SR50/Grove Road Force Main	\$0	\$0	\$0	\$0	\$0
111806 The Hut Pumping Station Upgrade and Force Main	\$0	\$0	\$0	\$0	\$0
111806 Wiscon Water Treatment Plant	\$0	\$0	\$0	\$0	\$0
111809 Evergreen Woods @ SR50 Signalization Imprv	\$0	\$0	\$0	\$0	\$0
111810 Petit Lane Realignment	\$0	\$0	\$0	\$0	\$0
111813 Peck Sink Drainage Improvements Phase I	\$0	\$1,550,000	\$0	\$0	\$0
111814 Peck Sink Drainage Improvements Phase II	\$0	\$0	\$0	\$87,500	\$1,850,000
111817 Anderson Snow & Corporate Blvd Improvements	\$0	\$0	\$0	\$0	\$0
111821 Brooksville Health Dept Parking Lot Overlay	\$0	\$0	\$0	\$0	\$0
111822 Artificial Reef Program	\$0	\$1,000,000	\$1,000,000	\$0	\$0
111823 Spring Hill Drive Safety Improvements	\$225,000	\$0	\$0	\$0	\$0
111825 ASP Resurfacing Parking Lot	\$0	\$0	\$0	\$0	\$0
111827 Lark Avenue Culvert Slip Lining	\$250,000	\$0	\$0	\$0	\$0
111828 Emerson Road Culvert Slip Lining	\$60,000	\$0	\$0	\$0	\$0
111829 Imogene Lane Culvert Slip Lining	\$0	\$250,000	\$0	\$0	\$0
111833 Taxiway A East Extension	\$0	\$0	\$0	\$3,500,000	\$0
111834 T-Hanger Development	\$0	\$0	\$0	\$5,000,000	\$0
111840 Cell 3 Lateral Gas Collection System	\$550,000	\$0	\$0	\$0	\$0
111841 Fixed Route Vehicle (Ridge Manor Connector)	\$0	\$0	\$0	\$0	\$0
111842 Transfer Facility	\$3,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$0
111843 Phase 1 Kase Circle Signage and Wayfinding	\$0	\$0	\$0	\$0	\$0
111844 Kase Circle Landscaping Improvements	\$0	\$0	\$0	\$0	\$0

Proposal Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
111845 Kase Circle Sidewalk Improvements	\$260,194	\$0	\$0	\$0	\$0
111848 Cypress Lakes Observation Boardwalk	\$0	\$0	\$0	\$175,000	\$4,825,000
111856 Bravo Unit - Air Conditioning Unit Replace	\$1,100,000	\$0	\$0	\$0	\$0
111859 Bravo Unit Roof Replacement	\$800,000	\$0	\$0	\$0	\$0
111860 Parking Lot Resurface	\$360,000	\$0	\$0	\$0	\$0
111861 Mental Health Unit	\$0	\$0	\$3,000,000	\$0	\$0
111880 Gretna Water System improvements	\$750,000	\$8,212,200	\$0	\$0	\$0
111882 Beaches PRV's	\$0	\$0	\$0	\$0	\$0
111884 Silvan Grove FM to US41	\$0	\$0	\$0	\$0	\$0
111886 US41 FM Ayers Rd to Runway Drive	\$0	\$0	\$0	\$0	\$0
111887 Scullery Wall Replacement	\$0	\$0	\$0	\$0	\$0
111888 Chinaegut Hill ADA Improvements	\$0	\$0	\$0	\$0	\$0
111890 Wildflower Drive Resurfacing	\$0	\$81,000	\$0	\$0	\$0
111891 Country Oak Drive Resurfacing	\$116,000	\$0	\$0	\$0	\$0
111892 CR561/Emerson Rd Resurfacing (PwI to SR50)	\$0	\$0	\$0	\$0	\$0
111893 Hayman Road Safety Upgrade	\$0	\$0	\$0	\$0	\$0
111895 Hunters Lake Dredge	\$0	\$0	\$1,500,000	\$0	\$0
111896 Courthouse Roof Replacement	\$0	\$0	\$0	\$0	\$0
111897 Government Center Roof Replacement	\$967,500	\$0	\$0	\$0	\$0
111898 WS Library A/C #4 & VAV Replacement	\$0	\$0	\$0	\$0	\$0
111899 Government Ctr Phase 2 A/C Controls Replacement	\$285,000	\$305,000	\$0	\$0	\$0
111901 West Convenience Center Concrete	\$0	\$0	\$0	\$0	\$0
111904 Skate Park Ramp Replacement-Pioneer Park	\$0	\$0	\$600,000	\$0	\$0
111905 Lake Townsend Fishing Pier Replacement	\$0	\$1,000,000	\$0	\$0	\$0
111906 Linda Pedersen Tower Removal	\$0	\$0	\$0	\$0	\$0
111908 Pine Island - Playground Replacement	\$0	\$0	\$0	\$0	\$0
111910 Ernie Wever - Playground Replacement	\$280,000	\$0	\$0	\$0	\$0
111913 New Constitutional Building	\$500,000	\$0	\$0	\$0	\$0
111914 Ernie Wever Shop Replacement	\$100,000	\$1,000,000	\$0	\$0	\$0
111915 Anderson Snow Recreation Center	\$0	\$300,000	\$0	\$0	\$0
111917 Runway Conversion	\$4,982,261	\$0	\$0	\$0	\$0
111918 Runway 3-21 Rehabilitation & Shift	\$2,608,814	\$4,200,000	\$0	\$0	\$0
111925 Linda Pedersen Rec Ctr Roof Replacement	\$0	\$0	\$0	\$0	\$0
111927 Hernando Beach Parking Expansion	\$0	\$50,000	\$600,000	\$0	\$0
111929 Joint Use Facility/Infrastructure-Dennis Wilfong Center for Success	\$0	\$0	\$0	\$0	\$0
111930 Public Safety Training Facility	\$8,000,000	\$10,000,000	\$8,000,000	\$10,000,000	\$10,000,000
111931 West side Hangar Facility	\$0	\$0	\$0	\$0	\$0
111936 Utility Billing Software	\$0	\$0	\$0	\$0	\$0
111937 Telecom Pumping Station & Corp. Blvd.	\$0	\$0	\$0	\$0	\$0
111938 Cyril Drive Bypass Water & Wastewater Improvement	\$0	\$0	\$0	\$0	\$0
111939 Highpoint Gardens Drainage Improvements	\$200,000	\$0	\$0	\$0	\$0
111941 Sherman Hill Area Diversions	\$0	\$0	\$0	\$0	\$0
111942 Ridge Manor West WTP Well#2	\$250,000	\$0	\$0	\$0	\$0
111943 Ridge Manor West WTP Upgrades & Raw WM	\$0	\$0	\$0	\$0	\$0
111944 Hernando Beach WW Resiliency	\$3,300,000	\$0	\$0	\$0	\$0
111946 Powell Road Resurfacing (California to Suncoast)	\$0	\$0	\$0	\$0	\$0
111947 Landover Boulevard Ph 1 Resurfacing	\$60,000	\$600,000	\$680,000	\$0	\$0
111948 Landover Boulevard Ph 2 Resurfacing	\$0	\$1,200,000	\$0	\$0	\$0
111949 Landover Boulevard Ph 3 Resurfacing	\$0	\$0	\$550,000	\$0	\$0
111950 County Line at Linden Signalization	\$0	\$0	\$0	\$0	\$0
111951 Spring Hill Drive Ph 1 Resurfacing	\$0	\$0	\$0	\$0	\$2,300,000
111952 Spring Hill Drive Ph 2 Resurfacing	\$0	\$0	\$0	\$2,300,000	\$0
111953 Spring Hill Drive Ph 3 Resurfacing	\$0	\$0	\$2,300,000	\$0	\$0
111954 Spring Hill Drive Ph 4 Resurfacing	\$0	\$2,300,000	\$0	\$0	\$0
111955 Weick Wachae School Complex Road Improvements	\$0	\$0	\$0	\$400,000	\$4,000,000
111956 Westside Elementary Turn Lane	\$240,000	\$0	\$0	\$0	\$0

Proposal Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
111956 Ridge Manor WRF Exp & Emergency Ops Structure	\$68,000,000	\$0	\$0	\$0	\$0
111959 Callanta Street Improvements	\$0	\$0	\$0	\$0	\$0
111960 Tax Collector Annex Building-Weatside	\$0	\$0	\$0	\$0	\$0
111961 Septic to Sewer District A Phase 1	\$0	\$1,278,480	\$0	\$0	\$0
111962 Veteran's Memorial Monument	\$0	\$0	\$0	\$0	\$0
111965 FBO Apron Taxiway A1 and Taxiway D Rehabilitation	\$887,250	\$472,750	\$0	\$0	\$0
111966 Flight Path Drive Drainage Improvements	\$0	\$0	\$800,000	\$0	\$0
111967 Taxiway B Rejuvenation	\$0	\$0	\$500,000	\$0	\$0
111968 Taxiway C Design & Construction	\$0	\$0	\$0	\$0	\$0
111969 Croom Road Resurfacing(US41 to Jacobson)	\$0	\$0	\$0	\$0	\$100,000
111970 Fire Station No. 16	\$11,500,000	\$2,000,000	\$0	\$0	\$0
111971 Brooksville Health Department Public R/R ADA Renovation	\$82,500	\$0	\$0	\$0	\$0
111974 Coast Guard A/C Replacement	\$0	\$0	\$0	\$85,000	\$0
111975 Coast Guard Auxiliary Parking Lot Overlay	\$0	\$0	\$0	\$180,000	\$0
111976 Courthouse Fire Alarm Device Replacement-Phase II	\$0	\$0	\$0	\$0	\$0
111977 EOC Chiller Replacement	\$0	\$0	\$0	\$0	\$0
111978 EOC Roof Replacement	\$315,000	\$0	\$0	\$0	\$0
111979 Government Center Parking Lot Seal and Stripe	\$0	\$0	\$0	\$0	\$0
111980 Lykes Library Shingle Re-Roofing	\$0	\$100,000	\$0	\$0	\$0
111981 Record Storage Elevator Modernization	\$0	\$0	\$0	\$0	\$0
111982 Record Storage Weatherproofing and Painting	\$0	\$0	\$0	\$0	\$0
111984 Westside Library A/C #1 and #3	\$0	\$0	\$0	\$0	\$0
111985 Westside Library Parking Lot Overlay	\$0	\$0	\$0	\$0	\$0
111986 Westside Government Center A/C Replacement	\$0	\$0	\$0	\$0	\$0
111987 Westside Government Center Building and Privacy Wall Painting/Repair	\$0	\$0	\$0	\$0	\$0
111988 Westside Government Center Interior Painting/Carpet Replacement	\$0	\$0	\$0	\$0	\$0
111989 Sheriff's Office, Fleet, Property and Fuel Island Exterior Painting	\$0	\$0	\$0	\$0	\$0
111990 Sheriff's Office Re-Roof & Skylight Removal	\$55,000	\$1,200,000	\$0	\$0	\$0
111992 Sheriff's Office A/C #2 and #3	\$0	\$0	\$0	\$0	\$0
111993 Sheriff's Office Hurricane Window Treatment	\$0	\$0	\$0	\$0	\$0
111997 HCAS Building Expansion & Renovation	\$3,850,000	\$125,000	\$125,000	\$0	\$0
111998 HCAS Service Area Asphalt	\$195,000	\$0	\$0	\$0	\$0
112000 Airfield Security & Access Control Upgrade	\$0	\$0	\$1,000,000	\$0	\$0
112001 Weald Wachee Woodlands Water Main	\$0	\$0	\$0	\$0	\$0
112002 Pine Island Dredging	\$0	\$500,000	\$0	\$0	\$0
112004 Ayers/Culbreath/Hayman Intersection Improv	\$2,100,000	\$0	\$0	\$0	\$0
112007 Quality Drive Bypass FM	\$0	\$88,000	\$520,000	\$0	\$0
112008 Septic to Sewer Dist. A Ph 2	\$800,000	\$0	\$14,800,000	\$0	\$0
112010 Chinesegut Cabins 4-7/Caretaker House Re-roof	\$0	\$0	\$0	\$0	\$0
112012 Government Center Atrium RTU Replacement	\$0	\$0	\$0	\$0	\$0
112015 New Facilities Maintenance Building	\$3,500,000	\$0	\$0	\$0	\$0
112016 Logistics Warehouse	\$0	\$0	\$0	\$0	\$0
112017 Fire Station 3 Driveway	\$0	\$210,000	\$0	\$0	\$0
112019 Hayman Road Resurfacing	\$100,000	\$3,057,280	\$0	\$0	\$0
112020 Shoal Line Boulevard Resurfacing	\$0	\$0	\$0	\$0	\$0
112021 Chinesegut Int/Ext Painting of (7) Cabins	\$0	\$85,000	\$0	\$0	\$0
112022 Chinesegut Cabins 1-7 Flooring Replacement	\$0	\$80,000	\$0	\$0	\$0
112023 Westside Roadway Improvements	\$0	\$0	\$0	\$150,000	\$0
112024 Airfield Wildlife Fencing - Phase 1	\$1,750,000	\$0	\$0	\$0	\$0
112025 Airport Admin Bldg HVAC	\$400,000	\$0	\$0	\$0	\$0
112029 Main Library Electrical Remodel	\$0	\$0	\$0	\$0	\$0
112030 WH Library Staff Parking Lot Paving	\$0	\$0	\$0	\$0	\$0
112031 HCAS Kennel Epoxy	\$88,000	\$0	\$0	\$0	\$0
112032 HCAS Remodel Pole Barn and Stalls	\$8,500	\$0	\$0	\$0	\$0

Proposal Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
112035 Bldg Division-Warehouse/Office Space Build Out	\$4,000,000	\$0	\$0	\$0	\$0
112036 Anderson Snow Cusd Baseball/Softball Phase II Design	\$300,000	\$0	\$0	\$0	\$0
112038 Linda Pederson- Dog Park	\$300,000	\$0	\$0	\$0	\$0
112039 Anderson Snow Park -LED Lighting Soccer Lights	\$0	\$0	\$500,000	\$0	\$0
112041 Anderson Snow - Add Two (2) Athletic Fields	\$0	\$750,000	\$0	\$0	\$0
112042 Delta Woods - Handball/Basketball Reconfig	\$0	\$0	\$0	\$500,000	\$0
112045 Jenkins Creek Boat Ramp Replacement	\$0	\$0	\$3,000,000	\$0	\$0
112046 County Administration Building Renovation	\$2,750,000	\$0	\$0	\$0	\$0
112047 Fire Station 17	\$0	\$0	\$250,000	\$9,200,000	\$0
112048 Fire Station 18	\$1,140,000	\$0	\$0	\$0	\$250,000
112049 Kettering Road Mulllaning	\$4,059,000	\$0	\$9,594,000	\$0	\$0
112050 Sunahne Grove Road Mulllaning	\$2,025,000	\$3,375,000	\$3,375,000	\$13,500,000	\$0
112051 Weeki Wachee Preserve Phase I	\$1,000,000	\$2,000,000	\$0	\$0	\$0
112052 A/C unit Replacements	\$120,000	\$0	\$0	\$0	\$0
112053 Fire Alarm Replacement	\$0	\$750,000	\$0	\$0	\$0
112054 Alpha & Administration Roof Replacement	\$0	\$1,800,000	\$0	\$0	\$0
112055 US 301 Water Main & Force Main Improvement-FDOT	\$0	\$0	\$0	\$0	\$0
112056 Clipper Court Drainage Improvement	\$0	\$0	\$325,000	\$0	\$0
112057 Old Crystal River Road Drainage Improvement	\$0	\$0	\$0	\$0	\$0
112060 Mariner Blvd Median Improvements	\$0	\$700,000	\$0	\$0	\$0
112063 Hermosa PS & FM Improvements	\$0	\$0	\$0	\$0	\$0
112065 HCAS Full Facility Generator	\$325,000	\$0	\$0	\$0	\$0
112066 Centralia Wells & Transmission Line to Hexam	\$3,000,000	\$21,388,000	\$0	\$0	\$0
112067 Glen WRF Expansion to 6 MGD	\$0	\$0	\$0	\$0	\$0
112068 HCUD Admin Generator	\$1,150,000	\$0	\$0	\$0	\$0
112070 Hydro Tank Replacements	\$1,135,000	\$0	\$0	\$0	\$0
112071 I 75 Force Main Connection	\$2,600,000	\$0	\$0	\$0	\$0
112072 HCUD Admin & Wiscon Access and Surveillance	\$0	\$0	\$0	\$0	\$0
112073 Companero Entra Water Main Replacements	\$0	\$0	\$0	\$0	\$0
112074 Springhill AC FM/Condoe FM PH 2	\$250,000	\$0	\$3,274,650	\$0	\$0
112075 Barclay Ave. Widening Utility Improv PH 1	\$918,750	\$0	\$0	\$0	\$0
112078 Jenkins Creek Restroom Replacement	\$0	\$300,000	\$0	\$0	\$0
112077 Delta Woods Tennis Court Conv - Pickle Ball	\$0	\$0	\$0	\$0	\$0
112078 Composite Trash Receptacles	\$0	\$0	\$0	\$0	\$0
112079 Delta Woods Shuffleboard Conversion	\$0	\$50,000	\$0	\$0	\$0
112080 New Roof for Ridge Manor Concession	\$50,000	\$0	\$0	\$0	\$0
112082 Bayport Park Restroom Replacement	\$0	\$300,000	\$0	\$0	\$0
112083 Rogers Park Restroom Replacement	\$50,000	\$250,000	\$0	\$0	\$0
112084 Lake House Improvements	\$0	\$225,000	\$0	\$0	\$0
112085 Lake Townsen Dog Park	\$0	\$300,000	\$0	\$0	\$0
112087 Rogers Park Parking Lot Addition	\$0	\$150,000	\$0	\$0	\$0
112088 Perka Admin Building -Office Remodel	\$0	\$0	\$0	\$0	\$0
112089 Main Library Remodel	\$0	\$557,500	\$4,155,000	\$0	\$0
112090 Freshwater Boat Ramp Master Plan	\$0	\$0	\$0	\$0	\$0
112091 Aquatic Services & Waterways Building	\$100,000	\$0	\$2,000,000	\$0	\$0
112092 Channel Entry Navigational Marker Upgrades	\$0	\$0	\$100,000	\$0	\$0
112093 Lake Lindsey Boat Ramp Improvements	\$0	\$0	\$150,000	\$450,000	\$0
112094 Bystre Lake Boat Ramp Improvements	\$0	\$0	\$150,000	\$450,000	\$0
112095 Glideslope Replacement	\$125,000	\$0	\$0	\$0	\$0
112096 Fire Station 12 Remodel	\$0	\$5,750,000	\$0	\$0	\$0
112097 Fire Station 9	\$0	\$0	\$0	\$250,000	\$9,600,000
112098 Government Center #2, #3 & #4 Elevator Modernization	\$900,000	\$0	\$0	\$0	\$0
112099 Government Center Carpet Replacement	\$400,000	\$0	\$0	\$0	\$0
112100 Chissegut Water Plant Renovation	\$50,000	\$0	\$0	\$0	\$0
112101 Hand Dryer Installation	\$175,000	\$0	\$0	\$0	\$0

Proposal Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
112102 Westside Government Center Remodel	\$400,000	\$0	\$0	\$0	\$0
112103 Chinaegut Exterior Renovation- Phase II	\$0	\$75,000	\$0	\$0	\$0
112104 County Administration Carpet Replacement/Interior Painting	\$0	\$100,000	\$0	\$0	\$0
112105 Little Red Schoolhouse Exterior Renovation	\$0	\$125,000	\$0	\$0	\$0
112106 Lykes Library A/C System #2 Replacement	\$0	\$75,000	\$0	\$0	\$0
112107 Sheriff's Office Carpet Replacement	\$0	\$75,000	\$0	\$0	\$0
112108 Brooksville Health Department - Fire Alarm Replacement	\$0	\$0	\$150,000	\$0	\$0
112109 County Extension Roof Replacement	\$0	\$0	\$150,000	\$0	\$0
112110 East Side Library & Spring Hill Library A/C Replacement	\$0	\$0	\$175,000	\$0	\$0
112111 WestSide Library Exterior Restoration	\$0	\$0	\$75,000	\$0	\$0
112112 Courthouse #1 and #2 Chiller Replacement	\$0	\$0	\$0	\$385,000	\$0
112113 Mosquito Control Facility	\$0	\$0	\$5,160,000	\$0	\$0
112181 Anderson Snow Road Resurfacing	\$45,000	\$455,000	\$0	\$0	\$0
112182 Northcliff Boulevard Phase 2 Resurfacing	\$0	\$0	\$0	\$0	\$1,095,250
112183 Powell Road Resurfacing	\$0	\$0	\$0	\$400,000	\$4,000,000
112184 Northcliff Boulevard Phase 1 Resurfacing	\$296,000	\$1,988,000	\$0	\$0	\$0
112185 Cedar Lane Resurfacing	\$173,000	\$1,146,950	\$0	\$0	\$0
112186 Ridge Manor Boulevard Resurfacing	\$0	\$0	\$0	\$182,000	\$1,076,550
112187 Citrus Way Resurfacing	\$85,000	\$842,000	\$0	\$0	\$0
112188 Daltona Boulevard Resurfacing	\$150,000	\$894,000	\$0	\$0	\$0
112189 WPA Road Resurfacing	\$0	\$845,000	\$0	\$0	\$0
112190 Navy Drive Resurfacing	\$0	\$0	\$157,300	\$0	\$0
112191 Waterfall Drive Resurfacing	\$680,000	\$0	\$0	\$0	\$0
112192 Fairway Drive Resurfacing	\$0	\$0	\$0	\$243,000	\$0
112193 Hickory Hill Road Resurfacing	\$0	\$770,000	\$0	\$0	\$0
112194 Myers Road Resurfacing	\$0	\$0	\$740,000	\$0	\$0
112195 Lockhart Road Resurfacing	\$1,881,900	\$0	\$0	\$0	\$0
112196 Fleet Maintenance Building	\$175,000	\$0	\$0	\$0	\$20,050,000
112197 Spring Hill Drive Ph 5 Resurfacing	\$3,000,000	\$0	\$0	\$0	\$0
112198 Government Center - Courtroom Refresh	\$714,900	\$849,900	\$0	\$0	\$0
112199 Cobblestone Drive Culvert Slip lining	\$0	\$0	\$0	\$0	\$0
112200 Dan Brown Hill Road Surface Treatment	\$1,350,000	\$0	\$0	\$0	\$0
112201 Pinehurst Drive Culvert Slip lining	\$100,000	\$0	\$0	\$0	\$0
112202 Gunnery Backstop Renovation	\$0	\$0	\$0	\$0	\$0
112203 Library Master Plan	\$0	\$0	\$0	\$0	\$0
112204 Control Tower Rehabilitation & Equipment	\$275,000	\$0	\$0	\$0	\$0
112205 Quailty Drive Flume Replacement	\$0	\$0	\$0	\$0	\$0
112206 Tinamou Ave Chip Seal	\$200,000	\$0	\$0	\$0	\$0
112207 Sunshine Grove Rd @ Plumeria Traffic Signal	\$1,850,000	\$0	\$0	\$0	\$0
112208 Admin Support Vehicle	\$50,000	\$0	\$0	\$0	\$0
112209 Anderson Snow & Corporate W&S Improvement	\$0	\$0	\$0	\$0	\$0
112210 Fire Alarm Detector Replacement	\$70,000	\$0	\$0	\$0	\$0
112211 Bravo Lighting Control Panel Replacement	\$60,000	\$0	\$0	\$0	\$0
112212 Fire Station No. 19	\$1,200,000	\$0	\$0	\$0	\$0
112213 Fire Station No. 20	\$1,000,000	\$0	\$0	\$0	\$0
112214 Fire Station No. 8	\$0	\$0	\$0	\$0	\$0
112215 Fire Rescue Headquarters	\$1,600,000	\$8,500,000	\$0	\$0	\$0
112216 Yellowback Road Culverts	\$110,000	\$0	\$0	\$0	\$0
112217 Cypress Lakes Kiosk	\$100,000	\$0	\$0	\$0	\$0
112218 Jenkins Creek Spring Run Restoration	\$50,000	\$0	\$0	\$0	\$0
112219 Audie Brook Force Main Replacement	\$0	\$0	\$300,000	\$1,700,000	\$0
112220 Braewood (MHP) Potable System Replacement	\$800,000	\$0	\$0	\$0	\$0
112221 Lockhart Subregional Pump Station	\$0	\$300,000	\$3,000,000	\$0	\$0
112222 Mariner Blvd 6" FM Upgrade	\$35,000	\$350,000	\$0	\$0	\$0
112223 Regency Oaks Main PS Alt. Route	\$620,000	\$0	\$0	\$0	\$0
112224 Spring Hill Drive Water Service Line Replacement	\$300,000	\$230,000	\$500,000	\$510,000	\$0

Proposal Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
112225 Sunrise Wells	\$1,500,000	\$0	\$0	\$0	\$0
112226 Alhambra Court Culvert Sliplining	\$0	\$125,000	\$0	\$0	\$0
112227 Baton Avenue Culvert Sliplining	\$0	\$125,000	\$0	\$0	\$0
112228 Coachman Road Culvert Sliplining	\$75,000	\$0	\$0	\$0	\$0
112230 West Library Network Recable	\$60,000	\$0	\$0	\$0	\$0
112231 Main Library Painting & Flooring	\$160,000	\$0	\$0	\$0	\$0
112232 Brooksville Health Dept Roof Replacement	\$0	\$0	\$0	\$0	\$300,000
112234 Veterans Park Additional Parking	\$300,000	\$2,200,000	\$0	\$0	\$0
112235 Airfield Layout Plan (ALP) Update	\$382,018	\$0	\$0	\$0	\$0
112236 Glen Lake Commons Signalized Intersection	\$1,325,058	\$0	\$0	\$0	\$0
112237 Waterfall Drive Culvert Slip Lining	\$0	\$200,000	\$0	\$0	\$0
112238 Sharon Ct Canal Culvert Slip Lining	\$0	\$75,000	\$0	\$0	\$0
112239 Parsons Road Culvert Slip Lining	\$0	\$87,000	\$0	\$0	\$0
112240 Hunters Lake Outfall	\$0	\$250,000	\$650,000	\$0	\$0
112241 Yellowbird Ave Culvert Slip Lining	\$0	\$230,000	\$0	\$0	\$0
112242 Fiber Optic-Deltona (SR50-Elgin)	\$0	\$0	\$0	\$0	\$110,000
112243 Fiber Optic-Deltona (Ablene-Forest Oaks)	\$0	\$0	\$0	\$135,000	\$0
112244 Fiber Optic-California (Spring Hill-Powell)	\$0	\$0	\$0	\$0	\$110,000
112245 Fiber Optic-Anderson Snow (SH Dr-Corporate)	\$0	\$85,000	\$0	\$0	\$0
112246 County Line @ Anderson Snow Intersection Improvement	\$0	\$325,000	\$0	\$0	\$0
112247 Traffic Signalization Detection Upgrade	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
112248 Spring Lake @ SR50/Cortez Intersection Improvement	\$0	\$0	\$100,000	\$850,000	\$0
112249 Spring Hill Dr-US19 to Kenlake Safety Improvement	\$300,000	\$1,200,000	\$0	\$0	\$0
112250 Northcliffe @ Deltona Intersection Improvements	\$0	\$0	\$125,000	\$0	\$0
112251 Fiber Optic-Spring Hill (Linden-Coronado)	\$50,000	\$0	\$0	\$0	\$0
112252 Pine Island Drive Elevation Improvement	\$0	\$0	\$250,000	\$0	\$500,000
112253 Anderson Snow Multilining	\$0	\$0	\$0	\$1,900,000	\$14,000,000
112254 Chinsegut Hill Chiller Replacement	\$0	\$0	\$0	\$50,000	\$0
112255 Westside Library A/C Controls	\$0	\$150,000	\$0	\$0	\$0
112256 Spring Hill Library A/C Controls	\$0	\$100,000	\$0	\$0	\$0
112257 East Side Library A/C Controls	\$0	\$100,000	\$0	\$0	\$0
112258 EOC A/C Controls	\$0	\$175,000	\$0	\$0	\$0
112259 Brooksville Health Dept Exterior Restoration	\$0	\$0	\$0	\$0	\$75,000
112260 WS Health Dept A/C Controls	\$0	\$0	\$0	\$0	\$175,000
112261 WS Health Dept Chiller Replacement	\$0	\$0	\$0	\$0	\$500,000
112269 HCAS Sealcoat Kennel Roof	\$80,000	\$0	\$0	\$0	\$0
112270 Building Division Security	\$412,000	\$0	\$0	\$0	\$0
AMOUNT	\$195,616,888	\$127,959,768	\$102,203,858	\$87,571,258	\$80,144,300

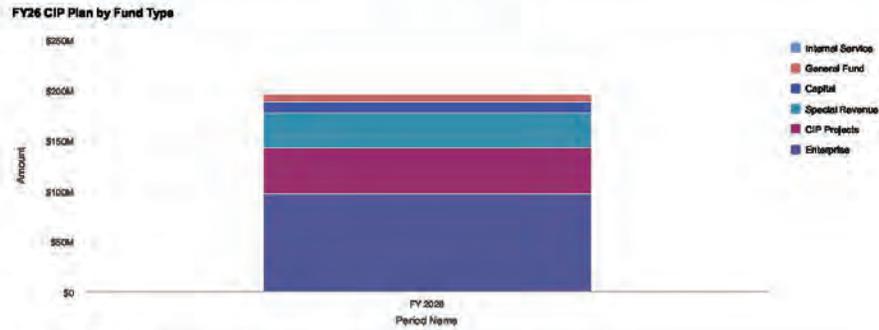
Hernando County, Florida

[Table of Contents](#) | [CIP Detail](#)
[County Website](#)

Capital Improvement Plan

Summary of FY 2026 CIP Plan by Fund Type

The graph below reflects the total amount of CIP projects in the FY2026 Budget by Fund Type.



Date Updated: Jul 08, 2025, 12:48 PM

The table below reflects the total amount of CIP projects in the FY2026 Budget by Fund Type.

FY26 CIP Plan by Fund Type

Fund Type	FY 2026
Amount	
Enterprise	\$96,987,556
CIP Projects	\$45,350,057
Special Revenue	\$34,981,478
Capital	\$10,398,195
General Fund	\$7,744,800
Internal Service	\$175,000
AMOUNT	\$195,616,886

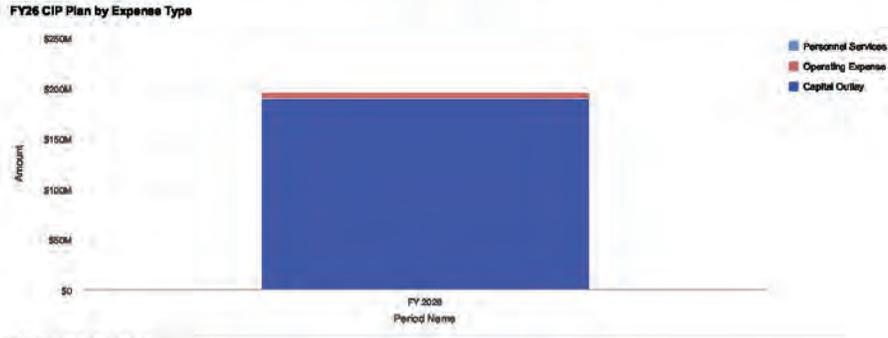
Hernando County, Florida

1
County Website

Capital Improvement Plan

Summary of FY 2026 CIP Plan by Expense Type

The below graph reflects the total amount of CIP projects in the FY2026 Budget by Expense Type



The below table reflects total amount of CIP projects in FY2026 Budget by Expense Type

FY26 CIP Plan by Expense Type

Account Category (Ex)	FY 2026
Amount	
Capital Outlay	\$189,709,707
Operating Expense	\$5,807,179
Personnel Services	\$100,000
AMOUNT	\$195,616,886

Hernando County, Florida

[Table of Contents](#) | [CIP Detail](#)
[County Website](#)



[Table of Contents](#) | [Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)



**Hernando County, FL
Board of County Commissioners
Fiscal Year 2025-2026
Annual Budget**

**County Administrator Letter for Budget
Workshop**



July 10, 2025

Honorable Chairperson and Members
Hernando County Board of County Commissioners
15470 Flight Path Dr.
Brooksville, FL 34604

Chairperson and Members:

We are pleased to present the Hernando County Recommended Budget for Fiscal Year 2025-26 to the Board of County Commissioners (BOCC) and the citizens of Hernando County. This budget was developed with input from County departments, senior staff, Constitutional Officers, and community feedback. It outlines funding for projects, programs, and policies established by the Board.

Budget Summary and Reserves

- **Total FY 2026 Budget:** \$956,338,363 (2.6% increase from FY 2025 Adopted Budget)
- **General Fund Reserves:** 23% (above policy minimum of 18.5%, under the 25% goal)
- **Ad-Valorem Rate:** Recommended to remain at **6.4490 mills**
- **Total Ad Valorem Property Tax Rate:** **14.8548 mills**

The capital expenditure and operating expenses decreased over the previous year's approved budget to minimize the overall budget increase.

I have included a chart of our neighboring Counties (Citrus, Pasco, Sumter) and two other counties (Clay and Charlotte) who are close in population and Taxable Value. Hernando is second lowest to Clay County at \$658 for Ad Valorem tax levied per citizen. In the table below, Hernando County is the 27th largest County and the 28th highest Ad-Valorem Tax rate per citizen.

2024 Florida County Ad Valorem Tax Profile County Government Levies ONLY

County	2024 Population Estimates	County Just and Taxable Values		Total Taxes Levied	
		Taxable Value	Per Capita Taxable Value	Total	Per Capita
Clay	236,365	18,552,447,780	\$ 78,491	\$ 155,426,469	\$ 658
Hernando	210,577	16,527,850,858	\$ 78,488	\$ 138,716,599	\$ 659
Sumter	156,743	22,271,246,391	\$ 142,088	\$ 110,535,824	\$ 705
Citrus	166,151	14,924,346,682	\$ 89,824	\$ 132,395,722	\$ 797
Pasco	633,029	54,405,582,648	\$ 85,945	\$ 549,440,109	\$ 868
Charlotte	210,645	31,993,024,986	\$ 151,881	\$ 268,003,861	\$ 1,272

Notes:

- 1) The term, Just Value, refers to the value of the property without regard to a possible agricultural classification
- 2) The term, Taxable Value, refers to the value of the property that is subject to taxes. Taxable Value is the
- 3) The County MSTU figures refer to those additional taxes levied by county governments to fund municipal-type
- 4) The Department of Revenue based the calculation of millage rates on county taxable value, i.e., [(county's

Data Sources:

Ad Valorem Data: Florida Department of Revenue, Florida Property Tax Data Portal, Florida Ad Valorem
Population Estimates: "Florida Estimates of Population 2024" Bureau of Economic and Business Research,

How the County is funded and at what level is important to ensure we are striving to be the most efficient and cost-effective government for the Citizens of Hernando County. There are taxes beyond the Ad Valorem tax. I have included a chart of our neighboring Counties (Citrus and Pasco) and two other counties (Clay and Charlotte) who are close in population and Taxable Value. While the total level of taxation is the most important comparison, it is also valuable to see the differences in how local governments are funded.

2024 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
Ad Valorem						
General Fund Millage Rate	6.44970	7.42920	6.05190	5.54710	6.9898	4.89
Transportation Trust (Roads)	0.80910	0.40520			0.986	
Unincorporated MSTU				0.14770		
Law Enforcement MSTU			2.14490	2.40140		
Fire Rescue MSTU		2.12250		0.50480		
EMS	0.91000				0.578	
County Health	0.11020				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				
Total County Ad Valorem	8.39299	10.19790	8.39680	8.50100	8.92490	4.89000
School	6.27100	6.33100	6.31400	6.23400	5.344	5.065
Water Management	0.19090	0.19090	0.19090	0.17930	0.19090	0.19090
Mosquito Control		0.22420			0.37080	
Total Ad Valorem Tax	14.85480	16.71890	14.80170	15.01430	14.83060	10.13590
Non Ad Valorem (Vary with property type)						
Solid Waste Disposal (Landfill)	98.04	107		96	27	
Fire Rescue	365.62		247.68		79	355.58
Garbage Collection	202.56		314.57	262		
Stormwater		95	103		58.84	

Data Source: Property Appraiser

Comparative data shows Hernando County maintains one of the lowest Total Ad Valorem tax rates among similar counties. Continued efficiencies and proper governance are necessary to maintain and improve this rate of taxation and level of service.

Revenue and Growth

The County is experiencing both residential and commercial development growth. This year saw a **taxable value increase of 11.31%**. While residential growth brings revenue, it also increases service demands. A balance with commercial growth is necessary to maintain the tax base in the county. We continue to see investment in apartments, retail, hospital expansions, and industrial facilities.

Financial Challenges and Response to Storms

The County faced unexpected financial challenges this past year due to Hurricane Milton and Hurricane Helene. Fortunately, the 22% reserves in last year's budget allowed the County to respond effectively. Over \$16 million was spent on storm preparation and recovery.

We learned during the storm recovery and identified the need for improvements in education, permitting, and compliance with Flood Plain Management. This budget provides the resources to continue this increased area of service in the county.

We have received \$7 million in FEMA reimbursement and are awaiting potential reimbursement of another \$15 million. We do not anticipate receiving these funds until late FY26. The Federal and State direction going forward is for counties to be able to respond and recover with less state and federal assistance. Reimbursement uncertainty highlights the need for discussions on local disaster response funding this year.

We suggest the creating of a dedicated fund outside of the County Reserves to allow for reduced dependency on State or Federal Assistance. The fund would be a new "Disaster Fund" that would be established in the ERP system. Setting up the Disaster Fund would better isolate and track applicable costs to differentiate from operating costs and utilize pre-established budgeted amounts. We have included a **Payment in Lieu of Franchise Fees (PILOF)** of \$2.4 million from the Utilities Department in this year's budget, designated for a Disaster Response Reserve.

Key Investments and Achievements

This past year we have made progress on significant infrastructure improvements. Recent accomplishments include:

- Expansion of the Courthouse
- Upgrades to Fire Stations 2, 5, and 6
- Upgrade of the 911 Emergency Radio System
- Completion of the Anderson Snow Splash Park
- Started Construction on the Tax Collector Building
- Completion of the Cyril Drive Bypass economic development infrastructure.

- Water and Wastewater plant improvements
- Roadway signals and sidewalks
- Technology and software upgrades

Capital Improvement Projects

The Capital Improvement plan for this year included a total of \$195.6 million in projects. The General fund portion of this is \$6.4 million.

These include a new Fire Station, maintenance of existing building (roofs, HVACs, parking lots), and various infrastructure improvements. Maintenance of existing assets remains a top priority for the capital improvement plan. Of the \$6.4 million in General Fund Capital Projects, \$2,680,000 is from maintenance of facilities. Another \$2,310,000 is for maintenance of the Jail funded from the Inmate Revenue that is generated by the Sheriff Office.

A Few of the new project that are included in this year's funding for capital improvements are:

- Kettering Road Widening (Gas Tax)
- Transit Facility for Bus (Federally funded)
- Ayers / Culbreath / Hayman Intersection Improvement (Gas Tax)
- Lockhart Road Resurfacing (Gas Tax)
- Landover Blvd Resurfacing (Gast Tax)

We also have multiple capital improvement projects that are nearing the completion of the design stage. These projects (Animal Shelter, Public Safety Training Center, Facilities Building, Weeki Wachee Preserve Park, Fire Station, Anderson Snow Recreation Fields, Inactive Runway resurfacing) have been discussed for a BOND with future payments from multi funding sources (Impact fees, Fire, EMS, Tourism Tax, General Fund). Using a long-term (30 years) Bond allows for future users of the improvement also to help fund the project, not just the citizens today.

Planning and Strategic Direction

The County is actively planning for future growth with several major planning initiatives underway or completed:

- Strategic Plan
- Library Master Plan
- Parks & Recreation Master Plan
- Water & Sewer Master Plan
- Long-Range Transportation Plan
- Transit Service Plan
- Consolidated Housing Plan

These efforts are intended to guide future investments to maintain the level of service and county priorities.

Economic Development

Past investments have resulted in private sector growth, particularly at the Brooksville-Tampa Bay Regional Airport (BKV) with expansion from:

- Global Jet Care
- American Aviation
- Bluewater Aviation
- Barrette Outdoor Living
- Delamere Industries

The BKV Infield Infrastructure Development Plan is complete and we will be looking to work to obtain grants to assist with county investment at the airport. To move forward with improvements (e.g., taxiway repaving, water/sewer), we are recommending additional funds get set aside in the amount of \$968,932. The amount, when combined with the current reserve amount of \$779,942 brings the recommended budget reserve total to \$1,748,874 proposed for FY26. The Economic Development Infrastructure Reserve will support the debt service for critical airport infrastructure. The transfer will be from the Tangible Personal Property Tax paid by the target industries in our county.

Mandated Expenses and Insurance Costs

Mandated expenses such as jail, court system, juvenile detention, Emergency Communications Center, Medicaid, Indigent Care, Health Department, Mental Health and substance abuse, Unclaimed bodies, Medical Examiner, Mosquito Control, Animal Control, and Emergency Management have remained constant

or increased. Rising property insurance costs also impact the budget due to added County assets and increased asset values.

Medical Examiner funding including equipment and facilities	\$ 781,935.00
Medicaid and Indigent Services (including burial)	\$ 4,102,381.00
Jail Medicals both adult and juvenile & Jail Operations	\$ 389,352.00
Department of Juvenile Justice	\$ 880,320.00
Emergency Operations Center (EOC)	\$ 843,733.00
Health Department	\$ 1,095,177.00
Jail Renovations	\$ 2,310,000.00
TOTAL	\$ 10,402,898.00

Staffing and Organizational Improvements

This budget recommends **51.5 new positions**. These position increases are to continue to meet the demand due to the growth in the community and the expected level of service.

- **General Fund (12.5)** – Library Services, Public Information, Code Enforcement, Procurement, Parks & Rec, Natural Resources, County Attorney, Facilities, Human Resources, Emergency Management and Housing Support Services
- **Building Division (2)**
- **Utilities (6)**
- **Fire & Emergency Services (31)** – staffing for additional station and succession plan for finance

Three Organizational improvements are requested:

This budget approves the combining of waterways and aquatic services, and sensitive lands into one division, the **Natural Resources Division**. This allows staff and resources to be used for all the activities and eliminate any divisional work silos.

Reclassification of the Chief Procurement Officer to the **Director of Procurement and Strategic Initiatives**, along with a new project manager position institute consistent project management Strategic Plan reporting across the County. This position will also manage the unfunded mandate of

the Basin Management Action Plan. We are working, if approved, to fund a portion of this position from Basin Management Action Plan (BMAP) grants.

Reclassification of the Public Information Officer to **Director of Public Information and Government Affairs**. This position would lead strategic messaging, oversee interdepartmental coordination, and serve as a key liaison between the County and government entities at the State and Federal level. These improved relationships will provide ability to partner on initiatives, advocate for county concerns, and increase grant opportunities.

Efficiencies

Increasing efficiency of the local government is always a core value. As previously discussed, the combining of waterways and aquatic services, and sensitive lands into one division, creates increased staff efficiencies.

We also have introduced the use of AI in development services. We have approved over 800 single family homes with AI assistance in the review. This allows for a more consistent review, elimination of any loss of productivity from employee turnover, and allows the use of the employee independent thinking on more complex tasks. We are working on many other applications of AI into the government to assist in the service of citizens where it is productive.

The addition of a project management initiative will provide consistency, reporting, and an oversight into the completion of projects resulting in lower time to completion, more efficient use of resources.

We are in the middle of the multi-year implementation of the County ERP system and permitting system. These two software systems will greatly reduce the amount of duplicative work done by staff now for everyday financial and permitting operations. These efficiencies will be seen in the County financials, Clerk Financials, human resources, permitting, and many more departments. Future ability to track key efficiency indicators, integrations of financial and personnel software, will provide valuable for future streamlining of the government.

Housing and Supportive Services

With the Growth of the County, the increased need for supportive services continues. Through the Consolidated Housing plan, we are awarding grants from



Federal Dollars for support services in our community. These grants reduce the need for government services and provide needed improvements for citizens. We also are providing leadership in Homelessness to organizations in the community to help provide avenues for individuals to prevent or recover from being homeless. We continue to provide mental health, opioid education, treatment funding with partnership with community organizations, and Fire and Emergency Services.

Future Challenges

Correctional Complex upgrades

The jail continues to increase in age and wear. The County has completed a master plan for the upgrade of the jail, including the increase of mental health, medical and youth facilities and services. Due to the unique complexity, security and intensive use, the cost of correctional facility projects are substantial. The first phase of the jail masterplan last year was over 140 million. This cost will continue to increase and the demand for space in the jail unfortunately will continue to increase. We suggest the BOCC consider a General Obligation Bond referendum for the 2026 General Election to allow for future boards to have the tool necessary to pay for the jail improvements over time as they are needed, and we have the ability to fund.

Reduction of Revenue and increased unfunded mandates.

The State of Florida continues to discuss ways to minimize the increase in the cost of ownership for property owners in Florida. While this is an excellent discussion that should continue, as the ability to own property is very important in individual financial stability, economic development, and overall quality of life in an area, the impacts to the services provided to the Citizens will need to be determined. Currently discussions exist in reduction of property tax rates, or Sales Tax rates. Both of which will decrease revenues to Hernando County.

Also, I feel there is a desire from Federal and State officials for state and federal programs to have a local contribution. Home Rule is always a desired position for the local government, if the level of involvement in the programs is also allowed to be determined locally. I think the County should prepare for increase requested local contributions from State and Federal Programs for citizens.

FEMA reimbursement as previously discussed most likely will not be available at the same level it has been in the past. The BOCC is encouraged to explore revenue sources not tied to property valuation, to lessen the burden on homeowners and provide financial resilience. The PILOF is an important step in this direction.

Budget Recommendation

I recommend the BOCC keep the Ad Valorem millage the same this year, to maintain an adequate reserve level and invest the revenue from the growth in the community into infrastructure. This will maintain the existing quality of life and provide for future opportunities. Investing in the County for economic development infrastructure and resiliency through funding for disaster recovery and revenue diversification will reinforce a great foundation for our county's success going forward.

Sincerely,



Jeffrey W. Rogers, P.E.
County Administrator



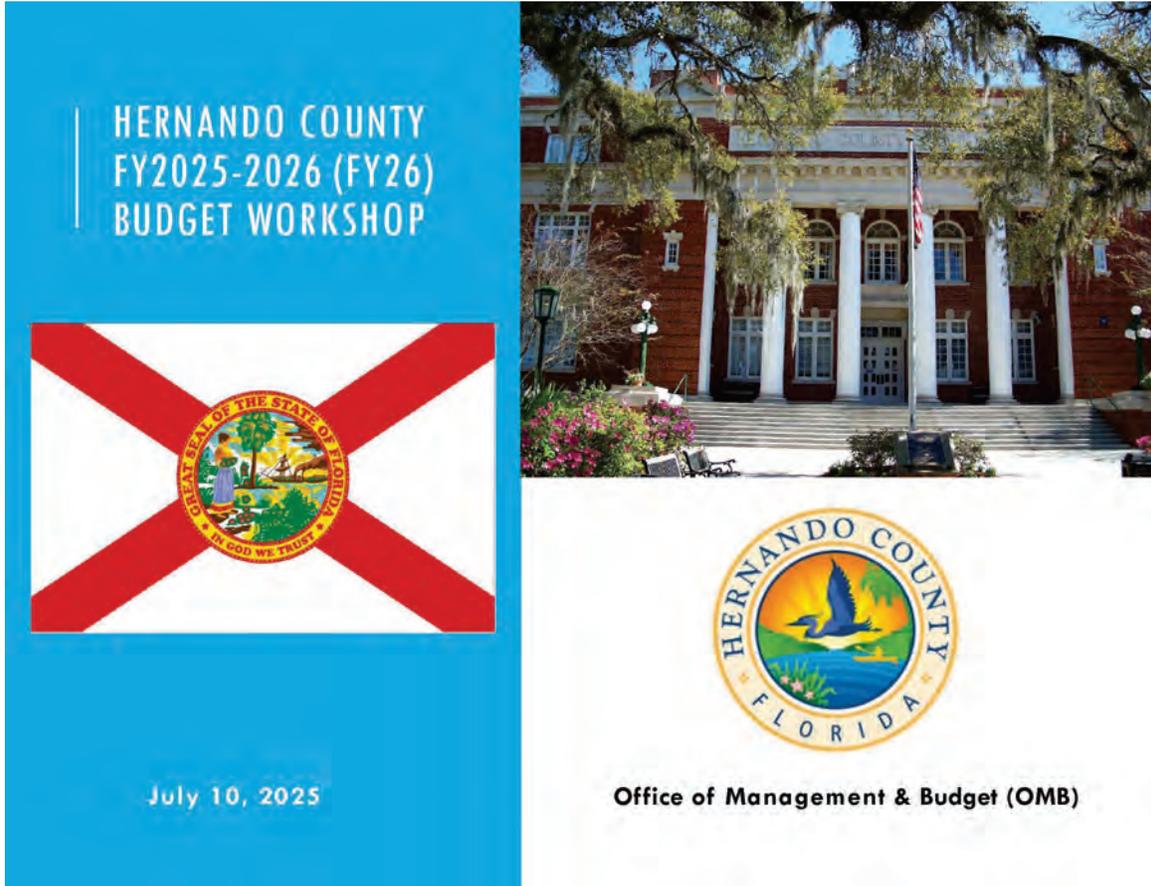
[Table of Contents | Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Fiscal Year 2025-26 (FY26) Budget Workshop

The FY26 Budget Workshop was held on July 10, 2025. The information below is a summary of the information presented to the BOCC.



Office of Management & Budget (OMB)

The Budget Workshop was held at the Government Center in the BOCC Chambers.



BUDGET ASSUMPTIONS

- **Taxable Value Increase: 11.31%**
- **Revenues Budgeted with the Millage rate the same**
- **Revenues Budgeted at 95%**
- **Insurance liability costs increased by 23.1% from FY25**
 - **FY23: \$5,610,590**
 - **FY24: \$6,893,938 +22.8%**
 - **FY25: \$7,740,065 +12.2%**
 - **FY26: \$9,532,516 +23.1%**

Office of Management & Budget

Some of the assumptions used to build the FY26 budget.



PERSONNEL BUDGET ASSUMPTIONS

- **Fire Union and County salary increase at 4%**
- **Medical benefit costs of +15%**
- **FRS General employee rate +3%**
- **FRS Special Risk +8%**

Office of Management & Budget



BUDGET YEAR PRIORITIES

- **Maintaining Reserves**
- **Economic Development**
- **Maintaining Storm Recovery Fund**
- **Improving County Network's Strength & Security**
- **Improving Service Efficiencies by Maintaining Level of Service to Meet Increasing Demands Due to Growth**
- **GIS improvements, EPL, & ERP**

Office of Management & Budget

Budget Priorities Overview



RECOMMENDED BUDGET OVERVIEW

FY26 Total Budget: \$956,338,363

**General Fund: \$245,665,189
(25.7% of the Total Budget)**

**Non-General Fund: \$710,673,174
(74.3% of the Total Budget)**

Total Reserves: \$ 309,097,309

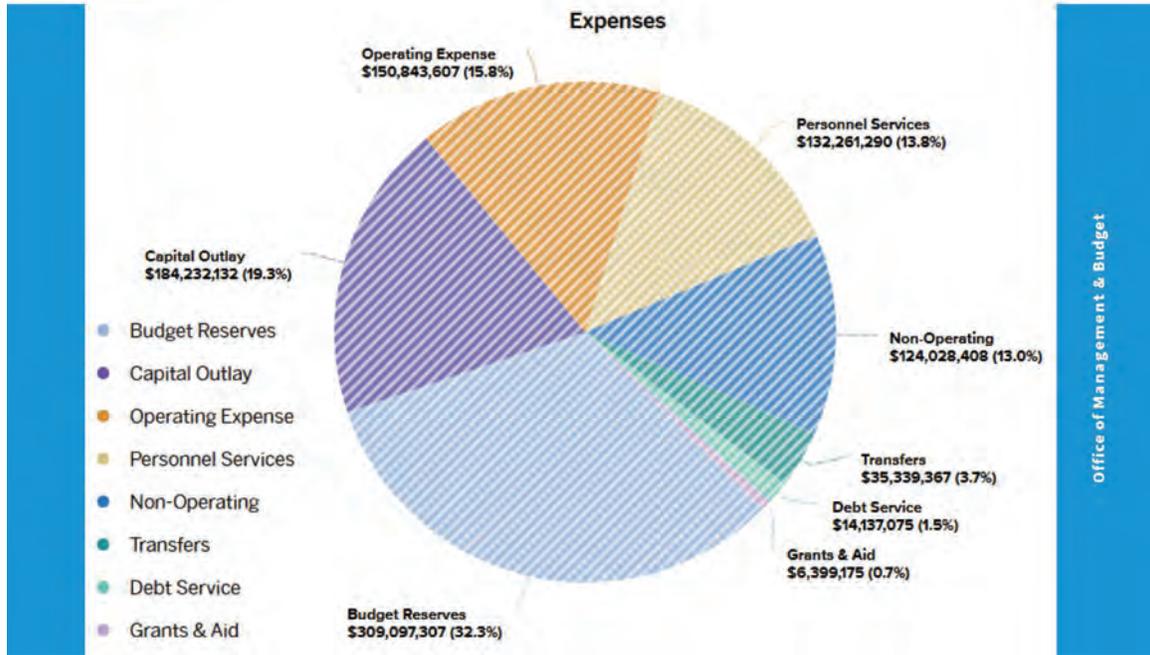
GF Reserves: \$ 42,807,149 @ 23.67%

Constitutionals: \$123,899,700 or 12.9%

Office of Management & Budget



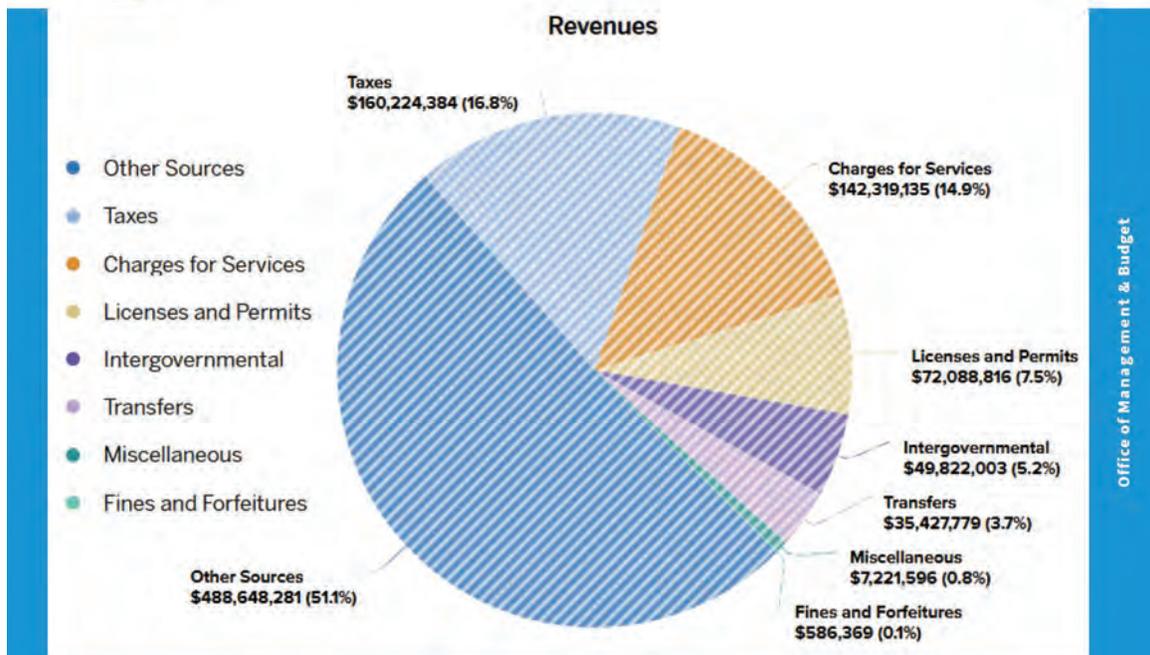
TOTAL EXPENSE BY TYPE



Visual representation of the Recommended Budget Expenses



TOTAL REVENUES BY TYPE





BUDGET TREND BY FUND TYPE

FY 2025-2026 (FY26)

Summary for All Funds by Type of Fund

	Adopted B...	2020 - 21 Adopted B...	2021 - 22 Adopted B...	2022 - 23 Adopted B...	2023 - 24 Adopted B...	2024 - 25 Adopted B...	2025 - 26 Budget
Enterprise	\$190,680,587	\$183,637,862	\$195,827,697	\$217,563,938	\$276,539,558	\$365,845,889	\$345,607,175
Special Revenue	\$151,020,564	\$152,821,657	\$183,244,559	\$189,022,610	\$206,646,086	\$248,386,008	\$262,047,824
General Fund	\$123,212,691	\$139,729,157	\$160,313,663	\$187,696,682	\$202,249,885	\$231,040,830	\$245,665,189
Internal Service	\$43,752,751	\$41,101,477	\$43,739,866	\$44,696,658	\$56,020,526	\$67,720,718	\$73,231,328
Capital	\$15,770,441	\$19,027,423	\$17,832,769	\$20,879,647	\$21,096,320	\$22,977,054	\$26,621,012
Debt Service	\$3,678,215	\$3,661,172	\$2,147,822	\$2,044,032	\$4,820,779	\$4,374,880	\$3,165,835
TOTAL	\$528,115,249	\$539,978,748	\$623,106,376	\$661,903,567	\$767,373,154	\$940,345,359	\$956,338,363

Data Updated Jul 04, 2025, 9:09 AM

[View Report](#)

Budget Trend by Fund Type



BUDGET ACCOUNT ROLLUP

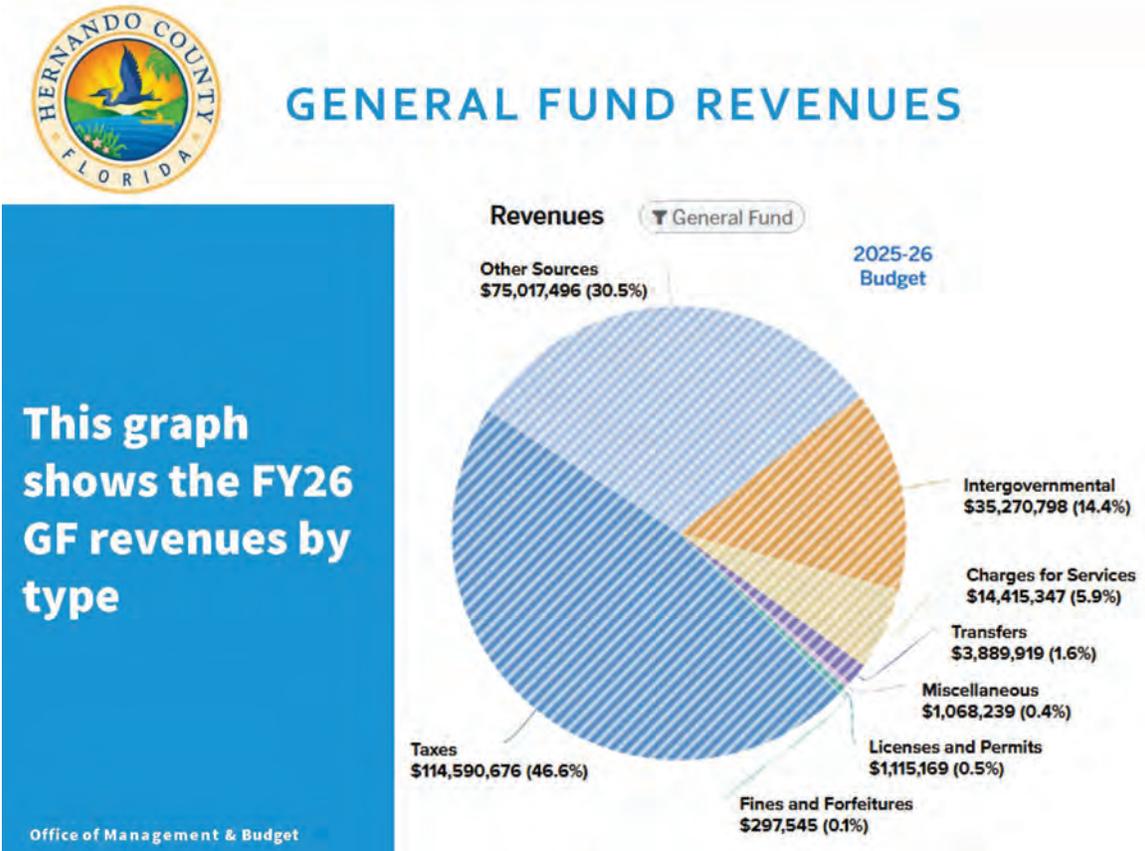
FY 2025-2026 (FY26)

Expand All	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Budget
▶ Budget Reserves	\$ 205,820,643	\$ 205,517,597	\$ 214,596,157	\$ 216,973,711	\$ 309,183,129
▶ Capital Outlay	105,751,339	126,115,120	168,683,567	264,688,935	184,232,132
▶ Operating Expense	98,212,993	112,201,751	129,121,619	146,453,339	150,843,607
▶ Personnel Services	89,270,563	93,900,035	110,993,606	121,657,883	132,261,292
▶ Non-Operating	76,124,215	85,088,384	96,254,366	110,123,630	124,028,408
▶ Transfers	22,553,355	21,917,271	28,790,030	58,981,081	35,339,367
▶ Debt Service	10,701,238	12,955,014	14,316,212	15,372,777	14,137,075
▶ Grants & Aid	14,672,030	4,208,395	4,617,597	6,094,003	6,399,175
Total	\$ 623,106,376	\$ 661,903,567	\$ 767,373,154	\$ 940,345,359	\$ 956,424,185

	PRIOR YEAR BUDGET		RECOMMENDED BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$110,193,983	\$120,095,846	\$132,261,290	\$12,165,444	10%
Operating Expense	\$148,299,093	\$167,588,480	\$150,843,609	(\$16,724,871)	(10%)
Capital Outlay	\$267,873,602	\$340,545,331	\$184,232,132	(\$156,313,199)	(46%)
Debt Service	\$14,373,572	\$15,385,780	\$14,137,075	(\$1,248,705)	(8%)
Grants & Aid	\$8,278,841	\$9,418,497	\$6,399,175	(\$3,019,322)	(32%)
Transfers	\$48,299,006	\$59,884,083	\$35,339,367	(\$24,544,716)	(41%)
Non-Operating	\$97,950,529	\$111,788,422	\$124,028,408	\$12,239,986	11%
Budget Reserves	\$211,961,339	\$207,559,394	\$309,097,307	\$101,537,913	49%
EXPENSES TOTAL	\$907,229,965	\$1,032,245,833	\$956,338,363	(\$75,907,470)	(7%)
Revenues					
Taxes	\$134,467,686	\$145,352,238	\$160,224,384	\$14,872,146	10%
Revenues	\$1,000	\$1,000	-	(\$1,000)	(100%)
Licenses and Permits	\$59,975,665	\$66,701,272	\$72,088,816	\$5,387,544	8%
Intergovernmental	\$70,175,642	\$66,724,507	\$49,822,003	(\$16,902,504)	(25%)
Charges for Services	\$113,740,088	\$127,204,345	\$142,319,135	\$15,114,790	12%
Fines and Forfeitures	\$302,329	\$495,589	\$586,369	\$90,800	18%
Miscellaneous	\$7,831,161	\$7,644,177	\$7,221,596	(\$422,581)	(6%)
Transfers	\$48,305,274	\$59,904,574	\$35,427,779	(\$24,476,795)	(41%)
Other Sources	\$472,426,389	\$558,218,151	\$488,648,281	(\$69,569,870)	(12%)
REVENUES TOTAL	\$907,225,234	\$1,032,245,833	\$956,338,363	(\$75,907,470)	(7%)
Surplus (Deficit)	(\$4,731)	\$0	\$0	-	-

Office of Management & Budget

Total Budget Variance & Percent Change





GENERAL FUND REVENUES

This table shows the breakdown of GF revenues by type with some historical data

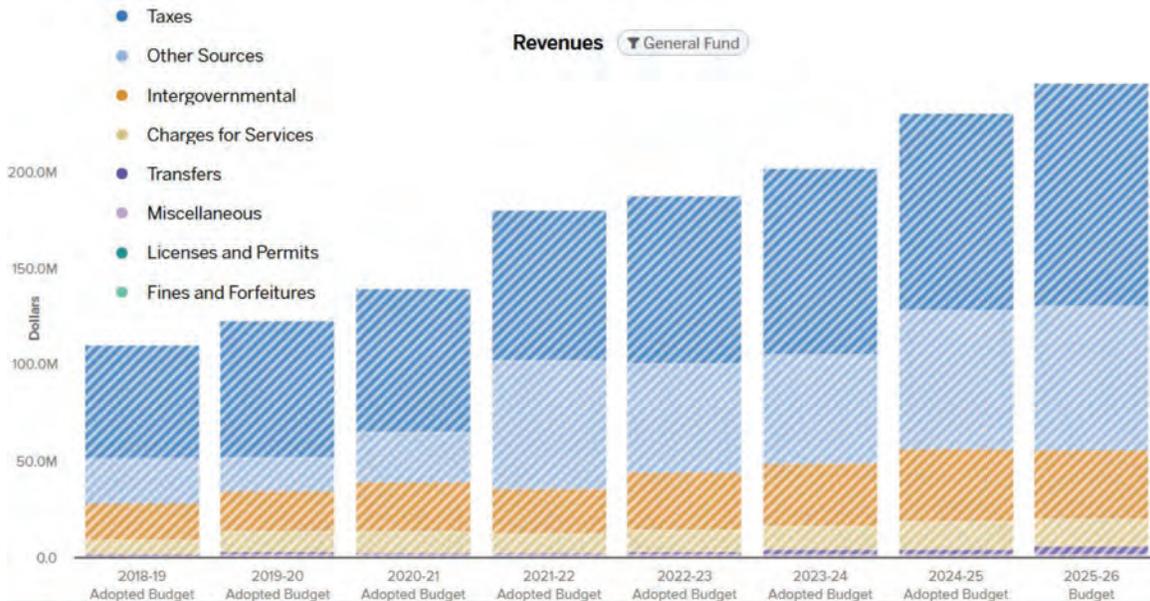
Collapse All	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Budget
▼ Revenues	\$ 180,313,663	\$ 187,696,682	\$ 202,249,885	\$ 231,040,830	\$ 245,665,189
▶ Taxes	77,474,669	86,350,667	96,064,136	102,313,697	114,590,676
▶ Other Sources	66,974,264	56,626,029	56,844,893	72,192,110	75,017,496
▶ Intergovernmental	22,560,168	29,623,542	32,357,529	37,155,954	35,270,798
▶ Charges for Services	10,392,093	11,621,096	12,494,179	14,892,692	14,415,347
▶ Transfers	613,311	1,361,928	2,114,367	1,965,387	3,889,919
▶ Miscellaneous	1,676,965	1,465,769	1,668,138	1,491,507	1,068,239
▶ Licenses and Permits	505,843	526,151	581,638	716,038	1,115,169
▶ Fines and Forfeitures	116,350	121,500	125,005	313,445	297,545
▶ Expenses	180,313,663	187,696,682	202,249,885	231,040,830	245,665,189

Office of Management & Budget

General Fund Revenue by Rollup Code



GENERAL FUND REVENUE TREND



Office of Management & Budget



GENERAL FUND EXPENSES

This shows the trend for GF expenses by rollup code.

Collapse All	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Budget
▶ Revenues	\$ 180,313,663	\$ 187,696,682	\$ 202,249,885	\$ 231,040,830	\$ 245,665,189
▼ Expenses	180,313,663	187,696,682	202,249,885	231,040,830	245,665,189
▶ Non-Operating	73,773,923	82,291,056	93,092,885	106,447,640	119,630,700
▶ Budget Reserves	44,495,916	44,962,523	37,513,524	39,836,104	48,039,641
▶ Operating Expense	21,877,929	22,245,432	28,470,153	38,853,336	38,587,377
▶ Personnel Services	14,161,128	15,073,672	19,269,701	21,551,827	22,610,515
▶ Capital Outlay	7,603,923	14,737,411	15,117,376	15,344,356	6,888,667
▶ Grants & Aid	14,378,949	3,912,870	4,114,492	4,753,968	5,257,659
▶ Transfers	3,486,047	3,328,513	4,608,659	4,253,599	4,565,797
▶ Debt Service	535,848	1,145,206	63,095	0	84,833
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Office of Management & Budget

General Fund Roll Up Code Trend



CONSTITUTIONAL BUDGETS

Constitutionals

	PRIOR YEAR BUDGET		ADOPTED BUDGET		
	FY2024	FY2025	FY2026	Difference	Percent Change
Expenses					
01951 - Clerk of Circuit Court	\$9,975,597	\$12,435,042	\$14,469,830	\$2,034,788	16%
01901 - Property Appraiser	\$3,248,945	\$3,658,141	\$4,332,514	\$674,373	18%
01981 - Supervisor of Elections	\$2,887,501	\$2,774,309	\$2,794,008	\$19,699	1%
01921 - Tax Collector	\$3,916,245	\$4,268,500	\$4,269,000	\$500	0%
02051 - Sheriff	\$78,877,005	\$89,146,125	\$98,034,348	\$8,888,223	10%
EXPENSES TOTAL	\$98,705,293	\$112,282,117	\$123,899,700	\$11,617,583	10%
Revenues					
01951 - Clerk of Circuit Court	\$3,577,869	\$4,290,887	\$4,290,887	\$0	0%
01901 - Property Appraiser	\$60,000	\$60,000	\$60,000	\$0	0%
01921 - Tax Collector	\$750,000	\$750,000	\$750,000	\$0	0%
02051 - Sheriff	\$4,777,469	\$4,996,179	\$5,207,578	\$211,399	4%
REVENUES TOTAL	\$9,165,338	\$10,097,066	\$10,308,465	\$211,399	2%
Difference	(\$89,539,955)	(\$102,185,051)	(\$113,591,235)	-	-

Data Updated Jul 08, 2025, 5:58 AM

[View Report](#)



GF EXCLUDING CONSTITUTIONALS AND RESERVES

This table shows the GF financial trend excluding Constitutionals and Reserves

General Fund w/o Constitutionals or Reserves

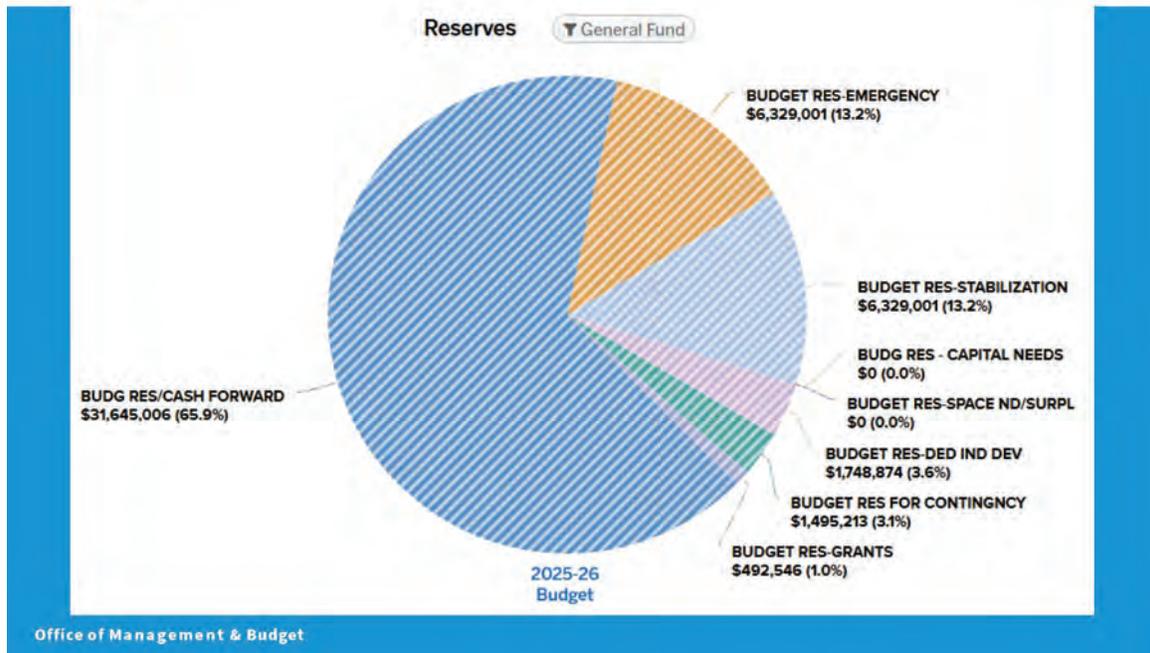
	FY22 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	Percent Change
Expenses						
Personnel Services	\$14,161,128	\$15,073,672	\$19,269,701	\$21,551,827	\$22,610,515	5%
Operating Expense	\$17,392,099	\$18,628,932	\$24,554,153	\$34,584,836	\$34,318,377	-1%
Capital Outlay	\$7,603,923	\$14,737,411	\$15,117,376	\$15,344,356	\$6,888,667	-55%
Debt Service	\$535,848	\$1,145,206	\$63,095	\$0	\$84,833	-
Grants & Aid	\$14,378,949	\$3,912,870	\$4,114,492	\$4,753,968	\$5,257,659	11%
Transfers	\$3,486,047	\$3,328,513	\$4,608,659	\$4,253,599	\$4,565,797	7%
EXPENSES TOTAL	\$57,557,994	\$56,826,603	\$67,727,476	\$80,488,586	\$73,726,848	-8%

Office of Management & Budget

General Fund Expenses excluding Constitutionals & Reserves



GF RESERVE UPDATE



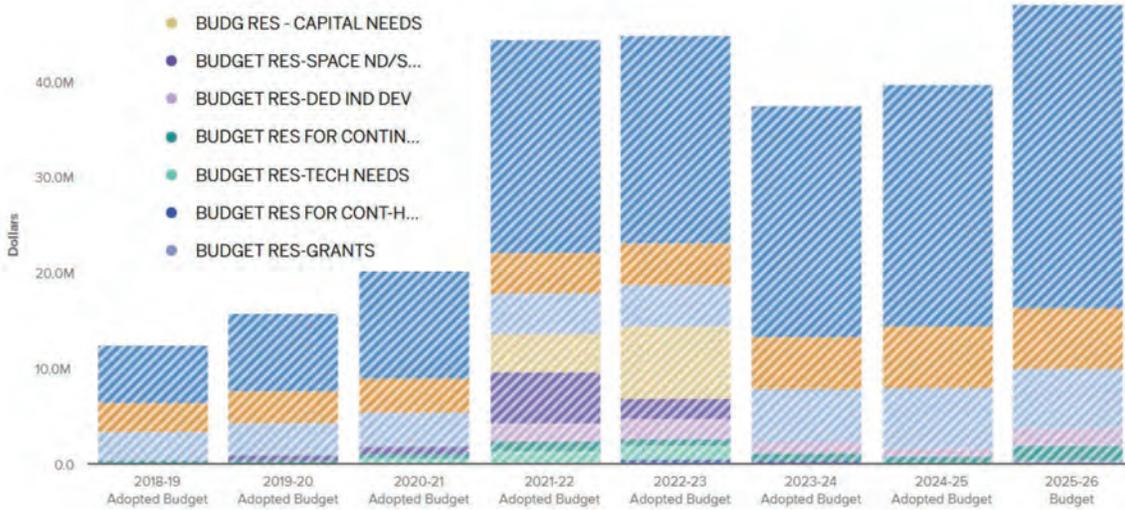


GF RESERVE UPDATE

Reserves

General Fund

- BUDG RES/CASH FORWARD
- BUDGET RES-EMERGENCY
- BUDGET RES-STABILIZATI...
- BUDG RES - CAPITAL NEEDS
- BUDGET RES-SPACE ND/S...
- BUDGET RES-DED IND DEV
- BUDGET RES FOR CONTIN...
- BUDGET RES-TECH NEEDS
- BUDGET RES FOR CONT-H...
- BUDGET RES-GRANTS



General Fund Reserve visual trend



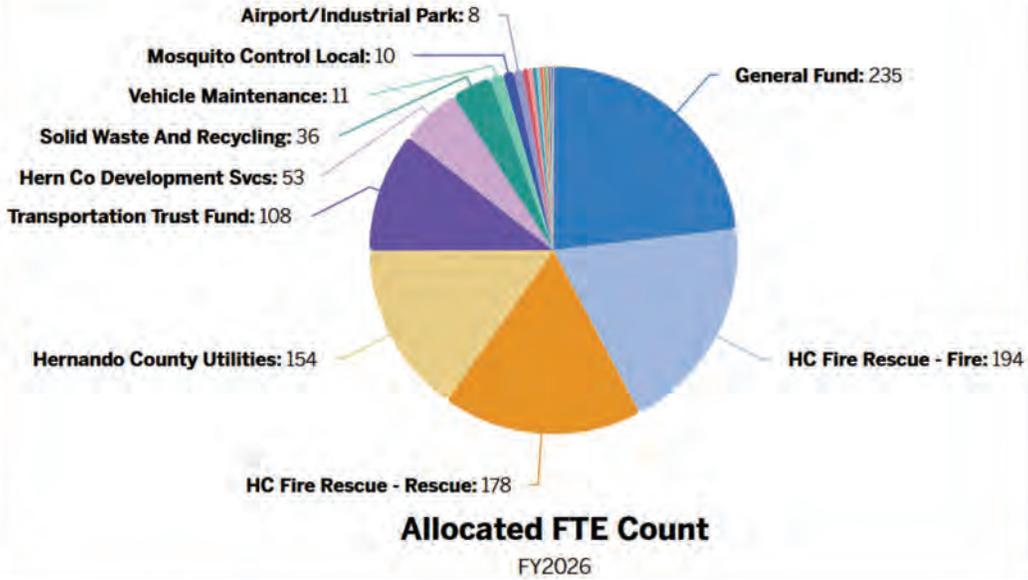
GF RESERVE UPDATE

General Fund Reserve Summary as of: 7/8/2025

	2026 Budget	Policy %	Amount needed	Change needed
Net Expense for Reserves	\$180,828,592.00	(Open Gov Report)		
5909908 - BUDGET RES FOR CONT-HCSO	\$-			
5909910 - BUDGET RES FOR CONTINGNCY	\$ 904,143.00	0.50%	\$904,142.96	(\$0.04)
5909911 - BUDGET RES-GRANTS - (Library funds)	\$ 492,546.00			
5909935 - BUDGET RES-EMERGENCY	\$ 6,329,001.00	3.50%	\$6,329,000.72	(\$0.28)
5909943 - BUDGET RES-SPACE ND/SURPL	\$-			
5909980 - BUDGET RES-TECH NEEDS	\$-			
5909981 - BUDGET RES-STABILIZATION	\$ 6,329,001.00	3.50%	\$6,329,000.72	(\$0.28)
5909985 - BUDGET RES-DED IND DEV - (Economic Dev.)	\$ 1,748,874.00			
5909998 - BUDG RES - CAPITAL NEEDS	\$-			
5909999 - BUDG RES/CASH FORWARD	\$ 29,245,004.00	11.00%	\$19,891,145.12	(\$9,353,858.88)
5909999 - BUDG RES/CASH FORWARD - (Disaster)	\$ 2,400,000.00			
Reserves TOTAL	\$ 47,448,569.00	18.50%	\$33,453,289.52	
Current Amount:	\$ 42,807,149.00	23.67%	Current Amount	Change needed (\$9,353,859.48)
	\$39,782,290.24	22%	(for that amount)	(\$3,024,858.76)
	\$45,207,148.00	25%	(for that amount)	\$2,399,999.00



PERSONNEL FTE SUMMARY

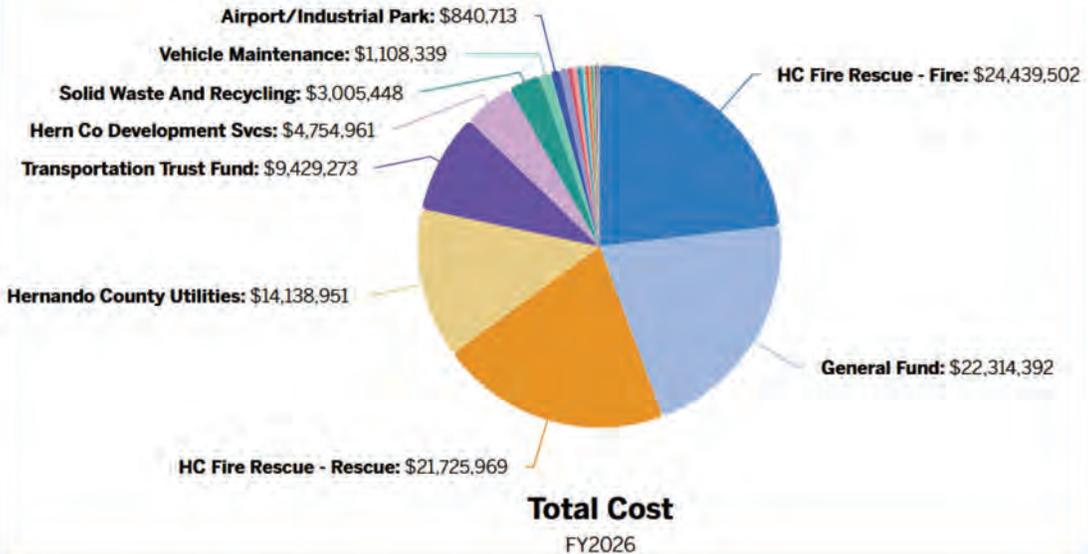


Office of Management & Budget

Personnel FTE Summary



PERSONNEL TOTAL COST



Office of Management & Budget



NEW PERSONNEL REQUESTS

Enterprise Funds New Positions for FY26 Budget

Enterprise Funds				
Department	Position	Justification	Funding Source	FTE
Building	Administrative Assistant III	Assist the Building Official with routine administrative tasks. To ensure compliance with codes and regulations, assist management with supervisory tasks and mentor staff, and serve as a liaison with stakeholders.	Building Fees	1.00
Building	Lead Plans Examiner	Performs maintenance and replacement of residential and commercial water meters and meter boxes.	Building Fees	1.00
Utilities	Meter Technician I	To fulfill new FDEP requirements that utilities must develop Collection System Action Plan (CSAP) and Power Outage Contingency Plan (POCP) for prevention of Sanitary Sewer Overflows (SSOs) under FAC 62-600.705	Utility Fees	4.00
Utilities	Wastewater Collection System Worker		Utility Fees	2.00
Total requested:				8.00

Office of Management & Budget

Enterprise New Personnel Requests



NEW GF PERSONNEL REQUEST

General Fund				
Department	Position	Justification	Funding Source	FTE
Library Services	Literacy Program Specialist	Develop, implement, and promote literacy-based programming for various demographics in the community.	Ad Valorem	1.00
Public Information	Public Information Officer	Responsible for effectively representing Hernando County Government at public events and through social media	Ad Valorem & Cost Allocation Fees	1.00
Code Enforcement	Code Enforcement Officer	Allow for a more manageable case load, improve response times, and allow for a proactive enforcement.	Ad Valorem & Fees	2.00
Procurement	Program Manager	Assists the Chief Procurement Officer with implementation of programs and projects while ensuring accurate and timely communication with the Board and other stakeholders.	Ad Valorem & Cost Allocation Fees	1.00
Procurement	Contracting Agent	Assists the department to support the increased workload.	Ad Valorem & Cost Allocation Fees	1.00
Parks and Recreation	Sports Turf / Horticulture Technician	Assist with sport turf maintenance, field renovations and general landscape improvements.	Ad Valorem & Fees	1.00
Parks and Recreation	Recreation Leader II (Summer Camp)	Seasonal position to assist staff with summer camp operations. (Staffing need only for the duration of summer camp, no benefits)	Ad Valorem & Fees	0.50
Natural Resources (Sensitive Lands)	Environmental Lands Technician	Assist with managing the nature preserves and environmental lands. Operates and maintains in accordance with adopted resource management plans and accepted natural resources practices.	Ad Valorem	1.00
County Attorney's Office	Paralegal I	Additional paralegal needed to support the increased demands of the Special Master program.	Ad Valorem & Cost Allocation Fees	1.00
Facilities Maintenance	Horticulture Technician	Assist current staff with technical and manual work performed over approximately 52.5 acres of green space.	Ad Valorem & Cost Allocation Fees	1.00
Emergency Management	Emergency Management Coordinator	Coordinates with internal and external partners and oversees the efficiency of the emergency management functional area of logistics.	Ad Valorem	1.00
Housing Support Services	Housing Rehabilitation Specialist	To support the Housing division of the department for rehabilitation projects to preserve the housing stock in the county.	SHIP Grant	1.00
Human Resources	Human Resources Specialist	Assists the Human Resources department to support employment growth.	Ad Valorem & Cost Allocation Fees	1.00
Total requested:				13.50

Office of Management & Budget



NEW PERSONNEL REQUEST

Public Safety New Positions for FY26 Budget

Special Revenue Funds				
Department	Position	Justification	Funding Source	FTE
HCFR	Captain Medic	To staff Station 16	Fire Assessments & EMS MSTU	3.00
HCFR	Driver Engineer Medic	To staff Station 16	Fire Assessments & EMS MSTU	3.00
HCFR	FF EMT I	To staff Station 16	Fire Assessments & EMS MSTU	6.00
HCFR	FF Medic I	To staff Station 16 and Medic 11	Fire Assessments & EMS MSTU	18.00
HCFR	Finance Supervisor	Assist the Finance Manager with HCFR finance related matters as part of the department's succession plan.	Fire Assessments & EMS MSTU	1.00
Total requested:				31.00

Office of Management & Budget

Public Safety New Positions



VALUATION HISTORY

Hernando County Property Valuation Summary			
Fiscal Year	Certified Taxable	Change in Taxable	
	Value	Value	% Change
2025/2026	18,277,896,325	1,857,492,067	11.31%
2024/2025	16,420,404,258	1,564,270,328	10.53%
2023/2024	14,856,133,930	2,077,486,112	16.26%
2022/2023	12,778,647,818	2,024,271,700	18.82%
2021/2022	10,754,376,118	780,184,115	7.82%
2020/2021	9,974,192,003	796,675,172	8.68%
2019/2020	9,177,516,831	462,961,379	5.31%
2018/2019	8,714,555,452	532,974,920	6.51%
2017/2018	8,181,580,532	595,994,479	7.86%
2016/2017	7,585,586,053	188,622,057	2.55%
2015/2016	7,396,963,996	284,584,331	4.00%
2014/2015	7,112,379,665	96,896,030	1.38%
2013/2014	7,015,483,635	(175,756,006)	-2.44%
2012/2013	7,191,239,641	(524,883,927)	-6.80%

Office of Management & Budget

Valuation History

Any additional information from the Budget Workshop can be found on the County's website under budget documents: [Management and Budget | Hernando County, FL](#)



[Table of Contents | Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Typical Tax Bill

The following example depicts the variance in taxes from FY25 to FY26 for an assessed value of \$300,000, when the adopted combined millage rate is applied, and 3% growth is added to the valuation. This example includes only County's government millage information. Each individual tax bill would be broken down by various rates that apply to the specific area where the home is located.

Average Tax Bill Homestead Example						
Base Example		% Increase		3%		
FY25 2024		FY26 \ 2025				
Tax Roll		Tax Roll				
Value	\$ 300,000					
Homestead Example for County	\$ (50,000)					
Assessed Value for County	\$ 250,000					
FY25 2024		FY26 \ 2025				
Tax Roll	Amount	Tax Roll	Amount	Annual Variance	Monthly Difference	
General Fund	6.4497 \$ 1,612.43	6.165 \$ 1,596.74		\$ (15.69)	\$ (1.31)	
Transportation Trust	0.8091 \$ 202.28	0.8091 \$ 209.56		\$ 7.28	\$ 0.61	
County Health	0.1102 \$ 27.55	0.1102 \$ 28.54		\$ 0.99	\$ 0.08	
Emergency Medical Services	0.9100 \$ 227.50	0.9100 \$ 235.69		\$ 8.19	\$ 0.68	
Stormwater Management	0.1139 \$ 28.48	0.1139 \$ 29.50		\$ 1.03	\$ 0.09	
Fire Rescue: Fire (Rate)	365.62	362.38		\$ (3.24)	\$ (0.27)	
HCUD-Solid Waste-Landfill (Rate)	98.04	98.04		\$ -	\$ -	
Total County Taxes	\$ 2,561.89	\$ 2,560.44		\$ (1.44)	\$ (0.12)	

Actual tax bills contain taxes levied for taxing authorities other than the County government: Special Districts, South Florida Water Management District (SFWMD), School Board, and, when applicable, municipalities. Each of these authorities assesses their own millage and adopts their own annual budgets. The County does not exercise control over the budgets and millage rates of other taxing districts; therefore, their budgets and millage rates are not reflected in the County's budget document.

The County is required to levy a separate property tax to meet annual debt service requirements for the payment of voter approved general obligation bonds, as applicable.

For more information on tax bills, please see the Hernando County Tax Collector's website: [Tax Collector website.](#)



[Table of Contents | CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Millage Comparison & Overview

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

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

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

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

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

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

Municipal Services Taxing Unit

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

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

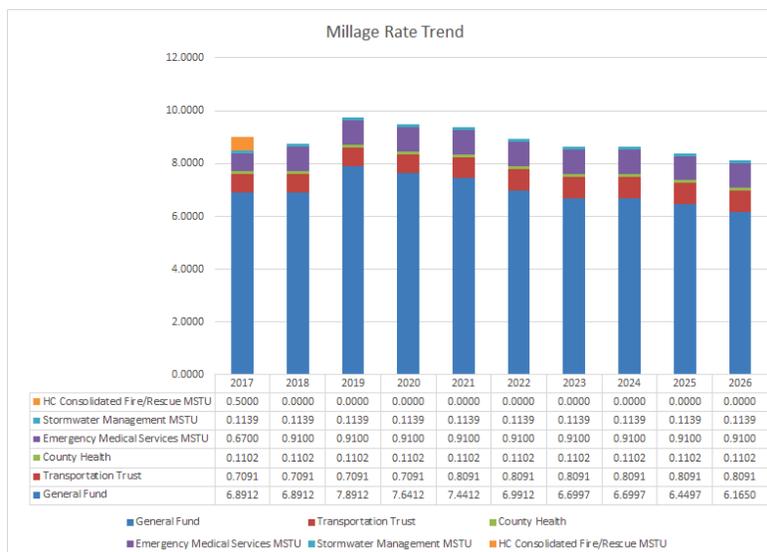




Table of Contents | CIP Plan
County Website

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Maximum Millage Presentation

The Maximum Millage meeting is held in July that sets the maximum millage amount that can be used for the budget. That millage rate will go on the Truth In Millage (TRIM) notice that goes out of property owners. That rate can go down at the public hearings, but it cannot go above that rate for the budget. The information below is derived from the Maximum Millage discussion for the FY26 Budget.

HERNANDO COUNTY
FY2025-2026 (FY26)
MAXIMUM MILLAGE
DISCUSSION

July 22, 2025

HERNANDO COUNTY
FLORIDA

Office of Management & Budget (OMB)

The Maximum Millage discussion occurred on July 22, 2025 at the Government Center in the BOCC Chamber meeting room.



BUDGET DEVELOPMENT IMPORTANT DATES

FY 2025-2026 (FY26)

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

Office of Management & Budget

Timeline Update from the Maximum Meeting Presentation



MILLAGE RATES INFORMATION

Millage Information for Budget FY26

		Line 4 - DR-420		11.31% FINAL			
Fund	Tax Applied	FY 25 Certified Taxable Value	FY 25 Adopted Millage Rate	FY25 Ad Valorem Revenue 100%	FY 26 Certified Taxable Value	Estimated FY 26 Ad Val Revenue	FY26 95% of Estimated Ad Val Revenue
County Services	0011 Countywide	16,420,404,258	6.4497	105,906,681	18,277,896,325	117,886,948	111,992,601
Health Dept	1141 Countywide	16,420,404,258	0.1102	1,809,529	18,277,896,325	2,014,224	1,913,513
Transportation	1011 Countywide	16,420,404,258	0.8091	13,285,749	18,277,896,325	14,788,646	14,049,214
		16,420,404,258	7.369	121,001,959	18,277,896,325	134,689,818	127,955,327
EMS	1691 Countywide	16,420,404,258	0.9100	14,942,568	18,277,896,325	16,632,886	15,801,242
Stormwater	7552 Countywide	16,420,404,258	0.1139	1,870,284	18,277,896,325	2,081,852	1,977,759
		16,420,404,258	1.0239	16,812,852	18,277,896,325	18,714,738	17,779,001
		16,420,404,258	8.3929	137,814,811	18,277,896,325	153,404,556	145,734,328

Office of Management & Budget



MILLAGE RATES VALUATION TABLE

Millage Valuation Table				
FY 26 Certified Taxable Value	Millage Rate Tiers	Estimated FY 26 Ad Val Revenue 100%	95% of Estimated FY26 Ad Val Revenue	100% to 95% Variance
18,277,896,325	0.01	182,779	173,640	9,139
18,277,896,325	0.05	913,895	868,200	45,695
18,277,896,325	0.10	1,827,790	1,736,401	91,390
18,277,896,325	0.15	2,741,684	2,604,600	137,084
18,277,896,325	0.25	4,569,474	4,341,000	228,474
18,277,896,325	0.50	9,138,948	8,682,001	456,947
18,277,896,325	1.00	18,277,896	17,364,001	913,895

Office of Management & Budget

The table above summaries different dollar amounts associated with millage rate values at the applicable Certified Taxable Property Value.



ROLLED-BACK MILLAGE RATE

- **The Rolled-back millage rate is the applicable rate for property taxes needed to collect the exact same amount of tax revenues as the previous year.**

Office of Management & Budget



MILLAGE RATES OVER ROLLED-BACK RATES

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	6.4497	6.1650	4.62%
BCC County Health	0.1102	0.1102	0.1053	4.65%
BCC Transportation Trust	0.8091	0.8091	0.7734	4.62%
	7.3690	7.3690	7.0437	4.62%
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	0.8698	4.62%
Stormwater MSTU	0.1139	0.1139	0.1089	4.59%
	1.0239	1.0239	0.9787	4.62%
Proposed Total Millage Rate	8.3929	8.3929	8.0224	4.62%

Office of Management & Budget

Comparison of Current Rates to Rollback Rate shown on the DR-420 form in the State of Florida's TRIM system.



RECOMMENDATION

County Wide Millage Rates	2025-26 Recommended Rates
BCC General Fund	6.4497
BCC County Health	0.1102
BCC Transportation Trust	0.8091
	7.3690
Municipal Service Taxing Units County Wide Millage Rates	2025-26 Recommended Rates
Emergency Medical Services MSTU	0.9100
Stormwater MSTU	0.1139
	1.0239
Proposed Total Millage Rate	8.3929

**1st Public Hearing
September 11, 2025
at 5:01 PM**

**Board Chambers
20 N. Main Street
Brooksville, FL
34601**

Office of Management & Budget

Recommended rates and date and location of the 1st Public Hearing

111978 EOC Roof Replacement	25,000	GF Non-Grant Total	\$ 2,644,101.50
111978 EOC Roof Replacement	290,000	Grants	\$ 241,249.00
111998 HCAS Service Area Asphalt	195,000	TOTAL	\$ 2,885,350.50
112036 Anderson Snow Quad Baseball/Softball Phase II Design	300,000		
112038 Linda Pederson- Dog Park	300,000	Rollback	\$ 4,943,531.00
112099 Government Center Carpet Replacement	400,000		
112101 Hand Dryer Installation	175,000	Needed	\$ 2,299,429.50
112231 Main Library Painting & Flooring	160,000		
112234 Veterans Park Additional Parking	300,000		
Economic Incentive	0		
Fund 1171 Reserves/BFC Discussed (Reduced)	\$ 311,358.50		
PIO Position	\$ -		
HR Position	\$ 89,397.00		
Code Enforcement	\$ 98,346.00		
Reserves	\$2,299,429.50		
Total Reduction	4,943,531		

The BOCC reduced the Maximum Millage Rate to the Rollback rate of 6.1650 for the General Fund (GF). That rate change reduced the GF revenues by \$4,934,531. The summary above shows the CIP projects that were cut during the meeting, along with a new HR position and a new Code Enforcement position. The difference of \$2,299,429.50 was taken from Reserves for consideration at the 1st Public Hearing.



[Table of Contents | Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

1st Public Hearing: Tentative Budget Information

Summary of the 1st Public Hearing information.



[Table of Contents | Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Final Public Hearing: Final Millage Rate, Budget, & Capital Improvement Plan

The final public hearing is the final approval of the FY26 budget. This is the approval of the budget for the coming fiscal year starting on October 1st.



[Table of Contents | Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)



Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Budget Overview: Executive Summary

The FY 26 Adopted Budget continues to address aging infrastructure and facilities. The County's low debt ratio per capita, strong reserves, and conservative fiscal policies contribute to positive credit ratings and resulting in attractive interest rates, when securing debt funds for projects. This budget, as in prior years, was developed with specific goals and objectives:

- Fully funding the Constitutional Officers' budgets,
- Maintaining existing service levels for residents,
- Focusing on the health, safety and welfare of residents and visitors,
- Addressing both internal and external services and efficiencies,
- Consideration of the BOCC's policy directives,
- Addressing maintenance and rehabilitation of facilities,
- Investing in our employees,
- Providing a sound self-insured risk, workers comp, and health insurance programs; and
- Maintaining reserves.

Each department also includes goals and performance measures in section III of the Budget Book.

Strategic Goals

The County is currently in the process of creating a Strategic Plan. The link to the Strategic Plan information is found here: [Hernando County Strategic Plan | Engage Hernando](#). Knowing that, the summary below includes goals that the County is currently working towards as that plan is developed:

- **Public Safety** - Hernando County has made it a priority to address public safety space issues for both Hernando County Fire Services and the Sheriff.
- **Infrastructure** - Hernando County shall maintain its infrastructure in an efficient, cost-effective manner to ensure public facilities serve county residents' needs, including expansion of recreational facilities.
- **Transportation** - Hernando County has prioritized widening and increasing capacity on roadways, due to growth in the county.
- **Environment** - Hernando County's protection of the environment is critical to helping keep our County beautiful, through initiatives to make sure our waterways and springs are protected.
- **Government Space** - Hernando County completed some projects and is in the process of revamping additional space utilized for government functions to address growth and expansion concerns for the Board of County Commissioners, the Courts, and Constitutional Officers.
- **Housing** - Hernando County is committed to providing services for housing, community development, and health and human services.
- **Economic Development** - Hernando County shall continue efforts to support economic diversification of its local economy, including investing in infrastructure to support job growth.

The County has also led the statewide initiative to create springs protection zones around freshwater springs to prevent destruction due to the population and tourism growth in Florida. A canal study has been completed to identify next steps to restore our waterways.

Budget Priority Update

Public Safety

Property Acquisitions are in process for future expansions of the Sheriff Offices and Fire Stations, due to growth. Funding for the needed expansions of the detention facility space for mental health, medical, and youth services is still undetermined. The budget includes funding for the updated design and construction of one fire station. The public Safety training center master plan has been completed and design will begin on phase one this year.

Infrastructure

Investments in publicly owned infrastructure to support increased economic development and job growth is a priority for the County. We completed water, wastewater, and roadway improvements for a significant industrial site on the East Side of the County. Plans for infrastructure improvements at the Brooksville Tampa Bay Regional Airport have been finalized. Funding for grant and legislative appropriations matches are included in this budget. Significant infrastructure improvements are desired at BKV to enhance the job growth and economic opportunities for companies. This budget includes, for the first time, a transfer of personal property tax from targeted industries to assist in funding infrastructure for economic development properties.

Transportation

The County has prioritized widening and increasing capacity on roadways due to the growth in the County. We have paused the limestone paving program to provide additional funding for the roadway capacity program. Intersection improvements at the Anderson Snow and Corporate Boulevard intersection are underway. Calienta/Petit Lane Realignment and Stormwater improvements will also begin construction soon. The County's Public Transportation system, TheBus, has 9 fixed routes that cover most of the county and includes complementary ADA/Paratransit service for qualified individuals. There will be additional routes will be added in fiscal year 2026.

Environment

Protection of the environment will continue to be accomplished with the County continuing the design of the septic to sewer program near Weeki Wachee Springs. The Spring Hill Water Reclamation plant has also been decommissioned, due to the expansion of the Airport Water Reclamation plant. This plant decommissioning will reduce the groundwater nitrogen by approximately 46,000 pounds per year. The County also strengthened its fertilizer ban to include winter and summer months to reduce the amount of nitrogen in the groundwater. Finally, the County has also led the statewide initiative to create springs protection zones around our freshwater springs to prevent destruction due to the population and tourism growth in Florida.

Housing & Future Growth

The eastside of Hernando County has also seen growth, including new industrial businesses. Several properties have been approved for logistical and industrial space. The County has partnered to provide roadway, water and sewer lines to incentivize this development moving forward.

Passing 200,000 in total county population results in the County being designated an Entitlement Community from the Department of Urban and Housing Development (HUD) for participation in the Community Development Block Grant Program (CDBG). The County completed the Consolidated Housing plan for HUD and we have received funding for housing supportive services in the County. The County is managing several initiatives including the existing Kass Circle CRA, the under-development South Brooksville CRA, Tangerine Estates, Homelessness, Mental Health, and Opioid Drug management and services.

Judicial Center

The reconfiguration of the Judicial Center was completed last year allowing for increased courtrooms, and security, in the Court house. The New Tax Collector building is also almost complete, allowing for improved efficiency for the Tax Collector Office.

Challenges

As this budget was being developed, there were several factors to consider that could potentially impact government operations over the next year. The County anticipates the cost of goods and service to continue to rise based on the current inflation rate, impacting the number of infrastructure projects completed. There is also a possible impact on revenues due to legislative changes passed by the State. As the County proceeds during the fiscal year (FY26), it will be imperative to closely monitor revenue sources that the County relies upon to balance the budget, mainly fuel tax revenues, which continue to decline.

Another major concern is the uncertainty of the current economic conditions. Ad valorem taxes derived from property values represents approximately 52% of the County's General Fund (GF) revenue sources. As a long-term strategy, the Board of County Commissioners (BOCC) needs alternate revenue sources, such as General Obligation (GO) bonds, Impact Fees, and Payment in Lieu of Franchise Fees (PILOF) or Payment in Lieu of Taxes (PILOT) from Utilities and Solid Waste to ensure they are kept current with the rising cost of operation and construction. Utilization of ad valorem (property) taxes is a major source of revenue to fund County operations, capital projects and programs. Ad valorem taxes are assessed and applied to taxable values creating the amount of ad valorem required to fund the FY26 Budget with established property tax rates.

Taxable Value and Millage Rate

The FY26 Budget has been prepared with the July 1 taxable values, as provided by the Hernando County Property Appraiser. The July 1 taxable values reflect an overall increase to the County's tax base. The County's total taxable values are \$18.2 billion, compared to last year's final values of \$16.4 billion. The additional ad valorem in the FY26 Adopted Budget is proposed to be allocated as follows:

Constitutional Officers

The FY26 budget includes full funding for the budget requests from the County's Constitutional Officers: Clerk of the Circuit Court & Comptroller, Property Appraiser, Supervisor of Elections, Tax Collector and Sheriff. The County's Medical Examiner and Court Administration are also included in the Budget.

As summarized in section II - E4 of the Budget Book, the total budget expenditures associated with the Constitutional Officers increased by \$11,165,280 in the FY26 budget when compared to FY25. That information can be found here:

<https://stories.opengov.com/hernandocountyfl/published/RA8iXlshGf>

State Mandates & Agreement Increases

Certain elements in the budget are mandated for Hernando County to include in the budget each year. The County is required to pay a share of the Medical Examiner's budget to provide that service. There are also mandates for payments into the Medicaid program, Animal Control, Emergency Management, Court system, Health & Human Services, Solid Waste, and Water Quality. These costs are in different departments and more information on Mandates can be found here: <https://stories.opengov.com/hernandocountyfl/published/OuHWMH07rGE>.

Capital Projects

The County's Capital Improvement Plan (CIP) was reviewed at the CIP Workshop in June. A major component impacting the FY25 capital budget is septic-to-sewer conversion projects. The funding for these projects varies. The septic-to-sewer conversion project funding is a combination of dedicated County revenue, grants (when available), and assessments to the property owner. This combined approach is an effort to keep the cost per property as constant and affordable as possible. Areas presently targeted for the program are those that directly impact our waterways. The CIP Projects can be found using this link: [Capital Improvement Plan Fiscal Year 2026-2030](#).

Providing services to the community is the County's primary role. The BOCC provides services to the entire County; every effort is made to continue to provide services in the most efficient manner possible. Existing resources cannot always absorb the recurring maintenance costs after a new facility enhancement, or infrastructure, is added to the County's inventory.

The FY26 Adopted CIP includes ad valorem dedicated to projects: Weeki Wachee Preserve Park (\$1.0M), Runway Repaving (\$1.6M), Highpoint Gardens Drainage project (\$200K), Spring Hill Drive Resurfacing (3M), Government Center Roof Replacement (\$900,000). Each CIP project has a detailed project sheet reflecting a thorough explanation of the project, planned revenues and expenditures, and a projected timeframe for completion linked to section 7 of this budget book.

Personnel

The FY26 Adopted Budget provides adequate funding to address employee salaries and benefits. The budget includes the annual salary increase for employees of 4% and any approved positions.

The County continues to experience an increase in the cost of providing health insurance coverage for employees. The County provides a self-insured health insurance program which has seen annual increases due to the rising cost to provide health care. The County is self-insured and constantly evaluates options for changes to the health care program to alleviate employer and employee increases. Increases have remained fairly modest over the past few years as the Employee Wellness Clinic has reduced health care costs and prevented major expenditures. In FY26, the County’s health insurance program budget increased by 16%. That increase is a combination of premium growth derived from increased claims and employee FTE growth.

The FY26 Adopted Budget allocates funding to maintain the established level of service for maintenance and operations. Health, safety, and the services that improve quality of life and protect the welfare of the public are the priority. Requests for any increase in funding, or additional resources, in the FY26 Adopted Budget are based upon prior BOCC direction, state mandates, and departmental assessments of priorities. The FY26 Adopted Budget includes 49.5 additional Full Time Equivalents (FTEs). Of the 49.5 FTEs, 10.5 FTE are funded within General Fund, as summarized below; however, some of those positions are grant funded. More information on personnel can be found here: [Personnel Summary](#).

General Fund				
Department	Position	Justification	Funding Source	FTE
Library Services	Literacy Program Specialist	Develop, implement, and promote literacy-based programming for various demographics in the community.	Ad Valorem	1.00
Public Information	Public Information Officer	Responsible for effectively representing Hernando County Government at public events and through social media outlets.	Ad Valorem & Cost Allocation Fees	1.00
Code Enforcement	Code Enforcement Officer	Allow for a more manageable case load, improve response times, and allow for a proactive enforcement.	Ad Valorem & Fees	1.00
Procurement	Program Manager	Assists the Chief Procurement Officer with implementation of programs and projects while ensuring accurate and timely communication with the Board and other stakeholders.	Ad Valorem & Cost Allocation Fees	1.00
Procurement	Contracting Agent	workload.	Ad Valorem & Cost Allocation Fees	1.00
Parks and Recreation	Sports Turf / Horticulture Technician	Assist with sport turf maintenance, field renovations and general landscape improvements.	Ad Valorem & Fees	1.00
Parks and Recreation	Recreation Leader II (Summer Camp)	Seasonal position to assist staff with summer camp operations. (Staffing need only for the duration of summer camp, no benefits)	Ad Valorem & Fees	0.50
Natural Resources (Sensitive Lands)	Environmental Lands Technician	Assist with managing the nature preserves and environmental lands. Operates and maintains in accordance with adopted resource management plans and accepted natural resources practices.	Ad Valorem	1.00
County Attorney's Office	Paralegal I	Additional paralegal needed to support the increased demands of the Special Master program.	Ad Valorem & Cost Allocation Fees	1.00
Facilities Maintenance	Horticulture Technician	Assist current staff with technical and manual work performed over approximately 52.5 acres of green space.	Ad Valorem & Cost Allocation Fees	1.00
Emergency Management	Emergency Management Coordinator	Coordinates with Internal and external partners and oversees the efficiency of the emergency management functional area of logistics.	Ad Valorem	1.00
Total requested:				10.50

The summary above displays the positions funded from the General Fund only.

Grant Funded Position				
Department	Position	Justification	Funding Source	FTE
Housing Support Services	Housing Rehabilitation Specialist	To support the Housing division of the department for rehabilitation projects to preserve the housing stock in the county.	SHIP Grant	1.00
Total requested:				1.00

Public Safety				
Department	Position	Justification	Funding Source	FTE
HCFR	Captain Medic	To staff Station 16	Fire Assessments & EMS MSTU	3.00
HCFR	Driver Engineer Medic	To staff Station 16	Fire Assessments & EMS MSTU	3.00
HCFR	FF EMT I	To staff Station 16	Fire Assessments & EMS MSTU	6.00
HCFR	FF Medic I	To staff Station 16 and Medic 11	Fire Assessments & EMS MSTU	18.00
HCFR	Finance Supervisor	Assist the Finance Manager with HCFR finance related matters as part of the department's succession plan.	Fire Assessments & EMS MSTU	1.00
Total requested:				31.00

The summary above displays the new Public Safety positions included in the Budget, along with a grant funded position for HHS.

Enterprise Funds				
Department	Position	Justification	Funding Source	FTE
Building	Administrative Assistant III	Assist the Building Official with routine administrative tasks.	Building Fees	1.00
Building	Lead Plans Examiner	To ensure compliance with codes and regulations, assist management with supervisory tasks and mentor staff, and serve as a liaison with stakeholders.	Building Fees	1.00
Utilities	Meter Technician I	Performs maintenance and replacement of residential and commercial water meters and meter boxes.	Utility Fees	4.00
Utilities	Wastewater Collection System Worker	To fulfill new FDEP requirements that utilities must develop Collection System Action Plan (CSAP) and Power Outage Contingency Plan (POCP) for prevention of Sanitary Sewer Overflows (SSOs) under FAC 62-600.705	Utility Fees	2.00
Total requested:				8.00

The summary above displays the new Enterprise Fund positions included in the Budget.

Millage Rate and Impact on Taxes

Millage is the rate used to calculate ad valorem, the amount of property taxes to be levied. One mil equals one dollar for every thousand dollars of taxable property value. Florida Statutes provide the mechanism and process by which taxing authorities levy ad valorem. Per statute there is a 10-mil cap for the countywide millage rate. Hernando County has Municipal Service Taxing Units (MSTUs), which have a 10-mil cap when combined. In prior years, the County's combined millage rate (countywide and MSTUs together) provides a more balanced overall tax rate comparison. The MSTUs were established to provide ad valorem funding to the unincorporated area of Hernando County for fire rescue services and stormwater maintenance. More information on the Millage rates can be found in sections [I - B11](#) & [I - B12](#) of the Budget Book.

More information regarding the calculation of assessed property values can be obtained by contacting the Hernando County Property Appraiser's Office: [Home - Hernando County Property Appraiser](#)

Fund Structure Analysis

The budget must be balanced; hence, revenues must equal to expenditures. Line-item detail is established for revenues and expenditures to conform to Governmental Accounting Standards Board (GASB), General Accepted Accounting Principles (GAAP), and Florida's Uniform Accounting System (FUAS) for counties. Adhering to these established standards creates consistency in financial reporting. Governmental entities are required to have proper separation and accountability of resources.

To maintain appropriate separation, the budget is comprised of more than 100 funds. For accounting purposes, and to simplify the information, the funds are categorized into six groups by the type of funding:

General Fund

The General Fund is the largest Countywide fund representing almost one-third (25%) of the total budget. The total for FY26 is \$243,365,750. Funding for operating costs related to animal services, parks, libraries, Constitutional Officers, facilities, and other County services comes primarily from this fund. The General Fund has numerous sources of revenue, the greatest being from ad valorem

taxes. Fund balance in this fund represents the County's Committed Reserves for operating expenditures.

The General Fund is the major operating fund for Countywide operations (Administration, Legal, Library, Parks and Recreation, Emergency Management, Facilities Maintenance, Constitutional Officers, and Judicial).

Special Revenue Funds

Special Revenue Funds represent funding from specific revenue sources that are restricted, or committed, to expenditures for specified purposes, other than debt service or capital projects, within the County. County departments reflected in this category are; Hernando County Fire & Emergency Services, Public Works (stormwater and road maintenance), Mosquito Control, Tourism, Affordable Housing, Health Department, Inmate Revenue Fund, Judicial, Law Enforcement Funds and various Multi Service Benefit Units (MSBU).

Special Revenue Funds are for a specific purpose: Fire Rescue, Public Works, etc.

Debt Service Funds

Debt Service Funds are established to provide the required funding source for the County's accounting transactions related to debt that has been incurred. These funds represent the principal, interest, and any other required costs on an annual basis.

Debt, and Capital Project Funds are self-explanatory as to their primary purpose.

Enterprise Funds

Enterprise Funds are those funds that collect fees and provide a direct service to customers. Building, Utilities, Solid Waste (Landfill) and Airport are the departments funded by fees and charges for those services provided to residents.

Enterprise Funds are those operations that are funded by a fee that supports the services provided; Utilities, Solid Waste, Building Department, and Airport Operations are all enterprise funds.

Internal Service Funds

Internal Service Funds reflect activities within County operations that are provided internally to other departments and charged to offset the expense. The largest Internal Service Fund is the County's medical self-insurance. Each department is charged for the expenditure, per employee, depending upon the type of coverage the employee has. The next largest fund is the Fleet Replacement Fund. Internal Service funds make up 7.2% of the FY25 budget.

The Internal Service Fund reflects the County's self-insured activities, as well as the internal maintenance activities for vehicles and equipment.

Capital Funds

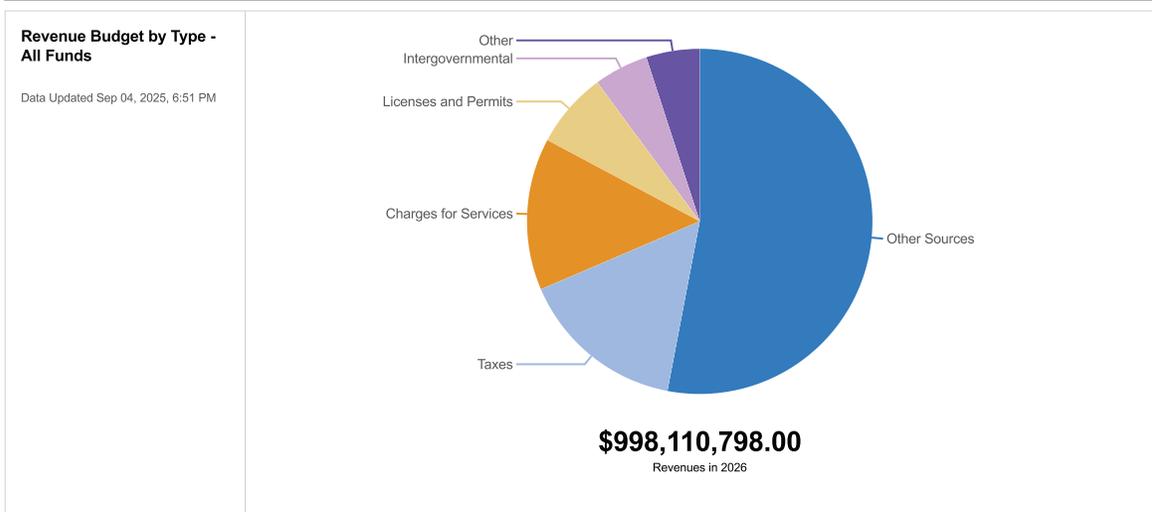
Hernando County's various Impact Fee funds are used to provide funding for design and constructoin of various capital projects related to growth within the County. The projects must be within the established districts or restrictions set up with each fund through local ordinance.

Some departments have multiple funding types. Summary for All Funds by Type of Fund table below summarizes the total budget appropriation by the established fund categories:

Summary for All Funds by Type of Fund

	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	\$190,680,587	\$183,637,862	\$195,827,697	\$217,563,938	\$276,539,558	\$365,845,869	\$375,051,304
Special Revenue	\$151,020,564	\$152,821,657	\$183,244,559	\$189,022,610	\$206,646,086	\$248,386,008	\$269,698,642
General Fund	\$123,212,691	\$139,729,157	\$180,313,663	\$187,696,682	\$202,249,885	\$231,040,830	\$243,365,750
Internal Service	\$43,752,751	\$41,101,477	\$43,739,866	\$44,696,658	\$56,020,526	\$67,720,718	\$75,339,586

	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
Capital	\$15,770,441	\$19,027,423	\$17,832,769	\$20,879,647	\$21,096,320	\$22,977,054	\$31,489,681
Debt Service	\$3,678,215	\$3,661,172	\$2,147,822	\$2,044,032	\$4,820,779	\$4,374,880	\$3,165,835
TOTAL	\$528,115,249	\$539,978,748	\$623,106,376	\$661,903,567	\$767,373,154	\$940,345,359	\$998,110,798



Revenues and Expenditures

County revenue and expenditure categories are established by following the State of Florida Uniform Accounting System Chart of Accounts. All fund categories contain line-item details for revenues and expenditures based upon the state guidelines, as previously mentioned. Separation of revenues by type and fund allows for maximum transparency and accountability. Revenues that are received from the State are based upon various formulas and can vary from year-to-year. The State provides estimates which the County takes into consideration when developing the budget. Utilizing the State estimates, prior year actual collections, and any other known factor(s) that may impact revenues are all part of the budget development process.

Summary of Revenues by Revenue Type Table below is a summary of the revenues reflected in the FY26 Adopted Budget:

Summary of Revenues by Revenue Type

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025 - 26 Budget
Other Sources	\$311,033,950	\$320,375,481	\$375,215,296	\$474,427,757	\$528,968,459
Taxes	\$106,806,102	\$120,174,683	\$134,400,186	\$144,199,862	\$155,280,853
Charges for Services	\$93,015,543	\$100,163,761	\$113,826,412	\$128,853,393	\$142,213,038
Licenses and Permits	\$50,276,840	\$53,555,993	\$59,952,165	\$66,701,272	\$70,777,816
Intergovernmental	\$32,655,007	\$39,428,673	\$47,849,412	\$58,867,929	\$50,856,940
Transfers	\$22,553,355	\$21,917,271	\$28,790,030	\$58,981,081	\$36,417,065
Miscellaneous	\$6,401,905	\$5,885,381	\$6,927,324	\$7,688,496	\$12,976,758
Fines and Forfeitures	\$363,674	\$402,324	\$412,329	\$625,569	\$619,869
TOTAL	\$623,106,376	\$661,903,567	\$767,373,154	\$940,345,359	\$998,110,798

Fluctuations between the FY25 Adopted Budget and the FY26 Adopted Budget are as follows (only significant changes are listed):

- **Other Sources** - Balance Forward Cash increased due to the actual reserve dollar amount increasing.
- **Taxes - Ad Valorem Taxes** - Hernando County had a 11.31% increase in taxable value reported by the Property Appraiser. Gas Taxes and Communications Service Taxes all have estimated increases, based on collections.
- **Charges for Services** - Anticipated increase in most fees. Solid Waste and garbage collection fees had an increase in rate. Fire and Emergency Services also increased their fire assessments by 5.75%, based on a study conducted during FY25.
- **Licenses and Permits** - Increased growth in the County has caused planning and zoning permits, along with building permits, to increase substantially.
- **Intergovernmental** - State Shared Revenue and Local Sales & Use Taxes

- **Transfers** – transfers compensate internal services funds and the increased costs allocated to the various departments. They also increased due to transfers between base funds and debt/transfer departments associated with projects and for grant matches.
- **Miscellaneous** – Lease revenues.
- **Fines and Forfeitures** – Revenue projections based on collections of fines and fees.

Revenue Budget by Type - All Funds

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025 - 26 Budget
Other Sources					
Balance Forward Cash	\$263,309,698	\$282,737,329	\$326,682,458	\$372,065,928	\$431,557,144
Loan Proceeds	\$30,143,438	\$3,343,578	\$9,057,056	\$63,374,465	\$78,220,263
Proprietary Non-Operating	\$12,440,808	\$28,495,984	\$34,091,982	\$33,422,564	\$10,887,252
Intragovernmental Transfers	\$5,140,006	\$5,798,590	\$5,383,800	\$5,564,800	\$8,303,800
OTHER SOURCES TOTAL	\$311,033,950	\$320,375,481	\$375,215,296	\$474,427,757	\$528,968,459
Taxes					
Ad Valorem	\$95,878,202	\$108,466,075	\$121,983,576	\$131,111,422	\$141,873,873
Local Option Fuel Tax	\$7,463,951	\$7,776,507	\$7,996,919	\$8,417,820	\$8,528,570
Local Option	\$1,182,355	\$1,581,905	\$2,000,000	\$2,240,000	\$2,427,731
Communications Services Taxes	\$1,450,478	\$1,479,488	\$1,509,078	\$1,520,000	\$1,520,000
County Voted Fuel Tax	\$831,116	\$870,708	\$910,613	\$910,620	\$930,679
TAXES TOTAL	\$106,806,102	\$120,174,683	\$134,400,186	\$144,199,862	\$155,280,853
Charges for Services					
Physical Environment	\$44,651,512	\$48,951,222	\$51,442,738	\$51,967,912	\$61,352,445
General Government	\$31,268,048	\$33,406,769	\$39,312,513	\$50,786,083	\$53,712,294
Public Safety	\$12,944,888	\$13,379,937	\$18,335,844	\$20,156,499	\$20,991,087
Other General Government	\$1,239,948	\$1,270,300	\$1,269,350	\$1,571,083	\$1,507,250
Transportation User Fees	\$821,210	\$945,741	\$1,001,875	\$1,169,946	\$1,765,983
Culture/Recreation	\$843,325	\$841,600	\$858,745	\$841,815	\$806,918
County Officer Commission and Fees	\$336,500	\$447,000	\$627,350	\$1,192,518	\$877,508
Court-Related	\$638,506	\$626,192	\$630,997	\$631,747	\$626,192
Human Services	\$191,200	\$196,000	\$196,000	\$385,790	\$409,700
Other Charges for Services	\$80,406	\$98,000	\$150,000	\$150,000	\$163,661
Economic Environment	\$0	\$1,000	\$1,000	\$0	\$0
CHARGES FOR SERVICES TOTAL	\$93,015,543	\$100,163,761	\$113,826,412	\$128,853,393	\$142,213,038
Licenses and Permits					
Special Assessments	\$43,664,191	\$44,576,192	\$50,917,675	\$56,250,749	\$59,654,130
Permits	\$4,139,749	\$5,306,391	\$5,773,341	\$6,307,194	\$7,204,416
Impact Fees	\$2,421,000	\$3,619,202	\$3,191,949	\$4,076,229	\$3,841,870
Franchise Fees	\$24,000	\$24,000	\$36,000	\$38,000	\$38,000
Other Permits and Fees	\$27,900	\$30,208	\$33,200	\$29,100	\$39,400
LICENSES AND PERMITS TOTAL	\$50,276,840	\$53,555,993	\$59,952,165	\$66,701,272	\$70,777,816
Intergovernmental					
State Revenue Sharing	\$21,047,942	\$22,526,888	\$24,872,985	\$24,711,149	\$25,877,573
Federal Grants	\$7,699,809	\$7,736,896	\$12,235,536	\$20,719,154	\$18,049,148
State Grants	\$2,159,276	\$7,964,889	\$9,540,891	\$12,197,626	\$5,730,219
Local Government	\$1,747,980	\$1,200,000	\$1,200,000	\$1,240,000	\$1,200,000
INTERGOVERNMENTAL TOTAL	\$32,655,007	\$39,428,673	\$47,849,412	\$58,867,929	\$50,856,940
Transfers					
Transfers - Between Funds	\$20,906,347	\$20,042,426	\$25,449,916	\$52,395,902	\$34,478,062
Transfers - Same Fund	\$1,647,008	\$1,874,845	\$3,340,114	\$6,585,179	\$1,939,003
TRANSFERS TOTAL	\$22,553,355	\$21,917,271	\$28,790,030	\$58,981,081	\$36,417,065
Miscellaneous					
Rents and Royalties	\$3,674,524	\$3,910,001	\$4,166,650	\$4,270,246	\$4,156,573
Other Miscellaneous	\$1,144,878	\$1,202,545	\$1,786,764	\$2,114,031	\$7,412,266
Interest and Other Earnings	\$1,059,826	\$438,009	\$502,325	\$827,084	\$907,559
Disposition of Fixed Assets	\$200,000	\$75,500	\$296,585	\$300,550	\$321,500
Sale of Surplus Materials	\$86,000	\$137,000	\$162,000	\$163,535	\$165,810

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025 - 26 Budget
Donations-Private Sources	\$236,677	\$122,326	\$13,000	\$13,050	\$13,050
MISCELLANEOUS TOTAL	\$6,401,905	\$5,885,381	\$6,927,324	\$7,688,496	\$12,976,758
Fines and Forfeitures					
Local Ordinance Violations	\$160,500	\$191,000	\$196,000	\$384,200	\$370,500
Other	\$202,600	\$210,750	\$215,750	\$240,745	\$248,745
Court Ordered	\$574	\$574	\$579	\$624	\$624
FINES AND FORFEITURES TOTAL	\$363,674	\$402,324	\$412,329	\$625,569	\$619,869
TOTAL	\$623,106,376	\$661,903,567	\$767,373,154	\$940,345,359	\$998,110,798

This section will provide a written summary of major changes in the budget, from year-to-year, as displayed on the report table titled, "FY 26 Adopted Budget 3-year comparison".

The increases or (decreases) in FY26 compared to FY25 are as follows (only significant changes are listed):

- **Reserves** - The Board direction has been to build toward and maintain the General Fund at 25% reserves. The balance forward cash, displayed in the table above, shows the increase in the reserve balance for all funds. The General Fund reserve summary can be found in section II - E5.
- **Capital Outlay** - Decreased due to the number of projects getting completed in the prior fiscal year and due to increased construction costs that make it difficult to fund some projects.
- **Operating Expense** - The increase in costs is due to inflation and the current economic environment, along with an increase in needs associated with growth.
- **Personnel Services** - The increases are derived from new positions, as displayed above, and the increased costs of labor. Specifically, the Florida Retirement System (FRS) requires mandatory increases and insurance costs also increased.
- **Non-Operating** - Increase in Constitutional Budget, as shown above.
- **Transfers** - Decreased for transfers associated with CIP projects, as many of them were completed in the prior fiscal year.
- **Debt Services** - Debt service decreased due to the payment amortization schedules and due to the debt service fund (2071) debt payments finishing in the prior fiscal year.
- **Grants & Aid** - Decreased, due to less funding available.

Future Consideration

Looking forward, the challenge for Economic Development is to maintain and increase funding to provide the infrastructure necessary for companies to be successful.

The County has prioritized widening and increasing capacity on roadways, due to the growth in the County. The County has paused the limestone paving program to provide additional funding for the roadway capacity program. As the County continues to grow, the funding source for roadway expansion will need to be increased to lessen the congestion that will transpire. The County will also need to balance the need for increased services & the applicable budgetary impact, derived from growth, with future expectations and the BOCC's goal of minimizing property tax increases. The County has initiated a strategic planning process to help create that vision, using data and analysis, that incorporates the input of all stakeholders and leaders.

As mentioned above, the County is experiencing, and will continue to experience, a high growth rate. There are numerous subdivisions under construction and several more being planned that will increase the number of residents in the County. While residential growth will bring increased revenue, the need for increased services usually exceeds the associated revenue growth. As a result, the increased residential growth will need to be complimented by a growth in commercial businesses to maintain, and lower, the rate of taxes in the County.

Another area of concern in FY26 associated with the growth in the County is the balance of operating cost increases and construction cost increases that need additional revenue for same level of service. Increased cost of construction projects has led the County to be unable to move

forward on all planned projects, including many maintenance and repair projects that can only be delayed for so long. Some of those projects were incorporated into the FY26 budget; however, there is always a finite amount of resources available that requires projects to be prioritized over others. The County impact fee costs have not increased with the cost of construction; thus, increasing the portion of the cost on the non-impact fee revenue source.

Further, there is an increased demand for additional services and resources associated with recreation areas, animal shelter space, landfill space, water supply, and other areas, due to growth occurring at a significant rate. The County must automate job tasks, when possible, and add additional staff to maintain same level of support, if necessary.

As a long-term strategy, the County must look at alternate revenue sources, such as General Obligation (GO) bonds, Impact Fees, and Payment in lieu of Taxes (PILOT) from Utilities and Solid Waste and ensure they are kept current with the rising cost of operation and construction.



[Table of Contents | CIP Plan](#)
[County Website](#)



Fiscal Year 2025-2026 Annual Budget

FINANCIAL SUMMARIES

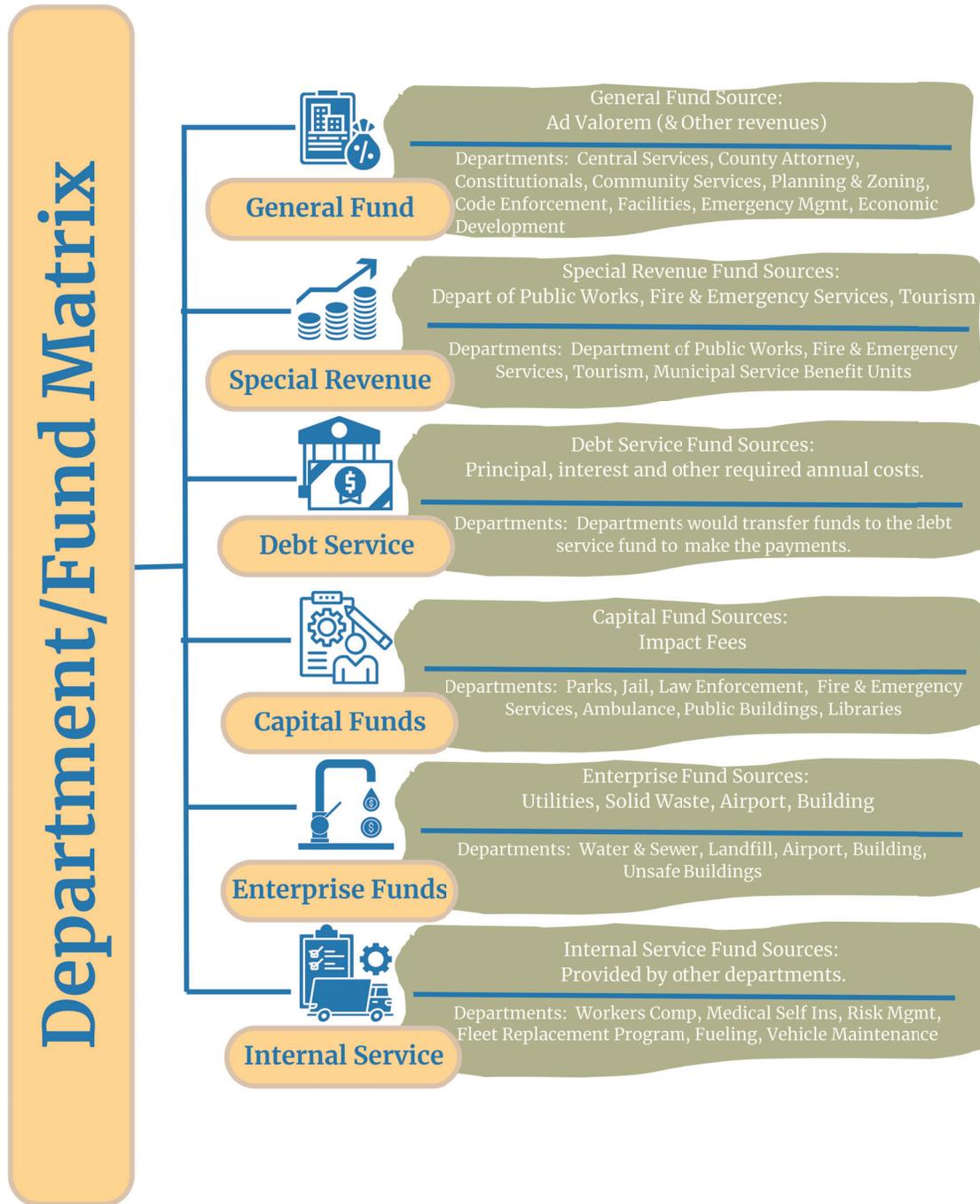


Hernando County, Florida

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget





[Table of Contents | Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

FY26 Adopted Budget Summary by Fund

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

The second table summarizes the total budget by account category.

Summary by Fund and Fund Type

FY26 BUDGET						
	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service
Funds						
General Fund	\$242,699,690	—	—	—	—	—
Penn State-Scaup Duck PVG	\$666,060	—	—	—	—	—
General Fund-Capital Proj	\$0	—	—	—	—	—
Scoreboard Sponsorship	—	\$12,000	—	—	—	—
Transportation Trust Fund	—	\$24,301,500	—	—	—	—
Constitutional Gas Tax	—	\$9,412,847	—	—	—	—
County Fuel Tax	—	\$6,041,224	—	—	—	—
LOGT 1-6 Fuel-Genl Transp	—	\$13,078,054	—	—	—	—
Addl LOGT 1-5 Gas-Res Rds	—	\$14,313,552	—	—	—	—
Ninth-Ct Fuel Tax-Res Rds	—	\$4,155,481	—	—	—	—
Hernando/Citrus MPO	—	\$2,477,139	—	—	—	—
FL Boating Improvemnt Pgm	—	\$671,108	—	—	—	—
Intergovtl Radio Comm Pgm	—	\$2,640,324	—	—	—	—
Health Unit Trust Fund	—	\$3,636,079	—	—	—	—
Mosquito Control Local	—	\$1,539,522	—	—	—	—
State Mosquito Control	—	\$85,787	—	—	—	—
Law Enforcement Trust Fnd	—	\$613,083	—	—	—	—
Crime Prevention(775.083)	—	\$230,704	—	—	—	—
HCSO Revenue Fund	—	\$17,022,933	—	—	—	—
Fed Forfeit-Justice	—	\$391,018	—	—	—	—
Fed Forfeit-Treasury	—	\$55,195	—	—	—	—
Addl Court Cost (939.185)	—	\$552,265	—	—	—	—
Alcohol/Drug Abuse Trust	—	\$96,911	—	—	—	—
Youth Court	—	\$187,864	—	—	—	—
E911 Communication System	—	\$2,205,832	—	—	—	—
Tourist Development Tax	—	\$7,197,633	—	—	—	—
St Housing Init Prtnrshp	—	\$9,692,041	—	—	—	—
Affordable Housing	—	\$7,063	—	—	—	—
Kass Cir Neighborhood CRA	—	\$583,201	—	—	—	—
Landscape Enhancement	—	\$463,085	—	—	—	—
Court Improvement Fund	—	\$5,833,448	—	—	—	—
Court-Related Technology	—	\$1,419,331	—	—	—	—
Local Provider Participa	—	\$0	—	—	—	—
American Rescue Plan Act	—	\$1,600,615	—	—	—	—
HC Fire Rescue - Fire	—	\$62,870,306	—	—	—	—
HC Fire Rescue - Rescue	—	\$48,073,261	—	—	—	—
D Slosberg Driver Ed Sfty	—	\$1,175,659	—	—	—	—
Library Estate Funds	—	\$574,545	—	—	—	—
Hern Beach Vol Fire Comp	—	\$1,453	—	—	—	—

FY26 BUDGET						
	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service
River Country Multi-Purp	-	\$138,780	-	-	-	-
Orchard Pk III Multi-Purp	-	\$17,550	-	-	-	-
State Rd Canal Dredg MSBU	-	\$0	-	-	-	-
Trash Collection MSBU	-	\$13,138,979	-	-	-	-
Spring Hill Lighting	-	\$699,800	-	-	-	-
Silver Ridge St Ltg MSBU	-	\$24,200	-	-	-	-
South Brooksville St Ltg	-	\$17,900	-	-	-	-
Village At H-N-D Lighting	-	\$5,790	-	-	-	-
Braewood Lighting	-	\$8,675	-	-	-	-
Oakwood Acres Street Ltg	-	\$15,650	-	-	-	-
H Bch So Units 13-B-C Ltg	-	\$26,250	-	-	-	-
Windridge Lighting	-	\$9,680	-	-	-	-
Seven Hills Lighting	-	\$126,500	-	-	-	-
Potterfield Gdn Acr Ltg	-	\$9,270	-	-	-	-
Regency Oaks Lighting	-	\$69,400	-	-	-	-
Hill n Dale Lighting	-	\$58,175	-	-	-	-
Berkeley Manor Multi-Purp	-	\$62,900	-	-	-	-
Dogwood Est Fire Hyd Ph 2	-	\$42,598	-	-	-	-
Pristine Pl Mlti Pur MSBU	-	\$132,300	-	-	-	-
Holland Spg Multi-Purpose	-	\$0	-	-	-	-
Barony Woods E Lighting	-	\$0	-	-	-	-
Hernando Beach Lighting	-	\$9,830	-	-	-	-
West Hernando St Ltg	-	\$362,000	-	-	-	-
Hern Beach Boatlift	-	\$121,800	-	-	-	-
W W Woodlands Ltg	-	\$21,550	-	-	-	-
Ridge Manor Ltg	-	\$16,000	-	-	-	-
Damac Estates Ltg	-	\$11,740	-	-	-	-
Stormwater Mgmt MSTU	-	\$8,254,338	-	-	-	-
Lakeside Acres Street Ltg	-	\$17,090	-	-	-	-
Ridge Manor W Street Ltng	-	\$25,550	-	-	-	-
Deerfield Acres St Ltg	-	\$25,900	-	-	-	-
Silverthorn Street Light	-	\$116,400	-	-	-	-
Carnes Area Rd Paving	-	\$35,000	-	-	-	-
Painted Bunting Rd Paving	-	\$17,000	-	-	-	-
Jackdaw Road Paving	-	\$14,400	-	-	-	-
Jaybird Road Paving	-	\$38,600	-	-	-	-
Kodiak Wren Rd Paving	-	\$16,900	-	-	-	-
Old Squaw Ave Rd Paving	-	\$28,800	-	-	-	-
Quill Ave Road Paving	-	\$9,600	-	-	-	-
Pheasant Ave Rd Paving	-	\$62,000	-	-	-	-
Kensington Woods STR LTG	-	\$16,000	-	-	-	-
Blackberry Ct Road Paving	-	\$0	-	-	-	-
Milgate Ct Rd Paving	-	\$0	-	-	-	-
Fort Dade Mobile Home-Ltg	-	\$10,800	-	-	-	-
Michigan Ave Rd Paving	-	\$216,300	-	-	-	-
Hurricane Dr Rd Paving	-	\$18,900	-	-	-	-
Taylor St Millings MSBU	-	\$11,700	-	-	-	-
Sweetgum Rd Millings MSBU	-	\$15,600	-	-	-	-
Marsh Wren Paving MSBU	-	\$16,300	-	-	-	-
Nordica Paving MSBU	-	\$8,500	-	-	-	-
Piping Plover Paving MSBU	-	\$28,900	-	-	-	-
Mitchell Heights St Ltg	-	\$10,000	-	-	-	-
Pine Warbler Pv MSBU	-	\$37,400	-	-	-	-
Maberly Road Paving MSBU	-	\$19,800	-	-	-	-
Mexican Canary Pav MSBU	-	\$18,000	-	-	-	-
Godwit Area Rd Pav MSBU	-	\$27,600	-	-	-	-

FY26 BUDGET						
	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service
Pelican Ave Rd Pav MSBU	-	\$18,000	-	-	-	-
Furley Ave Rd Pav MSBU	-	\$20,000	-	-	-	-
Wood Owl Ave Rd Pav MSBU	-	\$33,900	-	-	-	-
Tinamou Area Rd Pav MSBU	-	\$35,600	-	-	-	-
Alberta St Rd Pav MSBU	-	\$30,800	-	-	-	-
The Oaks Ground Maint	-	\$26,250	-	-	-	-
White Rd Rd Pav MSBU	-	\$34,000	-	-	-	-
Royal Highlands Drwy Apr	-	\$12,300	-	-	-	-
Royal Highlands "A" Pav	-	\$0	-	-	-	-
Royal Highlands "B" Pav	-	\$310,500	-	-	-	-
Royal Highlands "C" Pav	-	\$42,000	-	-	-	-
Royal Highlands "E" Pav	-	\$36,000	-	-	-	-
Royal Highlands "F" Pav	-	\$22,000	-	-	-	-
Royal Highlands "G" Pav	-	\$65,700	-	-	-	-
Royal Highlands "I" Pav	-	\$64,600	-	-	-	-
Dolquieb Paving MSBU	-	\$30,200	-	-	-	-
Flock Ave Rd Paving MSBU	-	\$0	-	-	-	-
Olsen Road Paving MSBU	-	\$0	-	-	-	-
Osprey Ave Rd Paving MSBU	-	\$0	-	-	-	-
Dotted Wren Paving MSBU	-	\$0	-	-	-	-
Mtn Mockingbird/Marv Pav	-	\$0	-	-	-	-
Golden Ave Rd Paving MSBU	-	\$0	-	-	-	-
Owl Road Paving MSBU	-	\$0	-	-	-	-
Croft Lane Rd Paving MSBU	-	\$0	-	-	-	-
Nuzum Road Paving MSBU	-	\$0	-	-	-	-
English Sparrow Pav MSBU	-	\$0	-	-	-	-
Flock Av West-Pav MSBU	-	\$0	-	-	-	-
Royal Highlands "L" Pav	-	\$33,500	-	-	-	-
Flatwood Rd Paving MSBU	-	\$0	-	-	-	-
Lomita Wren South Rd Pav	-	\$0	-	-	-	-
Marvelwood Area Rd Paving	-	\$0	-	-	-	-
Phillips Rd Paving MSBU	-	\$0	-	-	-	-
Flicker Road Paving MSBU	-	\$0	-	-	-	-
Phillips East Rd Pav MSBU	-	\$0	-	-	-	-
Puffin Rd Pav MSBU	-	\$0	-	-	-	-
Grass Finch Rd Pav MSBU	-	\$0	-	-	-	-
Harris Hawk Rd Pav MSBU	-	\$0	-	-	-	-
Ostrom/Allen Rd Pav MSBU	-	\$0	-	-	-	-
Hancock Lk Rd Pav MSBU	-	\$14,100	-	-	-	-
Benes Roush Rd Pav MSBU	-	\$0	-	-	-	-
Crum Rd Pav MSBU	-	\$11,600	-	-	-	-
Eider Rd Pav MSBU	-	\$10,395	-	-	-	-
Helen/Allen Rd Pav MSBU	-	\$0	-	-	-	-
Golden Warbler Rd Pv MSBU	-	\$19,300	-	-	-	-
Paramount Area Rd Pv MSBU	-	\$24,100	-	-	-	-
Mandrake/Canary Rd Pav	-	\$181,800	-	-	-	-
OPIOID SETTLEMENT	-	\$1,011,923	-	-	-	-
IMPACT FEE-FIRE-EMS	-	\$133,316	-	-	-	-
Non-Ad Val Ref Rev Bd S10	-	-	\$0	-	-	-
Non-Ad Val Rev Note 2012	-	-	\$1,624,961	-	-	-
NON-AD VAL REV BOND S2022	-	-	\$1,540,874	-	-	-
Restore Act Fund	-	-	-	\$3,102,598	-	-
IF Srchg I-75/SR50	-	-	-	\$254,570	-	-
Impact Fee - Public Bldgs	-	-	-	\$4,595,709	-	-
Impact Fee-Road Dist 1	-	-	-	\$8,181,317	-	-
Impact Fee-Road Dist 2	-	-	-	\$1,230,771	-	-

FY26 BUDGET						
	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service
Impact Fee-Road Dist 3	-	-	-	\$834,994	-	-
Impact Fee-Road Dist 4	-	-	-	\$8,556,347	-	-
Impact Fee-Park Dist 1	-	-	-	\$194,023	-	-
Impact Fee-Park Dist 2	-	-	-	\$486,150	-	-
Impact Fee-Park Dist 3	-	-	-	\$157,918	-	-
Impact Fee-Park Dist 4	-	-	-	\$176,242	-	-
Impact Fee-Library	-	-	-	\$849,897	-	-
Impact Fee-Law Enforcemnt	-	-	-	\$529,263	-	-
Impact Fee-Jail	-	-	-	\$139,695	-	-
Impact Fee-Fire-Hern Bch	-	-	-	\$68,716	-	-
Impact Fee - Fire-HC Fire	-	-	-	\$1,991,471	-	-
Impact Fee-Ambulance	-	-	-	\$140,000	-	-
Hernando County Utilities	-	-	-	-	\$106,760,352	-
HCUD Renewal and Replcmnt	-	-	-	-	\$29,649,722	-
HCUD Connection Fee-Water	-	-	-	-	\$5,941,974	-
HCUD Connection Fee-Sewer	-	-	-	-	\$18,220,652	-
HCUD Bond Proceeds	-	-	-	-	\$0	-
State Revolving Funds-SRF	-	-	-	-	\$0	-
HCUD-Special Proj Funding	-	-	-	-	\$3,687,950	-
HCUD - Capital	-	-	-	-	\$113,391,564	-
Airport/Industrial Park	-	-	-	-	\$16,057,930	-
Solid Waste And Recycling	-	-	-	-	\$24,387,294	-
Waste Mgmt Bond Proceeds	-	-	-	-	\$8,129,136	-
Closure & LTC Escrow	-	-	-	-	\$12,304,121	-
Future Cell Construction	-	-	-	-	\$15,018,467	-
Solid Waste/Recyc-Capital	-	-	-	-	\$7,853,464	-
Solid Wste-Disaster/Debri	-	-	-	-	\$1,640,534	-
Hern Co Development Svcs	-	-	-	-	\$11,684,161	-
Unsafe Buildings	-	-	-	-	\$323,983	-
Central Fueling System	-	-	-	-	-	\$2,074,454
Risk Management	-	-	-	-	-	\$10,128,736
Risk Mgmt Deduct Reserves	-	-	-	-	-	\$0
Worker's Comp Self Insur	-	-	-	-	-	\$10,158,529
Computer Replacement	-	-	-	-	-	\$664,906
Vehicle Maintenance	-	-	-	-	-	\$6,196,991
Fleet Replacement Program	-	-	-	-	-	\$16,941,106
Medical Insur Self-Ins	-	-	-	-	-	\$29,174,864
FUNDS TOTAL	\$243,365,750	\$269,698,642	\$3,165,835	\$31,489,681	\$375,051,304	\$75,339,586
Difference	-	-	-	-	-	-

Total Budget by Account Category

	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025 - 26 Budget
Revenues			
Other Sources	\$375,215,296	\$474,427,757	\$528,968,459
Taxes	\$134,400,186	\$144,199,862	\$155,280,853
Charges for Services	\$113,826,412	\$128,853,393	\$142,213,038
Licenses and Permits	\$59,952,165	\$66,701,272	\$70,777,816
Intergovernmental	\$47,849,412	\$58,867,929	\$50,856,940
Transfers	\$28,790,030	\$58,981,081	\$36,417,065
Miscellaneous	\$6,927,324	\$7,688,496	\$12,976,758
Fines and Forfeitures	\$412,329	\$625,569	\$619,869
REVENUES TOTAL	\$767,373,154	\$940,345,359	\$998,110,798
Expenses			
Budget Reserves	\$214,596,157	\$216,973,711	\$308,564,582
Capital Outlay	\$168,683,567	\$264,688,935	\$223,875,117
Operating Expense	\$129,121,619	\$146,453,339	\$152,389,513

	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025 - 26 Budget
Personnel Services	\$110,993,606	\$121,657,883	\$131,934,914
Non-Operating	\$96,254,366	\$110,123,630	\$123,804,545
Transfers	\$28,790,030	\$58,981,081	\$36,370,875
Debt Service	\$14,316,212	\$15,372,777	\$14,137,075
Grants & Aid	\$4,617,597	\$6,094,003	\$7,034,175
EXPENSES TOTAL	\$767,373,154	\$940,345,359	\$998,110,796
REVENUES LESS EXPENSES	\$0	\$0	\$2



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Hernando County, FL

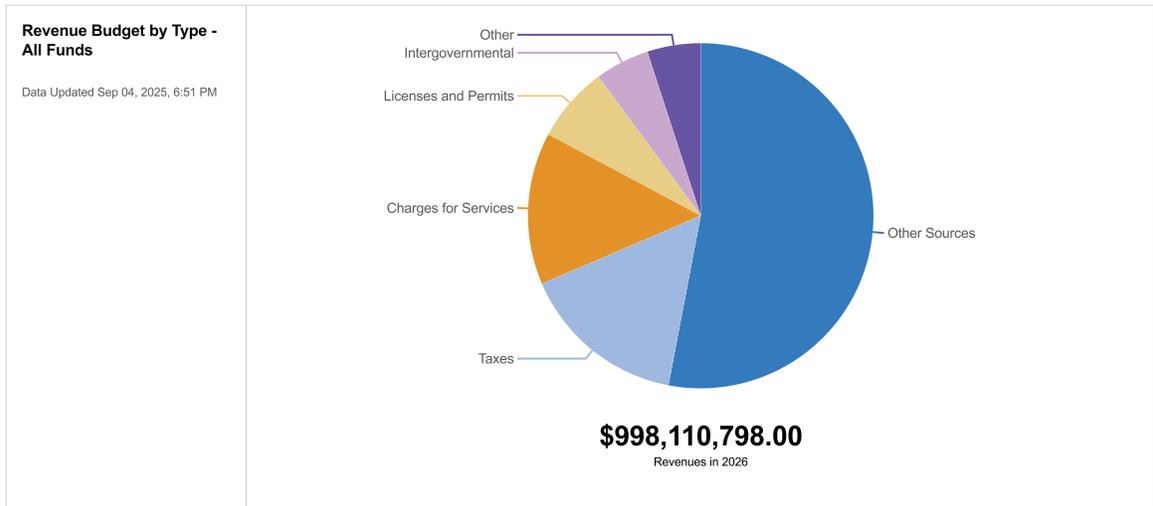
Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Revenue Budget by Type - All Funds

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025 - 26 Budget
Other Sources					
Balance Forward Cash	\$263,309,698	\$282,737,329	\$326,682,458	\$372,065,928	\$431,557,144
Loan Proceeds	\$30,143,438	\$3,343,578	\$9,057,056	\$63,374,465	\$78,220,263
Proprietary Non-Operating	\$12,440,808	\$28,495,984	\$34,091,982	\$33,422,564	\$10,887,252
Intragovernmental Transfers	\$5,140,006	\$5,798,590	\$5,383,800	\$5,564,800	\$8,303,800
OTHER SOURCES TOTAL	\$311,033,950	\$320,375,481	\$375,215,296	\$474,427,757	\$528,968,459
Taxes					
Ad Valorem	\$95,878,202	\$108,466,075	\$121,983,576	\$131,111,422	\$141,873,873
Local Option Fuel Tax	\$7,463,951	\$7,776,507	\$7,996,919	\$8,417,820	\$8,528,570
Local Option	\$1,182,355	\$1,581,905	\$2,000,000	\$2,240,000	\$2,427,731
Communications Services Taxes	\$1,450,478	\$1,479,488	\$1,509,078	\$1,520,000	\$1,520,000
County Voted Fuel Tax	\$831,116	\$870,708	\$910,613	\$910,620	\$930,679
TAXES TOTAL	\$106,806,102	\$120,174,683	\$134,400,186	\$144,199,862	\$155,280,853
Charges for Services					
Physical Environment	\$44,651,512	\$48,951,222	\$51,442,738	\$51,967,912	\$61,352,445
General Government	\$31,268,048	\$33,406,769	\$39,312,513	\$50,786,083	\$53,712,294
Public Safety	\$12,944,888	\$13,379,937	\$18,335,844	\$20,156,499	\$20,991,087
Other General Government	\$1,239,948	\$1,270,300	\$1,269,350	\$1,571,083	\$1,507,250
Transportation User Fees	\$821,210	\$945,741	\$1,001,875	\$1,169,946	\$1,765,983
Culture/Recreation	\$843,325	\$841,600	\$858,745	\$841,815	\$806,918
County Officer Commission and Fees	\$336,500	\$447,000	\$627,350	\$1,192,518	\$877,508
Court-Related	\$638,506	\$626,192	\$630,997	\$631,747	\$626,192
Human Services	\$191,200	\$196,000	\$196,000	\$385,790	\$409,700
Other Charges for Services	\$80,406	\$98,000	\$150,000	\$150,000	\$163,661
Economic Environment	\$0	\$1,000	\$1,000	\$0	\$0
CHARGES FOR SERVICES TOTAL	\$93,015,543	\$100,163,761	\$113,826,412	\$128,853,393	\$142,213,038
Licenses and Permits					
Special Assessments	\$43,664,191	\$44,576,192	\$50,917,675	\$56,250,749	\$59,654,130
Permits	\$4,139,749	\$5,306,391	\$5,773,341	\$6,307,194	\$7,204,416
Impact Fees	\$2,421,000	\$3,619,202	\$3,191,949	\$4,076,229	\$3,841,870
Franchise Fees	\$24,000	\$24,000	\$36,000	\$38,000	\$38,000
Other Permits and Fees	\$27,900	\$30,208	\$33,200	\$29,100	\$39,400
LICENSES AND PERMITS TOTAL	\$50,276,840	\$53,555,993	\$59,952,165	\$66,701,272	\$70,777,816
Intergovernmental					
State Revenue Sharing	\$21,047,942	\$22,526,888	\$24,872,985	\$24,711,149	\$25,877,573
Federal Grants	\$7,699,809	\$7,736,896	\$12,235,536	\$20,719,154	\$18,049,148
State Grants	\$2,159,276	\$7,964,889	\$9,540,891	\$12,197,626	\$5,730,219
Local Government	\$1,747,980	\$1,200,000	\$1,200,000	\$1,240,000	\$1,200,000
INTERGOVERNMENTAL TOTAL	\$32,655,007	\$39,428,673	\$47,849,412	\$58,867,929	\$50,856,940
Transfers					

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025 - 26 Budget
Transfers - Between Funds	\$20,906,347	\$20,042,426	\$25,449,916	\$52,395,902	\$34,478,062
Transfers - Same Fund	\$1,647,008	\$1,874,845	\$3,340,114	\$6,585,179	\$1,939,003
TRANSFERS TOTAL	\$22,553,355	\$21,917,271	\$28,790,030	\$58,981,081	\$36,417,065
Miscellaneous					
Rents and Royalties	\$3,674,524	\$3,910,001	\$4,166,650	\$4,270,246	\$4,156,573
Other Miscellaneous	\$1,144,878	\$1,202,545	\$1,786,764	\$2,114,031	\$7,412,266
Interest and Other Earnings	\$1,059,826	\$438,009	\$502,325	\$827,084	\$907,559
Disposition of Fixed Assets	\$200,000	\$75,500	\$296,585	\$300,550	\$321,500
Sale of Surplus Materials	\$86,000	\$137,000	\$162,000	\$163,535	\$165,810
Donations-Private Sources	\$236,677	\$122,326	\$13,000	\$13,050	\$13,050
MISCELLANEOUS TOTAL	\$6,401,905	\$5,885,381	\$6,927,324	\$7,688,496	\$12,976,758
Fines and Forfeitures					
Local Ordinance Violations	\$160,500	\$191,000	\$196,000	\$384,200	\$370,500
Other	\$202,600	\$210,750	\$215,750	\$240,745	\$248,745
Court Ordered	\$574	\$574	\$579	\$624	\$624
FINES AND FORFEITURES TOTAL	\$363,674	\$402,324	\$412,329	\$625,569	\$619,869
TOTAL	\$623,106,376	\$661,903,567	\$767,373,154	\$940,345,359	\$998,110,798



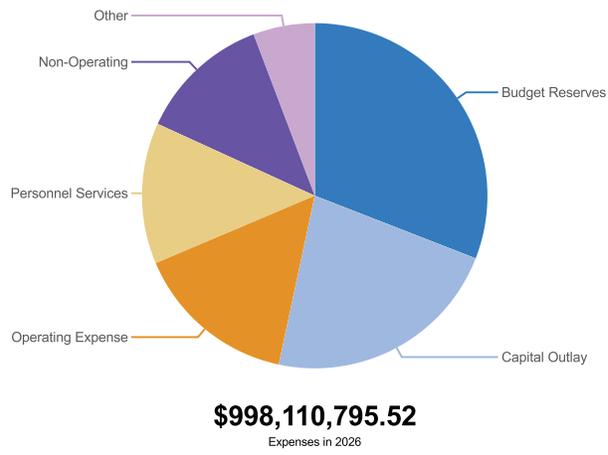
Expense Budget by Type - All Funds

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025 - 26 Budget
Budget Reserves					
Reserves	\$205,820,643	\$205,517,597	\$214,596,157	\$216,973,711	\$308,564,582
BUDGET RESERVES TOTAL	\$205,820,643	\$205,517,597	\$214,596,157	\$216,973,711	\$308,564,582
Capital Outlay					
Infrastructure	\$53,723,688	\$83,776,263	\$97,492,048	\$193,074,952	\$166,225,452
Construction in Progress	\$23,182,873	\$15,330,780	\$30,103,007	\$36,130,709	\$21,765,548
Machinery and Equipment	\$7,716,663	\$9,003,891	\$14,837,147	\$22,036,677	\$18,420,403
Buildings	\$13,020,000	\$11,742,136	\$16,566,715	\$7,478,797	\$5,660,814
Intangible Assets	\$6,965,575	\$5,500,000	\$5,550,000	\$3,500,000	\$1,170,100
Land	\$865,000	\$550,000	\$4,134,650	\$2,177,000	\$10,362,000
Books/Publications/Libr Matls	\$277,540	\$212,050	\$0	\$290,800	\$270,800
CAPITAL OUTLAY TOTAL	\$105,751,339	\$126,115,120	\$168,683,567	\$264,688,935	\$223,875,117
Operating Expense					
Other Services	\$26,033,055	\$32,082,104	\$31,967,851	\$38,985,209	\$39,286,236
Other Current Charges	\$17,837,530	\$18,356,070	\$21,772,787	\$24,520,120	\$25,927,964
Insurance	\$13,327,347	\$14,806,136	\$16,735,526	\$19,437,554	\$22,072,586
Operating Supplies	\$10,630,470	\$14,059,073	\$18,258,926	\$22,157,110	\$19,998,472
Repair and Maintenance	\$12,324,659	\$12,202,804	\$18,358,802	\$20,557,832	\$21,289,739
Professional Services	\$7,513,747	\$9,326,892	\$9,251,235	\$7,637,415	\$9,974,632
Utility Services	\$4,466,561	\$4,737,352	\$4,923,457	\$5,261,080	\$5,540,142
Rentals and Leases	\$2,199,038	\$2,155,272	\$2,655,220	\$2,766,721	\$2,752,117

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025 - 26 Budget
Road Materials and Supplies	\$1,205,550	\$1,544,190	\$1,509,940	\$1,512,219	\$1,549,400
Promotional Activities	\$511,781	\$656,563	\$1,273,458	\$633,247	\$533,943
Training	\$455,113	\$397,555	\$622,257	\$746,579	\$746,471
Freight and Postage Svcs	\$497,710	\$578,641	\$542,300	\$622,740	\$625,745
Books/Memberships	\$520,056	\$564,994	\$345,016	\$589,868	\$632,008
Travel & Per Diem	\$196,179	\$225,752	\$319,087	\$385,010	\$377,418
Accounting & Auditing	\$191,000	\$191,000	\$191,000	\$201,860	\$650,707
Office Supplies	\$187,405	\$199,193	\$219,293	\$287,201	\$297,379
Printing and Binding	\$115,792	\$118,160	\$175,464	\$151,576	\$134,554
Depreciation	\$0	\$0	\$0	-\$2	\$0
OPERATING EXPENSE TOTAL	\$98,212,993	\$112,201,751	\$129,121,619	\$146,453,339	\$152,389,513
Personnel Services					
Salary and Wages	\$50,172,594	\$52,540,041	\$59,704,655	\$62,687,403	\$68,196,551
Benefits	\$39,097,969	\$41,359,994	\$51,288,951	\$58,970,480	\$63,738,363
PERSONNEL SERVICES TOTAL	\$89,270,563	\$93,900,035	\$110,993,606	\$121,657,883	\$131,934,914
Non-Operating					
Fees and Costs	\$76,124,215	\$84,859,585	\$96,194,566	\$110,040,973	\$123,721,888
Other Non-Operating	\$0	\$228,799	\$59,800	\$82,657	\$82,657
NON-OPERATING TOTAL	\$76,124,215	\$85,088,384	\$96,254,366	\$110,123,630	\$123,804,545
Transfers					
Transfers - Between Funds	\$20,906,347	\$20,042,426	\$25,449,916	\$52,395,902	\$34,422,354
Transfers - Same Fund	\$1,647,008	\$1,874,845	\$3,340,114	\$6,585,179	\$1,948,521
TRANSFERS TOTAL	\$22,553,355	\$21,917,271	\$28,790,030	\$58,981,081	\$36,370,875
Debt Service					
Principal	\$7,455,948	\$9,622,568	\$9,309,084	\$9,107,036	\$9,242,080
Interest	\$3,243,790	\$3,331,621	\$5,006,303	\$6,230,866	\$4,840,942
Other Debt Service Costs	\$1,500	\$825	\$825	\$34,875	\$54,053
DEBT SERVICE TOTAL	\$10,701,238	\$12,955,014	\$14,316,212	\$15,372,777	\$14,137,075
Grants & Aid					
Other Grants and Aids	\$14,332,504	\$3,848,239	\$4,252,147	\$5,479,892	\$5,897,911
Aids to Government Agencies	\$339,526	\$360,156	\$365,450	\$614,111	\$1,136,264
GRANTS & AID TOTAL	\$14,672,030	\$4,208,395	\$4,617,597	\$6,094,003	\$7,034,175
TOTAL	\$623,106,376	\$661,903,567	\$767,373,154	\$940,345,359	\$998,110,796

Expense Budget by Type - All Funds

Data Updated Sep 04, 2025, 6:51 PM



Hernando County, Florida

[Table of Contents](#) | [Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Three Year Budget Comparison

The financial table below summaries the FY26 budget compared to prior years, including the variance and percentage increase \ (decrease).

FY 26 Adopted Budget 3-year Comparison

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Personnel Services	\$110,193,983	\$119,458,575	\$131,934,916	\$12,476,341	10%
Operating Expense	\$148,299,093	\$177,569,140	\$152,389,513	(\$25,179,627)	(14%)
Capital Outlay	\$267,873,602	\$352,430,897	\$223,875,117	(\$128,555,780)	(36%)
Debt Service	\$14,373,572	\$15,385,780	\$14,137,075	(\$1,248,705)	(8%)
Grants & Aid	\$8,278,841	\$9,411,997	\$7,034,175	(\$2,377,822)	(25%)
Transfers	\$48,299,006	\$70,876,325	\$36,370,875	(\$34,505,450)	(49%)
Non-Operating	\$97,950,529	\$112,304,525	\$123,804,545	\$11,500,020	10%
Budget Reserves	\$211,961,339	\$194,004,960	\$308,564,582	\$114,559,622	59%
EXPENSES TOTAL	\$907,229,965	\$1,051,442,199	\$998,110,798	(\$53,331,401)	(5%)
Revenues					
Taxes	\$134,467,686	\$145,352,238	\$155,280,853	\$9,928,615	7%
Revenues	\$1,000	\$1,000	–	(\$1,000)	(100%)
Licenses and Permits	\$59,975,665	\$66,701,272	\$70,777,816	\$4,076,544	6%
Intergovernmental	\$70,175,642	\$74,923,831	\$50,856,940	(\$24,066,891)	(32%)
Charges for Services	\$113,740,088	\$127,204,345	\$142,213,038	\$15,008,693	12%
Fines and Forfeitures	\$302,329	\$495,569	\$619,869	\$124,300	25%
Miscellaneous	\$7,831,161	\$7,644,177	\$12,976,758	\$5,332,581	70%
Transfers	\$48,305,274	\$70,901,616	\$36,417,065	(\$34,484,551)	(49%)
Other Sources	\$472,426,389	\$558,218,151	\$528,968,459	(\$29,249,692)	(5%)
REVENUES TOTAL	\$907,225,234	\$1,051,442,199	\$998,110,798	(\$53,331,401)	(5%)
Surplus (Deficit)	(\$4,731)	\$0	\$0	–	–

Revenue Description for County Budget Totals

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

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

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

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

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

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

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

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



[Table of Contents | Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)



Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Fund Balance

Hernando County Fiscal Policies state that fund balances are monies which are not expended in a previous fiscal year. The components of fund balance are classified as:

- Non-spendable – Inherently non-spendable (e.g., endowments, inventories of supplies);
- Restricted – Resources subjected to externally enforceable legal restriction, (e.g., Creditors, Grantors);
- Committed – Self-imposed limitations set by governing body;
- Assigned – Intended use of resources;
- Unassigned – Fund balance in excess of non-spendable, restricted, committed and assigned.

Fund balances anticipated at the end of a fiscal year will be budgeted as the beginning fund balance (revenue) for that fund for the upcoming fiscal year.

By definition, a Balanced Budget is one in which anticipated revenues to be collected in one fiscal year are equal to or greater than total anticipated expenditures for that fiscal year.

The committed but “unencumbered” balance of agreed to multi-year and revolving projects and/or contracts anticipated not to be completed by September 30 must be re-budgeted in the subsequent fiscal year.

Cash balances remaining in any fund at year-end will stay in that fund for subsequent years. Upon completion of the fiscal year audit, any increase and/or decrease to fund balance will cause adjustments to revenue and/or reserve accounts. Additional funds should not be used to increase expenditures within the budget.

The County shall strive to maintain a fund balance of 18.5% in the General Fund and sufficient fund balances in all other funds to allow for adequate cash flow from one budget year to the next. The current board direction is to build toward and maintain a 25% fund balance in the General Fund (GF).

Each year staff reviews fund balance and amends the budget accordingly. During the budget process, fund balance estimates are made by the beginning of August. These estimates are only adjusted further when there has been a significant change in a fund, which would warrant such an adjustment. Once the fiscal year has begun, and the previous year fully closed, fund balances for the previous fiscal year are then calculated and variances with the estimates are adjusted accordingly through the True-Up process.

The fund balance adjustments are made for various reasons: to reallocate monies for those projects which were planned but not completed, for housekeeping to correctly reflect the budget amounts, increasing reserves, or an allocation to a non-recurring expense. Based on these determinations, the category of allocation is identified with each expense in the budget resolution.

The following information reflects changes in fund balance in Hernando County’s major and non-major funds as reflected in the County’s Annual Comprehensive Financial Report (ACFR).

	FY26 Beginning Fund Balance	FY26 Budgeted Revenues	FY26 Budgeted Expenditures	FY26 Projected Ending Balance
Fund Description				
General Fund	\$92,734,007	\$242,699,690	\$242,699,690	\$92,734,007
Penn State-Scaup Duck PVG	–	\$666,060	\$666,060	\$0
General Fund-Capital Proj	\$60,388	\$0	\$0	\$60,388
Scoreboard Sponsorship	\$6,632	\$12,000	\$12,000	\$6,632
Transportation Trust Fund	\$8,234,489	\$24,301,500	\$24,301,500	\$8,234,489
Constitutional Gas Tax	\$9,117,432	\$9,412,847	\$9,412,847	\$9,117,432
County Fuel Tax	\$4,055,290	\$6,041,224	\$6,041,224	\$4,055,290
LOGT 1-6 Fuel-Genl Transp	\$5,143,355	\$13,078,054	\$13,078,054	\$5,143,355
Add LOGT 1-5 Gas-Res Rds	\$10,831,946	\$14,313,552	\$14,313,552	\$10,831,946
Ninth-Ct Fuel Tax-Res Rds	\$4,474,803	\$4,155,481	\$4,155,481	\$4,474,803
Hernando/Citrus MPO	\$248,660	\$2,477,139	\$2,477,139	\$248,660
FL Boating Improvemnt Pgm	\$396,042	\$671,108	\$671,108	\$396,042
Intergovtl Radio Comm Pgm	–	\$2,640,324	\$2,640,324	\$0
Health Unit Trust Fund	\$1,722,678	\$3,636,079	\$3,636,079	\$1,722,678
Mosquito Control Local	\$616,987	\$1,539,522	\$1,539,522	\$616,987
State Mosquito Control	\$80,041	\$85,787	\$85,787	\$80,041
Law Enforcement Trust Fnd	\$569,508	\$613,083	\$613,083	\$569,508
Crime Prevention(775.083)	\$162,750	\$230,704	\$230,704	\$162,750
HCSO Revenue Fund	\$6,900,763	\$17,022,933	\$17,022,933	\$6,900,763
Fed Forfeit-Justice	\$391,018	\$391,018	\$391,018	\$391,018
Fed Forfeit-Treasury	\$55,196	\$55,195	\$55,195	\$55,196
Addl Court Cost (939.185)	\$343,967	\$552,265	\$552,265	\$343,967
Alcohol/Drug Abuse Trust	\$86,312	\$96,911	\$96,911	\$86,312
Youth Court	\$149,948	\$187,864	\$187,864	\$149,948
E911 Communication System	–	\$2,205,832	\$2,205,832	\$0
Tourist Development Tax	\$4,743,619	\$7,197,633	\$7,197,633	\$4,743,619
St Housing Init Prtnrshp	\$7,480,958	\$9,692,041	\$9,692,041	\$7,480,958
Affordable Housing	\$7,063	\$7,063	\$7,063	\$7,063
Kass Cir Neighborhood CRA	\$113,331	\$583,201	\$583,201	\$113,331
Landscape Enhancement	\$420,085	\$463,085	\$463,085	\$420,085
Court Improvement Fund	\$5,314,643	\$5,833,448	\$5,833,448	\$5,314,643
Court-Related Technology	\$594,439	\$1,419,331	\$1,419,331	\$594,439
Local Provider Participa	\$279,252	\$0	\$0	\$279,252
American Rescue Plan Act	\$1,119,599	\$1,600,615	\$1,600,615	\$1,119,599
HC Fire Rescue - Fire	\$15,457,837	\$62,870,306	\$62,870,306	\$15,457,837
HC Fire Rescue - Rescue	\$22,055,364	\$48,073,261	\$48,073,261	\$22,055,364
D Slosberg Driver Ed Sfty	\$1,126,440	\$1,175,659	\$1,175,659	\$1,126,440
Library Estate Funds	\$596,722	\$574,545	\$574,545	\$596,722
Hern Beach Vol Fire Comp	\$1,551	\$1,453	\$1,453	\$1,551
River Country Multi-Purp	\$64,747	\$138,780	\$138,780	\$64,747
Orchard Pk III Multi-Purp	\$5,706	\$17,550	\$17,550	\$5,706
Trash Collection MSBU	\$3,428,912	\$13,138,979	\$13,138,979	\$3,428,912
Spring Hill Lighting	\$266,317	\$699,800	\$699,800	\$266,317
Silver Ridge St Ltg MSBU	\$12,804	\$24,200	\$24,200	\$12,804
South Brooksville St Ltg	\$7,729	\$17,900	\$17,900	\$7,729
Village At H-N-D Lighting	\$2,282	\$5,790	\$5,790	\$2,282
Braewood Lighting	\$6,768	\$8,675	\$8,675	\$6,768
Oakwood Acres Street Ltg	\$10,621	\$15,650	\$15,650	\$10,621
H Bch So Units 13-B-C Ltg	\$8,227	\$26,250	\$26,250	\$8,227
Windridge Lighting	\$6,656	\$9,680	\$9,680	\$6,656
Seven Hills Lighting	\$59,181	\$126,500	\$126,500	\$59,181
Potterfield Gdn Acr Ltg	\$6,954	\$9,270	\$9,270	\$6,954
Regency Oaks Lighting	\$45,727	\$69,400	\$69,400	\$45,727
Hill n Dale Lighting	\$38,915	\$58,175	\$58,175	\$38,915
Berkeley Manor Multi-Purp	\$35,096	\$62,900	\$62,900	\$35,096

	FY26 Beginning Fund Balance	FY26 Budgeted Revenues	FY26 Budgeted Expenditures	FY26 Projected Ending Balance
Dogwood Est Fire Hyd Ph 2	(\$26,507)	\$42,598	\$42,598	(\$26,507)
Pristine PI Mlti Pur MSBU	\$79,810	\$132,300	\$132,300	\$79,810
Holland Spg Multi-Purpose	\$16,405	\$0	\$0	\$16,405
Barony Woods E Lighting	\$2,318	\$0	\$0	\$2,318
Hernando Beach Lighting	\$5,681	\$9,830	\$9,830	\$5,681
West Hernando St Ltg	\$150,073	\$362,000	\$362,000	\$150,073
Hern Beach Boatlift	\$83,486	\$121,800	\$121,800	\$83,486
W W Woodlands Ltg	\$12,957	\$21,550	\$21,550	\$12,957
Ridge Manor Ltg	\$6,424	\$16,000	\$16,000	\$6,424
Damac Estates Ltg	\$7,853	\$11,740	\$11,740	\$7,853
Stormwater Mgmt MSTU	\$5,276,687	\$8,254,338	\$8,254,338	\$5,276,687
Lakeside Acres Street Ltg	\$15,246	\$17,090	\$17,090	\$15,246
Ridge Manor W Street Ltng	\$10,617	\$25,550	\$25,550	\$10,617
Deerfield Acres St Ltg	\$14,023	\$25,900	\$25,900	\$14,023
Silverthorn Street Light	\$41,340	\$116,400	\$116,400	\$41,340
Carnes Area Rd Paving	\$17,782	\$35,000	\$35,000	\$17,782
Painted Bunting Rd Paving	\$7,656	\$17,000	\$17,000	\$7,656
Jackdaw Road Paving	\$10,592	\$14,400	\$14,400	\$10,592
Jaybird Road Paving	\$23,767	\$38,600	\$38,600	\$23,767
Kodiak Wren Rd Paving	\$10,840	\$16,900	\$16,900	\$10,840
Old Squaw Ave Rd Paving	\$14,182	\$28,800	\$28,800	\$14,182
Quill Ave Road Paving	\$7,431	\$9,600	\$9,600	\$7,431
Pheasant Ave Rd Paving	\$8,599	\$62,000	\$62,000	\$8,599
Kensington Woods STR LTG	–	\$16,000	\$16,000	\$0
Fort Dade Mobile Home-Ltg	\$2,955	\$10,800	\$10,800	\$2,955
Michigan Ave Rd Paving	\$202,271	\$216,300	\$216,300	\$202,271
Hurricane Dr Rd Paving	\$3,631	\$18,900	\$18,900	\$3,631
Taylor St Millings MSBU	\$6,493	\$11,700	\$11,700	\$6,493
Sweetgum Rd Millings MSBU	\$6,832	\$15,600	\$15,600	\$6,832
Marsh Wren Paving MSBU	\$11,111	\$16,300	\$16,300	\$11,111
Nordica Paving MSBU	\$63,283	\$8,500	\$8,500	\$63,283
Piping Plover Paving MSBU	\$9,204	\$28,900	\$28,900	\$9,204
Mitchell Heights St Ltg	\$3,221	\$10,000	\$10,000	\$3,221
Pine Warbler Pv MSBU	\$25,051	\$37,400	\$37,400	\$25,051
Maberly Road Paving MSBU	\$6,102	\$19,800	\$19,800	\$6,102
Mexican Canary Pav MSBU	\$13,556	\$18,000	\$18,000	\$13,556
Godwit Area Rd Pav MSBU	\$21,611	\$27,600	\$27,600	\$21,611
Pelican Ave Rd Pav MSBU	\$14,336	\$18,000	\$18,000	\$14,336
Furley Ave Rd Pav MSBU	\$17,247	\$20,000	\$20,000	\$17,247
Wood Owl Ave Rd Pav MSBU	\$19,206	\$33,900	\$33,900	\$19,206
Tinamou Area Rd Pav MSBU	\$13,209	\$35,600	\$35,600	\$13,209
Alberta St Rd Pav MSBU	\$21,034	\$30,800	\$30,800	\$21,034
The Oaks Ground Maint	\$15,351	\$26,250	\$26,250	\$15,351
White Rd Rd Pav MSBU	\$22,259	\$34,000	\$34,000	\$22,259
Royal Highlands Drwy Apr	\$2,956	\$12,300	\$12,300	\$2,956
Royal Highlands "B" Pav	\$124,625	\$310,500	\$310,500	\$124,625
Royal Highlands "C" Pav	\$40,227	\$42,000	\$42,000	\$40,227
Royal Highlands "E" Pav	\$35,004	\$36,000	\$36,000	\$35,004
Royal Highlands "F" Pav	\$20,631	\$22,000	\$22,000	\$20,631
Royal Highlands "G" Pav	\$43,450	\$65,700	\$65,700	\$43,450
Royal Highlands "I" Pav	\$33,487	\$64,600	\$64,600	\$33,487
Dolquieb Paving MSBU	\$8,826	\$30,200	\$30,200	\$8,826
Royal Highlands "L" Pav	\$14,189	\$33,500	\$33,500	\$14,189
Hancock Lk Rd Pav MSBU	\$14,640	\$14,100	\$14,100	\$14,640
Crum Rd Pav MSBU	\$11,698	\$11,600	\$11,600	\$11,698
Eider Rd Pav MSBU	\$10,213	\$10,395	\$10,395	\$10,213

	FY26 Beginning Fund Balance	FY26 Budgeted Revenues	FY26 Budgeted Expenditures	FY26 Projected Ending Balance
Golden Warbler Rd Pv MSBU	\$15,735	\$19,300	\$19,300	\$15,735
Paramount Area Rd Pv MSBU	\$19,098	\$24,100	\$24,100	\$19,098
Mandrake/Canary Rd Pav	\$166,621	\$181,800	\$181,800	\$166,621
OPIOID SETTLEMENT	\$1,011,164	\$1,011,923	\$1,011,923	\$1,011,164
IMPACT FEE-FIRE-EMS	–	\$133,316	\$133,316	\$0
Non-Ad Val Ref Rev Bd S10	\$16,753	\$0	\$0	\$16,753
Non-Ad Val Rev Note 2012	\$53,700	\$1,624,961	\$1,624,961	\$53,700
NON-AD VAL REV BOND S2022	\$774,775	\$1,540,874	\$1,540,874	\$774,775
Restore Act Fund	(\$19,094)	\$3,102,598	\$3,102,598	(\$19,094)
IF Srchg I-75/SR50	\$226,570	\$254,570	\$254,570	\$226,570
Impact Fee - Public Bldgs	\$3,699,860	\$4,595,709	\$4,595,709	\$3,699,860
Impact Fee-Road Dist 1	\$5,396,318	\$8,181,317	\$8,181,317	\$5,396,318
Impact Fee-Road Dist 2	\$899,597	\$1,230,771	\$1,230,771	\$899,597
Impact Fee-Road Dist 3	\$626,784	\$834,994	\$834,994	\$626,784
Impact Fee-Road Dist 4	\$5,590,245	\$8,556,347	\$8,556,347	\$5,590,245
Impact Fee-Park Dist 1	\$165,106	\$194,023	\$194,023	\$165,106
Impact Fee-Park Dist 2	\$826,192	\$486,150	\$486,150	\$826,192
Impact Fee-Park Dist 3	\$160,390	\$157,918	\$157,918	\$160,390
Impact Fee-Park Dist 4	\$1,263,010	\$176,242	\$176,242	\$1,263,010
Impact Fee-Library	\$699,898	\$849,897	\$849,897	\$699,898
Impact Fee-Law Enforcemnt	\$622,714	\$529,263	\$529,263	\$622,714
Impact Fee-Jail	\$113,895	\$139,695	\$139,695	\$113,895
Impact Fee-Fire-Hern Bch	\$68,717	\$68,716	\$68,716	\$68,717
Impact Fee - Fire-HC Fire	\$2,276,122	\$1,991,471	\$1,991,471	\$2,276,122
Impact Fee-Ambulance	\$114,007	\$140,000	\$140,000	\$114,007
Hernando County Utilities	\$28,160,986	\$106,760,352	\$106,760,352	\$28,160,986
HCUD Renewal and Replcmnt	\$2,961,144	\$29,649,722	\$29,649,722	\$2,961,144
HCUD Connection Fee-Water	(\$829,344)	\$5,941,974	\$5,941,974	(\$829,344)
HCUD Connection Fee-Sewer	\$6,508,516	\$18,220,652	\$18,220,652	\$6,508,516
HCUD Bond Proceeds	(\$98,251)	\$0	\$0	(\$98,251)
State Revolving Funds-SRF	(\$1,210,603)	\$0	\$0	(\$1,210,603)
HCUD-Special Proj Funding	\$543,797	\$3,687,950	\$3,687,950	\$543,797
HCUD - Capital	\$3,062,661	\$113,391,564	\$113,391,564	\$3,062,661
Airport/Industrial Park	\$1,818,515	\$16,057,930	\$16,057,930	\$1,818,515
Solid Waste And Recycling	\$4,533,017	\$24,387,294	\$24,387,294	\$4,533,017
Waste Mgmt Bond Proceeds	(\$10,593,031)	\$8,129,136	\$8,129,136	(\$10,593,031)
Closure & LTC Escrow	\$2,368,850	\$12,304,121	\$12,304,121	\$2,368,850
Future Cell Construction	\$2,925,242	\$15,018,467	\$15,018,467	\$2,925,242
Solid Waste/Recyc-Capital	\$563,025	\$7,853,464	\$7,853,464	\$563,025
Solid Wste-Disaster/Debri	\$666,200	\$1,640,534	\$1,640,534	\$666,200
Hern Co Development Svcs	\$712,321	\$11,684,161	\$11,684,161	\$712,321
Unsafe Buildings	\$4	\$323,983	\$323,983	\$4
Central Fueling System	\$380,692	\$2,074,454	\$2,074,454	\$380,692
Risk Management	\$254,133	\$10,128,736	\$10,128,736	\$254,133
Worker's Comp Self Insur	\$3,348,496	\$10,158,529	\$10,158,529	\$3,348,496
Computer Replacement	\$59,037	\$664,906	\$664,906	\$59,037
Vehicle Maintenance	\$369,561	\$6,196,991	\$6,196,991	\$369,561
Fleet Replacement Program	(\$130,699)	\$16,941,106	\$16,941,106	(\$130,699)
Medical Insur Self-Ins	(\$1,123,844)	\$29,174,864	\$29,174,864	(\$1,123,844)
GASB 34 Accounting	\$195,457,053	–	–	\$195,457,053
FUND DESCRIPTION TOTAL	\$481,850,579	\$998,110,798	\$998,110,798	\$481,850,579



[Table of Contents | CIP Plan](#)
[County Website](#)

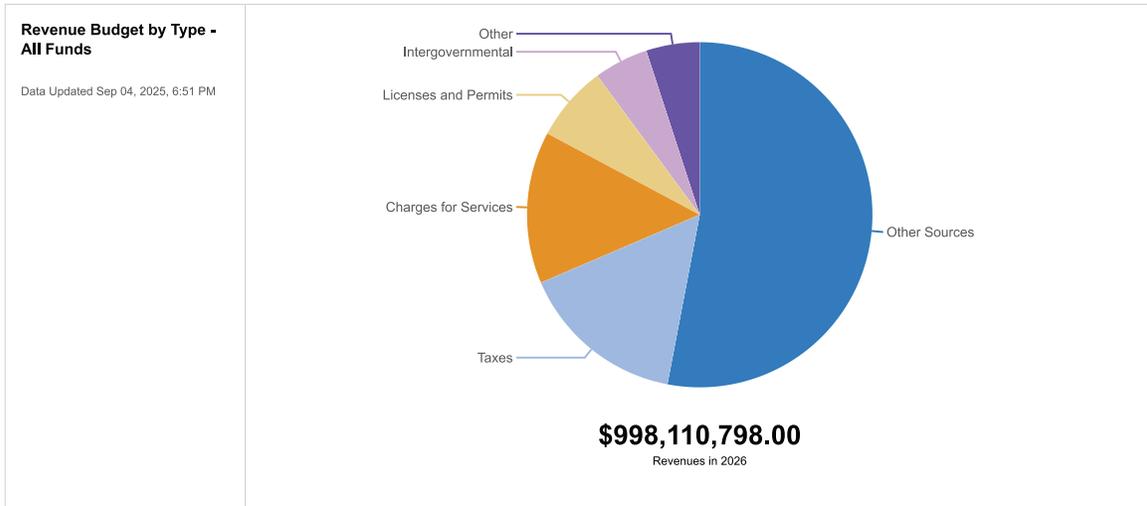
Hernando County, FL

Board of County Commissioners

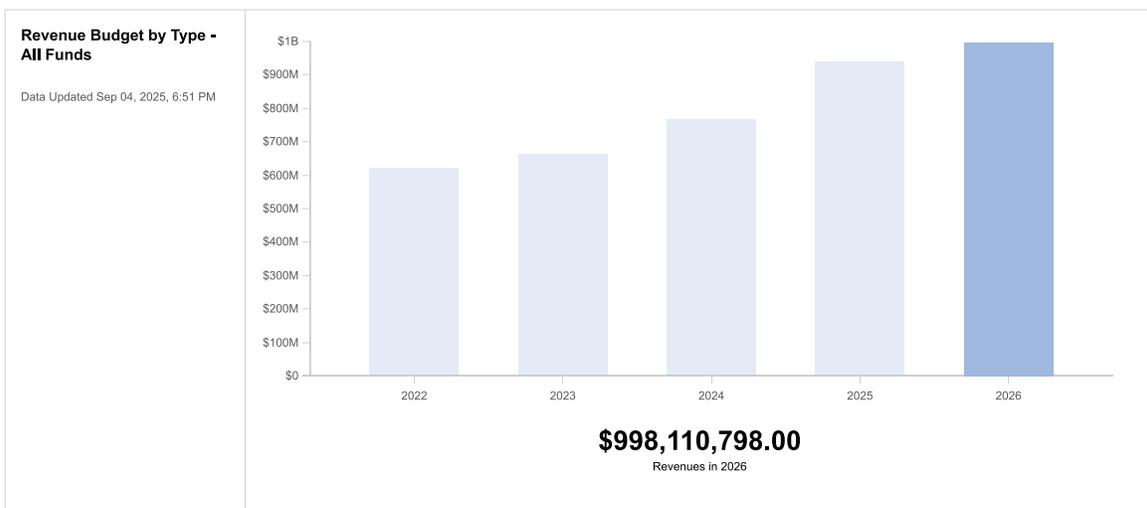
Fiscal Year 2025-2026 Annual Budget

Revenues

Hernando County receives a wide range of revenue to fund its operations and capital projects. The inflow of financial resources include taxes, fees, special assessments, intergovernmental revenues, charges for services, and other miscellaneous revenues. At any given time, for reporting purposes the revenues are often bundled into the following categories:



Revenue estimates for budget purposes are based on historical trends, current economic conditions, future financial forecasts, legislative actions, departmental operations, grants, and other sources. The Florida Department of Revenue provides estimates for gas tax revenue, local half cent sales tax revenue, communications services tax revenue, and state revenue sharing. Ad valorem tax is estimated based on taxable property values provided by the Property Appraiser by July 1 of each year.



Revenue Summary FY 2022-2026

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025 - 26 Budget
Other Sources	\$311,033,950	\$320,375,481	\$375,215,296	\$474,427,757	\$528,968,459
Taxes	\$106,806,102	\$120,174,683	\$134,400,186	\$144,199,862	\$155,280,853
Charges for Services	\$93,015,543	\$100,163,761	\$113,826,412	\$128,853,393	\$142,213,038

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025 - 26 Budget
Licenses and Permits	\$50,276,840	\$53,555,993	\$59,952,165	\$66,701,272	\$70,777,816
Intergovernmental	\$32,655,007	\$39,428,673	\$47,849,412	\$58,867,929	\$50,856,940
Transfers	\$22,553,355	\$21,917,271	\$28,790,030	\$58,981,081	\$36,417,065
Miscellaneous	\$6,401,905	\$5,885,381	\$6,927,324	\$7,688,496	\$12,976,758
Fines and Forfeitures	\$363,674	\$402,324	\$412,329	\$625,569	\$619,869
TOTAL	\$623,106,376	\$661,903,567	\$767,373,154	\$940,345,359	\$998,110,798

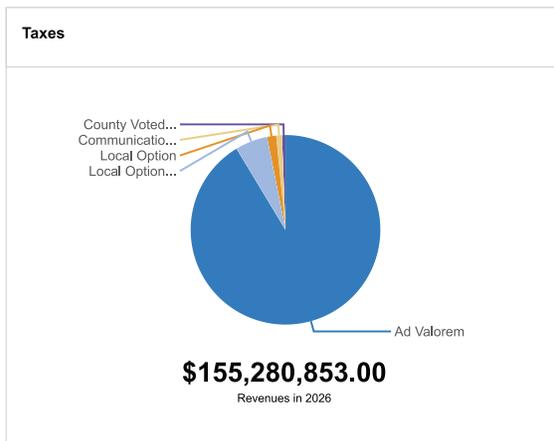


Table of Contents | CIP Plan
County Website



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Tax Revenue Overview



Category	2026
Ad Valorem	\$141,873,873.00
Local Option Fuel Tax	\$8,528,570.00
Local Option	\$2,427,731.00
Communications Services ...	\$1,520,000.00
County Voted Fuel Tax	\$930,679.00

Taxes by Department

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025 - 26 Budget
Board of County Commissioners					
Executive					
General Fund	\$77,474,669	\$86,350,667	\$96,064,136	\$102,131,347	\$108,569,070
EXECUTIVE TOTAL	\$77,474,669	\$86,350,667	\$96,064,136	\$102,131,347	\$108,569,070
BOARD OF COUNTY COMMISSIONERS TOTAL					
\$77,474,669					
Department of Public Works					
Transportation Trust					
Transportation Trust Fund	\$8,266,298	\$9,822,243	\$11,419,093	\$12,621,462	\$14,049,214
TRANSPORTATION TRUST TOTAL	\$8,266,298	\$9,822,243	\$11,419,093	\$12,621,462	\$14,049,214
Gas Taxes					
LOGT 1-6 Fuel-Genl Transp	\$4,420,863	\$4,636,457	\$4,845,589	\$5,100,620	\$5,211,375
Addl LOGT 1-5 Gas-Res Rds	\$3,043,088	\$3,140,050	\$3,151,330	\$3,317,200	\$3,317,195
Ninth-Ct Fuel Tax-Res Rds	\$831,116	\$870,708	\$910,613	\$910,620	\$930,679
GAS TAXES TOTAL	\$8,295,067	\$8,647,215	\$8,907,532	\$9,328,440	\$9,459,249
Stormwater Management					
Stormwater Mgmt MSTU	\$1,163,678	\$1,382,714	\$1,607,508	\$1,776,770	\$1,977,759
STORMWATER MANAGEMENT TOTAL	\$1,163,678	\$1,382,714	\$1,607,508	\$1,776,770	\$1,977,759
DEPARTMENT OF PUBLIC WORKS TOTAL	\$17,725,043	\$19,852,172	\$21,934,133	\$23,726,672	\$25,486,222
Public Safety					

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025 - 26 Budget
Fire and Emergency Services					
HC Fire Rescue - Rescue	\$9,298,159	\$11,052,142	\$12,846,628	\$14,200,440	\$15,806,242
FIRE AND EMERGENCY SERVICES TOTAL	\$9,298,159	\$11,052,142	\$12,846,628	\$14,200,440	\$15,806,242
PUBLIC SAFETY TOTAL	\$9,298,159	\$11,052,142	\$12,846,628	\$14,200,440	\$15,806,242
Economic Development					
Tourism Development					
Tourist Development Tax	\$945,884	\$1,265,524	\$1,600,000	\$1,800,000	\$1,942,731
Destination Develop	\$236,471	\$316,381	\$400,000	\$440,000	\$485,000
TOURISM DEVELOPMENT TOTAL	\$1,182,355	\$1,581,905	\$2,000,000	\$2,240,000	\$2,427,731
ECONOMIC DEVELOPMENT TOTAL	\$1,182,355	\$1,581,905	\$2,000,000	\$2,240,000	\$2,427,731
Housing & Support Services					
Health					
Health Unit Trust Fund	\$1,125,876	\$1,337,797	\$1,555,289	\$1,719,053	\$1,913,513
HEALTH TOTAL	\$1,125,876	\$1,337,797	\$1,555,289	\$1,719,053	\$1,913,513
HOUSING & SUPPORT SERVICES TOTAL	\$1,125,876	\$1,337,797	\$1,555,289	\$1,719,053	\$1,913,513
Grants	\$0	\$0	\$0	\$182,350	\$1,078,075
TOTAL	\$106,806,102	\$120,174,683	\$134,400,186	\$144,199,862	\$155,280,853

Hernando County, Florida

[Table of Contents](#) | [Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

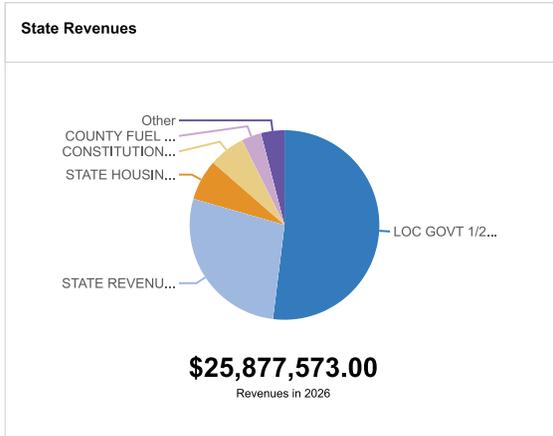
Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

State Revenues

Major revenue types in this category are: local government half-cent sales tax, state revenue sharing, as well as the constitutional and county fuel tax. In addition, Hernando County receives smaller amounts of money for insurance agent county licenses, mobile home license tax, alcoholic beverage license tax, and other minor revenue inflows.



Category	2026
LOC GOVT 1/2 CNT SALE TX	\$13,444,238.00
STATE REVENUE SHARING	\$7,114,154.00
STATE HOUSING INIT. PTN...	\$1,803,083.00
CONSTITUTIONAL GAS TX...	\$1,597,020.00
COUNTY FUEL TX-F.S.206....	\$879,863.00
Other	\$1,039,215.00

State Revenues by Department

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025 - 26 Budget
Board of County Commissioners					
Executive					
General Fund	\$16,847,063	\$17,744,537	\$20,103,267	\$20,269,046	\$20,947,352
EXECUTIVE TOTAL	\$16,847,063	\$17,744,537	\$20,103,267	\$20,269,046	\$20,947,352
BOARD OF COUNTY COMMISSIONERS TOTAL					
\$16,847,063					
Department of Public Works					
Gas Taxes					
Constitutional Gas Tax	\$1,846,385	\$1,846,051	\$1,832,627	\$1,832,620	\$1,996,275
County Fuel Tax	\$814,191	\$813,606	\$810,397	\$810,400	\$879,863
GAS TAXES TOTAL	\$2,660,576	\$2,659,657	\$2,643,024	\$2,643,020	\$2,876,138
Transportation Trust					
Transportation Trust Fund	\$130,000	\$130,000	\$139,000	\$141,000	\$146,000
TRANSPORTATION TRUST TOTAL	\$130,000	\$130,000	\$139,000	\$141,000	\$146,000
DEPARTMENT OF PUBLIC WORKS TOTAL					
\$2,790,576					
Grants					
Housing Grants					
SHIP Grant-Housing Auth	\$1,280,503	\$1,896,694	\$1,896,694	\$1,553,083	\$1,803,083
HOUSING GRANTS TOTAL	\$1,280,503	\$1,896,694	\$1,896,694	\$1,553,083	\$1,803,083
GRANTS TOTAL	\$1,280,503	\$1,896,694	\$1,896,694	\$1,553,083	\$1,803,083
Public Safety					
Fire and Emergency Services					
HC Fire Rescue - Fire	\$35,000	\$35,000	\$30,000	\$35,000	\$35,000
HC Fire Rescue - Rescue	\$19,800	\$21,000	\$21,000	\$30,000	\$30,000
FIRE AND EMERGENCY SERVICES TOTAL	\$54,800	\$56,000	\$51,000	\$65,000	\$65,000
PUBLIC SAFETY TOTAL	\$54,800	\$56,000	\$51,000	\$65,000	\$65,000

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025 - 26 Budget
Community Services					
Aquatic Services & Waterways					
FL Boating Improvemnt Pgm	\$75,000	\$40,000	\$40,000	\$40,000	\$40,000
AQUATIC SERVICES & WATERWAYS TOTAL	\$75,000	\$40,000	\$40,000	\$40,000	\$40,000
COMMUNITY SERVICES TOTAL	\$75,000	\$40,000	\$40,000	\$40,000	\$40,000
TOTAL	\$21,047,942	\$22,526,888	\$24,872,985	\$24,711,149	\$25,877,573



[Table of Contents | Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

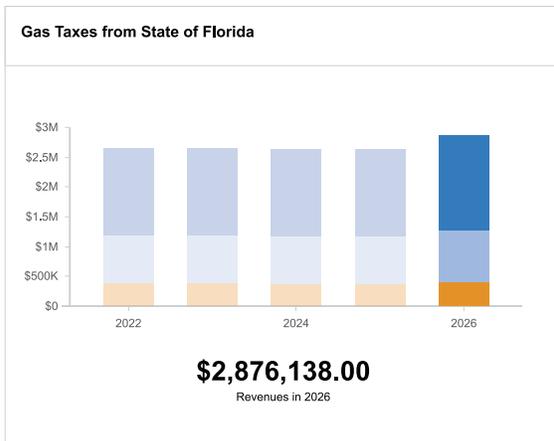
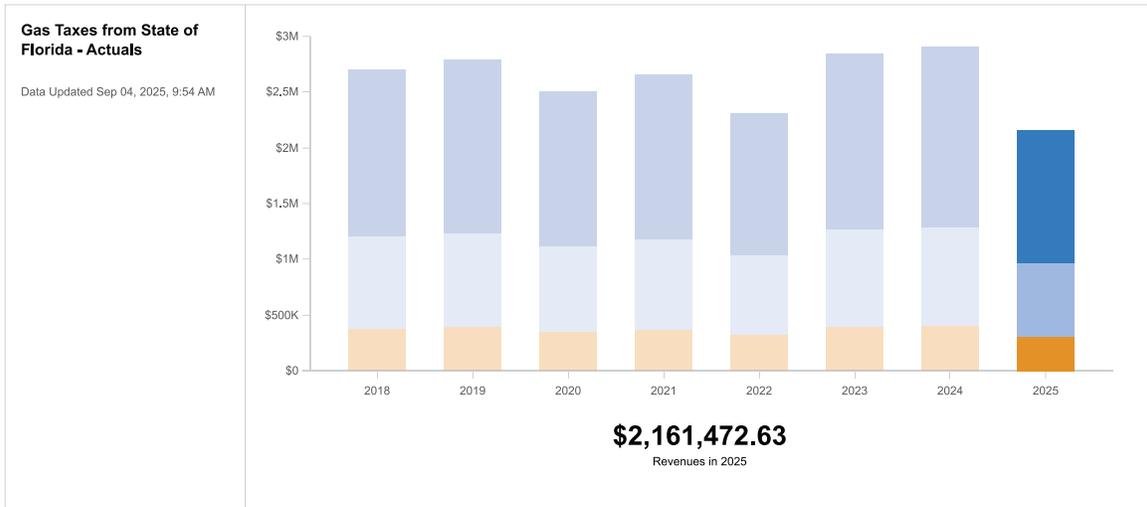
Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Gas Taxes

Additionally, the County receives two types of fuel taxes based on State law and distributed to the counties by a State-calculated formula. The constitutional fuel tax is a 2 cent/gallon levy shared with counties only. The county fuel tax, contrary to its name, is considered a state shared revenue since its distribution is based on state set of formulas, not necessarily on collections within the county. The chart below shows comparisons of revenues received from these sources in the recent years:



Gas Taxes from State of Florida

Category	2026
CONSTITUTIONAL GAS TX ...	\$1,597,020.00
COUNTY FUEL TX-F.S.206.60	\$879,863.00
CONSTITUTIONAL GAS TX ...	\$399,255.00

Local Sales and Use Taxes

Florida law allows local governments to impose a wide range of local taxes, which in most cases are collected locally, remitted to the State, and redistributed back to counties. The major revenues in this category are Fuel Tax Local Option 1, Fuel Tax Local Option 2, Ninth Cent Fuel Tax, Communications Tax, and Tourist Development Tax.

Fuel Tax Local Option 1:

1 to 6 cents/gal of motor and diesel fuel tax intended for a variety of transportation expenditures (defined in section 336.025(7) Fla. Stat. (2014)) including sidewalks. This tax cannot be used for operating expenses other than the ones defined in the above-mentioned Statute and it cannot be pledged for debt exceeding 10 years. Expenditures for these purposes include construction of new roads or the paving of existing graded roads when undertaken in part to relieve or mitigate existing or potential adverse environmental impacts. The proceeds may also be expended to meet immediate local transportation problems and for

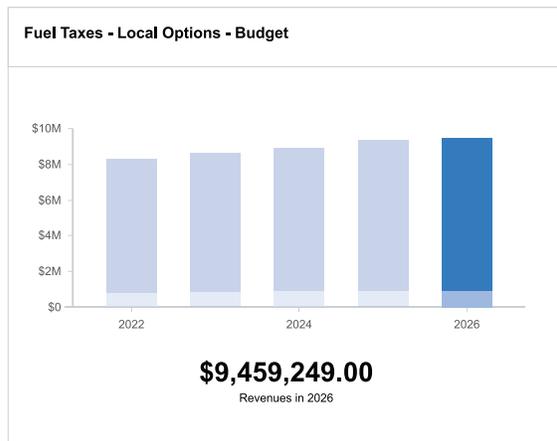
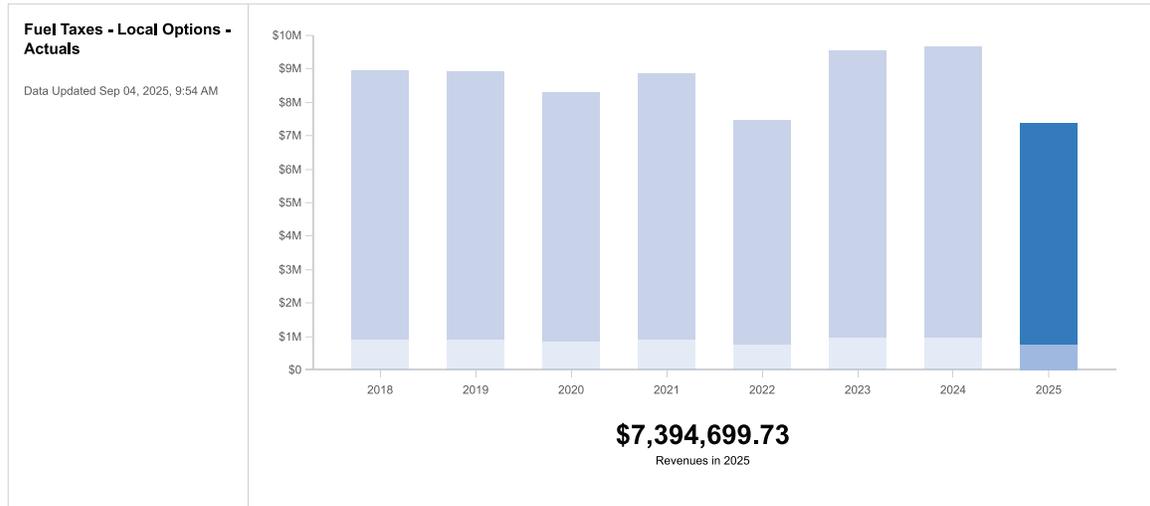
transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Routine maintenance of roads is not considered an authorized expenditure. This tax will expire on December 31, 2044. Hernando County currently levies the maximum 6 cents for this option.

Fuel Tax Local Option 2:

1 to 5 cents /gal tax on motor fuel funds generated by the imposition of this additional local option gas tax on motor fuel are to be used only for the purposes allowed by section 336.025(1)(b) and (7), Florida Statutes, provided that two-fifths (2/5) of the annual proceeds shall be dedicated to the resurfacing, regrading, and reconstruction of designated "local streets," as that term is defined by Hernando County Code section 26-2. This tax will not expire until amended or repealed. Hernando County currently levies the maximum 5 cents for this option.

Ninth Cent Fuel Tax:

1 cent/gal on motor and diesel fuel tax intended to be used, pursuant to sections 336.025(3) and 336.025(7), Florida Statutes, to fund public transportation operations and maintenance. This tax will not expire until amended or repealed.

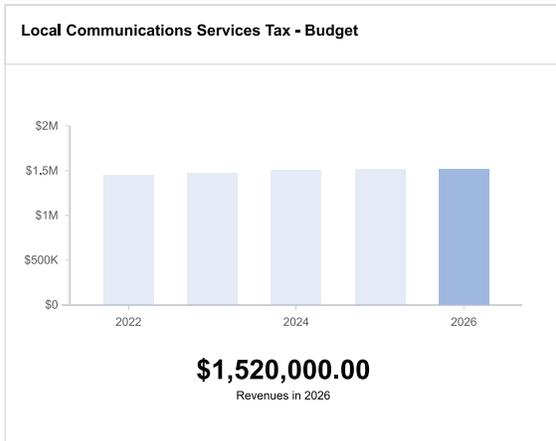
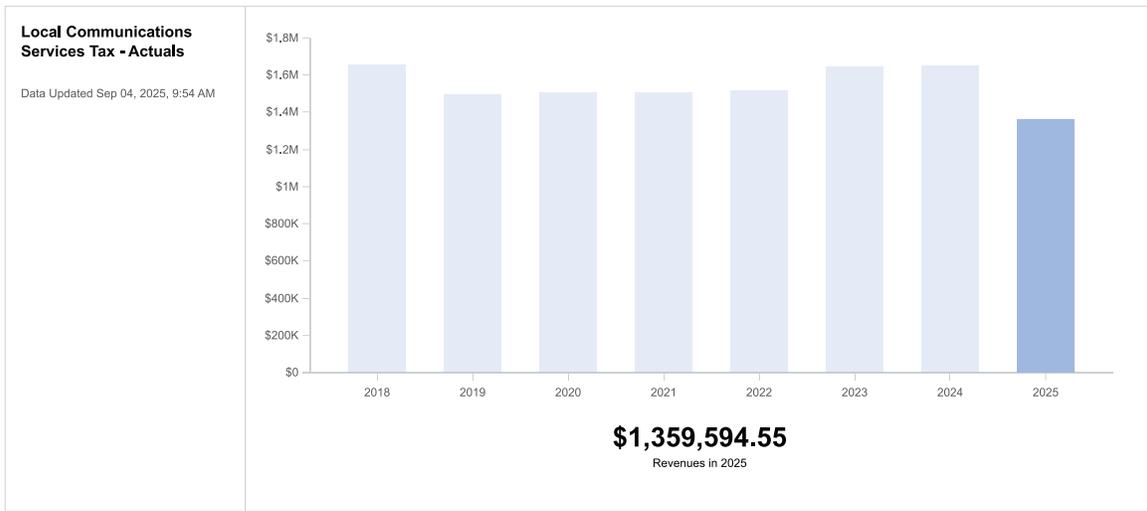


Fuel Taxes - Local Options - Budget

Category	2026
Local Option Fuel Tax	\$8,528,570.00
County Voted Fuel Tax	\$930,679.00

Communications Tax:

§ 202 Fla. Stat. (2014) gives the County the power to levy communication fees on private broadcasting providers. Hernando County established this tax in lieu of franchise fees for the privilege of using county's municipal rights-of-way. There are no major limitations on the use of proceeds from this tax. The chart below shows the local communications tax revenues received from FY18 through FY24. Local Communications Services Tax is collected by the State and returned to counties as part of fees paid by individuals for television cable usage.

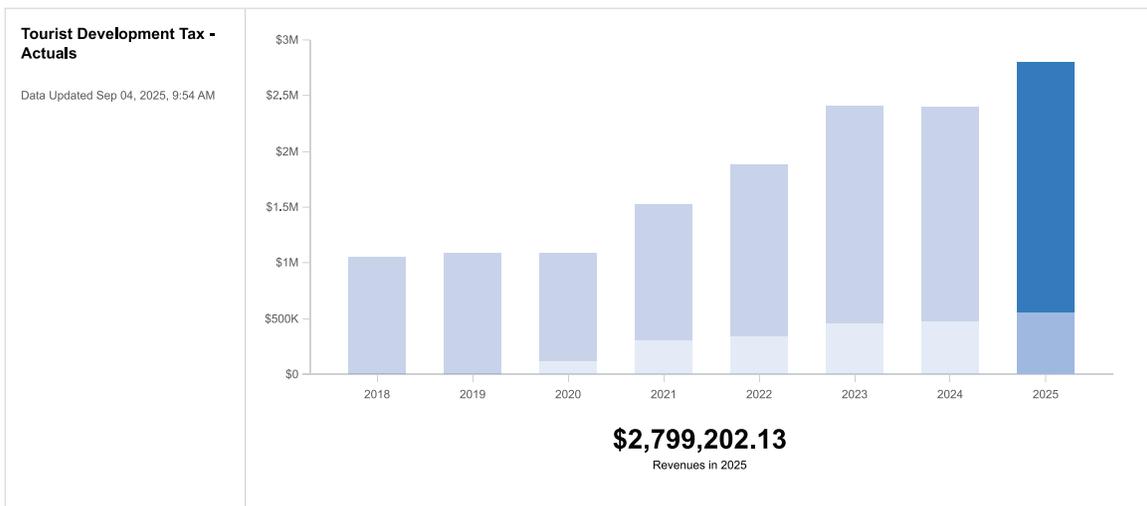


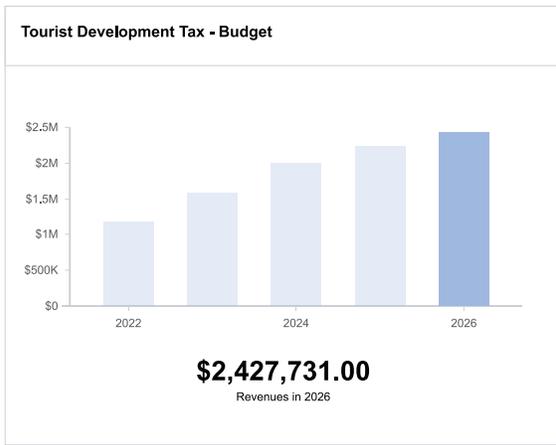
Local Communications Services Tax - Budget

Category	2026
LOCAL COMM SRVC TAX	\$1,520,000.00

Tourist Development Tax:

§ 125.0104 Fla. Stat. allows the local governments to levy a "bed tax", also known as "resort tax," on transient rentals less than six months. The Tourist Development Tax in Hernando County increased is currently 5%. This tax can be used for capital construction of tourist-related facilities, tourism and sports promotions, and beach and inlet maintenance.





Category	2026
TOURIST DEVELOPMENT T...	\$1,942,731.00
TDT-DESTINATION DEVELOP	\$485,000.00

Grants:

Hernando County participates in a wide range of grant programs offered by the federal, state, and local governments and organizations. If planned wisely, grants can contribute invaluable financial resources to County programs, especially the ones related to environment, quality of life, and improved economic conditions. Department directors and project managers are responsible for identifying grant opportunities and administering grant programs if awarded. This budget includes salary and fringe benefits for recurring grants. Additional grant revenues that are awarded, and the corresponding appropriations, are included in the budget through resolutions approved by the Board during the fiscal year. The type and dollar value of grants vary significantly from year to year due to availability of grant funding and the competitive nature of grant awards.

Fund Balance:

Fund balance is a term used in governmental accounting referring to the difference between assets and liabilities. In practical terms, fund balance is the unused portion of financial resources from the prior fiscal year due to accumulation of emergency, capital, and project reserves; encumbrances carried forward from prior fiscal year; as well as revenues collected in excess of budgeted amounts.

Assessments and Fees:

Included in this category are the following: building permits, inspection fees, franchise fees, impact fees, and special assessments. Special assessments are charged for specific benefits derived from County services or projects in specific areas. Impact fees are charged at the time the Certificate of Occupancy is issued for new facilities.



[Table of Contents | Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

Hernando County, FL

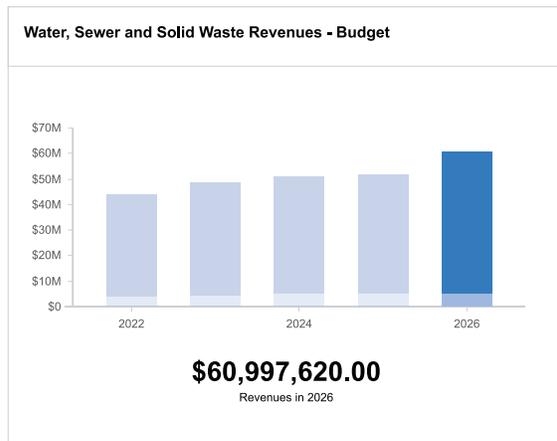
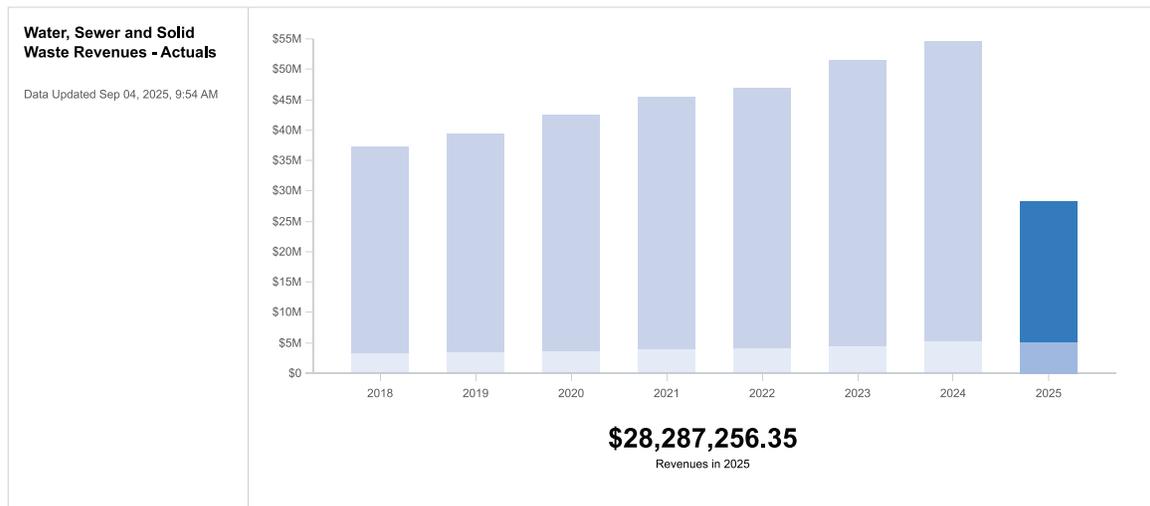
Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Charges for Services

Charges for services include all revenues for County services delivered to either residents, businesses, or other governmental units. Hernando County has the home rule authority to impose user fees and charges to recover the cost of providing a service or facility or regulating an activity. In contrast to taxes, user fees and charges have a direct relationship between the services received and the compensation paid for the service. Charges for Services include revenues from such categories as: ambulance transports, water and sewer charges, solid waste disposal charges, internal service charges, parks and recreational fees, library fees, and court related fees. In preparing the County's annual budget, the departments whose operations are supported by these fees provide the estimates of anticipated revenue. Over the past several years, the County has focused more on this type of revenue in efforts to ensure the benefits received match the cost of the services.

The most significant revenues derived from charges for services are collected in the Utilities Departments for water, sewer, and solid waste services provided to residents.



Water, Sewer and Solid Waste Revenues - Budget

Category	2026
Water & Wastewater	\$55,952,769.00
Solid Waste & Recycling	\$5,044,851.00

Miscellaneous Revenues:

Leases and rentals account for the majority of revenues in this category. Other revenues in this category include interest earnings, sale of surplus equipment, contributions and donations.



[Table of Contents | Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

Hernando County, FL

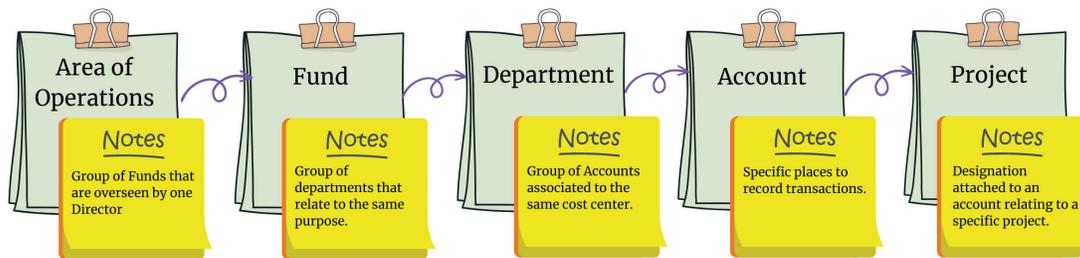
Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Department Groupings & Expenditure Account Structure

The financial information below is intended to summarize departments that Hernando County utilizes and groups them according to the fund type to track the financial transactions. These funds appear in detail in the budget presentations by department.

To facilitate the reading process of this document, it is important to note that Hernando County codifies all of its revenues and expenditures according to the Generally Accepted Accounting Principles (GAAP) and follows a chart of accounts established by the State of Florida's Uniform Accounting System Manual. As a result, each financial transaction is coded with several accounting designators: area of operations, fund, department, account and project. This terminology is used throughout the budget document, and definitions are included below to facilitate the interpretation of the data:



FY 26 Budget Department Matrix by Fund Type

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
Amount						
800Mhz Radio System	\$0	\$0	\$0	\$0	\$0	\$2,640,324
Addl LOGT 1-5 Gas-Res Rds	\$0	\$0	\$0	\$0	\$0	\$14,313,552
Affordable Hsng R 07-181	\$0	\$0	\$0	\$0	\$0	\$7,063
Airport Fund-Disaster	\$0	\$0	\$0	\$0	\$0	\$0
Airport Operations	\$0	\$0	\$8,827,292	\$0	\$0	\$0
Airport/Ind Park Transfer	\$0	\$0	\$0	\$68,352	\$0	\$0
Alberta St Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$30,800
Alcohol/Drug Abuse Trust	\$0	\$0	\$0	\$0	\$0	\$96,911
American Rescue Plan	\$0	\$0	\$0	\$0	\$0	\$0
Animal Services	\$0	\$0	\$0	\$513,500	\$0	\$0
AP Wildlife Haz Remed	\$0	\$0	\$0	\$0	\$0	\$0
AP-Admin Bldg S&S Improv	\$0	\$0	\$72,954	\$0	\$0	\$0
AP-Aip Covid Relief Grant	\$0	\$0	\$0	\$0	\$0	\$0
AP-AIP Rescue Grant	\$0	\$0	\$0	\$0	\$0	\$0
AP-Airfield Fence & Gate	\$0	\$0	\$0	\$0	\$0	\$0
AP-CARES Act Oper Funds	\$0	\$0	\$0	\$0	\$0	\$0
AP-Des & Con Txy A East Ext	\$0	\$0	\$0	\$0	\$0	\$0
AP-Design Runway 9-27	\$0	\$0	\$0	\$0	\$0	\$0
AP-EASTSIDE ROADWAY IMP	\$0	\$0	\$0	\$0	\$0	\$0
AP-FPN 440874 Fuel Facil	\$0	\$0	\$0	\$0	\$0	\$0
AP-Helicopt Dr 4428919401	\$0	\$0	\$0	\$0	\$0	\$0
AP-Industrial Dev Plan	\$0	\$0	\$0	\$0	\$0	\$0
AP-INFIELD MASTER PLAN	\$0	\$0	\$0	\$0	\$0	\$0
AP-LAYOUT PLAN UPDATE	\$0	\$0	\$366,735	\$0	\$0	\$0
AP-R/W 9/27 Ext Des & Con	\$0	\$0	\$555,409	\$0	\$0	\$0
AP-RAMP SWEEPER	\$0	\$0	\$0	\$0	\$0	\$0
AP-Recon Runway 9-27	\$0	\$0	\$0	\$0	\$0	\$0

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
AP-RNWX 3/21 REHAB CON	\$0	\$0	\$2,608,814	\$0	\$0	\$0
AP-RNWX 3/21 REHAB SHIFT	\$0	\$0	\$0	\$0	\$0	\$0
AP-Rnwy/Txwy Decouple Con	\$0	\$0	\$15,050	\$0	\$0	\$0
AP-RUNWAY CONVERSATION	\$0	\$0	\$1,650,400	\$0	\$0	\$0
AP-Shde Hnger 41577719401	\$0	\$0	\$0	\$0	\$0	\$0
AP-Taxiway A1 & D Rehab	\$0	\$0	\$1,561,276	\$0	\$0	\$0
AP-Tech&Tele 44199119401	\$0	\$0	\$0	\$0	\$0	\$0
AP-TERMINAL HVAC	\$0	\$0	\$400,000	\$0	\$0	\$0
AP-Txwy A Rehab Con	\$0	\$0	\$0	\$0	\$0	\$0
AP=Westside Infracr Imprv	\$0	\$0	\$0	\$0	\$0	\$0
Aquatic Plant Management	\$0	\$0	\$0	\$7,800	\$0	\$0
Aquatic Services	\$0	\$0	\$0	\$0	\$0	\$0
ARPA-GENERAL GOVT LATCF	\$0	\$0	\$0	\$0	\$0	\$0
Audio Visual Technology	\$0	\$0	\$0	\$0	\$0	\$220
Barony Woods E Ltg Ph 66	\$0	\$0	\$0	\$0	\$0	\$0
BCC-CTY Government & Education Center	\$0	\$0	\$0	\$0	\$0	\$0
Benes Roush Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Berkeley Manor Multi-Purp	\$0	\$0	\$0	\$0	\$0	\$62,900
Blackberry Ct Road Paving	\$0	\$0	\$0	\$0	\$0	\$0
Board of Co Commissioners	\$0	\$0	\$0	\$3,653,249	\$0	\$0
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
BOND PROCEEDS S2022	\$0	\$0	\$8,129,136	\$0	\$0	\$0
Braewood Lighting	\$0	\$0	\$0	\$0	\$0	\$8,675
Building Division	\$0	\$0	\$11,683,149	\$0	\$0	\$0
Business Development	\$0	\$0	\$0	\$555,405	\$0	\$0
C & D Operations	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improv-LOGT 1-6	\$0	\$0	\$0	\$0	\$0	\$9,715,728
Capital Improvement Pgm	\$0	\$0	\$0	\$0	\$0	\$0
Carnes Area Rd Paving	\$0	\$0	\$0	\$0	\$0	\$35,000
Cash to Be Brought Forwrd	\$0	\$0	\$0	\$0	\$0	\$0
Central Fueling System	\$0	\$0	\$0	\$0	\$2,074,454	\$0
Chinsegut Hill Facilities	\$0	\$0	\$0	\$207,418	\$0	\$0
Class I Operations	\$0	\$0	\$20,954,681	\$0	\$0	\$0
Clerk of Circuit Court	\$0	\$0	\$0	\$14,017,437	\$0	\$0
Code Enforcement	\$0	\$0	\$0	\$1,933,528	\$0	\$0
Computer Replacement	\$0	\$0	\$0	\$0	\$664,906	\$0
Connection Fees-Sewer	\$0	\$0	\$18,088,493	\$0	\$0	\$0
Connection Fees-Water	\$0	\$0	\$5,941,974	\$0	\$0	\$0
Cont-Cons & Resource Mgt	\$0	\$0	\$0	\$12,778	\$0	\$0
Contingencies Reserve	\$0	\$0	\$0	\$39,826,134	\$0	\$0
Contrib-Comp Planning	\$0	\$0	\$0	\$64,000	\$0	\$0
Contrib-Health	\$0	\$0	\$0	\$0	\$0	\$0
Contrib-Mental Health	\$0	\$0	\$0	\$525,000	\$0	\$0
Contrib-Other Human Svcs	\$0	\$0	\$0	\$48,000	\$0	\$0
Convenience Center Oper	\$0	\$0	\$1,787,031	\$0	\$0	\$0
Cooperative Extension Svc	\$0	\$0	\$0	\$617,254	\$0	\$0
County Administration	\$0	\$0	\$0	\$1,204,432	\$0	\$0
County Attorney's Office	\$0	\$0	\$0	\$1,285,394	\$0	\$0
County Fuel Tax	\$0	\$0	\$0	\$0	\$0	\$6,041,224
Court Improvement Fund	\$0	\$0	\$0	\$0	\$0	\$5,833,448
Court Innov-Drug Court	\$0	\$0	\$0	\$0	\$0	\$501,589
Court System-Article V	\$0	\$0	\$0	\$28,395	\$0	\$0
Courts Technology	\$0	\$0	\$0	\$0	\$0	\$743,693
Courts-Adult Drug Court	\$0	\$0	\$0	\$0	\$0	\$0
Courts-SAMHSA Drug Court	\$0	\$0	\$0	\$0	\$0	-\$168
Crime Prevention(775.083)	\$0	\$0	\$0	\$0	\$0	\$230,704
Croft Lane Rd Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
Croom Esc Long Term Care	\$0	\$0	\$12,304,121	\$0	\$0	\$0
Crum Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$11,600
D Slosberg Driver Ed Sfty	\$0	\$0	\$0	\$0	\$0	\$1,175,659
Damac Estates Ltg	\$0	\$0	\$0	\$0	\$0	\$11,740
Debt Service/Transfers	\$0	\$0	\$0	\$3,870,061	\$0	\$0
Debt Srv-Reserv-Const GT	\$0	\$0	\$0	\$0	\$0	\$7,430,290
Deerfield Acres St Ltg	\$0	\$0	\$0	\$0	\$0	\$25,900
Dept of Juvenile Justice	\$0	\$0	\$0	\$1,255,320	\$0	\$0
Destination Develop	\$0	\$0	\$0	\$0	\$0	\$1,909,927
Dev-Hmngp Bldg Generator	\$0	\$0	\$0	\$0	\$0	\$0
Dogwood Est Fire Hyd Ph 2	\$0	\$0	\$0	\$0	\$0	\$42,598
Dolqueib Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$30,200
Dotted Wren Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
DPW-Administration	\$0	\$0	\$0	\$0	\$0	\$2,375,182
DPW-ANDER SNOW IN CON IMP	\$0	\$0	\$0	\$0	\$0	\$1,858,861
DPW-Des Calienta Dr Imp	\$0	\$0	\$0	\$0	\$0	\$0
DPW-Des&Con Cyril Dr Imp	\$0	\$0	\$0	\$0	\$0	\$0
DPW-EASTSIDE ELM RALEY SW	\$0	\$0	\$0	\$0	\$0	\$0
DPW-EMERSON RD RESURFACE	\$0	\$0	\$0	\$0	\$0	\$0
DPW-Fr Dade Ave Resurf	\$0	\$0	\$0	\$0	\$0	\$0
DPW-FREEPORT DR SW CON	\$0	\$0	\$0	\$0	\$0	\$16
DPW-HAYMAN RD CON IMPROVE	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Linden SW Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Bville Elm SW Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Bville Elm SW Des	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Deltna Elm Sw Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Deltona SW Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Deltona Sw Design	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Eastside SW Des	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Elgin Blvd SW Des	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Elgin Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Explorer SW Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Freeport SW Des	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP JD Floyd SW Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP LANDOVER SW CON	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Landover SW Des	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Linden SW Design	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP S LINDEN SW CON	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Westside S/W Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Westside S/W Des	\$0	\$0	\$0	\$0	\$0	\$0
DPW-Lke Townsen Boat Ramp	\$0	\$0	\$0	\$0	\$0	\$40,573
DPW-LKE TOWNSEN BOAT RAMP	\$0	\$0	\$0	\$0	\$0	\$200,000
DPW-RIDGE MANOR RD PAVING	\$0	\$0	\$0	\$0	\$0	\$0
DPW-SAFE STS & RDS 4 ALL	\$0	\$0	\$0	\$0	\$0	\$123,680
DPW-Traffic Division	\$0	\$0	\$0	\$0	\$0	\$2,405,885
DWP-LAP S Linden Des	\$0	\$0	\$0	\$0	\$0	\$0
E911 System	\$0	\$0	\$0	\$0	\$0	\$2,205,832
Economic Incentive	\$0	\$0	\$0	\$2,224,674	\$0	\$0
Eider Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$10,395
Em-Hmngp Broad St Acq/Demo	\$0	\$0	\$0	\$0	\$0	\$0
Em-Hmngp Gulfw Wind Retro	\$0	\$0	\$0	\$0	\$0	\$0
Em-Hmngp Gulwnd Ele&Retro	\$0	\$0	\$0	\$25,000	\$0	\$0
EM-VULNERABILITY ASSESSMT	\$0	\$0	\$0	\$0	\$0	\$0
Emergency Management	\$0	\$0	\$0	\$843,733	\$0	\$0
EMG Empa Enhancements	\$0	\$0	\$0	\$95,000	\$0	\$0
EMG-Empa Grt 31.063	\$0	\$0	\$0	\$0	\$0	\$0
EMG-Empg Grt 97.042	\$0	\$0	\$0	\$0	\$0	\$0

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
EMG-EMPG Grt 97.042	\$0	\$0	\$0	\$0	\$0	\$0
EMG-Empg Performance Grt	\$0	\$0	\$0	\$0	\$0	\$0
EMG-Empg Suppl Grant	\$0	\$0	\$0	\$0	\$0	\$0
EMG-Hazardous Materials	\$0	\$0	\$0	\$0	\$0	\$0
EMS Division-Rescue	\$0	\$0	\$0	\$0	\$0	\$0
EMS Division-Fire	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$0	\$0	\$0	\$0	\$0	\$2,537,788
English Sparrow Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Facilities Maintenance	\$0	\$0	\$0	\$11,925,702	\$0	\$0
Fed Grant-HCSO Bryne Jag	\$0	\$0	\$0	\$0	\$0	\$0
Fed Grant-HCSO SCAAP Grt	\$0	\$0	\$0	\$0	\$0	\$0
Fed Grt-FTA 5307 #20.507	\$0	\$0	\$0	\$0	\$0	\$0
Fed Grt-FTA 5307 ARPA	\$0	\$0	\$0	\$0	\$0	\$0
Fire Rescue Fund-Disaster	\$0	\$0	\$0	\$0	\$0	\$0
FL Boating Imprvmt Pgm	\$0	\$0	\$0	\$0	\$0	\$430,535
Flatwood Rd Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Fleet Replacement Program	\$0	\$0	\$0	\$0	\$16,941,106	\$0
Flicker Road Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Flock Av West-Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Flock Ave Rd Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Fort Dade MHP Lighting	\$0	\$0	\$0	\$0	\$0	\$10,800
Furley Ave Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$20,000
FY21-22 SMALL CITIES CDGB	\$0	\$0	\$0	\$800,000	\$0	\$0
Gen Fund-Disaster	\$0	\$0	\$0	\$2,400,000	\$0	\$0
General Fund - Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0
Godwit Area Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$27,600
Golden Ave Rd Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Golden Warbler Rd Pv MSBU	\$0	\$0	\$0	\$0	\$0	\$19,300
Grants Management	\$0	\$0	\$0	\$368,032	\$0	\$0
Grass Finch Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$0
GT Habitat Restoration	\$0	\$0	\$0	\$0	\$0	\$0
Guardian Ad Litem Program	\$0	\$0	\$0	\$8,700	\$0	\$0
Guardian Ad Litem Tech	\$0	\$0	\$0	\$0	\$0	\$24,766
H Bch U13 B-C Ph 40	\$0	\$0	\$0	\$0	\$0	\$26,250
Hancock Lk Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$14,100
Harris Hawk Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$0
HC Fire Rescue - Fire	\$0	\$0	\$0	\$0	\$0	\$62,870,304
HC Fire Rescue - Rescue	\$0	\$0	\$0	\$0	\$0	\$47,442,100
HCFR Training - Fire	\$0	\$0	\$0	\$0	\$0	\$0
HCFR Training - Rescue	\$0	\$0	\$0	\$0	\$0	\$0
HCFR-CARES Act Relief Fnd	\$0	\$0	\$0	\$0	\$0	\$0
HCFR-EMS County Grt64.005	\$0	\$0	\$0	\$0	\$0	\$0
HCFR-EMS Match Grt 64.003	\$0	\$0	\$0	\$0	\$0	\$0
HCFR-FL FF Assist Grant	\$0	\$0	\$0	\$0	\$0	\$0
HCFR-FY18/19 Fire 43.009	\$0	\$0	\$0	\$0	\$0	\$0
HCFR-Paramedicine PGM	\$0	\$0	\$0	\$0	\$0	\$631,161
HCSO Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$17,022,933
HCSO-Bulletproof Vest Pgm	\$0	\$0	\$0	\$0	\$0	\$0
HCSO-E911 STATE GRANT	\$0	\$0	\$0	\$528,629	\$0	\$0
HCSO-Equit Share Justice	\$0	\$0	\$0	\$0	\$0	\$391,018
HCSO-Equit Share Treasury	\$0	\$0	\$0	\$0	\$0	\$55,195
HCSO-SCAAP/Alien AssistNC	\$0	\$0	\$0	\$0	\$0	\$0
HCUD - Capital	\$0	\$0	\$111,682,947	\$0	\$0	\$0
HCUD Administration	\$0	\$0	\$4,897,838	\$0	\$0	\$0
HCUD Billing	\$0	\$0	\$1,631,747	\$0	\$0	\$0
HCUD Customer Svs-Finance	\$0	\$0	\$1,089,255	\$0	\$0	\$0
HCUD Engineering	\$0	\$0	\$3,016,867	\$0	\$0	\$0

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
HCUD Meter Reading	\$0	\$0	\$921,182	\$0	\$0	\$0
HCUD SRF Glen Precon	\$0	\$0	\$0	\$0	\$0	\$0
HCUD SRF Precon 270100	\$0	\$0	\$0	\$0	\$0	\$0
HCUD SRF-Debt Svs	\$0	\$0	\$0	\$0	\$0	\$0
HCUD SRF1 Loan Constr	\$0	\$0	\$0	\$0	\$0	\$0
HCUD Wastewater Operation	\$0	\$0	\$11,055,099	\$0	\$0	\$0
HCUD Water Operations	\$0	\$0	\$9,484,823	\$0	\$0	\$0
HCUD- HB WW RESILIENCY	\$0	\$0	\$204,914	\$0	\$0	\$0
HCUD- Septic Incentive Program	\$0	\$0	\$1,341,446	\$0	\$0	\$0
HCUD-Airport Wrf Expan	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-Bond 2021B	\$0	\$0	\$3,687,950	\$0	\$0	\$0
HCUD-Debt Svs-Trfrs-Reserv	\$0	\$0	\$72,080,833	\$0	\$0	\$0
HCUD-ELGIN FM WG021	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-Finance Admin	\$0	\$0	\$720,543	\$0	\$0	\$0
HCUD-Glen Wrf Improvement	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-HUT ST&FM WG024	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-NORTHCLIFFE FM WG026	\$0	\$0	\$591,052	\$0	\$0	\$0
HCUD-Oakley ISL Swr P129	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-Package Plant Con	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-Reclm H20 Trans N696	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-Septic Connect SCIP	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-Septic to Sewer PH1	\$0	\$0	\$874,851	\$0	\$0	\$0
HCUD-WW Feasibility Anlys	\$0	\$0	\$0	\$0	\$0	\$0
Health Department	\$0	\$0	\$0	\$0	\$0	\$3,636,079
Helen/Allen Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Hern Beach Boatlift	\$0	\$0	\$0	\$0	\$0	\$121,800
Hern Beach Vol Fire Comp	\$0	\$0	\$0	\$0	\$0	\$1,453
Hernando Beach Ltg Ph 65	\$0	\$0	\$0	\$0	\$0	\$9,830
Hernando/Citrus MPO Gen	\$0	\$0	\$0	\$0	\$0	\$702,700
HHS - CDBG ENTITLEMENT	\$0	\$0	\$0	\$1,078,075	\$0	\$0
HHS-FY15 CDBG House Rehab	\$0	\$0	\$0	\$0	\$0	\$0
HHS-HOME INVEST PROGRAM	\$0	\$0	\$0	\$392,306	\$0	\$0
HHS/DCA CDBG NSP 3 Pgm	\$0	\$0	\$0	\$797,137	\$0	\$0
HHS/DDA CDBG/NSP 1 Pgm	\$0	\$0	\$0	\$219,493	\$0	\$0
Hill-n-Dale Light Ph 57	\$0	\$0	\$0	\$0	\$0	\$58,175
Holland Spg Multi Ph 83	\$0	\$0	\$0	\$0	\$0	\$0
Household Haz Wste Oper	\$0	\$0	\$330,623	\$0	\$0	\$0
Human Resources	\$0	\$0	\$0	\$749,710	\$0	\$0
Hurricane Dr Rd Paving	\$0	\$0	\$0	\$0	\$0	\$18,900
IF Srchg I75-SR50 Roads	\$254,570	\$0	\$0	\$0	\$0	\$0
Impact Fee-Ambulance	\$140,000	\$0	\$0	\$0	\$0	\$0
Impact Fee-Fire-EMS	\$0	\$0	\$0	\$0	\$0	\$133,316
Impact Fee-Fire-HC Fire	\$1,991,471	\$0	\$0	\$0	\$0	\$0
Impact Fee-Fire-Hern Bch	\$68,716	\$0	\$0	\$0	\$0	\$0
Impact Fee-Jail	\$139,695	\$0	\$0	\$0	\$0	\$0
Impact Fee-Law Enforcemnt	\$529,263	\$0	\$0	\$0	\$0	\$0
Impact Fee-Library	\$849,897	\$0	\$0	\$0	\$0	\$0
Impact Fee-Park Dist 1	\$194,023	\$0	\$0	\$0	\$0	\$0
Impact Fee-Park Dist 2	\$486,150	\$0	\$0	\$0	\$0	\$0
Impact Fee-Park Dist 3	\$157,918	\$0	\$0	\$0	\$0	\$0
Impact Fee-Park Dist 4	\$176,242	\$0	\$0	\$0	\$0	\$0
Impact Fee-Public Bldgs	\$4,595,709	\$0	\$0	\$0	\$0	\$0
Impact Fee-Road Dist 1	\$8,181,317	\$0	\$0	\$0	\$0	\$0
Impact Fee-Road Dist 2	\$1,230,771	\$0	\$0	\$0	\$0	\$0
Impact Fee-Road Dist 3	\$834,994	\$0	\$0	\$0	\$0	\$0
Impact Fee-Road Dist 4	\$8,556,347	\$0	\$0	\$0	\$0	\$0
Indigent Care	\$0	\$0	\$0	\$4,102,381	\$0	\$0

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
Insurance Costs	\$0	\$0	\$0	\$2,854,444	\$0	\$0
Jackdaw Road Paving	\$0	\$0	\$0	\$0	\$0	\$14,400
Jail Medical/Other	\$0	\$0	\$0	\$389,352	\$0	\$0
Jaybird Road Paving	\$0	\$0	\$0	\$0	\$0	\$38,600
Kass Cir Neighborhood CRA	\$0	\$0	\$0	\$0	\$0	\$583,201
Kensington Woods STR LTG	\$0	\$0	\$0	\$0	\$0	\$16,000
Kodiak Wren Rd Paving	\$0	\$0	\$0	\$0	\$0	\$16,900
Lakeside Acres Street Ltg	\$0	\$0	\$0	\$0	\$0	\$17,090
Landscape Enhancement	\$0	\$0	\$0	\$0	\$0	\$463,085
Law Enforcement Trust Fund	\$0	\$0	\$0	\$0	\$0	\$613,083
Legal Aid Programs 29.008	\$0	\$0	\$0	\$0	\$0	\$797
Library Estate Funds	\$0	\$0	\$0	\$0	\$0	\$574,545
Library Services	\$0	\$0	\$0	\$3,918,237	\$0	\$0
Library State Aid	\$0	\$0	\$0	\$155,000	\$0	\$0
Library State Aid FY18	\$0	\$0	\$0	\$60,000	\$0	\$0
Library State Aid FY19	\$0	\$0	\$0	\$492,546	\$0	\$0
Library State Aid FY20	\$0	\$0	\$0	\$0	\$0	\$0
Little Rock Cannery	\$0	\$0	\$0	\$0	\$0	\$0
Local Provider Participa	\$0	\$0	\$0	\$0	\$0	\$0
Logistics - Fire	\$0	\$0	\$0	\$0	\$0	\$0
Logistics - Rescue	\$0	\$0	\$0	\$0	\$0	\$0
LOGT 1-6 Fuel-Disaster	\$0	\$0	\$0	\$0	\$0	\$0
Lomita Wren South Rd Pav	\$0	\$0	\$0	\$0	\$0	\$0
M Transit-Grants	\$0	\$0	\$0	\$445,944	\$0	\$0
Maberly Road Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$19,800
Mandrake/Canary Rd Pav	\$0	\$0	\$0	\$0	\$0	\$181,800
Marsh Wren Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$16,300
Marvelwood Area Rd Paving	\$0	\$0	\$0	\$0	\$0	\$0
Mass Transit System	\$0	\$0	\$0	\$10,000	\$0	\$0
Mass Transit-FTA Sec 5307	\$0	\$0	\$0	\$8,008,991	\$0	\$0
MASS TRANSIT-FTA SEC 5307	\$0	\$0	\$0	\$1,098,518	\$0	\$0
Mass Transit-FTA Sec 5311	\$0	\$0	\$0	\$1,308,736	\$0	\$0
Mass Transit-FTA Sec 5339	\$0	\$0	\$0	\$262,953	\$0	\$0
MASS TRNST-FTA S5311	\$0	\$0	\$0	\$0	\$0	\$0
Medical Examiner	\$0	\$0	\$0	\$782,130	\$0	\$0
Medical Insur Self-Ins	\$0	\$0	\$0	\$0	\$29,174,864	\$0
Mexican Canary Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$18,000
Michigan Ave Rd Paving	\$0	\$0	\$0	\$0	\$0	\$216,300
Milgate Ct Rd Paving	\$0	\$0	\$0	\$0	\$0	\$0
Mitchell Heights St Ltg	\$0	\$0	\$0	\$0	\$0	\$10,000
Mosq Control State 1	\$0	\$0	\$0	\$0	\$0	\$85,787
Mosquito Control Local	\$0	\$0	\$0	\$0	\$0	\$1,539,522
MPO-Citrus TD Planning	\$0	\$0	\$0	\$0	\$0	\$25,216
MPO-FHWA PI Funds	\$0	\$0	\$0	\$0	\$0	\$1,460,773
MPO-FHWA PI Funds 20.205	\$0	\$0	\$0	\$0	\$0	\$262,318
MPO-FTA Sec 5305D 20.505	\$0	\$0	\$0	\$0	\$0	\$0
MPO-FTA Sec 5305D Plan	\$0	\$0	\$0	\$0	\$0	\$0
MPO-Hernando TD Planning	\$0	\$0	\$0	\$0	\$0	\$11,043
Mtn Mockingbird/Marv Pav	\$0	\$0	\$0	\$0	\$0	\$0
Natural Resources	\$0	\$0	\$0	\$2,556,342	\$0	\$0
Ninth-Ct Fuel Tax-Res Rds	\$0	\$0	\$0	\$0	\$0	\$4,155,481
Non-Ad Val Ref Rev Bd S10	\$0	\$0	\$0	\$0	\$0	\$0
NON-AD VAL REV BOND S2022	\$0	\$1,540,874	\$0	\$0	\$0	\$0
Non-Ad Val Rev Note 2012	\$0	\$1,624,961	\$0	\$0	\$0	\$0
Nordica Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$8,500
Nuzum Road Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
NW Landfill C#2 Constr	\$0	\$0	\$15,018,467	\$0	\$0	\$0

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
Oakwood Acres Street Ltg	\$0	\$0	\$0	\$0	\$0	\$15,650
Office of Mgmt and Budget	\$0	\$0	\$0	\$842,581	\$0	\$0
Office-Public Information	\$0	\$0	\$0	\$796,024	\$0	\$0
Old Squaw Ave Rd Paving	\$0	\$0	\$0	\$0	\$0	\$28,800
Olsen Road Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Opioid Abatement	\$0	\$0	\$0	\$211,200	\$0	\$0
OPIOID SETTLEMENT	\$0	\$0	\$0	\$0	\$0	\$1,011,923
Orchard Pk III Multi-Purp	\$0	\$0	\$0	\$0	\$0	\$17,550
Osprey Ave Rd Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Ostrom/Allen Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Owl Road Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
PA Pot #3-Artificial Reef	\$106,253	\$0	\$0	\$0	\$0	\$0
Painted Bunting Rd Paving	\$0	\$0	\$0	\$0	\$0	\$17,000
Paramount Area Pv MSBU	\$0	\$0	\$0	\$0	\$0	\$24,100
Parks & Recreation	\$0	\$0	\$0	\$7,333,282	\$0	\$0
Pelican Ave Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$18,000
Penn St Scaup Duck Paving	\$0	\$0	\$0	\$666,060	\$0	\$0
PGA Ltg Ph 52	\$0	\$0	\$0	\$0	\$0	\$9,270
Pheasant Ave Rd Paving	\$0	\$0	\$0	\$0	\$0	\$62,000
Phillips East Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Phillips Rd Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Pine Warbler Pv MSBU	\$0	\$0	\$0	\$0	\$0	\$37,400
Piping Plover Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$28,900
Planning	\$0	\$0	\$0	\$2,827,013	\$0	\$0
Planning Trans Disadv(TD)	\$0	\$0	\$0	\$0	\$0	\$15,089
Pln-FY20 Cpta As Park Mp	\$0	\$0	\$0	\$0	\$0	\$0
Pln-Mass Transit 5307 + SBG	\$0	\$0	\$0	\$0	\$0	\$0
Pln-Mass Transit SEC 5311	\$0	\$0	\$0	\$0	\$0	\$0
Pln-Mass Transit Srv Dev	\$0	\$0	\$0	\$0	\$0	\$0
Pln-Peck Sink Improvement	\$0	\$0	\$0	\$0	\$0	\$0
Pristine Pl Mlti Pur MSBU	\$0	\$0	\$0	\$0	\$0	\$132,300
Procurement	\$0	\$0	\$0	\$1,341,995	\$0	\$0
Property Appraiser	\$0	\$0	\$0	\$4,332,514	\$0	\$0
Publ Defender Technology	\$0	\$0	\$0	\$0	\$0	\$245,428
Public Defender-Article V	\$0	\$0	\$0	\$3,515	\$0	\$0
Public Law Library-Art V	\$0	\$0	\$0	\$0	\$0	\$50,047
Puffin Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Quill Ave Road Paving	\$0	\$0	\$0	\$0	\$0	\$9,600
RA POT #3-Caliente stmwtr	\$2,996,345	\$0	\$0	\$0	\$0	\$0
RA-Bayou Dr Improvements	\$0	\$0	\$0	\$0	\$0	\$0
Ra-Linda Pederson Improv	\$0	\$0	\$0	\$0	\$0	\$0
Recycling Operations	\$0	\$0	\$1,165,205	\$0	\$0	\$0
Regency Oaks Light Ph 46	\$0	\$0	\$0	\$0	\$0	\$69,400
Renewal and Replacement	\$0	\$0	\$29,444,808	\$0	\$0	\$0
Rescue Fund-Disaster	\$0	\$0	\$0	\$0	\$0	\$0
Ridge Manor Ltg	\$0	\$0	\$0	\$0	\$0	\$16,000
Ridge Manor West St Ltg	\$0	\$0	\$0	\$0	\$0	\$25,550
Risk Management	\$0	\$0	\$0	\$0	\$10,128,736	\$0
Risk Mgmt Deduct Reserves	\$0	\$0	\$0	\$0	\$0	\$0
River Country Multi Ph 50	\$0	\$0	\$0	\$0	\$0	\$138,780
Road Maint-Constit Gas Tax	\$0	\$0	\$0	\$0	\$0	\$0
Road Maint-LOGT 1-6	\$0	\$0	\$0	\$0	\$0	\$2,724,186
Road Maintenance Division	\$0	\$0	\$0	\$0	\$0	\$10,027,100
Royal Highlands "A" Pav	\$0	\$0	\$0	\$0	\$0	\$0
Royal Highlands "B" Pav	\$0	\$0	\$0	\$0	\$0	\$310,500
Royal Highlands "C" Pav	\$0	\$0	\$0	\$0	\$0	\$42,000
Royal Highlands "E" Pav	\$0	\$0	\$0	\$0	\$0	\$36,000

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
Royal Highlands "F" Pav	\$0	\$0	\$0	\$0	\$0	\$22,000
Royal Highlands "G" Pav	\$0	\$0	\$0	\$0	\$0	\$65,700
Royal Highlands "I" Pav	\$0	\$0	\$0	\$0	\$0	\$64,600
Royal Highlands "L" Pav	\$0	\$0	\$0	\$0	\$0	\$33,500
Royal Highlands Drwy Apr	\$0	\$0	\$0	\$0	\$0	\$12,300
Scoreboard Sponsorship	\$0	\$0	\$0	\$0	\$0	\$12,000
Sensitive Lands	\$0	\$0	\$0	\$0	\$0	\$0
Seven Hills Ltg Ph 55	\$0	\$0	\$0	\$0	\$0	\$126,500
Sheriff	\$0	\$0	\$0	\$97,746,685	\$0	\$0
SHIP Grant-Housing Auth	\$0	\$0	\$0	\$0	\$0	\$9,692,041
Silver Ridge St Ltg MSBU	\$0	\$0	\$0	\$0	\$0	\$24,200
Silverthorn St Lighting	\$0	\$0	\$0	\$0	\$0	\$116,400
SLFRF-Airport Master Plan	\$0	\$0	\$0	\$0	\$0	\$0
SLFRF-ARPA S BVILE STMWTR	\$0	\$0	\$0	\$0	\$0	\$949,500
SLFRF-COMMUNITY FOOD BANK	\$0	\$0	\$0	\$0	\$0	\$250,000
SLFRF-Cyril W & WW Improv	\$0	\$0	\$0	\$0	\$0	\$0
SLFRF-General Govt ARPA	\$0	\$0	\$0	\$0	\$0	\$151,115
SLFRF-Killian WP Upgrade	\$0	\$0	\$0	\$0	\$0	\$0
SLFRF-SR 50 & Grove FM	\$0	\$0	\$0	\$0	\$0	\$0
SLFRF-Tel/Corp Pump & FM	\$0	\$0	\$242,714	\$0	\$0	\$0
SLFRF-US 41 Force Main	\$0	\$0	\$132,159	\$0	\$0	\$0
SLFRF-VINCENT HOUSE	\$0	\$0	\$0	\$0	\$0	\$250,000
SLFRF-Weeping Willow Swr	\$0	\$0	\$0	\$0	\$0	\$0
Social Services	\$0	\$0	\$0	\$762,965	\$0	\$0
Solid Waste/Recyc-Capital	\$0	\$0	\$7,853,464	\$0	\$0	\$0
Solid Wste-Disaster/Debri	\$0	\$0	\$1,640,534	\$0	\$0	\$0
South Brooksville St Ltg	\$0	\$0	\$0	\$0	\$0	\$17,900
Space Needs	\$0	\$0	\$0	\$0	\$0	\$0
Spring Hill Light Ph 48	\$0	\$0	\$0	\$0	\$0	\$699,800
State Attorney-Article V	\$0	\$0	\$0	\$11,775	\$0	\$0
State Atty Technology	\$0	\$0	\$0	\$0	\$0	\$405,224
State Rd Canal Dredg MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Stormwater Mgmt MSTU	\$0	\$0	\$0	\$0	\$0	\$8,254,338
Supervisor of Elections	\$0	\$0	\$0	\$3,310,201	\$0	\$0
SW-COMPOST PILOT PROJECT	\$0	\$0	\$0	\$0	\$0	\$0
Sweetgum Rd Millings MSBU	\$0	\$0	\$0	\$0	\$0	\$15,600
Tax Collector	\$0	\$0	\$0	\$4,269,000	\$0	\$0
Taylor St Millings MSBU	\$0	\$0	\$0	\$0	\$0	\$11,700
Technology Services	\$0	\$0	\$0	\$0	\$0	\$0
The Oaks Ground Maint	\$0	\$0	\$0	\$0	\$0	\$26,250
Tinamou Area Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$35,600
Tourist Development	\$0	\$0	\$0	\$0	\$0	\$5,287,706
Traffic-Construct-Gas Tax	\$0	\$0	\$0	\$0	\$0	\$0
Traffic-LOGT 1-6	\$0	\$0	\$0	\$0	\$0	\$638,140
Trans Trust Fund-Disaster	\$0	\$0	\$0	\$0	\$0	\$0
Trash Collection MSBU	\$0	\$0	\$0	\$0	\$0	\$13,138,979
TTF-Debt Srv-Tfr-Rsrv	\$0	\$0	\$0	\$0	\$0	\$6,882,889
Unsafe Buildings	\$0	\$0	\$324,995	\$0	\$0	\$0
Utilities - Capital Proj	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Fund-Disaster	\$0	\$0	\$0	\$0	\$0	\$0
Vehicle Maintenance	\$0	\$0	\$0	\$0	\$6,196,991	\$0
Veteran's Memorial Monument	\$0	\$0	\$0	\$0	\$0	\$0
Veteran's Services	\$0	\$0	\$0	\$271,018	\$0	\$0
Veterans Treatment Court	\$0	\$0	\$0	\$0	\$0	\$0
Villg at H-N-D Ltg Ph 49	\$0	\$0	\$0	\$0	\$0	\$5,790
W W Woodlands Ltg	\$0	\$0	\$0	\$0	\$0	\$21,550
Waste Tire Operations	\$0	\$0	\$149,754	\$0	\$0	\$0

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
Water Conservation	\$0	\$0	\$426,719	\$0	\$0	\$0
Waterways Maintenance-TT	\$0	\$0	\$0	\$0	\$0	\$72,656
Welfare Services	\$0	\$0	\$0	\$44,700	\$0	\$0
West Hernando St Ltg	\$0	\$0	\$0	\$0	\$0	\$362,000
White Rd Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$34,000
Windridge Lighting Ph 41	\$0	\$0	\$0	\$0	\$0	\$9,680
Wood Owl Ave Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$33,900
Worker's Comp Self Ins	\$0	\$0	\$0	\$0	\$10,158,529	\$0
WRWSA H2O Cons-Qual	\$0	\$0	\$0	\$0	\$0	\$0
WRWSA H2O Sply Pgm FY 14	\$0	\$0	\$94,000	\$0	\$0	\$0
Youth Court	\$0	\$0	\$0	\$0	\$0	\$187,864
Zoning-GF	\$0	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$31,489,681	\$3,165,835	\$375,051,304	\$243,365,750	\$75,339,586	\$269,698,640



Table of Contents | CIP Plan
County Website



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Expenditure Summary by Program

The most commonly used compartmentalization of governmental financial data is based on methodology used in the preparation of annual financial reports where the expenditures are grouped by program activity: general government, public safety, physical environment, transportation, economic environment, human services, culture & recreation, other uses, other non-operating expenditures, and court related expenditures. Those groupings are summarized below:

General Government Services – Non-court related services provided by the legislative and administrative branches of the County for the benefit of the public and the governmental body as a whole. This does not include administrative services provided by a specific department in support of services included in another major classification as listed above. These include: Legislative, Executive, Financial and Administrative, Legal Counsel, Comprehensive Planning, Debt Service and Other General Government.

Public Safety – Services for the security of persons and property. This major category includes: Fire Rescue (fire control and ambulance and rescue services), Emergency & Protective Inspections, Disaster Relief Services, and Law Enforcement (Sheriff, Police, and other Law Agencies).

Physical Environment – Costs of services provided for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. Included in this category are the following: Electric, Gas, and Water Utility Services, Garbage/Solid Waste Control Services, Sewer/Wastewater Services, Water- Sewer Combination Services, Conservation and Resource Management, Flood Control/Stormwater Management, and Other Physical Environment.

Transportation – Cost of services for the safe and adequate flow of vehicles, travelers, and pedestrians. Does not include expenditures incidental to transportation, but directly related to public safety, such as traffic control, law enforcement, and highway safety projects. This major category includes: Road and Street Facilities, Airports, Water Transportation Systems, Mass Transit Systems, Parking Facilities, and Other Transportation Systems/Services.

Economic Environment – Cost of providing services which develop and improve the economic condition of the community and its citizens. This excludes welfare, which is classified under the function “Human Services”. This category includes Employment Opportunity and Development, Industry Development, Veteran’s Services and Housing and Urban Development.

Human Services – Cost of providing services for the care, treatment and control of human illness, injury or handicap; and for the welfare of the community as a whole and its individuals. This includes Hospital Services, Health Services, Mental Health Services, Public Assistance Services, Developmental Disabilities Services, and Other Human Services.

Culture / Recreation – Cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors. Libraries, Parks and Recreation, Cultural Services, Special Events, Special Recreation Facilities, and Charter Schools are all included in this category.

Other Uses - This category includes Inter-Fund Group Transfers Out, Installment Purchase Acquisitions, Capital Lease Acquisitions, Payment to Refund Bond Escrow Agent, Intragovernmental Transfers out from Constitutional Fee Officers, Clerk of Court Excess Remittance, and Non-Cash Transfers Out from General Fixed Asset Account Group.

Other Non-Operating – Use of funds that do not represent expenditures for operating or capital purposes. This category includes Reserves.

Court-Related Expenditures – Includes General Court Administration for criminal and civil court costs.

Expenditure Summary by Program Grouping

ACTIVE FY26 - RECOMMENDED BUDGET & WFP BUDGET SUMMARY						
	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service
Sources						
Taxes						
TAXES-AD VALOREM	\$107,049,070	\$33,741,728	–	–	–	–
FED GRT-CDBG EN AL 14.21	\$1,078,075	–	–	–	–	–
REDEMPTION-CO CERTIFICATE	\$0	\$5,000	–	–	–	–
TOURIST DEVELOPMENT TAX	–	\$1,942,731	–	–	–	–
TDT-DESTINATION DEVELOP	–	\$485,000	–	–	–	–
NINTH-CNT MOTOR-ORD 97-09	–	\$930,679	–	–	–	–
LOCAL OPT FUEL TX 1-6 (6)	–	\$5,211,375	–	–	–	–
NEW LCL OPT ELMS 1-5 (2)	–	\$3,317,195	–	–	–	–
LOCAL COMM SRVC TAX	\$1,520,000	–	–	–	–	–
LOCAL COMM SERVICE TAX	\$0	–	–	–	–	–
TAXES TOTAL	\$109,647,145	\$45,633,708	–	–	–	–
Licenses and Permits	\$1,115,169	\$51,442,472	–	\$3,754,370	\$14,465,805	–
Intergovernmental	\$32,427,025	\$11,250,308	–	\$3,102,598	\$1,942,564	–
Charges for Services	\$14,415,347	\$20,231,068	–	–	\$61,675,934	\$45,996,786
Fines and Forfeitures	\$297,545	\$285,324	–	–	\$3,500	–
Miscellaneous	\$34,521,672	\$1,595,810	\$0	\$100,000	\$4,278,296	\$170,000
Other Sources	\$74,524,950	\$132,214,748	\$53,702	\$23,600,109	\$242,146,946	\$25,488,527
SOURCES TOTAL	\$266,948,853	\$262,653,438	\$53,702	\$30,557,077	\$324,513,045	\$71,655,313
Interfund Transfers	\$4,217,103	\$2,074,970	\$3,112,133	–	\$24,715,776	\$1,641,257
FY26 Beginning Fund Balance	\$92,734,007	\$60,388	\$6,632	\$8,234,489	\$9,117,432	\$4,055,290
Total Transfers and Fund Balances	\$96,951,110	\$2,135,358	\$3,118,765	\$8,234,489	\$33,833,208	\$5,696,547
Total Revenues, Transfers, Balances	\$363,899,963	\$264,788,796	\$3,172,467	\$38,791,566	\$358,346,253	\$77,351,860
General Government Expenditure	\$37,931,932	\$2,276,274	–	\$4,438,583	\$12,335,305	\$73,156,944
Court Related Expenditures	\$14,513,515	\$7,488,619	–	–	–	–
Public Safety Expenditures	\$104,873,877	\$134,518,029	–	\$2,869,145	–	–
Physical Environment Exp	–	\$21,901,228	–	–	\$321,566,133	–
Transportation Expenditures	\$5,872,703	\$72,541,593	–	\$23,333,395	–	–
Economic Environment Exp	\$3,111,433	\$7,704,114	–	–	\$11,679,594	–
Human Services Expenditures	\$8,590,952	\$14,293,906	–	–	–	–
Culture/Recreation Expenditure	\$12,455,087	\$1,245,653	–	\$1,907,632	–	–
Other Uses Expenditures	\$39,123,378	–	\$3,165,835	–	–	–
Total Expenditures	\$235,695,304	\$263,272,772	\$3,165,835	\$35,545,100	\$349,159,443	\$73,156,944
Interfund Transfers	\$4,251,398	\$3,916,352	–	\$219,977	\$29,658,430	\$120,888
Total Expenditures & Transfers	\$239,946,702	\$267,189,124	\$3,165,835	\$35,765,077	\$378,817,873	\$73,277,832
Fund Balances/Reserves/Assets	\$123,953,261	-\$2,400,328	\$6,632	\$3,026,489	-\$20,471,620	\$4,074,028
Total Appropriated Expenditures	\$359,648,565	\$260,872,444	\$3,172,467	\$38,571,589	\$328,687,823	\$77,230,972

Write a caption to provide helpful context and explanation for images, graphs and embedded content.



[Table of Contents | CIP Plan](#)
[County Website](#)

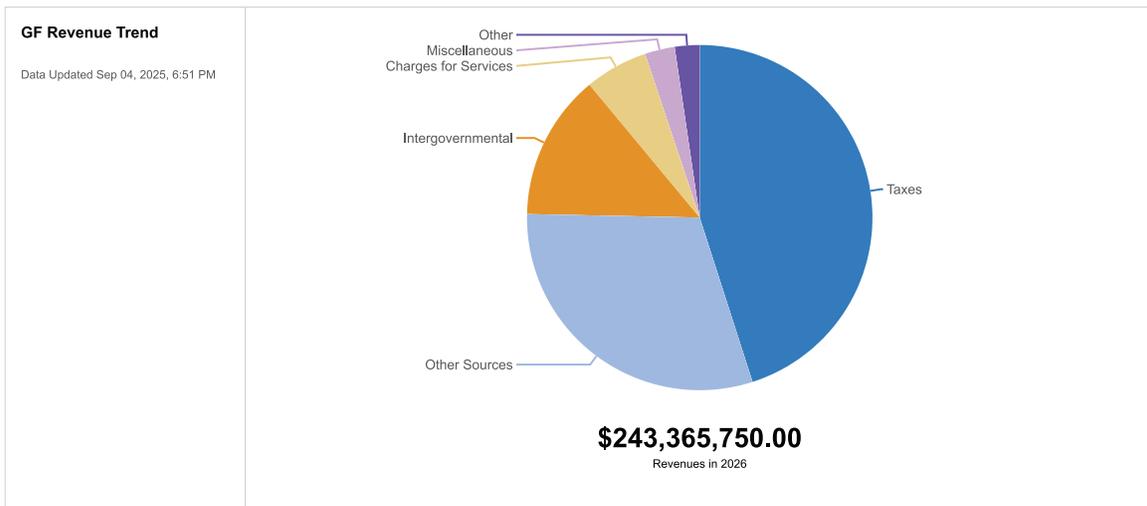
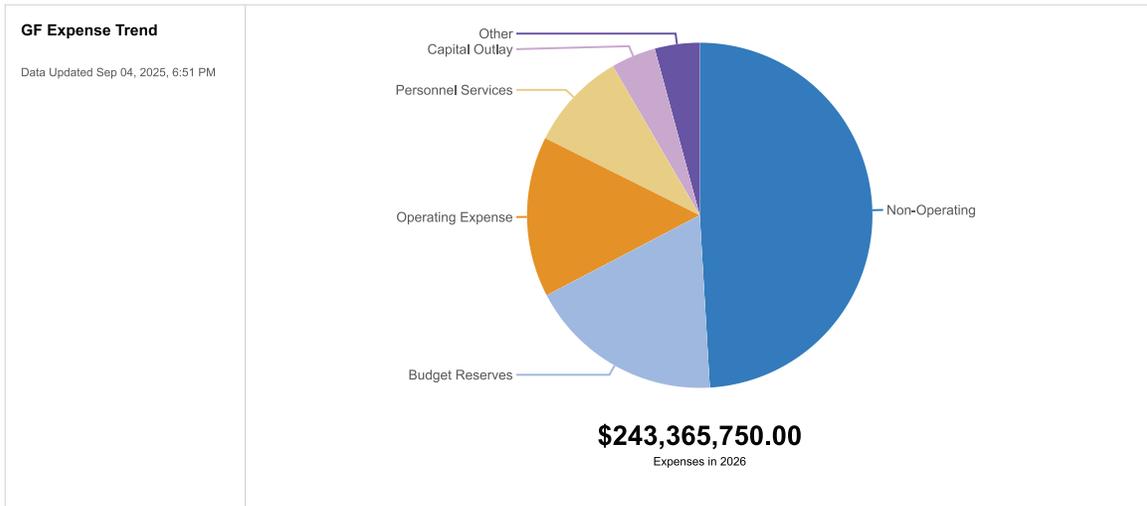
Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

General Fund

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



General Fund

	FY22 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	Percent Change
Revenues						
Taxes	\$77,474,669	\$86,350,667	\$96,064,136	\$102,313,697	\$109,647,145	7%
Licenses and Permits	\$505,843	\$526,151	\$581,638	\$716,038	\$1,115,169	56%

	FY22 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	Percent Change
Intergovernmental	\$22,560,168	\$29,623,542	\$32,357,529	\$37,155,954	\$33,228,554	-11%
Charges for Services	\$10,392,093	\$11,621,096	\$12,494,179	\$14,892,692	\$14,344,808	-4%
Fines and Forfeitures	\$116,350	\$121,500	\$125,005	\$313,445	\$331,045	6%
Miscellaneous	\$1,676,965	\$1,465,769	\$1,668,138	\$1,491,507	\$6,817,652	357%
Transfers	\$613,311	\$1,361,928	\$2,114,367	\$1,965,387	\$4,217,103	115%
Other Sources	\$66,974,264	\$56,626,029	\$56,844,893	\$72,192,110	\$73,664,274	2%
REVENUES TOTAL	\$180,313,663	\$187,696,682	\$202,249,885	\$231,040,830	\$243,365,750	5%
Expenses						
Personnel Services	\$14,161,128	\$15,073,672	\$19,269,701	\$21,551,827	\$22,458,613	4%
Operating Expense	\$21,877,929	\$22,245,432	\$28,470,153	\$38,853,336	\$36,636,665	-6%
Capital Outlay	\$7,603,923	\$14,737,411	\$15,117,376	\$15,344,356	\$10,203,667	-33%
Debt Service	\$535,848	\$1,145,206	\$63,095	\$0	\$84,833	-
Grants & Aid	\$14,378,949	\$3,912,870	\$4,114,492	\$4,753,968	\$5,892,659	24%
Transfers	\$3,486,047	\$3,328,513	\$4,608,659	\$4,253,599	\$4,251,398	0%
Non-Operating	\$73,773,923	\$82,291,056	\$93,092,885	\$106,447,640	\$119,406,837	12%
Budget Reserves	\$44,495,916	\$44,962,523	\$37,513,524	\$39,836,104	\$44,431,078	12%
EXPENSES TOTAL	\$180,313,663	\$187,696,682	\$202,249,885	\$231,040,830	\$243,365,750	5%

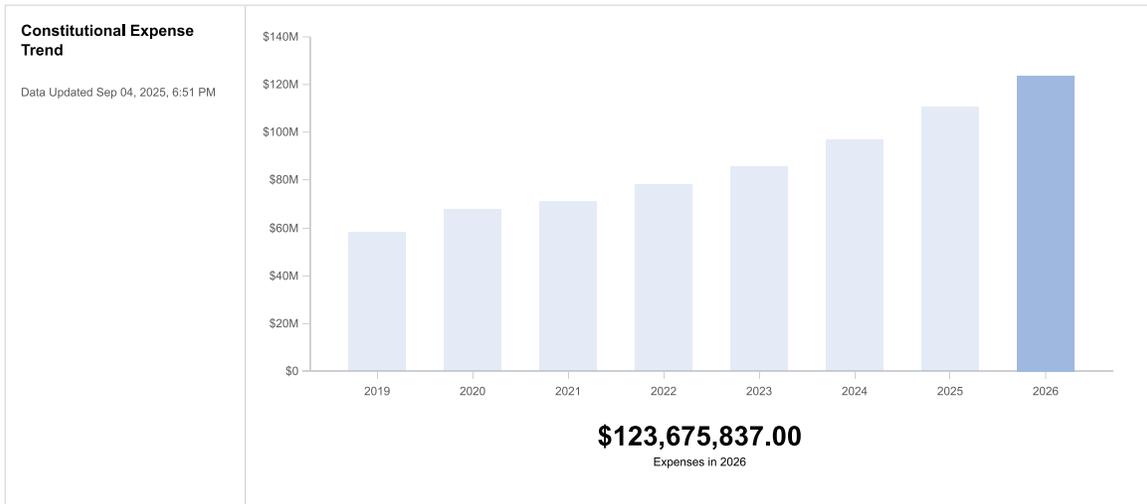
Constitutionals

	PRIOR YEAR BUDGET		ADOPTED BUDGET		
	FY2024	FY2025	FY2026	Difference	Percent Change
Expenses					
01951 - Clerk of Circuit Court	\$9,975,597	\$12,435,042	\$14,017,437	\$1,582,395	13%
01901 - Property Appraiser	\$3,248,945	\$3,658,141	\$4,332,514	\$674,373	18%
01981 - Supervisor of Elections	\$2,687,501	\$3,290,412	\$3,310,201	\$19,789	1%
01921 - Tax Collector	\$3,916,245	\$4,268,500	\$4,269,000	\$500	0%
02051 - Sheriff	\$78,877,005	\$89,146,125	\$97,746,685	\$8,600,560	10%
EXPENSES TOTAL	\$98,705,293	\$112,798,220	\$123,675,837	\$10,877,617	10%
Revenues					
01951 - Clerk of Circuit Court	\$3,577,869	\$4,290,887	\$4,290,887	\$0	0%
01901 - Property Appraiser	\$60,000	\$60,000	\$60,000	\$0	0%
01921 - Tax Collector	\$750,000	\$750,000	\$750,000	\$0	0%
02051 - Sheriff	\$4,777,469	\$4,996,179	\$5,155,415	\$159,236	3%
REVENUES TOTAL	\$9,165,338	\$10,097,066	\$10,256,302	\$159,236	2%
Difference	(\$89,539,955)	(\$102,701,154)	(\$113,419,535)	-	-

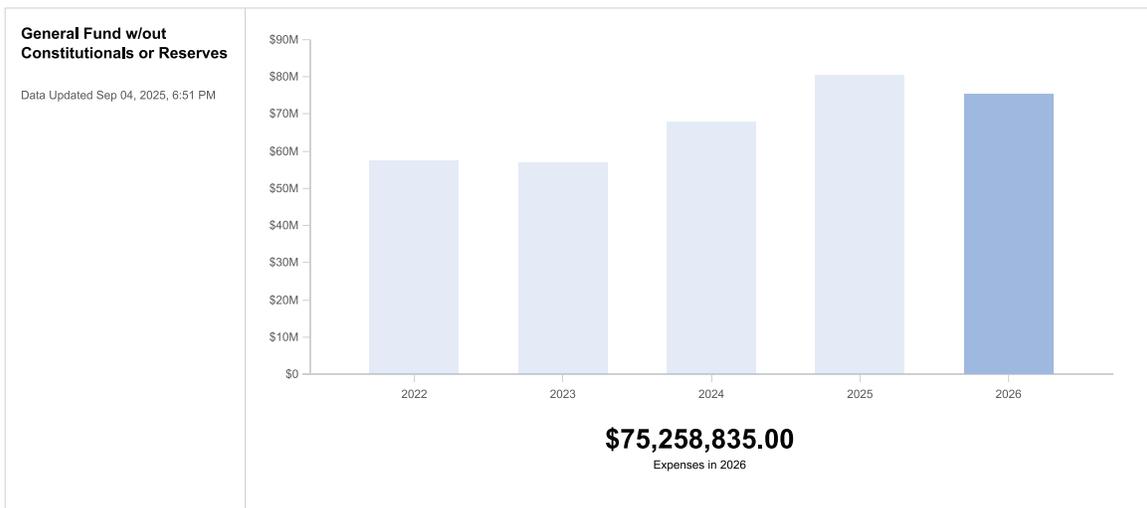
General Fund w/o Constitutionals or Reserves

	FY22 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	Percent Change
Expenses						
Personnel Services	\$14,161,128	\$15,073,672	\$19,269,701	\$21,551,827	\$22,458,613	4%
Operating Expense	\$21,877,929	\$22,245,432	\$28,470,153	\$38,853,336	\$36,636,665	-6%
Capital Outlay	\$7,603,923	\$14,737,411	\$15,117,376	\$15,344,356	\$10,203,667	-33%
Debt Service	\$535,848	\$1,145,206	\$63,095	\$0	\$84,833	-
Grants & Aid	\$14,378,949	\$3,912,870	\$4,114,492	\$4,753,968	\$5,892,659	24%
Transfers	\$3,486,047	\$3,328,513	\$4,608,659	\$4,253,599	\$4,251,398	0%
EXPENSES TOTAL	\$62,043,824	\$60,443,103	\$71,643,476	\$84,757,086	\$79,527,835	-6%

Constitutionals



General Fund excluding Constitutionals and Reserves



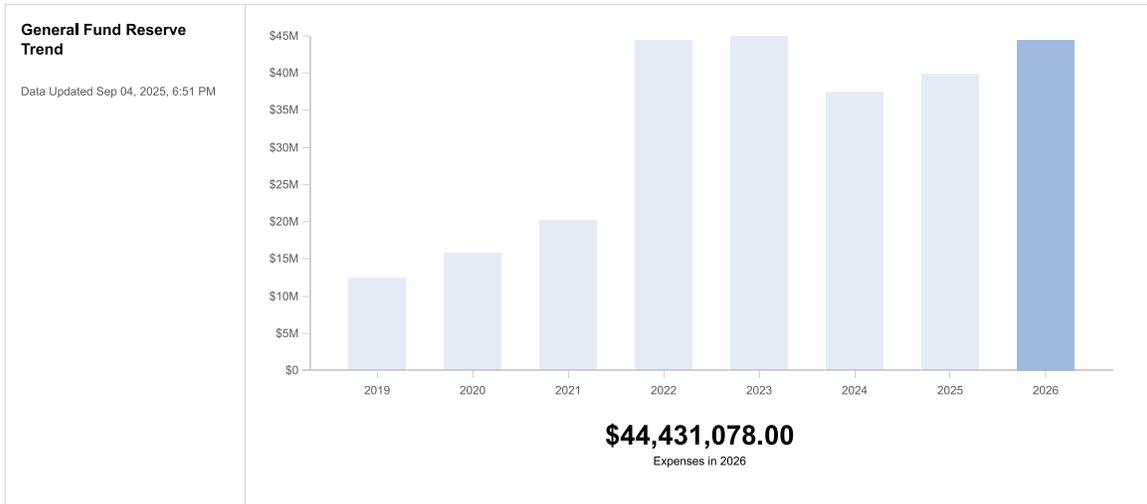
[Table of Contents | CIP Plan](#)

[County Website](#)



Hernando County, FL
Board of County Commissioners
Fiscal Year 2025-2026 Annual Budget

General Fund Reserves Trend



General Fund Reserves meets the goal of at least 18.5% of the General Fund operating total, which is the desired level established by the County's Fiscal Policy. The FY26 Budget exceeds the County's Budget Policy requirement. The Budget Policy can be found at the end of the Budget Book.



[Table of Contents](#) | [CIP Plan](#)

[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025–2026 Annual Budget

Long Range General Fund Forecast

The following chart outlines the County’s Three-Year Forecast of the General Fund revenues and expenditures for FY2025 through 2027. The growth in expenditures will be challenging in the future mainly due to the uncertainty of the current economic environment including inflation and limited revenue opportunities. The projections are based on conservative assumptions and does not reflect actions the Board of County Commissioners may take. The general fund represents almost one-third of the total budget which funds operating and capital costs for parks, libraries, courthouse, Constitutional Officers, facilities, information technology, and other general County services.

Updated for the FINAL PUBLIC HEARING:

Budget Award description below:

#F7. | Long-range Operating Financial Plans

Explain long-range operating financial plans and their effect upon the budget and the budget process.

1. Do your long-range financial plans for major funds (beyond just the General Fund) extend out at least two years beyond the budget year?
2. Are the assumptions used in the long-range operating financial plans identified?
3. Is there a concise explanation of the significance of the long-range operating financial plans in its relation to achieving strategic goals?



[Table of Contents](#) | [CIP Plan](#)

[County Website](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

Mandates

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

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

Unfunded Mandates Provision

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

Supervision & Control of County Property

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

County Courthouse

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

County Jail

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

Animal Control

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

E911 Services

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

Emergency Management

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

Juvenile Detention

Counties are statutorily mandated to contribute financial support to juvenile detention care, including a portion of detention care (respite beds), unless the county is deemed “fiscally constrained.” Chapter 985, Florida Statutes, states that the state and the counties have a “joint obligation . . . to contribute to the financial support of the detention care provided for juveniles.” Non-fiscally constrained counties are required to cost-share fifty percent of their shared detention costs. The remaining costs are borne by the state.

Medicaid

Counties are mandated to supply an annual contribution to the State in order to fund Florida’s Medicaid program. . As of the 2015-16 fiscal year, these percentages are based on each county’s respective percentage share of residents who are enrolled in Medicaid. This Medicaid enrollment formula has increased Medicaid costs for many counties.

State Court Systems

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

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

Indigent Care

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

Health Department

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

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

Indigent Burials

If the anatomical board does not accept an unclaimed body, then the board of county commissioners is required to dispose of the body of persons that die within the confines of their county.

The county is also responsible for making a reasonable effort to identify the body and accepting responsibility to arrange for the body's burial or cremation.

Mental Health & Substance Abuse

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

Medical Examiners

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

Child Protective Services

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

Mosquito Control

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

Recycling

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

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

Veteran Services

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

Solid Waste

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

Water Quality

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

Total Budget Mandates

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Public Safety	\$29,627,859	\$34,971,984	\$40,729,661	\$44,717,898
Department of Public Works	\$5,664,074	\$6,374,892	\$7,193,719	\$7,825,805
Utilities	\$4,928,106	\$5,501,752	\$6,041,557	\$6,082,426
Housing & Support Services	\$3,779,364	\$4,249,213	\$5,447,883	\$5,076,769
Community Services	\$2,479,841	\$2,658,342	\$3,022,099	\$2,867,637
Developmental Services	\$980,165	\$1,351,986	\$1,553,493	\$1,434,747
MSBUs	\$1,174,760	\$1,152,950	\$1,115,150	\$1,121,860
Board of County Commissioners	\$852,947	\$1,020,135	\$1,057,716	\$1,582,154
County Administration	\$433,864	\$637,961	\$762,166	\$839,642
Economic Development	\$486,206	\$621,615	\$780,078	\$778,812
Grants	\$265,105	\$333,847	\$442,834	\$918,022
Judicial	\$68,449	\$86,685	\$90,286	\$99,163
TOTAL	\$50,740,740	\$58,961,362	\$68,236,642	\$73,344,935

General Fund Mandates

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Public Safety	\$17,630,585	\$19,570,156	\$21,755,352	\$23,725,136
Housing & Support Services	\$3,579,608	\$3,847,171	\$4,406,572	\$4,743,983
Department of Public Works	\$2,610,341	\$2,931,290	\$3,581,720	\$4,247,023

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Community Services	\$2,403,333	\$2,655,341	\$2,922,099	\$2,824,637
Board of County Commissioners	\$852,947	\$1,020,135	\$1,057,716	\$1,582,154
County Administration	\$373,670	\$561,250	\$673,383	\$740,837
Developmental Services	\$321,416	\$485,721	\$561,878	\$561,911
Grants	\$77,444	\$138,242	\$118,441	\$89,097
Economic Development	\$33,496	\$45,546	\$47,941	\$48,603
Judicial	\$800	\$800	\$960	\$960
TOTAL	\$27,883,640	\$31,255,652	\$35,126,062	\$38,564,341

General Fund Mandates - Detail View

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Public Safety				
Law Enforcement				
Sheriff	\$17,534,043	\$19,493,960	\$21,630,864	\$23,628,696
LAW ENFORCEMENT TOTAL	\$17,534,043	\$19,493,960	\$21,630,864	\$23,628,696
Office of Emergency Management				
Emergency Management	\$96,542	\$76,196	\$124,488	\$96,440
OFFICE OF EMERGENCY MANAGEMENT TOTAL	\$96,542	\$76,196	\$124,488	\$96,440
PUBLIC SAFETY TOTAL	\$17,630,585	\$19,570,156	\$21,755,352	\$23,725,136
Housing & Support Services				
Welfare				
Indigent Care	\$2,972,739	\$3,169,161	\$3,684,437	\$4,049,381
Social Services	\$42,369	\$108,310	\$122,645	\$100,837
Welfare Services	\$39,500	\$44,700	\$44,700	\$44,700
WELFARE TOTAL	\$3,054,608	\$3,322,171	\$3,851,782	\$4,194,918
Health				
Contrib-Mental Health	\$525,000	\$525,000	\$525,000	\$525,000
Opioid Abatement	\$0	\$0	\$29,790	\$24,065
HEALTH TOTAL	\$525,000	\$525,000	\$554,790	\$549,065
HOUSING & SUPPORT SERVICES TOTAL	\$3,579,608	\$3,847,171	\$4,406,572	\$4,743,983
Department of Public Works				
Facilities Maintenance				
Facilities Maintenance	\$2,610,341	\$2,931,290	\$3,581,720	\$4,247,023
FACILITIES MAINTENANCE TOTAL	\$2,610,341	\$2,931,290	\$3,581,720	\$4,247,023
DEPARTMENT OF PUBLIC WORKS TOTAL	\$2,610,341	\$2,931,290	\$3,581,720	\$4,247,023
Community Services				
Parks & Recreation				
Parks & Recreation	\$1,082,028	\$1,360,912	\$1,449,387	\$1,664,529
Chinsegut Hill Facilities	\$463,971	\$316,336	\$280,157	\$137,265
Little Rock Cannery	\$11,220	\$0	\$0	\$0
PARKS & RECREATION TOTAL	\$1,557,219	\$1,677,248	\$1,729,544	\$1,801,794
Library Services				
Library Services	\$468,314	\$483,467	\$524,070	\$526,795
LIBRARY SERVICES TOTAL	\$468,314	\$483,467	\$524,070	\$526,795
Animal Services				
Animal Services	\$310,296	\$316,308	\$360,929	\$166,000
ANIMAL SERVICES TOTAL	\$310,296	\$316,308	\$360,929	\$166,000
Natural Resources	\$0	\$0	\$0	\$282,651
Aquatic Services & Waterways				
Aquatic Services	\$14,767	\$106,282	\$124,772	\$0
AQUATIC SERVICES & WATERWAYS TOTAL	\$14,767	\$106,282	\$124,772	\$0
Sensitive Lands				
Sensitive Lands	\$19,091	\$27,672	\$137,419	\$0
SENSITIVE LANDS TOTAL	\$19,091	\$27,672	\$137,419	\$0
Veterans Services				
Veteran's Services	\$24,145	\$34,364	\$34,865	\$36,397

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
VETERANS SERVICES TOTAL	\$24,145	\$34,364	\$34,865	\$36,397
County Extension	\$9,500	\$10,000	\$10,500	\$11,000
COMMUNITY SERVICES TOTAL	\$2,403,333	\$2,655,341	\$2,922,099	\$2,824,637
Board of County Commissioners				
Executive				
Board of Co Commissioners	\$691,705	\$812,685	\$841,401	\$1,358,055
Cont-Cons & Resource Mgt	\$12,778	\$12,778	\$12,778	\$12,778
EXECUTIVE TOTAL	\$704,483	\$825,463	\$854,179	\$1,370,833
County Attorney's Office				
County Attorney's Office	\$148,464	\$194,672	\$203,537	\$211,321
COUNTY ATTORNEY'S OFFICE TOTAL	\$148,464	\$194,672	\$203,537	\$211,321
BOARD OF COUNTY COMMISSIONERS TOTAL	\$852,947	\$1,020,135	\$1,057,716	\$1,582,154
County Administration				
Procurement				
Procurement	\$70,379	\$155,410	\$164,693	\$201,141
Grants Management	\$0	\$0	\$59,890	\$52,867
PROCUREMENT TOTAL	\$70,379	\$155,410	\$224,583	\$254,008
Administrative				
County Administration	\$137,897	\$162,587	\$204,938	\$189,929
ADMINISTRATIVE TOTAL	\$137,897	\$162,587	\$204,938	\$189,929
Office of Mgmt and Budget				
Office of Mgmt and Budget	\$89,863	\$114,067	\$101,907	\$116,597
OFFICE OF MGMT AND BUDGET TOTAL	\$89,863	\$114,067	\$101,907	\$116,597
Human Resources				
Human Resources	\$54,458	\$75,337	\$86,573	\$78,446
HUMAN RESOURCES TOTAL	\$54,458	\$75,337	\$86,573	\$78,446
Office of Public Information				
Office-Public Information	\$21,072	\$53,849	\$55,382	\$101,857
OFFICE OF PUBLIC INFORMATION TOTAL	\$21,072	\$53,849	\$55,382	\$101,857
COUNTY ADMINISTRATION TOTAL	\$373,670	\$561,250	\$673,383	\$740,837
Developmental Services				
Planning				
Planning	\$102,175	\$281,276	\$328,824	\$286,426
PLANNING TOTAL	\$102,175	\$281,276	\$328,824	\$286,426
Code Enforcement				
Code Enforcement	\$147,247	\$204,442	\$233,054	\$275,485
CODE ENFORCEMENT TOTAL	\$147,247	\$204,442	\$233,054	\$275,485
Zoning Services				
Zoning-GF	\$71,994	\$3	\$0	\$0
ZONING SERVICES TOTAL	\$71,994	\$3	\$0	\$0
DEVELOPMENTAL SERVICES TOTAL	\$321,416	\$485,721	\$561,878	\$561,911
Grants				
Mass Transit Grants				
Mass Transit-FTA Sec 5307	\$35,871	\$24,924	\$0	\$2,000
Fed Grt-FTA 5307 ARPA	\$0	\$0	\$54,700	\$0
Mass Transit-FTA Sec 5311	\$0	\$0	\$0	\$44,857
Mass Transit-FTA Sec 5307	\$14,000	\$15,000	\$14,000	\$0
Fed Grt-FTA 5307 #20.507	\$6,473	\$27,218	\$0	\$0
MASS TRANSIT GRANTS TOTAL	\$56,344	\$67,142	\$68,700	\$46,857
Library Grants	\$21,100	\$21,100	\$21,100	\$19,100
Housing Grants				
HHS - CDBG ENTITLEMENT	\$0	\$0	\$28,641	\$23,140
HOUSING GRANTS TOTAL	\$0	\$0	\$28,641	\$23,140
Animal Services Grants	\$0	\$50,000	\$0	\$0
GRANTS TOTAL	\$77,444	\$138,242	\$118,441	\$89,097
Economic Development				

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Office of Economic Development				
Business Development	\$33,496	\$45,546	\$47,941	\$48,603
OFFICE OF ECONOMIC DEVELOPMENT TOTAL	\$33,496	\$45,546	\$47,941	\$48,603
ECONOMIC DEVELOPMENT TOTAL	\$33,496	\$45,546	\$47,941	\$48,603
Judicial	\$800	\$800	\$960	\$960
TOTAL	\$27,883,640	\$31,255,652	\$35,126,062	\$38,564,341



[Table of Contents | Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)

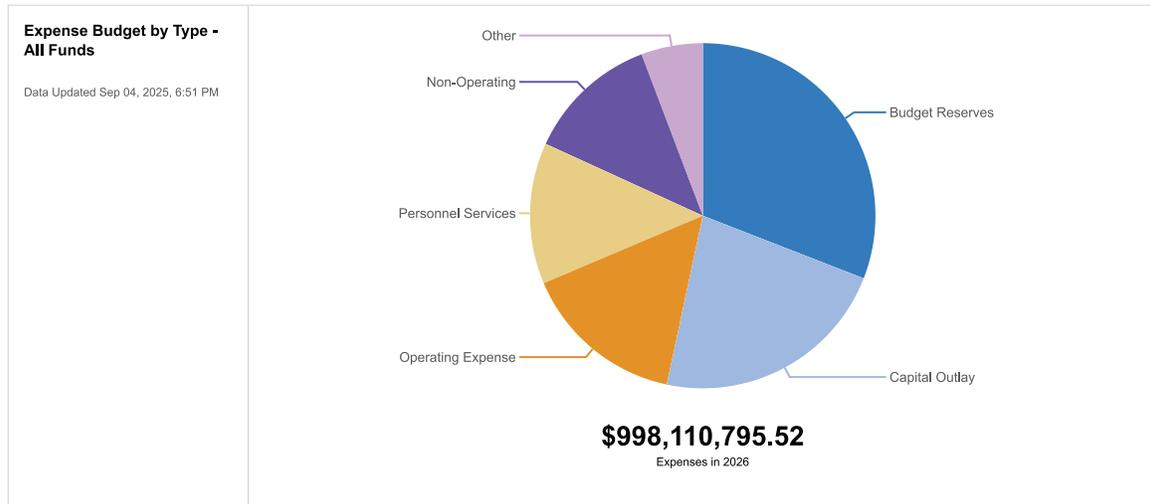
Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Total Expenditures

The most universal format used by local governments to summarize their budget information is a roll up of planned expenditures into personal, operating, capital, debt service, transfers to constitutional officers, internal transfers, and reserves:



Personal Services consist of salaries and fringe benefits.

Operating expenditures cover a vast array of day-to-day governmental activities ranging from road repairs, parks maintenance, to office supplies, printing, and utility payments.

Capital expenditures are related to acquisition or construction of fixed assets, and intellectual property, such as software.

Debt service includes County short and long-term financial obligations.

Non-Operating is associated with transfers to Constitutional officers that the County is obligated, by law, to fund for work, or services performed, by: the Clerk of Courts, Property Appraiser, Sheriff, Supervisor of Elections, Tax Collector, and judicial agencies. Internal transfers are designed to move resources within the County's fund structure to either contribute funding to specific projects and programs or to reimburse departments for work performed.

Reserves are set up to save funds for a variety of governmental purposes: emergency and disaster relief, capital projects, equipment replacement, debt service, and others.

Other is grant related expenses.



Table of Contents | CIP Plan
County Website

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025–2026 Annual Budget

Personnel Services and Staffing

Hernando County government is the County’s second largest public sector employer. The FY26 Budget reflects the addition of 49.5 Full Time Equivalent (FTE) positions. These new positions focus on public safety, customer service, and an increase in workloads. Each of the additional positions are identified within the departmental budget and justified accordingly. Staffing is divided into two major categories: Board of County Commissioners (BOCC) and Constitutional Officers.

When there is a need to maintain existing and enhanced levels of service, an increase in staff is necessary. A detailed personnel summary is provided separately reflecting each department and division change. The Summary of Staffing by Department Table that follows summarizes staffing levels by Department for the prior five years and changes in the FY26 Budget. Staffing for the Constitutional Officers is determined by each Officer and can be provided upon request.

New Position Summary

The positions summarized below are the positions that are new to the FY26 Budget.

General Fund				
Department	Position	Justification	Funding Source	FTE
Library Services	Literacy Program Specialist	Develop, implement, and promote literacy-based programming for various demographics in the community.	Ad Valorem	1.00
Public Information	Public Information Officer	Responsible for effectively representing Hernando County Government at public events and through social media outlets.	Ad Valorem & Cost Allocation Fees	1.00
Code Enforcement	Code Enforcement Officer	Allow for a more manageable case load, improve response times, and allow for a proactive enforcement.	Ad Valorem & Fees	1.00
Procurement	Program Manager	Assists the Chief Procurement Officer with implementation of programs and projects while ensuring accurate and timely communication with the Board and other stakeholders.	Ad Valorem & Cost Allocation Fees	1.00
Procurement	Contracting Agent	workload.	Ad Valorem & Cost Allocation Fees	1.00
Parks and Recreation	Sports Turf / Horticulture Technician	Assist with sport turf maintenance, field renovations and general landscape improvements.	Ad Valorem & Fees	1.00
Parks and Recreation	Recreation Leader II (Summer Camp)	Seasonal position to assist staff with summer camp operations. (Staffing need only for the duration of summer camp, no benefits)	Ad Valorem & Fees	0.50
Natural Resources (Sensitive Lands)	Environmental Lands Technician	Assist with managing the nature preserves and environmental lands. Operates and maintains in accordance with adopted resource management plans and accepted natural resources practices.	Ad Valorem	1.00
County Attorney's Office	Paralegal I	Additional paralegal needed to support the increased demands of the Special Master program.	Ad Valorem & Cost Allocation Fees	1.00
Facilities Maintenance	Horticulture Technician	Assist current staff with technical and manual work performed over approximately 52.5 acres of green space.	Ad Valorem & Cost Allocation Fees	1.00
Emergency Management	Emergency Management Coordinator	Coordinates with internal and external partners and oversees the efficiency of the emergency management functional area of logistics.	Ad Valorem	1.00
Total requested:				10.50

General fund positions are funded by Ad Valorem revenues and some are supplemented with fee revenues from other funds.

Grant Funded Position				
Department	Position	Justification	Funding Source	FTE
Housing Support Services	Housing Rehabilitation Specialist	To support the Housing division of the department for rehabilitation projects to preserve the housing stock in the county.	SHIP Grant	1.00
Total requested:				1.00

Public Safety				
Department	Position	Justification	Funding Source	FTE
HCFR	Captain Medic	To staff Station 16	Fire Assessments & EMS MSTU	3.00
HCFR	Driver Engineer Medic	To staff Station 16	Fire Assessments & EMS MSTU	3.00
HCFR	FF EMT I	To staff Station 16	Fire Assessments & EMS MSTU	6.00
HCFR	FF Medic I	To staff Station 16 and Medic 11	Fire Assessments & EMS MSTU	18.00
HCFR	Finance Supervisor	Assist the Finance Manager with HCFR finance related matters as part of the department's succession plan.	Fire Assessments & EMS MSTU	1.00
Total requested:				31.00

Grant funded positions are paid for with funds received from the granting agency or entity (Grantor).

Public Safety positions are paid for from either the Fire - Fund: 1661 funds and/or EMS - Fund: 1691 revenues.

Enterprise Funds				
Department	Position	Justification	Funding Source	FTE
Building	Administrative Assistant III	Assist the Building Official with routine administrative tasks.	Building Fees	1.00
Building	Lead Plans Examiner	To ensure compliance with codes and regulations, assist management with supervisory tasks and mentor staff, and serve as a liaison with stakeholders.	Building Fees	1.00
Utilities	Meter Technician I	Performs maintenance and replacement of residential and commercial water meters and meter boxes.	Utility Fees	4.00
Utilities	Wastewater Collection System Worker	To fulfill new FDEP requirements that utilities must develop Collection System Action Plan (CSAP) and Power Outage Contingency Plan (POCP) for prevention of Sanitary Sewer Overflows (SSOs) under FAC 62-600.705	Utility Fees	2.00
Total requested:				8.00

Enterprise funds are funded via charges for services rendered.

BOCC - by Fund Type

Department Title	Fund Type	FY21	FY22	FY23	FY24	FY25	FY26
HCUD ADMINISTRATION	Enterprise	2.95	2.95	2.95	2.95	2.95	2.95
HCUD-FINANCE ADMIN	Enterprise	7	7	6	6	6	5.7
HCUD ENGINEERING	Enterprise	11	12	13	13	15.2	24.2
HCUD BILLING	Enterprise	8.5	7.5	8.5	8.5	9.5	9.5
HCUD METER READING	Enterprise	9	9	9	9	9	9
HCUD CUSTOMER SVS/FINANCE	Enterprise	14.5	14.5	14.5	13.5	11.8	11.8
HCUD WATER OPERATIONS	Enterprise	44	43	44	44	44	45
HCUD WASTEWATER OPERATION	Enterprise	45	45	48	48	48	48
WATER CONSERVATION	Enterprise	2	2	2	2	2	2
AIRPORT OPERATIONS	Enterprise	5.9	6.85	7.8	7.8	7.8	7.8
CLASS I OPERATIONS	Enterprise	16.36	16.58	16.58	16.33	18	18.65
RECYCLING OPERATIONS	Enterprise	3.2	4.2	4.2	4.45	4.43	4.3
CONVENIENCE CENTER OPER	Enterprise	12.6	12.55	12.55	12.55	10.95	11.4
C & D OPERATIONS	Enterprise	0.15	0	0	0	0	0
HOUSEHOLD HAZ WSTE OPER	Enterprise	2.29	2.3	2.3	2.3	2.3	2
WASTE TIRE OPERATIONS	Enterprise	0.55	0.52	0.52	0.52	0.47	0
BUILDING DIVISION	Enterprise	38.1	45.1	46.6	47.1	50.23	54.225
EMERGENCY MANAGEMENT	General Fund	4.1	4.35	4.35	4.35	4.9	5.95
SOCIAL SERVICES	General Fund	3	3	4	7	8	7
OPIOID ABATEMENT	General Fund	0	0	0	0	2	2
ZONING - GF	General Fund	4.5	6	8.625	0	0	0
PARKS & RECREATION	General Fund	30.7	33.085	37.73	37.77	40.78	42.28
COMMUNITY SERVICES	General Fund	0	1	0	0	0	0
LIBRARY SERVICES	General Fund	32	32	33.24	33.44	34.11	35.11
COOPERATIVE EXTENSION SVC	General Fund	0	0	0	0	0	0
LITTLE ROCK CANNERY	General Fund	0	0	0	0	0	0
EMG-EMPA GRT 31.063	General Fund	0	0	0	0	0	0
EMG EMPA ENHANCEMENTS	General Fund	0	0	0	0	0	0

Department Title	Fund Type	FY21	FY22	FY23	FY24	FY25	FY26
BOARD OF CO COMMISSIONERS	General Fund	5	5	5	5	5	5
PLANNING-MASS TRANSIT SYS	General Fund	0	0	0.51	3.25	0	0
PLANNING-MASS TRANSIT SYS	General Fund	0	0	0	0	3	0
HHS - CDBG ENTITLEMENT	General Fund	0	0	0	0	2	0
PLANNING-MASS TRANSIT SYS	General Fund	2.43	3.13	0	0	0	0
COUNTY ADMINISTRATION	General Fund	4.3	4.77	6.3	5.3	6.3	6.3
OFFICE-PUBLIC INFORMATION	General Fund	3	2.75	2	4	4	5
OFFICE OF MGMT AND BUDGET	General Fund	4	5.65	6.15	6.15	5.15	5
GRANTS MANAGEMENT	General Fund	0	0	0	0	3	3
PLANNING-MASS TRANSIT SYS	General Fund	0	0	2.815	0	0	0
COUNTY ATTORNEY'S OFFICE	General Fund	8	8	8	8	8	9
VETERAN'S SERVICES	General Fund	3	3	3.01	3.01	3.01	3.01
BUSINESS DEVELOPMENT	General Fund	1.9	0.95	2	2	2	2
PLANNING	General Fund	5.32	7.37	7.925	17	21.63	21.625
FACILITIES MAINTENANCE	General Fund	36	36	37	37	38	39
CODE ENFORCEMENT	General Fund	7.5	8.5	10.625	11.75	12.25	16.25
AQUATIC SERVICES	General Fund	0.4	0.8	0.8	6	6.11	0
ANIMAL SERVICES	General Fund	12.125	12.625	14.1	15.1	15	0
PURCHASING AND CONTRACTS	General Fund	5.5	5.35	5.85	8.85	8.85	10.5
TECHNOLOGY SERVICES	General Fund	0	0	0	0	0	0
HUMAN RESOURCES	General Fund	2.15	2.15	2.65	2.65	3.75	4.75
SENSITIVE LANDS	General Fund	1	1	1	1	1.11	0
CENTRAL FUELING SYSTEM	Internal Service	1.35	1.713	1.713	1.367	0.8	0.8
WORKER'S COMP SELF INS	Internal Service	1.05	1.05	1.3	1.3	1.55	1.55
VEHICLE MAINTENANCE	Internal Service	12.9	10.913	9.913	11.367	12.5	11.5
FLEET REPLACEMENT PROGRAM	Internal Service	1.85	1.473	1.473	1.367	0.8	1.8
MEDICAL INSUR SELF-INS	Internal Service	0.45	0.45	0.45	0.45	0.85	0.85
RISK MANAGEMENT	Internal Service	1.35	1.35	1.6	1.6	1.85	1.85
HC FIRE RESCUE - FIRE	Special Revenue	188.33	185.88	191.26	197.17	186.06	186.09
LOGISTICS - FIRE	Special Revenue	2.15	2.12	0	0	0	0
HCFR TRAINING - FIRE	Special Revenue	1.43	1.28	0	0	0	0
EMS DIVISION-FIRE	Special Revenue	0	0.2	0	0	0	0
HC FIRE RESCUE - RESCUE	Special Revenue	91.36	91.07	100.57	114.66	151.22	180.14
LOGISTICS - RESCUE	Special Revenue	2.85	2.78	0	0	0	0
HCFR TRAINING - RESCUE	Special Revenue	1.57	1.7	0	0	0	0
EMS DIVISION-RESCUE	Special Revenue	0	2.8	0	0	0	0
HCFR-PARAMEDICINE PGM	Special Revenue	0	0	0	0	3	3
COURTS TECHNOLOGY	Special Revenue	3	3	3	3	3	3
TOURIST DEVELOPMENT	Special Revenue	5.2	4.2	4.2	4.2	4.2	4.2
YOUTH COURT	Special Revenue	1	1	1	1	1	1
COURTS-SAMHSA DRUG COURT	Special Revenue	0	0	1	1	0	0
COURTS-SAMHSA DRUG COURT	Special Revenue	1	1	0	0	1	1
COURT INNOV-DRUG COURT	Special Revenue	3	3	3	3	3	4
SENSITIVE LANDS	Special Revenue	0	0	0	0	0	0
MOSQ CONTROL STATE 1	Special Revenue	1	1	0	0	0	0
MOSQUITO CONTROL LOCAL	Special Revenue	6.02	6.02	7.02	8.033	10.03	10.033
MPO-CITRUS TD PLANNING	Special Revenue	0	0	0	0	0	0
MPO-HERNANDO TD PLANNING	Special Revenue	0	0	0	0	0	0
MPO-FHWA PL	Special Revenue	0	0	0	0	0	0
MPO-CITRUS TD PLANNING	Special Revenue	0	0	0	0	0	0
MPO-FTA SEC 5305D 20.505	Special Revenue	0	0	0	0	0	0
PLANNING TRANS DISADV(TD)	Special Revenue	0	0	0	0	0	0
MPO-FHWA PL FUNDS 20.205	Special Revenue	0	0	0	0	0	0
HERNANDO/CITRUS MPO GEN	Special Revenue	5.25	5	5	4	3	0
ROAD MAINT-LOGT 1-6	Special Revenue	3	0	0	0	0	0
DPW-TRAFFIC DIVISION	Special Revenue	10.25	11.25	14.25	15.25	15.25	15.25
DPW-ADMINISTRATION	Special Revenue	9.2	11.2	9.2	9.2	9.2	8.2

Department Title	Fund Type	FY21	FY22	FY23	FY24	FY25	FY26
ROAD MAINTENANCE DIVISION	Special Revenue	60.75	63.75	64.75	64.75	65.75	66.75
WATERWAYS MAINTENANCE-TT	Special Revenue	3.6	4.2	4.2	0	0	0
ENGINEERING	Special Revenue	14	13.53	17	17	17.6	17.6
STORMWATER MGMT MSTU	Special Revenue	2	2	2	2	2.4	2.4
		833.935	852.459	886.079	918.334	974.64	1,000.313

Each department identifies the positions that are necessary to either provide an enhanced level of service or maintain an existing one. Departments have external and internal customers that have an expectation for the level of service being provided. Not all requests for new positions were included in the FY25 Recommended Budget. Every new position request was reviewed and discussed, with some requests not being fulfilled. Only the BOCC has the ability to add positions, if during the fiscal year a need for additional staffing is approved, then position(s) are added accordingly, and are reflected in the totals of staffing by department.

Summary of Staffing by Department - General Fund

Department Title	FY21	FY22	FY23	FY24	FY25	FY26
BOARD OF CO COMMISSIONERS	5	5	5	5	5	5
COUNTY ADMINISTRATION	4.3	4.77	6.3	5.3	6.3	6.3
OFFICE-PUBLIC INFORMATION	3	2.75	2	4	4	5
OFFICE OF MGMT AND BUDGET	4	5.65	6.15	6.15	5.15	5
GRANTS MANAGEMENT	0	0	0	0	3	3
COUNTY ATTORNEY'S OFFICE	8	8	8	8	8	9
SENSITIVE LANDS	1	1	1	1	1.11	0
HUMAN RESOURCES	2.15	2.15	2.65	2.65	3.75	4.75
TECHNOLOGY SERVICES	0	0	0	0	0	0
PURCHASING AND CONTRACTS	5.5	5.35	5.85	8.85	8.85	10.5
ANIMAL SERVICES	12.125	12.625	14.1	15.1	15	0
AQUATIC SERVICES	0.4	0.8	0.8	6	6.11	0
CODE ENFORCEMENT	7.5	8.5	10.625	11.75	12.25	16.25
FACILITIES MAINTENANCE	36	36	37	37	38	39
PLANNING	5.32	7.37	7.925	17	21.63	21.625
BUSINESS DEVELOPMENT	1.9	0.95	2	2	2	2
VETERAN'S SERVICES	3	3	3.01	3.01	3.01	3.01
EMERGENCY MANAGEMENT	4.1	4.35	4.35	4.35	4.9	5.95
SOCIAL SERVICES	3	3	4	7	8	7
OPIOID ABATEMENT	0	0	0	0	2	2
ZONING - GF	4.5	6	8.625	0	0	0
PARKS & RECREATION	30.7	33.085	37.73	37.77	40.78	42.28
COMMUNITY SERVICES	0	1	0	0	0	0
LIBRARY SERVICES	32	32	33.24	33.44	34.11	35.11
COOPERATIVE EXTENSION SVC	0	0	0	0	0	0
LITTLE ROCK CANNERY	0	0	0	0	0	0
EMG-EMPA GRT 31.063	0	0	0	0	0	0
EMG EMPA ENHANCEMENTS	0	0	0	0	0	0
PLANNING-MASS TRANSIT SYS	0	0	2.815	0	0	0
PLANNING-MASS TRANSIT SYS	0	0	0.51	3.25	0	0
PLANNING-MASS TRANSIT SYS	0	0	0	0	3	0
HHS - CDBG ENTITLEMENT	0	0	0	0	2	0
PLANNING-MASS TRANSIT SYS	2.43	3.13	0	0	0	0
	175.925	186.48	203.68	218.62	237.95	222.775

Summary of Staffing by Department - Special Revenue Funds

Department Title	FY21	FY22	FY23	FY24	FY25	FY26
ENGINEERING	14	13.53	17	17	17.6	17.6
WATERWAYS MAINTENANCE-TT	3.6	4.2	4.2	0	0	0
ROAD MAINTENANCE DIVISION	60.75	63.75	64.75	64.75	65.75	66.75
DPW-ADMINISTRATION	9.2	11.2	9.2	9.2	9.2	8.2
DPW-TRAFFIC DIVISION	10.25	11.25	14.25	15.25	15.25	15.25
ROAD MAINT-LOGT 1-6	3	0	0	0	0	0
HERNANDO/CITRUS MPO GEN	5.25	5	5	4	3	0
MPO-FHWA PL FUNDS 20.205	0	0	0	0	0	0
PLANNING TRANS DISADV(TD)	0	0	0	0	0	0
MPO-FTA SEC 5305D 20.505	0	0	0	0	0	0
MPO-CITRUS TD PLANNING	0	0	0	0	0	0
MPO-FHWA PL	0	0	0	0	0	0
MPO-HERNANDO TD PLANNING	0	0	0	0	0	0
MPO-CITRUS TD PLANNING	0	0	0	0	0	0
MOSQUITO CONTROL LOCAL	6.02	6.02	7.02	8.033	10.03	10.033
MOSQ CONTROL STATE 1	1	1	0	0	0	0
SENSITIVE LANDS	0	0	0	0	0	0
COURT INNOV-DRUG COURT	3	3	3	3	3	4
COURTS-SAMHSA DRUG COURT	1	1	0	0	1	1

Department Title	FY21	FY22	FY23	FY24	FY25	FY26
COURTS-SAMHSA DRUG COURT	0	0	1	1	0	0
YOUTH COURT	1	1	1	1	1	1
TOURIST DEVELOPMENT	5.2	4.2	4.2	4.2	4.2	4.2
COURTS TECHNOLOGY	3	3	3	3	3	3
HC FIRE RESCUE - FIRE	188.33	185.88	191.26	197.17	186.06	186.09
LOGISTICS - FIRE	2.15	2.12	0	0	0	0
HCFR TRAINING - FIRE	1.43	1.28	0	0	0	0
EMS DIVISION-FIRE	0	0.2	0	0	0	0
HC FIRE RESCUE - RESCUE	91.36	91.07	100.57	114.66	151.22	180.14
LOGISTICS - RESCUE	2.85	2.78	0	0	0	0
HCFR TRAINING - RESCUE	1.57	1.7	0	0	0	0
EMS DIVISION-RESCUE	0	2.8	0	0	0	0
HCFR-PARAMEDICINE PGM	0	0	0	0	3	3
STORMWATER MGMT MSTU	2	2	2	2	2.4	2.4
	415.96	417.98	427.45	444.263	475.71	502.663

Summary of Staffing by Department - Enterprise Funds

Department Title	FY21	FY22	FY23	FY24	FY25	FY26
HCUD ADMINISTRATION	2.95	2.95	2.95	2.95	2.95	2.95
HCUD-FINANCE ADMIN	7	7	6	6	6	5.7
HCUD ENGINEERING	11	12	13	13	15.2	24.2
HCUD BILLING	8.5	7.5	8.5	8.5	9.5	9.5
HCUD METER READING	9	9	9	9	9	9
HCUD CUSTOMER SVS/FINANCE	14.5	14.5	14.5	13.5	11.8	11.8
HCUD WATER OPERATIONS	44	43	44	44	44	45
HCUD WASTEWATER OPERATION	45	45	48	48	48	48
WATER CONSERVATION	2	2	2	2	2	2
AIRPORT OPERATIONS	5.9	6.85	7.8	7.8	7.8	7.8
CLASS I OPERATIONS	16.36	16.58	16.58	16.33	18	18.65
RECYCLING OPERATIONS	3.2	4.2	4.2	4.45	4.43	4.3
CONVENIENCE CENTER OPER	12.6	12.55	12.55	12.55	10.95	11.4
C & D OPERATIONS	0.15	0	0	0	0	0
HOUSEHOLD HAZ WSTE OPER	2.29	2.3	2.3	2.3	2.3	2
WASTE TIRE OPERATIONS	0.55	0.52	0.52	0.52	0.47	0
BUILDING DIVISION	38.1	45.1	46.6	47.1	50.23	54.225
	223.1	231.05	238.5	238	242.63	256.525

Summary of Staffing by Department - Internal Service Funds

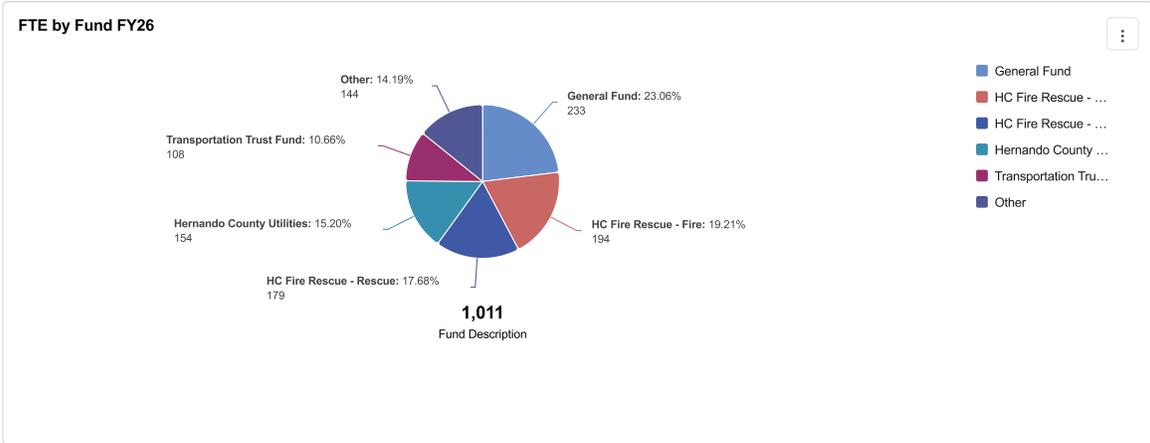
Department Title	FY21	FY22	FY23	FY24	FY25	FY26
CENTRAL FUELING SYSTEM	1.35	1.713	1.713	1.367	0.8	0.8
RISK MANAGEMENT	1.35	1.35	1.6	1.6	1.85	1.85
WORKER'S COMP SELF INS	1.05	1.05	1.3	1.3	1.55	1.55
VEHICLE MAINTENANCE	12.9	10.913	9.913	11.367	12.5	11.5
FLEET REPLACEMENT PROGRAM	1.85	1.473	1.473	1.367	0.8	1.8
MEDICAL INSUR SELF-INS	0.45	0.45	0.45	0.45	0.85	0.85
	18.95	16.949	16.449	17.451	18.35	18.35

Summary of Staffing by Department - Constitutionals

Department Title	FY21	FY22	FY23	FY24	FY25	FY26
PROPERTY APPRAISER	44	44	44	48	48	53
TAX COLLECTOR	55	54	54	55	54	55
CLERK OF CIRCUIT COURT	53.69	55.6	61.85	64.85	64.85	75.4
SUPERVISOR OF ELECTIONS	10	11	11	11	12	12
SHERIFF	507	516	555	626	626	673
HCSO REVENUE FUND	23	23	23	23	23	25
	692.69	703.6	748.85	827.85	827.85	893.4

The comparison from year to year reflects any additional positions that the BOCC may have approved and added during the fiscal year. This generally happens when a new position is funded by a specific revenue source. Some of the additional personnel for the BOCC does not necessarily reflect an increase in service but rather a change in how the County provides the service. The following is a synopsis of the new positions for FY26 and the funding source:

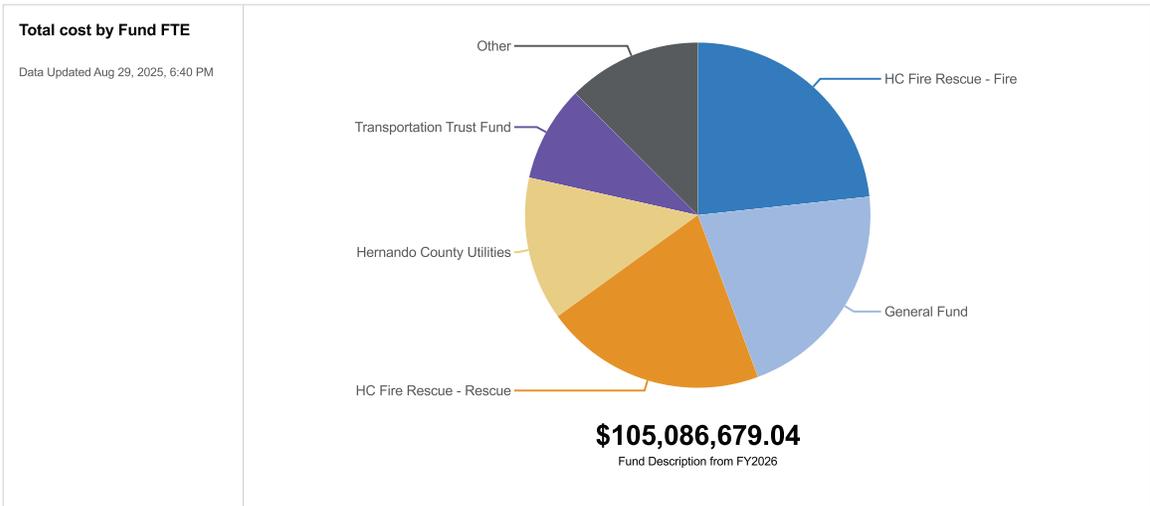
Total BOCC FTE by Fund



Data Updated: Aug 29, 2025, 6:40 PM

FTE by Fund FY26

Fund Description	FY2026
Allocated FTE Count	
Transportation Trust Fund	107.8
Court-Related Technology	3
Hernando County Utilities	153.65
Fleet Replacement Program	1.7
Hern Co Development Svcs	50.625
Addl Court Cost (939.185)	4
Hernando/Citrus MPO	3
Solid Waste And Recycling	36.35
Airport/Industrial Park	7.8
Central Fueling System	0.9
HC Fire Rescue - Rescue	178.715
HC Fire Rescue - Fire	194.265
Medical Insur Self-Ins	1.775
Worker's Comp Self Insur	1.725
St Housing Init Prtnrshp	2
Risk Management	1
Stormwater Mgmt MSTU	2.9
Mosquito Control Local	10.033
Tourist Development Tax	4.2
General Fund	233.095
Youth Court	1
Vehicle Maintenance	11.5
ALLOCATED FTE COUNT	1,011.033



Total cost by Fund FTE

Fund Description	FY2026
Total Cost	
Transportation Trust Fund	\$9,429,273
Court-Related Technology	\$351,888
Hernando County Utilities	\$14,138,951
Fleet Replacement Program	\$175,935
Hern Co Development Svcs	\$4,509,655
Addl Court Cost (939.185)	\$329,742
Hernando/Citrus MPO	\$444,910
Solid Waste And Recycling	\$3,005,448
Airport/Industrial Park	\$840,713
Central Fueling System	\$112,801
HC Fire Rescue - Rescue	\$21,760,455
HC Fire Rescue - Fire	\$24,473,989
Medical Insur Self-Ins	\$239,207
Worker's Comp Self Insur	\$157,222
St Housing Init Prtnrshp	\$177,504
Risk Management	\$90,356
Stormwater Mgmt MSTU	\$360,448
Mosquito Control Local	\$759,501
Tourist Development Tax	\$427,194
General Fund	\$22,113,272
Youth Court	\$79,876
Vehicle Maintenance	\$1,108,339
TOTAL COST	\$105,086,679



[Table of Contents | Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Debt Management & Summary

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

This section provides information regarding Hernando County's outstanding bonded debt and principal debt service, as of September 30, 2023. A more detailed analysis is available in the Hernando County, Florida Annual Comprehensive Financial Report (ACFR), Note I, fiscal year ending September 2023.

The following table shows a breakdown of the County debt including outstanding balances:

Measures of Debt Levels and Debt Issuance Limits

For the fiscal year 2026, pledged revenues in the amount of \$43 million provided a coverage ratio of 21.17 times the annual debt service for the combined Non-Ad Valorem Refunding Revenue.

Bonds, Series 2010 and the Non-Ad Valorem Refunding Revenue Note, Series 2012. The Series 2022 Bonds & Series 2023 Note will start to be measured during FY24 and included within the FY23 Annual Comprehensive Financial Report.

The Taxable Water and Sewer Refunding Revenue Bonds, Series 2021A, and Water and Sewer Refunding Revenue Bonds, Series 2021B are payable solely from and secured by a lien upon and pledge of Net Revenues and Connection Fees of the System. For the fiscal year 2022, Pledged Funds in the amount of \$23 million provided a coverage ratio of 4.02 times the annual debt service for the combined bonds.

General Obligation Bonds shall have debt ratios necessary to maintain sound credit ratings. Revenue Bonds shall maintain specific coverage ratios not less than the following:

- Utility System Net Revenues excluding connection fees should be at least equal to 110% of maximum combined debt service, and 120% including connection fees.
- Public Service Tax Revenues should be at least 135% of combined debt service.
- Sales Tax Revenues should be at least 125% of debt service.
- State Revenue Sharing moneys should be at least equal to 110% of maximum combined debt service.
- Local Option Gas Tax Revenues should be at least 150% of the combined maximum debt service requirement.

The images below are derived from the Annual Comprehensive Financial Report (ACFR), note I - Long-Term Liabilities, starting on page 89 of the financial audit report. That report, along with other financial reports, can be found here: <https://hernandoclerk.com/finance-reports/>.

Bond Ratings Derived from the Annual Comprehensive Financial Report (ACFR)

Following are the County's underlying ratings on bonds outstanding as of September 30, 2024:

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

NR represents No Rating. Additional information on Hernando County's long-term debt can be found in Note I to the basic financial statements.

Bond Ratings Scale by Rating Agency

Credit Rating Scales by Agency, Long-Term

Moody's	S&P	Fitch	
Aaa	AAA	AAA	Prime
Aa1	AA+	AA+	High grade
Aa2	AA	AA	
Aa3	AA-	AA-	
A1	A+	A+	Upper medium grade
A2	A	A	
A3	A-	A-	
Baa1	BBB+	BBB+	Lower medium grade
Baa2	BBB	BBB	
Baa3	BBB-	BBB-	
Ba1	BB+	BB+	Non-investment grade speculative
Ba2	BB	BB	
Ba3	BB-	BB-	
B1	B+	B+	Highly speculative
B2	B	B	
B3	B-	B-	
Caa1	CCC+	CCC	Substantial risk
Caa2	CCC		Extremely speculative
Caa3	CCC-		Default imminent with little prospect for recovery
Ca	CC	CC	
C	C	C	In default
/	D	D	
/			



**HERNANDO COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

NOTE I – LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Bonds Payable from direct					
borrowings/direct placements	\$ 31,710,000	\$ -	\$ 425,000	\$ 31,285,000	\$ -
Net Bond Premium	934,289	-	47,181	887,108	45,017
Total Bonds Payable	<u>32,644,289</u>	<u>-</u>	<u>472,181</u>	<u>32,172,108</u>	<u>45,017</u>
Loans & Notes from direct					
borrowings/direct placements	23,983,337	4,765,000	4,267,925	24,480,412	4,325,345
Leases Payable	4,479,405	786,617	358,230	4,907,792	351,945
SBITA Payable	276,949	640,798	797,537	120,210	120,210
Compensated Absences	11,414,718	2,824,060	-	14,238,778	8,343,911
Other Post Employment Benefits	20,991,524	564,215	-	21,555,739	1,280,848
Net Pension Liability	164,340,287	3,931,764	-	168,272,051	-
Claims Liability	7,649,547	24,108,188	24,786,359	6,971,376	3,921,376
Total Governmental Activities	<u>\$ 265,780,056</u>	<u>\$ 37,620,642</u>	<u>\$ 30,682,232</u>	<u>\$ 272,718,466</u>	<u>\$ 18,388,652</u>
Business-Type Activities					
Bonds Payable from direct					
borrowings/direct placements	\$ 74,379,950	\$ -	\$ 4,400,000	\$ 69,979,950	\$ 4,554,950
Net Bond Premium	7,711,280	-	554,582	7,156,698	554,582
Total Bonds Payable	<u>82,091,230</u>	<u>-</u>	<u>4,954,582</u>	<u>77,136,648</u>	<u>5,109,532</u>
Loans & Notes from direct					
borrowings/direct placements	432,676	-	212,179	220,497	220,497
Leases Payable	-	2,641,797	-	2,641,797	1,134,932
Compensated Absences	1,330,217	-	48,275	1,281,942	159,209
Other Post Employment Benefits	2,848,937	75,215	-	2,924,152	169,177
Net Pension Liability	10,800,685	22,507	-	10,823,192	-
Landfill Closure/ Postclosure Liability	11,440,437	674,774	-	12,115,211	-
Total Business-Type Activities	<u>\$ 108,944,182</u>	<u>\$ 3,414,293</u>	<u>\$ 5,215,036</u>	<u>\$ 107,143,439</u>	<u>\$ 6,793,347</u>
Business-Type Activities by Department					
	Water & Sewer District	Aviation Operations	Waste Management	Building Department	Total
Bonds Payable from direct					
borrowings/direct placements	\$ 51,449,950	\$ -	\$ 18,530,000	\$ -	\$ 69,979,950
Net Bond Premium	6,491,485	-	665,213	-	7,156,698
Total Bonds Payable	<u>57,941,435</u>	<u>-</u>	<u>19,195,213</u>	<u>-</u>	<u>77,136,648</u>
Loans & Notes from direct					
borrowings/direct placements	-	220,497	-	-	220,497
Leases Payable	-	-	2,641,797	-	2,641,797
Compensated Absences	809,701	68,287	180,432	223,522	1,281,942
Other Post Employment Benefits	1,893,090	96,828	460,120	474,114	2,924,152
Net Pension Liability	7,048,687	428,498	1,755,782	1,590,225	10,823,192
Landfill Closure/ Postclosure Liability	-	-	12,115,211	-	12,115,211
Total Business-Type Activities	<u>\$ 67,692,913</u>	<u>\$ 814,110</u>	<u>\$ 36,348,555</u>	<u>\$ 2,287,861</u>	<u>\$ 107,143,439</u>

**HERNANDO COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

See Note J for a discussion of the Net Pension Liability. See Note K for a discussion of the liability for Other Post-Employment Benefits. See Note N for a discussion of the liability for Claims Liabilities. See Note O for a discussion of the liability for landfill closure/postclosure.

1. LOANS & NOTES FROM DIRECT BORROWINGS/DIRECT PLACEMENTS

Summary of Loans & Notes

	Governmental Activities	Business-Type Activities
Non-revolving Lines of Credit	\$ 14,416,000	\$ 220,497
Other Loans and Notes	10,064,412	-
Total	\$ 24,480,412	\$ 220,497

Governmental Activities

The following are summaries of Non-Revolving Lines of Credit at September 30, 2024:

Governmental Activities - Governmental Funds

Non-revolving line of credit dated August 4, 2014 with a bank for \$10,000,000 to be used to finance improvement projects. The minimum draw for a project is \$50,000 and the resulting note is to be amortized over 3, 5, 7, 10, 15 years, as determined at the time of the draw. Payment of principal and interest on these notes is secured by covenant to budget and appropriate legally available non-ad valorem revenues or special assessments levied and collected for the project. The master notes and the draws are secured by and payable solely from Non-Ad Valorem revenues budgeted and appropriated to pay debt service. In the event of default, the Noteholder may take action in any court to enforce and compel performance. The term to make draws from this line of credit has expired, and thus there is no unused amount available to the County. As of year-end the following notes had been executed under this agreement:

Courthouse Energy Performance Study. Applicable rate of interest: 2.8% until January 1, 2018 then 3.40%. Average annual principal payment of \$62,848 due until May 1, 2029. Interest is paid semi-annually May 1 and November 1. \$ 289,477

Hancock Lake Paving. Applicable rate of interest: 2.44% until January 1, 2018 then 2.96%. Average annual principal payments of \$14,079 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1. 13,744

**HERNANDO COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

Crum Paving. Applicable rate of interest: 2.44% until January 1, 2018 then 2.96%. Average annual principal payments of \$8,529 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1.	8,326	
Hernando County Fire Department Fire Engine. Applicable rate of interest: 2.52% until January 1, 2018 then 3.06%. Average annual principal payment of \$147,080 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1.	143,465	
Hernando County Fire Department Emergency Services Equipment. Applicable rate of interest: 2.52% until January 1, 2018 then 3.06%. Average annual principal payment of \$42,265 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1.	41,227	
	496,239	\$

Non-revolving line of credit dated October 22, 2015 with a bank for \$15,000,000 to be used to finance improvement projects. The minimum draw for a project is \$50,000 and the resulting note is to be amortized over 3, 5, 7, 10 or 15 years, as determined at the time of the draw. Payment of principal and interest on these notes is secured by covenant to budget and appropriate legally available non-ad valorem revenues or special assessments levied and collected for the project. The master notes and the draws are secured by and payable solely from Non-Ad Valorem revenues budgeted and appropriated to pay debt service. In the event of default, the Noteholder may take action in any court to enforce and compel performance. The term to make draws from this line of credit has expired, and thus there is no unused amount available to the County. As of year-end the following notes had been executed under this agreement:

Royal Highlands Area C Paving. Applicable rate of interest: 2.73% until January 1, 2018 then 3.32%. Average annual principal payments of \$46,817 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1.	\$ 45,573
Royal Highlands Area E Paving. Applicable rate of interest: 2.73% until January 1, 2018 then 3.32%. Average annual principal payments of \$27,923 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1.	27,181
Royal Highlands Area F Paving. Applicable rate of interest: 2.73% until January 1, 2018 then 3.32%. Average annual principal payments of \$11,372 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1.	11,070
Royal Highlands Area G Paving. Applicable rate of interest: 2.34% until January 1, 2018 then 2.84%. Average annual principal payments of \$34,880 due until May 1, 2026. Interest is paid semi-annually May 1 and November 1.	75,539

**HERNANDO COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

Royal Highlands Area B Paving. Applicable rate of interest: 2.34% until January 1, 2018 then 2.84%. Average annual principal payments of \$15,372 due until May 1, 2026. Interest is paid semi-annually May 1 and November 1.	332,899
Golden Warbler Paving. Applicable rate of interest: 2.34% until January 1, 2018 then 2.84%. Average annual principal payments of \$4,690 due until May 1, 2026. Interest is paid semi-annually May 1 and November 1.	10,157
Paramount Area Paving. Applicable rate of interest: 2.34% until January 1, 2018 then 2.84%. Average annual principal payments of \$7,309 due until May 1, 2026. Interest is paid semi-annually May 1 and November 1.	15,828
Pine Warbler Paving. Applicable rate of interest: 2.81% until January 1, 2018 then 3.42%. Average annual principal payments of \$14,095 due until May 1, 2027. Interest is paid semi-annually May 1 and November 1.	40,013
Mexican Canary Paving. Applicable rate of interest: 2.81% until January 1, 2018 then 3.42%. Average annual principal payments of \$9,308 due until May 1, 2027. Interest is paid semi-annually May 1 and November 1.	26,422
Godwit Paving. Applicable rate of interest: 2.81% until January 1, 2018 then 3.42%. Average annual principal payments of \$6,872 due until May 1, 2027. Interest is paid semi-annually May 1 and November 1.	19,564
Pelican Paving. Applicable rate of interest: 2.81% until January 1, 2018 then 3.42%. Average annual principal payments of \$5,225 due until May 1, 2027. Interest is paid semi-annually May 1 and November 1.	14,833
Furley Paving. Applicable rate of interest: 2.81% until January 1, 2018 then 3.42%. Average annual principal payments of \$6,243 due until May 1, 2027. Interest is paid semi-annually May 1 and November 1.	17,722
Royal Highlands Area I Paving. Applicable rate of interest: 3.92%. Average annual principal payments of \$37,859 due until May 1, 2028. Interest is paid semi-annually May 1 and November 1.	168,048
Royal Highlands Driveway Aprons. Applicable rate of interest: 3.92%. Average annual principal payments of \$8,391 due until May 1, 2028. Interest is paid semi-annually May 1 and November 1.	37,246

**HERNANDO COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

Maberly Paving. Applicable rate of interest: 3.92%. Average annual principal payments of \$13,124 due until May 1, 2028. Interest is paid semi-annually May 1 and November 1.	58,257
Taylor St Millings. Applicable rate of interest: 3.86%. Average annual principal payments of \$5,904 due until May 1, 2028. Interest is paid semi-annually May 1 and November 1.	26,000
Sweetgum Road Millings. Applicable rate of interest: 3.86%. Average annual principal payments of \$9,233 due until May 1, 2028. Interest is paid semi-annually May 1 and November 1.	40,663
Painted Bunting Paving. Applicable rate of interest: 3.86%. Average annual principal payments of \$10,101 due until May 1, 2028. Interest is paid semi-annually May 1 and November 1.	44,486
Carnes Area Paving. Applicable rate of interest: 3.86%. Average annual principal payments of \$20,090 due until May 1, 2028. Interest is paid semi-annually May 1 and November 1.	88,481
Jackdaw Road Paving. Applicable rate of interest: 4.09%. Average annual principal payments of \$4,928 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	24,481
Jaybird Road Paving. Applicable rate of interest: 4.09%. Average annual principal payments of \$15,289 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	75,953
Kodiak Wren Road Paving. Applicable rate of interest: 4.09%. Average annual principal payments of \$6,478 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	32,182
Old Squaw Avenue Paving. Applicable rate of interest: 4.09%. Average annual principal payments of \$12,859 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	63,881
Quill Paving. Applicable rate of interest: 4.09%. Average annual principal payments of \$3,396 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	16,871
Wood Owl Road Paving. Applicable rate of interest: 3.14%. Average annual principal payments of \$14,010 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	75,165
Tinamou Area Paving. Applicable rate of interest: 3.14%. Average annual principal payments of \$19,150 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	102,742

**HERNANDO COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

Alberta Street Paving. Applicable rate of interest: 3.14%. Average annual principal payments of \$10,860 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	58,265	
White Road Paving. Applicable rate of interest: 3.03%. Average annual principal payments of \$18,592 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	99,048	
	99,048	\$ 1,648,570

Non-revolving line of credit dated March 11, 2020 with a bank for \$15,000,000 to be used to finance improvement projects. The minimum draw for a project is \$50,000 and the resulting note is to be amortized over 3, 5, 7, 10, or 15 years, as determined at the time of the draw. Payment of principal and interest on these notes is secured by a covenant to budget and appropriate legally available non-ad valorem revenues or special assessments levied and collected for the project. The master notes and the draws are secured by and payable solely from non-Ad Valorem revenues budgeted and appropriated to pay debt service. In the event of default, the Noteholder may take action in any court to enforce and compel performance. The term to make draws from this line of credit has expired, and thus there is no unused amount available to the County. As of year-end the following notes had been executed under this agreement:

Marsh Wren Avenue Paving. Applicable rate of interest: 2.327%. Average annual principal payments of \$5,961 due until May 1, 2030. Interest is paid semi-annually May 1 and November 1.	\$ 37,330	
Nordica Road Paving. Applicable rate of interest: 2.327%. Average annual principal payments of \$4,968 due until May 1, 2030. Interest is paid semi-annually May 1 and November 1.	31,113	
Piping Plover Area Road Paving. Applicable rate of interest: 2.327%. Average annual principal payments of \$17,752 due until May 1, 2030. Interest is paid semi-annually May 1 and November 1.	111,170	
Royal Highlands Area L Road Paving. Applicable rate of interest: 2.327% Average annual principal payments of \$18,782 due until May 1, 2030. Interest is paid semi-annually May 1 and November 1.	117,624	
Dolqueib Lane Area Road Paving. Applicable rate of interest: 2.327%. Average annual principal payments of \$19,424 due until May 1, 2030. Interest is paid semi-annually May 1 and November 1.	121,646	
Michigan Avenue Road Paving. Applicable rate of interest: 2.06%. Average annual principal payments of \$16,017 due until May 1, 2031. Interest is paid semi-annually May 1 and November 1.	113,834	
Hurricane Drive Road Paving. Applicable rate of interest: 2.06%. Average annual principal payments of \$14,737 due until May 1, 2031. Interest is paid semi-annually May 1 and November 1.	104,735	

**HERNANDO COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

Pleasant Area Road Paving. Applicable rate of interest: 3.63%. Average annual principal payments of \$44,041 due until May 1, 2032. Interest is paid semi-annually May 1 and November 1.	358,546	
Mandrake/Canary Road Paving. Applicable rate of interest: 3.2847%. Average annual principal payments of \$13,109 due until May 1, 2032. Interest is paid semi-annually May 1 and November 1.	106,555	
Station 5 - Fire. Applicable rate of interest: 2.06%. Average annual principal payments of \$490,000 due until May 1, 2031. Interest is paid semi-annually May 1 and November 1.	3,482,459	
Station 6 - Fire. Applicable rate of interest: 2.06%. Average annual principal payments of \$50,000 due until May 1, 2031. Interest is paid semi-annually May 1 and November 1.	355,353	\$ 4,940,365

Non-Ad Valorem Refunding Revenue Note, Series 2012 dated November 13, 2012 with a bank for \$24,430,000 is a direct borrowing to be used to refinance Capital Improvement and Refunding Bonds, Series 2002 and a portion of Capital Improvement and Refunding Bonds, Series 2004. Payment of principal and interest on this note is secured by and payable solely from Non-Ad Valorem revenues budgeted and appropriated to pay debt service. In the event of default, the Noteholder may take action in any court to enforce and compel performance.

Applicable rate of interest: 2.572%. Average annual principal payments of \$1,987,624 due until February 1, 2028. Interest is paid semi-annually February 1 and August 1.		\$ 5,887,000
---	--	--------------

Governmental Activities - Internal Service Funds Funds

Non-revolving line of credit dated October 22, 2015 with a bank for \$15,000,000 to be used to finance improvement projects. The minimum draw for a project is \$50,000 and the resulting note is to be amortized over 3, 5, 7, 10 or 15 years, as determined at the time of the draw. Payment of principal and interest on these notes is secured by covenant to budget and appropriate legally available non-ad valorem revenues or special assessments levied and collected for the project. The master notes and the draws are secured by and payable solely from Non-Ad Valorem revenues budgeted and appropriated to pay debt service. In the event of default, the Noteholder may take action in any court to enforce and compel performance. The term to make draws from this line of credit has expired, and thus there is no unused amount available to the County. As of year-end the following notes had been executed under this agreement:

Vehicle purchases. Applicable rate of interest: 2.16% until January 1, 2018 then 2.63%. Average annual principal payments of \$200,000 due until May 1, 2027. Interest is paid semi-annually May 1 and November 1.	\$ 196,089	
Vehicle purchases. Applicable rate of interest 3.723%. Average annual payments of \$140,571 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1.	156,180	\$ 352,269

**HERNANDO COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

Non-revolving line of credit dated March 11, 2020 with a bank for \$15,000,000 to be used to finance improvement projects. The minimum draw for a project is \$50,000 and the resulting note is to be amortized over 3, 5, 7, 10, or 15 years, as determined at the time of the draw. Payment of principal and interest on these notes is secured by a covenant to budget and appropriate legally available non-ad valorem revenues or special assessments levied and collected for the project. The master notes and the draws are secured by and payable solely from non-Ad Valorem revenues budgeted and appropriated to pay debt service. In the event of default, the Noteholder may take action in any court to enforce and compel performance. The term to make draws from this line of credit has expired, and thus there is no unused amount available to the County. As of year-end the following notes had been executed under this agreement:

Vehicle purchases. Applicable rate of interest: 2.104%. Average annual principal payments of \$252,280 due until May 1, 2030. Interest is paid semi-annually May 1 and November 1.	\$ 1,580,738
Vehicle purchases. Applicable rate of interest: 1.73%. Average annual principal payments of \$60,820 due until May 1, 2027. Interest is paid semi-annually May 1 and November 1.	188,254
Vehicle purchases. Applicable rate of interest: 1.98%. Average annual principal payments of \$99,024 due until May 1, 2030. Interest is paid semi-annually May 1 and November 1.	615,471
Vehicle purchases. Applicable rate of interest: 3.2921%. Average annual principal payments of \$47,729 due until May 1, 2029. Interest is paid semi-annually May 1 and November 1.	<u>242,506</u>
	\$ 2,626,969
Non-Ad Valorem Revenue Note, Series 2023 dated June 20, 2023 with a bank for \$4,062,000 is a direct borrowing to be used to finance vehicle purchases. Payment of principal and interest on this note is secured by and payable solely from Non-Ad Valorem revenues budgeted and appropriated to pay debt service. In the event of default, the Noteholder may take action in any court to enforce and compel performance.	
Vehicle purchases. Applicable rate of interest: 3.9%. Average annual principal payments of \$406,200 due until May 1, 2033. Interest is paid semi-annually May 1 and November 1.	<u>3,764,000</u>
Vehicle purchases. Applicable rate of interest: 4.0%. Average annual principal payments of \$476,500 due until May 1, 2034. Interest is paid semi-annually May 1 and November 1.	<u>4,765,000</u>
Total Governmental Activities Loans and Notes	<u><u>\$ 24,480,412</u></u>

**HERNANDO COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

Below is a summary of debt service requirements until maturity for the Governmental Activities Loans & Notes Payable:

Year ended September 30	Principal	Interest	Total
2025	\$ 4,325,346	\$ 765,474	\$ 5,090,820
2026	3,996,175	617,974	4,614,149
2027	3,873,730	495,768	4,369,498
2028	3,794,964	376,628	4,171,592
2029	2,202,287	283,451	2,485,738
2030-2034	6,287,910	564,737	6,852,647
	<u>\$ 24,480,412</u>	<u>\$ 3,104,032</u>	<u>\$ 27,584,444</u>

Business-Type Activities

The following is a summary of Loans & Notes at September 30, 2024:

Aviation Operations

Non-revolving line of credit dated October 22, 2015 with a bank for \$15,000,000 to be used to finance improvement projects. The minimum draw for a project is \$50,000 and the resulting note is to be amortized over 3, 5, 7, 10 or 15 years, as determined at the time of the draw. Payment of principal and interest on these notes is secured by covenant to budget and appropriate legally available non-ad valorem revenues or special assessments levied and collected for the project. The master notes and the draws are secured by and payable solely from Non-Ad Valorem revenues budgeted and appropriated to pay debt service. In the event of default, the Noteholder may take action in any court to enforce and compel performance. The term to make draws from this line of credit has expired, and thus there is no unused amount available to the County. As of year-end the following notes had been executed under this agreement:

Construction of multiple T-Hanger buildings known as Southeast T-Hanger Construction Phase III. Applicable rate of interest: 3.92%. Average annual principal payments of \$190,000 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1.

\$ 220,497

Below is a summary of debt service requirements until maturity for the Business-Type Activities Loans & Notes:

Year ended September 30	Principal	Interest	Total
2025	\$ 220,497	\$ 8,643	\$ 229,140

**HERNANDO COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

2. LEASES PAYABLE

Governmental Activities

The County is a lessee for noncancellable leases of land, building and equipment. At September 30, 2024, the County's Long-term Lease payable was composed of the following:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Land	\$ 3,654,763	\$ -	\$ 79,553	\$ 3,575,210	\$ 88,866
Building	824,642	786,617	278,677	1,332,582	263,079
Equipment	-	-	-	-	-
Total Long-Term Leases	<u>\$ 4,479,405</u>	<u>\$ 786,617</u>	<u>\$ 358,230</u>	<u>\$ 4,907,792</u>	<u>\$ 351,945</u>

The County has entered into land lease agreements. The lease agreements qualify as other than short-term leases under GASB 87 and , therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. The lease terms range from 2027 to 2054. There are no variable components of the lease. The leases liability is measured at discount rates ranging from 3.42% to 3.90% representing the County's incremental borrowing rate based on the time each lease was established. As a result of the leases, the County has recorded right-to-use assets with a total net book value of \$3,283,278 at September 30, 2024.

The future minimum lease obligations and the net present value of the minimum lease payments as of September 30, 2024 were as follows:

Year ended September 30	Principal	Interest
2025	\$ 88,866	\$ 120,906
2026	98,343	117,719
2027	63,846	114,895
2028	71,196	112,907
2029	79,594	110,032
2030-2034	535,564	501,389
2035-2039	814,811	387,302
2040-2044	791,179	234,978
2045-2049	699,518	121,074
2050-2054	332,293	17,009
Total	<u>\$ 3,575,210</u>	<u>\$ 1,838,211</u>

The County has entered into building lease agreements. The lease agreements qualify as other than short-term leases under GASB 87 and , therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. The lease terms range from 2025 to 2031. There are no variable components of the lease. The leases liability is measured at discount rates ranging from 3.42% to 3.90% representing the County's incremental borrowing rate based on the time each lease was established. As a result of the leases, the County has recorded right-to-use assets with a total net book value of \$1,295,992 at September 30, 2024.

**HERNANDO COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

The future minimum lease obligations and the net present value of the minimum lease payments as of September 30, 2024 were as follows:

Year ended September 30	Principal	Interest
2025	\$ 263,078	\$ 45,798
2026	267,637	35,822
2027	238,472	26,389
2028	175,781	18,444
2029	179,486	11,665
2030-2031	208,128	4,930
Total	<u>\$ 1,332,582</u>	<u>\$ 143,048</u>

Business-Type Activities

The County is a lessee for noncancellable leases of equipment. At September 30, 2024, the County's Long-term Lease payable was \$2,641,797.

The County has entered into equipment lease agreements. The lease agreements qualify as other than short-term leases under GASB 87 and , therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. The lease terms extend thru 2027. There are no variable components of the lease. The leases liability is measured at a discount rate of 4.00% representing the County's incremental borrowing rate based on the time these leases were established. As a result of the leases, the County has recorded right-to-use assets with a total net book value of \$2,646,272 at September 30, 2024.

The future minimum lease obligations and the net present value of the minimum lease payments as of September 30, 2024 were as follows:

Year ended September 30	Principal	Interest
2025	\$ 1,134,932	\$ 85,010
2026	1,181,202	38,740
2027	325,663	2,323
Total	<u>\$ 2,641,797</u>	<u>\$ 126,073</u>

3. Subscription Based Information Technology Arrangements (SBITAs)

Governmental Activities

The County has various subscription-based information technology arrangements with various terms under long-term, non-cancelable agreements. The lease payments end in 2025. The SBITA liability is measured at a discount rate of 3.90% to 4.00% representing the County's incremental borrowing rate based on the time each SBITA was established.

The future minimum payments and the net present value of the minimum payments as of September 30, 2024 were as follows:

Year ended September 30	Principal	Interest
2025	120,211	4,789

**HERNANDO COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

4. BONDS PAYABLE

Governmental Activities

NON-AD VALOREM REVENUE BONDS, SERIES 2022

Non-Ad Valorem Revenue Bonds, Series 2022 dated October 12, 2022 in the aggregate amount of \$50,700,000 were issued as a direct placement during the fiscal year ended September 30, 2023. Of the total bonds issued, the portion attributable to Governmental Funds is \$31,285,000. The bonds were issued to fund the capital projects of the Hernando County Judicial Renovations, Hernando County Westside Tax Collector Building, and the Hernando County Fire Station #2 and to pay certain costs and expenses relating to the issuance of the Series 2022 Bonds.

The Series 2022 Bonds are payable solely from the County's covenant to budget and appropriate in its annual budget Non-Ad Valorem revenues sufficient to pay principal and interest when due. For the fiscal year 2024, pledged revenues in the amount of \$56.2 million provided a coverage ratio of 10.74 times the annual debt service for the Non-Ad Valorem Refunding Revenue Note, Series 2012, and the Non-Ad Valorem Revenue Bonds, Series 2022.

Interest on the bonds is payable December 1 and June 1 of each year, commencing December 2022. The bonds carry interest rates varying from 4.0% to 5.0%, depending upon maturity date. Bonds maturing on or before June 1, 2032 are not subject to optional redemption prior to their respective stated dates of maturity. Bonds maturing on June 1, 2032 and thereafter are subject to redemption prior to their respective dates of maturity.

The following are the debt service requirements until maturity for the governmental activity bonds outstanding as of September 30, 2024:

Year	Non-Ad Valorem Refunding Revenue Bonds Series 2022 (Governmental Portion)	
	Principal	Interest
2025	\$ -	\$ 1,540,868
2026	-	1,540,869
2027	-	1,540,868
2028	-	1,540,869
2029	-	1,540,869
2030-2034	2,840,000	7,567,843
2035-2039	5,685,000	6,553,231
2040-2044	7,070,000	5,162,850
2045-2049	9,050,000	3,177,164
2050-2052	6,640,000	698,201
Total	<u>\$ 31,285,000</u>	<u>\$ 30,863,632</u>

**HERNANDO COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

Business-Type Activities

Water & Sewer District

HOLLAND SPRINGS BONDS

Revenue bonds ("Series E Bonds") were issued to finance the construction of the Holland Springs water project, in the amount of \$659,450. The direct placement bonds were scheduled to mature April 1, 2025 with interest thereon at the rate of 7% per year payable each April 1 and October 1 beginning October 1, 1985. During the fiscal year ended September 30, 1989, an amended agreement was executed whereby \$619,500 of these revenue bonds were canceled in exchange for connection fee credits to the developer in a like amount. The remaining \$39,950 of bonds remain outstanding and payable in accordance with the original bond provisions. The bonds are payable from Net Revenues only up to an amount per annum equal to twenty-five percent (25%) of that portion of the revenues in the immediately preceding fiscal year derived from the Holland Springs system in excess of \$20,000, as certified by the Consulting Engineer.

In the event that insufficient revenues to pay principal of and interest on the Series E Bonds are so derived from the Holland Springs system at the maturity date of the Series E Bonds, the lien of the Series E Bonds on Net Revenues shall be extinguished, and the County shall be under no obligation to provide for the payment of the principal or interest on the Series E Bonds. As of year-end, insufficient revenues have been generated to require payment of principal or interest on these bonds. As such, these bonds have not been included in the following schedule of debt service requirements.

WATER AND SEWER REFUNDING REVENUE BONDS, SERIES 2021 BONDS

Taxable Water and Sewer Refunding Revenue Bonds, Series 2021A in the amount of \$25,565,000, and Water and Sewer Refunding Revenue Bonds, Series 2021B in the amount of \$37,135,000 (collectively the "Series 2021 Bonds") dated April 15, 2021, were issued as a direct placement during the fiscal year ended September 30, 2021.

The Series 2021 Bonds are payable solely from and secured by a lien upon and pledge of Net Revenues and Connection Fees of the System. For the fiscal year 2024, Pledged Funds in the amount of \$31 million provided a coverage ratio of 5.29 times the annual debt service for the combined bonds.

Taxable Water and Sewer Refunding Revenue Bonds, Series 2021A

The Taxable Water and Sewer Refunding Revenue Bonds, Series 2021A were issued to provide funds together with other legally available monies of the County, sufficient to refund all outstanding Water and Sewer Refunding Revenue Bonds, Series 2013A, and to pay certain costs and expenses relating to the issuance of the Series 2021A Bonds.

Interest on the Series 2021 Bonds is payable June 1 and December 1 of each year, commencing December 2021. The bonds carry interest varying from .315% to 2.441% depending upon maturity date. The Series 2021 Bonds maturing before June 1, 2032 are not subject to optional redemption prior to their respective stated dates of maturity. Bonds maturing on or after June 1, 2032 are subject to redemption prior to their respective stated dates of maturity at the option of the County.

**HERNANDO COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

Water and Sewer Refunding Revenue Bonds, Series 2021B

Water and Sewer Refunding Revenue Bonds, Series 2021B were issued to provide funds, together with other legally available monies of the County, sufficient to prepay all the County's outstanding loans with the Florida Department of Environmental Protection under the State Revolving Fund program, and to pay certain costs and expenses relating to the issuance of the Series 2021B bonds.

Interest on the bonds is payable June 1 and December 1 of each year, commencing December 2021. The bonds carry interest rates varying from 3.0% to 5.0%, depending upon maturity date. Bonds maturing on or before June 1, 2023 are not subject to optional redemption prior to their respective stated dates of maturity. Bonds maturing after June 1, 2032 are subject to redemption prior to their respective dates of maturity at the option of the County.

The following are the debt service requirements until maturity for the Hernando County Water and Sewer District revenue bonds, excluding the Holland Springs Bonds, as noted previously:

Year	Taxable Water and Sewer Refunding Revenue Bonds Series 2021A		Water and Sewer Refunding Revenue Bonds Series 2021B		Water and Sewer Refunding Revenue Bonds Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 1,865,000	\$ 378,611	\$ 2,325,000	\$ 1,365,400	\$ 4,190,000	\$ 1,744,011
2026	1,885,000	359,699	2,415,000	1,272,400	4,300,000	1,632,099
2027	1,910,000	336,816	2,540,000	1,151,650	4,450,000	1,488,466
2028	1,940,000	307,898	2,665,000	1,024,650	4,605,000	1,332,548
2029	1,970,000	274,647	2,795,000	891,400	4,765,000	1,166,047
2030-2034	10,485,000	737,473	13,300,000	2,370,100	23,785,000	3,107,573
2035-2037	-	-	5,315,000	283,800	5,315,000	283,800
Total	<u>\$ 20,055,000</u>	<u>\$ 2,395,144</u>	<u>\$ 31,355,000</u>	<u>\$ 8,359,400</u>	<u>\$ 51,410,000</u>	<u>\$ 10,754,544</u>

Waste Management

NON-AD VALOREM REVENUE BONDS, SERIES 2022

Non-Ad Valorem Revenue Bonds, Series 2022 dated October 12, 2022 in the aggregate amount of \$47,515,000 were issued as a direct placement during the fiscal year ended September 30, 2023. Of the total bonds issued, the portion attributable to the Waste Management Enterprise Funds is \$19,415,000. The bonds were issued to fund the capital project of the Hernando County Class I Cell 4 and to pay certain costs and expenses relating to the issuance of the Series 2022 Bonds.

The Series 2010 Bonds are payable solely from the County's covenant to budget and appropriate in its annual budget Non-Ad Valorem revenues sufficient to pay principal and interest when due. For the fiscal year 2024, pledged revenues in the amount of \$56.2 million provided a coverage ratio of 10.74 times the annual debt service for the Non-Ad Valorem Refunding Revenue Note, Series 2012, and the Non-Ad Valorem Revenue Bonds, Series 2022.

Interest on the bonds is payable December 1 and June 1 of each year, commencing December 2022. The bonds carry interest rates varying from 4.0% to 5.0%, depending upon maturity date. Bonds maturing on or before June 1, 2032 are not subject to optional redemption prior to their respective stated dates of maturity. Bonds maturing on June 1, 2032 and thereafter are subject to redemption prior to their respective dates of maturity.

HERNANDO COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

The following are the debt service requirements until maturity for the Hernando County Non-Ad Valorem Revenue Bonds, Series 2022 attributable to the Waste Management Fund:

Year	Non-Ad Valorem Refunding Revenue Bonds Series 2022 (Waste Management Portion)	
	Principal	Interest
2025	\$ 325,000	\$ 915,131
2026	345,000	898,881
2027	360,000	881,631
2028	380,000	863,631
2029	395,000	844,631
2030-2034	2,300,000	3,905,405
2035-2039	2,885,000	3,325,819
2040-2044	3,585,000	2,619,977
2045-2049	4,590,000	1,613,476
2050-2052	3,365,000	354,688
Total	<u>\$ 18,530,000</u>	<u>\$ 16,223,270</u>

5. DEFEASED BONDS

In prior years, the County defeased certain revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on old bonds. Accordingly, the trust account assets and the liability for the defeased bonds were not included in the County's financial statements. As of September 30, 2024, there were no defeased bonds.

6. DEBT COMPLIANCE

Various bond indentures contain significant limitations and restrictions on the County regarding annual debt service requirements, the use of certain restricted accounts, minimum sinking fund balances, and minimum revenue bond coverage. Management believes that the County has complied with all material financial related covenants.

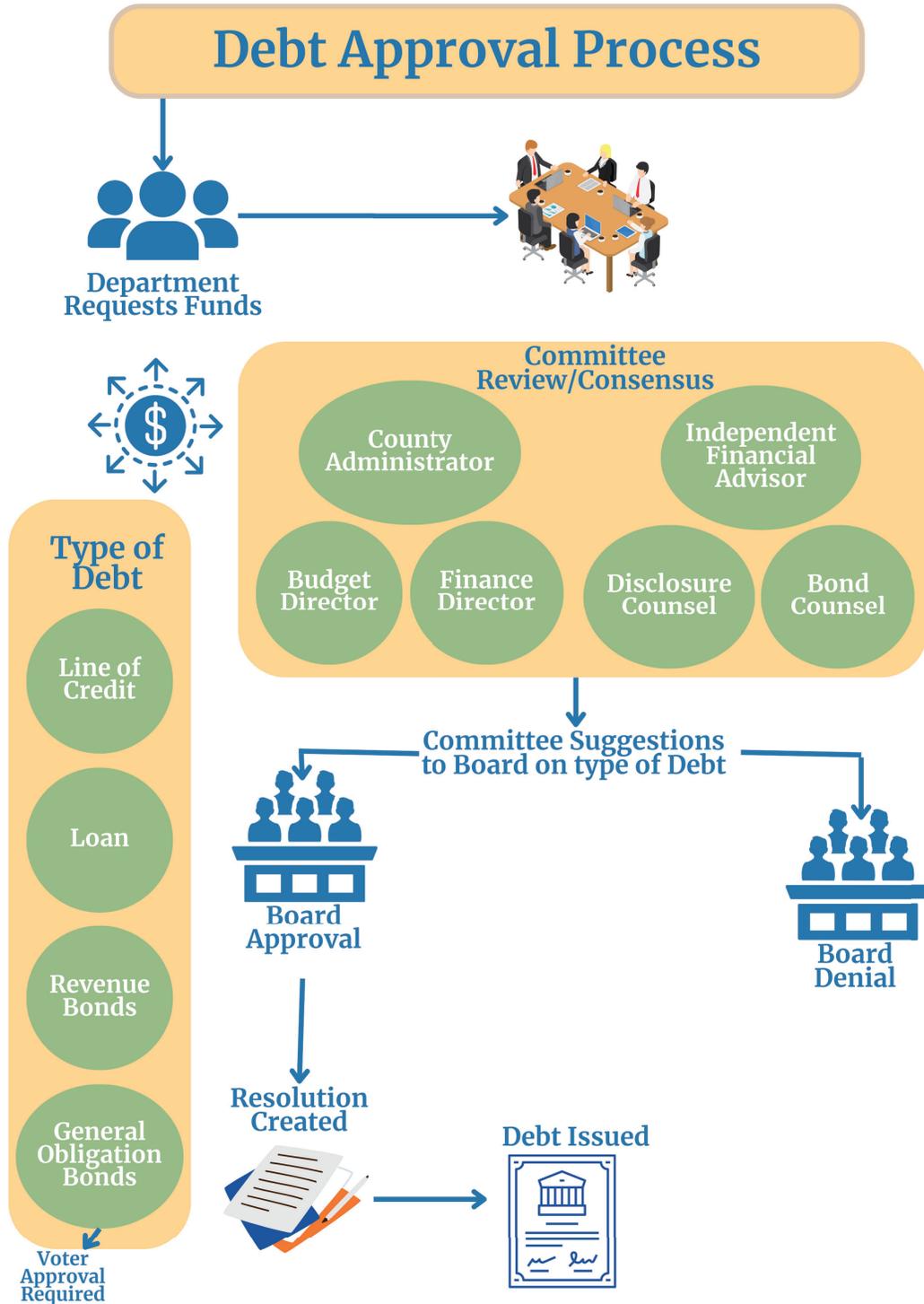
7. CONDUIT DEBT OBLIGATIONS

Periodically, Hernando County has issued Industrial Revenue Development Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Hernando County is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of September 30, 2024 there was one series of outstanding Industrial Revenue Development Bonds, with an outstanding principal amount of \$7,720,833.



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget





[Table of Contents | CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Non-Ad Val Rev Note 2012 (Fund: 2081)

Non-Ad Val Rev Note 2012 (Fund: 2081) is a debt related department that solely tracks the debt payments until the debt is paid in full. The debt schedule below shows that the payments end in calendar year 2028 and the payment breakdown, on a percentage basis, is shown below the payment schedule.

Hernando County, Florida						
Non-Ad Valorem Refunding Revenue Note, Series 2012						
Dated: November 13, 2012						
Fiscal Year	Period End Date	Outstanding Principal	Principal Payment	Interest Due	Total Payment	Fiscal Year Total
2018	8/1/2018	\$ 18,280,000.00	\$ -	\$ 283,364.42	\$ 283,364.42	\$ 283,364.42
	2/1/2019	\$ 18,280,000.00	\$ 2,724,000.00	\$ 288,061.07	\$ 3,012,061.07	
2019	8/1/2019	\$ 15,556,000.00	\$ -	\$ 241,138.78	\$ 241,138.78	\$ 3,253,199.85
	2/1/2020	\$ 15,556,000.00	\$ 2,780,000.00	\$ 245,135.56	\$ 3,025,135.56	
2020	8/1/2020	\$ 12,776,000.00	\$ -	\$ 199,139.24	\$ 199,139.24	\$ 3,224,274.80
	2/1/2021	\$ 12,776,000.00	\$ 2,856,000.00	\$ 201,327.58	\$ 3,057,327.58	
2021	8/1/2021	\$ 9,920,000.00	\$ -	\$ 153,773.25	\$ 153,773.25	\$ 3,211,100.83
	2/1/2022	\$ 9,920,000.00	\$ 1,312,000.00	\$ 156,321.98	\$ 1,468,321.98	
2022	8/1/2022	\$ 8,608,000.00	\$ -	\$ 133,435.50	\$ 133,435.50	\$ 1,601,757.48
	2/1/2023	\$ 8,608,000.00	\$ 1,342,000.00	\$ 135,647.14	\$ 1,477,647.14	
2023	8/1/2023	\$ 7,266,000.00	\$ -	\$ 112,632.71	\$ 112,632.71	\$ 1,590,279.85
	2/1/2024	\$ 7,266,000.00	\$ 1,379,000.00	\$ 114,499.55	\$ 1,493,499.55	
2024	8/1/2024	\$ 5,887,000.00	\$ -	\$ 91,760.54	\$ 91,760.54	\$ 1,585,260.09
	2/1/2025	\$ 5,887,000.00	\$ 1,415,000.00	\$ 92,768.90	\$ 1,507,768.90	
2025	8/1/2025	\$ 4,472,000.00	\$ -	\$ 69,321.97	\$ 69,321.97	\$ 1,577,090.87
	2/1/2026	\$ 4,472,000.00	\$ 1,454,000.00	\$ 70,470.96	\$ 1,524,470.96	
2026	8/1/2026	\$ 3,018,000.00	\$ -	\$ 46,783.03	\$ 46,783.03	\$ 1,571,253.99
	2/1/2027	\$ 3,018,000.00	\$ 1,491,000.00	\$ 47,558.44	\$ 1,538,558.44	
2027	8/1/2027	\$ 1,527,000.00	\$ -	\$ 23,670.54	\$ 23,670.54	\$ 1,562,228.98
	2/1/2028	\$ 1,527,000.00	\$ 1,527,000.00	\$ 24,062.87	\$ 1,551,062.87	
2028	2/1/2028	\$ 1,527,000.00	\$ 1,527,000.00	\$ 24,062.87	\$ 1,551,062.87	\$ 1,551,062.87
		\$ -	\$ 18,280,000.00	\$ 2,730,874.03	\$ 21,010,874.03	\$ 21,010,874.03

Debt Service - Fund 2081 - FY 2026
 Non Ad Valorem Refunding Revenue Note 2012
 Combined Refunding of Series 2002 & Series 2004

General Fund (0011-05091)	\$1,225,582.80	78.00%
Public Bldg. Impact Fees (3321)	\$157,125.99	10.00%
Library Impact Fees (3351)	\$62,850.41	4.00%
Vehicle Maintenance (5071)	\$62,850.41	4.00%
Transportation Trust (1011)	\$62,850.41	4.00%
	\$1,571,260.00	100.00%

Non-Ad Val Rev Note 2012

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Operating Expense	\$20	\$20	\$25	\$5		25%
Debt Service	\$1,585,262	\$1,577,091	\$1,571,255	(\$5,836)		0%
Budget Reserves	\$9,091	\$53,681	\$53,681	\$0		0%
EXPENSES TOTAL	\$1,594,373	\$1,630,792	\$1,624,961	(\$5,831)		0%
Revenues						
Transfers	\$1,585,264	\$1,577,093	\$1,571,262	(\$5,831)		0%
Other Sources	\$9,109	\$53,699	\$53,699	\$0		0%
REVENUES TOTAL	\$1,594,373	\$1,630,792	\$1,624,961	(\$5,831)		0%

Non-Ad Valorem Revenue Note 2012 is a debt-focused fund dedicated to tracking debt payments until the obligation is fully satisfied. The proceeds from this note were used for road improvements, library renovations, and vehicle acquisitions.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Non-Ad Val Bond Series 2022 (Fund: 2083)

The Series 2022 Bond Resolution allowed the County to issue debt to acquire the funds needed for the projects below.

<u>Project</u>	<u>Bond Proceeds</u>
Judicial Center Renovation	\$ 9,775,000
Fire Station No. 2	\$ 6,845,000
SW Landfill Cell No. 4	\$ 19,415,000
Tax Collector Westside Location	\$ 14,665,000
Total	\$ 50,700,000

The payments for the Judicial Center Renovation and Tax Collector building are made from the General Fund - Fund: 0011. The Fire Station No. 2 payments are split between the Fire - Fund: 1661 and EMS - Fund: 1691. The payments for Cell No. 4 will be made from the Solid Waste - Fund: 4421. The applicable payment schedules are summarized below:

Oct 18, 2022 1:16 pm Prepared by Morgan Stanley/Saf (Finance 8.800 Hernando County:PRICING-PRICING) Page 19

BOND DEBT SERVICE				
Hernando County				
Non-Ad Valorem Revenue Bonds, Series 2022 (Fire Stations)				
	Dated Date	11/03/2022		
	Delivery Date	11/03/2022		
Period Ending	Principal	Coupon	Interest	Debt Service
09/30/2023			194,772.51	194,772.51
09/30/2024			337,106.26	337,106.26
09/30/2025			337,106.26	337,106.26
09/30/2026			337,106.26	337,106.26
09/30/2027			337,106.26	337,106.26
09/30/2028			337,106.26	337,106.26
09/30/2029			337,106.26	337,106.26
09/30/2030			337,106.26	337,106.26
09/30/2031			337,106.26	337,106.26
09/30/2032	200,000	5.000%	337,106.26	537,106.26
09/30/2033	205,000	5.000%	327,106.26	532,106.26
09/30/2034	220,000	5.000%	316,856.26	536,856.26
09/30/2035	230,000	4.000%	305,856.26	535,856.26
09/30/2036	240,000	4.000%	296,656.26	536,656.26
09/30/2037	245,000	4.125%	287,056.26	532,056.26
09/30/2038	260,000	4.125%	276,950.00	536,950.00
09/30/2039	270,000	5.000%	266,225.00	536,225.00
09/30/2040	280,000	4.500%	252,725.00	532,725.00
09/30/2041	295,000	4.500%	240,125.00	535,125.00
09/30/2042	310,000	4.500%	226,850.00	536,850.00
09/30/2043	320,000	5.250%	212,900.00	532,900.00
09/30/2044	340,000	5.250%	196,100.00	536,100.00
09/30/2045	355,000	5.250%	178,250.00	533,250.00
09/30/2046	375,000	5.250%	159,612.50	534,612.50
09/30/2047	395,000	5.250%	139,925.00	534,925.00
09/30/2048	415,000	** %	119,187.50	534,187.50
09/30/2049	435,000	** %	97,725.00	532,725.00
09/30/2050	460,000	** %	75,212.50	535,212.50
09/30/2051	485,000	** %	51,437.50	536,437.50
09/30/2052	510,000	** %	26,375.00	536,375.00
	6,845,000		7,281,860.15	14,126,860.15

BOND DEBT SERVICE

Hernando County
Non-Ad Valorem Revenue Bonds, Series 2022 (Solid Waste)

Dated Date 11/03/2022
Delivery Date 11/03/2022

Period Ending	Principal	Coupon	Interest	Debt Service
09/30/2023	575,000	5.000%	554,309.17	1,129,309.17
09/30/2024	310,000	5.000%	930,631.26	1,240,631.26
09/30/2025	325,000	5.000%	915,131.26	1,240,131.26
09/30/2026	345,000	5.000%	898,881.26	1,243,881.26
09/30/2027	360,000	5.000%	881,631.26	1,241,631.26
09/30/2028	380,000	5.000%	863,631.26	1,243,631.26
09/30/2029	395,000	5.000%	844,631.26	1,239,631.26
09/30/2030	415,000	5.000%	824,881.26	1,239,881.26
09/30/2031	440,000	5.000%	804,131.26	1,244,131.26
09/30/2032	460,000	5.000%	782,131.26	1,242,131.26
09/30/2033	480,000	5.000%	759,131.26	1,239,131.26
09/30/2034	505,000	5.000%	735,131.26	1,240,131.26
09/30/2035	530,000	4.000%	709,881.26	1,239,881.26
09/30/2036	555,000	4.000%	688,681.26	1,243,681.26
09/30/2037	575,000	4.125%	666,481.26	1,241,481.26
09/30/2038	600,000	4.125%	642,762.50	1,242,762.50
09/30/2039	625,000	5.000%	618,012.50	1,243,012.50
09/30/2040	655,000	4.500%	586,762.50	1,241,762.50
09/30/2041	685,000	4.500%	557,287.50	1,242,287.50
09/30/2042	715,000	4.500%	526,462.50	1,241,462.50
09/30/2043	745,000	5.250%	494,287.50	1,239,287.50
09/30/2044	785,000	5.250%	455,175.00	1,240,175.00
09/30/2045	825,000	5.250%	413,962.50	1,238,962.50
09/30/2046	870,000	5.250%	370,650.00	1,240,650.00
09/30/2047	915,000	5.250%	324,975.00	1,239,975.00
09/30/2048	965,000	** %	276,937.50	1,241,937.50
09/30/2049	1,015,000	** %	226,950.00	1,241,950.00
09/30/2050	1,065,000	** %	174,362.50	1,239,362.50
09/30/2051	1,120,000	** %	119,200.00	1,239,200.00
09/30/2052	1,180,000	** %	61,125.00	1,241,125.00
	19,415,000		17,708,209.31	37,123,209.31

BOND DEBT SERVICE

Hernando County
Non-Ad Valorem Revenue Bonds, Series 2022 (Judicial Center)

Dated Date 11/03/2022
Delivery Date 11/03/2022

Period Ending	Principal	Coupon	Interest	Debt Service
09/30/2023			278,167.51	278,167.51
09/30/2024			481,443.76	481,443.76
09/30/2025			481,443.76	481,443.76
09/30/2026			481,443.76	481,443.76
09/30/2027			481,443.76	481,443.76
09/30/2028			481,443.76	481,443.76
09/30/2029			481,443.76	481,443.76
09/30/2030			481,443.76	481,443.76
09/30/2031			481,443.76	481,443.76
09/30/2032	285,000	5.000%	481,443.76	766,443.76
09/30/2033	295,000	5.000%	467,193.76	762,193.76
09/30/2034	310,000	5.000%	452,443.76	762,443.76
09/30/2035	325,000	4.000%	436,943.76	761,943.76
09/30/2036	340,000	4.000%	423,943.76	763,943.76
09/30/2037	355,000	4.125%	410,343.76	765,343.76
09/30/2038	370,000	4.125%	395,700.00	765,700.00
09/30/2039	385,000	5.000%	380,437.50	765,437.50
09/30/2040	405,000	4.500%	361,187.50	766,187.50
09/30/2041	420,000	4.500%	342,962.50	762,962.50
09/30/2042	440,000	4.500%	324,062.50	764,062.50
09/30/2043	460,000	5.250%	304,262.50	764,262.50
09/30/2044	485,000	5.250%	280,112.50	765,112.50
09/30/2045	510,000	5.250%	254,650.00	764,650.00
09/30/2046	535,000	5.250%	227,875.00	762,875.00
09/30/2047	565,000	5.250%	199,787.50	764,787.50
09/30/2048	595,000	** %	170,125.00	765,125.00
09/30/2049	625,000	** %	139,362.50	764,362.50
09/30/2050	655,000	** %	107,050.00	762,050.00
09/30/2051	690,000	** %	73,162.50	763,162.50
09/30/2052	725,000	** %	37,487.50	762,487.50
	9,775,000		10,400,255.15	20,175,255.15

BOND DEBT SERVICE

Hernando County
 Non-Ad Valorem Revenue Bonds, Series 2022 (Tax Collector Westside Bldg)

Dated Date 11/03/2022
 Delivery Date 11/03/2022

Period Ending	Principal	Coupon	Interest	Debt Service
09/30/2023			417,339.73	417,339.73
09/30/2024			722,318.76	722,318.76
09/30/2025			722,318.76	722,318.76
09/30/2026			722,318.76	722,318.76
09/30/2027			722,318.76	722,318.76
09/30/2028			722,318.76	722,318.76
09/30/2029			722,318.76	722,318.76
09/30/2030			722,318.76	722,318.76
09/30/2031			722,318.76	722,318.76
09/30/2032	405,000	5.000%	722,318.76	1,127,318.76
09/30/2033	450,000	5.000%	702,068.76	1,152,068.76
09/30/2034	470,000	5.000%	679,568.76	1,149,568.76
09/30/2035	495,000	4.000%	656,068.76	1,151,068.76
09/30/2036	510,000	4.000%	636,268.76	1,146,268.76
09/30/2037	535,000	4.125%	615,868.76	1,150,868.76
09/30/2038	550,000	4.125%	593,800.00	1,143,800.00
09/30/2039	575,000	5.000%	571,112.50	1,146,112.50
09/30/2040	605,000	4.500%	542,362.50	1,147,362.50
09/30/2041	635,000	4.500%	515,137.50	1,150,137.50
09/30/2042	660,000	4.500%	486,562.50	1,146,562.50
09/30/2043	690,000	5.250%	456,862.50	1,146,862.50
09/30/2044	725,000	5.250%	420,637.50	1,145,637.50
09/30/2045	765,000	5.250%	382,575.00	1,147,575.00
09/30/2046	805,000	5.250%	342,412.50	1,147,412.50
09/30/2047	845,000	5.250%	300,150.00	1,145,150.00
09/30/2048	890,000	** %	255,787.50	1,145,787.50
09/30/2049	940,000	** %	209,737.50	1,149,737.50
09/30/2050	990,000	** %	161,137.50	1,151,137.50
09/30/2051	1,035,000	** %	109,937.50	1,144,937.50
09/30/2052	1,090,000	** %	56,400.00	1,146,400.00
	14,665,000		15,612,664.87	30,277,664.87

PROOF OF ARBITRAGE YIELD

Hernando County
Non-Ad Valorem Revenue Bonds, Series 2022
FINAL

Date	Debt Service	Total	Present Value to 11/03/2022 @ 4.4720832581%
12/01/2022	194,463.90	194,463.90	193,796.10
06/01/2023	1,825,125.02	1,825,125.02	1,779,076.54
12/01/2023	1,235,750.02	1,235,750.02	1,178,226.03
06/01/2024	1,545,750.02	1,545,750.02	1,441,561.66
12/01/2024	1,228,000.02	1,228,000.02	1,120,151.29
06/01/2025	1,553,000.02	1,553,000.02	1,385,662.20
12/01/2025	1,219,875.02	1,219,875.02	1,064,626.38
06/01/2026	1,594,875.02	1,594,875.02	1,335,849.45
12/01/2026	1,211,250.02	1,211,250.02	1,011,364.32
06/01/2027	1,571,250.02	1,571,250.02	1,283,261.31
12/01/2027	1,202,250.02	1,202,250.02	960,418.62
06/01/2028	1,582,250.02	1,582,250.02	1,236,336.69
12/01/2028	1,192,750.02	1,192,750.02	911,605.97
06/01/2029	1,587,750.02	1,587,750.02	1,186,959.30
12/01/2029	1,182,875.02	1,182,875.02	864,945.08
06/01/2030	1,537,875.02	1,537,875.02	1,142,847.56
12/01/2030	1,172,500.02	1,172,500.02	820,265.57
06/01/2031	1,612,500.02	1,612,500.02	1,103,411.04
12/01/2031	1,151,500.02	1,151,500.02	777,414.78
06/01/2032	33,111,500.02	33,111,500.02	21,677,460.29
12/01/2032	330,487.52	330,487.52	211,631.63
06/01/2033	330,487.52	330,487.52	207,002.86
12/01/2033	330,487.52	330,487.52	202,475.52
06/01/2034	330,487.52	330,487.52	198,047.11
12/01/2034	330,487.52	330,487.52	193,715.55
06/01/2035	1,910,487.52	1,910,487.52	1,095,341.62
12/01/2035	298,887.52	298,887.52	167,613.66
06/01/2036	1,943,887.52	1,943,887.52	1,066,273.13
12/01/2036	265,987.52	265,987.52	142,710.05
06/01/2037	1,975,987.52	1,975,987.52	1,036,987.40
12/01/2037	230,718.75	230,718.75	118,431.75
06/01/2038	2,010,718.75	2,010,718.75	1,009,560.98
12/01/2038	194,006.25	194,006.25	95,278.06
06/01/2039	194,006.25	194,006.25	93,194.20
12/01/2039	194,006.25	194,006.25	91,155.92
06/01/2040	2,139,006.25	2,139,006.25	983,053.56
12/01/2040	150,243.75	150,243.75	67,539.45
06/01/2041	2,185,243.75	2,185,243.75	960,853.02
12/01/2041	104,456.25	104,456.25	44,924.94
06/01/2042	2,229,456.25	2,229,456.25	937,881.51
12/01/2042	56,643.75	56,643.75	23,307.57
06/01/2043	56,643.75	56,643.75	22,797.90
12/01/2043	56,643.75	56,643.75	22,299.18
06/01/2044	56,643.75	56,643.75	21,811.47
12/01/2044	56,643.75	56,643.75	21,334.62
06/01/2045	56,643.75	56,643.75	20,867.81
12/01/2045	56,643.75	56,643.75	20,411.40
06/01/2046	56,643.75	56,643.75	19,954.98
12/01/2046	56,643.75	56,643.75	19,528.32
06/01/2047	56,643.75	56,643.75	19,101.20
12/01/2047	56,643.75	56,643.75	18,683.44
06/01/2048	46,431.25	46,431.25	15,004.41
12/01/2048	46,431.25	46,431.25	14,552.34
06/01/2049	501,431.25	501,431.25	154,776.15
12/01/2049	35,625.00	35,625.00	10,755.82
06/01/2050	515,625.00	515,625.00	152,271.48
12/01/2050	24,225.00	24,225.00	6,997.52
06/01/2051	519,225.00	519,225.00	146,700.69
12/01/2051	12,468.75	12,468.75	3,445.94
06/01/2052	537,468.75	537,468.75	145,285.31
	79,534,851.98	79,534,851.98	52,420,939.95

Proceeds Summary

Delivery date	11/03/2022
Per Value	50,700,000.00
Premium (Discount)	1,720,939.95
Target for yield calculation	52,420,939.95

Morgan Stanley

Non-Ad Val Bond Series 2022

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Debt Service	\$2,781,504	\$2,781,505	\$1,540,874	(\$1,240,631)	(45%)
EXPENSES TOTAL	\$2,781,504	\$2,781,505	\$1,540,874	(\$1,240,631)	(45%)
Revenues					
Transfers	\$2,781,502	\$2,781,502	\$1,540,871	(\$1,240,631)	(45%)
Other Sources	\$2	\$3	\$3	\$0	0%
REVENUES TOTAL	\$2,781,504	\$2,781,505	\$1,540,874	(\$1,240,631)	(45%)

Non-Ad Valorem Bond Series 2022 (Fund 2083) is a debt-focused fund that exclusively tracks debt payments until the obligation is fully repaid.

The debt service amount decreases in FY26 because the solid waste portion of the payment will be made directly from the solid waste fund (4421), rather than through Fund 2083. However, the full applicable payment amount is still reflected in the summary above.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Fiscal Year 2025-2026 Annual Budget

DEPARTMENT BUDGETS



Hernando County, Florida

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Area of Operations – Board of County Commissioners



Area of Operations of Board of County Commissioners

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Personnel Services	\$1,931,759	\$1,958,105	\$2,163,833	\$205,728	11%
Operating Expense	\$4,797,664	\$5,568,909	\$5,319,217	(\$249,692)	(4%)
Capital Outlay	\$21,147,296	\$22,085,344	\$1,170,100	(\$20,915,244)	(95%)
Debt Service	\$4,875,218	\$4,359,421	\$3,121,972	(\$1,237,449)	(28%)
Grants & Aid	\$154,294	\$149,831	\$662,778	\$512,947	342%
Transfers	\$4,324,694	\$3,898,679	\$3,897,118	(\$1,561)	0%
Non-Operating	\$15,912,043	\$19,383,595	\$21,660,152	\$2,276,557	12%
Budget Reserves	\$45,319,868	\$29,235,713	\$41,055,444	\$11,819,731	40%
EXPENSES TOTAL	\$98,462,836	\$86,639,597	\$79,050,614	(\$7,588,983)	(9%)
Revenues					
Taxes	\$96,064,136	\$102,131,347	\$108,569,070	\$6,437,723	6%
Intergovernmental	\$20,103,267	\$20,269,046	\$20,947,352	\$678,306	3%
Charges for Services	\$4,322,427	\$5,156,936	\$5,157,936	\$1,000	0%
Fines and Forfeitures	\$30,255	\$30,300	\$30,300	\$0	0%
Miscellaneous	\$773,556	\$777,556	\$6,078,625	\$5,301,069	682%
Transfers	\$5,753,607	\$5,427,903	\$3,306,441	(\$2,121,462)	(39%)
Other Sources	\$91,378,580	\$89,169,886	\$73,751,575	(\$15,418,311)	(17%)
REVENUES TOTAL	\$218,425,828	\$222,962,974	\$217,841,299	(\$5,121,675)	(2%)
Surplus (Deficit)	\$119,962,992	\$136,323,377	\$138,790,685	-	-

The table above is a consolidation of all the departments, summarized below, that are under the Area of Operation of the Board of County Commissioners (BOCC).

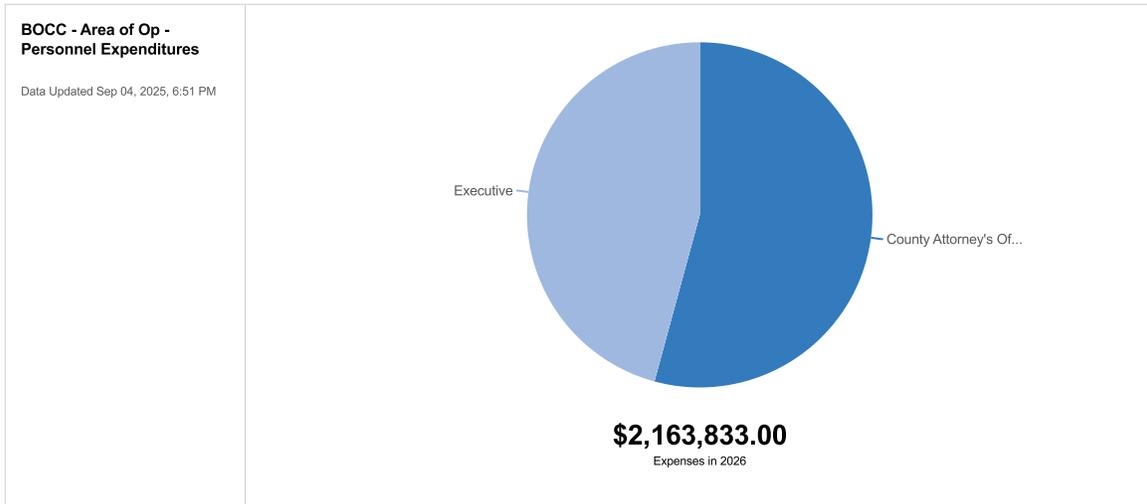
Board of County Commissioners by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Executive	\$51,906,112	\$48,113,285	\$56,045,251	\$51,836,068
Clerk of Court	\$7,623,536	\$9,268,344	\$12,435,042	\$14,017,437
Tax Collector	\$3,616,500	\$3,916,000	\$4,268,500	\$4,269,000
Property Appraiser	\$2,915,706	\$3,241,267	\$3,658,141	\$4,332,514
Supervisor of Elections	\$2,176,515	\$2,687,501	\$2,774,309	\$3,310,201
Capital Projects	\$2,500,000	\$2,926,995	\$0	\$0

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
County Attorney's Office	\$968,837	\$1,115,289	\$1,164,938	\$1,285,394
TOTAL	\$71,707,206	\$71,268,681	\$80,346,181	\$79,050,614

The grouping of "executive" includes reserves, debt service & transfers, and the BOCC department

Personnel Expense by Area of Operations



BOCC - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
County Attorney's Office	\$907,658	\$899,504	\$1,044,087	\$1,059,438	\$1,173,344
Executive	\$663,782	\$684,548	\$865,357	\$898,667	\$990,489
TOTAL	\$1,571,440	\$1,584,052	\$1,909,444	\$1,958,105	\$2,163,833

Board of County Commissioners – FTE Count

Area of Operations - BOCC

Job Title	Board of County Commissioners
Allocated FTE Count	
ASSISTANT COUNTY ATTORNEY	3
COUNTY ATTORNEY	1
COUNTY COMMISSIONER	5
PARALEGAL DIRECTOR	1
PARALEGAL I (N)	1
PARALEGAL II	3
ALLOCATED FTE COUNT	14

Departments

[Board of County Commissioners \(BOCC\)](#)

[Local Provider Participation Fund \(LPPF\)](#)

[American Rescue Plan Act \(ARPA\)](#)

[Chinsegut Hill](#)

[Slosberg Driver Ed](#)

Check us Out

[BOCC Area of Operation Website](#)



[Table of Contents | CIP Plan
County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Board of County Commissioners

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

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

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

Goals

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

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

Board Of County Commissioners

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$887,672	\$898,667	\$990,489	\$91,822	10%
Operating Expense	\$749,604	\$1,135,096	\$884,160	(\$250,936)	(22%)
Capital Outlay	\$21,147,296	\$22,085,344	\$1,170,100	(\$20,915,244)	(95%)
Grants & Aid	\$77,516	\$73,053	\$586,000	\$512,947	702%
Transfers	\$18,311	\$8,000	\$22,500	\$14,500	181%
EXPENSES TOTAL	\$22,880,399	\$24,200,160	\$3,653,249	(\$20,546,911)	(85%)
Revenues					
Charges for Services	\$362,555	\$526,547	\$526,547	\$0	0%
Other Sources	–	\$13,756,524	–	(\$13,756,524)	(100%)
REVENUES TOTAL	\$362,555	\$14,283,071	\$526,547	(\$13,756,524)	(96%)
Surplus (Deficit)	(\$22,517,844)	(\$9,917,089)	(\$3,126,702)	–	–

Personnel Services increased due to state mandated increase of elected official salaries and Florida Retirement Systems, along with temporary employees to assist with the ERP implementation. Operating Expenses decreased due to implementation of strategic plan and hardware replacement in FY25. Project designs completing in the prior year also impacted the reduction. Capital Outlay decreased due to the Tax Collector Annex Building and ERP Software implementation projects being completed & encumbered in FY25.

Charges for Services revenues is cost allocation charged to all non-general fund departments for assistance from Central Services departments.

Other Sources in FY25 was associated with consolidating the General Fund Projects fund into the BOCC department and that amount was the applicable project encumbrance.

Our People - FTE Count

Allocated FTE - Fund 0011-01051 BOCC

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



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

County Attorney's Office

Mission Statement

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

What We Do

The County Attorney is appointed by the Board of County Commissioners and is responsible for providing legal services, counsel, and representation to the Board of County Commissioners, County Departments and Staff, as well as various boards and committees organized under the Board of County Commissioners.

Legal services include drafting, preparing, and reviewing legal documents such as ordinances, resolutions, contracts, agreements, and memorandums. The County Attorney represents the Board of County Commissioners in outside litigation and manages the County's lobbying service providers.

When called upon, and where no conflict of interest exists, the County Attorney provides legal assistance to other Constitutional Officers of the County.

Goals

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

Metrics & Performance

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

Projects & Tasks Completed 24-25

Aside from legal requests, figures for other tasks have not yet been calculated for FY 24; however, the counts are not anticipated to greatly vary from totals in FY 23-24.

- Number of LR's completed thus far this fiscal year is 1,347 (2,367 when weighted for complexity for cost allocation purposes). The total in FY 23-24 was 1,994 (2,985 weighted).
- Represented the County and its Constitutional Officers in 139 court cases in FY 23-24.
- Represented the County and its Constitutional Officers in 3,832 quasi-judicial/administrative cases.
- Spent 896 hours attending meetings in FY 23-24.

Upcoming Projects of Interest to Citizens

The County Attorney's Office does not undertake projects, but instead, assists county departments, Constitutional Officers, and the Board of County Commissioners in completing their respective projects.

Mandates

There are no separate funding sources, per se, for the work that the County Attorney’s Office performs.

Upcoming Needs

The County Attorney’s Office needs an additional paralegal position to perform administrative tasks that support the enforcement activities undertaken by the Hernando County Sheriff’s Office’s Animal Enforcement Unit. These tasks used to be performed by County personnel working at the Animal Shelter. Also, given Administration’s decision to move away from the LIONS programs, replacements will be needed for the LR database as well as BLDYSY for code violations issued by those entities who will not be participating in the new Tyler program (e.g., HCSO parking tickets, Animal code offenses, and Fish & Wildlife citations).

Standard Hours:

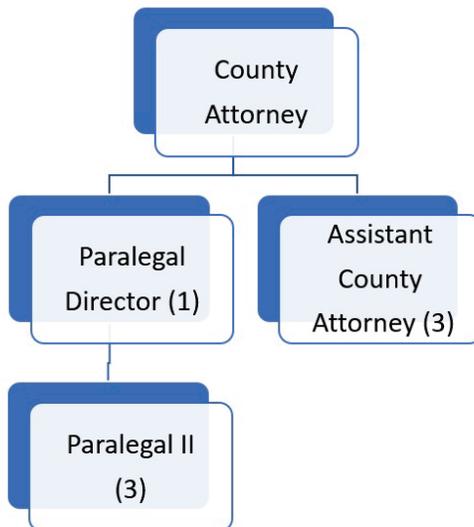
Staff of 8

Normal business hours are 8:00 a.m. – 5:00 p.m.



Jon A. Jouben, County Attorney

County Attorney’s Office Organizational Chart FY 25/26



County Attorney

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$1,044,087	\$1,059,438	\$1,173,344	\$113,906	11%
Operating Expense	\$59,202	\$92,700	\$97,650	\$4,950	5%
Transfers	\$31,010	\$12,800	\$14,400	\$1,600	13%
EXPENSES TOTAL	\$1,134,299	\$1,164,938	\$1,285,394	\$120,456	10%
Revenues					
Charges for Services	\$253,733	\$215,502	\$217,502	\$2,000	1%
Miscellaneous	\$11,000	\$5,000	\$40,480	\$35,480	710%
REVENUES TOTAL	\$264,733	\$220,502	\$257,982	\$37,480	17%
Surplus (Deficit)	(\$869,566)	(\$944,436)	(\$1,027,412)	-	-

Personnel Services increased due to adding a new FTE.

Operating expenses decreased due to scheduled replacement of laptops and tech related equipment occurring in FY25.

Charges for Services revenues is cost allocation charged to all non-general fund departments for assistance from Central Services departments.

Miscellaneous revenues are up due to increased proposed legal fees.

Our People - FTE Count

County Attorney

Job Title	0011
Allocated FTE Count	
ASSISTANT COUNTY ATTORNEY	3
COUNTY ATTORNEY	1
PARALEGAL DIRECTOR	1
PARALEGAL I (N)	1
PARALEGAL II	3
ALLOCATED FTE COUNT	9



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Local Provider Participation Fund (LPPF)

The Local Providers Participation Fund (LPPF) rate that was established with Ordinance 2021-16. There is no direct budgetary impact to Hernando County, as the funds just pass through from the local hospitals to the County and then to the State. The State then coordinates the disbursement of those funds from there.

Hospitals in Hernando County’s jurisdiction, annually, provide millions of dollars of uncompensated care to uninsured persons and those who qualify for Medicaid. Medicaid, on average, covers only 60% of the costs of the health care services actually provided by Hospitals to Medicaid-eligible individuals, leaving hospitals with significant uncompensated costs.

The State of Florida received federal authority to establish the Statewide Medicaid Managed Care Hospital directed payment program (the “DPP”) to offset hospitals’ uncompensated Medicaid costs and improve quality of care provided to Florida’s Medicaid population. Hospitals have asked Hernando County to impose a non-ad valorem special assessment upon certain real property interests held by the Hospitals to help finance the non-federal share of the State’s Medicaid program. The only real properties that will be subject to the non-ad valorem assessments authorized herein are those belonging to the Hospitals.

Organization	Facility	Hospital Address	Mandatory Payment
Tampa General	TGH – Brooksville	17240 Cortez Blvd., Brooksville, FL 34601	\$ 13,655,009
Tampa General	TGH - Spring Hill (This facility is it assessed with the TGH - Brooksville facility)	10461 Quality Dr, Spring Hill, FL 34609	-
Encompass Health	Encompass Health Rehabilitation Hospital of Spring Hill	12440 Cortez Blvd., Brooksville, FL 34613	175,338
HCA	HCA Florida Oak Hill Hospital	11375 Cortez Blvd., Brooksville, FL 34613	31,132,045
Oglethorpe, Inc.	Springbrook Hospital	7007 Grove Rd., Brooksville, FL 34609	111,565

The amounts shown above would be the applicable payments for each facility. Please note that the Tampa General Hospital properties are combined, which is why one is highlighted in yellow.

Local Provider Participa

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
There is no data to display. Rows with 0s are hidden.						

The funds are passed through the County, which is why the table above has no data.



[Table of Contents | CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

American Rescue Plan

The American Rescue Plan provided \$350 billion dollars in emergency funding for state, local, territorial, and Tribal governments to remedy this mismatch between rising costs and falling revenues. This includes:

- \$195 billion for states, (a minimum of \$500 million for each State);
- \$130 billion for local governments (a minimum of \$1.25 billion per state is provided by the statute inclusive of the amounts allocated to local governments within the state);
- \$20 billion for tribal governments; and
- \$4.5 billion for territories

The Rescue Plan provided needed relief to state, local, and Tribal governments to enable them to continue to support the public health response and lay the foundation for a strong and equitable economic recovery. In addition to helping these governments address the revenue losses they have experienced as a result of the crisis, it helped them cover the costs incurred due responding to the public health emergency and provide support for a recovery – including through assistance to households, small businesses and nonprofits, aid to impacted industries, and support for essential workers. It also provided resources for state, local, and Tribal governments to invest in infrastructure, including water, sewer, and broadband services.

On March 11, 2021, the American Rescue Plan Act was signed into law and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund which together make up the Coronavirus State and Local Fiscal Recovery Funds (“SLFRF”) program. This program is intended to provide support to State, territorial, local, and Tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents, and businesses.

On May 20, 2021, Hernando County received the first half of the allocation in the amount of \$18,833,344.00. May 2022, Hernando County received the second half of the allocation in the amount of \$18,833,344.00. In collaboration with the Balmoral Group, the County has created a list of projects using the following five statutory categories:

1. To respond to the COVID-19 public health emergency or its negative economic impacts.
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to such eligible workers of the recipient or by providing grants to eligible employers that have eligible workers who performed essential work.
3. For the provision of government services, to the extent of the reduction in revenue of such recipient due to the COVID-19 public health emergency, relative to revenues collected in the most recent full fiscal year of the recipient prior to the emergency.
4. To make necessary investments in water, sewer, or broadband infrastructure.
5. Provide Revenue Replacement for minimizing future debt service for citizens.

ARPA-SLFRF Project Summary		
Department #	Project	Approved
33591	TELECOM/CORP PUMP & FM	\$ 1,372,444
33290	BROOKSVILLE STORMWATER MASTER DRAINAGE PLAN	\$ 150,487
31090	ESSENTIAL WORKER PREMIUM PAY	\$ 1,777,774
33594	US41 Force Main	\$ 1,789,240
33596	SR 50 & Grove Rd FM	\$ 495,462
31090	Baker Act Facility	\$ 2,000,000
34190	AIRPORT STORMWATER MASTER PLAN	\$ 285,733
33593	WEEPING WILLOW ROAD SEWER FORCE MAIN	\$ 4,422,445
33590	KILLAN WP UPGRADE	\$ 5,663,524
33595	Septic to Sewer District A phase 1b	\$ 6,052,821
31095	Vincent House	\$ 250,000
31096	Community Food Bank	\$ 250,000
40011	Disaster Recovery (GF Disaster Account)	\$ 2,655,196
NA	Utilities Contingency	\$ 500,000
31090	Amendment 1 to Emergency Relief MOU with Fire	\$ 1,561
Sub-Total		\$ 27,666,687

Revenue Replacement Projects		
38090	ARPA JUDICIAL CENTR	\$ 9,000,000
31090	OpenGov Procurement	\$ 17,730
31090	OpenGov Budget	\$ 178,890
31090	AV Upgrades	\$ 252,641
31090	Digital Imaging Project	\$ 500,000
31090	Amendment 1 to Emergency Relief MOU with Fire	\$ 50,739
Sub-Total		\$ 10,000,000

Total \$ 37,666,687

The summary above outlines all the projects that utilized ARPA funding. Many of those projects are complete, as of FY26; however, this is an overview of all the projects that were funded with ARPA funding.

American Rescue Plan

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Operating Expense	\$50,000	\$58,800	\$58,800		\$0	0%
Capital Outlay	\$7,011,360	\$743,000	\$743,000		\$0	0%
Grants & Aid	\$2,000,000	\$2,700,000	\$700,000		(\$2,000,000)	(74%)
Non-Operating	–	\$98,815	\$98,815		\$0	0%
EXPENSES TOTAL	\$9,061,360	\$3,600,615	\$1,600,615		(\$2,000,000)	(56%)
Revenues						
Intergovernmental	\$2,500,000	\$3,600,615	\$1,600,615		(\$2,000,000)	(56%)
Other Sources	\$6,561,360	–	\$0		\$0	–
REVENUES TOTAL	\$9,061,360	\$3,600,615	\$1,600,615		(\$2,000,000)	(56%)

ARPA funds are exclusively grant funds.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Chinsegut Hill

At its January 28, 2020 regular meeting, the Board of County Commissioners unanimously voted to approve public/private partnerships between Hernando County Government, the Tampa Bay History Center and Mid Florida Community Services, Inc. to enter into license agreements for the use and operation of specified portions of the historic Chinsegut Hill property located at 22495 Chinsegut Hill Road in Brooksville.

As part of this partnership, Mid Florida Community Services, Inc. (MFCS) will use and operate the conference center, dining hall, classroom, caretaker’s house, cottages and related facilities for events and activities such as retreat lodging, weddings, trainings, conferences, retreats and community events. MFCS plans to utilize any and all profits to supplement services and activities administered to the low-income and/or vulnerable populations of Hernando County.

“As a sixth generation Floridian, I know how important it is to preserve the history of Chinsegut Hill for the residents of the state of Florida and Hernando County. Returning Chinsegut Hill to full operations will be a huge win – allowing the people of Hernando County to access, visit, and utilize this property is key to future success,” said Mid Florida Community Services, Inc. CEO Michael Georgini. “I appreciate the Board of County Commissioners’ support and appreciate their confidence in Mid Florida Community Services. I look forward to this partnership, and what it will do for Hernando County.”

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

“The Tampa Bay History Center’s ability to tell the stories of this historic and beloved Hernando County landmark and Mid Florida Community Services’ ability to showcase and share the property with the community is something we are most excited for,” said Hernando County Administrator Jeff Rogers. “The expertise and available resources these two organizations can provide will help propel Chinsegut Hill into a positive a healthy future.”

Chinsegut Hill

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Operating Expense	\$539,814	\$402,626	\$207,418		(\$195,208)	(48%)
Capital Outlay	\$288,276	\$489,895	\$0		(\$489,895)	(100%)
EXPENSES TOTAL	\$828,090	\$892,521	\$207,418		(\$685,103)	(77%)
Revenues						
Miscellaneous	\$50,150	\$300	\$300		\$0	0%
Transfers	\$53,200	\$56,000	\$70,000		\$14,000	25%
Other Sources	–	\$152,150	–		(\$152,150)	(100%)

	PRIOR YEAR BUDGET		BUDGET		Percentage Increase (Decrease)
	FY2024	FY2025	FY2026	Increase (Decrease)	
REVENUES TOTAL	\$103,350	\$208,450	\$70,300	(\$138,150)	(66%)
Surplus (Deficit)	(\$724,740)	(\$684,071)	(\$137,118)	-	-

Chinsegut Hill expenses decreased due to reduced contracted services and janitorial/pest services. The revenues declined due to reduced cabin rentals.



[Table of Contents | CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

Dori Slosberg Driver Ed

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

History.—s. 98, ch. 2002-20; s. 10, ch. 2005-164; s. 49, ch. 2006-290.

D Slosberg Driver Ed

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Operating Expense	\$30	\$30	\$30	\$0	0%
Budget Reserves	\$1,042,402	\$1,153,689	\$1,175,629	\$21,940	2%
EXPENSES TOTAL	\$1,042,432	\$1,153,719	\$1,175,659	\$21,940	2%
Revenues					
Fines and Forfeitures	\$30,000	\$30,000	\$30,000	\$0	0%
Other Sources	\$1,012,432	\$1,123,719	\$1,145,659	\$21,940	2%
REVENUES TOTAL	\$1,042,432	\$1,153,719	\$1,175,659	\$21,940	2%

These funds are maintained for school Driver Education programming and used at their request.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Area of Operations – County Administration



County Admin



Public Information



Budget



Procurement



Human Resources



Risk Mgmt



Self Insurance

Area of Operations County Administration

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$20,754,364	\$23,150,642	\$27,244,726	\$4,094,084	18%
Operating Expense	\$16,474,757	\$29,368,534	\$18,223,087	(\$11,145,447)	(38%)
Capital Outlay	\$5,191	–	\$0	\$0	–
Transfers	\$562,499	\$7,037,543	\$60,080	(\$6,977,463)	(99%)
Budget Reserves	\$10,205,948	\$10,404,363	\$15,156,360	\$4,751,997	46%
EXPENSES TOTAL	\$48,002,759	\$69,961,082	\$60,684,253	(\$9,276,829)	(13%)
Revenues					
Intergovernmental	–	\$9,869,504	\$0	(\$9,869,504)	(100%)
Charges for Services	\$24,955,245	\$29,346,604	\$33,008,514	\$3,661,910	12%
Miscellaneous	\$350,000	–	\$0	\$0	–
Transfers	\$3,946,886	\$1,550,400	\$4,041,257	\$2,490,857	161%
Other Sources	\$12,465,139	\$14,814,167	\$17,787,836	\$2,973,669	20%
REVENUES TOTAL	\$41,717,270	\$55,580,675	\$54,837,607	(\$743,068)	(1%)
Surplus (Deficit)	(\$6,285,489)	(\$14,380,407)	(\$5,846,646)	–	–

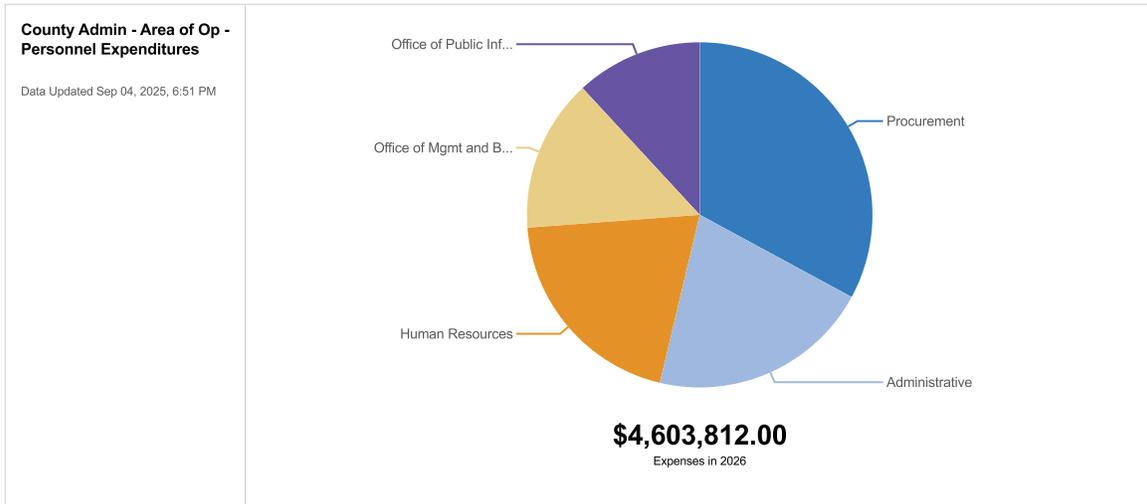
Other Sources Revenue is Balance Forward Cash reserved for specific departments within County Administration.

Intergovernmental Revenue consists of State Grants and Revenue Sharing.

County Administration by Departments

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Human Resources				
Medical Insur Self-Ins	\$18,304,320	\$20,850,435	\$23,359,294	\$29,174,864
Risk Management	\$6,737,398	\$7,462,924	\$9,034,024	\$10,128,736
Worker's Comp Self Ins	\$6,730,786	\$7,242,186	\$8,064,481	\$10,158,529
Insurance Costs	\$1,298,973	\$1,844,520	\$2,028,520	\$2,854,444
Human Resources	\$762,457	\$608,492	\$720,749	\$749,710
Contrib-Health	\$200	\$200	\$200	\$0
HUMAN RESOURCES TOTAL	\$33,834,134	\$38,008,757	\$43,207,268	\$53,066,283
Administrative				
County Administration	\$805,593	\$863,855	\$1,202,077	\$1,204,432
Computer Replacement	\$600,634	\$586,339	\$593,811	\$664,906
ADMINISTRATIVE TOTAL	\$1,406,227	\$1,450,194	\$1,795,888	\$1,869,338
Procurement				
Procurement	\$543,921	\$1,119,264	\$1,039,701	\$1,341,995
Grants Management	\$0	\$0	\$377,252	\$368,032
PROCUREMENT TOTAL	\$543,921	\$1,119,264	\$1,416,953	\$1,710,027
Disaster	\$0	\$1,200,000	\$0	\$2,400,000
Office of Mgmt and Budget				
Office of Mgmt and Budget	\$646,907	\$716,474	\$746,648	\$842,581
OFFICE OF MGMT AND BUDGET TOTAL	\$646,907	\$716,474	\$746,648	\$842,581
Office of Public Information				
Office-Public Information	\$246,436	\$570,918	\$604,442	\$796,024
OFFICE OF PUBLIC INFORMATION TOTAL	\$246,436	\$570,918	\$604,442	\$796,024
TOTAL	\$36,677,624	\$43,065,607	\$47,771,199	\$60,684,253

Personnel Expense by Area of Operations



County Administration – FTE Count

Area of Operations - County Admin

Job Title	County Administration
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT II	1
ADMINISTRATIVE ASSISTANT III	1
ASSISTANT BUDGET DIRECTOR	1
BENEFITS COORDINATOR	1
BUDGET MANAGEMENT ANALYST I	1
BUDGET MANAGEMENT ANALYST II	1
COMMUNITY ENGAGEMENT COORDINATOR	1
CONSTRUCTION PROJECT COORDINATOR	1
CONTRACTING AGENT	2
CONTRACTING AGENT (N)	1
COUNTY ADMINISTRATOR	0.8
DEPUTY COUNTY ADMINISTRATOR	0.5
DIRECTOR OF COMMUNICATIONS & GOVT AFFAIRS	1
DIRECTOR OF PROCUREMENT & STRATEGIC INITIATIVES	1
EXECUTIVE OFFICE MANAGER	1
FINANCE AND BUDGET TECHNICIAN	1
GRANT MANAGER	1
GRANT WRITER	1
GRANTS COMPLIANCE ANALYST	1
HUMAN RESOURCE MANAGER	1
HUMAN RESOURCES DIRECTOR	1
HUMAN RESOURCES EMPLOYMENT COORDINATOR	1
HUMAN RESOURCES GENERALIST	1
HUMAN RESOURCES SPECIALIST	0.25
HUMAN RESOURCES TECHNICIAN	1
INTERN/TEMP	1
LEAD AGENDA COORDINATOR	1
MULTIMEDIA COMMUNICATION SPECIALIST	1
OFFICE OF MANAGEMENT AND BUDGET DIRECTOR	1
PIO MARKETING INTERN	0.5
PROCUREMENT MANAGER	3
PROGRAM MANAGER STRATEGIC INITIATIVE (N)	1
PUBLIC INFORMATION OFFICER	1

Job Title	County Administration
PUBLIC RECORDS SPECIALIST	1
PURCHASING AGENT I	2
RISK MANAGER	1
WORKERS COMPENSATION AND SAFETY MANAGER	1
ALLOCATED FTE COUNT	39.05

Departments

[County Admin](#)

[Human Resources](#)

[Risk Management](#)

[Workers Comp Self Insurance](#)

[Medical Self Insurance](#)

[Office of Management & Budget \(OMB\)](#)

[Grants Management](#)

[Procurement](#)

[Public Information Office](#)

[Insurance Costs](#)

Check us Out

[County Administration Area of Operation Website](#)



[Table of Contents | CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025–2026 Annual Budget

County Administration

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

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



County Administration

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Personnel Services	\$774,691	\$963,271	\$957,916	(\$5,355)	(1%)
Operating Expense	\$138,315	\$230,327	\$238,036	\$7,709	3%
Transfers	\$21,420	\$8,480	\$8,480	\$0	0%
EXPENSES TOTAL	\$934,426	\$1,202,078	\$1,204,432	\$2,354	0%
Revenues					
Charges for Services	\$564,774	\$591,020	\$591,020	\$0	0%
REVENUES TOTAL	\$564,774	\$591,020	\$591,020	\$0	0%
Surplus (Deficit)	(\$369,652)	(\$611,058)	(\$613,412)	-	-

Operating Expenses decreased due to replacement of hardware occurring in FY25. Charge for Services revenues are cost allocation charged by the Central Service department to non-general fund departments for assistance.

County Administration Managed Grants

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Operating Expense	\$46	-	\$0	\$0	-
Capital Outlay	\$4,639,825	\$2,060,115	\$0	(\$2,060,115)	(100%)
Grants & Aid	\$1,478,096	\$260,143	-	(\$260,143)	(100%)
EXPENSES TOTAL	\$6,117,967	\$2,320,258	\$0	(\$2,320,258)	(100%)
Revenues					
Intergovernmental	\$4,110,673	\$2,320,258	\$0	(\$2,320,258)	(100%)
Miscellaneous	\$60,000	-	-	\$0	-
Other Sources	\$1,947,294	-	-	\$0	-
REVENUES TOTAL	\$6,117,967	\$2,320,258	\$0	(\$2,320,258)	(100%)

State Grant administered by Department of Economic Opportunity for the infrastructure for the Joint Venture Capital Improvement Project, the Dennis Wilfong Center for Success. FY25 was the

final year of the grant; hence, it is zeroed out.

Our People - FTE Count

County Admin

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



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Public Information Office



Mission Statement

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

What we do

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

Goals

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

Metrics & Performance

Outreach	Stats
Facebook Followers	Over 33,000
YouTube Subscribers	Over 1,000
Podcast Views	2,698
Monthly Newsletter Subscribers	3,571
Public Record Requests	2,194 (YTD: Oct.-Jun.)
Largest outreach: Splash Park Facebook Post	434,448 views
Social media posts for Hurricane Debby, Helene, and Milton	Over 3,000
Media Releases	154

Key Projects

- Managing social media accounts and County website
- Organizing the Speaker's Bureau that consists of County Employees
- Attend tabletop events/help departments share their events with the public
- Send out media releases
- Create video content
- Educate the public on County projects
- Create projects to be listed on the EngageHernando.com website
- Develop the Citizens' Academy program
- Process and respond to public records requests

Projects & Tasks Completed 23-24

- Created a podcast called "Coffee with the County" - a 10-episode video format season- on YouTube to educate the public on local government.
- Hosted a ribbon cutting for the brand-new playground installed at Delta Woods Park.
- Groundbreaking for the BKV WWII Gunnery Backstop Memorial
- The Public Information Office took lead for all communications to the public during Hurricane Debby and Helene (Milton 24-25 FY). Messaging on sandbag locations, shelters, mandatory evacuations, generator safety, down powerlines and trees, flooding, storm surge, and other emergency communications were delivered to the public. These messages are sent out through multiple channels such as media releases, press conferences, news interviews, and social media.

Projects & Tasks Completed 24-25

- Coach Lorenzo Hamilton Sr. Park Renaming Ceremony
- Coach Lorenzo Hamilton Sr. New Playground Ribbon Cutting
- Hosted Ribbon Cutting for the completion of the Judicial Center Renovations
- Anderson Snow Splash Park Groundbreaking
- Tax Collector Groundbreaking
- The Public Information Office took lead for all communications to the public during Hurricane Milton (Hurricane Debby and Helene were 23-24 FY). Messaging on sandbag locations, shelters, mandatory evacuations, generator safety, down powerlines and trees, flooding, storm surge, and other emergency communications were delivered to the public. These messages are sent out through multiple channels such as media releases, press conferences, news interviews, and social media.
- The public information office operating the PIC (Public Information Center) call center to assist and answer citizens questions during activations
- Informational video updates regarding Pine Island Park, Anderson Snow Splash Park, Lake Townsen, Coach Lorenzo Hamilton Sr. Park, Hurricane Preparedness, Waterways projects, fireworks safety, springs protection zone, etc.

Upcoming Projects

- Anderson Snow Splash Park Grand Opening and Ribbon Cutting
- Tax Collector Ribbon Cutting
- Citizens' Academy
- Installation of new website
- Season 2 of the Podcast
- Veteran's Memorial Monument Ceremony
- New Bus Route Videos

Upcoming Needs

To strengthen public communication, enhance government transparency, and meet the growing expectations of our residents, the Office of Public Information is requesting the creation of a Director of Communications and Government Affairs position. This position would lead strategic messaging, oversee interdepartmental coordination, and serve as a key liaison between the County and government entities in the State of Florida. Additionally, a new mobile-responsive County website is essential to improve accessibility, ensure timely updates, and meet modern digital standards, especially during emergencies. Lastly, the public information office is launching a Citizens' Academy—a free educational program designed to foster civic engagement by providing residents with a behind-the-scenes look at how local government operates. Together, these initiatives will significantly expand our ability to serve the public with clarity, efficiency, and accountability.

Standard Hours

Normal business hours are 8:00 a.m. – 5:00 p.m. Monday-Friday

Public Information

	PRIOR YEAR BUDGET		BUDGET		Percentage Increase (Decrease)
	FY2024	FY2025	FY2026	Increase (Decrease)	
Expenses					
Personnel Services	\$378,482	\$381,887	\$546,763	\$164,876	43%
Operating Expense	\$188,074	\$216,812	\$241,261	\$24,449	11%
Transfers	\$10,752	\$6,400	\$8,000	\$1,600	25%
EXPENSES TOTAL	\$577,308	\$605,099	\$796,024	\$190,925	32%
Revenues					
Charges for Services	\$52,339	\$56,300	\$56,300	\$0	0%
REVENUES TOTAL	\$52,339	\$56,300	\$56,300	\$0	0%
Surplus (Deficit)	(\$524,969)	(\$548,799)	(\$739,724)	-	-

Increases

Personnel Services increased due to an added FTE to restructure the department positions with demand.

Transfers increased due to the additional FTE requiring a transfer amount for Care ATC.

FTE:

To strengthen public communication, enhance government transparency, and meet the growing expectations of our residents, the Office of Public Information is requesting the creation of a Director of Communications and Government Affairs position. This position would lead strategic messaging, oversee interdepartmental coordination, and serve as a key liaison between the County and government entities in the State of Florida.

Operating expenses decreased due to a new website vendor which is more cost effective than the prior partner.

Our People – FTE Count

Public Information

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



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Office of Management and Budget (OMB)



Mission Statement

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

Goals

1. Continue to receive the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.
2. Implement the new Enterprise Resource Planning (ERP) System approved by the Hernando County Board of County Commissioners. The new ERP system will provide live budget data to citizens and internal users.
3. Align Strategic Plan with Budget.
4. Stay compliant with all Department of Revenue TRIM guidelines.

Metrics & Performance

1. Submit for the GFOA Distinguished Budget Presentation Award within 90 days of the adopted budget to receive the award.
2. Work towards go live date of February 2026 for the new ERP system.

3. Ensure Strategic Plan is moving, in process, and consolidate necessary information into the budget book, as it is completed and align budget items with strategic plan goals.
4. Meet TRIM deadlines to maintain timeliness and accuracy.
5. Utilize new budget book and CIP software to produce budget documents through the ERP system for FY 27 budget.

Key Future Projects

- Successfully complete the Budget Process for FY26
- Complete the TRIM process for FY 26
- Implement new ERP System
- Update the Budget Book Story and Website "live" information associated with the new ERP system (Patternstream & Open Finance) for the FY27 Budget

Projects & Tasks Completed 24-25

- Completed the budget process utilizing Open Gov software for the FY25 budget.
- Adopted the FY 25 budget while working through Hurricane's Helene and Milton.
- Connected the Budget Book & Stories through the website, which can be found through this URL:

<https://www.hernandocounty.us/departments/departments-f-m/management-and-budget>

- Added a CIP Workshop to the Budget Calendar and provided a preliminary review ahead of the formal budget presentation.
- Successfully completed the TRIM process, utilizing the new OASYS Electronic Truth in Millage program.
- Updated the Budget Calendar and aligned those dates within the budget software.
- Created a "Master Calendar" to plan start dates and capture things that were happening via institutional knowledge.
- Completed a Sales tax audit for a potential funding opportunity for CIP projects; however, the measure didn't pass during the voting process.
- OMB assisted the RFP process to select an ERP system. The Hernando County Board of County Commissioners subsequently approved the contract for the new ERP system and implementation has begun.
- Updated the Budget Policy

Standard Hours:

Staff of 5

Normal business hours are 8:00 a.m. – 5:00 p.m.

What is a budget?

Financial Plan – how much are we going to get, when are we going to get it, where are we getting it from and what are we allowed to spend it on. The plan of what is projected to be received in revenue, as well as how much will be spent over the next fiscal year.

Operations Guide – using the amount we have, determining who is responsible for having work/services done. Ensuring those bills are paid on time and paid correct amounts.

Policy Document – what rules are in place that control what and how we spend the money. It provides information on goals, objectives, service levels, challenges, trends and policies.

Communications Device – transparency is key with the public giving them the ability to access information often helps alleviate misinformation. Communicates to the Board and public what is being done with revenue received, particularly taxes.



Budget



Financial Plan



Operations Guide



Policy Document



Communications Device

Office of Management & Budget

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Personnel Services	\$602,351	\$528,115	\$658,943	\$130,828	25%
Operating Expense	\$285,018	\$268,866	\$175,638	(\$93,228)	(35%)
Transfers	\$480,963	\$8,240	\$8,000	(\$240)	(3%)
EXPENSES TOTAL	\$1,368,332	\$805,221	\$842,581	\$37,360	5%
Revenues					
Charges for Services	\$394,043	\$383,676	\$383,715	\$39	0%
Other Sources	—	\$58,573	—	(\$58,573)	(100%)
REVENUES TOTAL	\$394,043	\$442,249	\$383,715	(\$58,534)	(13%)
Surplus (Deficit)	(\$974,289)	(\$362,972)	(\$458,866)	—	—

Financial Variances

Personnel Services declined in FY25, due to payroll allocation changes and some position vacancies that lasted several months; hence, the increase in FY26 when compared to FY25. Part of the OMB Director was previously allocated to Procurement, but the FY26 budget includes all OMB allocations 100% in the OMB department. The total FTE count has remained the same for OMB from FY25 to FY26.

Operating expenses decreased due to a reduction associated with Balmoral Group. In FY25, that expense was charged to OMB; however, it was not included in the FY26 budget. There was also a reduction in Repair & maintenance for software associated with Open Gov; however, the budget software, Open Gov, that was previously paid for via grant funds is still included the OMB department. That cost will reduce by approximately 50% upon transitioning to the new ERP budgeting software.

Charges for Services revenues is cost allocation charged to all non-general fund departments for assistance from Central Services departments.

Our People - FTE Count

Allocated FTE - Fund 0011-01151 OMB

Job Title	0011
Allocated FTE Count	
ASSISTANT BUDGET DIRECTOR	1
BUDGET MANAGEMENT ANALYST I	1
BUDGET MANAGEMENT ANALYST II	1
FINANCE AND BUDGET TECHNICIAN	1
OFFICE OF MANAGEMENT AND BUDGET DIRECTOR	1
ALLOCATED FTE COUNT	5



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Grants Management

Mission

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

Goals

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

Metrics & Performance

- 1 staff received certification as Grants Professional (GPC).
- Successfully managed \$28.5 million in grant expenditures.

Projects & Tasks Completed 24-25

Assisted with damage and expenditure tracking and reporting for Hurricanes Milton and Helene.

Key Projects

Enterprise Resource Planning Implementation

Upcoming Needs/Changes

In the 24-25 Fiscal Year, the County is managing \$3,352.675.00 in local subrecipient grant funds supporting Economic Development, Substance Abuse Prevention, and Mental Health. This is up from \$254,475.00 in 23-24.

Standard Hours:

Normal business hours are 8:00 a.m. – 5:00 p.m Monday through Friday.



Our People - FTE Count

Allocated FTE - Fund 0011-01152 Grants Management

Job Title	0011
Allocated FTE Count	
GRANT MANAGER	1

Job Title	0011
GRANT WRITER	1
GRANTS COMPLIANCE ANALYST	1
ALLOCATED FTE COUNT	3

Grants Management - 01152

	PRIOR YEAR BUDGET		BUDGET		Percentage Increase (Decrease)
	FY2024	FY2025	FY2026	Increase (Decrease)	
Expenses					
Personnel Services	–	\$364,886	\$350,566	(\$14,320)	(4%)
Operating Expense	–	\$7,566	\$12,666	\$5,100	67%
Transfers	–	\$4,800	\$4,800	\$0	0%
EXPENSES TOTAL	–	\$377,252	\$368,032	(\$9,220)	(2%)
Surplus (Deficit)	\$0	(\$377,252)	(\$368,032)	–	–

Personnel expenses decreased due to allocation updates.
 The Operating Expense increase is derived from allocating software licenses for staff and a training conference for 3 employees.



[Table of Contents | CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Procurement

Mission

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

What we Do

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

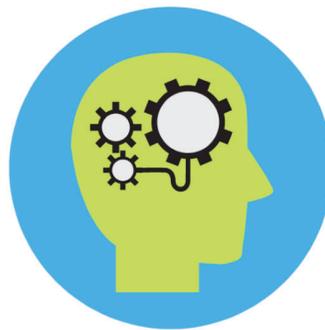


Ethical



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

Knowledgeable



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

Professional



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

Goals

Execute efficient procurement systems and processes.

Engage suppliers.

Realize cost savings/cost avoidance.

Develop personnel expertise.

Metrics & Performance

Execute efficient procurement systems and processes: In 24-25 fiscal year, reduced the average requisition processing time from 173 hours (7.2 days) to 117 hours (4.9 days) [weekends included]. This was on top of a 23-24 fiscal year, reduction of 444 hours (18.5 days) to 173 hours (7.2 days).

In 24-25 fiscal year, reduced the average solicitation cycle time from 172 days to 134 days. This was on top off a 23-24 fiscal year, reduction of 195 days to 172 days.

Engage vendors: Engaged 300 new vendors in 24-25. This was on top off a 23-24 fiscal year increase of 600.

Develop personnel expertise: In 24-25, 3 staff received Florida Certified Contract Management Professional (FCCM) certification.

Projects & Tasks Completed 24-25

Initiated new strategic planning process.

Began the process to transition into a new Enterprise Resource Planning system that will allow for more efficient processes and better reporting and transparency for all operational areas.

In 2025 as of May executed 145 new contracts.

Managing over 500 active contracts.

Hosting 2nd annual “How to Do Business with Hernando County” event to engage new vendors/contractors and increase competition.

Implement e-Signature policy and system for contracts.

Key Projects

Strategic Plan Development/Implementation

Enterprise Resource Planning Implementation



Timeline of Events	
✔	<p>Phase One</p> <ul style="list-style-type: none"> • Senior Leadership Team Kick Off, October 28 2024 • BOCC Workshop, November 21 2024 • Community Engagement Session I, December 18 2024 • Stakeholder Interviews, January 2025 • Community Feedback Survey, February 2025 • Community Engagement Session II, February 4th 2025 • Employee Feedback Survey, February 2025 • Employee Focus Group Forum, March 2025 • Community Engagement Session III, April 4th 2025 • BOCC Draft Strategic Plan Presentation, May 27 2025
○	<p>Phase Two</p> <ul style="list-style-type: none"> • Commissioner Forum I, June 18, 2025 • Senior Leadership Team Planning, June 2025 • Commissioner Forum II, July 31, 2025 • County Administrator & Executive Leadership Planning Meeting, August 2025 • Plan Refinement, September 2025 • BOCC Final Strategic Plan Presentation, October 2025
○	<p>Phase Three</p> <ul style="list-style-type: none"> • Strategies for supporting Implementation, November 2025 • Strategic Plan Implementation, November 2025

The Community's Role

This project has been designed to provide various opportunities for citizen feedback to drive the content of Hernando County's Strategic Plan. Below are many opportunities for citizen participation. Please find your best options to engage in this important process.

Community Engagement Opportunities

- Community Engagement Session I, December 18 2024
- Community Feedback Survey, February 3rd-24th 2025
- Community Engagement Session II, February 4th 2025
- Community Engagement Session III, April 4th 2025
- BOCC Phase I Presentation, May 27 2025
- Commissioner Forum I, June 18 2025
- Commissioner Forum II, July 31 2025
- Read Meeting Minutes, Survey Results, Open now & Ongoing on this site
- Q & A, Open now & Ongoing on this site

Additional information and updates can be found here: [Hernando County Strategic Plan | Engage Hernando](#)

Upcoming Needs/Changes

Effective July 1st 2025, F.S. 218.755 requires local governments to approve or deny change orders from their contractors within 35 days or the change order is deemed approved and the local government must pay the contractor the amount stated upon the completion of the change order.

Standard Hours:

Normal business hours are 8:00 a.m. – 5:00 p.m Monday through Friday.

Procurement

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$881,868	\$957,085	\$1,164,261	\$207,176	22%
Operating Expense	\$151,509	\$134,456	\$160,134	\$25,678	19%
Transfers	\$27,177	\$14,160	\$17,600	\$3,440	24%
EXPENSES TOTAL	\$1,060,554	\$1,105,701	\$1,341,995	\$236,294	21%
Revenues					
Charges for Services	\$430,425	\$878,568	\$878,568	\$0	0%
REVENUES TOTAL	\$430,425	\$878,568	\$878,568	\$0	0%
Surplus (Deficit)	(\$630,129)	(\$227,133)	(\$463,427)	-	-

Variance Explanations

Personnel services are due to the need to add 2 new positions. One for a Contracting Agent and the other for a Program Manager. These positions are necessary to timely, meet the demand for increased contractual services and to institute consistent project management and Strategic Plan reporting across the County. Much of the operating expense variance is explained by an error in the prior year’s budget where the cost of the County’s eProcurement system was inadvertently omitted (\$60,000); without this omission actual variance would have been reduced. In addition, an e-sign option for contracts in the eProcurement system was added and the costs associated with computers and software for the 2 new positions is included.

Our People – FTE Count

Procurement

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



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Human Resources



Human Resources



Benefits



Employee Development



Labor Relations



Recruitment

Mission Statement

To foster a positive, inclusive, and high-performing workplace by attracting, developing, and supporting a diverse and talented workforce. We are committed to providing exceptional service to the county, promoting employee engagement and well-being, and ensuring fair and consistent policies that align with our county's goals and values.

What We Do

Implementation of Neogov modules including Insight and Online Hiring Center, Onboard, E-forms and Perform (performance management). Improved background system for recruitment and selection purposes. Implementation of FMLA Source for tracking and approval of employee leave requests.

Goals

The goal of the Human Resources Department is to attract, develop, and retain a talented and diverse workforce by fostering a positive, inclusive, and compliant work environment. Through strategic partnerships, HR aims to support organizational growth, drive employee engagement, and promote a culture of continuous learning, innovation, and accountability.

Performance Measures & Metrics

Employment related payroll items processed – 1,250+

Job Postings – 175

Applications Received – 3,514

Performed Recruiting, Placement and Onboarding for 104 positions

Wellness Activities - 40 with 430 Participants

Accomplishments

Employee Benefits:

After review of the benefit carriers for the county we made the decision to change from Florida Blue to Cigna which brought a significant cost savings to the county and employees. In addition, we were provided two full time employees from Cigna to focus on assisting employees with claims and wellness initiatives. Cigna also provided discretionary funds to offset the costs of the programs which included. We have introduced over 40 activities for employees to engage in and promote a healthy lifestyle.

Workers' Compensation:

- Improved Safety Council program and participation related to safety training, concerns, and best practices.
- Provided ongoing education and training opportunities
- Continued reduction of workplace injuries by identifying and applying safe work practices.
- Ongoing improvements for Safety Council programming

Employment Coordination:

- Performed Recruiting, Placement and Onboarding 104 positions
- 100% Completion Rate of New Hire Trainings

Key Projects

Selecting vendor for Retiree Insurance tracking. Incorporating Core Values into HR Related material. Ongoing ERP implementation.

Human Resources

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Personnel Services	\$375,718	\$442,576	\$436,535		(\$6,041)	(1%)
Operating Expense	\$234,399	\$279,293	\$307,175		\$27,882	10%
Transfers	\$10,272	\$6,000	\$6,000		\$0	0%
EXPENSES TOTAL	\$620,389	\$727,869	\$749,710		\$21,841	3%
Revenues						
Charges for Services	\$347,382	\$400,969	\$400,969		\$0	0%
Other Sources	–	\$7,120	–		(\$7,120)	(100%)
REVENUES TOTAL	\$347,382	\$408,089	\$400,969		(\$7,120)	(2%)
Surplus (Deficit)	(\$273,007)	(\$319,780)	(\$348,741)		–	–

Personnel Services Expenses increased because of an added position within the department, along with FRS increases.

Transfers increased due to an additional FTE & Care ATC Transfer amount.

Charges for Services revenues is cost allocation due from the non-general fund departments for assistance from Central Service departments.

Our People – FTE Count

Human Resources

Job Title	0011
Allocated FTE Count	
BENEFITS COORDINATOR	0.2
HUMAN RESOURCE MANAGER	1
HUMAN RESOURCES DIRECTOR	0.55
HUMAN RESOURCES EMPLOYMENT COORDINATOR	1
HUMAN RESOURCES GENERALIST	0.5
HUMAN RESOURCES TECHNICIAN	0.5
ALLOCATED FTE COUNT	3.75



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Risk Management

Hernando County Risk Management identifies and analyzes risk to implement loss control measures and programs in order to minimize risk to the County, while maintaining a safe environment for employees and citizens.

Risk Management Overview

Scope of focus:

- ✓ Provides consultative services for departments to effectively manage risk.
- ✓ Evaluation of risk exposures.
- ✓ Coordination and assistance with employee safety initiatives.
- ✓ Management, tracking, and administration of property and liability claims.



What we do:

Hernando County Risk Management identifies and analyzes risk to implement loss control measures and programs in order to minimize risk to the county while maintaining a safe environment for employees and citizens.

- ✓ Review and coordination of certificates of insurance and requirements for agreements, contracts, and facilities usage.

Accomplishments and Goals: Overall prevention of risk by promotion of change. Improved risk management process improvements and enhanced programming for tracking of property and liability claims.

Mission

The mission of Risk Management is to apply generally accepted risk management principles and techniques, in partnership with all departments within the County, to protect the health, safety, and welfare of the County's employees and the citizens it serves, its property, assets, and other resources.

What we Do

The function of Risk Management is to administer the County's loss control program, transferring of risk, monitor claims for severity and frequency, and implement loss prevention or reduction methods for future improvement.

Goals

- Achieve zero avoidable incidents, accidents, and injuries through safe work practices.
- Embed safety practices and standards into the culture and operations.
- Strive to improve work conditions and the safety culture.
- Educate, train, and equip employees to be safe in every situation.

Projects & Tasks 24-25

- Transitioned Risk to Procurement to better align services for internal and external stakeholders.
- Processed 1,132 certificates of insurance.
- Subrogated 27 claims for a total value of \$89,686.89.

Standard Hours:

of Risk Personnel: 1.

Normal business hours are 8:00 a.m. – 5:00 p.m Monday through Friday.

Key Projects:

Enterprise Resource Planning Implementation

Variance Explanations:

>9.99%: Increases are due to additional insurable assets being added to the County’s inventory and to increases in the value of County assets and associated asset premiums.

Risk Management

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$181,686	\$195,503	\$94,590	(\$100,913)	(52%)
Operating Expense	\$5,868,784	\$7,578,020	\$8,339,006	\$760,986	10%
Transfers	\$6,201	\$2,960	\$1,600	(\$1,360)	(46%)
Budget Reserves	\$1,491,834	\$1,435,067	\$1,693,540	\$258,473	18%
EXPENSES TOTAL	\$7,548,505	\$9,211,550	\$10,128,736	\$917,186	10%
Revenues					
Charges for Services	\$6,035,091	\$7,520,610	\$8,437,796	\$917,186	12%
Other Sources	\$1,513,414	\$1,690,940	\$1,690,940	\$0	0%
REVENUES TOTAL	\$7,548,505	\$9,211,550	\$10,128,736	\$917,186	10%

Personnel Services declined due to payroll allocation changes.

Operating Expense increases are due to additional insurable assets being added to the County’s inventory, increases in the value of County assets, and associated asset premiums.

Transfers decreased due to the decline in payroll allocation and applicable Care ATC transfers.

Charges for Services revenues are payments from the various departments for their portion of the insurance premiums.

Other Sources revenues are representative of the Balance Forward Cash balances of the fund.

Our People – FTE Count

Risk Management

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



[Table of Contents | CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Workers Comp Self Insurance

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

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

Workers Comp Self Insurance

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$112,719	\$132,823	\$158,023	\$25,200	19%
Operating Expense	\$4,222,015	\$4,252,495	\$4,283,932	\$31,437	1%
Transfers	\$5,039	\$2,480	\$2,760	\$280	11%
Budget Reserves	\$3,685,228	\$5,658,859	\$5,713,814	\$54,955	1%
EXPENSES TOTAL	\$8,025,001	\$10,046,657	\$10,158,529	\$111,872	1%
Revenues					
Charges for Services	\$1,535,759	\$1,575,239	\$1,680,161	\$104,922	7%
Other Sources	\$6,489,242	\$8,471,418	\$8,478,368	\$6,950	0%
REVENUES TOTAL	\$8,025,001	\$10,046,657	\$10,158,529	\$111,872	1%

Budget Reserves must have at least 60 days of estimated claims within the fund.

Charges for Services revenues are the payments from the various departments to cover their portion of the premiums.

Other Sources is Balance Forward Cash.

Our People - FTE Count

Workers Comp Self Insurance

Job Title	5031
Allocated FTE Count	
HUMAN RESOURCES DIRECTOR	0.1
HUMAN RESOURCES GENERALIST	0.25
HUMAN RESOURCES SPECIALIST	0.125
HUMAN RESOURCES TECHNICIAN	0.25
WORKERS COMPENSATION AND SAFETY MANAGER	1
ALLOCATED FTE COUNT	1.725



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Medical Insurance-Self Insurance

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

Goals

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

Medical Insurance-Self Insurance

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$17,446,822	\$19,114,691	\$22,877,129	\$3,762,438	20%
Operating Expense	\$1,520,730	\$1,595,065	\$1,603,348	\$8,283	1%
Transfers	\$675	\$1,360	\$2,840	\$1,480	109%
Budget Reserves	\$4,442,763	\$2,652,978	\$4,691,547	\$2,038,569	77%
EXPENSES TOTAL	\$23,410,990	\$23,364,094	\$29,174,864	\$5,810,770	25%
Revenues					
Charges for Services	\$15,530,494	\$17,875,284	\$20,515,047	\$2,639,763	15%
Transfers	\$3,946,886	\$1,550,400	\$1,641,257	\$90,857	6%
Other Sources	\$3,933,610	\$3,938,410	\$7,018,560	\$3,080,150	78%
REVENUES TOTAL	\$23,410,990	\$23,364,094	\$29,174,864	\$5,810,770	25%

Personnel Services increased due to change in expected claims for FY25. FY23 & FY24 saw much higher than normal claims.

Operating Expense increased due to higher medical premiums paid to the carrier.

Budget Reserves were increased to maintain higher levels of reserves for claims.

Charges for Services revenues are the payments from the various departments to cover their portion of the benefits based on individual employees elections.

Other Sources is Balance Forward Cash remained constant to hold reserves.

Medical Insurance-Self Insurance

Job Title	5121
Allocated FTE Count	
BENEFITS COORDINATOR	0.8
HUMAN RESOURCES DIRECTOR	0.35
HUMAN RESOURCES GENERALIST	0.25
HUMAN RESOURCES SPECIALIST	0.125
HUMAN RESOURCES TECHNICIAN	0.25
ALLOCATED FTE COUNT	1.775



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

Insurance Costs (General Fund)

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

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



Insurance

A contract in which an individual or entity pays an insurance company in exchange for financial protection or reimbursement of losses resulting from a covered event.

Insurance Costs

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Operating Expense	\$1,986,285	\$2,028,520	\$2,854,444	\$825,924	41%
EXPENSES TOTAL	\$1,986,285	\$2,028,520	\$2,854,444	\$825,924	41%
Surplus (Deficit)	(\$1,986,285)	(\$2,028,520)	(\$2,854,444)	–	–

Operating expenses increased due to increased premiums, as provided by Risk Management.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

Impact Fee – Public Buildings

Impact Fees are used for Capital Projects within the applicable district associated with growth in the community.

IF Public Buildings

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Operating Expense	\$271,121	\$124,000	\$500,000	\$376,000	303%
Capital Outlay	–	\$735,000	\$0	(\$735,000)	(100%)
Transfers	\$158,527	\$157,710	\$157,126	(\$584)	0%
Budget Reserves	\$2,974,221	\$3,671,149	\$3,938,583	\$267,434	7%
EXPENSES TOTAL	\$3,403,869	\$4,687,859	\$4,595,709	(\$92,150)	(2%)
Revenues					
Licenses and Permits	\$988,000	\$988,000	\$895,850	(\$92,150)	(9%)
Other Sources	\$2,415,869	\$3,699,859	\$3,699,859	\$0	0%
REVENUES TOTAL	\$3,403,869	\$4,687,859	\$4,595,709	(\$92,150)	(2%)

The variance in operating expenses is associated with professional services associated with CIP 111913 New Constitutional Building.
Capital outlay decreased, due to the funds going to design and not construction.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

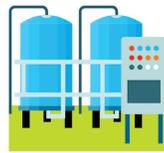


Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Area of Operations – Utilities



Water



Wastewater



Solid Waste



Fleet

Utilities Area of Operation

The Area of Operation is a grouping of departments under the Director of Utilities. The activities of those departments includes Utilities (water & wastewater), Solid Waste, and Fleet.

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



Area of Operations of Utilities

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Personnel Services	\$18,052,948	\$18,414,263	\$19,189,949	\$775,686	4%
Operating Expense	\$39,540,878	\$47,092,781	\$39,333,125	(\$7,759,656)	(16%)
Capital Outlay	\$97,537,902	\$191,164,616	\$142,649,906	(\$48,514,710)	(25%)
Debt Service	\$7,584,905	\$9,046,989	\$9,859,863	\$812,874	9%
Grants & Aid	\$51,211	\$41,172	\$53,230	\$12,058	29%
Transfers	\$32,004,965	\$51,339,805	\$26,438,637	(\$24,901,168)	(48%)
Non-Operating	–	\$22,857	\$22,857	\$0	0%
Budget Reserves	\$67,505,446	\$59,235,780	\$131,373,992	\$72,138,212	122%
EXPENSES TOTAL	\$262,278,255	\$376,358,263	\$368,921,559	(\$7,436,704)	(2%)
Revenues					
Revenues	\$1,000	\$1,000	–	(\$1,000)	(100%)
Licenses and Permits	\$7,793,042	\$8,271,093	\$8,417,658	\$146,565	2%
Charges for Services	\$61,190,618	\$67,701,387	\$76,296,464	\$8,595,077	13%

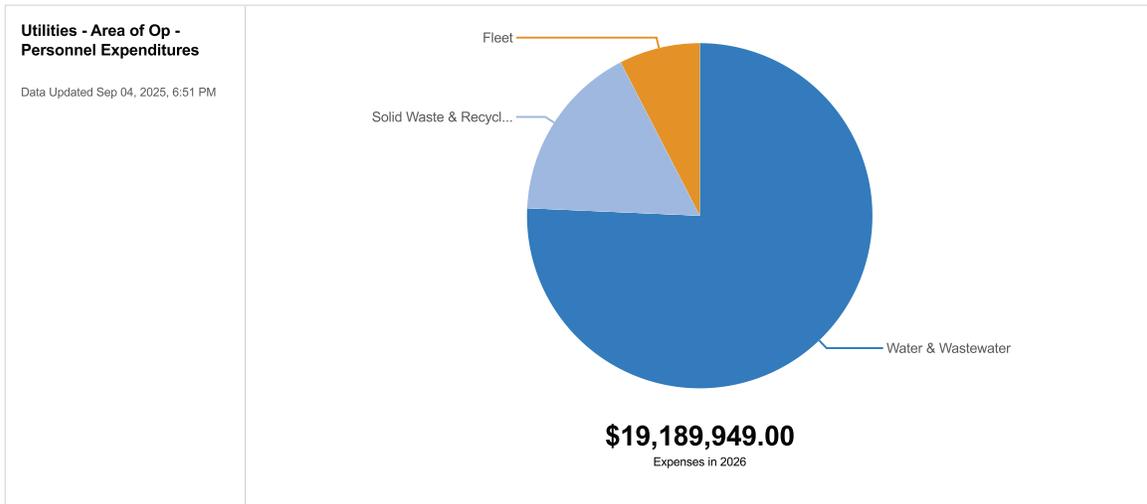
	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Miscellaneous	\$1,041,351	\$1,288,011	\$1,301,136	\$13,125	1%
Transfers	\$25,436,415	\$53,826,786	\$23,585,805	(\$30,240,981)	(56%)
Other Sources	\$166,815,829	\$245,279,455	\$259,320,496	\$14,041,041	6%
REVENUES TOTAL	\$262,278,255	\$376,367,732	\$368,921,559	(\$7,446,173)	(2%)
Surplus (Deficit)	\$0	\$9,469	\$0	-	-

Other Sources Revenue is Balance Forward Cash reserved for specific departments within Utilities. Intergovernmental Revenue consists of State Grants and Revenue Sharing.

Utilities by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Water & Wastewater	\$136,079,825	\$162,991,668	\$246,818,785	\$274,375,992
Solid Waste & Recycling	\$39,643,792	\$62,019,092	\$65,735,191	\$69,333,016
Fleet	\$12,323,520	\$19,878,642	\$26,669,108	\$25,212,551
TOTAL	\$188,047,137	\$244,889,402	\$339,223,084	\$368,921,559

Personnel Expense by Area of Operations



Utilities - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Water & Wastewater	\$11,270,028	\$11,636,780	\$13,523,192	\$13,878,988	\$14,526,176
Solid Waste & Recycling	\$2,711,343	\$2,715,671	\$3,128,289	\$3,150,239	\$3,210,100
Fleet	\$1,153,072	\$1,050,367	\$1,349,722	\$1,344,260	\$1,453,673
TOTAL	\$15,134,443	\$15,402,818	\$18,001,203	\$18,373,487	\$19,189,949

Area of Operations - Utilities

Job Title	Utilities
Allocated FTE Count	
ACCOUNTING CLERK II	1
ACCOUNTING CLERK III	5
ADMINISTRATIVE ASSISTANT II	0.9
ADMINISTRATIVE ASSISTANT III	1
ASSET COORDINATOR	1
Asset Coordinator (N) - Vacant	1
ASSET INFORMATION SPECIALIST	3
ASSET MANAGEMENT SUPERVISOR	1
BACKFLOW TECHNICIAN	1
BILLING COORDINATOR	1
BILLING/COLLECTION SUPERVISOR	1
CAPITAL PROGRAM MANAGER	1
CHIEF WATER/WASTEWATER PLANT OPERATOR	1
CLERICAL ASSISTANT II	1
COLLECTION SYSTEM TECHNICIAN II	1
COLLECTION TECHNICIAN II	1
COLLECTION/ELECTRICAL MECHANICAL SUPERVISOR	1
COLLECTIONS SPECIALIST	1
COLLECTIONS SYSTEM TECHNICIAN I	1
COLLECTIONS SYSTEM TECHNICIAN II	9
COLLECTIONS SYSTEM WORKER/TECHNICIAN	4
COMMERCIAL ACCOUNT SPECIALIST	1
COMPOST/RECYCLE TECH II	2
CONSTRUCTION COORDINATOR	4
CUSTOMER CARE SPECIALIST	8
CUSTOMER RELATIONS COORDINATOR	1
CUSTOMER RELATIONS SUPERVISOR	1
DEPUTY COUNTY ADMINISTRATOR	0.2

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

Job Title	Utilities
UTILITIES BUSINESS MANAGER	1
UTILITIES CHIEF FINANCIAL OFFICER	1
UTILITIES DEVELOPMENT SERVICES SUPERVISOR (PERMIT)	1
UTILITIES ENGINEERING/DIVISION MANAGER	1
UTILITIES MODELER	1
UTILITIES PLANTS SUPERVISOR	1
UTILITIES SENIOR PROJECT MANAGER	1
UTILITIES WORKER II	1
UTILITY LOCATOR TECHNICIAN (N)	4
WASTEWATER COLLECTIONS FOREMAN	1
WASTEWATER PLANT OPERATOR I	5
WASTEWATER PLANT OPERATOR II	2
WASTEWATER PLANT OPERATOR III	5
WATER DISTRIBUTION FOREMAN	2
WATER DISTRIBUTION SUPERVISOR	1
WATER PLANT OPERATOR III	4
WATER PLANT OPERATOR TRAINEE	2
WATER RESOURCE MANAGER	1
WW COLLECTION SYSTEM WORKER (N)	2
ALLOCATED FTE COUNT	204.1

[Utilities](#)

[Solid Waste & Recycling](#)

[Solid Waste & Recycling – Capital](#)

[Solid Waste – Disaster Debris](#)

[Fleet](#)

Check us Out

[Utilities Area of Operation Website](#)

Hernando County, Florida

[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

Hernando County Utilities

Mission:

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

What we Do:

Deliver water and wastewater services to over 165,000 residents within the County. We pumped and delivered over 7.7 billion gallons of drinking water in calendar year 2024 averaging over 21 million gallons per day.

Goals:

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

Metrics & Performance:

- **Meter Reading:**

	FY24	FY25 (YTD)
Turn ons	10,400	7,868
Requested Turn off	2,829	1,761
Delinquent Turn off	1,054	2,163
High Readings	5,054	2,059
Meter Downloads	654	262
Meter Box Replaced	700	520
Zero consumption	2,893	2,074
Illegal Usage turns offs	107	90
Total	23,691	16,797

Reading meters: Up to 3 readers reading 3 days a cycle.
 HCUD reads 4 cycles a month. An averaging of 5,836 per reader a day.

- Customer Service:

FY24

FY25 (YTD)

Lobby Customers	17,669	18,359
New Service	12,810	8,760
Termination	3,293	3,372
Restart Services	554	658
Adjustments	615	799
Name Change	344	367
Payments	25,684	18,248
Email Inquiries	17,997	19,448
Return Mail	5,212	4,761
Work Orders	16,937	12,794
Incoming Calls	No log (Interruption)	68,449
Calls Answered	No log (Interruption)	27,584

- Water Resources:

Year	Per Capita	Regulatory Measure	Water Loss	Regulatory Measure
2023	136 gpd	150 gpd	8.59%	Less than 10%
2024	130 gpd	150 gpd	9.31%	Less than 10%

- Operations:

Work Orders:

FY24

FY25 (YTD)

Backflow	295	236
Electrical/Mechanical	2,333	1,720
FOG/Industrial	91	99
Maintenance	228	231
Operations/Admin	7	5
Wastewater Collection	1,416	1,273
Wastewater Treatment Plant	136	80
Water Distribution	10,906	8,531
Water Treatment Plant	400	419
Total	15,812	12,594
Locates Completed	19,698	18,057

- Development Review

Related to Development Review and FDEP Permitting

FY 2024 Total Number of Reviews Per Type

CCR	208		VACATION OF RIGHT OF WAY	3	•
NON CCR	162		USE OF EASEMENT	0	
SUBDIVISON	163		CO/TCO RE QUESTS PASSED & FAILED	181	
VACATION OF EASEMENT	9		DBPR FORM REQUESTS	7	TOTAL REVIEWS 736

Staff FY 25: 13

Related to Development Review and FDEP Permitting

FY 2025 to date

CCR	135		VACATION OF RIGHT OF WAY	3	
NON CCR	139		USE OF EASEMENT	0	
SUBDIVISON	121		CO/TCO RE QUESTS PASSED & FAILED	141	
VACATION OF EASEMENT	10		DBPR FORM REQUESTS	7	TOTAL REVIEWS 556 Up to MAY 2025

FDEP Delegation Permits Issued and Cleared

October 2023 – September 2024

FDEP Water Construction Permits Issued:

20

FDEP Water Construction Permits Received Clearance: 12

Total: 36

FDEP Wastewater Construction Permits Issued:

28

FDEP Wastewater Construction Permits Received Clearance: 24

Total: 48

October 2024 – May 2025

FDEP Water Construction Permits Issued:

10

FDEP Water Construction Permits Received Clearance: 15

Total: 25

FDEP Wastewater Construction Permits Issued:

15

FDEP Wastewater Construction Permits Received Clearance: 12

Total:

27

Standard Hours:

Customer Service business hours are 8:00 a.m. – 4:30 p.m.

Projects & Tasks Completed 24-25:

Water Resources:

- Provided over 400 water conservation rebates to HCUD customers.
- Provided water resources and conservation messaging through two radio stations and Spectrum TV. Spectrum advertising reach over 30,000 impressions for a two-month campaign.
- HCUD social media has need a double digit increase in traffic. 90,049 reaches with 5,845 unique page visits.
- Provides over 700,000 bill inserts to customers with unique and valuable resource protection information.
- Water Restriction Compliance water use data shows a 28% decrease in water use.
- Participants of the Regional Irrigation and Audit project show a 25% decrease in water use.
- Tracking Septic Upgrade Incentive Program 448 of 466 total installations of enhanced OSTDS. Quantifying Total Nitrogen removal from this project for the Weeki Wachee Basin Management Action Plan. This is \$5,012,947.09 FDEP project. Plans for additional Enhanced OSTDS of 132 will open in 2025. Each system tracked and documented for Total Nitrogen (TN) reduction required for the Weeki Wachee Basin Management Action Plan (BMAP).

Engineering and Capital Projects Completed:

- Lead service line inventory completed as required by EPA
- Keysville Water Main Replacement
- Hill n Dale Water Main Replacement and Fire Service
- Spring Hill WRF Demolition
- Regency Oaks Pump Station Odor Control
- Diaz Court Water Main Replacements
- State Road 50 from US 98 to US 301 Utility Improvements
- Lockhart Subregional Water Treatment Plant

Engineering and Capital Projects Currently Under Design and/or Construction:

- Elgin Blvd Force Main Improvements
- Northcliffe Force Main Improvements
- Chalmer Lift Station Improvements
- Compenero Water Main Replacements
- US 41 and Ayers Road Force Main and Water Main Improvements
- Telcom Pump Station and Corporate Blvd Force Main Improvements
- Killian Water Treatment Plant Improvements
- Wiscon Water Treatment Plant Wells
- Hermosa Lift Station Improvements
- Hernando Beach Wastewater Resiliency Improvements
- Wiscon and Admin Bldg Site Improvements
- District A Phase 1 Septic to Sewer
- Ridge Manor WRF Expansion
- The Glen WRF Denitrification Project
- The Hut Pump Station and Force Main Improvements

Upcoming Projects of Interest to Citizens:

District A Phase 1 Septic to Sewer <https://www.engagehernando.com/s2s>
 Septic Upgrade Incentive Program

Mandates:

PFAS Rule Compliance
 Lead Service Line Inventory
 Basin Management Action Plan Compliance for Springs

Upcoming Needs:

BMAP Coordinator to Oversee Compliance of New Regulations

Utilities

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Personnel Services	\$13,672,999	\$13,920,682	\$14,526,176	\$605,494	4%
Operating Expense	\$25,048,357	\$25,863,510	\$25,894,932	\$31,422	0%
Capital Outlay	\$86,756,128	\$175,221,541	\$117,822,023	(\$57,399,518)	(33%)
Debt Service	\$5,937,837	\$5,938,061	\$5,936,150	(\$1,911)	0%
Grants & Aid	\$48,711	\$50,672	\$52,730	\$2,058	4%
Transfers	\$28,322,822	\$47,465,489	\$22,672,363	(\$24,793,126)	(52%)
Non-Operating	–	\$22,857	\$22,857	\$0	0%
Budget Reserves	\$48,544,956	\$29,187,978	\$90,724,983	\$61,537,005	211%
EXPENSES TOTAL	\$208,331,810	\$297,670,790	\$277,652,214	(\$20,018,576)	(7%)
Revenues					
Revenues	\$1,000	\$1,000	–	(\$1,000)	(100%)
Licenses and Permits	\$10,500	\$12,500	\$12,500	\$0	0%
Charges for Services	\$46,188,479	\$46,591,993	\$55,952,769	\$9,360,776	20%
Miscellaneous	\$400,816	\$450,476	\$457,476	\$7,000	2%
Transfers	\$27,502,825	\$46,978,769	\$20,319,249	(\$26,659,520)	(57%)
Other Sources	\$134,228,190	\$203,636,052	\$200,910,220	(\$2,725,832)	(1%)
REVENUES TOTAL	\$208,331,810	\$297,670,790	\$277,652,214	(\$20,018,576)	(7%)

Capital Outlay and Transfers are reduced due to multi-year CIP projects being encumbered from previous year and rolling forward.

Budget reserves increased to fund upcoming CIP projects.

Charges for services increased due to connection fee charges to fund upcoming CIP projects.

Our People - FTE Count

Hernando County Utilities

Job Title	4111
Allocated FTE Count	
ACCOUNTING CLERK II	1
ACCOUNTING CLERK III	3
ADMINISTRATIVE ASSISTANT III	1
ASSET INFORMATION SPECIALIST	3
ASSET MANAGEMENT SUPERVISOR	1
BACKFLOW TECHNICIAN	1
BILLING COORDINATOR	1
BILLING/COLLECTION SUPERVISOR	1
CAPITAL PROGRAM MANAGER	1
CHIEF WATER/WASTEWATER PLANT OPERATOR	1
CLERICAL ASSISTANT II	1
COLLECTION SYSTEM TECHNICIAN II	1
COLLECTION TECHNICIAN II	1
COLLECTION/ELECTRICAL MECHANICAL SUPERVISOR	1
COLLECTIONS SPECIALIST	1
COLLECTIONS SYSTEM TECHNICIAN I	1
COLLECTIONS SYSTEM TECHNICIAN II	9
COLLECTIONS SYSTEM WORKER/TECHNICIAN	4
COMMERCIAL ACCOUNT SPECIALIST	1
CONSTRUCTION COORDINATOR	4
CUSTOMER CARE SPECIALIST	8
CUSTOMER RELATIONS COORDINATOR	1
CUSTOMER RELATIONS SUPERVISOR	1
DEPUTY COUNTY ADMINISTRATOR	0.2
DEVELOPMENT SERVICES ASSISTANT	1
DIRECTOR OF UTILITIES	0.75
DISTRIBUTION SYSTEM OPERATOR I	5
DISTRIBUTION SYSTEM OPERATOR II	5
DISTRIBUTION SYSTEM OPERATOR II (IS FOR I)	1
DISTRIBUTION SYSTEM WORKER	5
DISTRIBUTION SYSTEM WORKER -WATER	4
ELECTRICAL/MECHANICAL FOREMAN	1
ELECTRICAL/MECHANICAL SPECIALIST	1
ELECTRICAL/MECHANICAL SPECIALIST (TRAINEE)	1
ELECTRICAL/MECHANICAL SPECIALIST I	3
ELECTRICAL/MECHANICAL SPECIALIST II	1
FINANCE SPECIALIST	1
FLORIDA FRIENDLY LANDSCAPE (FFL) COORDINATOR	1
INDUSTRIAL WASTEWATER PRETREATMENT COORDINATOR	1
MAINTENANCE TECHNICAIN I	2
MAINTENANCE TECHNICIAN II	1
MAINTENANCE/MATERIALS SUPERVISOR	1
MATERIALS AND SUPPLY COORDINATOR	1
Meter Technician I (N)	1
METER TECHNICIAN I (N)	3
OPERATIONS ASSISTANT	0.9
OPERATIONS MANAGER	1
OPERATIONS SUPPORT SPECIALIST	2
PERMIT/DEVELOPMENT REVIEW COORDINATOR	1
PROJECT MANAGER	3
PROJECT MANAGER UTILITY LIAISON	1
PROJECT/DESIGN ENGINEER	1

Job Title	4111
RESIDUALS TECHNICIAN	2
REVENUE SPECIALIST	1
SENIOR ACCOUNTING CLERK	3
SERVICE REPRESENTATIVE I	7
SERVICE REPRESENTATIVE II	1
SERVICE REPRESENTATIVE SUPERVISOR	1
STOREROOM SPECIALIST	2
UTILITIES BACKFLOW COORDINATOR	1
UTILITIES BUSINESS MANAGER	1
UTILITIES CHIEF FINANCIAL OFFICER	0.8
UTILITIES DEVELOPMENT SERVICES SUPERVISOR (PERMIT)	1
UTILITIES ENGINEERING/DIVISION MANAGER	1
UTILITIES MODELER	1
UTILITIES PLANTS SUPERVISOR	1
UTILITIES SENIOR PROJECT MANAGER	1
UTILITIES WORKER II	1
UTILITY LOCATOR TECHNICIAN (N)	4
WASTEWATER COLLECTIONS FOREMAN	1
WASTEWATER PLANT OPERATOR I	5
WASTEWATER PLANT OPERATOR II	2
WASTEWATER PLANT OPERATOR III	5
WATER DISTRIBUTION FOREMAN	2
WATER DISTRIBUTION SUPERVISOR	1
WATER PLANT OPERATOR III	4
WATER PLANT OPERATOR TRAINEE	2
WATER RESOURCE MANAGER	1
WW COLLECTION SYSTEM WORKER (N)	2
ALLOCATED FTE COUNT	153.65



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

Solid Waste & Recycling

Mission

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



What we Do

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

Goals:

1. **Convenience Center Pay**
 - Put out an RFP for Technology
 - Review and get Board approval
 - Put out PSA, signage, and update website a month before start
2. **Completion of Cell 4**
 - Final grade completed
 - Liner installed
 - Electrical completed
 - Access road completed
 - Leachate tanks built and area completed
3. **Concrete and Loading Ramp at West Convenience Center**
 - Metal chute replaced with concrete wall
 - Loading ramp built
 - Remaining floor concrete installed

4. Successful completion of Compost Grant

- Divert 4500 tons of yard waste to the compost program
- Provide one class per month and distribute 85% of finished compost to end users
- Perform pre and post soil tests.

5. Design for a Compost Facility and a Recycling Center

- Decide on location of Recycle Center
- Final decision of Biosolids
- Design layout & infrastructure

6. New Rates

- Public Hearing
- BOCC Approval

7. Renewable Natural Gas

- Public Private Partnership to Convert Landfill Gas into Natural Gas
- Request for Proposal
- Contract Execution and Board Approval

8. Leachate Treatment System using Reverse Osmosis

- Request for Proposal
- Contract Execution and Board Approval

Metrics & Performance

Class I Garbage

FY24 174,425.46 tons
 FY25 YTD 135,050.25 tons

Recycling

FY24 3,694.66 tons
 FY25 YTD 2,378.76 tons

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

Projects & Tasks Completed 24-25

- Title V Permit renewal
- Annual topographic survey
- Annual Rate Efficiency Study
- Class I Permit renewal
- Green House Gas Annual Report
- Request for Proposal Exclusive Franchise Agreement for Curbside Garbage Collection
- Composting program

Upcoming Projects and Tasks for FY 25-26

- New 30 Acre garbage cell under construction

Mandates

Small Quantity Generator Program
 Recyclable Goal of 75%, unfunded mandate

Standard Hours:

Normal business hours:
 Main Landfill Monday – Saturday 8:00 am – 4:30 pm
 West Convenience Center – Tuesday – Friday 9 am – 5 pm, Saturday 8 am – 4:30 pm
 East Convenience Center – Tuesday – Saturday 9 am – 5 pm

Solid Waste

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$3,127,302	\$3,150,239	\$3,210,100	\$59,861	2%
Operating Expense	\$12,244,843	\$16,270,961	\$7,541,064	(\$8,729,897)	(54%)
Capital Outlay	\$29,509,146	\$27,000,645	\$15,076,099	(\$11,924,546)	(44%)
Debt Service	–	\$1,240,132	\$1,243,882	\$3,750	0%
Grants & Aid	\$12,000	–	\$10,000	\$10,000	–
Transfers	\$3,445,953	\$3,788,672	\$3,652,186	(\$136,486)	(4%)
Budget Reserves	\$17,850,903	\$28,372,832	\$38,599,685	\$10,226,853	36%
EXPENSES TOTAL	\$66,190,147	\$79,823,481	\$69,333,016	(\$10,490,465)	(13%)
Revenues					
Licenses and Permits	\$7,782,542	\$8,258,593	\$8,405,158	\$146,565	2%
Intergovernmental	\$299,965	\$32,990	\$0	(\$32,990)	(100%)
Charges for Services	\$4,946,479	\$5,072,851	\$5,044,851	(\$28,000)	(1%)
Miscellaneous	\$494,500	\$687,535	\$673,660	(\$13,875)	(2%)
Transfers	\$1,940,192	\$9,347,863	\$3,609,082	(\$5,738,781)	(61%)
Other Sources	\$50,726,469	\$56,423,649	\$51,600,265	(\$4,823,384)	(9%)
REVENUES TOTAL	\$66,190,147	\$79,823,481	\$69,333,016	(\$10,490,465)	(13%)

Capital Outlay and Transfers are reduced due to multi-year CIP projects being encumbered from previous year and rolling forward.

Our People – FTE Count

Solid Waste

Job Title	4411
Allocated FTE Count	
ACCOUNTING CLERK III	2
ADMINISTRATIVE ASSISTANT II	0.9
COMPOST/RECYCLE TECH II	2
DIRECTOR OF UTILITIES	0.15
ENVIRONMENTAL SPECIALIST	1
ENVIRONMENTAL TECHNICIAN	1
EQUIPMENT AND COMPLIANCE SPECIALIST	1
FACILITY ATTENDANT I	9
FACILITY ATTENDANT II	5
HEAVY EQUIPMENT OPERATOR	6
LEAD FACILITY ATTENDANT	1
LEAD HEAVY EQUIPMENT OPERATOR	1
OPERATIONS ASSISTANT	0.1
OUTREACH AND COMPLIANCE SUPERVISOR	1
RECYCLING COLLECTION TECHNICIAN	1
SOLID WASTE ENFORCEMENT OFFICER	1
SOLID WASTE FACILITY SUPERVISOR	1
SOLID WASTE OPERATIONS SUPERVISOR	1
SOLID WASTE SERVICE MANAGER	1
UTILITIES CHIEF FINANCIAL OFFICER	0.2
ALLOCATED FTE COUNT	36.35

Hernando County, Florida

[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

Solid Waste and Recycling – Capital

- Transfer funds to the Capital Fund for equipment replacement (not on the Fleet Program)

Goals

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

Solid Waste and Recycling - Capital

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Operating Expense	\$150,332	\$122,985	\$373,820	\$250,835	204%	
Capital Outlay	\$6,705,050	\$3,178,102	\$1,537,000	(\$1,641,102)	(52%)	
Budget Reserves	\$2,359,076	\$5,723,003	\$5,942,644	\$219,641	4%	
EXPENSES TOTAL	\$9,214,458	\$9,024,090	\$7,853,464	(\$1,170,626)	(13%)	
Revenues						
Miscellaneous	\$100,000	\$125,000	\$125,000	\$0	0%	
Transfers	\$500,000	\$500,000	\$500,000	\$0	0%	
Other Sources	\$8,614,458	\$8,399,090	\$7,228,464	(\$1,170,626)	(14%)	
REVENUES TOTAL	\$9,214,458	\$9,024,090	\$7,853,464	(\$1,170,626)	(13%)	

The amount of Capital Outlay is dependent on what types of projects are being included in the current fiscal budget; hence, reserves build for a future project and capital outlay decreases until a project is ready. When the project is budgeted to occur, capital outlay is increased and reserves are reduced.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Solid Waste – Disaster Debris

Goals

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

Solid Waste - Disaster Debris

	PRIOR YEAR BUDGET		BUDGET		Percentage Increase (Decrease)
	FY2024	FY2025	FY2026	Increase (Decrease)	
Expenses					
Operating Expense	\$250,015	\$8,526,502	\$251,515	(\$8,274,987)	(97%)
Grants & Aid	\$12,000	–	\$10,000	\$10,000	–
Budget Reserves	\$1,029,068	\$296,695	\$1,379,019	\$1,082,324	365%
EXPENSES TOTAL	\$1,291,083	\$8,823,197	\$1,640,534	(\$7,182,663)	(81%)
Revenues					
Miscellaneous	\$10,000	\$25,000	\$25,000	\$0	0%
Transfers	\$300,000	\$7,282,663	\$300,000	(\$6,982,663)	(96%)
Other Sources	\$981,083	\$1,515,534	\$1,315,534	(\$200,000)	(13%)
REVENUES TOTAL	\$1,291,083	\$8,823,197	\$1,640,534	(\$7,182,663)	(81%)

The amount of Operating Expenses is dependent on storm debris/disaster clean up.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Area of Operations – Fleet

Central Fueling | Fleet Replacement Program | Vehicle Maintenance

Mission:

Fleet Management supports the County departments in their service to the citizens of this county by providing the necessary vehicles and equipment for them to efficiently and accurately do their jobs. This is accomplished in 3 phases: Purchasing, Service and Repair, and Surplus. Fleet Management is also responsible for providing fuel for the county vehicles and equipment and manages 4 fuel sites across the county.

What we Do:

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

Goals:

- Re-Evaluate Vendor Parts Contract
- Enhance Communication with the Departments we Serve
- Space Planning, Site selection, and Conceptual Design of New Maintenance Shop to Meet Increasing Demand
- Revise and Update Fleet Standard Operating Procedures
- Improve Functionality of our Existing Fleet Asset Management System through Training
- Perform EV Study for the County

Metrics & Performance:

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

Downtime is how long a vehicle is out of service and is measured and compared internally.

Preventative Maintenance compliance is how many vehicle services are performed within a certain window of when they are due.

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

Comparing Fleet Management nationally through competitions held by National Association of Fleet Administrators (NAFA) and Government Fleet Magazine.

Staff: 9 technicians, 4 support

Work Orders:

- FY23: 3,445
- FY 24: 2,939
- FY25: 1,877

Vehicle purchases:

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

Surplus:

- FY 23: 40 – \$372,754.94
- FY 24: 54 – \$466,598.53
- FY25: 37 – \$201,041.58

Fuel (gallons):

- FY 23: Unleaded 222,788 Diesel 361,505 \$1,727,489.90
- FY 24: Unleaded 214,685 Diesel 276,635 \$1,403,256.83
- FY 25: Unleaded 163,843 Diesel 216,441 \$1,006,470.69

Standard Hours:

Normal hours: 7:00am-3:30pm. 1 Technician is on-call every day from 3:30pm-7:00am.

Projects & Tasks Completed 24-25:

- Upgraded fuel management software to improve tracking and billing.
- Upgraded fuel dispensers to a newer, more reliable style.
- Cleaned and re-painted fuel tanks to prolong their life.
- Changed Fleet Management Information Software to a less expensive option.
- Placed #88 in National Association of Fleet Administrators (NAFA) top 100 Fleet competition.
- Streamlined and corrected Preventative Maintenance program to ensure proper services are being done and decreased downtime for an annual service.
- Replaced the lifts in the maintenance shop

Upcoming Projects and Tasks for FY 25-26

- New Central Fueling Site to have 24hr access for departments and more fuel reserves
- Re-Evaluate Vendor Parts Contract
- Space Planning, Site selection, and Conceptual Design of New Maintenance Shop to Meet Increasing Demand
- Perform EV Study for the County

Fleet Combined Department Summary

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$1,252,647	\$1,343,342	\$1,453,673	\$110,331	8%
Operating Expense	\$5,219,764	\$7,114,119	\$7,323,075	\$208,956	3%
Capital Outlay	\$16,702,196	\$24,244,937	\$11,592,560	(\$12,652,377)	(52%)
Debt Service	\$1,647,068	\$1,868,796	\$2,679,831	\$811,035	43%
Transfers	\$236,190	\$85,644	\$114,088	\$28,444	33%
Budget Reserves	\$1,109,587	\$1,674,970	\$2,049,324	\$374,354	22%
EXPENSES TOTAL	\$26,167,452	\$36,331,808	\$25,212,551	(\$11,119,257)	(31%)
Revenues					
Charges for Services	\$10,055,660	\$16,036,543	\$15,298,844	(\$737,699)	(5%)
Miscellaneous	\$146,035	\$150,000	\$170,000	\$20,000	13%
Other Sources	\$15,965,757	\$20,145,265	\$9,743,707	(\$10,401,558)	(52%)
REVENUES TOTAL	\$26,167,452	\$36,331,808	\$25,212,551	(\$11,119,257)	(31%)

The summary above is a consolidation of departments, the summary tables below are for the individual departments.

Central Fueling

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$92,135	\$99,895	\$118,852	\$18,957	19%
Operating Expense	\$1,439,062	\$2,450,813	\$1,916,432	(\$534,381)	(22%)
Capital Outlay	\$369,610	\$64,818	\$0	(\$64,818)	(100%)
Transfers	\$5,271	\$1,280	\$5,695	\$4,415	345%
Budget Reserves	\$247,977	\$104,752	\$33,475	(\$71,277)	(68%)
EXPENSES TOTAL	\$2,154,055	\$2,721,558	\$2,074,454	(\$647,104)	(24%)
Revenues					
Charges for Services	\$1,512,940	\$2,473,432	\$1,840,000	(\$633,432)	(26%)
Other Sources	\$641,115	\$248,126	\$234,454	(\$13,672)	(6%)
REVENUES TOTAL	\$2,154,055	\$2,721,558	\$2,074,454	(\$647,104)	(24%)

- (Capital Overlay) FY25 were fuel tank improvements that are not needed in FY26
- Revenue decreased due to fuel prices not increasing to the projected amounts per gallon

Vehicle Maintenance

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$1,066,010	\$1,143,963	\$1,154,436	\$10,473	1%
Operating Expense	\$2,657,399	\$3,273,503	\$3,838,340	\$564,837	17%
Capital Outlay	–	\$235,051	\$144,430	(\$90,621)	(39%)
Transfers	\$226,217	\$83,084	\$105,672	\$22,588	27%
Budget Reserves	\$616,111	\$763,804	\$954,113	\$190,309	25%
EXPENSES TOTAL	\$4,565,737	\$5,499,405	\$6,196,991	\$697,586	13%
Revenues					
Charges for Services	\$4,092,381	\$4,703,913	\$5,413,153	\$709,240	15%
Other Sources	\$473,356	\$795,492	\$783,838	(\$11,654)	(1%)
REVENUES TOTAL	\$4,565,737	\$5,499,405	\$6,196,991	\$697,586	13%

- (Capital Overlay Decrease) New vehicle lifts were purchased the previous year, significantly lower capital purchases this year
- (Charges Increase) Increase in outside repairs both in quantity and costs.

Fleet Replacement

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$94,502	\$99,484	\$180,385	\$80,901	81%
Operating Expense	\$1,123,303	\$1,389,803	\$1,568,303	\$178,500	13%
Capital Outlay	\$16,332,586	\$23,945,068	\$11,448,130	(\$12,496,938)	(52%)
Debt Service	\$1,647,068	\$1,868,796	\$2,679,831	\$811,035	43%
Transfers	\$4,702	\$1,280	\$2,721	\$1,441	113%
Budget Reserves	\$245,499	\$806,414	\$1,061,736	\$255,322	32%
EXPENSES TOTAL	\$19,447,660	\$28,110,845	\$16,941,106	(\$11,169,739)	(40%)
Revenues					
Charges for Services	\$4,450,339	\$8,859,198	\$8,045,691	(\$813,507)	(9%)
Miscellaneous	\$146,035	\$150,000	\$170,000	\$20,000	13%
Other Sources	\$14,851,286	\$19,101,647	\$8,725,415	(\$10,376,232)	(54%)
REVENUES TOTAL	\$19,447,660	\$28,110,845	\$16,941,106	(\$11,169,739)	(40%)

- (Capital Overlay) Adjustments made due to vehicle delivery schedule changes.
- (Other Sources) Loan and interest charges vary depending on delivery schedules.

Our People - FTE Count

Fleet Program

Job Title	5011	5071	5081
Allocated FTE Count			
ASSET COORDINATOR	0	1	0
Asset Coordinator (N) - Vacant	0	0	1
DIRECTOR OF UTILITIES	0.033	0.033	0.033
FINANCE COORDINATOR	0.333	0.333	0.333
FLEET MAINTENANCE SUPERVISOR	0.2	0.8	0
FLEET MANAGER	0.333	0.333	0.333
FLEET TECHNICIAN	0	1	0
FLEET TECHNICIAN II	0	5	0
MASTER EVT TECHNICIAN	0	1	0
PREVENTATIVE MAINTENANCE TECHNICIAN	0	2	0
ALLOCATED FTE COUNT	0.9	11.5	1.7

Hernando County, Florida

[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

Community Services – Area of Operations



Parks & Recreation



Sensitive Lands



Waterways



Libraries



Animal Services



Veterans Services



UF Extension

Includes: Parks & Rec, Sensitive Lands, Waterways and Aquatics, Libraries, Animal Services, UF Extension, Veterans Services

***Animal Services transitioned to the Hernando County Sheriff's Office for operations effective January 1, 2025; however, the Capital project related expenses remain on the County's books, including design costs, which is why some activity still shows up there.**

Area of Operations Community Services

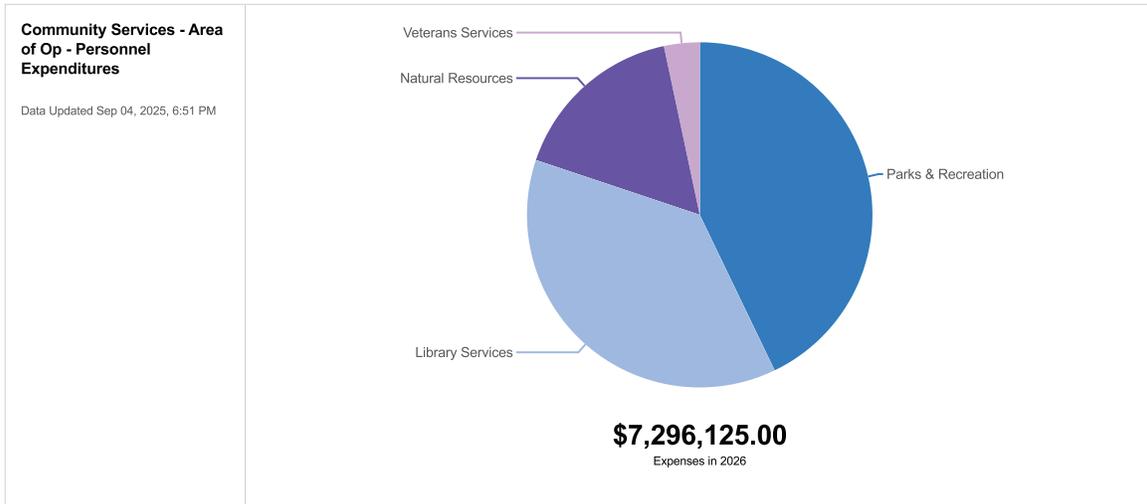
	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Personnel Services	\$6,957,720	\$6,894,383	\$7,296,125	\$401,742	6%
Operating Expense	\$6,400,778	\$6,928,480	\$7,587,427	\$658,947	10%
Capital Outlay	\$3,664,247	\$4,905,026	\$1,527,123	(\$3,377,903)	(69%)
Transfers	\$374,419	\$148,756	\$139,200	(\$9,556)	(6%)
Budget Reserves	\$275,229	–	(\$43,088)	(\$43,088)	–
EXPENSES TOTAL	\$17,672,393	\$18,876,645	\$16,506,787	(\$2,369,858)	(13%)
Revenues					
Licenses and Permits	\$5,000	\$5,000	\$5,000	\$0	0%
Intergovernmental	\$40,000	\$40,000	\$40,000	\$0	0%
Charges for Services	\$1,054,645	\$1,039,715	\$806,818	(\$232,897)	(22%)
Fines and Forfeitures	\$30,750	\$33,745	\$245	(\$33,500)	(99%)
Miscellaneous	\$430,626	\$89,015	\$91,205	\$2,190	2%
Transfers	\$53,200	\$56,000	\$70,000	\$14,000	25%
Other Sources	\$364,604	\$3,030,329	\$955,124	(\$2,075,205)	(68%)
REVENUES TOTAL	\$1,978,825	\$4,293,804	\$1,968,392	(\$2,325,412)	(54%)
Surplus (Deficit)	(\$15,693,568)	(\$14,582,841)	(\$14,538,395)	–	–

Personnel Services increased due to position requests and annual increase.
 Operating Expense increased due to maintenance and repairs at various park locations.
 Capital Outlay decreased due to reduction in number of Capital projects for FY26.
 Other Sources Revenue is Balance Forward Cash reserved for specific departments within Community Services
 Intergovernmental Revenue consists of State Grants and Revenue Sharing

Community Services by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Parks & Recreation	\$7,216,553	\$6,862,961	\$7,025,889	\$7,552,700
Library Services	\$3,112,529	\$3,524,389	\$4,107,039	\$4,492,782
Animal Services	\$1,437,873	\$1,900,757	\$2,213,630	\$513,500
Aquatic Services & Waterways	\$1,080,796	\$1,329,244	\$1,683,736	\$503,191
Natural Resources	\$0	\$0	\$0	\$2,556,342
County Extension	\$447,462	\$489,726	\$584,419	\$617,254
Sensitive Lands	\$329,216	\$520,568	\$878,183	\$0
Veterans Services	\$197,588	\$272,989	\$296,450	\$271,018
TOTAL	\$13,822,018	\$14,900,634	\$16,789,346	\$16,506,787

Personnel Expense by Area of Operations



Community Services - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Parks & Recreation	\$1,922,836	\$2,259,591	\$2,709,221	\$2,983,151	\$3,127,256
Library Services	\$2,210,304	\$2,170,413	\$2,505,276	\$2,655,155	\$2,719,982
Animal Services	\$831,455	\$921,021	\$1,143,497	\$1,189,568	\$0
Aquatic Services & Waterways	\$407,607	\$394,301	\$512,911	\$540,465	\$0
Natural Resources	\$0	\$0	\$0	\$0	\$1,205,525
Veterans Services	\$185,044	\$181,023	\$243,364	\$273,030	\$243,362
Sensitive Lands	\$78,263	\$91,054	\$107,170	\$134,106	\$0
Community Services	\$138,279	\$0	\$0	\$0	\$0
TOTAL	\$5,773,788	\$6,017,404	\$7,221,439	\$7,775,475	\$7,296,125

Area of Operations - Community Services

Job Title	Community Services
Allocated FTE Count	
ACCOUNTING CLERK III	1
ADMINISTRATIVE ASSISTANT II	1
ADMINISTRATIVE ASSISTANT III	1
ADMINISTRATIVE FINANCE COORDINATOR	1
AQUATIC SERVICES MANAGER	1
BRANCH SUPERVISOR	4
CATALOGING LIBRARIAN	1
COLLECTIONS DEVELOPMENT COORDINATOR	1
DIRECTOR OF COMMUNITY SERVICES	1
DISTRIBUTION CLERK	1
ELECTRICIAN/MECHANICAL SPECIALIST	1
ENVIRONMENTAL LANDS SPECIALIST	1
Environmental Lands Technician (N)	1
EQUIPMENT OPERATOR II	1
GENERAL MAINTENANCE DOCK WORKER	2
HORTICULTURE TECHNICIAN	2
LIBRARY INFORMATION SPECIALIST II	5
LIBRARY SERVICE ASSISTANT	11
LIBRARY SERVICES MANAGER	1
LITERACY PROGRAM SPECIALIST (N)	1
MAINTENANCE DOCK WORKER	3
MAINTENANCE TECHNICIAN I	1
MAINTENANCE TECHNICIAN II/DRIVER/MECHANIC	1
MAINTENANCE TECHNICIAN II/ELECTRIAN	3

Job Title	Community Services
MAINTENANCE TECHNICIAN II/IRRIGATION	1
MAINTENANCE WORKER II	9
NATURAL RESOURCES FIELD SUPERVISOR	1
OPERATION SUPERVISOR	1
OPERATIONS COORDINATOR	1
PARK ATTENDANT	4
PARK ATTENDANT PT	0.7
PARK ATTENDANT SEASONAL PT	1
PARKS AND RECREATION ADMINISTRATOR	1
PARKS FOREMAN	1
PARKS FOREMAN (FIELD AND TURF)	1
PARKS MAINTENANCE FOREMAN	1
PROJECT MANAGER	1
RECREATION LEADER II (SEASONAL)	0.42
RECREATION LEADER II (SEASONAL) (N)	0.5
RECREATION SPECIALIST	2
REFERENCE LIBRARIAN I	3
SPORTS TURF/HORTICULTURE TECH (N)	1
SPORTS/LEAGUE COORDINATOR	1
SYSTEM ASSISTANT	1
SYSTEM COORDINATOR	1
VETERAN SERVICES MANAGER	1
VETERAN SERVICES OFFICER	1
WATERWAYS MAINTENANCE TECHNICIAN	3
WATERWAYS MAINTENANCE TECHNICIAN- HARVEST VESSEL	1
YOUTH SERVICES LIBRARIAN	2
ALLOCATED FTE COUNT	88.62

[Parks and Recreation](#)

[Sensitive Lands](#)

[Aquatics & Waterways](#)

[Public Library System](#)

[Animal Services \(CIP ONLY\)](#)

[UF/IFAS County Extension](#)

[Veterans Services](#)

[Restore Act](#)

[FL Boating Improvement Program](#)



Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Parks and Recreation

Mission Statement

The Parks and Recreation Department is responsible for providing safe, clean and functional Parks and recreation facilities, and to assist in the planning and development of new and improved facilities to meet continued growth within the County. We are committed to fulfilling our mission through visionary leadership, individual dedication, and the responsible use of our available resources.

What we do

The Parks & Recreation Department operates and maintains 26 parks, boat ramps and preserves. Our parks provide passive and active recreation opportunities for people of all ages and abilities. Hernando County parks feature facilities that support organized sports such as flag football, soccer, softball, and baseball. Other activities we provide facilities for are pickleball, handball, and basketball. Passive recreation opportunities include walking trails at parks as well as in our nature preserves. Our Recreation Department coordinates the use of athletic fields with local sports leagues, oversees the rentals at two community centers, and promotes community events such as the Father Daughter Dance and Camp Funshine.

Goals

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

Metrics & Performance

Player numbers:	<u>2024</u>	<u>2023</u>	<u>2022</u>
Hernando Youth League	<u>1800</u>	<u>1716</u>	<u>1179</u>
Spring Hill NFL Flag - Veterans	<u>1400</u>	<u>1500</u>	<u>1300</u>
Spring Hill Screaming Eagles Football	<u>175</u>	<u>180</u>	<u>167</u>
Anderson Snow Senior Softball	<u>56</u>	<u>52</u>	<u>48</u>
WHACS Senior Softball	<u>68</u>	<u>64</u>	<u>60</u>
SSIL Senior Softball	<u>68</u>	<u>68</u>	<u>64</u>
Hernando Soccer Club	<u>700</u>	<u>700</u>	<u>700</u>
Hernando County Adult Softball League	<u>651</u>	<u>894</u>	<u>0</u>
Hernando County Ladies Softball League	<u>200</u>	<u>162</u>	<u>0</u>
Parking Passes Sold	<u>*844</u>	<u>1866</u>	<u>302</u>

*2024 – Due to hurricane damages, pay stations were removed from all parks.

Standard Hours: 40 hours per week open to the public

Office operation hours: Monday – Friday 7:00 am – 4:00 pm

Maintenance/Dock Worker: Monday – Sunday 7:00 am – 3:30 pm.

Maintenance Tech: Monday – Friday 6:00 am – 2:30 pm

Parks Services

Projects & Tasks Completed 23-24

- Lake Townsend ADA sidewalks and road widening
- Ridge Manor Playground
- Delta Wood Playground
- Pioneer Park Restroom
- Scoreboard replacement

Parks Services

Projects & Tasks Completed 24-25

- Roger Park Restroom Rebuilt
- Pioneer Park Playground
- Coach Lorenzo Hamilton Playground
- Anderson Snow-replaced damaged sidewalk
- Ridge Manor- new metal dugout roofs
- Hamilton Park-replaced basketball goals
- Built new pavilions throughout multiple parks
- Anderson Snow parking lot repaving
- Anderson Snow maintenance building

Upcoming Projects:

- Pine Island Seawall Replacement
- Anderson Snow Splash Park
- Roger Park Playground
- Veterans Memorial Park Fitness Court
- Linda Pederson Boardwalk
- Parks and Recreation Office Expansion

For 2026

- Veteran’s Memorial Monument
- Pine Island Playground
- Jenkin Creeks Restroom
- Anderson Snow Park 2 Multi Use Fields
- Rogers Park Restroom Replacement
- Lake House Improvements –Restroom remodels
- Ridge Manor – New Roof Concession Building

Upcoming Needs:

To be determined by Masterplan, which will be completed fall 2025.

Parks and Recreation

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$2,616,460	\$2,985,556	\$3,127,256	\$141,700	5%
Operating Expense	\$2,645,581	\$2,976,136	\$3,529,470	\$553,334	19%

	PRIOR YEAR BUDGET			BUDGET	
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Capital Outlay	\$2,527,759	\$2,741,789	\$611,500	(\$2,130,289)	(78%)
Transfers	\$144,532	\$61,856	\$65,056	\$3,200	5%
EXPENSES TOTAL	\$7,934,332	\$8,765,337	\$7,333,282	(\$1,432,055)	(16%)
Revenues					
Charges for Services	\$831,645	\$811,715	\$767,818	(\$43,897)	(5%)
Fines and Forfeitures	\$250	\$245	\$245	\$0	0%
Miscellaneous	\$78,100	\$76,540	\$82,155	\$5,615	7%
Other Sources	–	\$1,450,903	–	(\$1,450,903)	(100%)
REVENUES TOTAL	\$909,995	\$2,339,403	\$850,218	(\$1,489,185)	(64%)
Surplus (Deficit)	(\$7,024,337)	(\$6,425,934)	(\$6,483,064)	–	–

Personnel Services increased due to wage allocation updates and applicable fringe. Operating expense increased due to CIP 107900 Pine Island Sea Wall (Design @ \$100k) and \$900k construction in FY26. There was also increased costs associated with mowing and temp labor. Capital Outlay has decreased due to reduced number of capital improvement projects for FY26. Charges for Services revenues are due to reallocation of where revenue is recognized for concessions and special events. Parks & Rec is allowing the County's partners to handle the special events such as Red, White and Brew. Other Sources decreased due to Purchase Orders carried over from FY24 to FY25. Purchase Orders will be carried over from FY25 to FY26 in FY26.

Our People – FTE Count

Parks and Recreation

Job Title	0011
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT III	1
DIRECTOR OF COMMUNITY SERVICES	0.66
ELECTRICIAN/MECHANICAL SPECIALIST	1
EQUIPMENT OPERATOR II	1
GENERAL MAINTENANCE DOCK WORKER	2
HORTICULTURE TECHNICIAN	2
MAINTENANCE DOCK WORKER	3
MAINTENANCE TECHNICIAN I	1
MAINTENANCE TECHNICIAN III/DRIVER/MECHANIC	1
MAINTENANCE TECHNICIAN II/ELECTRIAN	3
MAINTENANCE TECHNICIAN III/IRRIGATION	1
MAINTENANCE WORKER II	9
OPERATION SUPERVISOR	1
PARK ATTENDANT	4
PARK ATTENDANT PT	0.7
PARK ATTENDANT SEASONAL PT	1
PARKS AND RECREATION ADMINISTRATOR	1
PARKS FOREMAN	1
PARKS FOREMAN (FIELD AND TURF)	1
PARKS MAINTENANCE FOREMAN	1
PROJECT MANAGER	1
RECREATION LEADER II (SEASONAL)	0.42
RECREATION LEADER II (SEASONAL) (N)	0.5
RECREATION SPECIALIST	2
SPORTS TURF/HORTICULTURE TECH (N)	1
SPORTS/LEAGUE COORDINATOR	1
ALLOCATED FTE COUNT	42.28

Parks & Recreation Grants

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Capital Outlay	\$251,400	\$251,400	\$0	(\$251,400)	(100%)
EXPENSES TOTAL	\$251,400	\$251,400	\$0	(\$251,400)	(100%)
Revenues					
Intergovernmental	\$250,000	\$250,000	\$0	(\$250,000)	(100%)
Transfers	\$1,400	\$1,400	\$0	(\$1,400)	(100%)
REVENUES TOTAL	\$251,400	\$251,400	\$0	(\$251,400)	(100%)

Capital Outlay, Intergovernmental, and Transfers decreased – the Veterans Monument should be finished during FY25.

Impact Fees for Parks & Recreation

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Operating Expense	\$857,719	\$754,379	\$0	(\$754,379)	(100%)
Capital Outlay	\$3,826,707	\$1,978,698	\$0	(\$1,978,698)	(100%)
Budget Reserves	\$450,441	\$281,826	\$1,014,333	\$732,507	260%
EXPENSES TOTAL	\$5,134,867	\$3,014,903	\$1,014,333	(\$2,000,570)	(66%)
Revenues					
Licenses and Permits	\$510,949	\$475,729	\$533,520	\$57,791	12%
Other Sources	\$4,623,918	\$2,539,174	\$480,813	(\$2,058,361)	(81%)
REVENUES TOTAL	\$5,134,867	\$3,014,903	\$1,014,333	(\$2,000,570)	(66%)

Impact Fees are used for Capital Projects within the applicable district associated with growth in the community. The Parks Master Plan for all districts is for the Parks Impact fees it will be completed in FY25.

Operating Expense and Capital Outlay decreased due to Capital Projects being completed in FY25. Licenses and Permits increased due to the issuance of the licenses and permits. Other Sources is Balance Forward Cash.

Scoreboard Sponsorships

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Operating Expense	\$21,112	–	\$12,000	\$12,000	–
EXPENSES TOTAL	\$21,112	–	\$12,000	\$12,000	–
Revenues					
Charges for Services	–	–	\$12,000	\$12,000	–
Other Sources	\$21,112	–	–	\$0	–
REVENUES TOTAL	\$21,112	–	\$12,000	\$12,000	–

Businesses and Individuals can sponsor various scoreboards around the county parks for advertising purposes.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Natural Resources

Aquatic Services & Waterways and Environmental Sensitive Lands are being merged in FY26 to create Natural Resources.

The Natural Resources Department has two main set of responsibilities: Environmental Sensitive Lands and Aquatic Service & Waterways Management

Environmental Sensitive Lands -The management of five County-owned or managed preserves: Chinsegut Hill, Cypress Lakes, Fickett Hammock, Lake Townsen, and Peck Sink. Because many of the preserves adjoin or are in close proximity to other conservation lands, they additionally serve as important components of a regional and statewide network of conservation areas.

Aquatic Services & Waterways Management – The maintenance of the County’s network of aids-to-navigation, docks, boat ramps piers, lights, signage, and buoys consistent with state and federal regulations, aquatic plant harvesting, and artificial reef and marine habitat enhancement/restoration activities.

Natural Resources

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	-	-	\$1,205,525	\$1,205,525	-
Operating Expense	-	-	\$1,012,665	\$1,012,665	-
Capital Outlay	-	-	\$325,000	\$325,000	-
Transfers	-	-	\$13,152	\$13,152	-
EXPENSES TOTAL	-	-	\$2,556,342	\$2,556,342	-
Revenues					
Licenses and Permits	-	-	\$5,000	\$5,000	-
Miscellaneous	-	-	\$7,200	\$7,200	-
REVENUES TOTAL	-	-	\$12,200	\$12,200	-
Surplus (Deficit)	\$0	\$0	(\$2,544,142)	-	-

Aquatic Services & Waterways and Environmental Sensitive Lands are being merged in FY26 to create Natural Resources.

Our People – FTE Count

Fund 0011-01463 Natural Resources

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

Job Title	0011
ALLOCATED FTE COUNT	8.22



[Table of Contents | CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Sensitive Lands

Sensitive Lands and Aquatic Services & Waterways are being merged in FY26 to create Natural Resources.

Sensitive Lands

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Personnel Services	\$107,170	\$134,106	\$0	(\$134,106)	(100%)
Operating Expense	\$326,248	\$392,201	\$0	(\$392,201)	(100%)
Capital Outlay	\$150,000	\$175,000	\$0	(\$175,000)	(100%)
Transfers	\$3,877	\$1,776	\$0	(\$1,776)	(100%)
EXPENSES TOTAL	\$587,295	\$703,083	\$0	(\$703,083)	(100%)
Revenues					
Miscellaneous	\$7,200	\$7,200	\$0	(\$7,200)	(100%)
Other Sources	–	\$29,900	–	(\$29,900)	(100%)
REVENUES TOTAL	\$7,200	\$37,100	\$0	(\$37,100)	(100%)
Surplus (Deficit)	(\$580,095)	(\$665,983)	\$0	–	–

Sensitive Lands and Aquatic Services & Waterways are being merged in FY26 to create Natural Resources.

Our People – FTE Count

Sensitive Lands

Job Title
Allocated FTE Count
ALLOCATED FTE COUNT

0



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Aquatic Services

Aquatic Services & Waterways and Sensitive Lands are being merged in FY26 to create Natural Resources.

Aquatic Services and Waterways

	PRIOR YEAR BUDGET		BUDGET		Percentage Increase (Decrease)
	FY2024	FY2025	FY2026	Increase (Decrease)	
Expenses					
Personnel Services	\$512,907	\$540,465	\$0	(\$540,465)	(100%)
Operating Expense	\$362,687	\$547,129	\$0	(\$547,129)	(100%)
Capital Outlay	\$70,000	\$175,000	\$0	(\$175,000)	(100%)
Transfers	\$20,882	\$9,776	\$0	(\$9,776)	(100%)
EXPENSES TOTAL	\$966,476	\$1,272,370	\$0	(\$1,272,370)	(100%)
Revenues					
Licenses and Permits	\$5,000	\$5,000	\$0	(\$5,000)	(100%)
Other Sources	–	\$29,475	–	(\$29,475)	(100%)
REVENUES TOTAL	\$5,000	\$34,475	\$0	(\$34,475)	(100%)
Surplus (Deficit)	(\$961,476)	(\$1,237,895)	\$0	–	–

Aquatic Services & Waterways and Sensitive Lands are being merged in FY26 to create Natural Resources.

Our People – FTE Count

Aquatic Services & Waterways

Job Title
Allocated FTE Count
ALLOCATED FTE COUNT

0



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Library Services

Mission Statement

To provide spaces where all are welcome to discover, create, and learn through innovative technology and library resources.

Vision Statement

Hernando County Public Library System is an essential part of a just and fair community, where all can thrive and grow.

What we Do

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

Goals

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

Metrics & Performance

	2024	2023	2022
Reference Questions Answered	38,432	36,816	17,868
PC Usage	36,519	35,970	33,705
Library Visits	204,291	196,713	172,408
Circulation-Items checked out	497,606	489,767	439,219
Programs	1,031	843	664
Program Attendance	24,164	20,586	8,308
Public Service Hours	7,774	7,839	7,816

Projects & Tasks Completed 23-24

- Completed parking lot improvements at the Spring Hill Branch Library.
- Upgraded the online catalog with Aspen Discovery for easier access for library users to find all library material in one place.
- Launched HCPLS new mobile app, provided through Aspen LiDa, that allows patrons to explore the library collection, check out electronic content, and manage your library account all on the go.
- In partnership with the Florida Department of Health in Hernando County and the Hernando County Parks and Recreation Department, a StoryWalk program was installed and opened at the East Hernando Branch Library. This cost was provided by a grant that the Florida Department of Health in Hernando County received.
- Expanded our eBook collection with the addition of Salem Press eBooks.

- Selected to have a mermaid statue placed in front of the library by the family of Blair “Scooter” Sellers IV in his memory.
- Broke ground on the terrace wall construction at the West Hernando Branch Library for drainage purposes and is projected to be complete in early 2024.
- Bequest left by a patron for the East Hernando Branch totaling over \$650,000.
- Secured State Aid for Libraries in the amount of \$647,000.

Upcoming Projects

- Library Master Plan.
- Expansion of physical collection.
- Parking lot improvement for the West Hernando Branch.
- Carpeting and painting of the Main Library.
- Utilizing the East Hernando Bequest to provide services, update collection, and various other projects that may come up.

Upcoming Needs

Library Master Plan will outline the future needs when completed.

Standard Hours: 40 hours per week per branch open to the public

Main Library and West Hernando Branch

Spring Hill Branch and East

Hernando Branch

Monday 10:00 am – 6:00 pm
 Tuesday 10:00 am – 6:00 pm
 Wednesday 10:00 am – 6:00 pm
 Thursday 12 noon – 8:00 pm
 Friday 9:00 am – 5:00 pm
 Saturday CLOSED
 Sunday CLOSED

CLOSED
 10:00 am – 6:00 pm
 10:00 am – 6:00 pm
 12 noon – 8:00 pm
 9:00 am – 5:00 pm
 9:00 am – 5:00 pm
 CLOSED

Library Services

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$2,417,066	\$2,663,835	\$2,719,982	\$56,147	2%
Operating Expense	\$792,562	\$964,547	\$1,082,079	\$117,532	12%
Capital Outlay	\$240,300	\$128,530	\$60,000	(\$68,530)	(53%)
Transfers	\$127,348	\$54,576	\$56,176	\$1,600	3%
EXPENSES TOTAL	\$3,577,276	\$3,811,488	\$3,918,237	\$106,749	3%
Revenues					
Charges for Services	\$27,000	\$30,000	\$27,000	(\$3,000)	(10%)
Miscellaneous	\$1,700	\$1,550	\$1,550	\$0	0%
REVENUES TOTAL	\$28,700	\$31,550	\$28,550	(\$3,000)	(10%)
Surplus (Deficit)	(\$3,548,576)	(\$3,779,938)	(\$3,889,687)	-	-

Personnel Services increased due to two staff members moving to full time, including benefits. Operating expenses increased due to added building security at all four libraries, added software, and insurance & bonds–premium increasing. Capital Outlay increased due to the Capital Improvement Project in FY26.

Library Grants

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Operating Expense	\$571,884	\$556,903	\$462,946	(\$93,957)	(17%)
Capital Outlay	\$234,400	\$257,800	\$244,600	(\$13,200)	(5%)
Budget Reserves	\$497,803	\$492,546	\$0	(\$492,546)	(100%)
EXPENSES TOTAL	\$1,304,087	\$1,307,249	\$707,546	(\$599,703)	(46%)

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Revenues					
Intergovernmental	\$1,085,041	\$492,546	\$492,546	\$0	0%
Other Sources	\$219,046	\$814,703	\$215,000	(\$599,703)	(74%)
REVENUES TOTAL	\$1,304,087	\$1,307,249	\$707,546	(\$599,703)	(46%)

Library grants consist of State Aid that is provided by the state each year within the state budget.

Our People – FTE Count

Library Services

Job Title	0011
Allocated FTE Count	
ACCOUNTING CLERK III	1
ADMINISTRATIVE FINANCE COORDINATOR	1
BRANCH SUPERVISOR	4
CATALOGING LIBRARIAN	1
COLLECTIONS DEVELOPMENT COORDINATOR	1
DIRECTOR OF COMMUNITY SERVICES	0.11
DISTRIBUTION CLERK	1
LIBRARY INFORMATION SPECIALIST II	5
LIBRARY SERVICE ASSISTANT	11
LIBRARY SERVICES MANAGER	1
LITERACY PROGRAM SPECIALIST (N)	1
OPERATIONS COORDINATOR	1
REFERENCE LIBRARIAN I	3
SYSTEM ASSISTANT	1
SYSTEM COORDINATOR	1
YOUTH SERVICES LIBRARIAN	2
ALLOCATED FTE COUNT	35.11

1781 Library Estate Funds

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Operating Expense	\$235,713	\$571,722	\$528,045	(\$43,677)	(8%)
Capital Outlay	\$60,000	\$25,000	\$46,500	\$21,500	86%
EXPENSES TOTAL	\$295,713	\$596,722	\$574,545	(\$22,177)	(4%)
Revenues					
Miscellaneous	\$290,051	–	\$0	\$0	–
Other Sources	\$5,662	\$596,722	\$574,545	(\$22,177)	(4%)
REVENUES TOTAL	\$295,713	\$596,722	\$574,545	(\$22,177)	(4%)

The Library Estate Funds are used for the purposes outlined in the estate plan of the individual or organization that provided them for library specific programming.

Impact Fees for Libraries

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Operating Expense	\$9,283	\$230,000	\$0	(\$230,000)	(100%)
Transfers	\$63,411	\$63,084	\$62,851	(\$233)	0%
Budget Reserves	\$538,380	\$534,813	\$787,046	\$252,233	47%
EXPENSES TOTAL	\$611,074	\$827,897	\$849,897	\$22,000	3%
Revenues					
Licenses and Permits	\$128,000	\$128,000	\$150,000	\$22,000	17%

	PRIOR YEAR BUDGET		BUDGET		Percentage Increase (Decrease)
	FY2024	FY2025	FY2026	Increase (Decrease)	
Other Sources	\$483,074	\$699,897	\$699,897	\$0	0%
REVENUES TOTAL	\$611,074	\$827,897	\$849,897	\$22,000	3%

Operating Expense and Capital Outlay is for Capital Improvement Project 112203 to conduct a Libraries Master Plan.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Animal Services

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

Animal Services

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$1,060,349	\$297,391	\$0	(\$297,391)	(100%)
Operating Expense	\$811,428	\$367,915	\$420,000	\$52,085	14%
Capital Outlay	\$327,912	\$779,189	\$93,500	(\$685,689)	(88%)
Transfers	\$56,156	\$6,000	\$0	(\$6,000)	(100%)
EXPENSES TOTAL	\$2,255,845	\$1,450,495	\$513,500	(\$936,995)	(65%)
Revenues					
Charges for Services	\$196,000	\$198,000	\$0	(\$198,000)	(100%)
Fines and Forfeitures	\$30,500	\$33,500	\$0	(\$33,500)	(100%)
Miscellaneous	\$3,425	\$3,425	\$0	(\$3,425)	(100%)
Other Sources	—	\$377,902	—	(\$377,902)	(100%)
REVENUES TOTAL	\$229,925	\$612,827	\$0	(\$612,827)	(100%)
Surplus (Deficit)	(\$2,025,920)	(\$837,668)	(\$513,500)	—	—

Operating Expense and Capital Outlay increased due to the funding of the design of the shelter expansion & isolation ward and repair of barn and stall area.

Our People - FTE Count

Animal Services

Job Title
Allocated FTE Count
ALLOCATED FTE COUNT
0



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025–2026 Annual Budget

UF/IFAS County Extension

The University of Florida’s Institute of Food and Agricultural Sciences (UF/IFAS) Extension Hernando County is a federal, state, and county partnership dedicated to developing knowledge in agriculture, human and natural resources, and the life sciences and to making that knowledge accessible to sustain and enhance the quality of human life.

There are Extension offices in all 67 counties of Florida. Here at UF/IFAS Extension Hernando County, we have five faculty members (or agents), two multi-county faculty, and two support staff. Each faculty member specializes in a different program area, suited for their clientele within Hernando. Faculty specialize in 4-H Youth Development, financial management, residential horticulture, commercial horticulture, marine science, natural resources, agriculture, urban pest management, livestock, and sustainable agriculture and food systems.

Mission Statement

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

Who We Are

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

What we Do

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

Goals

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

Metrics & Performance

	2024*	2023	2022
Field Consultations	1,431	2,515	2,047
Office Consultations	3,695	4,702	3,297
Phone Consultations	1,845	1,998	1,402
Email/Text Consultations	11,274	8,377	16,065

Blog/Social Media Reads	95,475	163,720	113,568
Programs	1,260	1,211	903
Program Attendance	17,395	22,250	18,219
Volunteer Hours Donated	22,980	31,857	25,597
Creative Works/Publications	251	304	434
Professional Presentations	23	16	43
Awards Received	12	5	16

*Note: Programs were cancelled due to hurricanes; Vacant agent position during the reporting period.

Projects & Tasks Completed 23-24

- Successfully completed a sponge restoration pilot project in Hernando County state waters, in collaboration with agents, researchers, and local volunteers.
- Partnered with recreational fishers and Extension agents to bring 3,186 blue crab traps up to compliance with state laws.
- Engaged with over 5,800 individuals (charter captains, recreational fishers, and organizations) through scallop education programs and distribution of scallop sorting devices for more sustainable harvesting.
- Almost 400 recreational anglers completed the Florida Friendly Angler Course, promoting responsible fishing practices.
- 61 participants of the drone education course earned their Federal Aviation Administration certification, enhancing skills and workforce development.
- Master Gardeners assisted over 1,200 members of the community at the Master Gardener Nursery.
- Free plant, disease, and pest diagnostics at the UF/IFAS Extension Office saved Hernando County residents \$25,689.
- In partnership with Hernando County, 150 residents were taught how to make compost and reduce waste at the Hernando County landfill.
- Public education programs supported a 6% credit towards the Florida Department of Environmental Protection's Basin Management Action Plan for West Central Florida's nitrogen reduction goals. This equates to an estimated reduction of 12,590 pounds of nitrogen annually.
- Program participants reported improved irrigation behaviors that led to an estimated 471,753-gallon reduction in water use.
- Over 270 youth members of the 4-H Youth Development Program gained knowledge and life skills they need to be productive, responsible citizens.
- Hernando's 4-H Horse Judging Team placed 5th in the nation.
- Free credit coaching was provided to 37 first time home buyers.
- Over \$30,000 value of Accredited Financial Counselor coaching was provided during 2024.
- Volunteer contributed time valued at \$726, 398 in support of Extension programming.

Upcoming Projects

- Parking lot improvement for Extension Office.
- Flooring and painting of building.
- Expansion of sponge restoration project in Hernando's state waters.
- Continued engagement with recreational and commercial fishers.
- Continuation of free plant, disease, and pest diagnostics for residents.
- Continuation of 4-H Youth Development.
- Continuation of Financial Counseling.

Standard Hours: 40 hours per week open to the public, with additional program-specific events held outside of standard hours.

Monday	8:00 am – 5:00 pm	Saturday	CLOSED
Tuesday	8:00 am – 5:00 pm	Sunday	CLOSED
Wednesday	8:00 am – 5:00 pm		
Thursday	8:00 am – 5:00 pm		
Friday	8:00 am – 5:00 pm		

Cooperative Extension

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Operating Expense	\$489,726	\$582,246	\$617,254	\$35,008	6%
EXPENSES TOTAL	\$489,726	\$582,246	\$617,254	\$35,008	6%
Surplus (Deficit)	(\$489,726)	(\$582,246)	(\$617,254)	–	–



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Veterans Services

Mission

Hernando County Department of Veteran Services is a county agency created to assist all former, present and future members of the Armed Forces of the United States and their dependents in preparing claims for and securing compensation, hospitalization, vocational training and other benefits or privileges to which they may be entitled under any federal or state law or regulation by reason of their service in the Armed Forces of the United States.

All services rendered under their subsection of Florida Statutes (FS 292.05) shall be without charge to the claimant.

What we Do

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

Goals

Continue to provide one on one attention to Veterans and their immediate family. Attend more Outreach programs and County Events.

Metrics & Performance

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

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

Projects & Tasks Completed 24-25

VSO's attended 4 Outreach Presentations and 2 County Events

Upcoming Projects of Interest to Citizens

Outreach events & Presentations

Weekly visits to the VFW Post 10209 to assist Veterans'

Mandates

FDVA Conference to maintain Certifications

Upcoming Needs

To be in our own facility

Add another VSO

Standard Hours:

Staff of 2 currently

Normal business hours are 8:00 a.m. – 5:00 p.m. Closed from 12-1 daily for lunch.

Veterans Services

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Personnel Services	\$243,764	\$273,030	\$243,362	(\$29,668)	(11%)
Operating Expense	\$24,710	\$18,604	\$22,840	\$4,236	23%
Transfers	\$11,668	\$4,816	\$4,816	\$0	0%
EXPENSES TOTAL	\$280,142	\$296,450	\$271,018	(\$25,432)	(9%)
Surplus (Deficit)	(\$280,142)	(\$296,450)	(\$271,018)	-	-

Personnel Services decreased due to the employee’s current year health plan selections.
 Operating Expenses increased due to the Annual Veteran Recognition Program and appreciation gifts.

Our People – FTE Count

Veterans Services

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



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Restore Act Fund

Overview

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

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

Goals

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

Restore Act Fund

	PRIOR YEAR BUDGET		BUDGET		Percentage Increase (Decrease)
	FY2024	FY2025	FY2026	Increase (Decrease)	
Expenses					
Operating Expense	\$318,427	\$182,428	\$106,253	(\$76,175)	(42%)
Capital Outlay	\$3,217,158	\$3,199,469	\$2,996,345	(\$203,124)	(6%)
EXPENSES TOTAL	\$3,535,585	\$3,381,897	\$3,102,598	(\$279,299)	(8%)
Revenues					
Intergovernmental	\$3,535,585	\$3,381,897	\$3,102,598	(\$279,299)	(8%)
REVENUES TOTAL	\$3,535,585	\$3,381,897	\$3,102,598	(\$279,299)	(8%)



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025–2026 Annual Budget

FL Boating Improvement Program

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

Eligible uses of program funds include:

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

Goals

Notable projects includes:

CIP 111260 Lake Townsen Boat Ramp

FL Boating Improvement Pgm

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Operating Expense	\$92,645	\$32,698	\$83,000	\$50,302	154%
Capital Outlay	\$244,418	\$632,087	\$631,196	(\$891)	0%
Transfers	\$9,956	\$9,956	\$0	(\$9,956)	(100%)
Budget Reserves	\$275,229	–	(\$43,088)	(\$43,088)	–
EXPENSES TOTAL	\$622,248	\$674,741	\$671,108	(\$3,633)	(1%)
Revenues					
Intergovernmental	\$269,866	\$271,508	\$280,573	\$9,065	3%
Transfers	\$9,956	\$9,956	\$9,956	\$0	0%
Other Sources	\$342,426	\$393,277	\$380,579	(\$12,698)	(3%)
REVENUES TOTAL	\$622,248	\$674,741	\$671,108	(\$3,633)	(1%)

FL Boating Improvement Program Operating Expenses increased due to CIP 111260 Lake Townsen Boat Ramp, design and construction.

Other sources increased to set aside for the project.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Economic Development – Area of Operations



Airport



Economic Development



Tourism

Includes: Airport, Economic Development and Tourism

Area of Operations Economic Development

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$1,423,784	\$1,507,043	\$1,522,704	\$15,661	1%
Operating Expense	\$3,165,476	\$3,338,721	\$3,364,053	\$25,332	1%
Capital Outlay	\$1,931,468	\$1,674,835	\$1,131,000	(\$543,835)	(32%)
Debt Service	\$229,142	\$237,786	\$0	(\$237,786)	(100%)
Grants & Aid	\$225,800	\$611,833	\$610,800	(\$1,033)	0%
Transfers	\$1,381,622	\$1,127,209	\$879,845	(\$247,364)	(22%)
Budget Reserves	\$7,398,897	\$10,113,399	\$11,296,602	\$1,183,203	12%
EXPENSES TOTAL	\$15,756,189	\$18,610,826	\$18,805,004	\$194,178	1%
Revenues					
Taxes	\$2,000,000	\$2,240,000	\$2,427,731	\$187,731	8%
Charges for Services	\$1,000	–	\$0	\$0	–
Miscellaneous	\$2,848,241	\$2,732,533	\$3,049,589	\$317,056	12%
Other Sources	\$8,307,042	\$10,568,213	\$10,312,131	(\$256,082)	(2%)
REVENUES TOTAL	\$13,156,283	\$15,540,746	\$15,789,451	\$248,705	2%
Surplus (Deficit)	(\$2,599,906)	(\$3,070,080)	(\$3,015,553)	–	–

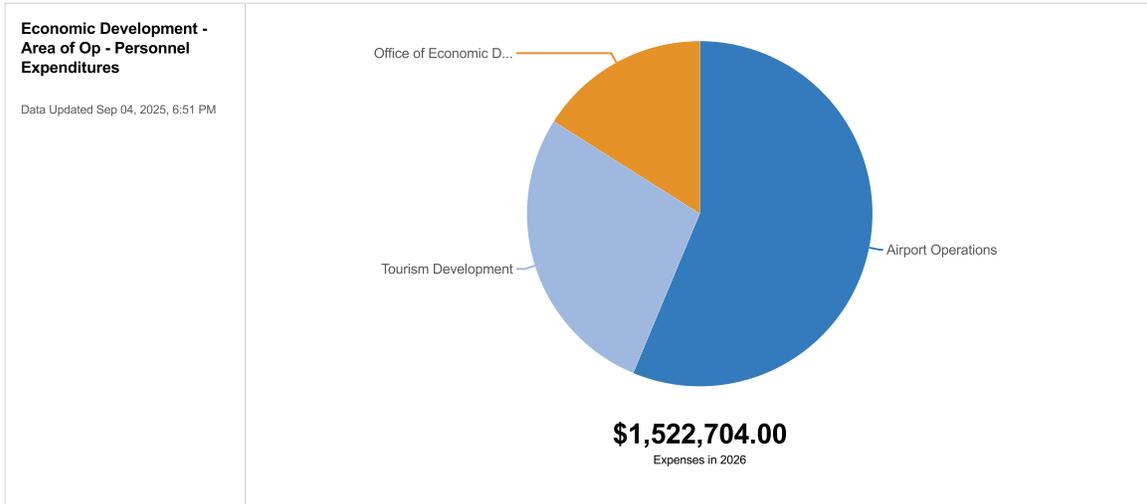
Other Sources Revenue is Balance Forward Cash reserved for specific departments within Economic Development.

Intergovernmental Revenue consists of State Grants and Revenue Sharing.

Economic Development by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Airport Operations		\$4,920,591	\$5,358,181	\$7,337,937
Tourism Development		\$2,973,883	\$4,299,610	\$5,996,841
Office of Economic Development		\$2,808,893	\$2,645,114	\$2,410,713
TOTAL		\$10,703,367	\$12,302,905	\$15,745,491

Personnel Expense by Area of Operations



Economic Development - Area of Op - Personnel Expenditures

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

Area of Operations - Economic Development

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

[Economic Development](#)

[Airport](#)

[Tourism](#)

[Airport Industrial Park Transfer](#)

Check us Out

[Economic Development Area of Operation Website](#)

Hernando County, Florida

[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Economic Development

Mission

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

Metrics & Performance

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

The Office consistently manages an average of 30 projects with approximately a fifty-fifty split between new/recruitment and existing industry expansion.

Specific to Targeted Industries Ad Valorem and Tangible Personal Property Taxes Collected:



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

Projects & Tasks Completed 23-24

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

- 530 new jobs
- 449,000sf of new or absorbed space

- \$308M in Capital Investment

Implemented a formal Business Retention & Expansion Program.
 Completed an Industrial Land Study to identify, plan, and protect future economic development growth.
 Received a Duke Energy Site Readiness designation for a 116-acre industrial parcel with rail access which now being marketed to industries for business relocation and expansion.
 To recruit industry to the County, Team Hernando met with various prospective investors at Business Facilities LiveXchange, SelectUSA Investment Summit, MRO Americas and Logistics Development Forum
 Support satellite location of USF Small Business Development Center
 Support of Brooksville Main Street Program
 Received Business Facilities, Mid-Sized Economic Development Organization Award for Expedited Permitting Inspections & Certification (EPIC) Program.
 Three (3) Hernando businesses have chosen by GrowFL as Florida Companies to Watch; AME International, Delamere Industries and Pem-Air Turbine Engine Services.
 Economic Development Director Valerie Pianta, MEDP was recognized as one of the Top 50 Economic Developers in Nation by Consultant Connect.

Projects & Tasks Completed 24-25

Recruitment and/or Expansion of 8 Targeted Industries resulting in:

- 177 new jobs
- 358,000sf of new or absorbed space
- \$51M in Capital Investment

Joined the SelectFlorida Partner Program for economic development for lead generation, increased brand visibility and unifying Florida’s presence as the most desirable business location.

To recruit industry to the County, Team Hernando met with various prospective investors at Business Facilities LiveXchange, SelectUSA Investment Summit, MRO Americas and Logistics Development Forum

Support satellite location of USF Small Business Development Center

Support of Brooksville Main Street Program

Host Business Disaster Preparedness Workshop

Currently managing Feasibility Study for potential business incubator to support entrepreneurship

Standard Hours:

Staff of 3

Normal business hours are 8:00 a.m. – 5:00 p.m.

Economic Development

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$233,089	\$245,233	\$244,068	(\$1,165)	0%
Operating Expense	\$246,023	\$267,935	\$302,137	\$34,202	13%
Capital Outlay	\$1,475,807	\$1,280,666	\$6,000	(\$1,274,666)	(100%)
Grants & Aid	\$225,800	\$611,833	\$610,800	(\$1,033)	0%
Transfers	\$7,752	\$3,200	\$3,200	\$0	0%
Budget Reserves	\$559,115	\$779,942	\$1,613,874	\$833,932	107%
EXPENSES TOTAL	\$2,747,586	\$3,188,809	\$2,780,079	(\$408,730)	(13%)
Revenues					
Miscellaneous	\$152,411	\$60,465	\$12,539	(\$47,926)	(79%)
Other Sources	–	\$7,500	–	(\$7,500)	(100%)
REVENUES TOTAL	\$152,411	\$67,965	\$12,539	(\$55,426)	(82%)
Surplus (Deficit)	(\$2,595,175)	(\$3,120,844)	(\$2,767,540)	–	–

Our People – FTE Count

Allocated FTE - Economic Development Dept

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

Hernando County, Florida

[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Hernando County, Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Airport

Brooksville-Tampa Bay Regional Airport & Technology Center (BKV), is a general aviation facility and technology center encompassing 2,400 acres that is owned by the Hernando County Board of County Commissioners. The BKV team guides this award-winning airport with professional integrity and a focus on service, safety, and economic development. Airport tenants and the Hernando County community gain cost-effective and high-quality general aviation and business facilities through BKV land leasing services while improving Hernando County’s economy.



Airport

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Personnel Services	\$798,899	\$852,286	\$857,160	\$4,874	1%	
Operating Expense	\$1,410,297	\$1,505,045	\$1,823,174	\$318,129	21%	
Capital Outlay	\$12,847,685	\$11,604,791	\$6,988,903	(\$4,615,888)	(40%)	
Debt Service	\$229,142	\$237,786	\$0	(\$237,786)	(100%)	
Transfers	\$1,304,389	\$1,061,289	\$799,925	(\$261,364)	(25%)	
Budget Reserves	\$3,667,359	\$4,613,214	\$5,588,768	\$975,554	21%	
EXPENSES TOTAL	\$20,257,771	\$19,874,411	\$16,057,930	(\$3,816,481)	(19%)	
Revenues						
Intergovernmental	\$201,983	\$803,031	\$1,942,564	\$1,139,533	142%	
Miscellaneous	\$2,693,830	\$2,670,068	\$3,037,050	\$366,982	14%	
Transfers	\$1,274,155	\$1,048,809	\$787,445	(\$261,364)	(25%)	
Other Sources	\$16,083,072	\$15,352,503	\$10,290,871	(\$5,061,632)	(33%)	
REVENUES TOTAL	\$20,253,040	\$19,874,411	\$16,057,930	(\$3,816,481)	(19%)	
Surplus (Deficit)	(\$4,731)	\$0	\$0	-	-	

Operating expenses increased due to insurance costs and M&R projects.

Capital outlay decreased due to projects clearing in FY25.
 Reserves were increased to adjust for Capital projects and for Grant Matches in the future.
 Intergovernmental revenues decreased, due to grant funding being reduced year-to-year.

Allocation FTE - Fund 4311

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

Hernando County, Florida

[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

Tourist Development Tax

Mission Statement

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

What we Do

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

Goals

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

Performance & Metrics

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

Metric	FY 2025 Year-to-Date (as of 6/11/25)	Increase/Decrease
TDT Collections	\$2,270,571	45%
Hotel Occupancy	84%	8%
Hotel ADR	\$155	10%
Hotel RevPAR	\$129	19%
Hotel Revenue	\$14.1 M	18%
Short Term Rental Occupancy	36%	5%
Short Term Rental ADR	\$199	6%
Short Term Rental RevPAR	\$72	11%

Short Term Rental Revenue	\$21.3 M	16%
---------------------------	----------	-----

Projects & Tasks Completed 24-25

Sold and unveiled 10 new mermaids on The Mermaid Tale Trail.
 Implemented a Partner Portal, allowing partners in the destination to access information on sales and marketing programs, co-op advertising opportunities, grant funding programs, FAM Tour participation guidelines, economic impact data, tax collections, social media sites and hashtags, and research and data to help with their individual marketing.
 Created a Hurricane Recovery Program highlighting local businesses as they recovered from the hurricanes and re-opened their businesses.
 Supporting 13 events with Tourist Development Special Events Grants and Event Promotion Videos.
 Created an award-winning 30 second commercial as part of sponsorship of Discraft Supreme Flight Open disc golf tournament.
 Produced 82 videos highlighting our partners and special events in the destination, posted on YouTube, Facebook and Instagram, and distributed in our email newsletters.
 Attended two consumer travel shows and one media meet-up event.
 Hosted five FAM Tours with Influencers from the US and Germany.
 Hosted four live remote television news broadcasts to promote specific businesses and events as well as hurricane recovery in Hernando Beach.
 Added a current news feed to FloridasAdventureCoast.com, allowing for both additional content, improved SEO and enhanced listening ability for how the destination is performing in the marketplace.
 Implemented a new social media posting tool, allowing for more efficient posting, enhanced listening within the social media space and comparisons and tracking of performance against competitors.
 Currently engaged in an RFP for a marketing/advertising agency. Plans include a redesign of all collateral as well as a refined media plan.

Upcoming Projects of Interest to Citizens

Continued expansion of The Mermaid Tale Trail.
 Development of additional website content on FloridasAdventureCoast.com to highlight and promote each neighborhood within the County. Content will include notable attractions, whether natural or man-made, business listings, and highlights of what to do in each community.

Upcoming Needs

AI Powered Chatbot for customer service and vacation inspiration on FloridasAdventureCoast.com.
 Optimization of FloridasAdventureCoast.com for AI Search and Image Search.

Hours of Operation

Regular business hours are 8:00-5:30pm. There are occasional evening or weekend duties for special events including festivals, trade shows, media meetups and conferences.

Tourist Development Tax

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$391,796	\$409,524	\$421,476	\$11,952	3%
Operating Expense	\$1,795,052	\$1,793,132	\$1,605,477	(\$187,655)	(10%)
Capital Outlay	-	-	\$1,000,000	\$1,000,000	-
Transfers	\$69,481	\$62,720	\$76,720	\$14,000	22%
Budget Reserves	\$3,172,423	\$4,720,243	\$4,093,960	(\$626,283)	(13%)
EXPENSES TOTAL	\$5,428,752	\$6,985,619	\$7,197,633	\$212,014	3%
Revenues					
Taxes	\$2,000,000	\$2,240,000	\$2,427,731	\$187,731	8%
Charges for Services	\$1,000	-	\$0	\$0	-

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Miscellaneous	\$2,000	\$2,000	\$0	(\$2,000)	(100%)
Other Sources	\$3,425,752	\$4,743,619	\$4,769,902	\$26,283	1%
REVENUES TOTAL	\$5,428,752	\$6,985,619	\$7,197,633	\$212,014	3%

Operating expenses are down due to the projects we completed last year which are not recurring. We purchased two information kiosks, have been asked to purchase one this year for the Preserve project, all programming complete. Also, no scheduled batch of Mermaid Statues to be deployed. Transfers to other Funds is up due to increases in Insurance (Liability for Chinsegut) Budget reserves are down due mainly to the CIP project in the Destination Development category, though I did reduce the M&O reserves slightly to balance the budget (all my county expenses and allocations will be up, personnel is up, insurance is up)

Our People - FTE Count

Tourist Development Tax

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



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

Airport Industrial Park Transfer

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

Airport Industrial Park Transfer

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Operating Expense	\$72,555	\$72,555	\$68,352	(\$4,203)	(6%)
EXPENSES TOTAL	\$72,555	\$72,555	\$68,352	(\$4,203)	(6%)
Surplus (Deficit)	(\$72,555)	(\$72,555)	(\$68,352)	–	–

Airport Industrial Park Transfer remained mostly flat, due to established agreements staying at the same level. The agreements are for the National Guard and Sherrif.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

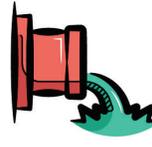
Area of Operations – Public Works



Transportation Trust



Gas Taxes



Stormwater Mgmt MSTU



Facilities

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

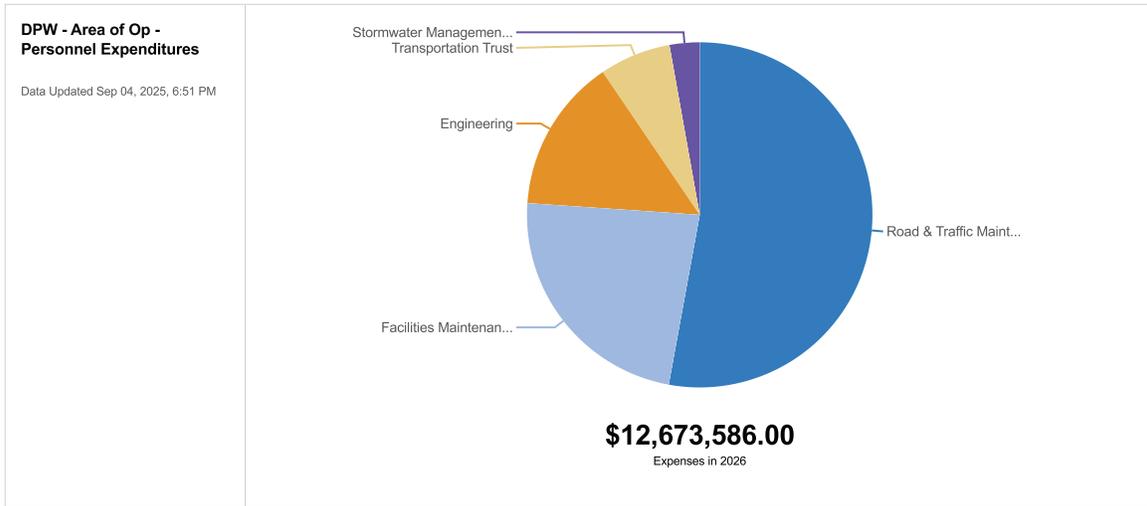
Area of Operations Public Works

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Personnel Services	\$11,919,000	\$12,531,770	\$12,673,586	\$141,816	1%
Operating Expense	\$15,941,420	\$17,719,115	\$17,243,044	(\$476,071)	(3%)
Capital Outlay	\$35,006,789	\$36,830,887	\$32,061,026	(\$4,769,861)	(13%)
Grants & Aid	\$10,690	\$12,800	\$14,000	\$1,200	9%
Transfers	\$4,621,505	\$5,055,185	\$3,087,782	(\$1,967,403)	(39%)
Budget Reserves	\$18,347,289	\$16,668,916	\$24,358,047	\$7,689,131	46%
EXPENSES TOTAL	\$85,846,693	\$88,818,673	\$89,437,485	\$618,812	1%
Revenues					
Taxes	\$21,934,133	\$23,726,672	\$25,486,222	\$1,759,550	7%
Intergovernmental	\$4,013,024	\$4,055,020	\$4,253,138	\$198,118	5%
Charges for Services	\$1,371,355	\$1,512,583	\$2,051,555	\$538,972	36%
Miscellaneous	\$276,072	\$280,669	\$281,814	\$1,145	0%
Transfers	\$438,091	\$60,276	\$10,000	(\$50,276)	(83%)
Other Sources	\$46,576,551	\$49,031,579	\$44,123,765	(\$4,907,814)	(10%)
REVENUES TOTAL	\$74,609,226	\$78,666,799	\$76,206,494	(\$2,460,305)	(3%)
Surplus (Deficit)	(\$11,237,467)	(\$10,151,874)	(\$13,230,991)	-	-

Public Works by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Gas Taxes		\$45,906,802	\$39,409,161	\$36,680,460
Road & Traffic Maintenance		\$6,007,323	\$9,391,148	\$12,136,748
Facilities Maintenance		\$6,783,078	\$9,489,423	\$10,517,621
Transportation Trust		\$6,117,182	\$6,892,321	\$6,021,581
Stormwater Management		\$5,598,514	\$6,918,819	\$7,062,270
Engineering		\$2,074,095	\$2,531,943	\$2,508,527
Department of Public Works		\$3,500	\$8,100	\$0
TOTAL		\$72,490,494	\$74,640,915	\$74,927,207

Personnel Expense by Area of Operations



DPW - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Road & Traffic Maintenance	\$5,225,134	\$5,459,053	\$6,585,802	\$6,837,023	\$6,701,037
Facilities Maintenance	\$2,112,162	\$2,174,578	\$2,571,098	\$2,786,837	\$2,941,390
Engineering	\$1,246,887	\$1,521,821	\$1,891,636	\$1,893,729	\$1,829,058
Transportation Trust	\$968,677	\$836,645	\$948,850	\$959,378	\$845,608
Stormwater Management	\$192,137	\$216,184	\$303,486	\$333,478	\$356,493
Department of Public Works	\$3,121	\$0	\$0	\$0	\$0
TOTAL	\$9,748,118	\$10,208,281	\$12,300,872	\$12,810,445	\$12,673,586

Area of Operations - Public Works

Job Title	Department of Public Works
Allocated FTE Count	
ACCOUNTING CLERK III	1
ADMINISTRATIVE ASSISTANT II	3
ADMINISTRATIVE ASSISTANT III	1
ASSISTANT COUNTY ENGINEER	1
ASSISTANT PUBLIC WORKS DIRECTOR	1
CAD DRAFTER	1
CONTRACTS AND TRAINING COORDINATOR	1
CREW LEADER	7
CUSTODIAN I	11
CUSTODIAN SUPERVISOR	1
CUSTOMER SERVICE SPECIALIST	1
DEPUTY COUNTY ADMINISTRATOR	0.2
DIRECTOR OF PUBLIC WORKS	1
DPW INSPECTOR I	4
DPW INSPECTOR II	2
ENGINEER II	1
ENGINEERING DEVELOPMENT COORDINATOR	1
EQUIPMENT OPERATOR	23
FACILITIES MANAGER	1
FIELD SUPERVISOR	5
FINANCE MANAGER	1
FINANCE SPECIALIST	2
FLOODPLAIN MANAGER	0.5
FLOOR TECHNICIAN	3
HEAVY EQUIPMENT OPERATOR	3
HEAVY EQUIPMENT OPERATOR -2100585	1

Job Title	Department of Public Works
HORTICULTURE TECHNICIAN	1
Horticulture Technician (N)	1
LEAD CUSTODIAN	2
LEAD DPW INSPECTOR	1
LEAD HORTICULTURE TECHNICIAN	1
MAINTENANCE TECHNICIAN I	1
MAINTENANCE TECHNICIAN II	6
MAINTENANCE TECHNICIAN III	6
MAINTENANCE WORKER II	13
OPERATIONS ASSISTANT	1
OPERATIONS COORDINATOR	1
PAVEMENT SENIOR PROJECT MANAGER	1
PROJECT COORDINATOR	1
PROJECT MANAGER	2
PROJECT MANAGER II	1
PROPERTY MANAGEMENT ASSOCIATE I	1
PROPERTY MANAGEMENT ASSOCIATE II	1
PROPERTY MANAGER	1
ROW PERMIT TECHNICIAN	1
SENIOR DATA SPECIALIST	1
SIGNAL PROJECT MANAGER	1
SITE PLAN REVIEW COORDINATOR II	1
SPECIAL ASSESSMENT COORDINATOR	1
SPECIAL EQUIPMENT OPERATOR	8
STORMWATER ENGINEER	1
TRAFFIC ENGINEER	1
TRAFFIC ENGINEERING ASSISTANT II	1
TRAFFIC SIGNAL TECHNICIAN I	4
TRAFFIC SIGNAL TECHNICIAN II	2
TRAFFIC SIGNAL TECHNICIAN III	1
TRAFFIC TECHNICIAN I	4
TRAFFIC TECHNICIAN II	1
WAREHOUSE AND SHOP TECHNICIAN	1
WATER RESOURCE SPECIALIST TRAINEE	1
ALLOCATED FTE COUNT	149.7

[Transportation Trust](#)

[Gas Taxes](#)

[Mass Transit](#)

[Stormwater Management MSTU](#)

[Facilities](#)

[Impact Fees Roads](#)

[IF Srchg I-75 and SR 50](#)

Check us Out

[DPW Area of Operation Website](#)

Hernando County, Florida

[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Transportation Trust

Mission Statement

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

Goals

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

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

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

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

Metrics & Performance

County Engineering Department provides Capital Improvement Projects, Road and Traffic Engineering design, watershed management, stormwater drainage, flood study data and Project Management for the Commission. There are currently 2,790 lane miles of roadway, ninety-three (93) operating traffic signals in the County. Sixty-two (62) intersections utilize camera detection, thirty (30) intersections utilize loops for detection and one (1) signal operates on a cycle. There are eighty-seven (87) school beacons that are wirelessly connected to the Traffic Control Center to optimize remote modifications to match the school calendar. The Department encompasses Stormwater Engineering, Pavement Management and Traffic Engineering and Engineering Development review.

Normal business hours are 7:30 a.m. – 4:30 p.m.

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

Normal business hours are 7:30 a.m. – 4:30 p.m.

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

Normal business hours are 7:30 a.m. – 4:30 p.m.

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

Normal business hours are 7:00 a.m. – 3:30 p.m.

Projects & Tasks Completed 24-25

County Engineering Department

- Resurfaced 4.2 miles of roads
- Completed Construction of Eastside Elementary Sidewalk (Raley Rd to Roper Road) (.75 Miles)
- Completed Construction of Freeport Drive Sidewalk (Deltona Blvd to Northcliffe Blvd) (1.53 Miles)
- Completed Construction of S Linden Drive Sidewalk (County Line to Spring Hill Drive) (2.51 Miles)
- Started Construction of Powell Rd Resurfacing Construction– 589 to California Street (1.24 Miles)
- Started Construction of Emerson Road Resurfacing (2.87 Miles)
- Started Construction Hayman Road Resurfacing (.81 Miles)
- Designing Dr Martin Luther King Blvd Resurfacing (0.61 Miles)
- Designing Lake Lindsey Road Phase 4 (1.4 Miles)
- Designing Ayers/Culbreath/Hayman Roundabout (0.91 Miles)
- Designing Thrasher Avenue Road Resurfacing (0.98 Miles)
- Designing Barclay Ave Widening (0.27 Miles)
- Construction of Drainage Retention Area retrofits on Geranium Ave and Northcliffe Blvd
- Designing Evergreen Woods at SR50 Signal
- Construction of Mariner Blvd at Landover Blvd Signal
- Construction of Citizen Center for Success at Spring Hill Dr Signal
- Construction of County Line Rd at Linden Dr Signal
- Designing Sunshine Grove Rd at Plumeria Signal

Property Management

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

FY	SALESPURCHASES	
2024	3	10
2025 PENDING	0	3
TOTALS	3	13

Road and Traffic Maintenance/Operations

- 4204 Citizen Generated Service Request

- 3682 Completed Work Request
- 141 Miles of Roads Graded
- 1.35 Miles of Millings Roads repaired
- 836 Potholes Repaired
- 14,406 Swales Maintained
- 480 Culverts Cleaned and Repaired
- 143,072 LF Tree Trimming
- 23,057 LF Sidewalk Repair
- 1,000 miles ROW Maintained
- 532 Debris Pick-ups
- 81,795 LF Shoulder Repair
- 5396 Driveway Permit Inspections
- 995 ROW Use Permits Issued
- 93 Signalized Intersections, School Zones, Signal/Markings Maintained
- 878 Streetlights Maintained
- 633 Signs Repaired/Replaced
- 1,115 DPW 811 Locates Tickets

Upcoming Projects of Interest to Citizens:

County Engineering Department

CIP Item #	Title
100380	Barclay Ave Multilaning Phase 1 (SR50 to Lucky Lane. Phase 2 is Lucky Lane to Powell Road and is planned in future CIP years
112004	Ayers Road/Culbreath Road/Hayman Road Roundabout
109910	Lake Lindsey Phase 4 Resurfacing
108240	Dr. Martin Luther King Boulevard Resurfacing
108510	Culbreath Road/Carr Creek Flood Improvements
112057	Old Crystal River Road Culvert

Mandates

- The Department of Public Works’ revenue is funded through specific revenue fund sources that are legally restricted to transportation expenditures. Sources include Gas Taxes (regulated by State Statutes and County Ordinance), Ad Valorem and Non-Ad Valorem taxes (regulated by County Ordinance).
- The United States Environmental Protection Agency requires Owners/operators of regulated municipal separate storm sewer systems (MS4s) are required to develop, implement, and enforce a stormwater management program (SWMP). The focus of the stormwater management program is to reduce the discharge of pollutants from its Stormwater Infrastructure system and address program areas listed below.
 1. Public Education and Outreach
 2. Public Involvement/Participation
 3. Illicit Discharge Detection and Elimination (IDDE)
 4. Construction Site Stormwater Runoff Control Minimum Control
 5. Post-Construction Stormwater Management in New Development and Redevelopment.
 6. Pollution Prevention/Good Housekeeping
- Mass Transit is required to provide complementary ADA service with fixed routes per Federal Code of Federal Regulations (CFR) 49 CFR Part 37 Subpart F – Paratransit as a complement to fixed route service

Upcoming Needs

Additional funding, as Gas Tax Revenues are static and not adjusted for inflation. Additionally, electric vehicles do not pay gas tax therefore the county is working with less funding to provide maintenance on critical infrastructure.

As Hernando County continues to grow, there will be a need to expand the roadway infrastructure to accommodate this growth.

Transportation Trust

	PRIOR YEAR BUDGET		BUDGET		Percentage Increase (Decrease)
	FY2024	FY2025	FY2026	Increase (Decrease)	
Expenses					
Personnel Services	\$9,187,342	\$9,481,260	\$9,375,703	(\$105,557)	(1%)
Operating Expense	\$5,320,036	\$7,644,302	\$7,813,108	\$168,806	2%
Capital Outlay	\$451,000	\$201,378	\$35,000	(\$166,378)	(83%)
Grants & Aid	\$9,370	\$11,500	\$12,000	\$500	4%
Transfers	\$472,696	\$235,564	\$245,651	\$10,087	4%
Budget Reserves	\$4,012,999	\$4,999,196	\$6,820,038	\$1,820,842	36%
EXPENSES TOTAL	\$19,453,443	\$22,573,200	\$24,301,500	\$1,728,300	8%
Revenues					
Taxes	\$11,419,093	\$12,621,462	\$14,049,214	\$1,427,752	11%
Intergovernmental	\$139,000	\$141,000	\$146,000	\$5,000	4%
Charges for Services	\$596,000	\$1,334,300	\$1,260,000	(\$74,300)	(6%)
Miscellaneous	\$174,670	\$94,750	\$95,009	\$259	0%
Transfers	\$154,697	-	\$0	\$0	-
Other Sources	\$6,969,983	\$8,381,688	\$8,751,277	\$369,589	4%
REVENUES TOTAL	\$19,453,443	\$22,573,200	\$24,301,500	\$1,728,300	8%

Capital Outlay decreased due to project completion.
 Grants & Aid increased due to the Brooksville CRA review of valuations.
 Tax revenue increased based on valuation increase.

Our People - FTE Count

Transportation Trust

Job Title	1011
Allocated FTE Count	
ACCOUNTING CLERK III	1
ADMINISTRATIVE ASSISTANT II	2
ADMINISTRATIVE ASSISTANT III	1
ASSISTANT COUNTY ENGINEER	1
ASSISTANT PUBLIC WORKS DIRECTOR	1
CAD DRAFTER	1
CONTRACTS AND TRAINING COORDINATOR	1
CREW LEADER	7
CUSTOMER SERVICE SPECIALIST	1
DEPUTY COUNTY ADMINISTRATOR	0.2
DIRECTOR OF PUBLIC WORKS	1
DPW INSPECTOR I	4
DPW INSPECTOR II	2
ENGINEER II	0.6
ENGINEERING DEVELOPMENT COORDINATOR	1
EQUIPMENT OPERATOR	23
FIELD SUPERVISOR	4
FINANCE MANAGER	1
FINANCE SPECIALIST	1
HEAVY EQUIPMENT OPERATOR	3
HEAVY EQUIPMENT OPERATOR -2100585	1
LEAD DPW INSPECTOR	1
MAINTENANCE WORKER II	13
OPERATIONS ASSISTANT	1
OPERATIONS COORDINATOR	1
PAVEMENT SENIOR PROJECT MANAGER	1
PROJECT MANAGER	1
PROJECT MANAGER II	1

Job Title	1011
PROPERTY MANAGEMENT ASSOCIATE I	1
PROPERTY MANAGEMENT ASSOCIATE II	1
PROPERTY MANAGER	1
ROW PERMIT TECHNICIAN	1
SENIOR DATA SPECIALIST	1
SIGNAL PROJECT MANAGER	1
SITE PLAN REVIEW COORDINATOR II	1
SPECIAL ASSESSMENT COORDINATOR	1
SPECIAL EQUIPMENT OPERATOR	8
TRAFFIC ENGINEER	1
TRAFFIC ENGINEERING ASSISTANT II	1
TRAFFIC SIGNAL TECHNICIAN I	4
TRAFFIC SIGNAL TECHNICIAN II	2
TRAFFIC SIGNAL TECHNICIAN III	1
TRAFFIC TECHNICIAN I	4
TRAFFIC TECHNICIAN II	1
WAREHOUSE AND SHOP TECHNICIAN	1
ALLOCATED FTE COUNT	107.8



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025–2026 Annual Budget

Gas Taxes

Constitutional Fuel Tax (2 Cents)

Article XII, Section 9(c), Florida Constitution

Sections 206.41(1)(a), 206.45, 206.47, 336.023, and 336.024, Florida Statutes

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

County Fuel Tax (1 Cent)

Sections 206.41(1) and 206.60, Florida Statutes

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

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

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

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

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

The Legislature has authorized the statewide equalization of local option tax rates on diesel fuel by requiring that the full 6 cents of the 1 to 6 cents fuel tax as well as the 1 cent ninth-cent fuel tax be

levied on diesel fuel in every county even though the county government may not have imposed either tax on motor fuel or may not be levying the tax on motor fuel at the maximum rate.⁴ Consequently, 7 cents worth of local option tax revenue on diesel fuel are distributed to local governments, regardless of whether or not the county government is levying these two taxes on motor fuel at any rate.

Gas Taxes

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$78,874	\$76,874	\$0	(\$76,874)	(100%)
Operating Expense	\$5,788,170	\$4,684,860	\$4,054,545	(\$630,315)	(13%)
Capital Outlay	\$25,250,085	\$27,550,275	\$12,551,945	(\$14,998,330)	(54%)
Transfers	\$3,477,018	\$4,401,731	\$2,148,621	(\$2,253,110)	(51%)
Budget Reserves	\$12,351,305	\$7,461,822	\$13,932,495	\$6,470,673	87%
EXPENSES TOTAL	\$46,945,452	\$44,175,562	\$32,687,606	(\$11,487,956)	(26%)
Revenues					
Taxes	\$5,756,202	\$6,011,240	\$6,142,054	\$130,814	2%
Intergovernmental	\$16,025,512	\$12,889,288	\$4,202,869	(\$8,686,419)	(67%)
Charges for Services	\$638,805	–	\$638,805	\$638,805	–
Miscellaneous	\$16,000	–	\$0	\$0	–
Transfers	\$2,527,855	\$2,312,817	\$655,826	(\$1,656,991)	(72%)
Other Sources	\$21,981,078	\$22,962,217	\$21,048,052	(\$1,914,165)	(8%)
REVENUES TOTAL	\$46,945,452	\$44,175,562	\$32,687,606	(\$11,487,956)	(26%)

Personnel services were all moved to Transportation Trust fund.

Operating Expense decreased due to movement of Utilities and Insurance to Transportation Trust Fund.

Capital Outlay and transfers decreased due to current projects requiring matches completing and newer projects being implemented in design phase.

Budget reserves increased as projects in design are scheduled to reach construction phase in the future.

Intergovernmental and Transfers decreased in revenue due to completion of grant projects.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Mass Transit

There are currently three types of public transportation services available to residents of Hernando County. The Hernando County Board of County Commissioners provides fixed-route and Americans with Disabilities Act (ADA) demand response service. Fixed-route service operates along a designated route with set stops on a predetermined schedule. ADA service provides curb-to-curb service (including a connection to the fixed route service) to eligible riders within 3/4 mile on either side of a fixed-route. ADA service is required when providing a fixed-route service. For additional information on the ADA service, eligibility requirements and/or how to apply for rider status, please visit the [ADA Service](#).

Transportation Disadvantaged Service is provided door-to-door for county residents that are unable to drive or do not have available transportation due to age, income or disability. The State's Commission for the Transportation Disadvantaged contracts with Mid-Florida Community Services Inc. d/b/a Trans-Hernando to provide this transportation service. To use this service, the rider will have to contact Trans-Hernando by calling (352) 799-1510.

Mission Statement

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

Goal

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

Performance & Metrics

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

- Operates 6 current routes Monday through Saturday (Rt 1 – Red, Rt 2 – Blue, Rt 3 – Green, Rt – 4 Purple, Route 5 – Ridge Manor, and Route 6 – Micro Transit Brooksville Circulator).
 - We are adding Route 7 and 8 beginning June 2025, and Route 9 before September 2025. These additional 5 new routes will cover the major roadways in Hernando County and add additional ADA Service to each of them.
- Operated 201 days (to date)
- 5,433 ADA trips were provided, 51,626 total Miles
- 104,486 fixed route trips were provided, 441,167 total miles

Normal business hours are 8:00 a.m. – 4:00 p.m.

TheBus Operation hours are 6:00 a.m. – 8:00 p.m.

Upcoming Projects of Interest to Citizens

Mass Transit

CIP Item #Title

108210 Bus Stop ADA Improvements

109220 Transit Shelter & Amenities

Mandates

- Mass Transit is required to provide complementary ADA service with fixed routes per Federal Code of Federal Regulations (CFR) 49 CFR Part 37 Subpart F – Paratransit as a complement to fixed route service

Mass Transit

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$305,822	\$304,825	\$289,396	(\$15,429)	(5%)
Operating Expense	\$7,373,948	\$8,228,369	\$6,582,035	(\$1,646,334)	(20%)
Capital Outlay	\$2,987,894	\$3,503,228	\$3,812,967	\$309,739	9%
Transfers	\$20,211	\$4,800	\$4,800	\$0	0%
EXPENSES TOTAL	\$10,687,875	\$12,041,222	\$10,689,198	(\$1,352,024)	(11%)
Revenues					
Intergovernmental	\$8,404,184	\$10,850,143	\$9,340,786	(\$1,509,357)	(14%)
Charges for Services	\$41,215	-	\$0	\$0	-
Transfers	\$2,234,575	\$1,182,979	\$1,348,412	\$165,433	14%
REVENUES TOTAL	\$10,679,974	\$12,033,122	\$10,689,198	(\$1,343,924)	(11%)
Surplus (Deficit)	(\$7,901)	(\$8,100)	\$0	-	-

Personnel decrease and Operating Expenses increase reflects Intergovernmental revenue increase of funding from State and Federal Transit grants.

Allocated FTE - Mass Transit

Job Title	Allocated FTE Count
ALLOCATED FTE COUNT	0



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Stormwater Management MSTU

Mission Statement

The mission of the Stormwater Management Program is to provide comprehensive management and control of Stormwater throughout the County. Cooperative watershed study and management along with the Southwest Florida Water Management District, accomplishment of the National Pollution Discharge Elimination System certification.

Goals

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

Stormwater Management MSTU

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Personnel Services	\$303,486	\$333,478	\$356,493	\$23,015	7%	
Operating Expense	\$461,024	\$597,674	\$276,162	(\$321,512)	(54%)	
Capital Outlay	\$5,668,471	\$4,889,367	\$4,496,000	(\$393,367)	(8%)	
Grants & Aid	\$1,320	\$1,300	\$2,000	\$700	54%	
Transfers	\$7,752	\$3,840	\$4,640	\$800	21%	
Budget Reserves	\$742,793	\$2,713,184	\$3,119,043	\$405,859	15%	
EXPENSES TOTAL	\$7,184,846	\$8,538,843	\$8,254,338	(\$284,505)	(3%)	
Revenues						
Taxes	\$1,607,508	\$1,776,770	\$1,977,759	\$200,989	11%	
Intergovernmental	\$1,231,000	\$1,271,000	\$1,231,000	(\$40,000)	(3%)	
Charges for Services	\$20,000	\$45,000	\$45,000	\$0	0%	
Miscellaneous	\$155,500	\$155,500	\$155,500	\$0	0%	
Other Sources	\$4,170,838	\$5,290,573	\$4,845,079	(\$445,494)	(8%)	
REVENUES TOTAL	\$7,184,846	\$8,538,843	\$8,254,338	(\$284,505)	(3%)	

The decrease of Operating expenses and Capital Outlay is due to the decrease of outsourced engineering services contracts and a decrease in expected capital improvements.

Grants & Aid increase due to Brooksville CRA updated valuation.

MSTU tax revenue increased due to estimated valuation increases and Other Revenue Sources decreased for completion of Cooperative Agreement with SWFWMD.

Our People - FTE Count

Stormwater Management MSTU

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



[Table of Contents | CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Facilities

Mission Statement

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

What We Do

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

Goals

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

Metrics & Performance

Facilities Maintenance is currently responsible for 48 buildings throughout the County, totaling 780,784 square feet. Coordinate and schedule the daily preventive and emergency maintenance tasks to ensure that all facilities, systems, and equipment operate continuously seven (7) days a week, 365 days a year to keep building conditions safe and code compliant.

Projects & Tasks Completed FY24-25

- Animal Services Driveway Invert & repair
- Animal Control 1 AC system replacement
- County Administration Renovation (Phase 1)
- County Administration main sidewalk & landscape renovation
- Eastside Library Parking Lot Seal & Stripe
- Government Center fire alarm replacement and upgrade
- Government Center phase 1 AC controls replacement
- Government Center exterior waterproofing, sealing and painting
- Government Center Basement, Atrium, BOCC chambers and 2 courtrooms flooring replacement
- Government Center X-Ray machine replacement
- Government Center Complex Re-Key
- Jail Delta Housing 2 AC replacements
- Lykes Library parking Lot Overlay
- Westside Government Center 1 AC replacement
- Westside Health Dept 1 AC replacement

Upcoming Projects of Interest to Citizens

- Animal Control Kennel Roof Coating
- Animal Control Epoxy - Phase 3 (Center aisle & stalls)
- Brooksville Health Dept public R/R ADA renovation
- EOC Roof replacement + Engineering
- Facility Building Purchase / Construction
- Gov Ctr Roof replacement + Engineering
- Gov Ctr #2, #3 & #4 Elevator Modernization

- Gov Ctr Misc Carpet Replacement
- Gov Ctr Phase 3 A/C Controls Replacement
- Jail AC 5 RTU A/C unit replacements
- Jail Bravo Lighting Control Panel Replacement
- West Side Gov Ctr Remodel (vacated Tax Coll Space)

Mandates

FL STATUTE 29.008 COUNTY FUNDING OF COURT RELATED FUNCTIONS : Counties are required by s. 14, Art. V of the State Constitution to fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities for the circuit and county courts, public defenders’ offices, state attorneys’ offices, guardian ad litem offices, and the offices of the clerks of the circuit and county courts performing court-related functions. For purposes of this section, the term “circuit and county courts” includes the offices and staffing of the guardian ad litem offices, and the term “public defenders’ offices” includes the offices of criminal conflict and civil regional counsel.

Other Florida Statutes, Ordinances and Building Codes for compliancy / certification and inspection requirements include, fire sprinkler, fire alarm, fire extinguisher, fire suppression room and hood systems, emergency lighting, boilers, elevators, generators, water supply systems, backflow prevention, energy efficiency, fuel storage, security equipment and x-ray machines and lawn and horticulture maintenance.

And, Facilities pays the utilities which includes, electricity, water, sewer, trash, propane or natural gas, for the following locations, although not all are mandated, but by written agreement or required for the Facility to function:

- Brooksville Health Department
- County Administration
- Government Center
- Courthouse
- Records Storage
- Supervisor of Elections Lease
- West Side Government Center
- West Side Health Department

Further, Facilities pays for the Property Appraiser and Supervisor of Elections, Property Leases. Lastly, Facilities pays for 44 City and County Fire Assessments for Facilities and Misc. properties.

Upcoming Needs

Capital project funding to continue to maintain current structures and facilities.

Facilities

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$2,428,176	\$2,786,837	\$2,941,390	\$154,553	6%
Operating Expense	\$4,909,717	\$5,256,521	\$5,101,912	(\$154,609)	(3%)
Capital Outlay	\$4,084,656	\$4,188,864	\$3,820,000	(\$368,864)	(9%)
Transfers	\$143,423	\$60,800	\$62,400	\$1,600	3%
EXPENSES TOTAL	\$11,565,972	\$12,293,022	\$11,925,702	(\$367,320)	(3%)
Revenues					
Charges for Services	\$116,550	\$133,283	\$107,750	(\$25,533)	(19%)
Miscellaneous	\$28,902	\$30,419	\$31,305	\$886	3%
Other Sources	–	\$1,528,151	–	(\$1,528,151)	(100%)
REVENUES TOTAL	\$145,452	\$1,691,853	\$139,055	(\$1,552,798)	(92%)
Surplus (Deficit)	(\$11,420,520)	(\$10,601,169)	(\$11,786,647)	–	–

Facilities Operating Expenses and Capital Outlay decreased due to major capital improvement projects postponement and completion.

Charges for Services revenue based on current FY25 actuals and pending receipts.

Our People - FTE Count

Facilities

Job Title	0011
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT II	1
CUSTODIAN I	11
CUSTODIAN SUPERVISOR	1
FACILITIES MANAGER	1
FIELD SUPERVISOR	1
FINANCE SPECIALIST	1
FLOOR TECHNICIAN	3
HORTICULTURE TECHNICIAN	1
Horticulture Technician (N)	1
LEAD CUSTODIAN	2
LEAD HORTICULTURE TECHNICIAN	1
MAINTENANCE TECHNICIAN I	1
MAINTENANCE TECHNICIAN II	6
MAINTENANCE TECHNICIAN III	6
PROJECT COORDINATOR	1
PROJECT MANAGER	1
ALLOCATED FTE COUNT	39



[Table of Contents | CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Impact Fee – Roads

Impact Fees are used for Capital Projects within the applicable district associated with growth in the community.

Impact Fee - Roads

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Operating Expense	\$115,792	–	–	\$0	–	–
Capital Outlay	\$4,798,214	\$12,417,028	\$15,891,519	\$3,474,491	28%	–
Transfers	\$1,923,975	–	\$0	\$0	–	–
Budget Reserves	\$5,468,330	\$1,957,913	\$2,911,910	\$953,997	49%	–
EXPENSES TOTAL	\$12,306,311	\$14,374,941	\$18,803,429	\$4,428,488	31%	
Revenues						
Licenses and Permits	\$1,060,000	\$1,862,000	\$1,980,000	\$118,000	6%	–
Miscellaneous	–	–	\$100,000	\$100,000	–	–
Other Sources	\$11,246,311	\$12,512,941	\$16,723,429	\$4,210,488	34%	–
REVENUES TOTAL	\$12,306,311	\$14,374,941	\$18,803,429	\$4,428,488	31%	

Capital Outlay decreased for the capital improvement projects.

Reserves are held until the balance is built up for a project, after proper planning & engineering.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

IF Srchg I-75 and SR 50

Impact Fees are used for Capital Projects within the applicable district associated with growth in the community.

IF Srchg I-75 & SR50

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Budget Reserves	\$217,784	\$254,570	\$254,570	\$0	0%	
EXPENSES TOTAL	\$217,784	\$254,570	\$254,570	\$0	0%	
Revenues						
Licenses and Permits	\$28,000	\$28,000	\$28,000	\$0	0%	
Other Sources	\$189,784	\$226,570	\$226,570	\$0	0%	
REVENUES TOTAL	\$217,784	\$254,570	\$254,570	\$0	0%	

Reserves are maintained until the balance is built up for a project, after proper planning & engineering.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Development Services – Area of Operations



Code Enforcement



Planning & Zoning



Building



Unsafe Building

Includes: Building, Unsafe Buildings, Zoning, Planning, Code Enforcement

Area of Operations Development Services

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Personnel Services	\$7,103,583	\$7,711,749	\$7,736,227	\$24,478	0%	
Operating Expense	\$3,468,766	\$4,027,160	\$4,321,833	\$294,673	7%	
Capital Outlay	\$11,000	\$701,000	\$1,412,000	\$711,000	101%	
Transfers	\$291,335	\$259,560	\$136,320	(\$123,240)	(47%)	
Budget Reserves	\$4,804,827	\$4,254,448	\$4,328,090	\$73,642	2%	
EXPENSES TOTAL	\$15,679,511	\$16,953,917	\$17,934,470	\$980,553	6%	
Revenues						
Licenses and Permits	\$5,704,541	\$6,103,794	\$7,086,316	\$982,522	16%	
Charges for Services	\$1,057,985	\$1,860,796	\$1,550,753	(\$310,043)	(17%)	
Fines and Forfeitures	\$136,000	\$321,200	\$340,500	\$19,300	6%	
Miscellaneous	\$310,160	\$107,213	\$129,010	\$21,797	20%	
Other Sources	\$6,047,607	\$6,522,008	\$6,286,818	(\$235,190)	(4%)	
REVENUES TOTAL	\$13,256,293	\$14,915,011	\$15,393,397	\$478,386	3%	
Surplus (Deficit)	(\$2,423,218)	(\$2,038,906)	(\$2,541,073)	-	-	

Other Sources Revenue is Balance Forward Cash reserved for specific departments within Developmental Services

Capital Outlay is associated with new Building space

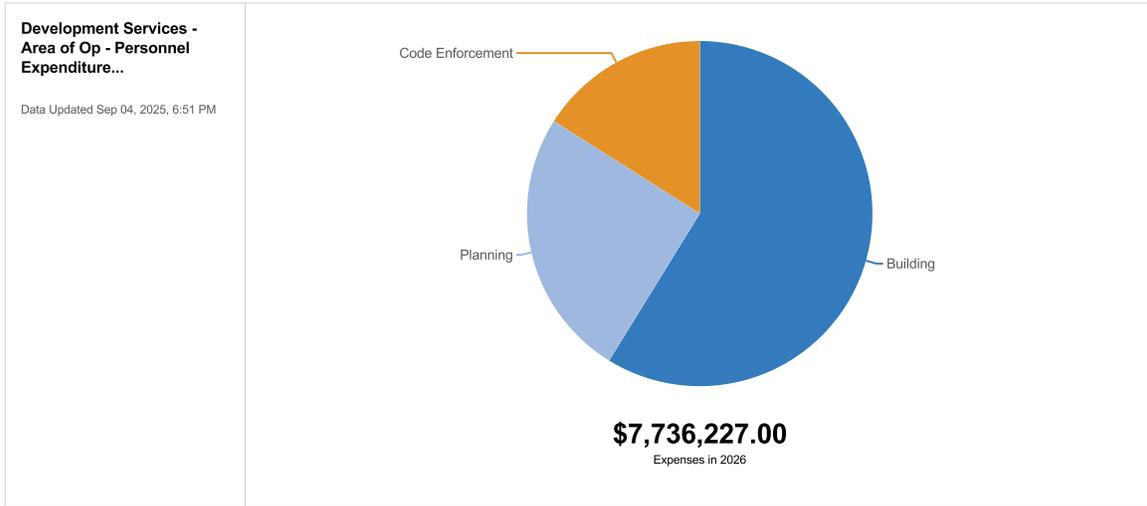
Intergovernmental Revenue consists of State Grants and Revenue Sharing

Development Services by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Building	\$8,739,750	\$9,736,256	\$11,062,808	\$12,008,144
Planning	\$1,325,979	\$2,676,954	\$3,326,096	\$3,290,098
Code Enforcement	\$1,191,037	\$1,534,289	\$1,552,269	\$1,933,528

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Zoning Services	\$724,187	\$6	\$0	\$0
TOTAL	\$11,980,952	\$13,947,505	\$15,941,173	\$17,231,770

Personnel Expense by Area of Operations



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

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

Area of Operations - Developmental Services

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

Job Title	Developmental Services
INSPECTOR/PLANS EXAMINER	17
LEAD PERMIT COORDINATOR	2
LEAD PLANS EXAMINER (N)	1
MANAGER OF ADMINISTRATION	1
PERMIT COORDINATOR	11
PLANNER I	3
PLANNER II	3
PLANNER III	1
PLANNING AND ZONING CUSTOMER CARE TECHNICIAN	2
PLANNING MANAGER	1
WATER RESOURCE ENFORCEMENT OFFICER	2
ZONING INSPECTOR	2
ZONING MANAGER	1
ZONING TECHNICIAN I	4
ZONING TECHNICIAN II	1
ZONING TECHNICIAN III	1
ALLOCATED FTE COUNT	85.6

[Building Department and Unsafe Buildings Program](#)

[Planning & Zoning](#)

[Code Enforcement](#)

[Landscape Enhancement](#)

Check us Out

[Developmental Services Area of Operation Website](#)

Hernando County, Florida

[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Building Division & Unsafe Buildings Program

Mission

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

What we Do

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

Permitting: Processes applications through proper departments for reviews, issues permit once all reviews and necessary documentation has been received.

Plan Review: Reviews applications, blueprints, and various construction documents for compliance with the current Florida Building Code and any applicable local ordinances.

Inspections: Performs various inspection types, based on the type of permit.

Contractor Licensing Compliance: Receives applications and registers contractors. Receives and investigates complaints for licensed and unlicensed activity, as well as unsafe structure complaints.

Records: Digitize paper construction documents. Maintains records and provides customers with requested record documentation.

Goals

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

With the upcoming implementation of the new Tyler Permitting software, we anticipate streamlining permit processes, enhancing the user experience, increasing transparency and accessibility, improving data management, and fostering better collaboration and communication between departments.

Projects & Tasks Completed FY 22-23

Issued 15,415 permits.

Addressed and brought into compliance 107 unsafe structures.

Projects & Tasks Completed FY 23-24

Issued 17,075 permits.

Addressed and brought into compliance 30 unsafe structures.

Completed 550 property damage assessments due to Hurricane Helene.

Projects & Tasks Completed FY 24-25: as of May 31, 2025

Issued 13,765 permits.

Addressed and brought into compliance 61 unsafe structures.

Completed 3,375 property damage assessments due to Hurricane Helene.

Completed 3,550 property damage assessments due to Hurricane Milton.
 Completed 557 pre-inspections due to Hurricane's Helene and Milton.

Upcoming Projects

Building Division: Purchase new building to build out additional office space.

Building Division Security.

Building Department

Standard Hours:

M-F Lobby - 7:30 a.m. – 3:30 p.m.

M-F Call Center – 7:30 a.m.- 4:00 p.m.

Building Division

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Personnel Services	\$4,342,675	\$4,641,300	\$4,548,135		(\$93,165)	(2%)
Operating Expense	\$2,357,406	\$2,593,077	\$2,685,497		\$92,420	4%
Capital Outlay	\$11,000	\$701,000	\$1,412,000		\$711,000	101%
Transfers	\$180,634	\$205,360	\$80,360		(\$125,000)	(61%)
Budget Reserves	\$3,696,796	\$2,894,512	\$2,958,169		\$63,657	2%
EXPENSES TOTAL	\$10,588,511	\$11,035,249	\$11,684,161		\$648,912	6%
Revenues						
Licenses and Permits	\$5,127,903	\$5,392,756	\$6,048,147		\$655,391	12%
Charges for Services	\$196,150	\$452,618	\$557,989		\$105,371	23%
Fines and Forfeitures	\$2,000	\$1,800	\$3,500		\$1,700	94%
Miscellaneous	\$300,660	\$91,160	\$110,110		\$18,950	21%
Other Sources	\$4,961,798	\$5,096,915	\$4,964,415		(\$132,500)	(3%)
REVENUES TOTAL	\$10,588,511	\$11,035,249	\$11,684,161		\$648,912	6%

Comments on Under/Over 10%

Capital Outlay increase- Due to needs of warehouse/office space buildout and security update
 Transfers decrease-Transfers for health insurance determined by Budget/Human Resources
 Budget Reserves decrease- Due to needs of warehouse/office space buildout and security update
 Licenses and Permits increase- Due to fee increase and permitting/licensing activity increase
 Charges for Services increase- Due increase of impact fees
 Fines and Forfeitures increase- Due to increase caseload of special master cases
 Miscellaneous increase- Due to anticipated increase of sale of surplus equipment

4614 Unsafe Buildings

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Operating Expense	\$119,346	\$104,238	\$113,250		\$9,012	9%
Budget Reserves	\$189,594	\$204,488	\$210,733		\$6,245	3%
EXPENSES TOTAL	\$308,940	\$308,726	\$323,983		\$15,257	5%
Revenues						
Charges for Services	\$117,280	\$105,068	\$120,325		\$15,257	15%
Other Sources	\$191,660	\$203,658	\$203,658		\$0	0%
REVENUES TOTAL	\$308,940	\$308,726	\$323,983		\$15,257	5%

Comments on Under/Over 10%

Charges for Services increase- Due to anticipated unsafe property tax payments.

Our People - FTE Count

Building Division

Job Title	4611
Allocated FTE Count	
ACCOUNTING CLERK III	2
ADMINISTRATIVE ASSISTANT III	1
ASSISTANT OPERATIONS MANAGER	1
BUILDING OFFICIAL	1
CLERK II	1
CUSTOMER CARE SPECIALIST	1
CUSTOMER SERVICE TECHNICIAN II	1
CUSTOMER SERVICE TECHNICIAN II	2
DEPUTY BUILDING OFFICIAL	1
DEPUTY COUNTY ADMINISTRATOR	0.1
DEVELOPMENT OPERATIONS MANAGER	1
DEVELOPMENT SERVICES DEPUTY DIRECTOR	0.563
DEVELOPMENT SERVICES DIRECTOR	0.563
FIELD INVESTIGATOR	3
FIELD OPERATIONS MANAGER	1
FINANCE MANAGER	0.6
FINANCE SPECIALIST	1
FLOODPLAIN MANAGER	0.5
INSPECTOR/PLANS EXAMINER	17
LEAD PERMIT COORDINATOR	2
LEAD PLANS EXAMINER (N)	1
MANAGER OF ADMINISTRATION	0.3
PERMIT COORDINATOR	11
ALLOCATED FTE COUNT	50.625



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Planning and Zoning

Mission

The mission of the Development Services Department, Planning, is to foster safe, sustainable and responsible growth while providing strong ethical leadership and responsiveness that ensures a thriving, well-connected community through the management of the County's Comprehensive Plan and Land Development Regulations.

Metrics & Performance

Processing Output Metrics:

The Commercial Zoning Office manages the review, tracking, and issuance of commercial zoning-specific permit applications as well as commercial zoning & environmental reviews required for compliance with Hernando County Land Development Regulations. Additionally, Commercial Zoning staff assist with walk-in customers, phone calls and emails for department specific inquiries.

Projects & Tasks Completed 23-24

Processed the following number of applications from 10/01/2023 - 09/30/2024

Alcoholic Beverage Permits	10
Chickee/Tiki Hut Permits	1
Development Permits	4
Mampa/ Mopa Permits	0
Early Commercial Site Clear	9
Mass Grade	0
Firework/Sparkler Permits	13
Tent Permits	7
Excavation Permit	1
Commercial Fence	20
Temporary Signs	6
Zoning Verification Letters	61

Projects & Tasks Completed 24-25

Processed the following number of applications from 10/01/2024 - 06/11/2025

Alcoholic Beverage Permits	17
Chickee/Tiki Hut Permits	0

Development Permits	18
Mampa/ Mopa Permits	2
Early Commercial Site Clear	5
Mass Grade	6
Firework/Sparkler Permits	20
Tent Permits	2
Excavation Permit	0
Commercial Fence	6
Temporary Signs	9
Zoning Verification Letters	45

Mission

The mission of Development Services, Zoning, is to regulate land use and development within a jurisdiction to create balanced communities, protect property, and meet the community's needs. This involves administering zoning codes, reviewing development plans, and ensuring compliance with regulations.

Economic Development

Zoning helps guide with land use decisions and influencing the type, location, and intensity of development. It provides a framework for municipalities to attract businesses, ensure adequate housing, protect the environment, and promote sustainable growth.

Projects & Tasks Completed 23-24

- Processed 3,097 Single Family Home Permits
- Processed 124 Mobile Home Permits
- Processed 2,793 Fence Permits
- Processed 362 Early Site Clear Permits
- Processed 425 Tree Permits
- Processed 198 Shed Permits 120' sq. ft.
- Processed 186 Marine Permits
- Processed 47 Chicken Coop Permits
- Processed 9 Miscellaneous Zoning Permits
- Processed 16 Vacation of Easement/Right of Way Permits
- Processed 10 Use of Easement Permits
- Processed 54 Variance Permits
- Processed 13,668 Assorted Building Permits

Projects & Tasks Completed 24-25

- Processed 2,510 Single Family Home Permits
- Processed 95 Mobile Home Permits
- Processed 1,011 Fence Permits
- Processed 334 Early Site Clear Permits
- Processed 266 Tree Permits
- Processed 134 Shed Permits up to 120' sq. ft.
- Processed 140 Marine Permits
- Processed 37 Chicken Coop Permits
- Processed 9 Miscellaneous Permits
- Processed 19 Vacation of Easement/Right of Way Permits
- Processed 8 Use of Easement Permits
- Processed 61 Variance Permits
- Processed 11,047 Assorted Building Permits

Standard Hours:

Normal business hours are 7:30 a.m. – 3:30 p.m.

Office hours are 7:30 a.m. – 4:00 p.m.

Mission

The mission of the Office of Floodplain Management is to protect lives, property, and the environment through proactive flood risk management, emergency preparedness, sustainable infrastructure development, and public education. We are committed to minimizing the impact of flooding by implementing innovative solutions, maintaining resilient drainage systems, and working collaboratively with communities and partners to enhance safety and resilience against flood-related hazards.

Metrics & Performance

The Office of Floodplain Management shall ensure timely and effective flood risk management through accurate hazard assessment, infrastructure maintenance, emergency response readiness, and community engagement. It is required to respond to flood events within defined timeframes, and coordinate recovery for citizens in a timely manner. The Office of Floodplain Management reviews and permits all homes in a special flood hazard area to ensure floodplain compliance as well as storm permitting after a major flooding event from a natural disaster.

Year	Flood Permits Reviewed	Storm
2024	*705 AS OF 06/13/25	HURRICANE MILTON AND HELENE
2023	*211	HURRICANE IDALIA
2022	317	HURRICANE IAN
2021	399	n/a

PERMITS REVIEWED ARE FOR ALL PERMIT APPLICATIONS LOCATED IN A SPECIAL FLOOD HAZARD AREA.

***Includes storm permits reviewed.**

Projects & Tasks Completed (FY 2023–2024)

- Reviewed and issued 211 floodplain permits in compliance with applicable regulations.
- Completed and submitted the Annual Elevation Certificate Audit.
- Met with FEMA representatives to review and discuss local flood permitting procedures.
- Actively participated in Local Mitigation Strategy (LMS) meetings, contributing to planning efforts and assisting with documentation for the LMS report.

Projects & Tasks Completed (FY 2024–2025)

- Onboarded and implemented Forerunner, a program instrumental in improving damage assessments, inspections, elevation certificate tracking, documentation storage, and workflow management.
- Continued active participation in Local Mitigation Strategy meetings, providing support with documentation for the report.
- Served as a member of the Hazard Mitigation Grant Program (HMGP) Committee, attending all quarterly meetings.
- Participated in the TTU Program, attending all scheduled meetings.
- Attended and contributed to four community meetings focused on storm impacts and permitting processes.
- Represented the department at the Annual Hurricane Awareness Expo to support public education and preparedness.
- Reviewed and issued 705 flood-related permits (as of June 13, 2025), including permits related to storm damage.
- Completed and submitted the Annual Elevation Certificate Audit for the 2024–2025 fiscal year.

- Met with FEMA representatives on five occasions to review permitting practices following storm events. These reviews confirmed that the department remains compliant with FEMA standards.
- Developed and implemented a formal storm permitting process, which was reviewed and approved by Braydon Williams of FEMA.
- Hosted weekly permitting assistance classes at Development Services following Hurricanes Milton and Helene to support residents navigating storm recovery and substantial damage procedures.
- Completed the following field and permitting activities in response to storm events:
 - 600 Pre-inspections
 - 4,839 Damage Assessments
 - 5,639 Substantial Damage Field Reviews
 - 213 Courtesy Notices of Violation (for RVs)
 - 34 RV Permits Issued
 - 54 Demolition Permits Issued
 - 587 Storm Damage Permits Issued

Standard Hours:

Normal business hours are 7:30 a.m. – 4:00 p.m.

Planning

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Personnel Services	\$1,707,259	\$1,976,356	\$1,949,392	(\$26,964)	(1%)	
Operating Expense	\$480,148	\$977,432	\$843,181	(\$134,251)	(14%)	
Transfers	\$68,578	\$34,600	\$34,440	(\$160)	0%	
EXPENSES TOTAL	\$2,255,985	\$2,988,388	\$2,827,013	(\$161,375)	(5%)	
Revenues						
Licenses and Permits	\$555,438	\$699,438	\$1,016,269	\$316,831	45%	
Charges for Services	\$469,055	\$1,008,110	\$518,439	(\$489,671)	(49%)	
Miscellaneous	\$1,400	\$2,800	\$5,600	\$2,800	100%	
Other Sources	–	\$101,786	–	(\$101,786)	(100%)	
REVENUES TOTAL	\$1,025,893	\$1,812,134	\$1,540,308	(\$271,826)	(15%)	
Surplus (Deficit)	(\$1,230,092)	(\$1,176,254)	(\$1,286,705)	–	–	

Operating costs were reduced by tech purchases occurring in FY25; hence, they were reduced in FY26. There was also a significant reduction in contracted services. Revenues increased associated with growth and increased charges for services.

Our People – FTE Count

Planning

Job Title	0011
Allocated FTE Count	
AGENDA COORDINATOR	1
DEVELOPMENT SERVICES DEPUTY DIRECTOR	0.313
DEVELOPMENT SERVICES DIRECTOR	0.313
FINANCE MANAGER	0.3
MANAGER OF ADMINISTRATION	0.6
PLANNER I	3
PLANNER II	3
PLANNER III	1
PLANNING AND ZONING CUSTOMER CARE TECHNICIAN	2
PLANNING MANAGER	1
ZONING INSPECTOR	2
ZONING MANAGER	1
ZONING TECHNICIAN I	4

Job Title	0011
ZONING TECHNICIAN II	1
ZONING TECHNICIAN III	1
ALLOCATED FTE COUNT	21.525



[Table of Contents | CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Code Enforcement

Mission Statement

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

What we do

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

Goals

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

Metrics & Performance

FY 22-23

Total # of Cases – 4,057
Proactive – 2,569
Reactive – 1,488
Total # of Inspections – 9,992

FY 23-24

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

FY 24-25 – In progress

Total # of Cases – 1,790
Proactive – 825
Reactive – 965
Total # of Inspections – 4,175

Projects & Tasks Completed 24-25

In 2024 Hernando County Code Enforcement realized that they required a leadership change to ensure efficient operations, as a result a manager position was added with the new manager starting in January 2025. The new manager was tasked with identifying areas for improvement including operational efficiency.

Upcoming Projects of Interest to Citizens:

Beginning January 2025 Code Enforcement management evaluated all processes for efficiency. As a result of the evaluation leadership has determined that the Quasi-Judicial enforcement method utilized when violators are cited is extremely slow, manpower intensive and therefore expensive.

After review it was determined that early compliance was the most efficient and least costly method to resolve code issues. At the request of Code Enforcement on June 24, 2025 the Board of County Commissioners approved a new compliance program that incentivizes voluntary compliance through waived or reduced fines. If compliance is not gained fines are proposed to rise to five hundred dollars (\$500) per violation from one hundred dollars (\$100). Revenue from the higher fine amount for non-compliance will offset the reductions offered to compliant offenders. Cases that gain early compliance will require significantly less staff time and eliminate salaries paid for the county attorney when cases go to court. Compliance will also eliminate payments Hernando County has to make to the Special Master (Quasi-Judicial official who hears code cases) to hear code cases.

Projects & Tasks Completed 25-26

- Revise, add, and update Standard operating procedures
- Add a second Special Magistrate

Mandates

Hernando County Code Enforcement is required to follow all mandates listed in Florida State Statute 162 regarding the manner and method in which code enforcement is carried out.

Upcoming needs

Hernando County Code Enforcement is in need of a more efficient records management system as well as supporting hardware and software to implement same. Hernando County is currently contracted with Tyler Technology to upgrade our records management system with a roll out date in early 2026. Hardware and software support for Tyler implementation is in the fiscal year 2026 budget.

Standard Hours: 40 hours per week open to the public

M-F Lobby - 7:30 a.m. – 3:30 p.m.

M-F Call Center – 7:30 a.m. – 3:45 p.m.

Officers work varying shift hours based on need. Generally, Code officers are M-F 7am-3:30 pm

Watering officers work various shifts including nights and weekends.

Code Enforcement

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$1,053,644	\$1,094,093	\$1,238,700	\$144,607	13%
Operating Expense	\$486,986	\$559,480	\$673,308	\$113,828	20%
Transfers	\$42,122	\$19,600	\$21,520	\$1,920	10%
EXPENSES TOTAL	\$1,582,752	\$1,673,173	\$1,933,528	\$260,355	16%
Revenues					
Licenses and Permits	\$21,200	\$11,600	\$21,900	\$10,300	89%
Charges for Services	\$275,500	\$295,000	\$354,000	\$59,000	20%
Fines and Forfeitures	\$94,000	\$279,400	\$297,000	\$17,600	6%
Miscellaneous	\$5,100	\$10,253	\$10,300	\$47	0%
Other Sources	–	\$904	–	(\$904)	(100%)
REVENUES TOTAL	\$395,800	\$597,157	\$683,200	\$86,043	14%
Surplus (Deficit)	(\$1,186,952)	(\$1,076,016)	(\$1,250,328)	–	–

Personnel Services increased due to additional FTEs being added.

Operating increased due to increasing needs for new FTEs, such as Fleet expenses, along with contractor cases involving trash and debris and mowing.

Transfers increased slightly to align with transfers to the self insurance fund.

Revenues increased due to increased enforcement.

Our People - FTE Count

Code Enforcement

Job Title	0011
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT III	1
CODE ENFORCEMENT MANAGER	1
CODE ENFORCEMENT OFFICER	6
CODE ENFORCEMENT OFFICER (N)	1
CODE ENFORCEMENT SUPERVISOR	1
CUSTOMER SERVICE TECHNICIAN III	1
DEVELOPMENT SERVICES DEPUTY DIRECTOR	0.125
DEVELOPMENT SERVICES DIRECTOR	0.125
FINANCE MANAGER	0.1
MANAGER OF ADMINISTRATION	0.1
WATER RESOURCE ENFORCEMENT OFFICER	2
ALLOCATED FTE COUNT	13.45



[Table of Contents | CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Landscape Enhancement

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

Landscape Enhancement

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Operating Expense	\$5,831	\$5,797	\$5,797	\$0	0%
Budget Reserves	\$433,663	\$457,288	\$457,288	\$0	0%
EXPENSES TOTAL	\$439,494	\$463,085	\$463,085	\$0	0%
Revenues					
Fines and Forfeitures	\$40,000	\$40,000	\$40,000	\$0	0%
Miscellaneous	\$3,000	\$3,000	\$3,000	\$0	0%
Other Sources	\$396,494	\$420,085	\$420,085	\$0	0%
REVENUES TOTAL	\$439,494	\$463,085	\$463,085	\$0	0%

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



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Area of Operations – Housing & Supportive Services



Welfare



Social Services



Affordable Housing



Community Redevelopment

Includes: Affordable Housing, Social Services, Welfare Services, Community Redevelopment

Mission

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

Metrics & Performance

Housing and Supportive Services is a multifaceted department that is responsible for unfunded mandates and contracts that serves as a safety net for access to necessary emergency physical and mental health services for uninsured or under insured residents, which include Medicaid Cost Sharing, activities of the Health Care Responsibility Act, Mental Health and Substance Abuse Crisis Stabilization, Initial costs of the physical examination of allegedly abused or neglected children and financial responsibility of arrested persons, and contracting with Florida Department of Health. Also as mandated we ensure a dignified disposition of human remains for those who are financially unable and provide financial support for secure juvenile detention.

The department also aids in the development of viable communities by creating and preserving decent attainable housing, a suitable living environment and expanding economic opportunities principally for low- and moderate-income persons through various grants and settlements, like the Community Development Block Grant, Home Investment Partnership, State Housing Initiative Partnership Program, Opioid Settlement funding.

We coordinate and advocate for additional or more effective services through networking, community partnership, collaborations, and research.

2023-2024 Accomplishments

Health and Human Services

- Coordinated and enrolled over 4205 residents to county programs and assistance
- Conducted case management and assessments for 33 homeless families with children
- Provide aid, information, and resources to residents affected by Hurricane Helene, Milton and Deby

- Arrested Person Mandate – Processed 687 requests
- Health Care Responsibility Act mandate – Processed 22 application
- Child Protection Team Mandate – Processed 150 exams
- Juvenile Secure Detention Mandate - Processed days totaling 3,642
- Indigent/Unclaimed Disposition – processed 77 applications
- Homeless Initiatives
- Updated Local Resource Cards for Homeless
- Participated in Point in Time
- Collected donated supplies for homeless community
- Outreach activities

Housing and Community Redevelopment

- Created and preserved housing for 56 households
- Provided funding to nonprofit organization for construction cost for homeownership
- Disaster assistance for housing to residents affected by Hurricane Helene, Milton and Deby
- Partnered with county development for Sidewalks, lights, utilities upgrades in Kass Circle area (Continued Effort)
- Efforts to decrease homelessness and crime in Kass Circle Redevelopment Area
- Efforts to increase community engagement in Kass Circle Redevelopment Area
- Efforts to preserve housing in Kass Circle Redevelopment Area
- Partnered with the City of Brooksville for Finding Necessity for South Brooksville CRA

Mental Health Substance abuse

- Collaborated for the Mobile Medication Assisted Van
- Coordinated with community partners for Weekend Medication Assisted Treatment Services
- Collaborated for increased Medication Assistance Treatment through various providers
- Collaborated for the implementation of a Local Community Paramedicine Program
- Collaborated for Recovery Community Organization, Jail, and Hospital Bridge Program
- Expended Prevention Program Initiative to include Alternative to Opioids – Other Pain Management Options

Projects & Tasks Completed so far 24-25:

Health and Human Services

- Coordinated and enrolled over 4405 residents to county programs and assistance
- Conducted case management and assessments for 32 homeless families with children
- Processed
- Arrested Person Mandate – Processed 408 requests
- Health Care Responsibility Act mandate – Processed 28 application
- Child Protection Team Mandate – Processed 79 exams
- Juvenile Secure Detention Mandate - Processed days totaling 4152
- Indigent/Unclaimed Disposition – processed 65 applications
- Homeless Initiatives
- Updated Local Resource Cards for Homeless
- Participated in Point in Time
- Collected donated supplies for homeless community
- Increased Outreach activities
- Establish Tenant-Based Rental Program
- Established Landlord Program

Housing and Community Redevelopment

- Created and provided preserved housing for 69 households
- Partnered with Local Nonprofit for the development of 28 homeownership affordable/workforce housing
- Partnered with community organization in Outreach Activities and Events
- Ongoing Kass Circle Redevelopment Projects and Initiatives
- Workgroups for the Establishment of Brooksville CRA
- Development of Inclusionary Incentive Policy

- Providing funding for services to nonprofit organizations to stabilize low-income populations
- Working with Utilities to address water main replacement, fire hydrants and connections
- Working with Department of Public Works and Community Services for recreational and public facility improvements

Mental Health Substance abuse

- Increased Community Outreach
- Collaborated for increased Medication Assistance Treatment through various providers
- Collaboration for the implementation of Mobile Opioid/Mental Health Resource Vehicle
- Increased NARCAN distribution
- Collaborated for increased access to care and follow-up services

Standard Hours:

Normal business hours are 8:00 a.m. – 5:00 p.m. However, office employees participate in community engagement and outreach activities which are typical after hours and on weekends weekly.

Area of Operations Housing & Supportive Services

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$727,925	\$972,282	\$881,076	(\$91,206)	(9%)
Operating Expense	\$3,383,187	\$3,440,152	\$3,854,450	\$414,298	12%
Capital Outlay	\$105,000	\$225,000	\$582,511	\$357,511	159%
Grants & Aid	\$4,317,498	\$5,593,600	\$4,951,867	(\$641,733)	(11%)
Transfers	\$20,006	\$16,000	\$23,200	\$7,200	45%
Budget Reserves	\$1,576,099	\$3,183,610	\$3,476,858	\$293,248	9%
EXPENSES TOTAL	\$10,129,715	\$13,430,644	\$13,769,962	\$339,318	3%
Revenues					
Taxes	\$1,555,289	\$1,719,053	\$1,913,513	\$194,460	11%
Intergovernmental	\$750,000	\$750,000	\$750,000	\$0	0%
Charges for Services	\$56,844	\$205,242	\$211,200	\$5,958	3%
Miscellaneous	\$3,000	\$837,715	\$93,459	(\$744,256)	(89%)
Transfers	\$50,440	\$168,940	\$323,220	\$154,280	91%
Other Sources	\$1,918,620	\$4,961,689	\$2,966,074	(\$1,995,615)	(40%)
REVENUES TOTAL	\$4,334,193	\$8,642,639	\$6,257,466	(\$2,385,173)	(28%)
Surplus (Deficit)	(\$5,795,522)	(\$4,788,005)	(\$7,512,496)	-	-

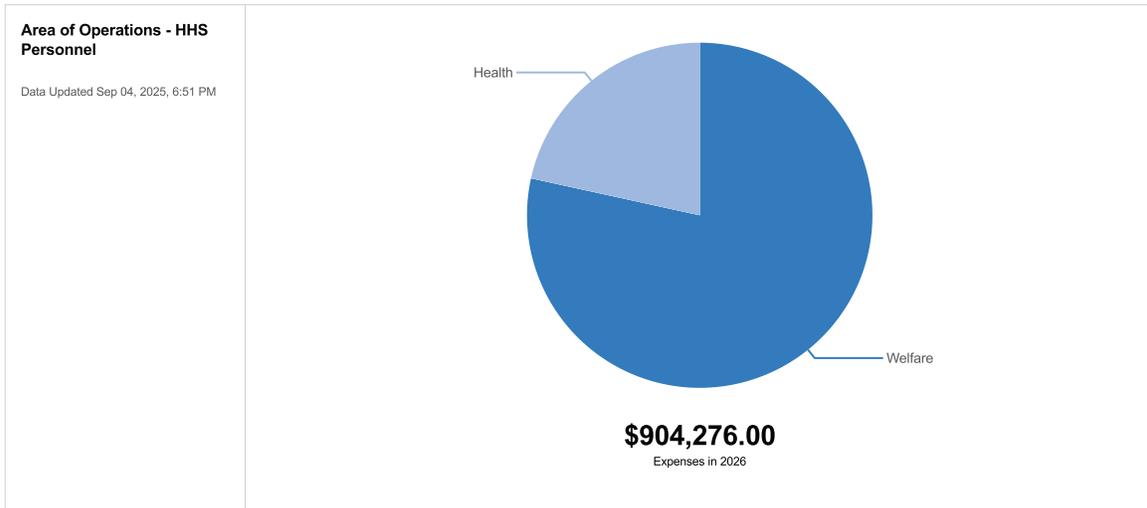
Other Sources Revenue is Balance Forward Cash reserved for specific departments within Housing & Supportive Services.

Intergovernmental Revenue consists of State Grants and Revenue Sharing

Housing Support Services by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Welfare	\$3,994,809	\$5,184,656	\$5,497,712	\$5,740,176
Health	\$2,784,718	\$3,436,698	\$6,106,219	\$7,439,522
Housing	\$91,055	\$106,459	\$263,332	\$590,264
TOTAL	\$6,870,582	\$8,727,813	\$11,867,263	\$13,769,962

Personnel Expense by Area of Operations



Area of Operations - HHS Personnel

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Welfare	\$252,827	\$331,034	\$747,235	\$805,566	\$709,276
Health	\$0	\$0	\$0	\$187,195	\$195,000
TOTAL	\$252,827	\$331,034	\$747,235	\$992,761	\$904,276

HHS

Job Title	Housing & Support Services
Allocated FTE Count	
ADMINISTRATIVE FINANCE COORDINATOR	1
COMMUNITY DEVELOPMENT SPECIALIST	1
HEALTH AND HUMAN SERVICES SPECIALIST	3
HOUSING AND SUPPORTIVE SERVICES DIRECTOR	1
HOUSING COORDINATOR	1
ALLOCATED FTE COUNT	7

[Welfare Services](#)

[Social Services](#)

[Affordable Housing](#)

[Community Redevelopment \(Kass CRA\)](#)

[St. Housing Initiative Partnership](#)

[Health Unit Trust Fund](#)

[Grants Health & Human Services](#)

[Other Human Services](#)

[Mental Health](#)

[Cont. Health](#)

[Indigent Care](#)

[Opioid Settlement](#)

[Opioid Abatement](#)

[Medical Examiner](#)

Hernando County, Florida

[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Welfare Services

What we do

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

Goal

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

State Mandate

Disposition of Bodies: Unclaimed/Indigent Burial/Cremation

Welfare Services

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Grants & Aid	\$44,700	\$44,700	\$44,700	\$0	0%
EXPENSES TOTAL	\$44,700	\$44,700	\$44,700	\$0	0%
Surplus (Deficit)	(\$44,700)	(\$44,700)	(\$44,700)	-	-

Expenses are based on the number of unclaimed/indigent applications received. Additional cost savings are received if staff are effective in having the next of kin choose alternative resources or recoup expenses.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Social Services

What We Do

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

Goals

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

Social Services

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Personnel Services	\$684,842	\$792,766	\$689,276	(\$103,490)	(13%)
Operating Expense	\$59,301	\$149,082	\$53,689	(\$95,393)	(64%)
Transfers	\$20,006	\$12,800	\$20,000	\$7,200	56%
EXPENSES TOTAL	\$764,149	\$954,648	\$762,965	(\$191,683)	(20%)
Revenues					
Miscellaneous	\$3,000	\$4,500	\$8,000	\$3,500	78%
REVENUES TOTAL	\$3,000	\$4,500	\$8,000	\$3,500	78%
Surplus (Deficit)	(\$761,149)	(\$950,148)	(\$754,965)	-	-

Social Services operating expenses increased primarily due to funds being set aside for the South Brooksville CRA Plan, if grant funding isn't secured.

Our People - FTE Count

Social Services

Area of Operations	0011
Allocated FTE Count	
Housing & Support Services	7
ALLOCATED FTE COUNT	7



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

Affordable Housing

What we do

Administers state and federally funded housing programs, which consist of home repairs and improvements, provide subsidies through local non-profit developers to first time home buyers for down payments assistance, construction costs, coordinated grant awards to affordable housing developers for rehabilitation and/or new construction of homes for very low and special needs families as well as for affordable rental developments. We also provide assistance to households following a disaster as declared by Executive of the President of the United States or the Governor of Florida.

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

Reserves

Affordable housing has reserves maintained to allow for the construction and rehabilitation of projects. Some funders allow the County up to three (3) years to spend funds.

Key programs: State Housing Assistance Partnership Program, whose strategies include Down Payment Assistance, Owner Occupied, Rehabilitation, Special Needs Housing, Emergency Repairs, Multifamily Affordable Housing, Non-Profit Construction, and Disasters

Accomplishments

- 28 Unit Homeownership Development (Habitat for Humanity Tampa Bay Gulfside)
- 69 individual households served with State Housing Initiative Partnership as January 2025
- Through Down payment Assistance, Emergency Repairs, and Owner-Occupied Rehabilitation.
- Provided funds to aid to leverage additional funding for the development of Summit Villas which will provide up to 76 rental units for Seniors
- 3 Homeownership Development Opportunities (U Thrive Florida)

Affordable Housing

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Capital Outlay	\$30,000	–	–	\$0	–
Budget Reserves	\$5,304	\$7,063	\$7,063	\$0	0%
EXPENSES TOTAL	\$35,304	\$7,063	\$7,063	\$0	0%
Revenues					
Other Sources	\$35,304	\$7,063	\$7,063	\$0	0%
REVENUES TOTAL	\$35,304	\$7,063	\$7,063	\$0	0%

Affordable housing has reserves maintained to allow for the construction and rehabilitation of projects. Some funders allow the County up to three (3) years to spend funds.

Key programs: State Housing Assistance Partnership Program, whose strategies include Down Payment Assistance, Owner Occupied, Rehabilitation, Special Needs Housing, Emergency Repairs, Multifamily Affordable Housing, Non-Profit Construction, and Disasters.

State Housing In Partnership

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	–	\$69,850	\$174,307	\$104,457	150%
Operating Expense	\$3,288,946	\$4,645,475	\$2,826,913	(\$1,818,562)	(39%)
Transfers	\$50,000	\$50,000	\$53,200	\$3,200	6%
Budget Reserves	\$4,343,383	\$4,526,716	\$6,637,621	\$2,110,905	47%
EXPENSES TOTAL	\$7,682,329	\$9,292,041	\$9,692,041	\$400,000	4%
Revenues					
Intergovernmental	\$1,896,694	\$1,603,083	\$1,803,083	\$200,000	12%
Miscellaneous	\$408,000	\$208,000	\$408,000	\$200,000	96%
Other Sources	\$5,377,635	\$7,480,958	\$7,480,958	\$0	0%
REVENUES TOTAL	\$7,682,329	\$9,292,041	\$9,692,041	\$400,000	4%

Key Projects:

Section 8 Rental Assistance Program, State Housing Initiative Partnership (SHIP) for Down Payment Assistance and Homeowner Rehabilitation.

Line items will adjust based on grant funding levels.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Kass Circle Neighborhood CRA

What We Do

The Kass Circle Revitalization program was established to implement the Kass Circle Redevelopment Plan as adopted by the Board of County Commissioners in 2019. The plan allows the Kass Circle community to regain a sense of identity and restore community culture, while addressing critical community concerns such as economic development, housing and homelessness, community identity and community-oriented policing and completing key capital improvement projects to enhance the community.

Goals

The Kass Circle Redevelopment Area is to revitalize existing neighborhoods by redeveloping existing key capital improvement projects, existing buildings and properties that are blighted and/or under-utilized. Redevelopment activities create jobs and expand business opportunities, provide housing for families, help reduce crime, improve infrastructure and public works, and conduct clean-up on up environmentally threatened and rundown areas.

Key Projects

Spring Hill Drive Safety Improvements - Signage and Wayfinding - Landscape Enhancement - Residential Road Paving - Utilities Improvements - Community Park initiatives - Sidewalk improvements

Kass Cir Neighborhood CRA

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Operating Expense	\$31,940	\$28,790	\$690	(\$28,100)	(98%)
Capital Outlay	\$75,000	\$225,000	\$582,511	\$357,511	159%
Budget Reserves	\$2,588	(\$21,519)	\$0	\$21,519	(100%)
EXPENSES TOTAL	\$109,528	\$232,271	\$583,201	\$350,930	151%
Revenues					
Transfers	\$440	\$118,940	\$273,220	\$154,280	130%
Other Sources	\$109,088	\$113,331	\$309,981	\$196,650	174%
REVENUES TOTAL	\$109,528	\$232,271	\$583,201	\$350,930	151%

Kass Cir Neighborhood CRA tracks activity associated with the CRA. Notable projects, associated with Capital Outlay are:

CIP 111823: Spring Hill Drive Safety Improvements

CIP 111845: Kass Circle Sidewalk Improvements - This project will be supplemented with grant funding.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

State Housing Initiative Partnership (SHIP)

Goals

To provide Affordable Housing Assistance and Solutions to our community.

What We Do

The Hernando County Housing Authority is committed to advocating and ensuring the provision of adequate affordable housing for Hernando County citizens, especially those with very-low, low and moderate incomes, so that Hernando County will have strong, diverse and viable communities.

Accomplishments

We assist approximately 400 families through our Section 8 rental assistance program, assisted Hernando County residents with CARES funds for past due rent, utilities and mortgage payments in the amount of \$362,411.97.

Key Projects

Section 8 Rental Assistance Program, State Housing Initiative Partnership (SHIP) for Down Payment Assistance and Homeowner Rehabilitation.

St Housing Init Prtnershp

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Personnel Services	–	\$69,850	\$174,307	\$104,457	150%	
Operating Expense	\$3,288,946	\$4,645,475	\$2,826,913	(\$1,818,562)	(39%)	
Transfers	\$50,000	\$50,000	\$53,200	\$3,200	6%	
Budget Reserves	\$4,343,383	\$4,526,716	\$6,637,621	\$2,110,905	47%	
EXPENSES TOTAL	\$7,682,329	\$9,292,041	\$9,692,041	\$400,000	4%	
Revenues						
Intergovernmental	\$1,896,694	\$1,603,083	\$1,803,083	\$200,000	12%	
Miscellaneous	\$408,000	\$208,000	\$408,000	\$200,000	96%	
Other Sources	\$5,377,635	\$7,480,958	\$7,480,958	\$0	0%	
REVENUES TOTAL	\$7,682,329	\$9,292,041	\$9,692,041	\$400,000	4%	

St Housing Init Prtnershp expenses reduced associated with a reduction in contracted services; hence, reserves increased accordingly.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Health Unit Trust Fund

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

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

Goals

To protect, promote and improve the health of all people in Florida through integrated, state, county, and community efforts.

Health Unit Trust Fund

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Operating Expense	\$845,421	\$845,421	\$845,421		\$0	0%
Grants & Aid	\$199,756	\$249,756	\$249,756		\$0	0%
Budget Reserves	\$1,535,677	\$2,346,442	\$2,540,902		\$194,460	8%
EXPENSES TOTAL	\$2,580,854	\$3,441,619	\$3,636,079		\$194,460	6%
Revenues						
Taxes	\$1,555,289	\$1,719,053	\$1,913,513		\$194,460	11%
Other Sources	\$1,025,565	\$1,722,566	\$1,722,566		\$0	0%
REVENUES TOTAL	\$2,580,854	\$3,441,619	\$3,636,079		\$194,460	6%

Revenues increased due to valuation increase for the applicable rate.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Grants –Health & Human Services

What we do

Small Cities Community Development Block Grants – Housing Rehabilitation

Hernando County competed with other units of local government in small urban and rural areas for funding and was awarded funds for Housing Rehabilitation to rehabilitate substandard homes in unincorporated Hernando County.

Goals: To preserve the county’s housing stock, stabilize the neighborhoods, and improve the quality of existing housing, making it safer, healthier, and more livable, especially for low- and moderate-income homeowners.

Community Development Block Grant – Entitlement

As an entitlement county Community Development Block Grants provide funding for Housing Rehabilitation, Infrastructure Improvements, Community Facilities, Economic Development Projects and public services. At least 51% of the beneficiaries of CDBG activities must be low- and moderate-income individuals and projects are intended to address urgent needs within the community. According to community input priority needs included affordable housing, neighborhood revitalization, economic assistance, and public Services.

Goal: Improve housing, living environments, and economic opportunities particularly for low and moderated income individuals.

Projects

Public Services

- The ARC Nature Coast, Education Center – update Culinary Art Kitchen and recreation room
- YMCA, Active Senior Summers at the Y

Infrastructure Improvements

- Kass Circle Improvement, Sidewalks, Lights and Signage
- Braewood – Water Main Replacements and Fire Hydrants

Public Facilities

- Park Improvements

Neighborhood Revitalization

- Address Clum and Blight – Neighborhood Cleanup

HOME Investment Partnership Programs

As an entitlement county Hernando County received funds to create and preserve affordable housing for low -income families. Funds are used to support a wide range of affordable housing activities, to include rental housing, homeownership opportunities, and tenant based rental assistance. Emphasis is placed on partnerships with nonprofits and private developers to address local housing needs.

Goal: Create and improve housing opportunities for low-income families.

Other Projects:

- Tenant-Based Rental Assistance for the Homeless

- [New construction of affordable housing](#)

Grants -Health & Human Services

	PRIOR YEAR BUDGET		BUDGET		Percentage Increase (Decrease)
	FY2024	FY2025	FY2026	Increase (Decrease)	
Expenses					
Personnel Services	–	\$178,738	\$635,571	\$456,833	256%
Operating Expense	\$1,171,724	\$2,116,601	\$1,455,934	(\$660,667)	(31%)
Transfers	–	\$3,200	\$3,200	\$0	0%
EXPENSES TOTAL	\$1,171,724	\$2,298,539	\$2,094,705	(\$203,834)	(9%)
Revenues					
Taxes	\$67,500	\$1,334,726	\$1,078,075	(\$256,651)	(19%)
Intergovernmental	\$458,719	\$506,314	\$502,552	(\$3,762)	(1%)
Miscellaneous	\$597,911	\$457,499	\$514,078	\$56,579	12%
Other Sources	\$47,593	–	\$0	\$0	–
REVENUES TOTAL	\$1,171,723	\$2,298,539	\$2,094,705	(\$203,834)	(9%)
Surplus (Deficit)	(\$1)	\$0	\$0	–	–

Grants -Health & Human Services increases or decreased depending on available grant funding.

Our People – FTE Count

Allocated FTE - Fund 0011-01051 BOCC

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



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Contrib – Other Human Svc

What We Do

State Mandate – Children’s Medical Exam F.S. – 39.304

Requires the County in which the child is a resident to bear the initial costs of the physical examination of the allegedly abused or neglected child.

Contrib - Other Human Svc

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Operating Expense	\$45,000	\$43,500	\$48,000	\$4,500	10%
EXPENSES TOTAL	\$45,000	\$43,500	\$48,000	\$4,500	10%
Surplus (Deficit)	(\$45,000)	(\$43,500)	(\$48,000)	–	–

Contrib – Other Human Svc expenses increased slightly, to have sufficient budget for services needed.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Contrib - Mental Health

What We Do

In an effort to ensure a continuum of integrated and comprehensive services will be available within the district local match is required 3:1 state to local ratio.

Goals

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

Key Projects

Collaborative efforts Bay Care Behavioral Health; Premier Community Health Care (Behavioral Health Services); C.O.R.E (Community paramedicine Program (2025)

Contrib - Mental Health

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Grants & Aid	\$525,000	\$525,000	\$525,000	\$0	0%
EXPENSES TOTAL	\$525,000	\$525,000	\$525,000	\$0	0%
Surplus (Deficit)	(\$525,000)	(\$525,000)	(\$525,000)	-	-

Contrib - Mental Health expenses remained the same.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Contrib - Health

Contrib - Health tracks a small amount of operating supplies.

Contrib - Health

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Operating Expense	\$200	\$200	\$0	(\$200)	(100%)
EXPENSES TOTAL	\$200	\$200	\$0	(\$200)	(100%)
Surplus (Deficit)	(\$200)	(\$200)	\$0	-	-

Contrib - Health is \$200 for operating supplies. There was no actual activity in FY 24 or FY23; hence, there is no budget in FY26.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Indigent Care

What We Do

State Mandate – Medicaid Reimbursement F.S. 409.915

State Mandate – Health Care Responsibility Act F.S. 154-.301-.316

Accomplishments

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

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

Indigent Care

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Operating Expense	\$51,000	\$56,000	\$53,000	(\$3,000)	(5%)
Grants & Aid	\$3,297,981	\$3,807,889	\$4,049,381	\$241,492	6%
EXPENSES TOTAL	\$3,348,981	\$3,863,889	\$4,102,381	\$238,492	6%
Surplus (Deficit)	(\$3,348,981)	(\$3,863,889)	(\$4,102,381)	–	–

Indigent Care increased due to medicaid cost increases and transportation services.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025–2026 Annual Budget

Opioid Settlement

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

Goals

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

Opioid Settlement

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Operating Expense	–	\$26,500	\$0	(\$26,500)	(100%)
Grants & Aid	\$250,061	\$966,255	\$83,030	(\$883,225)	(91%)
Budget Reserves	\$32,530	\$851,624	\$928,893	\$77,269	9%
EXPENSES TOTAL	\$282,591	\$1,844,379	\$1,011,923	(\$832,456)	(45%)
Revenues					
Miscellaneous	–	\$833,215	\$85,459	(\$747,756)	(90%)
Other Sources	\$282,591	\$1,011,164	\$926,464	(\$84,700)	(8%)
REVENUES TOTAL	\$282,591	\$1,844,379	\$1,011,923	(\$832,456)	(45%)

Grants & aid increased due to available funds to meet the goals required of the funding.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

DCF Opioid Abatement

Hernando County in Florida is actively responding to the opioid crisis utilizing abatement funds.

Goals

Hernando County is actively responding to the opioid crisis by use of abatement funds to remediate and abate the impacts of the opioid crisis. The goal of the county is address the crisis through programs, strategies, and initiatives for opioid and substance abuse education, treatment, prevention, recovery, and other related program and services identified as Core Strategies and Approved Uses of the Florida Opioid Allocation and Statewide Response Agreement.

DCF Opioid Abatement

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Personnel Services	\$43,083	\$179,516	\$191,800	\$12,284	7%
Operating Expense	\$21,923	\$26,768	\$16,200	(\$10,568)	(39%)
Transfers	–	\$3,200	\$3,200	\$0	0%
EXPENSES TOTAL	\$65,006	\$209,484	\$211,200	\$1,716	1%
Revenues					
Charges for Services	\$56,844	\$205,242	\$211,200	\$5,958	3%
Other Sources	–	\$4,242	–	(\$4,242)	(100%)
REVENUES TOTAL	\$56,844	\$209,484	\$211,200	\$1,716	1%
Surplus (Deficit)	(\$8,162)	\$0	\$0	–	–

DCF Opioid Abatement is a new department.

Our People – FTE Count

DCF Opioid Abatement

Job Title	0011
Allocated FTE Count	
OPIOID/SUBSTANCE ABUSE ANALYST	1
OPIOID/SUBSTANCE ABUSE RESOURCE COORDINATOR	1
ALLOCATED FTE COUNT	2



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Medical Examiner

What We Do

The Medical Examiners Act, [Chapter 406, Florida Statutes](#), was enacted by the 1970 Legislature in order to establish minimum and uniform standards of excellence in statewide medical examiner services.

The Districts 5 & 24 Medical Examiner’s Office serves the people of six counties in Central Florida. District 5, which mirrors the Fifth Judicial Circuit, includes Citrus, Hernando, Lake, Marion, Seminole, and Sumter Counties. The District covers approximately 4,700 sq. miles in Central Florida and has a population of approximately 1,090,000 people. District 24 encompasses Seminole County, part of the 18th Judicial Circuit, has an additional population of approximately 460,000.

The Office is comprised of a staff of board-certified forensic pathologists, medicolegal death investigators, forensic autopsy technicians, an experienced forensic records coordinator and an in-house transport staff, as well as administrative and other support staff.

Florida’s District Medical Examiners are appointed by the Governor based upon recommendations of the Florida Medical Examiner Commission. District Medical Examiners serve at the pleasure of the Governor and are appointed for three year terms. District Medical Examiners may be appointed to additional, consecutive terms.

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

Key Projects

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

Medical Examiner

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Operating Expense	\$917,102	\$730,491	\$782,130	\$51,639	7%
EXPENSES TOTAL	\$917,102	\$730,491	\$782,130	\$51,639	7%
Surplus (Deficit)	(\$917,102)	(\$730,491)	(\$782,130)	-	-

Medical Examiner costs decreased due to the timing of the proposed facility construction. This budget will increase when the share of that project is confirmed and quantified.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Area of Operations – Public Safety

excluding Law Enforcement



Fire Services



Emergency Services



Emergency Mgmt



Mosquito Control

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

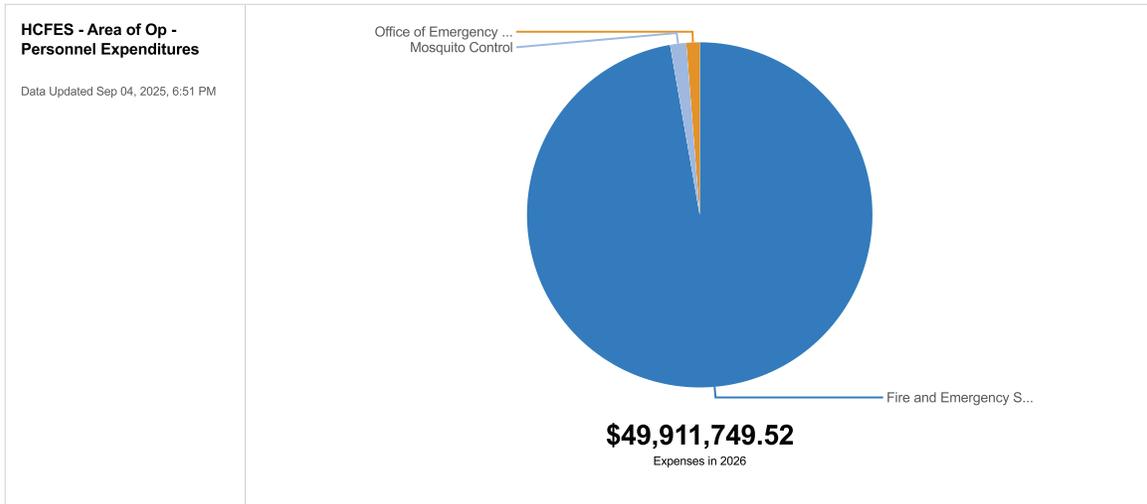
Area of Operations Public Safety excluding Law Enforcement

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$39,722,985	\$44,539,217	\$49,911,752	\$5,372,535	12%
Operating Expense	\$17,334,009	\$21,764,568	\$20,691,320	(\$1,073,248)	(5%)
Capital Outlay	\$8,974,273	\$4,505,552	\$5,129,500	\$623,948	14%
Debt Service	\$810,952	\$931,974	\$382,550	(\$549,424)	(59%)
Grants & Aid	\$10,552	\$12,918	\$11,000	(\$1,918)	(15%)
Transfers	\$2,168,574	\$1,636,918	\$1,412,316	(\$224,602)	(14%)
Non-Operating	\$59,800	\$59,800	\$59,800	\$0	0%
Budget Reserves	\$26,556,118	\$32,641,839	\$35,736,384	\$3,094,545	9%
EXPENSES TOTAL	\$95,637,263	\$106,092,786	\$113,334,622	\$7,241,836	7%
Revenues					
Taxes	\$12,846,628	\$14,200,440	\$15,806,242	\$1,605,802	11%
Licenses and Permits	\$32,245,073	\$37,455,520	\$40,059,262	\$2,603,742	7%
Intergovernmental	\$51,000	\$65,000	\$65,000	\$0	0%
Charges for Services	\$14,175,000	\$14,663,910	\$15,502,413	\$838,503	6%
Miscellaneous	\$519,419	\$544,931	\$536,357	(\$8,574)	(2%)
Transfers	\$935,488	\$1,023,204	\$1,124,457	\$101,253	10%
Other Sources	\$33,984,856	\$37,443,626	\$39,349,358	\$1,905,732	5%
REVENUES TOTAL	\$94,757,464	\$105,396,631	\$112,443,089	\$7,046,458	7%
Surplus (Deficit)	(\$879,799)	(\$696,155)	(\$891,533)	-	-

Public Safety by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Fire and Emergency Services	\$70,296,086	\$81,822,854	\$105,773,376	\$110,943,565
Mosquito Control	\$1,179,746	\$1,297,490	\$1,272,719	\$1,547,322
Office of Emergency Management	\$533,362	\$603,350	\$833,764	\$843,733
TOTAL	\$72,009,193	\$83,723,694	\$107,879,859	\$113,334,620

Personnel Expense by Area of Operations



HCFES - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Fire and Emergency Services	\$32,079,997	\$33,548,332	\$38,066,500	\$43,486,412	\$48,540,113
Mosquito Control	\$448,523	\$493,374	\$596,362	\$722,246	\$747,559
Office of Emergency Management	\$418,778	\$409,148	\$410,009	\$575,559	\$624,078
Mosquito Control Grants	\$52,008	\$0	\$0	\$0	\$0
TOTAL	\$32,999,306	\$34,450,853	\$39,072,871	\$44,784,217	\$49,911,750

Public Safety – FTE Count

Area of Operations - Public Safety

Job Title	Public Safety
Allocated FTE Count	
ACCOUNTING CLERK III	2
ADMINISTRATIVE ASSISTANT III	2
ASST. LOGISTICS MANAGER	1
BATTALION CHIEF / MEDIC	8
BATTALION CHIEF/MEDIC	1
CAPTAIN MEDIC	45
Captain Medic (N)	3
CHIEF FINANCIAL OFFICER	1
COMMUNICATION SPECIALIST - PIO 2100854 neogov	1
COMMUNICATIONS MANAGER	1
COMMUNITY RISK REDUCTION MANAGER	1
COUNTY ADMINISTRATOR	0.2
DEPUTY FIRE CHIEF	1
DIRECTOR OF PUBLIC SAFETY	1
DIVISION CHIEF	1
DIVISION CHIEF OF ADMINISTRATION	1
DIVISION CHIEF: PROF STANDARDS	1
DIVISION CHIEF: TRAINING AND SAFETY	2
Driver Engineer Medic (N)	3
DRIVER ENGINEER MEDIC I	41
DRIVER/ENGINEER/PARAMEDIC	4
Emergency Management Coordinator (Logistics) (N)	1
EMERGENCY MANAGEMENT DEPUTY DIRECTOR	1
EMERGENCY MANAGEMENT DIRECTOR	1
EMERGENCY PLANNER I	1

Job Title	Public Safety
EMERGENCY SPECIALIST I	1
EMS MANAGER	1
FF EMT I (N)	6
FF Medic I (N)	18
FINANCE SPECIALIST	1
FINANCE SUPERVISOR (N)	1
FIRE DEPARTMENT STRATEGIC INITIATIVES DIRECTOR	0
FIRE INSPECTOR	4
FIREFIGHTER EMT I	86
FIREFIGHTER EMT II	10
FIREFIGHTER EMT SINGLE CERT	2
FIREFIGHTER MEDIC I	21
FIREFIGHTER MEDIC I TRAINEE	12
FIREFIGHTER MEDIC II	61
HUMAN RESOURCES SPECIALIST	0.75
HYDRANT MAINTENANCE TECHNICAN	2
LOGISTICS MANAGER	1
LOGISTICS TECHNICIAN	2
MAINTENANCE TECHNICIAN II	2
MOSQUITO CONTROL DIRECTOR	1
MOSQUITO CONTROL SUPPORT SPECIALIST	1
MOSQUITO CONTROL SURVEY ASSISTANT-SEASONAL	1
MOSQUITO CONTROL SURVEY TECHNICIAN ASSISTANT	1
MOSQUITO CONTROL TECHNICIAN I	3
MOSQUITO CONTROL TECHNICIAN II	2
OPIOID PARAMEDIC	2
PARAMEDIC	10
PARAMEDIC-SINGLE CERT	2
PAYROLL COORDINATOR II	1
PERSONNEL AND COMPLIANCE MANAGER	1
QUALITY ASSURANCE	1
SENIOR PROJECT MANAGER - FIRE DEPT	1
SPRAY DRIVER	0.338
SURVEILLANCE TECHNICIAN	0.338
TECHNICIAN ASSISTANCE	0.338
TRAINING CAPTAIN	3
TRAINING CAPTAIN budgeted for 4 months dept request	1
ALLOCATED FTE COUNT	388.963

[Fire](#)

[Emergency Medical Service](#)

[Emergency Management](#)

[Mosquito Control](#)

[Impact Fee - Fire and Ambulance](#)

Check us Out

[Public Safety Area of Operation Website](#)

Hernando County, Florida

[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

HC Fire Rescue – Fire

Thank you in advance for your time in reviewing the following Hernando County Fire Rescue fiscal year 25/26 budget proposal. The recommendations outlined are some of the actions we can work on to realize our belief to provide the best service possible to residents of and visitors to the Hernando County.

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

Goals

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

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

Service Delivery Metrics and Performance for All Departments

Fire Operations & EMS:

- **Incident Volume (Oct 2023–Oct 2024):**
 - Total Calls: **37,546**
 - EMS Incidents: **28,785**
 - Fire & Other: **8,761**
- **Incident Volume (Oct 2024–Present):**
 - Total Calls: **25,079**
 - EMS Incidents: **19,084**
 - Fire & Other: **5,995**
- **CARES Cardiac Arrests (Jan–Dec 2024):**
 - Total Cases: **699**

Training Division:

- Transitioned to **HANDTEVY** pediatric protocol
- Deployed **Lifepak 35 monitors** and **GlideScope video laryngoscopes**
- Conducted **monthly NFPA-compliant training**
- Administered **in-house promotional testing**
- Hosted regional **multi-agency drill** with 120+ personnel
- Completed **100% license renewals** for EMTs and paramedics

Community Risk Reduction (CRR):

- Over **90 community events held in 2024**
- **26,887 individuals** reached through outreach
- Activities included CPR training, school visits, trunk-or-treats, fire prevention, etc.

Mobile Integrated Health (MIH):

- **136 total patient visits**, 24 active clients
- Expanded services to include broader **substance use disorder** support
- Partnered with law enforcement and distributed Narcan and harm reduction kits
- Installed **20+ car seats** for families

Prevention Division:

- **Fire Inspections:**
 - FY 23–24: 3,239 completed out of 4,082 occupancies
 - FY 24–25 YTD: 2,365 completed out of 4,266 occupancies
- **Hydrant Testing:**
 - FY 23–24: 3,520 tested out of 3,524 total hydrants
 - FY 24–25 YTD: 2,167 tested out of 3,710 hydrants

Communications Division:

- Created Community Risk Reduction Manager role (Jan 2023)
- Expanded social media and training communications use
- Managed IT interruption from March 2024 to early 2025
- Implemented BlueCard Command and used in promotions testing
- Led HCFR buildout of new CAD system (Feb 2024) and radio communications (June 2024)
- Reviewed and created response zones for future stations
- Created Communications Division and hired Communications Specialist (Jan 2025)
- Oversaw vehicle acquisition in collaboration with Fleet
- Helped implement new ePCR and NFIRS/NERIS systems (Mar 2025)
- Developed Information Dashboard (May 2025)
- Maintains CAD, radio, and security systems; leads policy development and response data reporting

Administration/Operations:

- Deployed **FireWorks** reporting system for EMS, Fire, inspections, and pre-plans
- Implemented **Operative IQ** for logistics
- Created **Trainee Program**
- Launched **PEER fitness/support** and expanded **Comms/CRR units**

Hours Worked by Department

Department	FY 23–24		FY 24–25 Hours Notes
	Hours	Hours	
Shift Firefighters (24/48)	724,672	781,456	Includes BCs, Captains, DEs, FF/EMT/Medics
Single Cert/Paramedics	24,960	31,200	Paramedic & EMT positions
Administrative Staff (Includes Prevention, Logistics, Training, Chiefs)	68,640	76,960	Non-shift staff

Capital Projects Completed FY 23–25

- **Station Construction & Renovations:**
 - New Stations: 2 and 6 completed
 - Land purchased for Stations 16 and 17
 - Major improvements at Stations 1, 4, 7, 8, 9, 11, 13, 14 (roofs, paint, retaining wall, hurricane retrofits, etc.)
- **Technology Upgrades:**
 - Patient care reporting system upgraded
 - Medicaid consulting and data modules added
 - New medical director appointed
- **Equipment Procurement:**

- 10 Lucas CPR units, 17 Lifepak defibrillators, 3 AEDs, 2 Stair Chairs
- Pallet racking system for logistics warehouse
- **Training & Prevention Buildings:**
 - New flooring, roof, and 3 A/C units installed in Prevention

HC Fire Rescue - Fire

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Personnel Services	\$23,931,911	\$24,111,292	\$26,590,982	\$2,479,690	10%	
Operating Expense	\$8,485,859	\$9,683,836	\$9,686,038	\$2,202	0%	
Capital Outlay	\$4,339,301	\$813,958	\$2,016,750	\$1,202,792	148%	
Debt Service	\$541,139	\$741,865	\$382,550	(\$359,315)	(48%)	
Transfers	\$1,317,610	\$816,768	\$592,878	(\$223,890)	(27%)	
Non-Operating	\$35,904	\$35,904	\$35,904	\$0	0%	
Budget Reserves	\$10,034,407	\$17,936,758	\$23,565,204	\$5,628,446	31%	
EXPENSES TOTAL	\$48,686,131	\$54,140,381	\$62,870,306	\$8,729,925	16%	
Revenues						
Licenses and Permits	\$32,245,073	\$37,455,520	\$40,059,262	\$2,603,742	7%	
Intergovernmental	\$30,000	\$85,000	\$35,000	(\$50,000)	(59%)	
Charges for Services	\$150,000	\$150,000	\$163,661	\$13,661	9%	
Miscellaneous	\$451,140	\$420,724	\$435,165	\$14,441	3%	
Transfers	\$50,000	\$273,646	\$217,672	(\$55,974)	(20%)	
Other Sources	\$15,759,918	\$15,755,491	\$21,959,546	\$6,204,055	39%	
REVENUES TOTAL	\$48,686,131	\$54,140,381	\$62,870,306	\$8,729,925	16%	

HC Fire Rescue - Fire had decreases in operating, capital outlay, and transfers associated with updated allocation percentages between the fire and rescue departments. Revenues increased due to rate changes derived from an approved independent study.

Our People - FTE Count

HC Fire Rescue - Fire

Job Title	1661
Allocated FTE Count	
ACCOUNTING CLERK III	1
ADMINISTRATIVE ASSISTANT III	1.5
ASST. LOGISTICS MANAGER	0.45
BATTALION CHIEF / MEDIC	4
BATTALION CHIEF/MEDIC	0.5
CAPTAIN MEDIC	28
Captain Medic (N)	1.5
CHIEF FINANCIAL OFFICER	0.45
COMMUNICATION SPECIALIST - PIO 2100854 neogov	0.5
COMMUNICATIONS MANAGER	0.5
COMMUNITY RISK REDUCTION MANAGER	1
COUNTY ADMINISTRATOR	0.1
DEPUTY FIRE CHIEF	0.43
DIRECTOR OF PUBLIC SAFETY	0.44
DIVISION CHIEF	1
DIVISION CHIEF OF ADMINISTRATION	0.5
DIVISION CHIEF: PROF STANDARDS	0.5
DIVISION CHIEF: TRAINING AND SAFETY	0.5
Driver Engineer Medic (N)	3
DRIVER ENGINEER MEDIC I	41
DRIVER/ENGINEER/PARAMEDIC	4
FF EMT I (N)	6
FINANCE SPECIALIST	0.5

Job Title	1661
FINANCE SUPERVISOR (N)	0.48
FIRE DEPARTMENT STRATEGIC INITIATIVES DIRECTOR	0
FIRE INSPECTOR	4
FIREFIGHTER EMT I	60
FIREFIGHTER EMT II	10
FIREFIGHTER MEDIC I TRAINEE	12
FIREFIGHTER MEDIC II	2
HUMAN RESOURCES SPECIALIST	0.375
HYDRANT MAINTENANCE TECHNICAN	2
LOGISTICS MANAGER	0.45
LOGISTICS TECHNICIAN	0.9
MAINTENANCE TECHNICIAN II	0.96
PAYROLL COORDINATOR II	0.5
PERSONNEL AND COMPLIANCE MANAGER	0.48
QUALITY ASSURANCE	0.25
SENIOR PROJECT MANAGER - FIRE DEPT	0.5
TRAINING CAPTAIN	1.5
TRAINING CAPTAIN budgeted for 4 months dept request	0.5
ALLOCATED FTE COUNT	194.265



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

HC Fire Rescue – Rescue

Members of the Hernando County Board of County Commissioners,

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

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

Goals

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

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

Fire Rescue - Rescue

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$14,730,775	\$19,130,120	\$21,949,133	\$2,819,013	15%
Operating Expense	\$8,408,846	\$11,652,108	\$10,310,448	(\$1,341,660)	(12%)
Capital Outlay	\$4,807,847	\$3,766,863	\$3,112,750	(\$654,113)	(17%)
Debt Service	\$269,813	\$190,109	\$0	(\$190,109)	(100%)
Grants & Aid	\$10,552	\$12,918	\$11,000	(\$1,918)	(15%)
Transfers	\$806,891	\$799,478	\$797,198	(\$2,280)	0%
Non-Operating	\$23,896	\$23,896	\$23,896	\$0	0%
Budget Reserves	\$16,182,341	\$14,493,280	\$11,868,836	(\$2,624,444)	(18%)
EXPENSES TOTAL	\$45,240,961	\$50,068,772	\$48,073,261	(\$1,995,511)	(4%)
Revenues					
Taxes	\$12,846,628	\$14,200,440	\$15,806,242	\$1,605,802	11%
Intergovernmental	\$489,085	\$153,865	\$30,000	(\$123,865)	(80%)
Charges for Services	\$14,019,700	\$14,510,610	\$15,338,252	\$827,642	6%
Miscellaneous	\$54,779	\$113,207	\$85,942	(\$27,265)	(24%)
Transfers	\$61,559	\$16,737	\$40,000	\$23,263	139%
Other Sources	\$17,769,210	\$21,073,913	\$16,772,825	(\$4,301,088)	(20%)
REVENUES TOTAL	\$45,240,961	\$50,068,772	\$48,073,261	(\$1,995,511)	(4%)

HC Fire Rescue - Rescue line item increases are associated with allocation changes for expenses between the fire and rescue departments. This change aligns with applicable uses and better balances resource between the departments, when compared to the previous methodology. Reserves/Other sources have increased associated with setting aside funds for future capital projects/purchases and the need for additional fire/rescue locations.

Our People - FTE Count

HC Fire Rescue - Rescue

Job Title	1691
Allocated FTE Count	
ACCOUNTING CLERK III	1
ADMINISTRATIVE ASSISTANT III	0.5
ASST. LOGISTICS MANAGER	0.45
BATTALION CHIEF / MEDIC	4
BATTALION CHIEF/MEDIC	0.5
CAPTAIN MEDIC	17
Captain Medic (N)	1.5
CHIEF FINANCIAL OFFICER	0.45
COMMUNICATION SPECIALIST - PIO 2100854 neogov	0.5
COMMUNICATIONS MANAGER	0.5
COUNTY ADMINISTRATOR	0.1
DEPUTY FIRE CHIEF	0.42
DIRECTOR OF PUBLIC SAFETY	0.44
DIVISION CHIEF OF ADMINISTRATION	0.5
DIVISION CHIEF: PROF STANDARDS	0.5
DIVISION CHIEF: TRAINING AND SAFETY	1.5
EMS MANAGER	1
FF Medic I (N)	18
FINANCE SPECIALIST	0.5
FINANCE SUPERVISOR (N)	0.47
FIRE DEPARTMENT STRATEGIC INITIATIVES DIRECTOR	0
FIREFIGHTER EMT I	26
FIREFIGHTER EMT SINGLE CERT	2
FIREFIGHTER MEDIC I	21
FIREFIGHTER MEDIC II	59
HUMAN RESOURCES SPECIALIST	0.375
LOGISTICS MANAGER	0.45
LOGISTICS TECHNICIAN	0.9
MAINTENANCE TECHNICIAN II	0.94
OPIOID PARAMEDIC	2
PARAMEDIC	10
PARAMEDIC-SINGLE CERT	2
PAYROLL COORDINATOR II	0.5
PERSONNEL AND COMPLIANCE MANAGER	0.47
QUALITY ASSURANCE	0.75
SENIOR PROJECT MANAGER - FIRE DEPT	0.5
TRAINING CAPTAIN	1.5
TRAINING CAPTAIN budgeted for 4 months dept request	0.5
ALLOCATED FTE COUNT	178.715



[Table of Contents | CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Impact Fee – Fire & Ambulance

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

Goals

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

Impact Fee - Ambulance

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Operating Expense	\$12,371	\$20,000	\$0	(\$20,000)	(100%)	
Capital Outlay	\$1,631	\$1,566	\$140,000	\$138,434	8,840%	
Budget Reserves	\$86,299	\$146,440	\$0	(\$146,440)	(100%)	
EXPENSES TOTAL	\$100,301	\$168,006	\$140,000	(\$28,006)	(17%)	
Revenues						
Licenses and Permits	\$48,000	\$54,000	\$0	(\$54,000)	(100%)	
Other Sources	\$52,301	\$114,006	\$140,000	\$25,994	23%	
REVENUES TOTAL	\$100,301	\$168,006	\$140,000	(\$28,006)	(17%)	

Impact Fees are used for Capital expenditures within the applicable district associated with growth in the community, particular for this fund new ambulances. Currently the average cost of an ambulance is \$500,000.

Impact Fee - Fire-HC Fire

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Operating Expense	\$700,960	\$502,303	\$35,000	(\$467,303)	(93%)	
Capital Outlay	\$2,447	\$120,058	\$1,050,000	\$929,942	775%	
Budget Reserves	\$1,548,452	\$2,003,761	\$906,471	(\$1,097,290)	(55%)	
EXPENSES TOTAL	\$2,251,859	\$2,626,122	\$1,991,471	(\$634,651)	(24%)	
Revenues						
Licenses and Permits	\$240,000	\$350,000	\$0	(\$350,000)	(100%)	
Other Sources	\$2,011,859	\$2,276,122	\$1,991,471	(\$284,651)	(13%)	
REVENUES TOTAL	\$2,251,859	\$2,626,122	\$1,991,471	(\$634,651)	(24%)	

Impact Fees are used for Capital Projects within the applicable district associated with growth in the community.

Impact Fee Fire

	PRIOR YEAR BUDGET		BUDGET		Percentage Increase (Decrease)
	FY2024	FY2025	FY2026	Increase (Decrease)	
Expenses					
Budget Reserves	\$69,978	\$68,716	\$68,716	\$0	0%
EXPENSES TOTAL	\$69,978	\$68,716	\$68,716	\$0	0%
Revenues					
Licenses and Permits	\$6,000	–	\$0	\$0	–
Other Sources	\$63,978	\$68,716	\$68,716	\$0	0%
REVENUES TOTAL	\$69,978	\$68,716	\$68,716	\$0	0%

Impact Fees are used for Capital Projects within the applicable district associated with growth in the community.

3370 IF Fire & Ambulance

	PRIOR YEAR BUDGET		BUDGET		Percentage Increase (Decrease)
	FY2024	FY2025	FY2026	Increase (Decrease)	
Expenses					
Budget Reserves	–	–	\$133,316	\$133,316	–
EXPENSES TOTAL	–	–	\$133,316	\$133,316	–
Revenues					
Licenses and Permits	–	–	\$87,500	\$87,500	–
Other Sources	–	–	\$45,816	\$45,816	–
REVENUES TOTAL	–	–	\$133,316	\$133,316	–

This is a newly established fund for impact fees; hence, there isn't a historical.



[Table of Contents | CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Emergency Management

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

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

What we Do

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

Goals

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

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

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

The following budget recommendations are respectfully submitted for your review and consideration.

Emergency Management

	PRIOR YEAR BUDGET		BUDGET		Percentage Increase (Decrease)
	FY2024	FY2025	FY2026	Increase (Decrease)	
Expenses					
Personnel Services	\$463,937	\$575,559	\$624,078	\$48,519	8%
Operating Expense	\$683,212	\$696,232	\$270,215	(\$426,017)	(61%)
Capital Outlay	\$529,658	\$9,747	\$60,000	\$50,253	516%
Transfers	\$16,862	\$7,840	\$9,440	\$1,600	20%
EXPENSES TOTAL	\$1,693,669	\$1,289,378	\$963,733	(\$325,645)	(25%)
Revenues					
Intergovernmental	\$807,170	\$445,614	\$120,000	(\$325,614)	(73%)
Miscellaneous	\$12,500	\$10,000	\$0	(\$10,000)	(100%)
REVENUES TOTAL	\$819,670	\$455,614	\$120,000	(\$335,614)	(74%)
Surplus (Deficit)	(\$873,999)	(\$833,764)	(\$843,733)	-	-

Emergency Management’s increase in Operating Expense is associated with FEMA instructors, local mitigation strategy (LMS), and Alert Hernando.

Our People – FTE Count

Emergency Management

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



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Mosquito Control

What We Do

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

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

Goals

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

Metrics & Performance

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

Accomplishments

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

Key Projects

While we do not have our own CIP plan, we're hoping to be part of the county's CIP in finding our own facility that better suites our needs. Purchase and deploy an outreach/education trailer for events and festivals.

Mosquito Control Local

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Personnel Services	\$596,362	\$722,246	\$747,559	\$25,313	4%	
Operating Expense	\$440,906	\$473,966	\$476,819	\$2,853	1%	
Transfers	\$27,211	\$12,832	\$12,800	(\$32)	0%	
Budget Reserves	\$339,370	\$211,801	\$302,344	\$90,543	43%	
EXPENSES TOTAL	\$1,403,849	\$1,420,845	\$1,539,522	\$118,677	8%	
Revenues						
Charges for Services	\$5,300	\$3,300	\$500	(\$2,800)	(85%)	
Miscellaneous	\$1,000	\$1,000	\$15,250	\$14,250	1,425%	
Transfers	\$935,488	\$799,558	\$906,785	\$107,227	13%	
Other Sources	\$462,061	\$616,987	\$616,987	\$0	0%	
REVENUES TOTAL	\$1,403,849	\$1,420,845	\$1,539,522	\$118,677	8%	

Mosquito Control Local personnel services increased due to additional staff. Transfers increased due to increased health insurance cost transfers. The reserve balance was reduced to allocate those reserves back into the General Fund, directly, instead of within a sub-department.

Our People – FTE Count

Mosquito Control Local

Job Title	1171
Allocated FTE Count	
DIRECTOR OF PUBLIC SAFETY	0.02
MOSQUITO CONTROL DIRECTOR	1
MOSQUITO CONTROL SUPPORT SPECIALIST	1
MOSQUITO CONTROL SURVEY ASSISTANT-SEASONAL	1
MOSQUITO CONTROL SURVEY TECHNICIAN ASSISTANT	1
MOSQUITO CONTROL TECHNICIAN I	3
MOSQUITO CONTROL TECHNICIAN II	2
SPRAY DRIVER	0.338
SURVEILLANCE TECHNICIAN	0.338
TECHNICIAN ASSISTANCE	0.338
ALLOCATED FTE COUNT	10.033

State Mosquito Control

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Operating Expense	\$24,400	\$36,370	\$29,467	(\$6,903)	(19%)	
Capital Outlay	\$157,857	\$33,800	\$56,320	\$22,520	67%	
EXPENSES TOTAL	\$182,257	\$70,170	\$85,787	\$15,617	22%	
Revenues						
Intergovernmental	\$61,117	\$55,670	\$61,855	\$6,185	11%	
Miscellaneous	\$300	\$300	\$300	\$0	0%	
Other Sources	\$120,840	\$14,200	\$23,632	\$9,432	66%	
REVENUES TOTAL	\$182,257	\$70,170	\$85,787	\$15,617	22%	

State funding was reduced for FY25, reductions across all categories reflect that.



[Table of Contents | CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

State Mosquito Control Local

What We Do

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

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

Goals

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

Metrics & Performance

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

Accomplishments

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

Key Projects

While we do not have our own CIP plan, we're hoping to be part of the county's CIP in finding our own facility that better suites our needs. Purchase and deploy an outreach/education trailer for events and festivals.

State Mosquito Control

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Operating Expense	\$24,400	\$36,370	\$29,467	(\$6,903)	(19%)
Capital Outlay	\$157,857	\$33,800	\$56,320	\$22,520	67%
EXPENSES TOTAL	\$182,257	\$70,170	\$85,787	\$15,617	22%
Revenues					
Intergovernmental	\$61,117	\$55,670	\$61,855	\$6,185	11%
Miscellaneous	\$300	\$300	\$300	\$0	0%
Other Sources	\$120,840	\$14,200	\$23,632	\$9,432	66%

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
REVENUES TOTAL	\$182,257	\$70,170	\$85,787	\$15,617	22%

State Mosquito Control Local expenses and applicable revenues reduced associated with equipment purchases that occurred in the prior year that weren't needed again.



[Table of Contents | CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners

Fiscal Year 2025–2026 Annual Budget

Judicial – Area of Operations



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

Area of Operations Judicial

	PRIOR YEAR BUDGET		BUDGET		Percentage Increase (Decrease)
	FY2024	FY2025	FY2026	Increase (Decrease)	
Expenses					
Personnel Services	\$615,454	\$653,529	\$675,340	\$21,811	3%
Operating Expense	\$3,533,343	\$1,181,383	\$1,134,227	(\$47,156)	(4%)
Capital Outlay	\$80,402	\$1,120,630	\$1,285,900	\$165,270	15%
Transfers	\$27,135	\$11,200	\$10,400	(\$800)	(7%)
Budget Reserves	\$4,891,661	\$4,975,422	\$5,036,505	\$61,083	1%
EXPENSES TOTAL	\$9,147,995	\$7,942,164	\$8,142,372	\$200,208	3%
Revenues					
Charges for Services	\$951,292	\$951,292	\$951,292	\$0	0%
Fines and Forfeitures	\$324	\$324	\$324	\$0	0%
Miscellaneous	\$1,400	\$1,400	\$1,400	\$0	0%
Transfers	\$524,087	\$524,087	\$524,087	\$0	0%
Other Sources	\$7,622,564	\$6,413,714	\$6,612,716	\$199,002	3%
REVENUES TOTAL	\$9,099,667	\$7,890,817	\$8,089,819	\$199,002	3%
Surplus (Deficit)	(\$48,328)	(\$51,347)	(\$52,553)	-	-

Capital Outlay includes CIP 112198 Govt Ctr Courtroom Refresh – Equip and network infrastructure– Judicial Courtroom D & E FY25, B & C in FY26, and F & G in FY27.

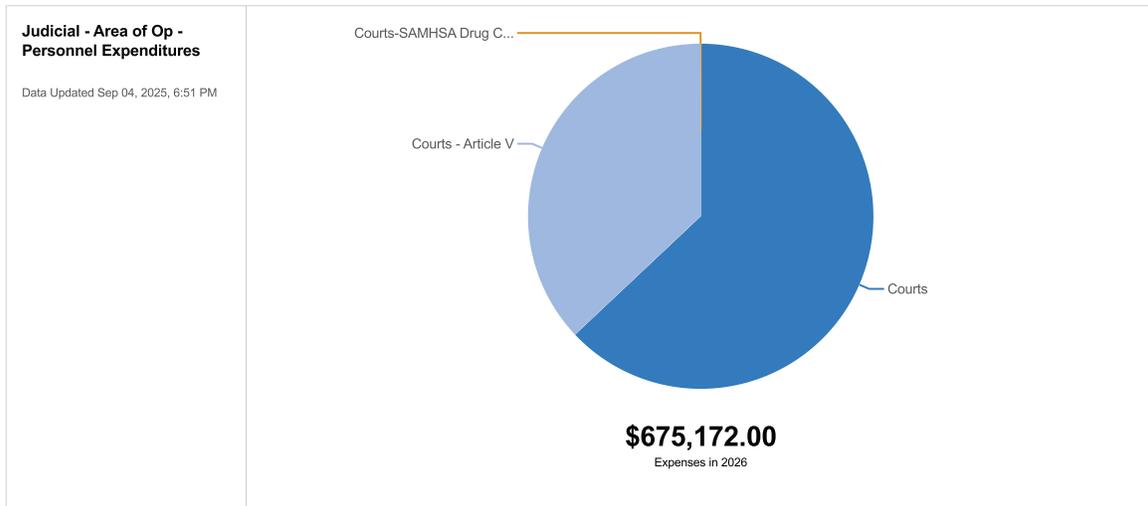
Other Sources Revenue is Balance Forward Cash reserved for specific departments within Judicial Services.

Intergovernmental Revenue consists of State Grants and Revenue Sharing.

Judicial by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Courts	\$4,540,087	\$4,752,974	\$8,405,532	\$7,449,343
Courts - Article V	\$868,205	\$801,499	\$739,828	\$693,029
TOTAL	\$5,408,292	\$5,554,473	\$9,145,360	\$8,142,372

Personnel Expense by Area of Operations



Judicial - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Courts	\$340,582	\$328,112	\$389,431	\$416,135	\$425,370
Courts - Article V	\$193,891	\$197,436	\$222,853	\$237,394	\$249,970
Courts-SAMHSA Drug Court	\$54,610	\$0	\$62,022	\$63,824	-\$168
Courts-SAMHSA Drug Court	\$0	\$55,906	\$0	\$0	\$0
TOTAL	\$589,083	\$581,454	\$674,306	\$717,353	\$675,172

Judicial - Area of Operations

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

[Youth Court](#)

[State Attorney - Article V](#)

[Public Defender - Article V](#)

[Court Related Technology](#)

[Court Improvement Fund](#)

[Court System - Article V](#)

[Guardian Ad Litem](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Youth Court

What We Do

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

Goals

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

Accomplishments

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

Key Projects

The Youth Court program is currently engaged providing services through stakeholder partnerships and grant funding.

Youth Court

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Personnel Services	\$65,915	\$76,211	\$78,279	\$2,068	3%
Operating Expense	\$6,587	\$7,093	\$6,773	(\$320)	(5%)
Transfers	\$3,877	\$1,600	\$1,500	(\$100)	(6%)
Budget Reserves	\$91,238	\$102,960	\$101,312	(\$1,648)	(2%)
EXPENSES TOTAL	\$167,617	\$187,864	\$187,864	\$0	0%
Revenues					
Charges for Services	\$41,000	\$41,000	\$41,000	\$0	0%
Other Sources	\$126,617	\$146,864	\$146,864	\$0	0%
REVENUES TOTAL	\$167,617	\$187,864	\$187,864	\$0	0%

Youth Court Personnel Services expenses increased due to FRS retirement increases and life & health insurance increases.

Our People – FTE Count

Youth Court

Fund	1248
Allocated FTE Count	
1248	1
ALLOCATED FTE COUNT	1



[Table of Contents | CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

State Attorney – Article V

This department tracks the activity associated with the State Attorney – Article V related expenses.

State Attorney - Article V

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Operating Expense	\$10,960	\$11,450	\$11,775	\$325	3%
EXPENSES TOTAL	\$10,960	\$11,450	\$11,775	\$325	3%
Surplus (Deficit)	(\$10,960)	(\$11,450)	(\$11,775)	–	–

State Attorney – Article V remained relatively flat, aside from a slight increase in property lease.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Public Defender – Article V

What We Do:

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

Goals

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

Public Defender - Article V

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Operating Expense	\$3,860	\$3,865	\$3,515	(\$350)	(9%)
EXPENSES TOTAL	\$3,860	\$3,865	\$3,515	(\$350)	(9%)
Surplus (Deficit)	(\$3,860)	(\$3,865)	(\$3,515)	-	-

Public Defender – Article V expenses remained consistent.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Court Related Technology

What We Do

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

Goals

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

Accomplishments

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

Key Projects

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

Court Related Technology

	PRIOR YEAR BUDGET			BUDGET	
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$323,516	\$339,924	\$347,091	\$7,167	2%
Operating Expense	\$760,511	\$878,961	\$870,655	(\$8,306)	(1%)
Capital Outlay	\$80,402	\$174,154	\$195,100	\$20,946	12%
Transfers	\$11,629	\$4,800	\$4,500	(\$300)	(6%)
Budget Reserves	\$374,858	\$38,723	\$1,985	(\$36,738)	(95%)
EXPENSES TOTAL	\$1,550,916	\$1,436,562	\$1,419,331	(\$17,231)	(1%)
Revenues					
Charges for Services	\$350,000	\$350,000	\$350,000	\$0	0%
Miscellaneous	\$1,000	\$1,000	\$1,000	\$0	0%
Transfers	\$524,087	\$524,087	\$524,087	\$0	0%
Other Sources	\$675,829	\$561,475	\$544,244	(\$17,231)	(3%)
REVENUES TOTAL	\$1,550,916	\$1,436,562	\$1,419,331	(\$17,231)	(1%)

Budget Reserves declined due to the increase in Capital Outlay.

Our People – FTE Count

Court Related Technology

Fund	1482
Allocated FTE Count	
1482	3
ALLOCATED FTE COUNT	3



[Table of Contents | CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Court Improvement Fund

What We Do

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

Goals

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

Accomplishments

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

Key Projects

Courthouse Expansion and campus wide security upgrades.

Court Improvement Fund

	PRIOR YEAR BUDGET		BUDGET		Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026			
Expenses						
Operating Expense	\$2,611,126	\$62,334	\$90,604	\$28,270	45%	
Capital Outlay	–	\$946,476	\$1,090,800	\$144,324	15%	
Budget Reserves	\$4,072,483	\$4,608,344	\$4,652,044	\$43,700	1%	
EXPENSES TOTAL	\$6,683,609	\$5,617,154	\$5,833,448	\$216,294	4%	
Revenues						
Charges for Services	\$330,000	\$330,000	\$330,000	\$0	0%	
Other Sources	\$6,353,609	\$5,287,154	\$5,503,448	\$216,294	4%	
REVENUES TOTAL	\$6,683,609	\$5,617,154	\$5,833,448	\$216,294	4%	

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



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Court System – Article V

This department tracks the activity associated with the Article V –Court System.

Court System - Article V

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Operating Expense	\$29,550	\$28,890	\$28,395	(\$495)	(2%)
EXPENSES TOTAL	\$29,550	\$28,890	\$28,395	(\$495)	(2%)
Surplus (Deficit)	(\$29,550)	(\$28,890)	(\$28,395)	-	-

Court System - Article V expenses remained flat.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Guardian Ad Litem

What We Do

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

Goals

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

Accomplishments

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

Guardian Ad Litem

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
Operating Expense	\$6,335	\$9,044	\$8,700	(\$344)	(4%)
EXPENSES TOTAL	\$6,335	\$9,044	\$8,700	(\$344)	(4%)
Surplus (Deficit)	(\$6,335)	(\$9,044)	(\$8,700)	-	-



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Hernando County, FL Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

MSBUs



Paving



Lighting



Multi-Purpose



Fire Hydrants



Trash

Area of Operations MSBU

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Operating Expense	\$10,117,892	\$9,990,630	\$11,012,673	\$1,022,043	10%
Debt Service	\$873,355	\$809,610	\$772,690	(\$36,920)	(5%)
Transfers	\$292,271	\$60,276	\$0	(\$60,276)	(100%)
Budget Reserves	\$5,359,670	\$5,927,675	\$5,969,152	\$41,477	1%
EXPENSES TOTAL	\$16,643,188	\$16,788,191	\$17,754,515	\$966,324	6%
Revenues					
Licenses and Permits	\$11,016,060	\$10,789,636	\$11,367,710	\$578,074	5%
Miscellaneous	\$143,625	\$248,835	\$223,785	(\$25,050)	(10%)
Other Sources	\$5,483,503	\$5,749,720	\$6,163,020	\$413,300	7%
REVENUES TOTAL	\$16,643,188	\$16,788,191	\$17,754,515	\$966,324	6%

Operating Expense increase is due to increases in costs of services.

Debt Service and Transfer decreases are due to Road Pavement Assessments completion of pay offs.

Miscellaneous decrease in revenue is due to project completions.

MSBUs by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
MSBU Other	\$11,280,099	\$11,864,836	\$12,279,988	\$13,326,629
MSBU Paving	\$2,917,721	\$2,197,632	\$2,128,216	\$2,334,155
MSBU Street Lighting	\$1,694,278	\$1,671,387	\$1,685,147	\$1,698,150
MSBU Multi-Purp	\$332,890	\$340,268	\$350,758	\$351,530
MSBU Fire	\$44,077	\$44,077	\$44,051	\$44,051
TOTAL	\$16,269,065	\$16,118,200	\$16,488,160	\$17,754,515

Trash Collection MSBU Department

Trash Collection MSBU

MSBUs

	ADOPTED BUDGETS		BUDGET	Difference	Change
	FY2024	FY2025	FY2026		
Expenses					
09029 - Hern Beach Vol Fire Comp	\$1,479	\$1,453	\$1,453	\$0	0%
09312 - Dogwood Est Fire Hyd Ph 2	\$42,598	\$42,598	\$42,598	\$0	0%
09701 - Carnes Area Rd Paving	\$37,900	\$38,500	\$35,000	-\$3,500	-10%
09702 - Painted Bunting Rd Paving	\$19,650	\$18,100	\$17,000	-\$1,100	-6%
09917 - Penn St Scaup Duck Paving	-	-	\$666,060	\$666,060	100%
09703 - Jackdaw Road Paving	\$15,640	\$15,000	\$14,400	-\$600	-4%
09704 - Jaybird Road Paving	\$41,350	\$39,700	\$38,600	-\$1,100	-3%
09705 - Kodiak Wren Rd Paving	\$17,170	\$17,400	\$16,900	-\$500	-3%
09706 - Old Squaw Ave Rd Paving	\$26,430	\$28,600	\$28,800	\$200	1%
09707 - Quill Ave Road Paving	\$10,260	\$10,400	\$9,600	-\$800	-8%
09708 - Pheasant Ave Rd Paving	\$63,230	\$60,500	\$62,000	\$1,500	2%
09710 - Kensington Woods STR LTG	\$0	\$11,600	\$16,000	\$4,400	28%
09919 - Michigan Ave Rd Paving	\$216,960	\$217,900	\$216,300	-\$1,600	-1%
09920 - Hurricane Dr Rd Paving	\$19,750	\$19,600	\$18,900	-\$700	-4%
09928 - Marsh Wren Paving MSBU	\$17,600	\$17,000	\$16,300	-\$700	-4%
09929 - Nordica Paving MSBU	\$66,350	\$68,700	\$8,500	-\$60,200	-708%
09930 - Piping Plover Paving MSBU	\$28,840	\$28,786	\$28,900	\$114	0%
09932 - Pine Warbler Pv MSBU	\$38,830	\$38,300	\$37,400	-\$900	-2%
09933 - Maberly Road Paving MSBU	\$21,570	\$20,300	\$19,800	-\$500	-3%
09934 - Mexican Canary Pav MSBU	\$21,340	\$20,400	\$18,000	-\$2,400	-13%
09935 - Godwit Area Rd Pav MSBU	\$28,210	\$27,800	\$27,600	-\$200	-1%
09936 - Pelican Ave Rd Pav MSBU	\$19,500	\$18,700	\$18,000	-\$700	-4%
09937 - Furley Ave Rd Pav MSBU	\$22,090	\$21,400	\$20,000	-\$1,400	-7%
09938 - Wood Owl Ave Rd Pav MSBU	\$35,720	\$34,700	\$33,900	-\$800	-2%
09939 - Tinamou Area Rd Pav MSBU	\$35,180	\$35,173	\$35,600	\$427	1%
09940 - Alberta St Rd Pav MSBU	\$33,385	\$32,300	\$30,800	-\$1,500	-5%
09942 - White Rd Rd Pav MSBU	\$40,000	\$35,300	\$34,000	-\$1,300	-4%
09944 - Royal Highlands "A" Pav	\$32,370	\$19,454	\$0	-\$19,454	-
09945 - Royal Highlands "B" Pav	\$293,100	\$297,700	\$310,500	\$12,800	4%
09946 - Royal Highlands "C" Pav	\$88,700	\$88,000	\$42,000	-\$46,000	-110%
09948 - Royal Highlands "E" Pav	\$62,350	\$63,200	\$36,000	-\$27,200	-76%
09949 - Royal Highlands "F" Pav	\$31,580	\$33,300	\$22,000	-\$11,300	-51%
09950 - Royal Highlands "G" Pav	\$81,570	\$73,600	\$65,700	-\$7,900	-12%
09951 - Royal Highlands "I" Pav	\$76,070	\$70,500	\$64,600	-\$5,900	-9%
09960 - Dolquieb Paving MSBU	\$27,950	\$30,074	\$30,200	\$126	0%
09978 - English Sparrow Pav MSBU	\$26,580	\$26,587	\$0	-\$26,587	-
09979 - Flock Av West-Pav MSBU	\$9,030	\$9,036	\$0	-\$9,036	-
09980 - Royal Highlands "L" Pav	\$35,170	\$34,400	\$33,500	-\$900	-3%
09982 - Flatwood Rd Paving MSBU	\$20,400	\$20,402	\$0	-\$20,402	-
09983 - Lomita Wren South Rd Pav	\$16,410	\$16,419	\$0	-\$16,419	-
09984 - Marvelwood Area Rd Paving	\$36,270	\$36,277	\$0	-\$36,277	-
09985 - Phillips Rd Paving MSBU	\$27,150	\$27,159	\$0	-\$27,159	-
09986 - Flicker Road Paving MSBU	\$12,660	\$12,827	\$0	-\$12,827	-
09987 - Phillips East Rd Pav MSBU	\$29,130	\$17,480	\$0	-\$17,480	-
09988 - Puffin Rd Pav MSBU	\$12,140	\$10,400	\$0	-\$10,400	-
09989 - Grass Finch Rd Pav MSBU	\$17,650	\$13,450	\$0	-\$13,450	-
09990 - Harris Hawk Rd Pav MSBU	\$31,210	\$18,264	\$0	-\$18,264	-
09991 - Ostrom/Allen Rd Pav MSBU	\$24,610	\$20,240	\$0	-\$20,240	-
09992 - Hancock Lk Rd Pav MSBU	\$28,550	\$28,514	\$14,100	-\$14,414	-102%
09993 - Benes Roush Rd Pav MSBU	\$15,590	\$12,200	\$0	-\$12,200	-
09994 - Crum Rd Pav MSBU	\$20,320	\$20,079	\$11,600	-\$8,479	-73%
09995 - Eider Rd Pav MSBU	\$13,250	\$10,395	\$10,395	\$0	0%
09996 - Helen/Allen Rd Pav MSBU	\$20,520	\$14,700	\$0	-\$14,700	-
09997 - Golden Warbler Rd Pv MSBU	\$20,840	\$20,100	\$19,300	-\$800	-4%
09998 - Paramount Area Pv MSBU	\$27,100	\$25,600	\$24,100	-\$1,500	-6%

	ADOPTED BUDGETS		BUDGET		Difference	Change
	FY2024	FY2025	FY2026			
09999 - Mandrake/Canary Rd Pav	\$182,407	\$181,700	\$181,800	\$100	0%	
09041 - Spring Hill Light Ph 48	\$735,380	\$727,600	\$699,800	-\$27,800	-4%	
09042 - Silver Ridge St Ltg MSBU	\$25,630	\$24,000	\$24,200	\$200	1%	
09044 - South Brooksville St Ltg	\$17,760	\$17,968	\$17,900	-\$68	0%	
09081 - Villg at H-N-D Ltg Ph 49	\$4,952	\$5,590	\$5,790	\$200	3%	
09101 - Braewood Lighting	\$9,275	\$9,075	\$8,675	-\$400	-5%	
09102 - Oakwood Acres Street Ltg	\$15,110	\$15,263	\$15,650	\$387	2%	
09111 - H Bch U13 B-C Ph 40	\$24,450	\$25,550	\$26,250	\$700	3%	
09121 - Windridge Lighting Ph 41	\$9,350	\$9,814	\$9,680	-\$134	-1%	
09181 - Seven Hills Ltg Ph 55	\$110,530	\$118,830	\$126,500	\$7,670	6%	
09201 - PGA Ltg Ph 52	\$9,640	\$9,470	\$9,270	-\$200	-2%	
09211 - Regency Oaks Light Ph 46	\$66,110	\$68,250	\$69,400	\$1,150	2%	
09221 - Hill-n-Dale Light Ph 57	\$53,920	\$56,422	\$58,175	\$1,753	3%	
09381 - Barony Woods E Ltg Ph 66	\$7,280	\$1,900	\$0	-\$1,900	-	
09401 - Hernando Beach Ltg Ph 65	\$9,790	\$9,730	\$9,830	\$100	1%	
09421 - West Hernando St Ltg	\$309,390	\$329,700	\$362,000	\$32,300	9%	
09521 - W W Woodlands Ltg	\$21,850	\$21,250	\$21,550	\$300	1%	
09531 - Ridge Manor Ltg	\$17,180	\$16,600	\$16,000	-\$600	-4%	
09541 - Damac Estates Ltg	\$12,360	\$11,895	\$11,740	-\$155	-1%	
09571 - Lakeside Acres Street Ltg	\$20,490	\$17,790	\$17,090	-\$700	-4%	
09581 - Ridge Manor West St Ltg	\$27,140	\$26,650	\$25,550	-\$1,100	-4%	
09591 - Deerfield Acres St Ltg	\$27,550	\$26,400	\$25,900	-\$500	-2%	
09671 - Silverthorn St Lighting	\$117,890	\$116,700	\$116,400	-\$300	0%	
09901 - Fort Dade MHP Lighting	\$9,100	\$9,600	\$10,800	\$1,200	11%	
09931 - Mitchell Heights St Ltg	\$9,260	\$9,100	\$10,000	\$900	9%	
09031 - River Country Multi Ph 50	\$119,480	\$128,380	\$138,780	\$10,400	7%	
09032 - Orchard Pk III Multi-Purp	\$17,158	\$17,278	\$17,550	\$272	2%	
09231 - Berkeley Manor Multi-Purp	\$61,890	\$62,300	\$62,900	\$600	1%	
09322 - Pristine Pl Mlti Pur MSBU	\$121,680	\$127,400	\$132,300	\$4,900	4%	
09331 - Holland Spg Multi Ph 83	\$20,060	\$15,400	\$0	-\$15,400	-	
09033 - State Rd Canal Dredg MSBU	\$14,740	\$16,977	\$0	-\$16,977	-	
09034 - Trash Collection MSBU	\$11,698,456	\$12,101,022	\$13,138,979	\$1,037,957	8%	
09511 - Hern Beach Boatlift	\$87,880	\$97,500	\$121,800	\$24,300	20%	
09926 - Taylor St Millings MSBU	\$13,220	\$12,400	\$11,700	-\$700	-6%	
09927 - Sweetgum Rd Millings MSBU	\$15,710	\$16,800	\$15,600	-\$1,200	-8%	
09941 - The Oaks Ground Maint	\$23,010	\$23,650	\$26,250	\$2,600	10%	
09943 - Royal Highlands Drwy Apr	\$11,820	\$11,639	\$12,300	\$661	5%	
EXPENSES TOTAL	\$16,118,200	\$16,488,160	\$17,754,515	\$1,266,355	7%	
Revenues						
7029 - Hern Beach Vol Fire Comp	\$1,479	\$1,453	\$1,453	\$0	0%	
7312 - Dogwood Est Fire Hyd Ph 2	\$42,598	\$42,598	\$42,598	\$0	0%	
09917 - Penn St Scaup Duck Paving	-	-	\$666,060	\$666,060	100%	
7701 - Carnes Area Rd Paving	\$37,900	\$38,500	\$35,000	-\$3,500	-10%	
7702 - Painted Bunting Rd Paving	\$19,650	\$18,100	\$17,000	-\$1,100	-6%	
7703 - Jackdaw Road Paving	\$15,640	\$15,000	\$14,400	-\$600	-4%	
7704 - Jaybird Road Paving	\$41,350	\$39,700	\$38,600	-\$1,100	-3%	
7705 - Kodiak Wren Rd Paving	\$17,170	\$17,400	\$16,900	-\$500	-3%	
7706 - Old Squaw Ave Rd Paving	\$26,430	\$28,600	\$28,800	\$200	1%	
7707 - Quill Ave Road Paving	\$10,260	\$10,400	\$9,600	-\$800	-8%	
7708 - Pheasant Ave Rd Paving	\$63,230	\$60,500	\$62,000	\$1,500	2%	
7710 - Warbler Road Paving	\$0	\$11,600	\$16,000	\$4,400	28%	
7919 - Michigan Ave Rd Paving	\$216,960	\$217,900	\$216,300	-\$1,600	-1%	
7920 - Hurricane Dr Rd Paving	\$19,750	\$19,600	\$18,900	-\$700	-4%	
7928 - Marsh Wren Paving MSBU	\$17,600	\$17,000	\$16,300	-\$700	-4%	
7929 - Nordica Paving MSBU	\$66,350	\$68,700	\$8,500	-\$60,200	-708%	
7930 - Piping Plover Paving MSBU	\$28,840	\$28,786	\$28,900	\$114	0%	

	ADOPTED BUDGETS		BUDGET		Difference	Change
	FY2024	FY2025	FY2026			
7932 - Pine Warbler Pv MSBU	\$38,830	\$38,300	\$37,400		-\$900	-2%
7933 - Maberly Road Paving MSBU	\$21,570	\$20,300	\$19,800		-\$500	-3%
7934 - Mexican Canary Pav MSBU	\$21,340	\$20,400	\$18,000		-\$2,400	-13%
7935 - Godwit Area Rd Pav MSBU	\$28,210	\$27,800	\$27,600		-\$200	-1%
7936 - Pelican Ave Rd Pav MSBU	\$19,500	\$18,700	\$18,000		-\$700	-4%
7937 - Furley Ave Rd Pav MSBU	\$22,090	\$21,400	\$20,000		-\$1,400	-7%
7938 - Wood Owl Ave Rd Pav MSBU	\$35,720	\$34,700	\$33,900		-\$800	-2%
7939 - Tinamou Area Rd Pav MSBU	\$35,180	\$35,173	\$35,600		\$427	1%
7940 - Alberta St Rd Pav MSBU	\$33,385	\$32,300	\$30,800		-\$1,500	-5%
7942 - White Rd Rd Pav MSBU	\$40,000	\$35,300	\$34,000		-\$1,300	-4%
7944 - Royal Highlands "A" Pav	\$32,370	\$19,454	\$0		-\$19,454	-
7945 - Royal Highlands "B" Pav	\$293,100	\$297,700	\$310,500		\$12,800	4%
7946 - Royal Highlands "C" Pav	\$88,700	\$88,000	\$42,000		-\$46,000	-110%
7948 - Royal Highlands "E" Pav	\$62,350	\$63,200	\$36,000		-\$27,200	-76%
7949 - Royal Highlands "F" Pav	\$31,580	\$33,300	\$22,000		-\$11,300	-51%
7950 - Royal Highlands "G" Pav	\$81,570	\$73,600	\$65,700		-\$7,900	-12%
7951 - Royal Highlands "I" Pav	\$76,070	\$70,500	\$64,600		-\$5,900	-9%
7960 - Dolqueib Paving MSBU	\$27,950	\$30,074	\$30,200		\$126	0%
7978 - English Sparrow Pav MSBU	\$26,580	\$26,587	\$0		-\$26,587	-
7979 - Flock Av West-Pav MSBU	\$9,030	\$9,036	\$0		-\$9,036	-
7980 - Royal Highlands "L" Pav	\$35,170	\$34,400	\$33,500		-\$900	-3%
7982 - Flatwood Rd Paving MSBU	\$20,400	\$20,402	\$0		-\$20,402	-
7983 - Lomita Wren South Rd Pav	\$16,410	\$16,419	\$0		-\$16,419	-
7984 - Marvelwood Area Rd Paving	\$36,270	\$36,277	\$0		-\$36,277	-
7985 - Phillips Rd Paving MSBU	\$27,150	\$27,159	\$0		-\$27,159	-
7986 - Flicker Road Paving MSBU	\$12,660	\$12,827	\$0		-\$12,827	-
7987 - Phillips East Rd Pav MSBU	\$29,130	\$17,480	\$0		-\$17,480	-
7988 - Puffin Rd Pav MSBU	\$12,140	\$10,400	\$0		-\$10,400	-
7989 - Grass Finch Rd Pav MSBU	\$17,650	\$13,450	\$0		-\$13,450	-
7990 - Harris Hawk Rd Pav MSBU	\$31,210	\$18,264	\$0		-\$18,264	-
7991 - Ostrom/Allen Rd Pav MSBU	\$24,610	\$20,240	\$0		-\$20,240	-
7992 - Hancock Lk Rd Pav MSBU	\$28,550	\$28,514	\$14,100		-\$14,414	-102%
7993 - Benes Roush Rd Pav MSBU	\$15,590	\$12,200	\$0		-\$12,200	-
7994 - Crum Rd Pav MSBU	\$20,320	\$20,079	\$11,600		-\$8,479	-73%
7995 - Eider Rd Pav MSBU	\$13,250	\$10,395	\$10,395		\$0	0%
7996 - Helen/Allen Rd Pav MSBU	\$20,520	\$14,700	\$0		-\$14,700	-
7997 - Golden Warbler Rd Pv MSBU	\$20,840	\$20,100	\$19,300		-\$800	-4%
7998 - Paramount Area Rd Pv MSBU	\$27,100	\$25,600	\$24,100		-\$1,500	-6%
7999 - Mandrake/Canary Rd Pav	\$182,407	\$181,700	\$181,800		\$100	0%
7041 - Spring Hill Lighting	\$735,380	\$727,600	\$699,800		-\$27,800	-4%
7042 - Silver Ridge St Ltg MSBU	\$25,630	\$24,000	\$24,200		\$200	1%
7044 - South Brooksville St Ltg	\$17,760	\$17,968	\$17,900		-\$68	0%
7081 - Village At H-N-D Lighting	\$4,952	\$5,590	\$5,790		\$200	3%
7101 - Braewood Lighting	\$9,275	\$9,075	\$8,675		-\$400	-5%
7102 - Oakwood Acres Street Ltg	\$15,110	\$15,263	\$15,650		\$387	2%
7111 - H Bch So Units 13-B-C Ltg	\$24,450	\$25,550	\$26,250		\$700	3%
7121 - Windridge Lighting	\$9,350	\$9,814	\$9,680		-\$134	-1%
7181 - Seven Hills Lighting	\$110,530	\$118,830	\$126,500		\$7,670	6%
7201 - Potterfield Gdn Acr Ltg	\$9,640	\$9,470	\$9,270		-\$200	-2%
7211 - Regency Oaks Lighting	\$66,110	\$68,250	\$69,400		\$1,150	2%
7221 - Hill n Dale Lighting	\$53,920	\$56,422	\$58,175		\$1,753	3%
7381 - Barony Woods E Lighting	\$7,280	\$1,900	\$0		-\$1,900	-
7401 - Hernando Beach Lighting	\$9,790	\$9,730	\$9,830		\$100	1%
7421 - West Hernando St Ltg	\$309,390	\$329,700	\$362,000		\$32,300	9%
7521 - W W Woodlands Ltg	\$21,850	\$21,250	\$21,550		\$300	1%
7531 - Ridge Manor Ltg	\$17,180	\$16,600	\$16,000		-\$600	-4%

	ADOPTED BUDGETS		BUDGET	Difference	Change
	FY2024	FY2025	FY2026		
7541 - Damac Estates Ltg	\$12,360	\$11,895	\$11,740	-\$155	-1%
7571 - Lakeside Acres Street Ltg	\$20,490	\$17,790	\$17,090	-\$700	-4%
7581 - Ridge Manor W Street Ltng	\$27,140	\$26,650	\$25,550	-\$1,100	-4%
7591 - Deerfield Acres St Ltg	\$27,550	\$26,400	\$25,900	-\$500	-2%
7671 - Silverthorn Street Light	\$117,890	\$116,700	\$116,400	-\$300	0%
7901 - Fort Dade Mobile Home-Ltg	\$9,100	\$9,600	\$10,800	\$1,200	11%
7931 - Mitchell Heights St Ltg	\$9,260	\$9,100	\$10,000	\$900	9%
7031 - River Country Multi-Purp	\$119,480	\$128,380	\$138,780	\$10,400	7%
7032 - Orchard Pk III Multi-Purp	\$17,158	\$17,278	\$17,550	\$272	2%
7231 - Berkeley Manor Multi-Purp	\$61,890	\$62,300	\$62,900	\$600	1%
7322 - Pristine Pl Mlti Pur MSBU	\$121,680	\$127,400	\$132,300	\$4,900	4%
7331 - Holland Spg Multi-Purpose	\$20,060	\$15,400	\$0	-\$15,400	-
7033 - State Rd Canal Dredg MSBU	\$14,740	\$16,977	\$0	-\$16,977	-
7034 - Trash Collection MSBU	\$11,698,456	\$12,101,022	\$13,138,979	\$1,037,957	8%
7511 - Hern Beach Boatlift	\$87,880	\$97,500	\$121,800	\$24,300	20%
7926 - Taylor St Millings MSBU	\$13,220	\$12,400	\$11,700	-\$700	-6%
7927 - Sweetgum Rd Millings MSBU	\$15,710	\$16,800	\$15,600	-\$1,200	-8%
7941 - The Oaks Ground Maint	\$23,010	\$23,650	\$26,250	\$2,600	10%
7943 - Royal Highlands Drwy Apr	\$11,820	\$11,639	\$12,300	\$661	5%
REVENUES TOTAL	\$16,118,200	\$16,488,160	\$17,754,515	\$1,266,355	7%

Check us Out

[MSBUs Area of Operation Website](#)

Hernando County, Florida

[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Trash Collection MSBU

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

Goals

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

Trash Collection MSBU

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Operating Expense	\$8,708,176	\$8,596,383	\$9,565,558	\$969,175	11%
Budget Reserves	\$3,411,077	\$3,984,592	\$3,573,421	(\$411,171)	(10%)
EXPENSES TOTAL	\$12,119,253	\$12,580,975	\$13,138,979	\$558,004	4%
Revenues					
Licenses and Permits	\$8,985,294	\$8,851,928	\$9,434,932	\$583,004	7%
Miscellaneous	\$100,000	\$205,135	\$180,135	(\$25,000)	(12%)
Other Sources	\$3,033,959	\$3,523,912	\$3,523,912	\$0	0%
REVENUES TOTAL	\$12,119,253	\$12,580,975	\$13,138,979	\$558,004	4%

Operating expenses increased due to the contracted services rate going up.
Miscellaneous revenues decreased, due to a reduced amount of investment revenues.
Budget Reserves were decreased to cover services rendered during FY2026.
Other Sources is Balance Forward Cash.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Fiscal Year 2025-2026 Annual Budget

CONSTITUTIONALS



Hernando County, Florida



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Doug Chorvat, Jr. – Clerk of the Circuit Court & Comptroller

[Clerk Website](#)

Introduction

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



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

Duties & Responsibilities

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

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

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

Budget Regulations for Clerk of the Circuit Court & Comptroller

Florida Statute 218.35 County fee officers; financial matters.—(1) Each county fee officer shall establish an annual budget for carrying out the powers, duties, and operations of his or her office for the next county fiscal year. The budget must be balanced so that the total of estimated receipts, including balances brought forward, equals the total of estimated expenditures and reserves. The budgeting of segregated funds must be made in a manner that retains the relation between program and revenue source, as provided by law.

(2) The clerk of the circuit court, functioning in his or her capacity as clerk of the circuit and county courts and as clerk of the board of county commissioners, shall prepare his or her budget in two parts:

(a) The budget for funds necessary to perform court-related functions as provided in s. 28.36.

(b) The budget relating to the requirements of the clerk as clerk of the board of county commissioners, county auditor, and custodian or treasurer of all county funds and other county-related duties, which shall be annually prepared and submitted to the board of county commissioners pursuant to s. 129.03(2), for each fiscal year. Expenditures must be itemized in accordance with the uniform accounting system prescribed by the Department of Financial Services as follows:

1. Personnel services.
2. Operating expenses.
3. Capital outlay.
4. Debt service.
5. Grants and aids.
6. Other uses.

(3) The clerk of the circuit court shall furnish to the board of county commissioners or the county budget commission all relevant and pertinent information that the board or commission deems necessary, including expenditures at the subobject code level in accordance with the uniform accounting system prescribed by the Department of Financial Services.



Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County
20 N. Main Street, Brooksville, FL 34601 • (352) 754-4201

May 30, 2025

Hernando County Board of County Commissioners
20 North Main Street
Brooksville, FL 34601
Via Electronic Mail

Dear Honorable Commissioners:

The Office of the Clerk of Circuit Court and County Comptroller respectfully requests a total budget authority of \$14,469,830.00 for fiscal year 2025-26. This budget request includes the placement of the GIS set up and maintenance, should the County decide to add this to the Clerk's IT Department for the 2026 Fiscal year. The GIS portion of the budget would be for 11 positions at an estimated personnel cost of \$1,080,846 and operational cost of \$240,000, totaling \$1,320,846.

The budget request *without* the GIS addition for the Clerk's Office would be \$13,148,984. Also, we have not been apprised of the new health care costs for FY 2026, therefore a second request may be forthcoming should we be notified by the County of changes to the health care rates.

The budget includes funding based upon the following statutory object codes:

Personal Services	\$ 7,877,546
Operating Expenses	6,112,884
Capital Outlay	300,000
Debt Service	0
Grants and Aids	0
Other Uses (Article V - Court Communications)	5,000
CARE ATC	174,400

Pursuant to Florida Statute 218.35(2), I hereby certify that the amounts requested are reasonable and necessary for the statutory and constitutional functions that my office performs on behalf of county government. My staff and I have worked diligently to ensure that we are operating at the most efficient levels possible while continuing to provide the excellent service our constituents have come to expect.

Respectfully submitted,

Doug Chorvat, Jr.
Clerk of Circuit Court & Comptroller



Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County
 20 N. Main Street, Brooksville, FL 34601 - (352) 754-4201

August 11, 2025

Hernando County Board of County Commissioners
 20 North Main Street
 Brooksville, FL 34601
 Via Electronic Mail

Dear Honorable Commissioners:

The Office of the Clerk of Circuit Court and County Comptroller respectfully requests a total budget authority of \$14,017,437.00 for fiscal year 2025-26. This budget request includes the placement of the GIS set up and maintenance, should the County decide to add this to the Clerk's IT Department for the 2026 Fiscal year. The GIS portion of the budget would be for 6 positions at an estimated personnel cost of \$583,453 and operational cost of \$285,000, totaling \$868,453.

The budget request *without* the GIS addition for the Clerk's Office would be \$13,148,984. Also, we have not been apprised of the new health care costs for FY 2026, therefore a second request may be forthcoming should we be notified by the County of changes to the health care rates.

The budget includes funding based upon the following statutory object codes:

Personal Services	\$ 7,380,153
Operating Expenses	6,157,884
Capital Outlay	300,000
Debt Service	0
Grants and Aids	0
Other Uses (Article V - Court Communications)	5,000
CARE ATC	174,400

Pursuant to Florida Statute 218.35(2), I hereby certify that the amounts requested are reasonable and necessary for the statutory and constitutional functions that my office performs on behalf of county government. My staff and I have worked diligently to ensure that we are operating at the most efficient levels possible while continuing to provide the excellent service our constituents have come to expect.

Respectfully submitted,

Doug Chorvat, Jr.
 Clerk of Circuit Court & Comptroller

Constitutionals - Clerk of Court

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Non-Operating	\$9,975,597	\$12,435,042	\$14,017,437	\$1,582,395	13%
EXPENSES TOTAL	\$9,975,597	\$12,435,042	\$14,017,437	\$1,582,395	13%
Revenues					
Charges for Services	\$3,577,869	\$4,290,887	\$4,290,887	\$0	0%
REVENUES TOTAL	\$3,577,869	\$4,290,887	\$4,290,887	\$0	0%
Surplus (Deficit)	(\$6,397,728)	(\$8,144,155)	(\$9,726,550)	-	-



Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

Sheriff Al Nienhuis

[Sheriff Website](#)



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

Duties & Responsibilities

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

Budget Regulations for Sheriff

Florida Statute 30.49 Budgets.—(1) Pursuant to s. 129.03(2), each sheriff shall annually prepare and submit to the board of county commissioners a proposed budget for carrying out the powers, duties, and operations of the office for the next fiscal year. The fiscal year of the sheriff commences on October 1 and ends September 30 of each year.

(2) (a) The proposed budget must show the estimated amounts of all proposed expenditures for operating and equipping the sheriff's office and jail, excluding the cost of construction, repair, or capital improvement of county buildings during the fiscal year. The expenditures must be categorized at the appropriate fund level in accordance with the following functional categories:

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

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

(c) Within the appropriate fund and functional category, expenditures must be itemized in accordance with the uniform accounting system prescribed by the Department of Financial Services, as follows:

1. Personnel services.
2. Operating expenses.
3. Capital outlay.
4. Debt service.
5. Grants and aids.
6. Other uses.

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

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

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

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

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

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

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

be, shall include the reserve for contingencies provided herein for each budget of the sheriff in the reserve for contingencies in the budget of the appropriate county fund.

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

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

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

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

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

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

Hernando County Sheriff's Office



Proposed **Annual Budget** **Fiscal Year 2025 - 2026**



Hernando County Sheriff's Office

May 30, 2025

Honorable Chair Brian Hawkins and Board Members
Hernando County Board of County Commissioners
20 North Main Street, Room 460
Brooksville, FL 34601

Dear Chair and Commissioners:

Enclosed you will find my budget request for Fiscal Year 2025-2026, submitted in compliance with Florida Statute 30.49. These proposed expenditures are reasonable and necessary for the proper and efficient operation of the office for the next fiscal year.

I would like to begin by thanking the Board of County Commissioners (BOCC) and the County Administrator for your collaboration and support over the past year. Together, we continue to face new issues and opportunities. Our shared commitment to effective communication and cooperation is instrumental in serving the needs of our citizens.

The County's financial growth is reflected in its three primary general fund revenue sources: Ad Valorem Tax, State Revenue Sharing, and the Local ½ Cent Sales Tax. Over the past five years, the Sheriff's Office has maintained budget requests that averaged 7.3% below the County's annual revenue growth, resulting in cumulative savings of more than \$21.3 million. This track record reflects our long-standing commitment to DOGE (Department of Government Efficiency) financial stewardship well before it became a trend.

While the pace of growth in Hernando County may be starting to level off, the Sheriff's Office is still working to catch up with the significant residential and commercial expansion experienced over the past several years. Public safety services must align not only with current demands but also with the cumulative impacts of sustained growth. As with other county departments, we continue to face mandated cost increases which are explained throughout this letter, some of which remain uncertain pending final decisions by the state legislature. Personnel-related increases alone will require an additional \$7.9 million in funding, reflecting a 9% increase over last fiscal year's budget. While such increases are unpleasant, they are unavoidable for a large public safety agency and do not address many of the necessities mentioned below.

Each budget year, I remain firmly committed to fiscal responsibility through a rigorous internal planning process that carefully identifies and prioritizes our agency's most critical needs. This process includes valuable input from middle management. These are the employees who work most closely with our citizens and understand firsthand the needs and expectations of the community, ensuring that only the most essential and well-justified requests reach my desk.

Before presenting any requests to the BOCC, we make every effort to seek out and utilize alternative funding sources to help offset costs. While our agency's initial documented needs reflected a 22% increase, we made very difficult but necessary reductions to ensure fiscal responsibility. We approach this process with careful consideration, consistently striving to bring forward only the most urgent needs and cost-effective solutions. As a result of these ongoing reductions, if this budget is approved, our deputy-to-population ratio remains 35 deputies short of the average Florida Sheriff's Offices and 161 below the average Florida law enforcement agency, highlighting the need for continued investment in public safety.

P.O. BOX 10070 - BROOKSVILLE, FL 34603-0070 FAX 352 796-0493 PHONE 352 754-6830

My proposed budget includes the necessary funding to maintain adequate law enforcement, court security, detention, and support services that will ensure the safety of both current and future residents. Our staffing levels are based on anticipated workloads. With the expansion of our community comes greater demand for continuous law enforcement, detention, and emergency dispatch services. This budget also addresses the continued financial impact of inflation, which for the third consecutive year has driven cost increases across all areas to include operating supplies, inmate food, fuel, and personnel expenses.

Although our deputy-to-population ratio remains below the state average, your continued support and partnership in recent years have allowed us to make meaningful progress toward closing that gap. However, we continue to face growing competition from regional public employers offering higher salaries and substantial hiring incentives to attract qualified candidates, especially those who meet the rigorous standards required in law enforcement. For example, the Governor has proposed a very pro law enforcement salary increase of 20% for state law enforcement officers. This along with an increase in Florida Retirement System (FRS) contribution rates, will further challenge our ability to remain competitive in the recruitment and retention of top-tier personnel.

The Sheriff's Office has operated a self-funded health insurance program since 2012. Over the years, this approach has allowed us to maintain consistently low premiums while delivering meaningful cost savings to the County. Despite actuarial recommendations calling for an 8% rate increase annually over the past four years; our fiscally responsible team has successfully managed the plan without implementing any increases. Over the past decade our agency funded portion of health insurance premiums have increased by only 6.7% in total. However, rising pharmacy costs and medical claims can no longer be offset without action. To ensure the continued financial stability of the health insurance program, we must now implement a minimal increase to the health insurance portion of our budget. This adjustment is necessary to maintain the program's long-term health and sustainability. Even with this increase, our employee health insurance premiums remain lower than those currently paid by surrounding government organizations for their employees, reflecting our continued commitment to cost efficiency and responsible management.

This is just one of several mandated cost drivers contributing to the increase in personnel expenses. As you are aware, another significant mandate is the Florida Retirement System (FRS), which is controlled at the state level. While we await the outcome of the current legislative session, it has already been indicated that county governments will once again be required to absorb an increase in contribution rates. As previously mentioned, our overall personnel budget has increased, with \$2.2 million of that total directly attributable to the rise in FRS rates.

The IT budget for the Sheriff's Office has seen necessary increases due to several critical operational and compliance-driven factors. As a 24-hour, 365-day-a-year function, the IT Section is responsible for maintaining the county-wide Computer Aided Dispatch (CAD), two-way radio, and 911 systems—systems that are essential to uninterrupted public safety services. Their security, reliability, and uptime are paramount. Cybersecurity remains a top priority, requiring continued investment in tools and infrastructure to protect sensitive public safety data from evolving threats. Additionally, Microsoft licensing costs continue to rise, particularly as usage expands across the agency. Many essential software solutions have transitioned to subscription-based models, significantly increasing annual operational expenses. To comply with the new CJIS (Criminal Justice Information System) security requirements, we must implement new technologies and enhanced controls. These ongoing demands make increased IT funding essential to support the safe, secure, and efficient operations of the Sheriff's Office.

As you are aware, my office assumed responsibility for the County Animal Shelter in January of this year. Since taking on this responsibility, we have received overwhelming support from private partners and the community. We have worked diligently to achieve many key milestones.

As agreed, you will find our Animal Shelter's budget request outlined in a separate section of the budget book. The prior County-managed budget request identified three much-needed positions that were not approved by the Board before our office assumed responsibility. However, through operational efficiencies and careful resource management, we were able to incorporate one of those critical roles, a certified veterinary technician.

One of our most significant achievements has been the hiring of a full-time veterinarian. With the support of her dedicated team, the veterinarian has brought major improvements to the animal care at the shelter, notably reducing foster-to-adopt cases from over 200 to less than 20 and ensuring animals receive timely medical treatment. Since February, over 500 surgeries, mostly spays and neuters, have been performed in-house rather than through an outside provider, resulting in substantial cost savings for the County. Additionally, to help manage the animal population and encourage responsible pet ownership, we have launched several community-focused initiatives to include low-cost microchipping events and the TNVR (Trap-Neuter-Vaccinate-Return) program.

Moving forward, my team will continue to collaborate with County Facilities—just as we have with jail projects—leveraging earned revenue along with dedicated funding to advance, already-approved shelter initiatives and address critical repairs and maintenance needs.

On a related note, involving project planning, I must once again stress the critical importance of prioritizing the driving pad and shooting range—both of which remain more than three years behind schedule. Our current access to a shooting range is contingent upon the availability of an external partner and is shared among several agencies. This significantly limits our training capacity. Recently we were unable to use the facility due to a nationwide shutdown by the owning organization—an issue completely outside our control. Regular firearms qualification and driver safety training are essential to ensuring the readiness of our deputies and the safety of the community we serve. These projects must advance without further delay to meet our fundamental training requirements and operational standards.

As always, I'm available to provide more in-depth information about the mandates, cost drivers, and workload assessments that have shaped this year's budget proposal. I welcome your questions and encourage open, constructive dialogue. Please don't hesitate to contact my assistant to schedule a meeting at your convenience in the coming weeks. I remain committed to working collaboratively with you throughout the budgeting process as we fulfill our shared responsibility to the citizens of Hernando County.

Thank you in advance for your support.

Sincerely,



Al Nienhuis
Sheriff

AN/tsr

**HERNANDO COUNTY SHERIFF'S OFFICE
BUDGET CERTIFICATION
ANNUAL BUDGET 2025-2026**

To: Board of County Commissioners
Hernando County, Florida

I hereby submit to you the following proposed budget for the operation of the Hernando County Sheriff's Office for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

	Law Enforcement	Detention	Courthouse	Animal Services
Personnel Services	\$59,864,707	\$20,574,628	\$1,963,654	\$1,283,372
Operating Expenditures	7,685,171	3,014,068	393,079	534,857
Capital Outlay	2,500,812	40,000	-	56,000
Grant Match	124,000	-	-	-
Totals	\$70,174,690	\$23,628,696	\$2,356,733	\$1,874,229
HCSO Reserves held by BOCC	\$12,982,318	\$4,371,309	\$435,996	\$346,732

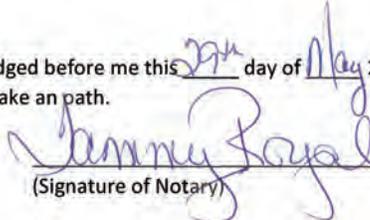
I further certify that these proposed expenditures are reasonable and necessary for the proper and efficient operation of the Hernando County Sheriff's Office for the ensuing year.



Al Nienhuis
Sheriff of Hernando County

STATE OF FLORIDA
HERNANDO COUNTY

The foregoing instrument was acknowledged before me this 29th day of May 2025, by Al Nienhuis who is personally known to me and who did take an oath.



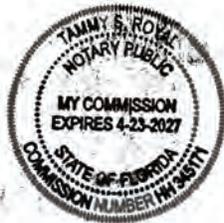
(Signature of Notary)

Tammy Royal

(Printed Name of Notary)

Se Executive Assistant

(Title and Stamp)



**Hernando County Sheriff's Office
Proposed Fiscal Year 2025 - 2026**

Law Enforcement

Law Enforcement is a statutory responsibility of the Sheriff. The Law Enforcement budget funds functions like Patrol, Specialty Units, Investigations, Civil and Warrants, School Safety, and Animal Enforcement. It also includes support functions such as Forensics, Crime Analysis, Property & Evidence, Professional Standards, administrative functions and countywide dispatch services.

Revenues are collected from various contracts and a few miscellaneous sources. The revenues earned by the Sheriff's Office help reduce the amount of budget monies needed from taxpayers.

	Approved FY2025	Proposed FY2026	FY2025-2026 Difference
Revenue Source			
School Resource Officer Program	\$ 2,653,132	\$ 2,785,789	\$ 132,657
City of Brooksville Contract	1,165,727	1,224,013	58,286
Emergency Dispatch Fees	595,999	613,879	17,880
Civil Fees	130,000	130,000	-
Miscellaneous Revenues	62,500	62,500	-
Total - Revenue	\$ 4,607,358	\$ 4,816,181	\$ 208,823

	Actual Expenditures FY2024	Approved Budget FY2025	Proposed Budget FY2026	FY2025 to FY2026 Difference
Personnel Services				
Wages - Sworn and Civilian	\$ 28,446,260	\$ 33,191,391	\$ 35,825,090	\$ 2,633,699
Wages - Part Time	630,912	696,000	510,500	(185,500)
Wages - Overtime	574,639	393,150	416,850	23,700
Wages - Incentive	134,826	134,160	142,350	8,190
Benefits - FICA Taxes	2,239,397	2,528,044	2,761,318	233,274
Benefits - Retirement	8,187,259	9,141,655	10,766,786	1,625,131
Benefits - Insurance	7,391,024	6,887,866	8,113,203	1,225,337
Benefits - Workers Compensation	901,372	1,185,472	1,328,610	143,138
	\$ 48,505,689	\$ 54,157,738	\$ 59,864,707	\$ 5,706,969
Operating Expenditures				
Professional Services	\$ 14,332	\$ 55,775	\$ 43,600	\$ (12,175)
Contracted Services	689,869	118,470	119,520	1,050
Investigations	(21,110)	76,000	63,510	(12,490)
Travel & Per Diem	122,073	140,198	111,198	(29,000)
Communications & Utilities	613,699	727,125	801,475	74,350
Rental and Leases	106,007	130,288	138,650	8,362
Insurance	950,969	978,558	1,191,053	212,495
Repair and Maintenance	520,848	679,880	782,808	102,928
Supplies & Printing	1,928,557	2,684,138	2,459,729	(224,409)
Maintenance Agreements	1,589,220	1,580,042	1,790,643	210,601
Fees and Licenses	9,945	10,900	13,800	2,900
Dues & Training	184,807	304,554	169,185	(135,369)
	\$ 6,709,216	\$ 7,485,928	\$ 7,685,171	\$ 199,243
Capital Outlay & Debt Service	\$ 2,164,770	\$ 1,933,900	\$ 2,500,812	\$ 566,912
Transfer Out - Grant Match	-	-	124,000	\$ 124,000
Total - Expenditures	\$ 57,379,675	\$ 63,577,566	\$ 70,174,690	\$ 6,473,124
Law Enforcement - Net Impact to General Fund:		\$ 58,970,208	\$ 65,358,509	\$ 6,264,301

Hernando County Sheriff's Office Budget Proposed Fiscal Year 2025 - 2026

Detention

By statute, the Hernando County jail is the responsibility of the Board of County Commissioners, but the Sheriff currently manages the jail and its programs. The Detention budget includes the costs of operating and managing the Hernando County Detention Center. The functions include Booking, Classification, Housing, In-house Medical Services, Maintenance, Transportation, and Administration. Revenues include a work squad contract with the County for inmate labor.

Several revenue sources help reduce the budget impact on taxpayers. These include the collection of reimbursements for inmate medical services, garnishment of inmate social security benefits during incarceration, and charging processing fees and subsistence fees to those able to pay.

	Approved FY2025	Proposed FY2026	FY2025-2026 Difference
Revenue Source			
Inmate Work Squad - Dept of Public Works	\$ 85,822	\$ 88,397	\$ 2,575
Inmate Medical Reimbursements	41,000	41,000	-
Inmate Social Security	24,000	24,000	-
Inmate Processing Fees	38,000	38,000	-
Inmate Subsistence Fees	200,000	200,000	-
Total - Revenue	\$ 388,822	\$ 391,397	\$ 2,575

	Actual Expenditures FY2024	Approved Budget FY2025	Proposed Budget FY2026	FY2025 to FY2026 Difference
Personnel Services				
Wages - Sworn and Civilian	\$ 9,816,888	\$ 11,474,606	\$ 12,293,283	\$ 818,677
Wages - Part Time	304,795	-	-	-
Wages - Overtime	33,850	212,800	233,750	20,950
Wages - Incentive	772,121	33,840	40,170	6,330
Benefits - FICA Taxes	2,842,145	870,592	940,647	70,055
Benefits - Retirement	2,254,181	3,168,513	3,739,699	571,186
Benefits - Insurance	382,861	2,468,490	2,856,873	388,383
Benefits - Workers Compensation	-	425,715	470,206	44,491
	\$ 16,406,841	\$ 18,654,556	\$ 20,574,628	\$ 1,920,072
Operating Expenditures				
Contracted Services	\$ 144,348	\$ 126,080	\$ 121,080	\$ (5,000)
Travel, Per Diem & Prisoner Transport	55,154	55,850	57,950	2,100
Communications & Utilities	489,412	560,100	576,500	16,400
Insurance	181,218	230,688	219,885	(10,803)
Repair and Maintenance	22,932	22,650	20,950	(1,700)
Supplies & Printing	1,459,554	1,827,894	1,885,200	57,306
Maintenance Agreements	102,691	67,550	95,733	28,183
Fees and Licenses	429	925	1,325	400
Dues & Training	78,261	41,571	35,445	(6,126)
	\$ 2,533,999	\$ 2,933,308	\$ 3,014,068	\$ 80,760
Capital Outlay	\$ 5,348	\$ 43,000	\$ 40,000	\$ (3,000)
Total - Expenditures	\$ 18,946,188	\$ 21,630,864	\$ 23,628,696	\$ 1,997,832
Detention - Net Impact to General Fund:	\$ 21,242,042	\$ 23,237,299	\$ 1,995,257	

**Hernando County Sheriff's Office
Proposed Fiscal Year 2025 - 2026**

Courthouse Security

Courthouse security is a statutory responsibility of the Sheriff. The Courthouse Security budget funds courthouse security, courthouse holding cell security and bailiff duties, as required by the presiding judge.

	Actual Expenditures FY2024	Approved Budget FY2025	Proposed Budget FY2026	FY2025 to FY2026 Difference
Personnel Services				
Wages - Sworn and Civilian	\$ 1,034,046	\$ 1,134,195	\$ 1,185,658	\$ 51,463
Wages - Overtime	2,637	-	-	-
Wages - Incentive	10,243	10,680	9,840	(840)
Benefits - FICA Taxes	78,655	85,793	89,774	3,981
Benefits - Retirement	338,587	369,905	407,082	37,177
Benefits - Insurance	188,172	190,258	211,569	21,311
Benefits - Workers Compensation	52,312	57,004	59,731	2,727
	\$ 1,704,652	\$ 1,847,835	\$ 1,963,654	\$ 115,819
Operating Expenditures				
Contracted Services	\$ 288,307	\$ 482,160	\$ 340,166	\$ (141,994)
Travel & Per Diem	7,200	450	450	-
Insurance	16,751	19,373	20,000	627
Repair and Maintenance	12,992	13,050	11,893	(1,157)
Supplies	9,680	8,450	20,170	11,720
Books, Dues and Training	1,903	400	400	-
	\$ 336,833	\$ 523,883	\$ 393,079	\$ (130,804)
Total - Expenditures	\$ 2,041,485	\$ 2,371,718	\$ 2,356,733	\$ (14,985)

Note:

*FY2026 Reduction in contract for courthouse security.

**Hernando County Sheriff's Office
Proposed Fiscal Year 2025 - 2026**

Animal Services

Animal Services is dedicated to providing compassionate care, protection, and placement of animals in loving homes, while also working to reduce pet overpopulation and enhance animal welfare. The mission encompasses rescuing, rehoming, and reuniting animals, as well as operating an animal shelter, responding to citizen requests, and enforcing relevant ordinances and laws. Our mission combines elements of public safety, animal welfare, and services to our community for their beloved pets.

Revenues are collected mainly from animal adoptions, pet adoptions and special master violations. The revenues earned by the Sheriff's Office help reduce the amount of budget monies needed from taxpayers.

	BOCC		
	Approved FY2025	Proposed FY2026	FY2025-2026 Difference
Revenue Source			
Animal Services Revenues	\$ 198,000	\$ 198,500	\$ 500
Restitution Revenues	\$ 33,500	\$ 33,500	\$ -
Miscellaneous Revenues	3,425	3,500	75
Total - Revenue	\$ 234,925	\$ 235,500	\$ 575

	BOCC		
	Approved Budget FY2025	Proposed Budget FY2026	FY2025 to FY2026 Difference
Personnel Services			
Wages - Sworn and Civilian	\$ 718,366	\$ 825,277	\$ 106,911
Wages - Overtime	30,000	6,000	(24,000)
Wages - Incentive	1,000	-	(1,000)
Benefits - FICA Taxes	53,933	62,507	8,574
Benefits - Retirement	114,820	121,938	7,118
Benefits - Insurance	289,273	259,932	(29,341)
Benefits - Workers Compensation	6,176	7,718	1,542
	\$ 1,213,568	\$ 1,283,372	\$ 69,804
Operating Expenditures			
Professional Services	\$ 60,000	\$ 30,000	\$ (30,000)
Contracted Services	75,425	126,220	50,795
Travel & Per Diem	2,500	6,278	3,778
Communications & Utilities	50,080	71,000	20,920
Rental and Leases	3,442	5,000	1,558
Insurance	22,404	11,700	(10,704)
Repair and Maintenance	37,330 (1)	35,500	(1,830)
Supplies & Printing	241,429	212,807	(28,622)
Maintenance Agreements	-	24,930	24,930
Fees and Licenses	28,472	3,500	(24,972)
Dues & Training	25,980	7,922	(18,058)
	\$ 547,062	\$ 534,857	\$ (12,205)
Improvements >\$5,000, not to exceed \$50,000	\$ 34,000	\$ 56,000	22,000
Capital Outlay	\$ 34,000	\$ 56,000	\$ 22,000
Total - Expenditures	\$ 1,794,630	\$ 1,874,229	\$ 79,599
BOCC Responsibility			
Repair & Maintenance - Building	\$ 80,000 (1)	\$ -	
Improvements >\$50k	339,000	4,713,450	

(1) Budgeted cost of asphalt project of \$80,000 originally included in Repair & Maintenance.

Projects listed in the 3 Year Maintenance & Improvement Plan on the next page are included in this budget if projects are to be completed by the sheriff's office staff (typically internal building repairs). The amount for FY2026 is \$56,000. The projects involving structural building repairs are to be completed by county Facilities Maintenance and are included in the General Fund in the BOCC budget. The amount for FY2026 is \$4,713,450. The county portion is also noted in the 3 Year Maintenance & Improvement Plan on the next page.

Hernando County Animal Services - 3 Year Maintenance & Improvement Plan

Projects listed in the **3 Year Maintenance & Improvement Plan** are included in Animal Services budget of sheriff's office if projects are to be completed by the sheriff's office staff (typically internal building repairs). The amount for FY2026 is **\$56,000**. The projects involving structural building repairs are to be completed by county Facilities Maintenance and are included in the General Fund in the BOCC budget. The amount for FY2026 is **\$4,713,450**. The revenue received by Animal Services is paid to the BOCC, and carried forward annually to support Animal Services capital projects.

Area	Year	Project Description	HCSO Budget	BOCC Budget
Animal Services	2026	Asphalt repair for service area		\$ 275,000
Animal Services	2026	Kennel epoxy phase 3		\$ 85,950
Animal Services	2026	Roof coating		\$ 80,000
Animal Services	2026	Remodel pole barns		\$ 93,500
Animal Services	2026	Expansion of kennels area		\$ 3,854,000
Animal Services	2026	Full facility generator		\$ 325,000
Animal Services	2026	Climate controlled storage building	\$ 16,000	
Animal Services	2026	Free standing feline housing unit	\$ 40,000	

Funds budgeted for 2026 Projects: \$ 56,000 \$ 4,713,450

Animal Services	2027	Expansion of kennels area		\$ 125,000
-----------------	------	---------------------------	--	------------

Funds needed for 2027 Projects: \$ - \$ 125,000

Animal Services	2028	Expansion of kennels area		\$ 125,000
-----------------	------	---------------------------	--	------------

Funds needed for 2028 Projects: \$ - \$ 125,000

\$ 56,000 \$ 4,963,450

ESTIMATED TOTAL				\$ 5,019,450
------------------------	--	--	--	---------------------

\\FILESERVER\user\share\FISCAL\BUDGETS\Budget FY2026\3-2026 Budget Books\Budget Book Reports 26\1\FY2026 Proposed Budget Book 5-28-25 513pm FP 2026 Maint & Improv AS 5/30/2025 7:27 AM

**Hernando County Sheriff's Office
Inmate Revenue Fund
Proposed Fiscal Year 2025-2026**

The Inmate Revenue Fund is generated through the extra effort of the Sheriff and his staff in housing inmates from federal and other county jurisdictions. This not only makes good use of any available beds the jail has, but allows the Sheriff's Office to fund those positions that make the program possible and pay for most repair and maintenance without any costs to local taxpayers. The expenditures listed in the below budget are paid for from this program.

The available fund balance as of May 2025 is approximately \$6.9 million

	Actual Expenditures FY2024	Approved Budget FY2025	Proposed Budget FY2026	FY2025 to FY2026 Difference
Revenue Source				
Federal Inmate Revenue	\$ 2,474,325	\$ 2,300,000	\$ 4,300,000	\$ 2,000,000
Pasco County Inmate Revenue	1,430,925	1,400,000	2,000,000	600,000
Interest Income	23,373	-	-	-
Total - Revenue	\$ 3,928,623	\$ 3,700,000	\$ 6,300,000	\$ 2,600,000
Personnel Services				
Wages - Sworn and Civilian	\$ 1,415,056	\$ 1,620,205	\$ 1,822,575	\$ 202,370
Wages - Overtime	16,343	15,000	10,800	(4,200)
Wages - Incentive	5,485	5,520	5,640	120
Benefits - FICA Taxes	109,401	121,606	138,272	16,666
Benefits - Retirement	399,368	448,783	538,379	89,596
Benefits - Insurance	369,681	384,206	436,395	52,189
Benefits - Workers Compensation	53,208	59,660	65,147	5,487
	\$ 2,368,542	\$ 2,654,980	\$ 3,017,208	\$ 362,228
Operating Expenditures				
Utilities	\$ 74,000	\$ 78,000	\$ 82,350	\$ 4,350
Rental & Leases	47,120	51,000	51,000	-
Insurance	17,534	24,722	32,545	7,823
Maintenance Equipment & Radio	4,436	13,198	12,132	(1,066)
Supplies	184,578	231,433	252,251	20,818
Dues & Training	-	-	750	750
	\$ 327,668	\$ 398,353	\$ 431,028	\$ 32,675
Repair & Maintenance - Building	\$ 273,693	\$ -	\$ -	\$ -
Capital Outlay - Internal Building/Equipment	9,431	540,000	768,000	228,000
Total Repair & Maintenance from 3 Year Plan	\$ 283,124	\$ 540,000	\$ 768,000	\$ 228,000
Total - Expenditures	\$ 2,979,334	\$ 3,593,333	\$ 4,216,236	\$ 622,903

Projects listed in the **3 Year Maintenance & Improvement Plan** on the next page are included in this budget if projects are to be completed by the sheriff's office staff (typically internal building repairs). The amount for FY2026 is **\$768,000**. The projects involving structural building repairs are to be completed by county Facilities Maintenance and included in Fund 1203, HCSO Revenue Fund, in the BOCC budget. The amount for FY2026 is **\$2,310,000**. The county portion is also noted in the **3 Year Maintenance & Improvement Plan** on the next page.

Hernando County Detention Center - 3 Year Maintenance & Improvement Plan

Projects listed in the **3 Year Maintenance & Improvement Plan** are included in the sheriff's Inmate Revenue Fund budget if projects are to be completed by the sheriff's office staff (typically internal building repairs). The amount for FY2026 is **\$768,000**. The projects involving structural building repairs are to be completed by county Facilities Maintenance and included in Fund 1203, HCSO Revenue Fund, in the BOCC budget. The revenue earned from this program is budgeted to pay for **\$2,310,000** out of the HCSO Revenue Fund held by the BOCC.

Area	Year	Project Description	HCSO Budget	BOCC Budget
Bravo Unit	2026	Replace four main Bravo air conditioning units		\$ 1,100,000
Bravo Unit	2026	Replace Bravo roof		\$ 600,000
Jail	2026	Replace 5 AC Units		\$ 120,000
Jail	2026	Fire Alarm Detector Replacement		\$ 70,000
Bravo Unit	2026	Bravo Light Control Panel Replacement		\$ 60,000
Exterior	2026	Parking lot resurface		\$ 360,000
Operational	2026	Security bollards at front of jail	\$ 25,000	
Operational Core	2026	Fence entire property (including heavy security fence and concrete apron) <i>Stand by until warehouse build</i>	\$ 385,000	
Booking	2026	Remodel booking release - raise the floor	\$ 8,000	
Operational	2026	Metal steel building construction - warehouse, maintenance and visitation	\$ 350,000	

Funds needed for 2026 Projects: \$ 768,000 \$ 2,310,000

Jail	2027	Warehouse construction		\$ 400,000
Jail	2027	Replace Fire Alarm System		\$ 750,000
Alpha/Admin	2027	Replace roof in Administration and Alpha		\$ 1,800,000
Operational Core	2027	Upgrade/Update door control system	\$ 227,800	

Funds needed for 2027 Projects: \$ 227,800 \$ 2,950,000

Operational Core	2028	Mental Health Unit		\$ 3,000,000
Operational Core	2028	Upgrade jail management system - Discuss Allowability in IRF	\$ 500,000	

Funds needed for 2028 Projects: \$ 500,000 \$ 3,000,000

\$ 1,495,800 \$ 8,260,000

ESTIMATED TOTAL	\$ 9,755,800
------------------------	---------------------

**Hernando County Sheriff's Office
E911 Fund Budget
Proposed Fiscal Year 2025 - 2026**

This budget includes the proceeds of telephone charges collected for the installation and operation of an Emergency 911 System. Use of funding is restricted to pay certain costs associated with the E911 system.

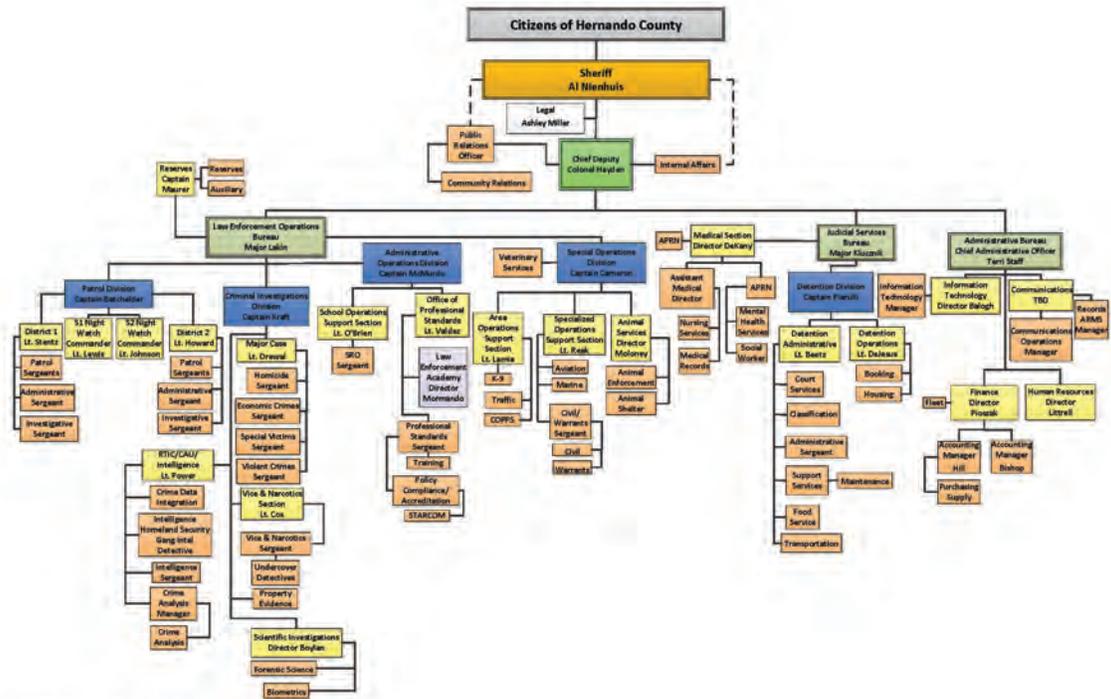
	Actual Expenditures FY2024	Approved Budget FY2025	Proposed Budget FY2026	FY2025 to FY2026 Difference
Revenue Source				
State E911 Non-Wireless Fee	\$ 175,752	\$ 180,000	\$ 150,000	\$ (30,000)
Special Disbursement	51,200	-	-	-
State E911 Wireless Fee	765,795	750,000	800,000	50,000
Pre-Paid	103,991	105,000	92,000	(13,000)
CHS Maintenance	38,925	-	67,000	67,000
Interest - Operating	2,833	-	-	-
Balance Forward Cash	-	1,464,391	1,096,832	(367,559)
Total - Revenue	\$ 1,138,496	\$ 2,499,391	\$ 2,205,832	\$ (293,559)

Personnel Services				
Wages - Sworn and Civilian	\$ 486,713	\$ 635,710	\$ 677,841	\$ 42,131
Benefits - FICA Taxes	37,193	48,282	51,243	2,961
Benefits - Retirement	89,874	110,111	107,957	(2,154)
Benefits - Insurance	147,310	179,650	181,635	1,985
Benefits - Workers Compensation	4,789	5,329	1,694	(3,635)
	\$ 765,879	\$ 979,082	\$ 1,020,370	\$ 41,288
Operating Expenditures				
Contracted Services	\$ 30,983	\$ 20,000	\$ 21,000	\$ 1,000
Travel & Per Diem	1,782	11,500	5,500	(6,000)
Communications Services	45,942	45,000	47,000	2,000
Insurance	3,387	3,600	3,600	-
Repair and Maintenance	282	5,000	5,000	-
Supplies & Printing	27,467	55,800	15,100	(40,700)
Maintenance Agreements	122,962	123,000	110,000	(13,000)
Dues & Training	21,389	35,000	43,000	8,000
	\$ 254,194	\$ 298,900	\$ 250,200	\$ (48,700)
Capital Outlay	\$ 56,514	\$ 300,000	\$ 350,000	\$ 50,000
Reserve for Contingencies	\$ -	\$ 921,409	\$ 585,262	\$ (336,147)
Total - Expenditures	\$ 1,076,587	\$ 2,499,391	\$ 2,205,832	\$ (293,559)

Hernando County Sheriff's Office
800 MHz Fund
Proposed Fiscal Year 2025 - 2026

This budget derives its resources from lease payments for space leased on the tower sites, fees assessed to each radio user department for maintenance contract costs, and a \$12.50 fee included in each fine paid for a traffic citation. The 800 MHz system is maintained to provide radio communications for all public safety and County radio users.

	Actual Expenditures FY2024	Approved Budget FY2025	Proposed Budget FY2026	FY2025 to FY2026 Difference
Revenue Source				
Revenue Radio	\$ 626,808	\$ 630,000	\$ 677,000	\$ 47,000.00
Fines and Forfeitures	142,695	130,000	110,000	(20,000)
Tower Lease	89,414	90,000	90,000	-
Interest Income	9,339	-	-	-
Balance Forward Cash	-	1,179,399	1,763,324	583,925
Total - Revenue	\$ 868,256	\$ 2,029,399	\$ 2,640,324	\$ 610,925
Operating Expenditures				
Contracted Services	\$ 97,150	\$ -	\$ -	\$ -
Utilities	44,504	50,000	40,000	(10,000)
Rental and Leases	258,924	262,000	267,000	5,000
Insurance	27,607	28,000	35,000	7,000
Repair and Maintenance	1,399	10,000	10,000	-
Maintenance Agreements	160,749	32,150	-	(32,150)
Operating Supplies	-	2,500	2,000	(500)
	\$ 590,333	\$ 384,650	\$ 354,000	\$ (30,650)
Reserve for Contingencies	\$ -	\$ 1,644,749	\$ 2,286,324	\$ 641,575
Total - Expenditures	\$ 590,333	\$ 2,029,399	\$ 2,640,324	\$ 610,925



Al Nienhuis
 Al Nienhuis, Sheriff
 December 29th 2024



Hernando County Detention Center - 3 Year Maintenance & Improvement Plan

Projects listed in the **3 Year Maintenance & Improvement Plan** are included in the sheriff's Inmate Revenue Fund budget if projects are to be completed by the sheriff's office staff (typically internal building repairs). The amount for FY2026 is **\$768,000**. The projects involving structural building repairs are to be completed by county Facilities Maintenance and included in Fund 1203, HCSO Revenue Fund, in the BOCC budget. The revenue earned from this program is budgeted to pay for **\$2,310,000** out of the HCSO Revenue Fund held by the BOCC.

Area	Year	Project Description	HCSO Budget	BOCC Budget
Bravo Unit	2026	Replace four main Bravo air conditioning units		\$ 1,100,000
Bravo Unit	2026	Replace Bravo roof		\$ 600,000
Jail	2026	Replace 5 AC Units		\$ 120,000
Jail	2026	Fire Alarm Detector Replacement		\$ 70,000
Bravo Unit	2026	Bravo Light Control Panel Replacement		\$ 60,000
Exterior	2026	Parking lot resurface		\$ 360,000
Operational	2026	Security bollards at front of jail	\$ 25,000	
Operational Core	2026	Fence entire property (including heavy security fence and concrete apron) <i>Stand by until warehouse build</i>	\$ 385,000	
Booking	2026	Remodel booking release - raise the floor	\$ 8,000	
Operational	2026	Metal steel building construction - warehouse, maintenance and visitation	\$ 350,000	

Funds needed for 2026 Projects: \$ 768,000 \$ 2,310,000

Jail	2027	Warehouse construction S/B HCSO Budget		\$ 400,000
Jail	2027	Replace Fire Alarm System		\$ 750,000
Alpha/Admin	2027	Replace roof in Administration and Alpha		\$ 1,800,000
Operational Core	2027	Upgrade/Update door control system	\$ 227,800	

Funds needed for 2027 Projects: \$ 227,800 \$ 2,950,000

Operational Core	2028	Mental Health Unit		\$ 3,000,000
Operational Core	2028	Upgrade jail management system - Discuss Allowability in IRF	\$ 500,000	

Funds needed for 2028 Projects: \$ 500,000 \$ 3,000,000

\$ 1,495,800 \$ 8,280,000

ESTIMATED TOTAL	\$ 9,755,800
------------------------	---------------------

Hernando County Animal Services - 3 Year Maintenance & Improvement Plan

Projects listed in the **3 Year Maintenance & Improvement Plan** are included in Animal Services budget of sheriff's office if projects are to be completed by the sheriff's office staff (typically internal building repairs). The amount for FY2026 is **\$56,000**. The projects involving structural building repairs are to be completed by county Facilities Maintenance and are included in the General Fund in the BOCC budget. The amount for FY2026 is **\$4,713,450**. The revenue received by Animal Services is paid to the BOCC, and carried forward annually to support Animal Services capital projects.

Area	Year	Project Description	HCSO Budget	BOCC Budget
Animal Services	2026	Asphalt repair for service area		\$ 275,000
Animal Services	2026	Kennel epoxy phase 3		\$ 85,950
Animal Services	2026	Roof coating		\$ 80,000
Animal Services	2026	Remodel pole barns		\$ 93,500
Animal Services	2026	Expansion of kennels area		\$ 3,854,000
Animal Services	2026	Full facility generator		\$ 325,000
Animal Services	2026	Climate controlled storage building	\$ 16,000	
Animal Services	2026	Free standing feline housing unit	\$ 40,000	

Funds budgeted for 2026 Projects: \$ 56,000 \$ 4,713,450

Animal Services	2027	Expansion of kennels area		\$ 125,000
-----------------	------	---------------------------	--	------------

Funds needed for 2027 Projects: \$ - \$ 125,000

Animal Services	2028	Expansion of kennels area		\$ 125,000
-----------------	------	---------------------------	--	------------

Funds needed for 2028 Projects: \$ - \$ 125,000

\$ 56,000 \$ 4,963,450

ESTIMATED TOTAL				\$ 5,019,450
------------------------	--	--	--	---------------------

\\FILESERVER\user\share\FISCAL\BUDGETS\Budget FY2026\3-2026 Budget Books\Budget Book Reports 26\1FY2026 Proposed Budget Book 5-28-25 513pm FP 2026 Maint & Improv AS 5/30/2025 7:27 AM

HCSO Requested Budgets for FY 2026

BCC	Account Description	Law Enforcement Trust Fund	Crime Prevention	HCSO Revenue Fund	Fed Forfeitures--Justice	Fed Forfeitures--Treasury	Impact Fees--Law Enforcement	Impact Fees--Jail
		FUND 1201	FUND 1202	FUND 1203	FUND 1205	FUND 1206	FUND 3361	FUND 3362
	3241101 Imp Fees - Res Law Enf						150,000	
	3241102 Imp Fees - Res Jail							11,000
	3241201 Imp Fees - Comm Law Enf						5,000	
	3241202 Imp Fees - Comm Jail							1,000
	3540030 Forfeit / Confiscated Funds	45,000						
	3590050 Court Costs - Crime Prevention		60,000					
	3659001 Sale of Confiscated Materials	5,000						
	3611500 Interest / Investments	5,000	2,000					
	3613000 Change in Fair Value - Inv							
	3864004 Transfer In--Inmate Revenue			6,300,000				
	3899090 Balance Forward Cash (Budget Only)	558,083	168,704	10,534,933	391,018	55,195	374,263	127,695
	Total Revenue	613,083	230,704	16,834,933	391,018	55,195	529,263	139,695
	5303101 Professional Services	6,000						
	5303401 Contracted Services	28,000	1,000					
	5304006 Repair / Maintenance Software		6,000					
	5304701 Printing and Binding	1,000	2,000					
	5304801 Promotional Activities	6,000	20,000					
	5304902 Advertising - Other	7,000	60,000					
	5304922 Fees / Costs - Other	25,000						
	5304959 Fees / Costs - Bank Charges	50	50					
	5305201 Operating Supplies	3,200	100					
	5305205 Clothing & Uniforms		4,000					
	5305221 Operating Supplies - Computer Software	1,000						
	5305264 Uncapitalized Equip.	2,500						
	5304601 Repair / Maintenance Building			1,950,000				
	5304631 Repair / Maintenance Jail			360,000				
	5066401 Equipment \$5,000 or More	12,000			391,018	55,195	529,263	139,695
	5808201 Aid to Private Organizations	21,000						
	5909192 Fees & Costs--Jail Operation			3,448,236				
	5909193 Fees & Costs--R&M Jail			768,000				
	5909911 Budget Reserves--Grants							
	5909960 Budget Reserves--Jail Repairs (Budget Only)							
	5909990 Budget Reserves / Cash Forward (Budget Only)	500,333	137,554	10,308,697				
	Total Expenditures	613,083	230,704	16,834,933	391,018	55,195	529,263	139,695

2:\MID\2025\2025\Budget\4.24.2025\Amended Budget\HCSO Copy of FY26 Amended Budget - BCC Funds Worksheet 5-16-25 (564) (2) FY2025 10:07 AM

Amended HCSO Budget as of August 28, 2025

**HERNANDO COUNTY SHERIFF'S OFFICE
BUDGET CERTIFICATION
ANNUAL BUDGET 2025-2026 - Amended**

To: Board of County Commissioners
Hernando County, Florida

I hereby submit to you the following proposed budget for the operation of the Hernando County Sheriff's Office for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

	Law Enforcement	Detention	Courthouse	Animal Services
Personnel Services	\$59,623,226	\$20,574,628	\$1,963,654	\$1,283,372
Operating Expenditures	7,638,989	3,014,068	393,079	534,857
Capital Outlay	2,500,812	40,000	-	56,000
Grant Match	124,000	-	-	-
Totals	\$69,887,027	\$23,628,696	\$2,356,733	\$1,874,229
HCSO Reserves held by BOCC	\$12,929,100	\$4,371,309	\$435,996	\$346,732

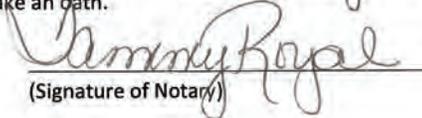
I further certify that these proposed expenditures are reasonable and necessary for the proper and efficient operation of the Hernando County Sheriff's Office for the ensuing year.



Al Nienhuis
Sheriff of Hernando County

STATE OF FLORIDA
HERNANDO COUNTY

The foregoing instrument was acknowledged before me this 28th day of Aug, 2025, by Al Nienhuis who is personally known to me and who did take an oath.

(Signature of Notary)

Tammy Royal
(Printed Name of Notary)

Se. Exec. Assist.
(Title and Stamp)

**Hernando County Sheriff's Office
Proposed Fiscal Year 2025 - 2026 - Amended**

Law Enforcement

Law Enforcement is a statutory responsibility of the Sheriff. The Law Enforcement budget funds functions like Patrol, Specialty Units, Investigations, Civil and Warrants, School Safety, and Animal Enforcement. It also includes support functions such as Forensics, Crime Analysis, Property & Evidence, Professional Standards, administrative functions and countywide dispatch services.

Revenues are collected from various contracts and a few miscellaneous sources. The revenues earned by the Sheriff's Office help reduce the amount of budget monies needed from taxpayers.

Revenue Source	Approved FY2025	Proposed FY2026	FY2025-2026 Difference
School Resource Officer Program	\$ 2,653,132	\$ 2,785,789	\$ 132,657
City of Brooksville Contract	1,165,727	936,350	(229,377)
Emergency Dispatch Fees	595,999	613,879	17,880
Civil Fees	130,000	130,000	-
Miscellaneous Revenues	62,500	62,500	-
Total - Revenue	\$ 4,607,358	\$ 4,528,518	\$ (78,840)

	Actual Expenditures FY2024	Approved Budget FY2025	Proposed Budget FY2026	FY2025 to FY2026 Difference
Personnel Services				
Wages - Sworn and Civilian	\$ 28,446,260	\$ 33,191,391	\$ 35,690,818	\$ 2,499,427
Wages - Part Time	630,912	696,000	510,500	(185,500)
Wages - Overtime	574,639	393,150	416,850	23,700
Wages - Incentive	134,826	134,160	141,350	7,190
Benefits - FICA Taxes	2,239,397	2,528,044	2,750,970	222,926
Benefits - Retirement	8,187,259	9,141,655	10,719,184	1,577,529
Benefits - Insurance	7,391,024	6,887,866	8,071,707	1,183,841
Benefits - Workers Compensation	901,372	1,185,472	1,321,847	136,375
	\$ 48,505,689	\$ 54,157,738	\$ 59,623,226	\$ 5,465,488
Operating Expenditures				
Professional Services	\$ 14,332	\$ 55,775	\$ 43,600	\$ (12,175)
Contracted Services	689,869	118,470	119,520	1,050
Investigations	(21,110)	76,000	63,510	(12,490)
Travel & Per Diem	122,073	140,198	111,198	(29,000)
Communications & Utilities	613,699	727,125	801,475	74,350
Rental and Leases	106,007	130,288	138,650	8,362
Insurance	950,969	978,558	1,188,461	209,903
Repair and Maintenance	520,848	679,880	779,218	99,338
Supplies & Printing	1,928,557	2,684,138	2,419,729	(264,409)
Maintenance Agreements	1,589,220	1,580,042	1,790,643	210,601
Fees and Licenses	9,945	10,900	13,800	2,900
Dues & Training	184,807	304,554	169,185	(135,369)
	\$ 6,709,216	\$ 7,485,928	\$ 7,638,989	\$ 153,061
Capital Outlay & Debt Service	\$ 2,164,770	\$ 1,933,900	\$ 2,500,812	\$ 566,912
Transfer Out - Grant Match	-	-	124,000	\$ 124,000
Total - Expenditures	\$ 57,379,675	\$ 63,577,566	\$ 69,887,027	\$ 6,185,461
Law Enforcement - Net Impact to General Fund:	\$ 58,970,208	\$ 65,358,509	\$ 6,264,301	

	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage
Expenses					
FEES & COSTS--SHERIFF	59,251,813	66,169,284	72,243,760	6,074,476	9%
FEES & COSTS--JAIL OPERATIONS	19,493,960	21,630,864	23,628,696	1,997,832	9%
EXPENSES TOTAL	78,745,773	87,800,148	95,872,456	8,072,308	9%
Revenues					
Charges for Services	4,428,970	4,630,680	4,752,915	122,235	3%
Miscellaneous	62,500	62,500	66,000	3,500	6%
Other Sources	286,000	303,000	336,500	33,500	11%
REVENUES TOTAL	4,777,470	4,996,180	5,155,415	159,235	3%

FEES & COSTS--ANIMAL SERVICES	-	2,213,630	1,874,229	(339,401)	100%
EXPENSES TOTAL	-	2,213,630	1,874,229	(339,401)	100%
Revenues					
Charges for Services	-	198,000	198,500	500	100%
Miscellaneous	-	3,300	3,500	200	100%
Other Sources	-	33,625	33,500	(125)	100%
REVENUES TOTAL	-	234,925	235,500	575	100%

Please see Hernando County Sheriff's Office Proposed and Amended Annual Budget Book Fiscal Year 2025 - 2026 for further information.

H:\BUDGETS\Budget FY2026\1b-Budget Mtgs BCC\5-BCC Budget Hearing | 9-11-25\BCC Budget Book--HCSO Presentation HCSO 9-2-25 (2)
9/3/2025 3:09 PM

Constitutionals - Sheriff (HCSO)

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
FEES & COST-SO ANML SRVCS	-	-	\$1,874,229	\$1,874,229	-
FEES & COST-SO COURTHOUSE	-	-	\$2,356,733	\$2,356,733	-
FEES & COST-SHERIFF	\$59,383,045	\$67,515,261	\$69,887,027	\$2,371,766	4%
FEES & COSTS-JAIL OPERATE	\$19,493,960	\$21,630,864	\$23,628,696	\$1,997,832	9%
EXPENSES TOTAL	\$78,877,005	\$89,146,125	\$97,746,685	\$8,600,560	10%
Revenues					
Charges for Services	\$4,428,969	\$4,630,679	\$4,752,915	\$122,236	3%
Fines and Forfeitures	-	-	\$33,500	\$33,500	-
Miscellaneous	\$62,500	\$62,500	\$66,000	\$3,500	6%

	PRIOR YEAR BUDGET			BUDGET	
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Other Sources	\$286,000	\$303,000	\$303,000	\$0	0%
REVENUES TOTAL	\$4,777,469	\$4,996,179	\$5,155,415	\$159,236	3%
Surplus (Deficit)	(\$74,099,536)	(\$84,149,946)	(\$92,591,270)	-	-

The table above reflects budget information for FY2024 and FY2025. The Courthouse costs were broken out starting in FY2026 on the BOCC side of the budget, which is why there aren't numbers showing in FY2024 or FY2025. The HCSO assumed the Animal Services operations on January 1, 2025; hence, that value is broken out in FY26 and is the first full year.

The historical Animal Services information can be found in section "III - K-7: Animal Services" by following the table of contents link below. Please note that the amount remaining in the budget in that department for FY26, and beyond, are associated with capital projects only. Capital Project information can be found by following the "Capital Improvement Plan" link below.

Hernando County, Florida

[Table of Contents](#) | [Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

Denise LaVancher – Supervisor of Elections

Supervisor of Elections Website



Duties & Responsibilities

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

Budget Regulations for Supervisor of Elections

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

- (1) Pursuant to ss. 129.01 and 129.03(2), each supervisor of elections shall annually prepare and submit to the board of county commissioners, or county budget commission if there is one in the county, a proposed budget for carrying out the powers, duties, and operations of the office of the supervisor of elections for the next fiscal year. The fiscal year of the supervisor of elections commences on October 1 of each year and ends on September 30 of the following year.
- (2) Expenditures must be itemized in accordance with the uniform accounting system prescribed by the Department of Financial Services as follows:
 - (a) Personnel services.
 - (b) Operating expenses.
 - (c) Capital outlay.
 - (d) Debt service.
 - (e) Grants and aids.
 - (f) Other uses.
- (3) The supervisor of elections shall furnish to the board of county commissioners or the county budget commission all relevant and pertinent information that the board or commission deems necessary, including expenditures at the subobject code level in accordance with the uniform accounting system prescribed by the Department of Financial Services. The board or commission may not amend, modify, increase, or reduce any expenditure at the subobject code level.
- (4) The board or commission, as appropriate, may require the supervisor of elections to correct mathematical, mechanical, factual, and clerical errors and errors of form in the proposed budget. At the hearings held pursuant to s. 200.065, the board or commission may amend, modify, increase, or reduce any or all items of expenditure in the proposed budget as submitted under

subsections (1) and (2); and, as amended, modified, increased, or reduced, such budget shall be approved by the board or commission, which must provide written notice of its action to specific items amended, modified, increased, or reduced.

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

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

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

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

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



Denise LaVancher

Hernando County Supervisor of Elections

16264 Spring Hill Drive
Brooksville, FL 34604
P: 352.754.4125 • F: 352.754.4425

May 30, 2025

Board of County Commissioners
Via Electronic Mail Only

Dear Commissioners,

Pursuant to Florida Statute 129.201, I am attaching the budget request for the Supervisor of Elections for the 2025-2026 fiscal year. The total amount of the request is \$2,794,008.

Election(s) costs differ from year to year based on the type of election(s). This budget request reflects:

- 2026 Primary Election.
- Increased cost from tabulation equipment – hardware and software.
- Implementation of HB1205 petition initiative.
- Increased costs of operating and administrative expenses.

This request also includes \$1,600 per full-time employee, totaling \$19,200 for CareATC costs that we are required to budget for.

I hereby certify that this budget request is reasonable and necessary for the statutory and constitutional functions that my office performs.

Respectfully,

Denise LaVancher
Hernando County Supervisor of Elections

www.HernandoVotes.gov • e-mail: Elections@HernandoVotes.gov



Denise LaVancher
Hernando County Supervisor of Elections

16264 Spring Hill Drive
 Brooksville, FL 34604
 P: 352.754.4125 • F: 352.754.4425

July 22, 2025

Hernando County Board of County Commissioners

Brooksville, FL 34604

Dear Commissioners:

Governor DeSantis recently issued Executive Order 25-148 ordering Special Elections to be held in Senate District 11 due to the recent appointment of Senator Blaise Ingoglia. This is a countywide election for Senate District 11. There are approximately 132,000 registered voters who will be eligible to vote, and 32 precincts open on election day. The law requires early voting to be held at a minimum of 8 days for each election.

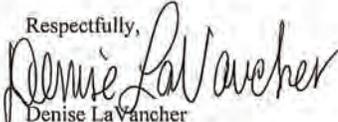
The election dates are as follows:

- September 30, 2025 Special Primary Election
- December 9, 2025 Special General Election

Section 100.102, Florida Statutes, requires the State to reimburse a county for actual costs incurred to conduct a special primary and/or special (general) election as ordered pursuant to section 100.101, Florida Statutes.

At this time, I do not have funds available in my budget to conduct two special elections. A cost estimate has been made by my office to conduct the Special Elections of approximately \$1,032,296 (Special Primary \$516,103, Special General \$516,193). The cost estimate is attached for your information. This cost estimate has also been provided to the office of the Secretary of State. Following the elections, this office will immediately request reimbursement from the State for the actual cost incurred. Any unused funds will be returned to the county.

I respectfully request your assistance in procuring the needed funds for my office to conduct the Special Elections. Thank you in advance for your assistance, and please call me if you need further information.

Respectfully,

 Denise LaVancher
 Supervisor of Elections

- C. Jeff Rogers, County Administrator
- Toni Brady, Deputy County Administrator

www.HernandoVotes.gov • e-mail: Elections@HernandoVotes.gov

Constitutionals - Supervisor Of Elections

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Non-Operating	\$2,687,501	\$3,290,412	\$3,310,201	\$19,789	1%
EXPENSES TOTAL	\$2,687,501	\$3,290,412	\$3,310,201	\$19,789	1%
Surplus (Deficit)	(\$2,687,501)	(\$3,290,412)	(\$3,310,201)	-	-

Hernando County, Florida

[Table of Contents](#) | [Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

Randy Mazourek – Property Appraiser

[Property Appraiser Website](#)

About the Property Appraiser

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

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

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

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



Budget Regulations for Property Appraiser

Florida Statute 192.091 Commissions of property appraisers and tax collectors —
(1)(a) The budget of the property appraiser's office, as approved by the Department of Revenue, shall be the basis upon which the several tax authorities of each county, except municipalities and the district school board, shall be billed by the property appraiser for services rendered. Each such taxing authority shall be billed an amount that bears the same proportion to the total amount of the budget as its share of ad valorem taxes bore to the total levied for the preceding year. All municipal and school district taxes shall be considered as taxes levied by the county for purposes of this computation.

(b) Payments shall be made quarterly by each such taxing authority. The property appraiser shall notify the various taxing authorities of his or her estimated budget requirements and billings thereon at the same time as his or her budget request is submitted to the Department of Revenue pursuant to s. 195.087 and at the time the property appraiser receives final approval of the budget by the department.

Duties & Responsibilities

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

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

Florida Statute 195.087

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

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

RANDY MAZOUREK
HERNANDO COUNTY PROPERTY APPRAISER
PHONE: (352) 754-4190
WEBSITE: www.hernandopa-fl.us

◆ **BROOKSVILLE OFFICE** ◆
201 Howell Avenue, Suite 300
Brooksville, FL 34601-2042
Fax Numbers:
Administration (352) 754-4198
Real Property/Tangible (352) 754-4198
Exemptions/Central GIS (352) 754-4194



"To Serve & Assess With Fairness"

◆ **WESTSIDE OFFICE** ◆
7525 Forest Oaks Blvd.
Spring Hill, FL 34606-2400
Fax Numbers:
Addressing (352) 688-5060
Exemptions (352) 688-5088

May 30, 2025

To: Albert Bertram, OMB Director
From: Randy Mazourek, Property Appraiser
Re: FY 25-26 Budget

Attached please find a copy of the Signed Certification Sheet and Exhibit A, which is a summary of the Property Appraiser's Operating Budget by Appropriation Category for FY25-26. The operating budget shows an increase of \$778,037 and represents a 19.37% increase over current year.

Because our budget is due to the Department of Revenue (DOR) on June 1st and decisions regarding benefits and insurance are not finalized by the Board of County Commissioners, we have increased our previous figures by 15% at the guidance of Toni Brady. More funds may be requested if decisions are made that surpass what the Hernando County Property Appraiser has budgeted.

This budget will be adjusted by the DOR once the Property Appraiser's salary has been determined and retirement rates have been finalized. Per DOR, the proposed budget shows the Property Appraiser's current salary, FICA/Medicare Tax and retirement calculations.

The percentage breakdown to be used in the FY26 Quarterly Billings for Property Appraiser's Operating Budget:

BCC/BPL/Cities:	86.8090%
Transportation Trust:	4.9950%
County Health:	0.6803%
EMS MSTU:	5.6179%
Stormwater:	0.7031%
SWFWMD:	1.1947%

Attached is a copy of the FY25-26 Addressing Budget, which is 100% charged to the General Fund.

**BUDGET REQUEST FOR PROPERTY APPRAISERS
SUMMARY OF THE 2025-26 BUDGET BY APPROPRIATION CATEGORY**

HERNANDO
COUNTY

EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	(INCREASE/DECREASE)		AMOUNT APPROVED 2025-26	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	2,730,379	3,364,656	1,369,974	3,977,117	612,461	18.20%			
OPERATING EXPENSES (Sch. II)	421,612	532,024	168,605	747,600	215,576	40.52%			
OPERATING CAPITAL OUTLAY (Sch. III)	99,280	90,000		40,000	(50,000)	-55.56%			
NON-OPERATING (Sch. IV)		30,000		30,000					
TOTAL EXPENDITURES	53,251,271	54,016,680	51,538,580	54,794,717	5778,037	19.37%			
NUMBER OF POSITIONS		35		39	4	11.4%			
					COL (5) - (3)	COL (6) / (3)			

Fund 055 - Addressing Services FY26 Budget				5/30/2025
Addressing Service Fund 055		FY26		FY25
PERSONNEL SERVICES				
5101250	Salaries & Wages - Regular	87,506		
5102150	FICA	5,425		
5102151	Mandatory Medicare	1,269		
5102252	Reg Retirement Contributions	14,902		
5102350	Life/Health/Disability Insurance	42,960		
5102450	Workers Compensation	88		
Total Personnel Services			152,150	147,908
OPERATING EXPENSES				
5303450	Care ATC Cost (\$1600/emp per BOCC)	3,200	3,200	3,200
5303151	Professional Services - EDP			
Total Professional Services-EDP			0	0
5304050	Travel & Per Diem			
Total Travel & Per Diem			0	0
5304251	Postage		0	0
5304654	Repairs & Maintenance - EDP			
	Finance Plus-Finance Software (US paid by Fund055)	4,334		
	GIS Licenses	7,000		
	Microsoft Office 365 licenses each \$360 total \$720	720		
Total Repairs & Maintenance-EDP			12,054	9,454
5304750	Printing and Binding	264	264	264
5304953	EDP License Fees			
Total EDP License Fees			0	0
5304959	Current Chgs & Obligations - Other		0	0
5305151	Office Supplies - Maps & Charts		0	0
5305159	Office Supplies - Other	200	200	200
5305260	Operating Supplies - Uncap EDP ...Replacement Monitors/cables (\$300)			
5305261	Operating Supplies - Office Equipment Replacement, adding machines, printer, fax, scanner	1,000	1,000	1,000
5305262	Operating Supplies - Office Furniture (Chairs)	300	300	300
5305453	Education			
	IAAO 600 Class Classes remote each \$550 total \$1100.	1,100		
Total Education			1,100	1,100
5305454	Dues/Membership			
Total Dues/Membership			0	0
Total Operating Expenses			16,118	15,518
CAPITAL OUTLAY				
5606451	Machnes & Equipment - EDP ...Replacement PC			
Total Capital Outlay			0	0
Total Addressing Budget		170,268	170,268	162,826
Total Budget FY26			\$170,268	
Total Budget FY25			\$162,826	
% Increase			4.57%	

BUDGET REQUEST FOR PROPERTY APPRAISERS

I, Randy Mazourek, the Property Appraiser of HERNAND County, Florida, certify the proposed budget for the period of October 1, 2025, through September 30, 2026, contains information that is an accurate presentation of our work program during this period and expenditures during prior periods (section 195.087, F.S.).



 Property Appraiser Signature

5/30/25

 Date

Constitutionals - Property Appraiser

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Non-Operating	\$3,248,945	\$3,658,141	\$4,332,514	\$674,373	18%
EXPENSES TOTAL	\$3,248,945	\$3,658,141	\$4,332,514	\$674,373	18%
Revenues					
Other Sources	\$60,000	\$60,000	\$60,000	\$0	0%
REVENUES TOTAL	\$60,000	\$60,000	\$60,000	\$0	0%
Surplus (Deficit)	(\$3,188,945)	(\$3,598,141)	(\$4,272,514)	-	-

Hernando County, Florida

[Table of Contents](#) | [Capital Improvement Plan](#)

[Office of Management & Budget webpage](#)



Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Honorable Amy Blackburn, CFC – Tax Collector

[Tax Collector Website](#)

About the Tax Collector

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



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

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

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

Duties and Responsibilities

It is the responsibility of the Hernando County Tax Collector to collect the myriad of taxes and fees imposed by all governmental units. The nature of the office under Florida's constitution and statutory system is two-fold: independent election; and budgetary review by the state. The Tax

Collector deals with many state agencies, all local governments and all taxpayers within the county.

The revenue funding the office of the Tax Collector comes from state agency licensure through the charge of basic fees; the contract-based charging of certain fees or commissions between the Tax Collector and various local governments regarding special services; and statutory based commissions for collecting property taxes and some non-property assessments.

In addition to ad valorem property taxes, the Tax Collector also bills and collects special assessments generated by almost 100 municipal service benefit units for improvements such as street lighting, road paving, fire protection, subdivision maintenance, etc.

Budget Regulations for Tax Collectors

Florida Statute 192.091 Commissions of property appraisers and tax collectors -

(2) The tax collectors of the several counties of the state shall be entitled to receive, upon the amount of all real and tangible personal property taxes and special assessments collected and remitted, the following commissions:

(a) On the county tax:

1. Ten percent on the first \$100,000;
2. Five percent on the next \$100,000;
3. Three percent on the balance up to the amount of taxes collected and remitted on an assessed valuation of \$50 million; and
4. Two percent on the balance.

(b) On collections on behalf of each taxing district and special assessment district:

- 1.a. Three percent on the amount of taxes collected and remitted on an assessed valuation of \$50 million; and
- b. Two percent on the balance; and
2. Actual costs of collection, not to exceed 2 percent, on the amount of special assessments collected and remitted.

(3) In computing the amount of taxes levied on an assessed valuation of \$50 million for the purposes of this section the valuation of nonexempt property and the taxes levied thereon shall be taken first.

195.087 Property appraisers and tax collectors to submit budgets to Department of Revenue.—

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

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

From: [Amy L. Blackburn](#)
To: [Albert Bertram](#)
Cc: [Jeffrey Rogers](#); [Toni Brady](#); [Tameka Swackard Thomson](#)
Subject: FY 2026 Tax Collector Fees
Date: Monday, June 2, 2025 11:37:04 AM
Attachments: [image001.png](#)

Good morning Albert,

Per F.S. 192.091 the Tax Collector is to charge fees of 10% of the first \$100,000; 5% of the next \$100,000; 3% of the balance up to the assessed value of \$50 million; and 2% on the balance. Based on the Property Appraiser's reported taxable value of \$17,890,000,000; 2024 Tax roll millage rates (FY 2025); and the BCC fees charged YTD of \$5,561,462.17 - it is estimated FY 2026 fees will be:

Fees Charged to General Fund: \$ 4,250,000
 Total BCC fees charged (including General Fund): \$5,775,000
 Postage for General Fund: \$ 19,000

FY 2025 unused fees for the General Fund are estimated at \$750,000.

Have a great day!
Amy

Amy L. Blackburn, CFC
 Hernando County Tax Collector
 20 N. Main St. Room 112, Brooksville, FL 34601
 (P) 352-754-4180 (F) 352-754-4189
 Direct Line: 352-540-6657
alblackburn@co.hernando.fl.us
www.hernandotax.us



"If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing."

Constitutionals - Tax Collector

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Operating Expense	\$3,916,245	\$4,268,500	\$4,269,000	\$500	0%
EXPENSES TOTAL	\$3,916,245	\$4,268,500	\$4,269,000	\$500	0%
Revenues					
Other Sources	\$750,000	\$750,000	\$750,000	\$0	0%
REVENUES TOTAL	\$750,000	\$750,000	\$750,000	\$0	0%
Surplus (Deficit)	(\$3,166,245)	(\$3,518,500)	(\$3,519,000)	-	-



Fiscal Year 2025-2026 Annual Budget

CAPITAL IMPROVEMENT PLAN



Hernando County, Florida

Fiscal Year 2025-2026 Annual Budget

Capital Improvement Plan FY 2026 – 2030

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

Composting Facility



Burn Building for Public Training Safety Complex



Animal Services Expansion



Weeki Wachee Preserve Improvements



For detailed project information please see CIP Plan 2026-2030



[Table of Contents](#) | [CIP Detail](#)
[County Website](#)

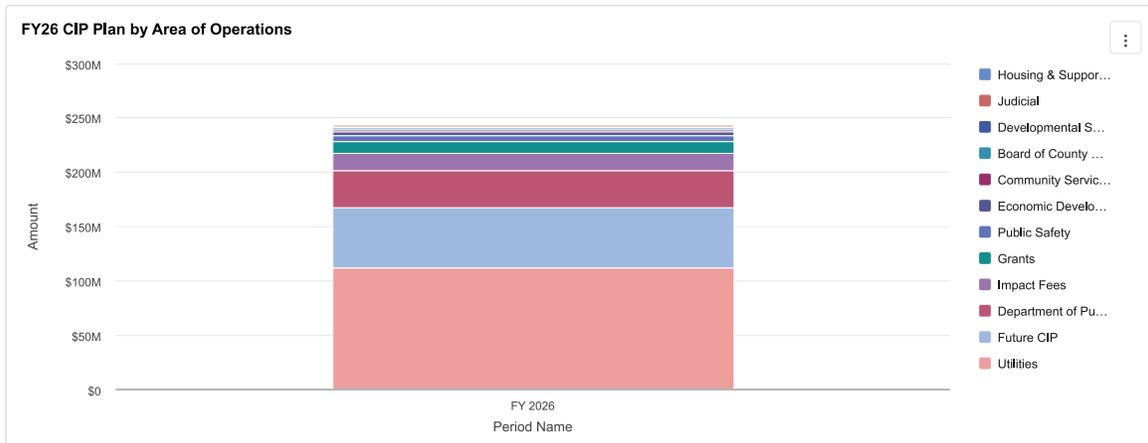


Fiscal Year 2025-2026 Annual Budget

Capital Improvement Plan

Summary of FY 2026 CIP Plan by Area of Operations

The below graph reflects total amount of CIP projects in FY2026 Budget by Area of Operations



Data Updated: Sep 03, 2025, 6:14 PM

The below graph reflects total amount of CIP projects in FY2026 Budget by Area of Operations

FY26 CIP Plan by Area of Operations

Area of Operations	FY 2026
Amount	
Utilities	\$111,771,006
Future CIP	\$55,608,196
Department of Public Works	\$34,070,063
Impact Fees	\$15,606,195
Grants	\$10,823,963
Public Safety	\$6,010,000
Economic Development	\$2,884,820
Community Services	\$2,244,123
Board of County Commissioners	\$1,502,606
Developmental Services	\$1,412,000
Judicial	\$1,090,800
Housing & Support Services	\$610,194

Area of Operations	FY 2026
AMOUNT	\$243,633,966

FY26 CIP by Area by Project

Area of Operations	Proposal Name	Fund Description	Amount
Board of County Commissioners			
	110270 Comprehensive ERP Software	General Fund	\$100,000
	112046 County Administration Building Renovation	General Fund	\$200,000
	110270 Comprehensive ERP Software	General Fund	\$32,506
	110270 Comprehensive ERP Software	General Fund	\$819,258
	110270 Comprehensive ERP Software	General Fund	\$260,162
	110270 Comprehensive ERP Software	General Fund	\$24,760
	110270 Comprehensive ERP Software	General Fund	\$65,920
BOARD OF COUNTY COMMISSIONERS TOTAL			\$1,502,606
Community Services			
	111997 HCAS Building Expansion & Renovation	General Fund	\$254,000
	112031 HCAS Kennel Epoxy	General Fund	\$86,000
	112269 HCAS Sealcoat Kennel Roof	General Fund	\$80,000
	112032 HCAS Remodel Pole Barn and Stalls	General Fund	\$8,500
	112032 HCAS Remodel Pole Barn and Stalls	General Fund	\$85,000
	112091 Aquatic Services & Waterways Building	General Fund	\$100,000
	111260 Lake Townsen Park Boat Ramp	General Fund	\$175,000
	112217 Cypress Lakes Kiosk	General Fund	\$100,000
	112218 Jenkins Creek Spring Run Restoration	General Fund	\$50,000
	112100 Chinsegut Water Plant Renovation	General Fund	\$5,000
	112100 Chinsegut Water Plant Renovation	General Fund	\$45,000
	111914 Ernie Wever Shop Replacement	General Fund	\$100,000
	112083 Rogers Park Restroom Replacement	General Fund	\$50,000
	112080 New Roof for Ridge Manor Concession	General Fund	\$50,000
	111906 Linda Pedersen Tower Removal	General Fund	\$50,000
	111910 Ernie Wever - Playground Replacement	General Fund	\$280,000
	112077 Delta Woods Tennis Court Conv - Pickle Ball	General Fund	\$175,000
	112088 Parks Admin Building - Office Remodel	General Fund	\$100,000
	112230 West Library Network Recable	General Fund	\$60,000
	111260 Lake Townsen Park Boat Ramp	FL Boating Improvemnt Pgm	\$390,623
COMMUNITY SERVICES TOTAL			\$2,244,123
Department of Public Works			
	110670 Westside Government Ctr Soffit Replacement	General Fund	\$25,000
	110680 Sheriff's Office Fire Alarm Replacement	General Fund	\$25,000
	111821 Brooksville Health Dept Parking Lot Overlay	General Fund	\$8,480

Area of Operations	Proposal Name	Fund Description	Amount
	111896 Courthouse Roof Replacement	General Fund	\$35,000
	111897 Government Center Roof Replacement	General Fund	\$67,500
	111898 WS Library A/C #4 & VAV Replacement	General Fund	\$22,500
	111971 Brooksville Health Department Public R/R ADA Renovation	General Fund	\$7,500
	111976 Courthouse Fire Alarm Device Replacement-Phase II	General Fund	\$20,000
	111977 EOC Chiller Replacement	General Fund	\$20,000
	111981 Record Storage Elevator Modernization	General Fund	\$20,000
	111986 Westside Government Center A/C Replacement	General Fund	\$21,320
	111990 Sheriff's Office Re-Roof & Skylight Removal	General Fund	\$55,000
	111992 Sheriff's Office A/C #2 and #3	General Fund	\$10,000
	110620 Records Storage Roof Replacement	General Fund	\$185,000
	110660 East Side Library Soffit Replacement	General Fund	\$85,000
	111821 Brooksville Health Dept Parking Lot Overlay	General Fund	\$150,000
	111821 Brooksville Health Dept Parking Lot Overlay	General Fund	\$55,000
	111896 Courthouse Roof Replacement	General Fund	\$530,000
	111897 Government Center Roof Replacement	General Fund	\$900,000
	111971 Brooksville Health Department Public R/R ADA Renovation	General Fund	\$75,000
	111988 Westside Government Center Interior Painting/Carpet Replacement	General Fund	\$100,000
	112015 New Facilities Maintenance Building	General Fund	\$250,000
	110420 GC Desi A/C Unit Replacement #3 & #4	General Fund	\$250,000
	110430 GC Desi A/C Unit Replacement #1 & #2	General Fund	\$250,000
	110480 GC Desi A/C Unit Replacement #5 & #6	General Fund	\$250,000
	110670 Westside Government Ctr Soffit Replacement	General Fund	\$150,000
	110680 Sheriff's Office Fire Alarm Replacement	General Fund	\$75,000
	110690 Government Center Chiller #3 Replacement	General Fund	\$300,000
	111898 WS Library A/C #4 & VAV Replacement	General Fund	\$250,000
	111899 Government Ctr Phase 2 A/C Controls Replacement	General Fund	\$285,000
	111976 Courthouse Fire Alarm Device Replacement-Phase II	General Fund	\$70,000
	111977 EOC Chiller Replacement	General Fund	\$255,000
	111981 Record Storage Elevator Modernization	General Fund	\$225,000
	111984 Westside Library A/C #1 and #3	General Fund	\$70,000
	111986 Westside Government Center A/C Replacement	General Fund	\$200,000
	111992 Sheriff's Office A/C #2 and #3	General Fund	\$100,000
	111993 Sheriff's Office Hurricane Window Treatment	General Fund	\$85,000
	112012 Government Center Atrium RTU Replacement	General Fund	\$55,000
	112102 Westside Government Center Remodel	General Fund	\$400,000
	111979 Government Center Parking Lot Seal and Stripe	General Fund	\$240,000

Area of Operations	Proposal Name	Fund Description	Amount
	111985 Westside Library Parking Lot Overlay	General Fund	\$60,000
	112049 Kettering Road Multilaning	Constitutional Gas Tax	\$1,107,000
	112004 Ayers/Culbreath/Hayman Intersection Improv	Constitutional Gas Tax	\$1,236,805
	112049 Kettering Road Multilaning	Constitutional Gas Tax	\$2,952,000
	109790 Thrasher Ave (US19 to Mellon) Resurfacing	Constitutional Gas Tax	\$75,000
	112200 Dan Brown Hill Road Surface Treatment	Constitutional Gas Tax	\$1,350,000
	106040 Fiber Optic - Northcliffe (Deltona-Explorer)	County Fuel Tax	\$250,000
	109840 Fiber Optic-Spring Hill Dr. (Mariner-Coronado)	County Fuel Tax	\$5,000
	111809 Evergreen Woods @ SR50 Signalization Imprv	County Fuel Tax	\$1,000,000
	112207 Sunshine Grove Rd @ Plumeria Traffic Signal	County Fuel Tax	\$1,850,000
	112247 Traffic Signalization Detection Upgrade	County Fuel Tax	\$125,000
	112249 Spring Hill Dr-US19 to Kenlake Safety Improvement	County Fuel Tax	\$300,000
	112251 Fiber Optic-Spring Hill (Linden-Coronado)	County Fuel Tax	\$50,000
	112004 Ayers/Culbreath/Hayman Intersection Improv	LOGT 1-6 Fuel-Genl Transp	\$265,000
	108240 Dr Martin Luther King Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$552,000
	109750 Cobb Road Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$384,750
	109790 Thrasher Ave (US19 to Mellon) Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$650,000
	109800 Thrasher Ave (Mellon to Pomp) Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$65,000
	109910 Lake Lindsey Rd (Snow Mem-41) Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$2,500,000
	111700 Powell Road Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$250,000
	111947 Landover Boulevard Ph 1 Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$80,000
	112019 Hayman Road Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$100,000
	112181 Anderson Snow Road Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$45,000
	112184 Northcliff Boulevard Phase 1 Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$296,000
	112185 Cedar Lane Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$173,000
	112187 Citrus Way Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$85,000
	112188 Deltona Boulevard Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$150,000
	112195 Lockhart Road Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$250,000
	112195 Lockhart Road Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$1,641,900
	112197 Spring Hill Drive Ph 5 Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$3,000,000
	112236 Glen Lake Commons Signalized Intersection	Addl LOGT 1-5 Gas-Res Rds	\$1,325,058
	111891 Country Oak Drive Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$116,000
	112191 Waterfall Drive Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$680,000
	112206 Tinamou Ave Chip Seal	Addl LOGT 1-5 Gas-Res Rds	\$200,000
	111892 CR581/Emerson Rd Resurfacing (Pwl to SR50)	Addl LOGT 1-5 Gas-Res Rds	\$250,000
	111893 Hayman Road Safety Upgrade	Addl LOGT 1-5 Gas-Res Rds	\$103,250
	106220 South Brooksville BMP-2 Drainage Improvement	Stormwater Mgmt MSTU	\$3,000,000
	111827 Lark Avenue Culvert Slip Lining	Stormwater Mgmt MSTU	\$250,000
	111828 Emerson Road Culvert Slip Lining	Stormwater Mgmt MSTU	\$60,000
	111939 Highpoint Gardens Drainage Improvements	Stormwater Mgmt MSTU	\$200,000

Area of Operations	Proposal Name	Fund Description	Amount
	112057 Old Crystal River Road Drainage Improvement	Stormwater Mgmt MSTU	\$350,000
	112201 Pinehurst Drive Culvert Slip lining	Stormwater Mgmt MSTU	\$100,000
	112216 Yellowback Road Culverts	Stormwater Mgmt MSTU	\$110,000
	112228 Coachman Road Culvert Sliplining	Stormwater Mgmt MSTU	\$75,000
	112271 Old Spring Lake Pond Drainage Improvement	Stormwater Mgmt MSTU	\$225,000
DEPARTMENT OF PUBLIC WORKS TOTAL			\$34,070,063
Developmental Services			
	112035 Badcock Building Purchase & Renovations	Hern Co Development Svcs	\$1,000,000
	112270 Building Division Security	Hern Co Development Svcs	\$412,000
DEVELOPMENTAL SERVICES TOTAL			\$1,412,000
Economic Development			
	112202 Gunnery Backstop Renovation	General Fund	\$6,000
	112051 Weeki Wachee Preserve Phase I	Tourist Development Tax	\$1,000,000
	112235 Airfield Layout Plan (ALP) Update	Airport/Industrial Park	\$3,820
	112204 Control Tower Rehabilitation & Equipment	Airport/Industrial Park	\$150,000
	112204 Control Tower Rehabilitation & Equipment	Airport/Industrial Park	\$125,000
	111917 Runway Conversion	Airport/Industrial Park	\$1,600,000
ECONOMIC DEVELOPMENT TOTAL			\$2,884,820
Future CIP			
	109220 Transit Shelter (s) & Amenities	Future Grant Funding	\$730,000
	111842 Transfer Facility	Future Grant Funding	\$3,000,000
	111917 Runway Conversion	Future Grant Funding	\$3,341,861
	111917 Runway Conversion	Future Grant Funding	\$10,258,139
	111944 Hernando Beach WW Resiliency	Future Grant Funding	\$2,000,000
	112008 Septic to Sewer Dist. A Ph 2	Future Grant Funding	\$800,000
	112024 Airfield Wildlife Fencing - Phase 1	Future Grant Funding	\$50,000
	112024 Airfield Wildlife Fencing - Phase 1	Future Grant Funding	\$1,700,000
	112095 Glideslope Replacement	Future Grant Funding	\$125,000
	112220 Braewood (MHP) Potable System Replacement	Future Grant Funding	\$800,000
	112235 Airfield Layout Plan (ALP) Update	Future Grant Funding	\$378,196
	107900 Pine Island - Stem Wall	Undetermined Funding Source	\$1,500,000
	109980 Jenkins Creek - Fishing Pier	Undetermined Funding Source	\$1,000,000
	111930 Public Safety Training Facility	Undetermined Funding Source	\$8,000,000
	101510 Fire Station - US 19 & Atlanta	Undetermined Funding Source	\$11,500,000
	111997 HCAS Building Expansion & Renovation	Undetermined Funding Source	\$3,850,000
	112015 New Facilities Maintenance Building	Undetermined Funding Source	\$3,500,000
	112046 County Administration Building Renovation	Undetermined Funding Source	\$2,750,000
	112065 HCAS Full Facility Generator	Undetermined Funding Source	\$325,000
FUTURE CIP TOTAL			\$55,608,196
Grants			
	108210 Bus Stop ADA Improvements	General Fund	\$200,000
	108210 Bus Stop ADA Improvements	General Fund	\$300,000
	109220 Transit Shelter (s) & Amenities	General Fund	\$300,000

Area of Operations	Proposal Name	Fund Description	Amount
	109220 Transit Shelter (s) & Amenities	General Fund	\$500,000
	112208 Admin Support Vehicle	General Fund	\$50,000
	111817 Anderson Snow & Corporate Blvd Improvements	Constitutional Gas Tax	\$1,861,713
	111260 Lake Townsen Park Boat Ramp	FL Boating Improvemnt Pgm	\$41,248
	111260 Lake Townsen Park Boat Ramp	FL Boating Improvemnt Pgm	\$200,000
	111886 US41 FM Ayers Rd to Runway Drive	HCUD Connection Fee-Sewer	\$132,159
	111961 Septic to Sewer District A Phase 1	HCUD - Capital	\$874,851
	111350 Northcliffe Force Main	HCUD - Capital	\$591,052
	111937 Telecom Pumping Station & Corp. Blvd.	HCUD - Capital	\$242,713
	111801 Runway 27 Extension	Airport/Industrial Park	\$174,163
	111917 Runway Conversion	Airport/Industrial Park	\$1,450,000
	112025 Airport Admin Bldg HVAC	Airport/Industrial Park	\$400,000
	111918 Runway 3-21 Rehabilitation & Shift	Airport/Industrial Park	\$2,608,814
	111965 FBO Apron Taxiway A1 and Taxiway D Rehabilitation	Airport/Industrial Park	\$897,250
GRANTS TOTAL			\$10,823,963
Housing & Support Services			
	111823 Spring Hill Drive Safety Improvements	Kass Cir Neighborhood CRA	\$225,000
	111843 Phase 1 Kass Circle Signage and Wayfinding	Kass Cir Neighborhood CRA	\$50,000
	111844 Kass Circle Landscaping Improvements	Kass Cir Neighborhood CRA	\$75,000
	111845 Kass Circle Sidewalk Improvements	Kass Cir Neighborhood CRA	\$100,000
	111845 Kass Circle Sidewalk Improvements	Kass Cir Neighborhood CRA	\$127,683
	111845 Kass Circle Sidewalk Improvements	Kass Cir Neighborhood CRA	\$32,511
HOUSING & SUPPORT SERVICES TOTAL			\$610,194
Impact Fees			\$15,606,195
Judicial			
	112098 Government Center #2, #3 & #4 Elevator Modernization	Court Improvement Fund	\$20,000
	112098 Government Center #2, #3 & #4 Elevator Modernization	Court Improvement Fund	\$480,000
	112198 Government Center - Courtroom Refresh	Court Improvement Fund	\$590,800
JUDICIAL TOTAL			\$1,090,800
Public Safety			
	111859 Bravo Unit Roof Replacement	HCSO Revenue Fund	\$600,000
	112052 A/C unit Replacements	HCSO Revenue Fund	\$120,000
	112210 Fire Alarm Detector Replacement	HCSO Revenue Fund	\$70,000
	112211 Bravo Lighting Control Panel Replacement	HCSO Revenue Fund	\$60,000
	111860 Parking Lot Resurface	HCSO Revenue Fund	\$360,000
	111856 Bravo Unit - Air Conditioning Unit Replace	HCSO Revenue Fund	\$1,100,000
	112212 Fire Station - 50/301	HC Fire Rescue - Fire	\$600,000
	112213 Fire Station - County Line Rd	HC Fire Rescue - Fire	\$500,000
	112215 Fire Rescue Headquarters	HC Fire Rescue - Fire	\$750,000
	112212 Fire Station - 50/301	HC Fire Rescue - Rescue	\$600,000
	112213 Fire Station - County Line Rd	HC Fire Rescue - Rescue	\$500,000
	112215 Fire Rescue Headquarters	HC Fire Rescue - Rescue	\$750,000
PUBLIC SAFETY TOTAL			\$6,010,000
Utilities			

Area of Operations	Proposal Name	Fund Description	Amount
	112068 HCUD Admin Generator	Hernando County Utilities	\$250,000
	112068 HCUD Admin Generator	Hernando County Utilities	\$900,000
	111290 Crestview-Pine Rdg-Oakton Water Main Replacement	HCUD Renewal and Replcmnt	\$500,000
	111290 Crestview-Pine Rdg-Oakton Water Main Replacement	HCUD Renewal and Replcmnt	\$50,000
	112055 US 301 Water Main & Force Main Improvement-FDOT	HCUD Renewal and Replcmnt	\$2,956,440
	112075 Barclay Ave. Widening Utility Improv PH 1	HCUD Renewal and Replcmnt	\$477,750
	112075 Barclay Ave. Widening Utility Improv PH 1	HCUD Renewal and Replcmnt	\$50,000
	112224 Spring Hill Drive Water Service Line Replacement	HCUD Renewal and Replcmnt	\$300,000
	112070 Hydro Tank Replacements	HCUD Renewal and Replcmnt	\$1,135,000
	112055 US 301 Water Main & Force Main Improvement-FDOT	HCUD Renewal and Replcmnt	\$1,391,265
	112074 Springhill AC FM/Condos FM PH 2	HCUD Renewal and Replcmnt	\$250,000
	112075 Barclay Ave. Widening Utility Improv PH 1	HCUD Renewal and Replcmnt	\$441,000
	112075 Barclay Ave. Widening Utility Improv PH 1	HCUD Renewal and Replcmnt	\$50,000
	112222 Mariner Blvd 6" FM Upgrade	HCUD Renewal and Replcmnt	\$35,000
	112223 Regency Oaks Main PS Alt. Route	HCUD Renewal and Replcmnt	\$620,000
	111300 Dab Lift Station Replacement	HCUD Renewal and Replcmnt	\$400,000
	111944 Hernando Beach WW Resiliency	HCUD Renewal and Replcmnt	\$1,300,000
	111944 Hernando Beach WW Resiliency	HCUD Renewal and Replcmnt	\$350,000
	112063 Hermosa PS & FM Improvements	HCUD Renewal and Replcmnt	\$1,100,000
	111944 Hernando Beach WW Resiliency	HCUD Renewal and Replcmnt	\$204,914
	112071 I 75 Force Main Connection	HCUD Connection Fee-Sewer	\$2,600,000
	111958 Ridge Manor WRF Exp & Emergency Ops Structure	HCUD Connection Fee-Sewer	\$5,918,000
	111808 Wiscon Water Treatment Plant	HCUD - Capital	\$7,379,278
	111880 Gretna Water System improvements	HCUD - Capital	\$750,000
	111880 Gretna Water System improvements	HCUD - Capital	\$1,200,000
	111942 Ridge Manor West WTP Well#2	HCUD - Capital	\$250,000
	111942 Ridge Manor West WTP Well#2	HCUD - Capital	\$500,000
	111943 Ridge Manor West WTP Upgrades & Raw WM	HCUD - Capital	\$1,300,000
	112066 Centralia Wells & Transmission Line to Hexam	HCUD - Capital	\$3,000,000
	112066 Centralia Wells & Transmission Line to Hexam	HCUD - Capital	\$2,000,000
	111884 Silvan Grove FM to US41	HCUD - Capital	\$200,000
	111804 County Line Rd-Ayers Rd Pumping Station-FM	HCUD - Capital	\$2,400,000
	111958 Ridge Manor WRF Exp & Emergency Ops Structure	HCUD - Capital	\$15,000,000
	111958 Ridge Manor WRF Exp & Emergency Ops Structure	HCUD - Capital	\$54,000,000
	110550 Composting Facility	Solid Waste/Recyc-Capital	\$287,359
	111840 Cell 3 Lateral Gas Collection System	Solid Waste/Recyc-Capital	\$50,000
	111840 Cell 3 Lateral Gas Collection System	Solid Waste/Recyc-Capital	\$500,000
	112196 Fleet Maintenance Building	Vehicle Maintenance	\$175,000
	112225 Sunrise Wells	HCUD Connection Fee-Water	\$1,500,000
UTILITIES TOTAL			\$111,771,006

Area of Operations	Proposal Name	Fund Description	Amount
			\$243,633,966

Hernando County, Florida

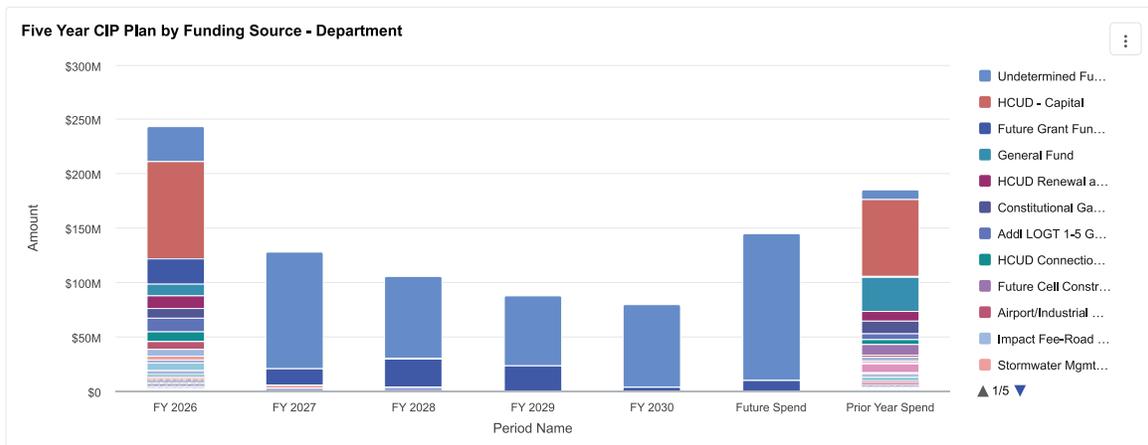
[Table of Contents](#) | [CIP Detail](#)
[County Website](#)



Fiscal Year 2025-2026 Annual Budget

Capital Improvement Plan

FY 2026 – FY 2030 Five Year CIP Plan by Funding Source



Data Updated: Sep 03, 2025, 6:14 PM

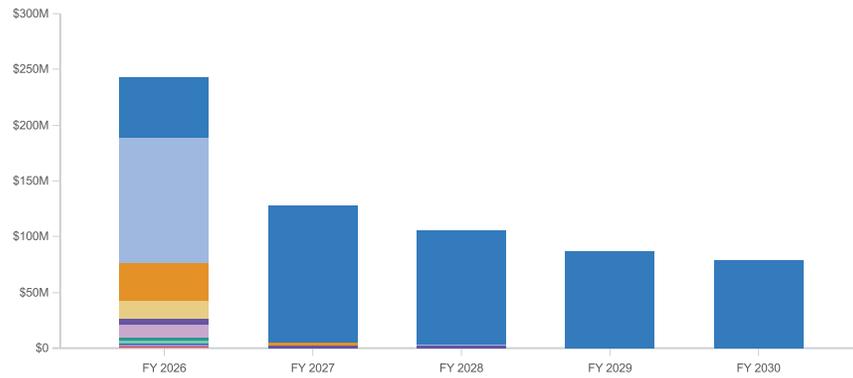
Five Year CIP Plan by Funding Source - Department

Fund Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Spend	Prior Year Spend
Amount							
Addl LOGT 1-5 Gas-Res Rds	\$12,896,958	\$0	\$0	\$0	\$0	\$0	\$5,711,025
Airport/Industrial Park	\$7,409,047	\$0	\$0	\$0	\$0	\$0	\$2,028,568
American Rescue Plan Act	\$0	\$0	\$0	\$0	\$0	\$0	\$501,068
Constitutional Gas Tax	\$8,582,518	\$0	\$0	\$0	\$0	\$0	\$11,739,105
County Fuel Tax	\$3,580,000	\$0	\$0	\$0	\$0	\$0	\$1,305,253
Court Improvement Fund	\$1,090,800	\$0	\$0	\$0	\$0	\$0	\$0
FL Boating Improvemnt Pgm	\$631,871	\$0	\$0	\$0	\$0	\$0	\$65,465
Future Cell Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$9,994,486
Future Grant Funding	\$23,183,196	\$14,602,240	\$26,724,000	\$22,675,000	\$3,400,000	\$10,000,000	\$800,000
GASB 34-STORMWATER MGMT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$10,949,406	\$50,000	\$0	\$0	\$0	\$0	\$31,262,092
General Fund-Capital Proj	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HC Fire Rescue - Fire	\$1,850,000	\$0	\$0	\$0	\$0	\$0	\$279,500
HC Fire Rescue - Rescue	\$1,850,000	\$0	\$0	\$0	\$0	\$0	\$370,500
HCSO Revenue Fund	\$2,310,000	\$2,550,000	\$3,000,000	\$0	\$0	\$0	\$231,950
HCUD - Capital	\$89,687,894	\$68,000	\$520,000	\$0	\$0	\$0	\$70,078,181
HCUD Connection Fee-Sewer	\$8,650,159	\$0	\$0	\$0	\$0	\$0	\$4,337,879
HCUD Connection Fee-Water	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$346,424
HCUD Renewal and Replcmnt	\$11,611,369	\$0	\$0	\$0	\$0	\$0	\$9,096,374
Hern Co Development Svcs	\$1,412,000	\$0	\$0	\$0	\$0	\$0	\$2,000,000
Hernando County Utilities	\$1,150,000	\$0	\$0	\$0	\$0	\$0	\$2,194,528
IF Srchg I-75/SR50	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fund Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Spend	Prior Year Spend
Impact Fee - Fire-HC Fire	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$614,669
Impact Fee - Public Bldgs	\$500,000	\$0	\$0	\$0	\$0	\$0	\$2,280,418
Impact Fee-Ambulance	\$140,000	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Fire-Hern Bch	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Jail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Law Enforcemnt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Library	\$0	\$0	\$0	\$0	\$0	\$0	\$230,000
Impact Fee-Park Dist 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Park Dist 2	\$0	\$0	\$0	\$0	\$0	\$0	\$2,288,116
Impact Fee-Park Dist 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Park Dist 4	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
Impact Fee-Road Dist 1	\$7,233,000	\$0	\$0	\$0	\$0	\$0	\$600,000
Impact Fee-Road Dist 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Road Dist 3	\$863,195	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Road Dist 4	\$5,870,000	\$0	\$0	\$0	\$0	\$0	\$3,465,905
Kass Cir Neighborhood CRA	\$610,194	\$0	\$0	\$0	\$0	\$0	\$170,223
LOGT 1-6 Fuel-Genl Transp	\$265,000	\$0	\$0	\$0	\$0	\$0	\$85,000
Restore Act Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$3,811,454
Solid Waste And Recycling	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste/Recyc-Capital	\$837,359	\$0	\$0	\$0	\$0	\$0	\$200,000
Stormwater Mgmt MSTU	\$4,370,000	\$2,750,000	\$0	\$0	\$0	\$0	\$1,752,212
Tourist Development Tax	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
Undetermined Funding Source	\$32,425,000	\$107,754,528	\$75,084,758	\$64,896,258	\$76,094,300	\$134,685,000	\$9,093,424
Vehicle Maintenance	\$175,000	\$0	\$0	\$0	\$0	\$0	\$0
Waste Mgmt Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$7,642,829
AMOUNT	\$243,633,966	\$127,774,768	\$105,328,758	\$87,571,258	\$79,494,300	\$144,685,000	\$184,876,648

Five Year CIP Plan by Funding Source - Area of Operations

Data Updated Sep 03, 2025, 6:14 PM



\$79,494,300.00

Area of Operations in FY 2030

Five Year CIP Plan by Funding Source - Area of Operations

Area of Operations	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Amount					
Board of County Commissioners	\$1,502,606	\$0	\$0	\$0	\$0
Community Services	\$2,244,123	\$50,000	\$0	\$0	\$0
Department of Public Works	\$34,070,063	\$2,750,000	\$0	\$0	\$0
Developmental Services	\$1,412,000	\$0	\$0	\$0	\$0
Economic Development	\$2,884,820	\$0	\$0	\$0	\$0
Future CIP	\$55,608,196	\$122,356,768	\$101,808,758	\$87,571,258	\$79,494,300
Grants	\$10,823,963	\$0	\$0	\$0	\$0
Housing & Support Services	\$610,194	\$0	\$0	\$0	\$0
Impact Fees	\$15,606,195	\$0	\$0	\$0	\$0
Judicial	\$1,090,800	\$0	\$0	\$0	\$0
Public Safety	\$6,010,000	\$2,550,000	\$3,000,000	\$0	\$0
Utilities	\$111,771,006	\$68,000	\$520,000	\$0	\$0
AMOUNT	\$243,633,966	\$127,774,768	\$105,328,758	\$87,571,258	\$79,494,300

Hernando County, Florida

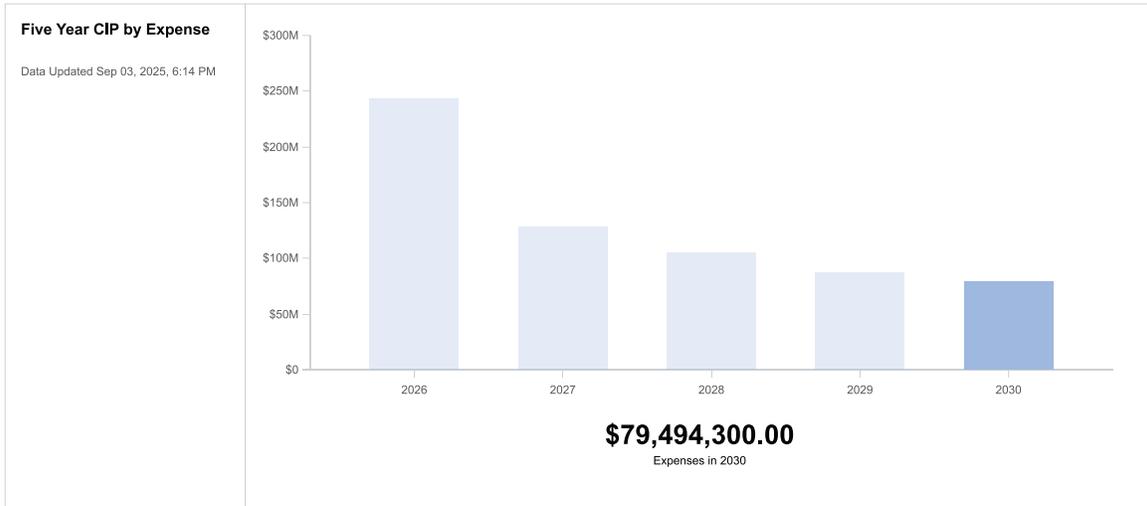
[Table of Contents](#) | [CIP Detail](#)
County Website



Fiscal Year 2025-2026 Annual Budget

Capital Improvement Plan

Summary of FY 2026 - FY2030 Five Year CIP Plan by Expense Type



Five Year CIP by Expense

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
Capital Outlay	\$235,659,731	\$125,174,768	\$105,328,758	\$87,571,258	\$79,494,300
Operating Expense	\$5,920,985	\$2,600,000	\$0	\$0	\$0
Transfers	\$1,953,250	\$0	\$0	\$0	\$0
Personnel Services	\$100,000	\$0	\$0	\$0	\$0
TOTAL	\$243,633,966	\$127,774,768	\$105,328,758	\$87,571,258	\$79,494,300

Hernando County, Florida

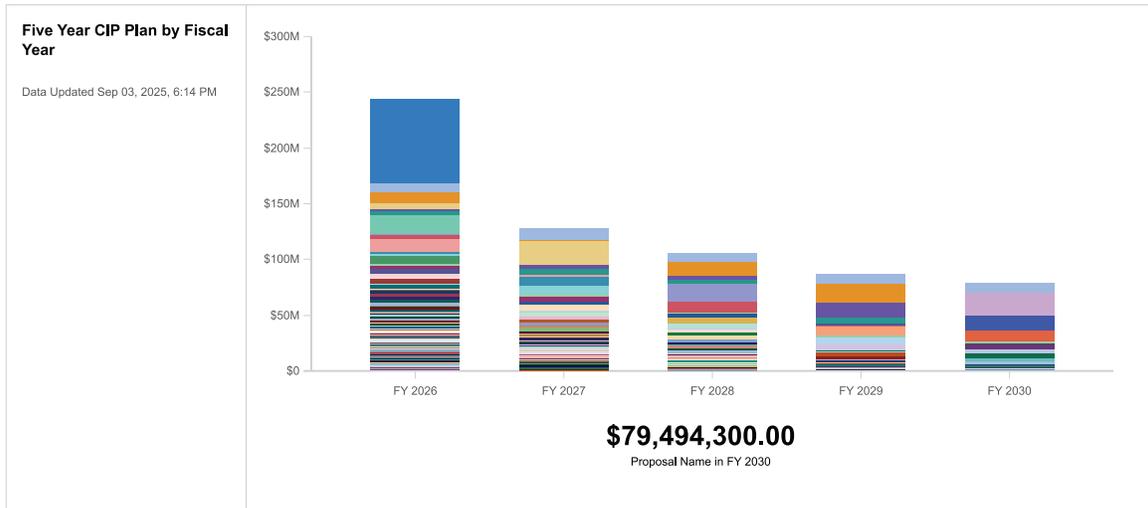
[Table of Contents](#) | [CIP Detail](#)
[County Website](#)



Fiscal Year 2025-2026 Annual Budget

Capital Improvement Plan

FY 2026 – FY2030 Five Year CIP Plan by Project



Five Year CIP Plan by Fiscal Year

Proposal Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Amount					
100360 Ernie Wever Park Improvements	\$0	\$300,000	\$0	\$0	\$0
100380 Barclay Avenue Multilaning	\$10,788,000	\$1,400,000	\$11,749,300	\$16,500,000	\$1,000
101510 Fire Station - US 19 & Atlanta	\$11,500,000	\$2,000,000	\$0	\$0	\$0
101520 Fire Station Spring Lake Hwy	\$0	\$2,000,000	\$0	\$0	\$0
105840 SR50 Frontage Road West of Mariner	\$0	\$0	\$0	\$530,000	\$423,500
105900 Coastal Way Intersection Improvements	\$50,000	\$0	\$0	\$0	\$0
105930 Star Road Improvements	\$0	\$0	\$250,000	\$0	\$0
105940 Weeping Willow Road Improvements	\$0	\$0	\$0	\$0	\$250,000
106020 Fiber Optic - SR50 (Wiscon to Cobb)	\$0	\$568,460	\$0	\$0	\$0
106040 Fiber Optic - Northcliffe (Deltona-Explorer)	\$250,000	\$725,000	\$0	\$0	\$0
106220 South Brooksville BMP-2 Drainage Improvement	\$3,000,000	\$0	\$0	\$0	\$0
106360 Killian Water Plant Upgrades	\$0	\$0	\$0	\$0	\$0
107900 Pine Island - Stern Wall	\$1,500,000	\$0	\$0	\$0	\$0
108010 Linda Pedersen Park Improvements	\$0	\$0	\$0	\$0	\$0
108190 Replace Heavy Duty Fixed-Route Vehicles	\$0	\$0	\$0	\$1,000,000	\$1,000,000
108200 Replace ADA Paratransit Vehicles	\$0	\$0	\$0	\$0	\$500,000
108210 Bus Stop ADA Improvements	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
108240 Dr Martin Luther King Resurfacing	\$552,000	\$0	\$0	\$0	\$0
108290 Culbreath Road Resurfacing	\$0	\$0	\$2,374,000	\$500	\$0

Proposal Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
108410 Redfox Lane Resurfacing	\$0	\$135,000	\$0	\$0	\$0
108510 Culbreath Rd@Carr Creek Flood Improvement	\$0	\$2,750,000	\$0	\$0	\$0
109220 Transit Shelter (s) & Amenities	\$1,530,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000
109260 Vac Truck Dump Station	\$0	\$0	\$0	\$0	\$0
109750 Cobb Road Resurfacing	\$384,750	\$2,800,000	\$3,184,750	\$0	\$0
109790 Thrasher Ave (US19 to Mellon) Resurfacing	\$725,000	\$0	\$0	\$0	\$0
109800 Thrasher Ave (Mellon to Pomp) Resurfacing	\$65,000	\$1,000,000	\$0	\$0	\$0
109840 Fiber Optic-Spring Hill Dr. (Mariner-Coronado)	\$5,000	\$140,000	\$0	\$0	\$0
109850 Cobblestone @ Spring Hill Intersection Improvement	\$0	\$0	\$575,000	\$0	\$0
109860 Mariner @ Landover South Intersection Improvement	\$0	\$0	\$0	\$0	\$0
109900 Mariner West Frontage Road	\$0	\$0	\$0	\$474,000	\$577,500
109910 Lake Lindsey Rd (Snow Mem-41) Resurfacing	\$2,500,000	\$0	\$0	\$0	\$0
109980 Jenkins Creek - Fishing Pier	\$1,000,000	\$0	\$0	\$0	\$0
110030 S Linden (Spring Hill-Jessica) Sidewalk LAP	\$0	\$0	\$0	\$0	\$0
110080 Powell Road Stormwater Improvements	\$0	\$0	\$100,000	\$0	\$0
110270 Comprehensive ERP Software	\$1,302,606	\$819,258	\$819,258	\$819,258	\$0
110350 Anderson Snow Splash Park	\$0	\$0	\$0	\$0	\$0
110390 Glen WWTP Upgrades	\$0	\$0	\$0	\$0	\$0
110420 GC Desi A/C Unit Replacement #3 & #4	\$250,000	\$0	\$0	\$0	\$0
110430 GC Desi A/C Unit Replacement #1 & #2	\$250,000	\$0	\$0	\$0	\$0
110480 GC Desi A/C Unit Replacement #5 & #6	\$250,000	\$0	\$0	\$0	\$0
110530 Class I Cell 4	\$0	\$0	\$0	\$0	\$0
110550 Composting Facility	\$287,359	\$3,100,000	\$0	\$0	\$0
110610 HCLUD Administration Bldg & Wiscon Facility & Fuel Island	\$0	\$0	\$0	\$0	\$0
110620 Records Storage Roof Replacement	\$185,000	\$0	\$0	\$0	\$0
110660 East Side Library Soffit Replacement	\$85,000	\$0	\$0	\$0	\$0
110670 Westside Government Ctr Soffit Replacement	\$175,000	\$0	\$0	\$0	\$0
110680 Sheriff's Office Fire Alarm Replacement	\$100,000	\$0	\$0	\$0	\$0
110690 Government Center Chiller #3 Replacement	\$300,000	\$0	\$0	\$0	\$0
110980 Chimney Rock Drive Surface Treatment	\$0	\$0	\$560,000	\$0	\$0
110990 Benes Roush Road Surface Treatment	\$0	\$0	\$345,600	\$0	\$0
111010 San Antonio Road Surface Treatment	\$0	\$0	\$340,000	\$0	\$0
111140 Calienta Roadway Improvements	\$0	\$0	\$0	\$0	\$0
111150 Cyril Drive Bypass	\$0	\$0	\$0	\$0	\$0
111260 Lake Townsen Park Boat Ramp	\$806,871	\$0	\$0	\$0	\$0
111270 Eastside Elementary Sidewalk LAP	\$0	\$0	\$0	\$0	\$0
111280 Fox Chapel Middle School Sidewalk LAP	\$0	\$0	\$0	\$0	\$0
111290 Crestview-Pine Rdg-Oakton Water Main Replacement	\$550,000	\$0	\$0	\$0	\$0
111300 Dab Lift Station Replacement	\$400,000	\$0	\$0	\$0	\$0
111350 Northcliffe Force Main	\$591,052	\$0	\$0	\$0	\$0
111440 Chinsegut Hill Renovations	\$0	\$0	\$0	\$0	\$0
111690 Grove Road Resurfacing	\$0	\$250,000	\$0	\$1,250,000	\$500
111700 Powell Road Resurfacing	\$250,000	\$2,000,000	\$0	\$0	\$0
111710 Sunshine Grove Road Resurfacing	\$0	\$60,000	\$0	\$1,200,000	\$0
111801 Runway 27 Extension	\$174,163	\$0	\$0	\$6,200,000	\$0
111802 Chalmers Pumping Station Upgrade	\$0	\$0	\$0	\$0	\$0
111804 County Line Rd-Ayers Rd Pumping Station-FM	\$2,400,000	\$0	\$0	\$0	\$0
111805 SR50/Grove Road Force Main	\$0	\$0	\$0	\$0	\$0
111806 The Hut Pumping Station Upgrade and Force Main	\$0	\$0	\$0	\$0	\$0
111808 Wiscon Water Treatment Plant	\$7,379,278	\$0	\$0	\$0	\$0
111809 Evergreen Woods @ SR50 Signalization Imprv	\$1,000,000	\$0	\$0	\$0	\$0
111810 Petit Lane Realignment	\$0	\$0	\$0	\$0	\$0
111813 Peck Sink Drainage Improvements Phase I	\$0	\$1,550,000	\$0	\$0	\$0
111814 Peck Sink Drainage Improvements Phase II	\$0	\$0	\$0	\$87,500	\$1,650,000

Proposal Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
111817 Anderson Snow & Corporate Blvd Improvements	\$1,861,713	\$0	\$0	\$0	\$0
111821 Brooksville Health Dept Parking Lot Overlay	\$213,480	\$0	\$0	\$0	\$0
111822 Artificial Reef Program	\$0	\$1,000,000	\$1,000,000	\$0	\$0
111823 Spring Hill Drive Safety Improvements	\$225,000	\$0	\$0	\$0	\$0
111825 ASP Resurfacing Parking Lot	\$0	\$0	\$0	\$0	\$0
111827 Lark Avenue Culvert Slip Lining	\$250,000	\$0	\$0	\$0	\$0
111828 Emerson Road Culvert Slip Lining	\$60,000	\$0	\$0	\$0	\$0
111829 Imogene Lane Culvert Slip Lining	\$0	\$250,000	\$0	\$0	\$0
111833 Taxiway A East Extension	\$0	\$0	\$0	\$3,500,000	\$0
111834 T-Hanger Development	\$0	\$0	\$0	\$5,000,000	\$0
111840 Cell 3 Lateral Gas Collection System	\$550,000	\$0	\$0	\$0	\$0
111841 Fixed Route Vehicle (Ridge Manor Connector)	\$0	\$0	\$0	\$0	\$0
111842 Transfer Facility	\$3,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$0
111843 Phase 1 Kass Circle Signage and Wayfinding	\$50,000	\$0	\$0	\$0	\$0
111844 Kass Circle Landscaping Improvements	\$75,000	\$0	\$0	\$0	\$0
111845 Kass Circle Sidewalk Improvements	\$260,194	\$0	\$0	\$0	\$0
111848 Cypress Lakes Observation Boardwalk	\$0	\$0	\$0	\$175,000	\$4,825,000
111856 Bravo Unit - Air Conditioning Unit Replace	\$1,100,000	\$0	\$0	\$0	\$0
111859 Bravo Unit Roof Replacement	\$600,000	\$0	\$0	\$0	\$0
111860 Parking Lot Resurface	\$360,000	\$0	\$0	\$0	\$0
111861 Mental Health Unit	\$0	\$0	\$3,000,000	\$0	\$0
111880 Gretna Water System improvements	\$1,950,000	\$8,212,200	\$0	\$0	\$0
111882 Beaches PRV's	\$0	\$0	\$0	\$0	\$0
111884 Silvan Grove FM to US41	\$200,000	\$0	\$0	\$0	\$0
111886 US41 FM Ayers Rd to Runway Drive	\$132,159	\$0	\$0	\$0	\$0
111887 Scullery Wall Replacement	\$0	\$0	\$0	\$0	\$0
111888 Chinsegut Hill ADA Improvements	\$0	\$0	\$0	\$0	\$0
111890 Wildflower Drive Resurfacing	\$0	\$81,000	\$0	\$0	\$0
111891 Country Oak Drive Resurfacing	\$116,000	\$0	\$0	\$0	\$0
111892 CR581/Emerson Rd Resurfacing (Pwl to SR50)	\$250,000	\$0	\$0	\$0	\$0
111893 Hayman Road Safety Upgrade	\$103,250	\$0	\$0	\$0	\$0
111895 Hunters Lake Dredge	\$0	\$0	\$1,500,000	\$0	\$0
111896 Courthouse Roof Replacement	\$565,000	\$0	\$0	\$0	\$0
111897 Government Center Roof Replacement	\$967,500	\$0	\$0	\$0	\$0
111898 WS Library A/C #4 & VAV Replacement	\$272,500	\$0	\$0	\$0	\$0
111899 Government Ctr Phase 2 A/C Controls Replacement	\$285,000	\$305,000	\$0	\$0	\$0
111901 West Convenience Center Concrete	\$0	\$0	\$0	\$0	\$0
111904 Skate Park Ramp Replacement-Pioneer Park	\$0	\$0	\$600,000	\$0	\$0
111905 Lake Townsen Fishing Pier Replacement	\$0	\$1,000,000	\$0	\$0	\$0
111906 Linda Pedersen Tower Removal	\$50,000	\$0	\$0	\$0	\$0
111908 Pine Island - Playground Replacement	\$0	\$0	\$0	\$0	\$0
111910 Ernie Wever - Playground Replacement	\$280,000	\$0	\$0	\$0	\$0
111913 New Constitutional Building	\$500,000	\$0	\$0	\$0	\$0
111914 Ernie Wever Shop Replacement	\$100,000	\$1,000,000	\$0	\$0	\$0
111915 Anderson Snow Recreation Center	\$0	\$300,000	\$0	\$0	\$0
111917 Runway Conversion	\$16,650,000	\$0	\$0	\$0	\$0
111918 Runway 3-21 Rehabilitation & Shift	\$2,608,814	\$4,200,000	\$0	\$0	\$0
111925 Linda Pedersen Rec Ctr Roof Replacement	\$0	\$0	\$0	\$0	\$0
111927 Hernando Beach Parking Expansion	\$0	\$50,000	\$800,000	\$0	\$0
111929 Joint Use Facility/Infrastructure-Dennis Wilfong Center for Success	\$0	\$0	\$0	\$0	\$0
111930 Public Safety Training Facility	\$8,000,000	\$10,000,000	\$8,000,000	\$10,000,000	\$10,000,000
111931 West side Hangar Facility	\$0	\$0	\$0	\$0	\$0
111936 Utility Billing Software	\$0	\$0	\$0	\$0	\$0
111937 Telecom Pumping Station & Corp. Blvd.	\$242,713	\$0	\$0	\$0	\$0
111938 Cyril Drive Bypass Water & Wastewater Improvement	\$0	\$0	\$0	\$0	\$0

Proposal Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
111939 Highpoint Gardens Drainage Improvements	\$200,000	\$0	\$0	\$0	\$0
111941 Sherman Hill Area Diversions	\$0	\$0	\$0	\$0	\$0
111942 Ridge Manor West WTP Well#2	\$750,000	\$0	\$0	\$0	\$0
111943 Ridge Manor West WTP Upgrades & Raw WM	\$1,300,000	\$0	\$0	\$0	\$0
111944 Hernando Beach WW Resiliency	\$3,854,914	\$0	\$0	\$0	\$0
111946 Powell Road Resurfacing (California to Suncoast)	\$0	\$0	\$0	\$0	\$0
111947 Landover Boulevard Ph 1 Resurfacing	\$80,000	\$800,000	\$880,000	\$0	\$0
111948 Landover Boulevard Ph 2 Resurfacing	\$0	\$1,200,000	\$0	\$0	\$0
111949 Landover Boulevard Ph 3 Resurfacing	\$0	\$0	\$550,000	\$0	\$0
111950 County Line at Linden Signalization	\$0	\$0	\$0	\$0	\$0
111951 Spring Hill Drive Ph 1 Resurfacing	\$0	\$0	\$0	\$0	\$2,300,000
111952 Spring Hill Drive Ph 2 Resurfacing	\$0	\$0	\$0	\$2,300,000	\$0
111953 Spring Hill Drive Ph 3 Resurfacing	\$0	\$0	\$2,300,000	\$0	\$0
111954 Spring Hill Drive Ph 4 Resurfacing	\$0	\$2,300,000	\$0	\$0	\$0
111955 Weeki Wachee School Complex Road Improvements	\$0	\$0	\$0	\$400,000	\$4,000,000
111956 Westside Elementary Turn Lane	\$240,000	\$0	\$0	\$0	\$0
111958 Ridge Manor WRF Exp & Emergency Ops Structure	\$74,918,000	\$0	\$0	\$0	\$0
111959 Calienta Street Improvements	\$0	\$0	\$0	\$0	\$0
111960 Tax Collector Annex Building-Westside	\$0	\$0	\$0	\$0	\$0
111961 Septic to Sewer District A Phase 1	\$874,851	\$1,279,490	\$0	\$0	\$0
111962 Veteran's Memorial Monument	\$0	\$0	\$0	\$0	\$0
111965 FBO Apron Taxiway A1 and Taxiway D Rehabilitation	\$897,250	\$472,750	\$0	\$0	\$0
111966 Flight Path Drive Drainage Improvements	\$0	\$0	\$800,000	\$0	\$0
111967 Taxiway B Rejuvenation	\$0	\$0	\$500,000	\$0	\$0
111968 Taxiway C Design & Construction	\$0	\$0	\$0	\$0	\$0
111969 Croom Road Resurfacing(US41 to Jacobson)	\$0	\$0	\$0	\$0	\$100,000
111971 Brooksville Health Department Public R/R ADA Renovation	\$82,500	\$0	\$0	\$0	\$0
111974 Coast Guard A/C Replacement	\$0	\$0	\$0	\$95,000	\$0
111975 Coast Guard Auxiliary Parking Lot Overlay	\$0	\$0	\$0	\$180,000	\$0
111976 Courthouse Fire Alarm Device Replacement-Phase II	\$90,000	\$0	\$0	\$0	\$0
111977 EOC Chiller Replacement	\$275,000	\$0	\$0	\$0	\$0
111978 EOC Roof Replacement	\$0	\$315,000	\$0	\$0	\$0
111979 Government Center Parking Lot Seal and Stripe	\$240,000	\$0	\$0	\$0	\$0
111980 Lykes Library Shingle Re-Roofing	\$0	\$100,000	\$0	\$0	\$0
111981 Record Storage Elevator Modernization	\$245,000	\$0	\$0	\$0	\$0
111982 Record Storage Weatherproofing and Painting	\$0	\$0	\$0	\$0	\$0
111984 Westside Library A/C #1 and #3	\$70,000	\$0	\$0	\$0	\$0
111985 Westside Library Parking Lot Overlay	\$60,000	\$0	\$0	\$0	\$0
111986 Westside Government Center A/C Replacement	\$221,320	\$0	\$0	\$0	\$0
111987 Westside Government Center Building and Privacy Wall Painting/Repair	\$0	\$0	\$0	\$0	\$0
111988 Westside Government Center Interior Painting/Carpet Replacement	\$100,000	\$0	\$0	\$0	\$0
111989 Sheriff's Office, Fleet, Property and Fuel Island Exterior Painting	\$0	\$0	\$0	\$0	\$0
111990 Sheriff's Office Re-Roof & Skylight Removal	\$55,000	\$1,200,000	\$0	\$0	\$0
111992 Sheriff's Office A/C #2 and #3	\$110,000	\$0	\$0	\$0	\$0
111993 Sheriff's Office Hurricane Window Treatment	\$85,000	\$0	\$0	\$0	\$0
111997 HCAS Building Expansion & Renovation	\$4,104,000	\$125,000	\$125,000	\$0	\$0
111998 HCAS Service Area Asphalt	\$0	\$0	\$275,000	\$0	\$0
112000 Airfield Security & Access Control Upgrade	\$0	\$0	\$1,000,000	\$0	\$0
112001 Weeki Wachee Woodlands Water Main	\$0	\$0	\$0	\$0	\$0
112002 Pine Island Dredging	\$0	\$500,000	\$0	\$0	\$0
112004 Ayers/Culbreath/Hayman Intersection Improv	\$2,365,000	\$0	\$0	\$0	\$0
112007 Quality Drive Bypass FM	\$0	\$68,000	\$520,000	\$0	\$0
112008 Septic to Sewer Dist. A Ph 2	\$800,000	\$0	\$14,900,000	\$0	\$0

Proposal Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
112010 Chinsegut Cabins 4-7/Caretaker House Re-roof	\$0	\$0	\$0	\$0	\$0
112012 Government Center Atrium RTU Replacement	\$55,000	\$0	\$0	\$0	\$0
112015 New Facilities Maintenance Building	\$3,750,000	\$0	\$0	\$0	\$0
112016 Logistics Warehouse	\$0	\$0	\$0	\$0	\$0
112017 Fire Station 3 Driveway	\$0	\$210,000	\$0	\$0	\$0
112019 Hayman Road Resurfacing	\$100,000	\$3,057,260	\$0	\$0	\$0
112020 Shoal Line Boulevard Resurfacing	\$0	\$0	\$0	\$0	\$0
112021 Chinsegut Int/Ext Painting of (7) Cabins	\$0	\$65,000	\$0	\$0	\$0
112022 Chinsegut Cabins 1-7 Flooring Replacement	\$0	\$90,000	\$0	\$0	\$0
112023 Westside Roadway Improvements	\$0	\$0	\$0	\$150,000	\$0
112024 Airfield Wildlife Fencing - Phase 1	\$1,750,000	\$0	\$0	\$0	\$0
112025 Airport Admin Bldg HVAC	\$400,000	\$0	\$0	\$0	\$0
112029 Main Library Electrical Remodel	\$0	\$0	\$0	\$0	\$0
112030 WH Library Staff Parking Lot Paving	\$0	\$0	\$0	\$0	\$0
112031 HCAS Kennel Epoxy	\$86,000	\$0	\$0	\$0	\$0
112032 HCAS Remodel Pole Barn and Stalls	\$93,500	\$0	\$0	\$0	\$0
112035 Badcock Building Purchase & Renovations	\$1,000,000	\$0	\$0	\$0	\$0
112036 Anderson Snow Quad Baseball/Softball Phase II Design	\$0	\$300,000	\$0	\$0	\$0
112038 Linda Pederson- Dog Park	\$0	\$300,000	\$0	\$0	\$0
112039 Anderson Snow Park -LED Lighting Soccer Lights	\$0	\$0	\$500,000	\$0	\$0
112041 Anderson Snow - Add Two (2) Athletic Fields	\$0	\$750,000	\$0	\$0	\$0
112042 Delta Woods - Handball/Basketball Reconfig	\$0	\$0	\$0	\$500,000	\$0
112045 Jenkins Creek Boat Ramp Replacement	\$0	\$0	\$3,000,000	\$0	\$0
112046 County Administration Building Renovation	\$2,950,000	\$0	\$0	\$0	\$0
112047 Fire Station -Landfill Road	\$0	\$0	\$250,000	\$9,200,000	\$0
112048 Fire Station - US 19 North	\$1,140,000	\$0	\$0	\$0	\$250,000
112049 Kettering Road Multilaning	\$4,059,000	\$0	\$9,594,000	\$0	\$0
112050 Sunshine Grove Road Multilaning	\$2,025,000	\$3,375,000	\$3,375,000	\$13,500,000	\$0
112051 Weeki Wachee Preserve Phase I	\$1,000,000	\$2,000,000	\$0	\$0	\$0
112052 A/C unit Replacements	\$120,000	\$0	\$0	\$0	\$0
112053 Fire Alarm Replacement	\$0	\$750,000	\$0	\$0	\$0
112054 Alpha & Administration Roof Replacement	\$0	\$1,800,000	\$0	\$0	\$0
112055 US 301 Water Main & Force Main Improvement-FDOT	\$4,347,705	\$0	\$0	\$0	\$0
112056 Clipper Court Drainage Improvement	\$0	\$0	\$325,000	\$0	\$0
112057 Old Crystal River Road Drainage Improvement	\$350,000	\$0	\$0	\$0	\$0
112060 Mariner Blvd Median Improvements	\$0	\$700,000	\$0	\$0	\$0
112063 Hermosa PS & FM Improvements	\$1,100,000	\$0	\$0	\$0	\$0
112065 HCAS Full Facility Generator	\$325,000	\$0	\$0	\$0	\$0
112066 Centralia Wells & Transmission Line to Hexam	\$5,000,000	\$21,386,000	\$0	\$0	\$0
112067 Glen WRF Expansion to 6 MGD	\$0	\$0	\$0	\$0	\$0
112068 HCUA Admin Generator	\$1,150,000	\$0	\$0	\$0	\$0
112070 Hydro Tank Replacements	\$1,135,000	\$0	\$0	\$0	\$0
112071 I 75 Force Main Connection	\$2,600,000	\$0	\$0	\$0	\$0
112072 HCUA Admin & Wiscon Access and Surveillance	\$0	\$0	\$0	\$0	\$0
112073 Companero Entra Water Main Replacements	\$0	\$0	\$0	\$0	\$0
112074 Springhill AC FM/Condos FM PH 2	\$250,000	\$0	\$3,274,650	\$0	\$0
112075 Barclay Ave. Widening Utility Improv PH 1	\$1,018,750	\$0	\$0	\$0	\$0
112076 Jenkins Creek Restroom Replacement	\$0	\$300,000	\$0	\$0	\$0
112077 Delta Woods Tennis Court Conv - Pickle Ball	\$175,000	\$0	\$0	\$0	\$0
112078 Composite Trash Receptacles	\$0	\$0	\$0	\$0	\$0
112079 Delta Woods Shuffleboard Conversion	\$0	\$50,000	\$0	\$0	\$0
112080 New Roof for Ridge Manor Concession	\$50,000	\$0	\$0	\$0	\$0
112082 Bayport Park Restroom Replacement	\$0	\$300,000	\$0	\$0	\$0
112083 Rogers Park Restroom Replacement	\$50,000	\$250,000	\$0	\$0	\$0
112084 Lake House Improvements	\$0	\$225,000	\$0	\$0	\$0

Proposal Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
112085 Lake Townsen Dog Park	\$0	\$300,000	\$0	\$0	\$0
112087 Rogers Park Parking Lot Addition	\$0	\$150,000	\$0	\$0	\$0
112088 Parks Admin Building -Office Remodel	\$100,000	\$0	\$0	\$0	\$0
112089 Main Library Remodel	\$0	\$557,500	\$4,155,000	\$0	\$0
112090 Freshwater Boat Ramp Master Plan	\$0	\$0	\$0	\$0	\$0
112091 Aquatic Services & Waterways Building	\$100,000	\$0	\$2,000,000	\$0	\$0
112092 Channel Entry Navigational Marker Upgrades	\$0	\$0	\$100,000	\$0	\$0
112093 Lake Lindsey Boat Ramp Improvements	\$0	\$0	\$150,000	\$450,000	\$0
112094 Bystre Lake Boat Ramp Improvements	\$0	\$0	\$150,000	\$450,000	\$0
112095 Glideslope Replacement	\$125,000	\$0	\$0	\$0	\$0
112096 Remodel of Ovenbird Rd Fire Station	\$0	\$5,750,000	\$0	\$0	\$0
112097 Rebuild of Lake Lindsey Fire Station	\$0	\$0	\$0	\$250,000	\$9,600,000
112098 Government Center #2, #3 & #4 Elevator Modernization	\$500,000	\$0	\$0	\$0	\$0
112099 Government Center Carpet Replacement	\$0	\$400,000	\$0	\$0	\$0
112100 Chinsegut Water Plant Renovation	\$50,000	\$0	\$0	\$0	\$0
112101 Hand Dryer Installation	\$0	\$175,000	\$0	\$0	\$0
112102 Westside Government Center Remodel	\$400,000	\$0	\$0	\$0	\$0
112103 Chinsegut Exterior Renovation- Phase II	\$0	\$75,000	\$0	\$0	\$0
112104 County Administration Carpet Replacement/Interior Painting	\$0	\$100,000	\$0	\$0	\$0
112105 Little Red Schoolhouse Exterior Renovation	\$0	\$125,000	\$0	\$0	\$0
112106 Lykes Library A/C System #2 Replacement	\$0	\$75,000	\$0	\$0	\$0
112107 Sheriff's Office Carpet Replacement	\$0	\$75,000	\$0	\$0	\$0
112108 Brooksville Health Department - Fire Alarm Replacement	\$0	\$0	\$150,000	\$0	\$0
112109 County Extension Roof Replacement	\$0	\$0	\$150,000	\$0	\$0
112110 East Side Library & Spring Hill Library A/C Replacement	\$0	\$0	\$175,000	\$0	\$0
112111 WestSide Library Exterior Restoration	\$0	\$0	\$75,000	\$0	\$0
112112 Courthouse #1 and #2 Chiller Replacement	\$0	\$0	\$0	\$385,000	\$0
112113 Mosquito Control Facility	\$0	\$0	\$5,160,000	\$0	\$0
112181 Anderson Snow Road Resurfacing	\$45,000	\$455,000	\$0	\$0	\$0
112182 Northcliff Boulevard Phase 2 Resurfacing	\$0	\$0	\$0	\$0	\$1,095,250
112183 Powell Road Resurfacing	\$0	\$0	\$0	\$400,000	\$4,000,000
112184 Northcliff Boulevard Phase 1 Resurfacing	\$296,000	\$1,968,000	\$0	\$0	\$0
112185 Cedar Lane Resurfacing	\$173,000	\$1,146,950	\$0	\$0	\$0
112186 Ridge Manor Boulevard Resurfacing	\$0	\$0	\$0	\$162,000	\$1,076,550
112187 Citrus Way Resurfacing	\$85,000	\$842,000	\$0	\$0	\$0
112188 Deltona Boulevard Resurfacing	\$150,000	\$894,000	\$0	\$0	\$0
112189 WPA Road Resurfacing	\$0	\$845,000	\$0	\$0	\$0
112190 Navy Drive Resurfacing	\$0	\$0	\$157,300	\$0	\$0
112191 Waterfall Drive Resurfacing	\$680,000	\$0	\$0	\$0	\$0
112192 Fairway Drive Resurfacing	\$0	\$0	\$0	\$243,000	\$0
112193 Hickory Hill Road Resurfacing	\$0	\$770,000	\$0	\$0	\$0
112194 Myers Road Resurfacing	\$0	\$0	\$740,000	\$0	\$0
112195 Lockhart Road Resurfacing	\$1,891,900	\$0	\$0	\$0	\$0
112196 Fleet Maintenance Building	\$175,000	\$0	\$0	\$0	\$20,050,000
112197 Spring Hill Drive Ph 5 Resurfacing	\$3,000,000	\$0	\$0	\$0	\$0
112198 Government Center - Courtroom Refresh	\$590,800	\$714,900	\$649,900	\$0	\$0
112199 Cobblestone Drive Culvert Slip lining	\$0	\$0	\$0	\$0	\$0
112200 Dan Brown Hill Road Surface Treatment	\$1,350,000	\$0	\$0	\$0	\$0
112201 Pinehurst Drive Culvert Slip lining	\$100,000	\$0	\$0	\$0	\$0
112202 Gunnery Backstop Renovation	\$6,000	\$0	\$0	\$0	\$0
112203 Library Master Plan	\$0	\$0	\$0	\$0	\$0
112204 Control Tower Rehabilitation & Equipment	\$275,000	\$0	\$0	\$0	\$0
112205 Quality Drive Flume Replacement	\$0	\$0	\$0	\$0	\$0
112206 Tinamou Ave Chip Seal	\$200,000	\$0	\$0	\$0	\$0
112207 Sunshine Grove Rd @ Plumeria Traffic Signal	\$1,850,000	\$0	\$0	\$0	\$0

Proposal Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
112208 Admin Support Vehicle	\$50,000	\$0	\$0	\$0	\$0
112209 Anderson Snow & Corporate W&S Improvement	\$0	\$0	\$0	\$0	\$0
112210 Fire Alarm Detector Replacement	\$70,000	\$0	\$0	\$0	\$0
112211 Bravo Lighting Control Panel Replacement	\$60,000	\$0	\$0	\$0	\$0
112212 Fire Station - 50/301	\$1,200,000	\$0	\$0	\$0	\$0
112213 Fire Station - County Line Rd	\$1,000,000	\$0	\$0	\$0	\$0
112214 Fire Station - Near I-75	\$0	\$0	\$0	\$0	\$0
112215 Fire Rescue Headquarters	\$1,500,000	\$8,500,000	\$0	\$0	\$0
112216 Yellowback Road Culverts	\$110,000	\$0	\$0	\$0	\$0
112217 Cypress Lakes Kiosk	\$100,000	\$0	\$0	\$0	\$0
112218 Jenkins Creek Spring Run Restoration	\$50,000	\$0	\$0	\$0	\$0
112219 Audie Brook Force Main Replacement	\$0	\$0	\$300,000	\$1,700,000	\$0
112220 Braewood (MHP) Potable System Replacement	\$800,000	\$0	\$0	\$0	\$0
112221 Lockhart Subregional Pump Station	\$0	\$300,000	\$3,000,000	\$0	\$0
112222 Mariner Blvd 6" FM Upgrade	\$35,000	\$350,000	\$0	\$0	\$0
112223 Regency Oaks Main PS Alt. Route	\$620,000	\$0	\$0	\$0	\$0
112224 Spring Hill Drive Water Service Line Replacement	\$300,000	\$230,000	\$500,000	\$510,000	\$0
112225 Sunrise Wells	\$1,500,000	\$0	\$0	\$0	\$0
112226 Alhambra Court Culvert Sliplining	\$0	\$125,000	\$0	\$0	\$0
112227 Baton Avenue Culvert Sliplining	\$0	\$125,000	\$0	\$0	\$0
112228 Coachman Road Culvert Sliplining	\$75,000	\$0	\$0	\$0	\$0
112230 West Library Network Recable	\$60,000	\$0	\$0	\$0	\$0
112231 Main Library Painting & Flooring	\$0	\$160,000	\$0	\$0	\$0
112232 Brooksville Health Dept Roof Replacement	\$0	\$0	\$0	\$0	\$300,000
112234 Veterans Park Additional Parking	\$0	\$300,000	\$2,200,000	\$0	\$0
112235 Airfield Layout Plan (ALP) Update	\$382,016	\$0	\$0	\$0	\$0
112236 Glen Lake Commons Signalized Intersection	\$1,325,058	\$0	\$0	\$0	\$0
112237 Waterfall Drive Culvert Slip Lining	\$0	\$200,000	\$0	\$0	\$0
112238 Sharon Ct Canal Culvert Slip Lining	\$0	\$75,000	\$0	\$0	\$0
112239 Parsons Road Culvert Slip Lining	\$0	\$87,000	\$0	\$0	\$0
112240 Hunters Lake Outfall	\$0	\$250,000	\$650,000	\$0	\$0
112241 Yellowbird Ave Culvert Slip Lining	\$0	\$230,000	\$0	\$0	\$0
112242 Fiber Optic-Deltona (SR50-Elgin)	\$0	\$0	\$0	\$0	\$110,000
112243 Fiber Optic-Deltona (Abilene-Forest Oaks)	\$0	\$0	\$0	\$135,000	\$0
112244 Fiber Optic-California (spring Hill-Powell)	\$0	\$0	\$0	\$0	\$110,000
112245 Fiber Optic-Anderson Snow (SH Dr-Corporate)	\$0	\$85,000	\$0	\$0	\$0
112246 County Line @ Anderson Snow Intersection Improvement	\$0	\$325,000	\$0	\$0	\$0
112247 Traffic Signalization Detection Upgrade	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
112248 Spring Lake @ SR50/Cortez Intersection Improvement	\$0	\$0	\$100,000	\$850,000	\$0
112249 Spring Hill Dr-US19 to Kenlake Safety Improvement	\$300,000	\$1,200,000	\$0	\$0	\$0
112250 Northcliffe @ Deltona Intersection Improvements	\$0	\$0	\$125,000	\$0	\$0
112251 Fiber Optic-Spring Hill (Linden-Coronado)	\$50,000	\$0	\$0	\$0	\$0
112252 Pine Island Drive Elevation Improvement	\$0	\$0	\$250,000	\$0	\$500,000
112253 Anderson Snow Multilining	\$0	\$0	\$0	\$1,900,000	\$14,000,000
112254 Chinsegut Hill Chiller Replacement	\$0	\$0	\$0	\$50,000	\$0
112255 Westside Library A/C Controls	\$0	\$150,000	\$0	\$0	\$0
112256 Spring Hill Library A/C Controls	\$0	\$100,000	\$0	\$0	\$0
112257 East Side Library A/C Controls	\$0	\$100,000	\$0	\$0	\$0
112258 EOC A/C Controls	\$0	\$175,000	\$0	\$0	\$0
112259 Brooksville Health Dept Exterior Restoration	\$0	\$0	\$0	\$0	\$75,000
112260 WS Health Dept A/C Controls	\$0	\$0	\$0	\$0	\$175,000
112261 WS Health Dept Chiller Replacement	\$0	\$0	\$0	\$0	\$500,000
112269 HCAS Sealcoat Kennel Roof	\$80,000	\$0	\$0	\$0	\$0
112270 Building Division Security	\$412,000	\$0	\$0	\$0	\$0

Proposal Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
112271 Old Spring Lake Pond Drainage Improvement	\$225,000	\$0	\$0	\$0	\$0
AMOUNT	\$243,633,966	\$127,774,768	\$105,328,758	\$87,571,258	\$79,494,300

Hernando County, Florida

[Table of Contents](#) | [CIP Detail](#)
[County Website](#)

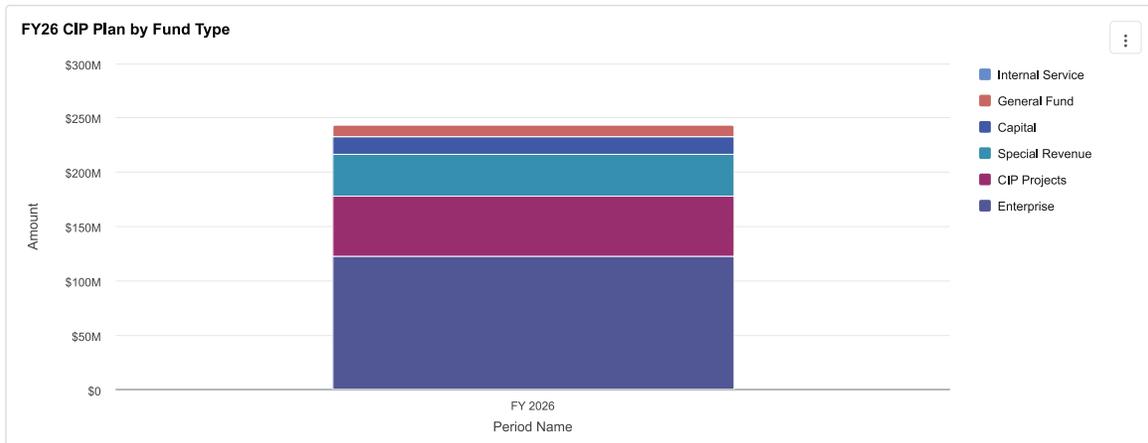


Fiscal Year 2025-2026 Annual Budget

Capital Improvement Plan

Summary of FY 2026 CIP Plan by Fund Type

The graph below reflects the total amount of CIP projects in the FY2026 Budget by Fund Type.



Data Updated: Sep 03, 2025, 6:14 PM

The table below reflects the total amount of CIP projects in the FY2026 Budget by Fund Type.

FY26 CIP Plan by Fund Type

Fund Type	FY 2026
Amount	
Enterprise	\$122,257,828
CIP Projects	\$55,608,196
Special Revenue	\$39,037,341
Capital	\$15,606,195
General Fund	\$10,949,406
Internal Service	\$175,000
AMOUNT	\$243,633,966

Hernando County, Florida

[Table of Contents](#) | [CIP Detail](#)
County Website

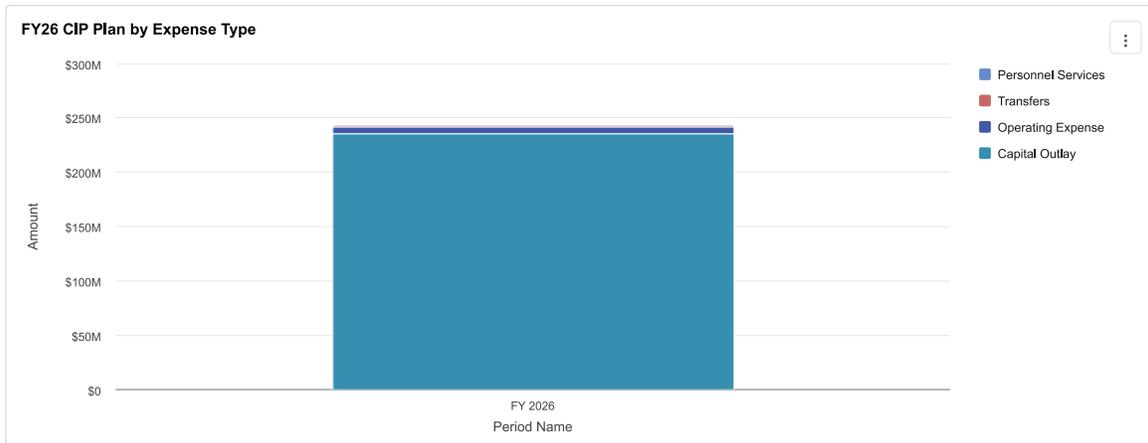


Fiscal Year 2025-2026 Annual Budget

Capital Improvement Plan

Summary of FY 2026 CIP Plan by Expense Type

The below graph reflects the total amount of CIP projects in the FY2026 Budget by Expense Type



Data Updated: Sep 03, 2025, 6:14 PM

The below table reflects total amount of CIP projects in FY2026 Budget by Expense Type

Account Category (Ex)	FY 2026
Amount	
Capital Outlay	\$235,659,731
Operating Expense	\$5,920,985
Transfers	\$1,953,250
Personnel Services	\$100,000
AMOUNT	\$243,633,966

Hernando County, Florida

[Table of Contents](#) | [CIP Detail](#)
[County Website](#)



Fiscal Year 2025-2026 Annual Budget

INDEX



Hernando County, Florida



Fiscal Year 2025-2026 Annual Budget

Resolution Adopting FY25 Budget

RESOLUTION NO.: 24-209

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 2025; 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 2024 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 2024 Tax Rolls of Hernando County.

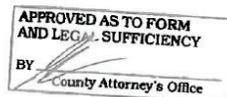
ADOPTED in Special Session this 24th day of September 2024, A.D.



BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

Attest: *[Signature]*
DOUG CHORVAT, JR
CLERK

By: *[Signature]*
ELIZABETH NARVERUD
CHAIRPERSON



County Wide Millage Rates	2023/2024 Rates	Rolled-Back Rates	2024/2025 Final Rates	Percentage Over (Under) Roll-Back
BCC General Fund	6.6997	6.2661	6.4497	2.93%
BCC County Health	0.1102	0.1031	0.1102	6.89%
BCC Transportation Trust	0.8091	0.7567	0.8091	6.92%

Resolution Adopting FY25 MSTUs

RESOLUTION NO.: 24-210

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 MSTUs; and have provided for the adoption of the 2025 annual budgets for the two MSTUs 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 2024, 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 2024 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 2024, 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 2024 tax rolls of Hernando County.

ADOPTED in Special Session this 24th day of September 2024, A.D.



(SEAL)
Attest: *[Signature]*
DOUG CHORVAT JR.
CLERK

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

By: *[Signature]*
ELIZABETH NARVERUD
CHAIRPERSON

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY
BY *[Signature]*
County Attorney's Office

MSTU Millage Rates	2023/2024 Rates	Rolled-Back Rates	2024/2025 Final Rates	Percentage Over (Under) Roll-Back
Emergency Medical Svc MSTU	0.9100	0.8511	0.9100	6.92%
Stormwater MSTU	0.1139	0.1065	0.1139	6.95%

Resolution Adopting FY25 MSBUs

RESOLUTION NO. 24-211

A RESOLUTION TO ADOPT THE 2024 NON-AD VALOREM ASSESSMENT ROLLS AND 2025 BUDGETS FOR EIGHTY-SEVEN (87) 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 eighty-seven (87) 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 24, 2024; 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 eighty-seven (87) 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 24th day of September 2024, A.D.



Attest: *for* DOUG CHORVAT JR.
CLERK

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

By: *EN*
ELIZABETH NARVERUD
CHAIRPERSON

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY
BY: *[Signature]*
County Attorney's Office

75	1320	444	Florida Turnpike Enterprise Paving	11-21	64.00	N/A	\$69,000.00	\$69,000.00
77	7942	223	White Rd Road Paving	17-38	30.00	N/A	\$35,300.00	\$361.00
76	7960	224	Doliqueb Lane Area	18-03	63.00	N/A	\$30,074.00	\$364.00
79	7980	225	Royal Highlands Area L	18-04	57.00	N/A	\$34,400.00	\$375.00
80	7919	226	Michigan Ave Paving	18-25	36.00	N/A	\$217,900.00	\$447.00
81	7920	228	Hurricane Drive Paving	18-23	23.00	N/A	\$19,600.00	\$738.00
82	7708	229	Phessant Ave Paving	18-26	135.50	N/A	\$60,500.00	\$412.00
83	7999	230	Mansroke/Canary Rd	20-14	16.50	N/A	\$181,700.00	\$993.00
84	4614	600	Unsafe Structure Abatement	15-02	11.00	N/A	\$296,728.00	\$0.00
85	9011	605	Nuisance Abatement	20-09	22.00	N/A	\$120,000.00	\$0.00
86	7917	236	Penn St/Scout Duck Paving	22-22	61.00	N/A	\$0.00	\$0.00
87	7710	237	Kensington Woods Street Lighting *	23-13	139.00	28	\$11,600.00	\$68.00

* New MSBUs created in accordance with Florida Statutes and BCC Policy.

Resolution Adopting Local Providers Participation Fund

RESOLUTION NO. 24-212

AN ASSESSMENT RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA, AUTHORIZING AND ADOPTING A NON-AD VALOREM SPECIAL ASSESSMENT WITHIN THE COUNTY LIMITS FOR THE PURPOSE OF BENEFITING ASSESSED PROPERTIES THROUGH ENHANCED MEDICAID PAYMENTS FOR LOCAL SERVICES; FINDING AND DETERMINING THAT CERTAIN REAL PROPERTY IS SPECIALLY BENEFITED BY THE ASSESSMENT; COLLECTING THE ASSESSMENT AGAINST THE REAL PROPERTY; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED ASSESSMENT AND THE METHOD OF ITS COLLECTION; AUTHORIZING AND DIRECTING THE PUBLICATION OF NOTICES IN CONNECTION THEREWITH; PROVIDING FOR CERTAIN OTHER AUTHORIZATIONS AND DELEGATIONS OF AUTHORITY AS NECESSARY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, hospitals in Hernando County's jurisdiction (the "Hospitals") annually provide millions of dollars of uncompensated care to uninsured persons and those who qualify for Medicaid because Medicaid, on average, covers only 60% of the costs of the health care services actually provided by Hospitals to Medicaid-eligible persons, leaving hospitals with significant uncompensated costs; and

WHEREAS, the State of Florida (the "State") received federal authority to establish the Statewide Medicaid Managed Care Hospital directed payment program (the "DPP") to offset hospitals' uncompensated Medicaid costs and improve quality of care provided to Florida's Medicaid population; and

WHEREAS, Hospitals have asked Hernando County (the "County") to impose a non-ad valorem special assessment upon certain real property interests held by the Hospitals to help finance the non-federal share of the State's Medicaid program; and

WHEREAS, the only real properties interests that will be subject to the non-ad valorem assessments authorized herein are those belonging to the Hospitals; and

WHEREAS, the County recognizes that one or more of the Hospitals within the County's boundaries may be located upon real property leased from governmental entities and that such Hospitals may be assessed because courts do not make distinctions on the application of special assessments based on "property interests" but rather on the distinction of the classifications of real property being assessed; and

WHEREAS, the funding raised by the County assessment will, through intergovernmental transfers ("IGTs") provided consistent with federal guidelines, support additional funding for Medicaid payments to Hospitals; and

WHEREAS, the County acknowledges that the Hospital properties assessed will benefit directly and especially from the assessment as a result of the above-described additional funding provided to said Hospitals; and

WHEREAS, the County has determined that a logical relationship exists between the services provided by the Hospitals, which will be supported by the assessment, and the special and particular benefit to the real property of the Hospitals; and

WHEREAS, the County has an interest in promoting access to health care for its low-income and uninsured residents; and

WHEREAS, leveraging additional federal support through the above-described IGTs to fund Medicaid payments to the Hospitals for health care services directly and specifically benefits the Hospitals' property interests and supports their continued ability to provide those services; and

WHEREAS, imposing an assessment limited to Hospital properties to help fund the provision of these services and the achievement of certain quality standards by the Hospitals to residents of the County is a valid public purpose that benefits the health, safety, and welfare of the citizens of the County; and

WHEREAS, the assessment ensures the financial stability and viability of the Hospitals providing such services; and

WHEREAS, the Hospitals are important contributors to the County's economy, and the financial benefit to these Hospitals directly and specifically supports their mission, as well as their ability to grow, expand, and maintain their facilities in concert with the population growth in the jurisdiction of the County; and

WHEREAS, the Board finds the assessment will enhance the Hospitals' ability to grow, expand, maintain, improve, and increase the value of their Hernando County properties and facilities under all present circumstances and those of the foreseeable future; and

WHEREAS, the County is proposing a properly apportioned assessment by which all Hospitals will be assessed at a uniform rate that is compliant with 42 C.F.R. § 433.68(d); and

WHEREAS, on August 24, 2021, the Board of County Commissioners adopted Ordinance 2021-16, enabling the County to levy a uniform non-ad valorem special assessment, which is fairly and reasonably apportioned among the Hospitals' property interests within the County's jurisdictional limits, to establish and maintain a system of funding for IGTs to support the non-federal share of Medicaid payments, thus directly and specially benefiting Hospital properties.

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

Section 1. Definitions. As used in this Resolution, the following capitalized terms, not otherwise defined herein or in the Ordinance, shall have the meanings below, unless the context otherwise requires.

Assessed Property means the real property in the County to which an Institutional Health Care Provider holds a right of possession and right of use through an ownership or leasehold interest, thus making the property subject to the Assessment.

Assessment means a non-ad valorem special assessment imposed by the County on Assessed Property to fund the non-federal share of Medicaid and Medicaid managed care payments that will benefit hospitals providing Local Services in the County.

Assessment Coordinator means the person appointed to administer the Assessment

imposed pursuant to this Article, or such person's designee.

Board means the Board of County Commissioners of Hernando County, Florida.

Comptroller means the Hernando County Comptroller, ex officio Clerk to the Board, or other such person as may be duly authorized to act on such person's behalf.

County means Hernando County, Florida.

Fiscal Year means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the County.

Institutional Health Care Provider means a private for-profit or not-for-profit hospital that provides inpatient hospital services.

Local Services means the provision of health care services to Medicaid, indigent, and uninsured members of the Hernando County community.

Non-Ad Valorem Assessment Roll means the special assessment roll prepared by the County.

Ordinance means the Hernando County Local Provider Participation Fund Ordinance codified in Chapter 15, Article II of the Hernando County Code of Ordinances.

Tax Collector means the Hernando County Tax Collector.

Section 2. Authority. Pursuant to Article VIII, Section 1(f) of the Constitution of the State of Florida, Chapter 125 of the Florida Statutes, and the Hernando County Local Provider Participation Fund Ordinance, the Board is hereby authorized to impose a special assessment against private for-profit and not-for-profit hospitals located within the County to fund the non-federal share of Medicaid payments associated with Local Services.

Section 3. Special Assessment. The non-ad valorem special assessment discussed herein shall be imposed, levied, collected, and enforced against Assessed Properties located within the County. Proceeds from the Assessment shall be used to benefit Assessed Properties through a directed payment program that will benefit the Assessed Properties for Local Services.

When imposed, the Assessment shall constitute a lien upon the Assessed Properties owned by Hospitals and/or a lien upon improvements on the Property made by Hospital leaseholders equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Payments made by Assessed Properties may not be passed along to patients of the Assessed Property as a surcharge or as any other form of additional patient charge. Failure to pay may cause foreclosure proceedings, which could result in loss of title, to commence.

Section 4. Assessment Scope, Basis, and Use. Funds generated from the Assessment shall be used only to:

1. Provide to the Florida Agency for Health Care Administration the non-federal share of the Medicaid hospital directed payment program for payments to be made directly or indirectly in support of hospitals serving Medicaid beneficiaries; and
2. Reimburse the County for administrative costs associated with the implementation of the Assessment authorized by the Ordinance.

If, at the end of the Fiscal Year, additional amounts remain in the local provider participation fund, the Board is hereby authorized either (a) to retain such amounts in the fund to transfer to the Agency in the next fiscal year for use as the non-federal share of Medicaid hospital payments, or (b) if requested to do so by the Assessed Properties, to refund to Assessed Properties, in proportion to amounts paid in during the Fiscal Year, all or a portion of the unutilized local provider participation fund.

If, after the Assessment funds are transferred to the Agency, the Agency returns some or all of the transferred funding to the County (including, but not limited to, a return of the non-federal share after a disallowance of matching federal funds), the Board is hereby authorized to refund to Assessed Properties, in proportion to amounts paid in during the Fiscal Year, the amount of such returned funds.

Section 5. Computation of Assessment. The Assessment shall equal 0.29% of net patient revenue for each Assessed Property specified in the Non-Ad Valorem Assessment Roll that is attached hereto as Exhibit "A". The amount of the Assessment required of each Assessed Property may not exceed an amount that, when added to the amount of other hospital assessments levied by the state or local government, exceeds the maximum percent of the aggregate net patient revenue of all Assessed Hospitals in the state permitted by 42 C.F.R. § 433.68(f)(3)(i)(A). Assessments for each Assessed Property will be derived from data contained in cost reports and/or in the Florida Hospital Uniform Reporting System, as available from the Florida Agency for Health Care Administration.

Section 6. Timing and Method of Collection. The amount of the assessment is to be collected pursuant to the Alternative Method outlined in §197.3631, Fla Stat.

The County shall provide Assessment bills by first class mail to the owner of each affected Hospital. The bill or accompanying explanatory material shall include: (1) a reference to this Resolution, (2) the total amount of the hospital's Assessment for the appropriate period, (3) the location at which payment will be accepted, (4) the date on which the Assessment is due, and (5) a statement that the Assessment constitutes a lien against assessed property and/or improvements equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments.

No act of error or omission on the part of the Comptroller, Property Appraiser, Tax Collector, Assessment Coordinator, Board, or their deputies or employees shall operate to release or discharge any obligation for payment of the Assessment imposed by the Board under the Ordinance and this resolution.

Section 7. Public Hearing. The Board has heard and considered objections of all interested persons prior to rendering a decision on the Assessment and attached Non-Ad Valorem Assessment Roll that is attached hereto as Exhibit "A".

Section 8. Responsibility for Enforcement. The County and its agent, if any, shall maintain the duty to enforce the prompt collection of the Assessment by the means provided herein. The duties related to collection of assessments may be enforced at the suit of any holder of obligations in a court of competent jurisdiction by mandamus or other appropriate proceedings or actions.

SECTION 7. SEVERABILITY. If any clause, section, or provision of this resolution is declared unconstitutional or invalid for any reason or cause, the remaining portion hereof shall be in full force and effect and shall be valid as if such invalid portion thereof had not been incorporated herein.

Section 10. Effective Date. This Resolution to be effective immediately upon adoption. This Resolution duly adopted this 24th day of September, 2024.

ADOPTED at a public meeting in Brooksville, Hernando County, Florida in Regular Session on the 24th day of September, 2024 A.D.

(SEAL)

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

Attest: Doug Chervat, Jr. Deputy Clerk
Clerk

By: E. Narverud
Elizabeth Narverud
Chairperson

Approved for Form and Legal Sufficiency

[Signature]
County Attorney's Office

Directed Payment Program Letter of Agreement

THIS LETTER OF AGREEMENT (LOA) is made and entered into in duplicate on the 24th day of September 2024, 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 is 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 2024-231, 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 House Bill 5001, the General Appropriations Act of State Fiscal Year 2024-2025, passed by the 2024 Florida Legislature, the Hernando County LPPF and the Agency agree that the Hernando County LPPF will remit IGT funds to the Agency in an amount not to exceed the total of **\$2,047,300.00**. The Hernando County LPPF and the Agency have agreed that these IGT funds will only be used for the DPP program.
2. The Hernando County LPPF will return the signed LOA to the Agency.
3. The Hernando County LPPF will pay IGT funds to the Agency in an amount not to exceed the total of **\$2,047,300.00**. The Hernando County LPPF will transfer payments to the Agency in the following manner:
 - a. Per Florida Statute 409.908, annual payments for the months of July 2024 through June 2025 are due to the Agency no later than October 31, 2024, 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 agree 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. Hernando County LPPF 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. Hernando County LPPF agrees to assure 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. Hernando County LPPF agrees to comply with public record laws as outlined in section 119.0701, Florida Statutes.

b. RETENTION OF RECORDS

- i. The Hernando County LPPF 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 shall last as long as the records are retained.

c. MONITORING

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

d. ASSIGNMENT AND SUBCONTRACTS

- i. The Hernando County LPPF 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 Hernando County LPPF 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. Hernando County LPPF confirms that there are no pre-arranged agreements (contractual or otherwise) between the respective counties, taxing districts, and/or the providers to re-direct any portion of these aforementioned supplemental payments in order to satisfy non-Medicaid, non-uninsured, and non-underinsured activities.
7. Hernando County LPPF agrees the following provision shall be included in any agreements between Hernando County LPPF 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, 2024, through June 30, 2025, and shall be terminated September 30, 2025, which includes the states 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 2024-2025
Estimated IGTs	\$2,047,300.00
Total Funding Not to Exceed	\$2,047,300.00

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: Elizabeth Neer
 TITLE: Chairperson
 DATE: 9-24-2024



SIGNED BY: _____
 NAME: Tom Wallace
 TITLE: Deputy Secretary for Health Care Finance and Data
 DATE: _____



Facility	Mandatory Payment
	0.29% NPR
TGH – Brooksville	\$ 369,156
Encompass Health Rehabilitation Hospital of Spring Hill	94,943
HCA Florida Oak Hill Hospital	1,035,097
Springbrook Hospital	42,523

Hernando County, Florida

[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Fiscal Year 2025–2026 Annual Budget

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Recommended Budget: County Administrator’s recommendation to the Board of County Commissioners.

Tentative Budget: Board’s modification to the recommendation (basis for the first public hearing).

Adopted Budget: Board-approved budget adopted by resolution at the second and final public hearing.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Dedicated – Committed for a particular use or function.

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

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

Depreciation – The periodic expiration of an asset’s useful life.

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

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

Enhancement – An improvement to a programmatic service level.

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

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

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

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

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

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

Franchise Fees – User fees charged by the county for use of public rights of way by utility companies. The fee is typically a percentage of gross revenues of the utility company.

Full-time Equivalency (FTE) – The percentage of a full year’s employment, e.g., one full years’ employment is 1.0 FTE, ½ years’ employment is 0.5 FTE.

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance – The excess of fund assets over liabilities, also called cash carried forward. These unspent funds are included as revenue in the following year’s budget. A negative fund balance is sometimes referred to as a

Function – A major class or grouping of tasks directed toward a common goal, such as general government, public safety, physical environment, etc. For the purposes utilized in budgetary analysis, the State of Florida has established these categories of functions and financial reports must be grouped according to those established functions.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standard of and guidelines for financial accounting and reporting. They govern the form and content of an entity’s basic financial statements. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time.

General Fund – The governmental accounting fund supported by ad valorem (property) taxes, service charges, and other general revenues to provide countywide operating services. This may be referred to as the Operating Fund.

Goal – A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.

Grant – A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specified purpose.

Gross Taxable Value – The total taxable value of real property, plus personal property for operating purposes, plus centrally assessed property for operational purposes for a single year.

Hazmat – The department established for the handling and cleanup of hazardous materials during emergency situations.

Homestead Exemption – Deduction from the total taxable assessed value of owner-occupied property. The current maximum exemption is \$25,000. Taxpayers must request exemptions.

Impact Fees – Fees charged to a developer and/or owner/builder to offset, in whole or part, the cost of capital improvements to meet growth demands.

Impact fees are assessed for county owned capital facilities for parks, fire-rescue, library, law enforcement, public buildings, schools and roads.

Indirect Costs – Costs associated with, but are not directly attributable to the providing of a product or service. These are usually costs incurred by administrative departments in the support of operating departments.

Interfund Transfers – Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. These represent a “double counting” of expenditures. Therefore, these amounts are deducted from the total county operating budget to calculate the “net” budget.

Intergovernmental Revenue – Revenue received from another government unit for a specific purpose, e.g. such as grant awards or sales tax distribution.

Internal Service Fund – A governmental accounting fund used to account for the financing of goods or services provided by one county department to another on a cost reimbursement basis.

Key Objectives – A broad statement of the purpose of a department and how it relates to other departments within the organizational structure. It establishes the purpose of the departmental organization and states the primary result to be accomplished.

Level of Service – Service that comprises actual output of a given program. The focus is on results as indicated by certain units of measure.

Levy – To impose taxes, special assessments, or service charges; or, another term used for millage rates.

Liability – Debt or other obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Line-Item Budget – A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, overtime, or rolling stock purchases.

Local Option Sales Tax – An infrastructure surtax to be levied by local governments as approved by referendum at a rate of ½ cent or 1 cent. Tax may be effective for up to fifteen years from the date of levy. Proceeds must be expended on fixed capital expenditures or fixed capital costs for construction, reconstruction, or improvement of public facilities that have a life expectancy of five or more years and land acquisition, land improvement, and related design and engineering costs.

Mandate – Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Mill, Millage – 1/1000 of one dollar; used in computing taxes by multiplying the rate times taxable value divided by 1,000. Example: a millage rate of 5.60: taxable value of \$50,000 = $(\$50,000/1,000) \times \$5.60 = \$280.00$.

Mission Statement – Describes the overall broad purpose of an entity to which all efforts are directed. A mission statement describes general purposes and values, states the overall reason for existence in terms of results, and show direction.

Modified Accrual Basis of Accounting – A basis of accounting for governmental funds in which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred.

Municipal Services Benefit Unit (MSBU) – A specific benefit unit established by the Board of County Commissioners, via an adopted ordinance, which derives a specific benefit for which a levy or special assessment is imposed to defray part or all of the cost of providing that benefit.

Municipal Services Taxing Unit (MSTU) – A specific taxing unit established by the Board of County Commissioners, via an adopted ordinance, which derives an indirect benefit for which an ad valorem tax levy is imposed to defray part or all of the cost of providing that benefit.

Non-operating Expenditures – Costs of government services that are not directly attributable to a specific County program or operation. Examples include debt service obligations and contributions to community service organizations.

Non-operating Revenue – Income received by a government not directly attributable to providing a service. An example would be interest on investments.

Non-taxing Revenue – Revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for services, fines and forfeitures, and other miscellaneous revenue.

Object Category – An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into Personal Services, Operating Expenses, Debt Service, Capital Outlay, and Other categories for budgetary analysis and financial reporting purposes. The State of Florida Uniform Accounting System mandates certain object codes.

Objective – A defined method to accomplish an established goal; a unit of measurement for performance for the following budget cycle.

Operating Budget – Financial plan that presents proposed expenditures for the fiscal year and estimates of revenue to finance them.

Operating Expenses – The costs associated with the annual operation of a particular department or division. Operating expenditures vary between departments and/or divisions due to the variations in the requirements for each program area. Operating expenses can include expenditures for travel and per diem, office supplies, postage, advertising costs, insurance premiums, telephone bills, utility charges, and other costs associated with the day-to-day operation of the department or division.

Operating Revenue – Revenue directly related to a fund's primary service activities. They consist primarily of users charges for services.

Personnel Services – The costs associated with the salaries and benefits paid to county employees. Personal Services include regular salaries, overtime wages, Class C travel, FICA matching taxes, retirement contributions, life and health insurance, workers' compensation premiums, and unemployment charges.

Program Area – A specialized area of service within a divisional unit of government. For example, Pavement Management could be considered a program area within the Road Maintenance Division of the Public Works Department.

Property Appraiser – The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

Property Tax – A tax levied on the assessed value (net of any exemptions) of real or personal property.

Proposed Millage – The tax rate certified to the property appraiser by each taxing authority within a county. This proposed millage rate is placed on the proposed tax notice sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed without renotifying the property owners.

Proprietary Fund – Fund category that often emulates the private sector and focuses on the measurement of net income. User charges and fees fund expenditures.

Rebudgets – Funds budgeted for specific items or projects that were not completed during the prior budget year and budgeted again in the new fiscal year.

Reserves – A specified amount of funds set aside to meet future or unanticipated expenses. Expenditure of reserve funds requires approval of the Board of County Commissioners.

Revenue – Funds that a government receives as income. These receipts may include the payments, interest earnings, service charges, grants, and intergovernmental payments.

Revenue Bonds – Bonds usually sold for constructing or purchasing capital projects. Reliable revenue other than ad valorem taxes is pledged as the source for funding to pay bond principal and interest.

Revenue Estimates – A formal estimate of how much revenue will be earned from a specific revenue source for some future period, such as the next fiscal year.

Rolled Back or Roll Back Rate – A tax rate that will generate the same tax dollar revenue as in the current fiscal year based on the new assessed value exclusive of new construction.

Service Level – Services or products, which result from actual or anticipated output of a given program. Focus is on results, not measures of workload (for example, for the Sheriff's Office – the number of assaults investigated is a workload measure, while the number of assaults cases cleared is a service level).

Sinking Fund – An amount sometimes called a debt service fund, into which the issuer makes periodic deposits to assure the timely availability of sufficient monies for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments there from are determined by the terms of the bond contract.

Special Revenue Fund – A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Statute – A written law enacted by a duly organized and constituted legislative body.

Tax Base – The total property valuations on which each taxing authority levies its tax rates.

Tax Rate – Amount of tax stated in terms of a unit of the tax base. For example, 5.000 mills yield \$5 per \$1,000 of taxable value.

Taxes – Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. It does not include charges for services such as water and sewer service charges.

Tax Rate Limit – Maximum legal property tax rate at which a municipality may levy a tax. It may apply to or for a particular purpose, or for general purposes.

Tax Roll – The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

Tax Year – The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2005 calendar year would be used to compute the ad valorem taxes levied for the FY 2006 budget.

Taxable Valuation – The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the \$25,000 exemption allowed if the owner uses the property as the principal residence. There are also exemptions for disability, government owned, nonprofit owned property and widow’s exemption.

Tentative Millage – The tax rate adopted in the first public budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing, unless notifying property owners by mail of an increase.

Transfers – Amount of funds shifted from one fund to another for a specified purpose.

TRIM Notice – “Truth In Millage,” a tentative tax notice sent to all property owners in August to provide information reflecting tentatively adopted millage rates.

Truth in Millage Law – Also called the TRIM bill. A 1980 law enacted by the Florida legislature, which changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

Trust and Agency Funds – Funds used to account for assets held by the county in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of funds still available for future needs.

Unfunded Mandate – Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional legislative, administrative, executive, or judicial action as a direct order or that is required as a condition of aid without an aligned funding source.

Unincorporated Area – Portion of the county not within the boundaries of any municipality.

User Fees – Fees charged for direct receipt of a public service.

Utility Tax – A tax levied by the county on consumption of various utilities such as electricity, telephone, gas, and water. The basic tax rate may be levied up to 10.0% of gross receipts or most utility services or commodities.

Voted Millage – Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.



Fiscal Year 2025–2026 Annual Budget

Acronyms

- (ACOE): United States Army Corps of Engineers
- (AED): Automatic External Defibrillator
- (ALS): Advanced Life Support
- (ARPA): American Rescue Plan Act of 2021
- (ATV): All-Terrain Vehicle
- (BOCC): Board of County Commissioners
- (BLS): Basic Life Support
- (AFR): Annual Financial Report
- (CARES Act): Coronavirus Aid, Relief, and Economic Security Act
- (CDBG): Community Development Block Grant
- (CERT): Community Emergency Response Team
- (CEU): Continuing Education Units
- (CF): Carry Forward
- (CFR): Code of Federal Regulations
- (CGFO): Certified Government Finance Officer
- (CHCFRD): Central Hernando County Fire and Rescue District
- (CIAP): Coastal Impact Assistance Program
- (CIE): Capital Improvements Element
- (CIP): Capital Improvements Program
- (COP): Certificates of Participation
- (CPR): Cardiac Pulmonary Resuscitation
- (CRA): Community Redevelopment Agency
- (CST): Communications Services Tax
- (DCF): Department of Children and Family Services
- (DOD): Department of Defense
- (DOR): Department of Revenue
- (DOT): Department of Transportation
- (DUI): Driving Under the Influence
- (DWI): Driving While Intoxicated
- (EMG): Emergency Management
- (EMNET): Emergency Management Notification
- (EMS): Emergency Medical Services
- (EMT): Emergency Medical Technician
- (EOC): Emergency Operations Center
- (FAC): Florida Administrative Code
- (FAC): Florida Association of Counties
- (FDEP): Florida Department of Environmental Protection
- (FGUA): Florida Governmental Utility Authority
- (FL): Florida
- (FTE): Full-time Equivalent
- (FY): Fiscal Year
- (FYN): Florida Yards and Neighborhoods Program
- (GAAP): Generally Accepted Accounting Principles
- (GIS): Geographic Information Systems
- (GFOA): Governmental Finance Officers Association
- (GPS): Global Positioning System

(HAZMAT): Hazardous Materials
(HBVFD): Hernando Beach Volunteer Fire Department
(HCFRD): Hernando County Fire and Rescue District
(HCRA): Health Care Responsibility Act
(HCSO): Hernando County Sheriff's Office
(HCUD): Hernando County Utilities Department
(HCWRAP): Hernando County Water Resource Assessment Project
(HIPAA): Health Insurance Portability and Accountability Act
(HMO): Health Maintenance Organization
(HVAC): Heating, Ventilation, Air Conditioning
(JJC): Juvenile Justice Center
(LAP): Local Agency Program
(LDH): Large Diameter Hose
(LOGT): Local Option Gas Tax
(LOS): Level of Service
(LRTP): Long Range Transportation Plan
(MPO): Metropolitan Planning Organization
(MSA): Metropolitan Statistical Area
(MSBU): Municipal Services Benefit Unit
(MSTU): Municipal Services Taxing Unit
(NOAA): National Oceanic and Atmospheric Administration
(NPDES): National Pollution Discharge Elimination System
(OMB): Office of Management and Budget
(PE): Professional Engineer
(R&R): Renewal and Replacement
(RCMP): Residential Construction Mitigation Program
(RMPC): Recycled Materials Processing Center
(RHI): Regional Health Institute
(SAR): Site Assessment Report
(SCBA): Self-Contained Breathing Apparatus
(SHIP): State Housing Initiatives Partnership
(SOP): Standard Operating Procedure
(SWFWMD): Southwest Florida Water Management District
(TDC): Tourist Development Council
(TDD): Telecommunication Devices for the Deaf
(TIP): Transportation Improvement Program
(TPA): Third Party Administrator
(TRIM): Truth in Millage
(UF): University of Florida
(UPWP): Unified Planning Work Program
(USDA): United States Department of Agriculture
(VA): Veterans Affairs
(VOCA): Victims of Crime Act
(WIC): Women, Infants and Children
(WMD): Weapons of Mass Destruction
(WRWSA): Withlacoochee Regional Water Supply Authority
(WTP): Water Treatment Plant
(WWTP): Wastewater Treatment Plant

Hernando County, Florida

[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Fiscal Year 2025-2026 Annual Budget

FISCAL POLICIES



Hernando County, Florida

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Board Policy Overview

What is a Board Policy?

A Board policy is a statement officially adopted by the Hernando County Board of County Commissioners (BOCC) at a public meeting that establishes one or more general institutional goals and/or stipulates the stance that the BOCC directs county government and board departments in maintaining or the pursuit of approved general goals. Administrative regulations and standard practice guides flow from BOCC policies. These policies should not be confused with internal, operational policies adopted by many departments. All BOCC policies are calendared for routine review and possible revision by sponsoring units/departments every five years.

What is the process for developing Board Policies?

Policies may be initiated by any department, citizen or commissioner. Staff members develop and provide oversight of policy and its implementation.

List of Policies

The following is a list of policies currently on the BOCC website: [BOCC Policies](#).

Some of the relevant financial policies are also displayed on the subsequent sections.

- [application/pdf01-01 County Commission Meeting Agenda Policy](#)
- [application/pdf01-02 Board of County Commissioners Meetings Policy](#)
- [application/pdf01-03 Public Records Requests Policy](#)
- [application/pdf01-04 Public Waiting Areas Policy - Repealed](#)
- [application/pdf02-01 Placement of Art in Public Places Policy - Repealed](#)
- [application/pdf03-01 Aquatic Weed Control Policy](#)
- [application/pdf04-01 Financial Arrangements for Assessments Policy](#)
- [application/pdf05-01 County Commissioners Chambers Policy](#)
- [application/pdf05-02 Display of Materials in Government Offices Policy - Repealed](#)
- [application/pdf05-03 Public Use of Buildings and Grounds Policy](#)
- [application/pdf05-04 County Recreation Programs Policy](#)
- [application/pdf06-01 Appointment of County Board/Committee Members](#)
- [application/pdf06-02 County Boards: Committees Policy - Repealed](#)
- [application/pdf06-03 Code Compliance Review](#)
- [application/pdf06-04 Citizens Ordinance Advisory Team Policy - Repealed](#)
- [application/pdf06-05 Standing Committees - Repealed](#)
- [application/pdf07-01 Long Distance Telephone Calls Policy - Repealed](#)
- [application/pdf07-02 Transfer of Personal Property to CrimeWatch Organization Policy](#)
- [application/pdf07-03 Use of County Vehicles Policy - Repealed](#)
- [application/pdf07-04 Capital Assets](#)
- [application/pdf08-01 Airport Promotion Funding Policy](#)
- [application/pdf08-02 Operation of Radio Controlled Aircraft On/Over Hernando County Airport Policy](#)
- [application/pdf09-01 Referendum Elections Policy](#)
- [application/pdf10-01 Waiver of County Fees Policy](#)
- [application/pdf10-02 Land Use Application Fee Payment Policy Policy](#)
- [application/pdf11-01 Spring Hill Fire Hydrant Excess Funds Policy - Repealed](#)

- [application/pdf11-02 Outstanding Fire Service Volunteer Recognition Program Policy](#)
- [application/pdf12-01 Obstetrics: Pediatric Grant Policies Policy](#)
- [application/pdf12-02 Health Care Responsibility for the Medically Indigent Policy](#)
- [application/pdf12-03 Disposition of Dead Bodies Policy](#)
- [application/pdf12-04 Medical Treatment of Persons Arrested Policy](#)
- [application/pdf12-05 Veterans Memorial Wall of Honor Policy](#)
- [application/pdf13-01 Disposal of Library Materials Policy](#)
- [application/pdf14-01 Processing of Litigation or Potential Litigation Documents Policy](#)
- [application/pdf15-01 Grant Management Policy](#)
- [application/pdf15-02 Sandbag Policy](#)
- [application/pdf16-01 Municipal Service Benefit Unit \(MSBU\) Creation and Administration Policy](#)
- [application/pdf17-01 Special Events Policy \(with permit application\)](#)
- [application/pdf18-01 Disposal of Tangible Personal Property Policy](#)
- [application/pdf18-02 Contracting of Professional Services Policy](#)
- [application/pdf19-01 Dust Control Policy - Repealed](#)
- [application/pdf19-02 Right-of-Way Acquisition Procedures Policy](#)
- [application/pdf19-03 Procedures for Acceptance of Roads for County Maintenance Policy](#)
- [application/pdf19-04 Access Cuts for Driveways - Repealed](#)
- [application/pdf19-06 Emergency Maintenance of Unaccepted Roadways Policy](#)
- [application/pdf19-07 Closing and Abandonment of County-Owned Roads, Alleys, Easements and Plats Policy](#)
- [application/pdf19-08 Alleys: Service Roads Policy](#)
- [application/pdf19-09 Right-of-Way Use for Relocating Utility Poles and Lines to the Street Policy](#)
- [application/pdf19-10 Right-of-Way Maintenance Policy](#)
- [application/pdf19-11 Permitting of Alternative Surface Materials Policy](#)
- [application/pdf19-12 Installation of Decorative Plantings and Landscape Maintenance Policy](#)
- [application/pdf19-13 Adopt-A-Road Program](#)
- [application/pdf20-01 Street Sign Installations Policy](#)
- [application/pdf20-02 Posting of One Way Signs Policy](#)
- [application/pdf21-01 Truck Traffic Within Subdivisions Policy](#)
- [application/pdf22-01 In-State Travel Policy - Repealed](#)
- [application/pdf22-02 In-State Travel Policy - Repealed](#)
- [application/pdf22-03 Reports on Conferences and Meetings Policy - Repealed](#)
- [application/pdf23-01 Temporary Water Service & Bulk Water Purchases Policy](#)
- [application/pdf23-02 Uniform Water Usage Charge for Flushing & Pressure Testing Policy](#)
- [application/pdf23-03 Repair of Damage to Hernando County Utilities Department Property Policy](#)
- [application/pdf23-04 Utilities Cross Connection Control Policy](#)
- [application/pdf23-05 Disposal Fee Waiver Requests and Community Cleanup Assistance Policy](#)
- [application/pdf24-01 Notice Requirements for Zoning Amendment Postponements Policy](#)
- [application/pdf24-02 Location Criteria for Low and Moderate Income Households Policy](#)
- [application/pdf24-03 Protection of Historically Architecturally: Archaeologically Significant Areas Policy](#)
- [application/pdf26-01 Jail Records Retention/Destruction - Repealed](#)
- [application/pdf27-01 Affordable Housing Policy](#)
- [application/pdf28-01 Volunteer Policy](#)
- [application/pdf29-01 Budget Policy](#)
- [application/pdf29-02 Budget Policy Addressing General Fund Reserves - Repealed](#)
- [application/pdf30-01 Government Broadcasting Operational Policy](#)
- [application/pdf31-01 Naming of Ant County-Owned Property or Facility Policy](#)
- [application/pdf32-01 Transit Advertising Policy](#)
- [application/pdf33-01 General Procedures for Advisory Boards and Special District Governing Boards](#)
- [application/pdf34-01 Technology Services Hardware Replacement Policy](#)
- [application/pdf34-02 Technology Services Tablet Replacement Policy](#)

- [application/pdf35-01 Impact Fee Administration Policy](#)
- [application/pdf36-01 Environmentally Sensitive Lands Committee Policy](#)
- [application/pdf37-01 Public Notification Policies for Land Use Items](#)
- [application/pdf38-01 Environmentally Sensitive Lands Program](#)
- [application/pdf39-01 Technology Services Personally Identifiable Information Policy](#)
- [application/pdf40-01 Surplus Lands for Affordable Housing Policy](#)
- [application/pdf41-01 Debt Management Policy](#)
- [application/pdf42-01 Economic Development Technical Advisory Committee](#)
- [application/pdf43-01 EPIC Program \(Expedited Permitting, Inspection and Certification\)](#)



[Table of Contents | CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Budget Policy No. 29-01

The Budget Policy No. 29-01 outlines the budget related terms, objectives, and processes. It is the overarching policy document that guides the budget process.



BUDGET POLICY NO. 29-01

PURPOSE:

The following policy statements are put forth to clarify the formal position of Hernando County as to the preparation, adoption, application, and control of the annual budget.

OVERVIEW:

The establishment of financial policies enables the legislative body, management, and the community to monitor its performance. It also helps in aligning long-range financial planning with day-to-day operations, while providing for financial emergencies and improving fiscal stability. This contributes to the credibility, and public confidence, of the organization. To the credit rating industry and potential investors, such policies and statements show a commitment to sound financial management and fiscal integrity. Sound fiscal policies that are realistic and consistent provide useful guidance for the long-term programming of services and facilities. They also provide a set of assumptions that allow for more accurate budget and tax decisions.

Budgets are vital tools for establishing public policy and maintaining control over the management of public resources. A budget specifies the resources expected to be available to cover the estimated expenditures for carrying out governmental programs and services. The annual operating budget is a financial document projecting revenues and setting forth expenditures to provide services for the fiscal year. The capital budget covers outlays for the acquisition or construction of major long-lived assets, and the resources employed for purchase of those assets. The capital budget reflects the County's Capital Improvement Program (CIP), which schedules projects over a five-year period.

The Board of County Commissioners set short-term and long-term goals, which are reflected in the budget. These goals are pursued through programs or services that the public sector can provide more efficiently than the private sector. To promote economic efficiency, the budget should allocate resources to the programs and services that generate the greatest benefits and result in the incremental benefit being greater than the incremental cost.

BASIS OF BUDGETING:

The Hernando County budget is prepared in accordance with Generally Accounting Principles (GAAP). The accounts of the County are organized on the basis of funds and department groups, each are considered a separate accounting entity. Departments track specific activity on a financial statement; whereas, the fund level detail consolidates departments under the umbrella of that fund on a single balance sheet. The General Fund (GF) is the main fund associated with governmental related activity. The operations of each fund are accounted for with a separate set of self-balancing accounts that include its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to, and accounted

for, in individual funds based upon the purposes for which they are to be spent and the means by which the spending activities are controlled.

The County adopts budgets for all Governmental Funds and Expendable Trust Funds on a modified accrual basis. Revenues are recognized when they are both measurable and available. Expenditures are recognized when the related liability is incurred. The budgets for Proprietary Funds are adopted on an accrual basis. Revenues are recognized when they are earned and become measurable. Expenses are recognized when they are incurred. For an expense to be incurred the item purchased must be received or the service purchased must be performed. Fund balance allocations (residual unappropriated liquid assets resulting from prior years' operations) are budgeted and included as revenue.

COST ALLOCATION:

The Board of County Commissioners has adopted a Cost Allocation Plan for central services. The practice is to work toward a goal of allocating all costs, wherever practical, to the department receiving the benefits. This involves allocating costs of central services, which include Board of County Commissioners, Clerk Finance, Clerk Records, County Administration Office, Facilities Maintenance, Human Resources, Legal Department, Office of Management and Budget (OMB), Purchasing and Contracts, and Technology Services. In addition, both building use and equipment use allowance are allocated.

INTERFUND LOANS:

Definition – Interfund loans are loans from one County fund to another County fund for a specific purpose, with a requirement for repayment.

Purpose – Interfund loans are temporary short-term borrowing of cash and may be made for the following reasons:

- Interfund loans may be used to offset timing differences in cash flow and to offset timing differences between expenditures and reimbursements.
- Interfund loans may be used to alleviate a temporary cash flow deficiency.

Terms and Conditions – Interfund loans should not be used to solve ongoing structural budget problems. Interfund loans shall not be used to balance the budget of the borrowing fund; nor shall they deter any function or project for which the fund was established.

The term of the interfund loan may continue over a period of no more than one year (for grant purposes) but must be "temporary" in the sense that no permanent diversion of the lending fund results from the failure to repay by the borrowing fund.

Interfund loans may only be made from funds not set aside to meet debt service or legally restricted covenants.

Interest must be paid on any interfund loan not used for grant purposes; rates will be determined based on most recent short-term borrowing rates.

Determination of need will be based on OMB coordinating with Administration and the Clerk's Financial Services to determine fluctuating cash flow amounts.

GENERAL BUDGET POLICY STATEMENT:

Hernando County's budget conforms to all the laws of the State of Florida as they relate to the adoption, amendment, and control of the budget. In addition, all policies set forth in this document are designed to provide for and enhance the financial stability of the County.

Budget Development

Each year, the annual budget establishes the level of funding for each of the County's various funds and departments. The goals and objectives, activities and service levels, are dictated by the level of funding and controlled by the budget. The budget serves as an operational guideline for County staff, and instructs the departments about staffing levels, operating appropriations amounts, and capital expenditures allowed.

The first step in the development of the annual budget is to establish goals by working with the County Commissioners at a Planning and Goal Setting Workshop. Area specific economic data will be gathered and used to prepare revenue and expenditure forecasts. Trends, patterns, indexes, property valuation, growth, etc. will be compiled, analyzed, and applied in the preparation of detailed projections. These forecasts become guidelines for the basis of policy decisions developed to achieve the overall goals of the Board, while developing a financially sound budget.

Budget Guidelines

The budgetary process is oriented toward the full use of the system. Where possible, the County will continue to integrate performance measurements and/or productivity indicators that will allow for continued efforts to measure and improve County programs.

The Hernando County budgeting procedures attempt to identify distinct functions and activities performed by the County to allocate adequate budget resources to perform these functions and activities, at a specified level of service.

The County will assume a status quo budget from year-to-year, with only increases based upon justification or need. The budget will be reviewed with the Board and will focus on the following:

- **Program Changes** – An increase in the service level will be detailed and defined as an

enhancement. Where a decrease, or reduction, in service level is proposed, it will be detailed for the Board as a defined reduction to a program.

- **New Programs** – Proposed new programs will be identified as an enhancement and require detailed justification. Analysis is to include long-term fiscal impacts. When requesting a new program, all expenditures must be justified, and a viable revenue source be identified to offset the cost.
- **Staffing** – Staff increases will be limited to programs where growth and support specifically require the addition of staff. Reduction of staff will be done when there is no adverse effect on approved service levels.

General Budget Policy

The Board will annually adopt a balanced budget as the County's yearly operating and capital plan. The budget will balance expenditures with revenues and be adopted according to the established timetable of the Truth in Millage Act (TRIM).

The County budgets revenues and expenditures on a fiscal year that begins on October 1st and ends on the following September 30th.

The goal of the County will be to pay for all recurring expenditures with recurring revenues and use nonrecurring revenues for nonrecurring expenditures. If a deficit seems forthcoming, the Board will reduce appropriations or increase revenues.

Therefore, it will be necessary for Officials and Department Heads to review and control expenditures such that the rate of expenditure does not exceed the approved budget.

The budgeted expenditures and reserves of each fund (including reserves for contingencies, balances to be carried forward, and all other purposes) will equal the sum of projected beginning balances for the fiscal year and all revenues that can be reasonably expected to be received during the fiscal year. In other words, the revenues and expenditures must be equal to present a "balanced budget." Current revenues must equal current expenses.

An effort will be made to keep costs to their absolute minimum, so as not to substantially increase the local tax burden.

In accordance with Florida Statutes 129.01(2)(b) and s. 200.065(2)(a), the budgeted receipts must include 95% of all receipts reasonably anticipated from all sources, including taxes to be levied, provided the percent anticipated from ad valorem levies is as specified in s. 200.065(2)(a), and is 100 percent of the amount of the balances estimated to be brought forward at the beginning of the fiscal year. The appropriations must include itemized appropriations for all expenditures authorized by law, contemplated to be made, or incurred for the benefit of the County during the year and the provision for reserves authorized by Florida Statutes 129.01(2)(c).

Authorization of expenditures of County funds will be adopted annually by the Board at the account level (line item).

The budget will provide for adequate maintenance of capital facilities, equipment and for the required replacement of equipment, as established by replacement standards.

The County will continue to identify areas for evaluation efforts, by staff, committees, or consultants, to judge the effectiveness and/or efficiency of County services.

OMB must review all agenda items that affect the budget before being placed on the agenda.

The Annual Budget, being an intricate part of maintaining the financial stability of the County and acting as the Financial Plan directing the County in both long-range planning and everyday operations, it is essential that timely reports are generated to inform the Board of County Commissioners and Management Staff of the County's financial progress. OMB will submit to the Board and the County Administrator on a quarterly basis, an overview report of budget to actual, both revenue and expense for all Funds and/or Departments. Any significant changes will be described in detail with any necessary recommended corrective action. Should OMB realize a financial problem exists or trends warrant closer analysis, the Director of OMB is required to inform the Board and County Administrator, as soon as the situation is detected.

Budget Fund Balance Policy

Prior to the end of the fiscal year, each department/division will make a good faith estimate of all encumbrances carried forward into the new fiscal year. These estimates will be incorporated into the new year budget prior to its final adoption. Once the actual encumbrance is brought forward, those accounts will be adjusted accordingly from the estimated amount.

Fund balances anticipated at the end of a fiscal year will be budgeted as the beginning fund balance for that fund for the upcoming fiscal year.

By definition, a Balanced Budget is one in which anticipated revenues to be collected in one fiscal year are equal to or greater than total anticipated expenditures for that fiscal year.

The committed but "unencumbered" balance of agreed to multi-year and revolving projects and/or contracts anticipated not to be completed by September 30 must be re-budgeted in the subsequent fiscal year.

Cash balances remaining in any fund at year-end will stay in that fund for subsequent years. Upon completion of the fiscal year audit, any increase and/or decrease to fund balance will cause adjustments to revenue and/or reserve accounts. Additional funds should not be used to increase expenditures within the budget.

The County shall strive to maintain a fund balance of 18.5% in the General Fund and sufficient

fund balances in all other funds to allow for adequate cash flow from one budget year to the next.

Budget Revenue Policy

Hernando County will maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one-revenue source.

User fees and charges are established, as permitted by law, at levels related to the cost of providing that service including indirect costs.

OMB will estimate its annual revenues with an objective, analytical process.

The use of revenues pledged to bondholders will conform with every respect to the bond covenants that they have been committed.

The Board and historic collection rates will dictate fee revenue amounts for purposes of budget preparation using fee schedules adopted.

County staff, in conjunction with OMB, will continue to aggressively pursue grant funds. Revenues and expenditures will be budgeted for current grants at grant award levels, along with any grant matches and anticipated program income. A budget resolution for the entire grant award, including any local matches, will be created for new grants at time of award acceptance. (If special circumstances to deviate from this process exist, allowance must be approved by OMB prior to award acceptance.)

Capital Improvement Budget Policy

Hernando County maintains a Capital Improvement Plan (CIP) that covers a five-year period and is updated annually. Capital Improvements, as they pertain to the CIP, are defined as physical assets, constructed or purchased, that has a minimum useful life of 10 years and a minimum total cost of \$50,000. Proposed projects are ranked by the departments ahead of the budget review at the administration and BOCC level. The available funds are allocated accordingly. As part of that process, a portion of the expenditure budget account(s) may be used as a contingency value during construction, but not during design.

Each year, the County will prepare a five-year capital improvement program identifying public facilities and/or equipment by service type and location with estimates of corresponding revenues to pay for such items. The Capital Improvement Program (CIP) will be according to guidelines established by the Capital Improvement Element (CIE) of the Comprehensive Plan.

The CIP will be updated annually.

To show the need for a capital project, the CIP will show all funded and unfunded items for the five-year period.

If funding for the operation of the new project is not available when the estimated completion date is identified, the project should not be funded until a verifiable funding source for operations can be determined.

Should a project be delayed for any reason, an inflation factor (to be determined by the department developing the project) should be added to the cost of the project.

The annual budget will include all capital items identified in the CIP for completing the first year of the five-year program where funding is available.

The County will maintain all assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.

The County will determine the least costly financing method for all new projects.

To maintain levels of service to the citizens of Hernando County, a continued stream of funding needs to be associated with the Capital Improvement Fund. Until a dedicated funding source can be established, the Board will direct staff on the amount of funding to be transferred from the General Fund each year for capital projects and an amount for Reserve for Future Capital Projects. Accumulated funding in the Reserve account can only be used for projects included in the Facilities Master Plan and requires a supermajority vote of the Board. Any unused capital funds at the end of each fiscal year will be deposited into the Reserve account.

Budget Reserve Policy

The County will set aside reserves to address unforeseen and unexpected events and to offset unexpected downturns in revenues from budgeted estimates. Sufficient levels of reserves should ensure continued orderly operation and tax structure stability.

Hernando County's reserve policy will conform to the limits stated in Florida Statute 129.01(2) (c).

Reserves in the General Fund will be calculated at 18.5% and will consist of four (4) categories: Reserve for Contingencies, Reserve for Emergencies, Reserve for Stabilization and Reserve Balance Forward. Each of these reserves shall be established at a minimum level based on a percentage of the total approved General Fund budget less reserves, transfers, debt and grants. All Other Fund Reserves will be budgeted in amounts necessary to preserve the financial stability of the individual Fund.

The following describes in further detail each of these reserves:

- **General Fund Reserves for Contingencies:** Reserves for Contingencies should be used for one-time expenditures that do not exceed \$100,000. The reserve shall be established at 0.5% of the total General Fund's operating budget less reserves, transfers, debt and grants. For clarification, the operating budget does not include any capital expenditures for reserve calculations. The Board, as needed, should use these reserves

for reallocation during the year to provide for small increases in service, delivery costs and unanticipated needs of a nonrecurring nature that may arise throughout the year. While these funds are intended to cover unanticipated budget issues, it is in no way intended to cover poor departmental management of appropriated funds. Use of the Reserves will be by simple majority of the Board in an amount up to \$25,000 and any amount needed to cover costs associated with Federal and/or State mandates. Any amount over \$25,000 must be approved by a supermajority of the Board.

- ❑ **General Fund Emergency Reserve:** The County will establish a General Fund Emergency Reserve for those cases where expenditures are in excess of \$100,000 and the use of such funds are for one-time emergency expenditures (i.e. hurricanes). The reserve shall be established at 3.5% of the total General Fund's operating budget in any one year less reserves, transfers, debt and grants and will only be used if approved by a supermajority vote by the Board of County Commissioners. For clarification, the operating budget does not include any capital expenditures for reserve calculations.
- ❑ **General Fund Stabilization Reserve:** The County will establish a General Fund Stabilization Reserve for those cases where expenditures are in excess of \$100,000 and the use of such funds are for one-time loss of a major revenue source and/or a severe downturn in the local economy. The reserve shall be established at 3.5% of the total General Fund's operating budget in any one year less reserves, transfers, debt and grants and will be used if approved by a supermajority vote by the Board of County Commissioners. For clarification, the operating budget does not include any capital expenditures for reserve calculations. To maintain Hernando County's financial stability, it is imperative that sufficient reserves be established to carry the County through in financial downturn or emergency.
- ❑ **Reserve for Cash Forward:** As with many counties, Hernando County relies heavily on Ad Valorem Taxes to fund its General Fund. These funds are not substantially collected until after December 1st. A Reserve for Cash Forward will be budgeted in any fund that requires monies to be carried forward into the following year to support operations until sufficient current revenues are received. The General Fund will maintain a minimum of 11% of the total operating budget in any one fiscal year less reserves, transfers, debt and grants for this reserve. For clarification, the operating budget does not include any capital expenditures for reserve calculations.
- ❑ Insurance reserves will be established at a level consistent with purchased insurance policies, adequately indemnify the County, and its officers and employees against loss.
- ❑ Additional reserves may be set aside to cover specific expenditures, where the probability of the expenditure is sufficient to plan for, but estimated costs are unknown (i.e., legal cases).
- ❑ Appropriations from a reserve for future construction and improvement may be made only by resolution of the Board for the purpose, or purposes, for which the reserve was

made.

- Balance forward is used to fund reserves. If reserves needed exceed balance forward, expense budgets will need to be reduced. If balance forward exceeds reserves needed, the Board will determine how the one-time remaining funds are to be used.

Reserve Replacement Policy

In order to maintain a stable financial position, it is imperative that once reserve levels are established and met, a policy exists that if these reserves are used for any reason, there is a methodology in place for the recovery and replacement of these reserves. In order to maintain flexibility and not hinder the flow of operations, the replacement of reserves should consist of a two-step process.

- If the reserve funds used are less than 1% of the total fund budget, they will be required to be replaced in the following budget cycle. Example: Total General Fund Budget equals \$100 million and reserves used were \$600,000 or 0.6%. The entire \$600,000 would be replaced in the following year.
- If the reserve funds used exceed 1% of the total fund budget, then in each of the succeeding years, a minimum of 1% of the total fund budget for that year will be budgeted to replace the reserves until returned to the established levels. Example: Total General Fund Budget equals \$100 million and reserves used were \$3 million or 3%. \$1 million would have to be replaced each year until the full \$3 million was replaced.

BUDGET MODIFICATION:

Hernando County has two (2) methods of budget modification. The annual budget can either be modified by resolution or budget amendment.

Budget modifications follow the rules set forth in Florida Statute 129.06.

The purpose of this process is to adjust fund amounts to reflect the level of revenues reasonably anticipated to be received and to balance expenditures to these revenues according to state law and sound financial practices.

A budget resolution is processed for Board approval to recognize an unanticipated excess amount of an anticipated revenue and revenue from an unanticipated source. A resolution is also required when transferring revenues between funds. In general, a budget resolution with Board approval is required anytime the overall budgeted fund increases or decreases.

Hernando County has two (2) levels of budget amendments.

- Any transfer relating to reserves or that will increase staffing levels must have Board approval. This also includes any transfer of positions from one department to another.

Any grant matches remaining after a grant has been closed or canceled by its sponsor requires a budget amendment from same department/division to move funds to reserves and must be Board approved.

- The Budget Officer or his/her designee must approve any transfers affecting personnel costs, capital projects/equipment, and/or all other forms of budget changes (changes by line item) within the same fund.

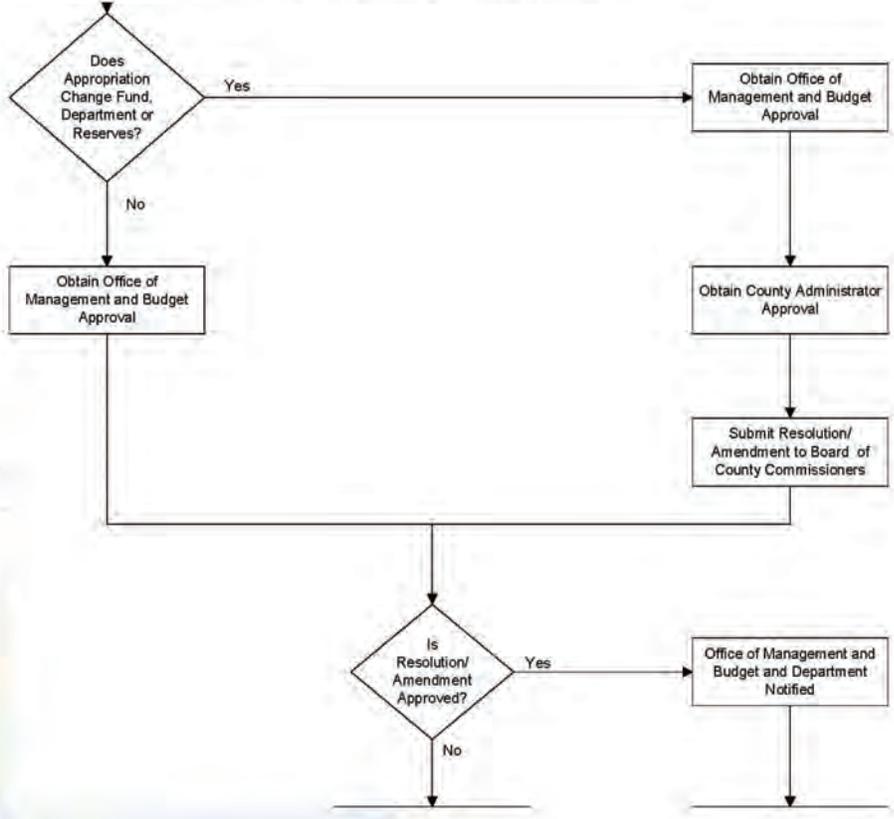
All requests for budget modifications must be submitted on a form entitled "Budget Amendment" and signed by the Department Head. They are then sent to the Office of Management and Budget (OMB) for review and approval. If required, they are sent onto the next level for further approval.

Remainder of page intentionally left blank.



BUDGET RESOLUTION AND AMENDMENT PROCESS

Department Determines Needed Change
Office of Management and Budget and Department
Notified Clerk Notified to Process Changes



BUDGET PROCEDURE POLICY:

Budget formulation, adoption, and execution involve year-round interaction of many people at various levels within the County. The purpose of this process is to identify service needs, develop strategies for meeting these needs, and development of detailed revenue and expenditure plans to carry out the strategic plans. The budget process incorporates the following procedures and activities.

- The development of the budget preparation information.
- An annual meeting with the Office of Management and Budget (OMB) staff, County Administrator and the Board of County Commissioners to set goals and priorities for the coming fiscal year (adoption of a tentative annual budget calendar).
- Distribution of budget information to all operating units at a kickoff meeting with the County Administrator. This meeting will serve as a forum to answer questions on budget procedures and to inform department heads of budget policies and priorities for the coming budget year.
- OMB reviews and tabulates all operating budgets, capital improvement projects, and revenue projections. Each submission is analyzed for accuracy, content, and compliance with the previously determined priorities and policies.
- OMB meets with each department to review their budgets in detail and adjust as needed. These meetings give each department head the opportunity to discuss and defend the amounts requested in their individual department budget submission.
- The County Administrator and OMB meet with each department to review and evaluate individual budgets. These meetings provide a forum for the explanation of revisions determined by OMB, and for any additional revisions by the County Administrator.
 - Constitutional Officers submit their budgets per statutory guidelines.
- A tentative balanced budget is generated and distributed to the Board by July 15 of each year.
 - The Board reviews budget requests during budget workshops.
 - The Board certifies proposed millage rates to the Property Appraiser.
- Public hearings are held to adopt the proposed budget, millage rates, and Capital Improvement Program.
- October 1, implementation of the adopted budget and Capital Improvement Program.
 - A finalized budget is published on County website.

Adopted: March 28, 2000

Amended: September 27, 2011

Amended: December 16, 2014

Amended: August 27, 2019

Amended: April 28, 2020

Amended: March 11, 2025 - summarized below:

- Updated reference to capital accounts being excluded from budget reserve calculations;
- Referenced a CIP contingency amount available at the department level; and
- Other formatting and minor changes.



Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

CAPITAL ASSETS

POLICY NO. 07-04

PURPOSE:

To provide for the safeguarding of fixed assets and to provide County personnel with accounting guidance applicable to the several categories of fixed assets.

DEFINITION:

Terms relating to the accounting for fixed assets are defined in the following paragraphs.

Capital Assets.

Fixed assets are tangible assets of significant value having a useful life that extends beyond one year. The fixed assets included in this accounting system are land, buildings, improvements, infrastructure, equipment, leasehold improvements and intangible assets as further defined. The terms 'fixed assets' and 'capital assets' may be used interchangeably throughout.

Land.

Land includes the investment, fee simple in real estate other than building and/or improvements.

Buildings.

Buildings include all local government owned buildings except those whose condition prevents their serving any present or future useful purpose. Permanently installed fixtures to or within the building, such as lighting fixtures and plumbing are considered a part of the building. The costs of major improvements to a building, such as additions and renovations, should be capitalized and recorded as a part of the building asset value.

Improvements.

Improvements are physical property of a relatively permanent nature. Examples include storage tanks, parking areas and park facilities.

Infrastructure.

Infrastructure includes capital expenditures relating to roads, curbs and gutters, streets, sidewalks, shoulder safety, drainage systems and lighting systems.

Equipment.

Equipment includes moveable property of a relatively permanent nature and of significant value, such as mobile equipment, office equipment, data processing equipment, machines, tools and office furniture and fixtures. "Relatively permanent" is defined as a useful life span of one year or longer when it is applied to equipment to be inventoried. The County may consistently exercise the option to include other items which it desires to maintain accounting control over. Exceptions to the "significant value" definition and the one-year life rule should be applied consistently.

Intangible Assets.

Intangible assets include software, easements, and right of ways. An intangible asset can only be recognized as an asset if it is identifiable, meaning it can be sold, transferred, licensed, rented, exchanged, or it arises from contractual or other legal rights as per Governmental Account Standards Board.

Leasehold Improvements.

Costs used to increase the service capacity of a leased asset, such as additions, alterations, remodeling, or renovations.

Maintenance.

Maintenance is defined as expenditures that neither materially add to the value of an asset nor appreciably prolong its life. Rather, maintenance keeps an asset in ordinary efficient operating condition. As such, maintenance costs should not be capitalized.

Betterments.

Betterments consist of the replacement of a unit of an existing asset by an improved or superior unit, usually resulting in a more productive, efficient or longer useful life. Significant betterments are considered as fixed assets and should be added to the value of the asset that is improved. Replacement of a part of an existing asset by another of like quality is not betterment, even though the useful life is maintained or extended.

Land Costs.

The acquisition cost of land includes all expenditures relating to its procurement, such as:

- Purchase price
- Appraisal and negotiation fees
- Title search fees
- Surveying fees
- Costs of consents
- Payment of damages
- Clearing land for use
- Demolishing or removing structures
- Filing costs

Building and Other Improvements.

The acquisition cost of buildings, improvements, leasehold improvements and infrastructure includes all expenditures in connection with its procurement, such as:

- Purchase price or construction costs
- Fixtures attached to the structure
- Architect's fees
- Costs of permits and licenses
- Payment of damages
- Insurance costs during construction
- Interest incurred for the purpose of the project – interest on debt

Equipment Costs.

The acquisition cost of equipment includes all expenditures in connection with its procurement, such as:

Purchase price or construction costs, before trade-in allowance, less discounts
Freight or other transportation costs
Installation costs

Software Costs.

The acquisition cost of software created by the government itself (internally generated), by a contracting party acting on the government's behalf, or the purchase of "off-the-shelf" software.

General Asset Accounts.

The grouping together of assets that share common characteristics, are placed in service in the same fiscal year, and are depreciated as if they collectively represent one asset. Examples include library resources and radio read meters.

Statutory Requirements.

State issued laws and rules addressing local government Capital Assets as follows:

- Florida Statutes Chapter 274
- Florida Statutes Section 274.01
- Florida Statutes Section 274.02
- Department of Financial Services Rule 69I-73

Custodian.

Each department is responsible for the assets assigned to that department and will act as custodian of the property. As specified in FS 274.03, each custodian shall be responsible to the governmental unit for the safekeeping and proper use of the property entrusted to his or her care.

PROCEDURE:

A. Fixed Asset Accounting Transaction

1. Statutory requirements regarding Local Government Owned Tangible Personal Property shall be adhered to.
2. The Clerk of Court and Comptroller's Department of Financial Services will create and maintain proper subsidiary ledgers to record fixed asset acquisitions, deletions, and changes for all Constitutional Officers with the exception of the Sheriff's Office per Florida Statutes.
3. The Clerk of Court and Comptroller's Department of Financial Services will balance the subsidiary ledgers to the general ledger on a regular basis.

B. Capitalization Threshold

The following capitalization thresholds have been established. They are in accordance with Government Finance Officers Association recommended practice, "Establishing Appropriate Capitalization Thresholds for Capital Assets".

Equipment	\$5,000
Land	Capitalize all

Buildings	\$10,000
Improvements	\$10,000
General Asset Accounts	\$100,000 Annually per group
Infrastructure	\$150,000
Software	\$150,000
Easements	\$150,000
Right of Way	\$150,000
Leasehold Improvements	\$150,000

C. Physical Tagging of Fixed Assets

1. Asset control numbers will not be assigned to land, building, improvements, leasehold improvements, infrastructure, or intangible assets. Asset control numbers will be assigned to equipment with a cost greater than or equal to \$1,000.
2. Asset control decals will be consecutively numbered tags supplied by the Clerk of Court and Comptroller's Department of Financial Services. All Board departments and Constitutional Officers with the exception of the Sheriff will use these tags.
3. The asset control tag will be physically attached to the item of equipment at the time of its addition to the subsidiary ledger. The Clerk of Court and Comptroller's Department of Financial Services will be responsible for coordinating the tagging of equipment.

D. Depreciation

Depreciation is recorded for fixed assets in accordance with Generally Accepted Accounting Principles. Fixed assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings	20-40 years
Improvements	20 years
Improvements –	
Water/Sewer Lines	50 years
Infrastructure	
Roads	50 years
Pavement Management	15 years
Surface Treatment	5 years
Culverts	50 years
Drainage	50 years
Sidewalks	50 years
Signals	20 years
Stormwater	50 years
Shoulder Safety	50 years
Intangibles	per contractual provisions
Leasehold Improvements	life of the lease or life of the improvement, whichever is shorter
Equipment	5-15 years
General Asset Accounts	based upon group characteristics

E. Land Control

The Clerk of Court and Comptroller's Department of Financial Services will maintain a current land ledger and will keep all original deeds of county owned land.

F. Buildings, Improvements, Leasehold Improvements, and Infrastructure Control

The Clerk of Court and Comptroller's Department of Financial Services will maintain a current building, improvement, leasehold improvements and infrastructure ledger.

G. Equipment Control

1. Each department is responsible for the equipment assigned to that department. The Clerk of Court and Comptroller's Department of Financial Services will add all new equipment purchased with County funds to the appropriate department's inventory. All equipment additions, transfers and other changes shall be reported to the Finance Office by the department electronically via the County managed asset notification system.
2. The Clerk of Court and Comptroller's office will conduct an annual inventory of equipment in accordance with Statutory Requirements. Any discrepancies between the subsidiary ledger and the actual inventory shall be explained by the department and, if unreconciled, will be reported to the Board of County Commissioners.
3. At fiscal year end, the Clerk of Court and Comptroller's Department of Financial Services will send detail listings of equipment to the Constitutional Officers to verify.

Replaces: Policy No. 01-08
Reference: July 28, 1981
Adopted: September 18, 1991
Amended: September 24, 2002
Amended: August 23, 2011
Amended: May 8, 2012
Amended: September 25, 2018





Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

Grant Management Policy 15-01

- I. **Purpose:** The purpose of this Policy is to establish and clearly define the objectives, responsibilities, internal controls, and authority to efficiently maintain compliance with the administration and management of grant awards received by the Hernando County Board of County Commissioners (BOCC).
- II. **Policy:**
 - a. *Applicability-* This Policy is applicable to all federal, state, and other grant funding received by Hernando County government. This includes but is not limited to Departments under the direction of the County Administrator, agencies/entities administering on behalf of Hernando County and grants administered by the BOCC for other agencies/entities.
 - b. *Delegation of Authority-*
 - i. *Implementing Department-* Responsibility for administering the grants and maintaining compliance rests within the Department where the grant is implemented. Each Department under the BOCC shall be responsible for proper administration of its own grant projects, and shall designate a "Project Manager" and "Project Administrator" to manage the grant activities to ensure compliance with all grant terms and requirements. The Project Manager and Project Administrator will be required to communicate and involve the Grants Team from the start of the application to close-out.
 1. The "Project Manager" (PM) is the person responsible for the management of the grant project; the PM is also responsible for providing all required information necessary for the Project Administrator to complete all required paperwork and reimbursement requests. The Project Manager is accountable for all reimbursement requests and reports prepared by the Project Administrator prior to submittal.
 2. The "Project Administrator" (PA) is responsible for ensuring compliance with the grant terms and requirements pertaining to programmatic and financial grant compliance.

Grants Team- The Grants Team includes the Grants and Operations Performance Coordinator (Office of Management and Budget), the Grants Coordinator (Office of Management and Budget), the Grant & Revenue Manager (Clerk of Court and Comptroller-Financial Services)

The collective goal of the Grants Team is to support departments and offices in the successful acquisition and management of grant awards. To this end, each of the members of the Grants Team is assigned as the primary point of contact for a specific phase or purpose in the Grant Lifecycle.

Grant Management Policy 15-01

3. The Grants and Operations Performance Coordinator is responsible for coordinating grant application and award notification also known as the pre-award and award phases of the grants lifecycle.

4. The Grants Coordinator is responsible for the award and post-award phases of the grants lifecycle. The Grants Coordinator is responsible for monitoring program compliance, oversight of grant programs, coordination of grant procurement compliance as well as administration of the Grant Management System (GMS).

5. The Clerk of Court and Comptroller, Department of Financial Services, is responsible for the safekeeping of financial records prepared by the BOCC to ensure compliance with federal and state accounting and financial reporting requirements for all departments under the BOCC. The Grant & Revenue Manager or similar position within the Clerk's Department of Financial Services is responsible for the post-award of the grants lifecycle, including but not limited to, reviewing grant related expenditures and financial grant reporting. The Grant and Revenue Manager also ensures that all grants are properly accounted for on the annual Single Audit Schedule of Expenditures of Federal Awards and State Financial Assistance, which is prepared by the Department of Financial Services.

iv. The Grants Team is responsible for an electronic centralized Grant Management System (GMS) to provide for a uniform tracking of all grants from application, through award and closeout. All Departments must use the GMS for grant reporting and monitoring. The Grants Team is tasked with implementing and monitoring compliance in accordance with this Policy.

c. Approvals-

i. Application- All applications for grant awards should be coordinated with the Grants Team prior to submitting the application to the funding agency.

Internal approvals are as follows:

1. Applications for Competitive grant awards will be coordinated with the Grants and Operations Performance Coordinator prior to proceeding. Applications for competitive awards should be evaluated for program effectiveness and benefits prior to application.
2. Applications for grant renewals, reoccurring awards, or formula grants should be coordinated by the Project Manager with the Office and Management and Budget through the Grants Coordinator or the Grants and Operations Performance Coordinator. Applications for

Grant Management Policy 15-01

grant renewals, reoccurring awards, or formula grants shall be evaluated for program effectiveness and benefits prior to application.

3. All applications require approval of the Senior Management in chain of command for the implementing department prior to submission of an agenda item to the County Administrator and BOCC for approval to submit the application.
4. The Project Administrator must submit an agenda item and all application documentation for review, processing and placement on the BOCC agenda for approval. The agenda item must include the total project cost, the grant funding amount (specified as federal, state, or other source) and the required local match amount and percent (if any). Additionally, the agenda memo shall explain the purpose of the grant and request authorization for the submission of the application.
5. In the case of time restraints, where applications amount to less than the threshold(s) established by Section 287.017 F.S. Category Two, as amended*, or at the County Administrator's discretion, approval of applications is allowable with concurrence from the Grants Team and the Office of Management and Budget. After approval by the County Administrator, or the County Administrator's designee, an agenda item will be submitted to the BOCC for concurrence at the next available meeting. In the event the BOCC disapproves the application, the funding agency will be immediately notified to withdraw the application.
6. Where possible grant applications shall include charges for indirect costs to the maximum allowed in accordance with the specific grant rules.

* Also see Hernando County Purchasing Manual Section 12.2 (current version)

- ii. Award- All grant awards and associated resolutions must be reviewed by Legal and OMB prior to being submitted to the BOCC for approval and signature on the corresponding documents. The current BOCC Chairman or approved designee will be the authorized authority on behalf of the County to sign the grant documents.
- iii. Modifications- All amendments/revisions to the grant agreement require the approval of the BOCC. Legal review is required prior to proceeding for BOCC action. Minor amendments/revisions that don't require updates to the grant agreement can be processed administratively, but must be reviewed and approved by the Grants Coordinator prior to submitting to the funding agency.

Grant Management Policy 15-01

- iv. Close-out- Grant close-out occurs at the implementing Department level in accordance with all requirements and procedures in the grant agreement.
- v. Pass-thru & Sub-recipient- All sub-recipient awards must be approved by the BOCC. Oversight will be the responsibility of the sponsoring Department. A sub-recipient agreement will be brought to the BOCC concurrently (if possible) with the grant award after Legal review.

d. Administration/Implementation

- i. Training- The Grants Team along with implementing Department staff is responsible for training new employees who work on grant awards. Employees responsible for the management of grant-funded projects will attend both formal and informal training. The Grants Team may also conduct individualized training for a Department or key staff. There will also be mandatory training provided by the Grants Team.
- ii. Budgeting- Grants are to be budgeted in accordance with the current Budget Policy (No. 29-01). Grants should not be budgeted until officially awarded by the funding/granting agency. Budget Resolutions and Budget Amendments should follow current County OMB Guidelines. If prior approval is required by the granting agency for a budget modification, this should be received before submitting the modification to OMB for processing.
 - 1. Each Department is responsible for processing grant matches after reimbursement is received from the granter and shall be done at the same frequency as the grant requirements for reporting (monthly, quarterly, annually, etc.).
- iii. Reporting & Reimbursement Requests- Reports are to be submitted timely to all granters. Unless a different frequency is required by the granter, reimbursement requests should be submitted at a minimum quarterly within 45 days of the end of each quarter. A quarterly report will be completed by the Grants Coordinator from GMS identifying untimely reports. This report will be provided to the Director of Office of Management and Budget and the respective Senior Management for the implementing department(s).
- iv. Recording Keeping- Ultimately, the responsibility of all grants related documentation rests within the implementing Department administering the grant. The County's Grants Management System (GMS) must be used as the central repository for all grant related records. All grant records should be kept for the retention period specified in the grant agreement. All Departments should maintain an electronic department file for each grant inclusive of all essential documentation requirements including all information that cannot be included in the GMS (such as personal identifiable information - SSN, DOB, etc...) and maintain those records for the required retention period.

Grant Management Policy 15-01

- v. Procedures- By incorporation of reference, administration of grant awards governed by this Policy must follow the processes and procedures outlined in the current Grants Manual. Unless specifically noted in the Grants Manual, all other County Policies & Procedures are to be followed accordingly.
 - vi. Monitoring/Reviews/Audits- All grant related monitoring reviews and audits shall be coordinated with the Grants Team. All corrective actions are to be reviewed by the Grants Team and approved by the implementing Department's Senior Management prior to submittal to the reviewing agency. Once a department receives final determination/opinion of an audit, they are required to submit an agenda item of note to the BOCC.
 - vii. Fixed Assets - All fixed assets, as outlined in Capital Assets Policy #07-04, that are reimbursed/purchased with grant funds:
 - 1. Shall be documented properly upon receipt.
 - 2. Shall be disposed of in accordance with the Fleet Surplus Policy and applicable grant requirements.
 - viii. Accounting- All federal and state grant awards subject to a single audit, or of a significant transaction class, will be accounted for in its own designated grant department in the County's financial system. Additionally, each grant will be given its own unique revenue account. Only allowable and eligible grant and match/sharing related expenditures and revenues should be recorded in the grant department. Exceptions to this rule must be approved by the Grants Team.
 - ix. Fraud Reporting - All grant awards are subject to the Fraud Policy of Hernando County and to further include the following:
 - 1. Anti-Fraud awareness training conducted at least annually.
 - 2. Notification to the appropriate federal or state agency in cases of confirmed fraud related to grant funds.
 - x. Conflict of Interest - All grant awards are subject to the Conflict of Interest Policy of Hernando County and to further include the following:
 - 1. Notification to the appropriate federal or state agency in cases of any potential conflict of interest.
 - 2. All violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting a Federal award must be immediately reported to the appropriate funding agency.
- e. *Establishment of a Grants Committee*- To further promote the effectiveness and efficiency of the County's grant process and policy, a Grants Committee may be established to regularly meet and discuss grant related matters. Recommendations for changes should be discussed by the Committee for final resolution and recommendation. The Committee may consist of the Grants Team,

Grant Management Policy 15-01

representatives from Constitutional Offices, Director of Financial Services, County Administrator or designee, County OMB Director, etc.

- f. *Compliance* - The County Administrator or Senior Management of their respective departments are responsible for ensuring compliance with the grant management policy 15-01.

Adopted: July 9, 1996
Amended: May 11, 2010
Amended: March 8, 2016
Amended: March 27, 2018
Amended: October 25, 2022



Page 6 of 6



[Table of Contents | CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2025-2026 Annual Budget

DEBT MANAGEMENT POLICY

POLICY NO. 41-01

I. PURPOSE

To establish guidelines for the issuance and management of the debt of Hernando County, Florida (hereinafter referred to as to "County"). The County is committed to consistent, best practices financial management, including maintaining the financial strength and flexibility of the County and the full and timely repayment of all borrowings.

II. SCOPE

This debt policy applies to all debt issued by the County. Debt issued by state agencies on behalf of the County is not subject to the provisions of this policy.

III. CAPITAL BUDGETING AND DEBT ISSUANCE POLICY

A. Capital Improvement Plan (CIP)

The CIP serves as the planning guide for the construction of public facilities, infrastructure and other capital purchases in the County. The CIP is designed to balance the need for these assets with the fiscal capability of the County to meet those needs. The County shall issue debt to meet these cash flow needs on a short-term or long-term basis, dependent upon the intended use of the proceeds.

B. Long-Term Debt

Long-term debt will be used to finance essential capital projects and certain equipment where it is cost effective, prudent or otherwise determined to be in the best interest of the County. Long-term debt, which includes capital lease financings, should not be used to fund the County's operations. Capital improvements financed through the issuance of debt will be financed for a period not to exceed the useful life of the facilities or equipment.

C. Short-Term Debt

Short-term debt can be used to diversify a debt portfolio, reduce interest costs, provide interim funding for capital projects, provide short term funding for capital assets with a shorter useful life, and to improve the match of assets to liabilities. The County may issue commercial paper, lines of credit, other forms of variable rate debt and synthetic variable rate debt from time to time.

D. Issuance Process

Determination of recommendation for the issuance of both short and long-term debt to the Board of County Commissioners should be made by consensus of the following parties:

County Administrator
County Budget Manager/Director
County Finance Director (Clerk of Court & Comptroller)
Department Director of financed project
Independent Financial Advisor, Bond Counsel, Disclosure Counsel
Other appropriate parties as determined by those listed above

IV. MEASURES OF DEBT LEVELS AND DEBT ISSUANCE LIMITS

1. General Obligation Bonds shall have debt ratios necessary to maintain sound credit ratings.
2. Revenue Bonds shall maintain specific coverage ratios not less than the following:
 - i. Utility System Net Revenues excluding connection fees should be at least equal to 110% of maximum combined debt service, and 120% including connection fees.
 - ii. Public Service Tax Revenues should be at least 135% of combined debt service.
 - iii. Sales Tax Revenues should be at least 125% of debt service.
 - iv. State Revenue Sharing moneys should be at least equal to 110% of maximum combined debt service.
 - v. Local Option Gas Tax Revenues should be at least 150% of the combined maximum debt service requirement.

V. SALE METHODS

The County, upon advice of its Financial Advisor will determine whether the sale of debt shall be via a competitive sale or a negotiated sale on a case-by-case basis after considering such factors as the size and the complexity of the offering and market conditions.

VI. CALL PROVISIONS

Call provisions for the County bond issues shall be made as short as possible considering the impact of shorter call provisions on the interest rate(s) and other factors related to the financing, such as current and expected future interest rate trends and anticipated sources of repayment. The County shall seek to minimize any prepayment premium also considering such factors.

VII. DEBT STRUCTURE

A. Premium Bonds, Discount Bonds, and Capitalized Interest

The County may utilize various debt structures to accomplish its financing goals. These structures may include, but are not limited to, the use of premium bonds, discount bonds, capital appreciation bonds, variable rate and multimodal bonds, and capitalized interest when appropriate.

B. Interest Rate Swaps

The County may consider interest rate swap transactions only as they relate to its debt management program and not as an investment instrument or hedge. Any swap transaction should not include provisions that could impair the outstanding uninsured bond rating of the County.

VIII. VARIABLE RATE DEBT

The County may issue variable rate debt obligations in amounts and in proportion to its fixed rate debt that the County, upon advice of its Financial Advisor, determines are appropriate to achieve the County's goals with respect to its credit rating, risk management, debt management flexibility and debt service costs. The specific amount of variable rate obligations permitted will be set considering cash reserves, market conditions, matching of current and future assets and liabilities, budget procedures and other factors deemed relevant by the County, its Financial Advisor and national credit rating agencies. Variable rate obligations that are swapped to a fixed rate for a term of greater than five (5) years will be considered as fixed rate obligations.

IX. DEBT REFUNDING

The County will monitor outstanding debt in relation to existing conditions in the debt market and may refund any outstanding debt when sufficient cost savings can be realized. Refunding outstanding debt may be considered when the net present value savings between the refunded bonds and the refunding bonds is equal to or greater than 3% for either a current refunding or for an advance refunding. A higher savings threshold may be adopted for when the present value savings could vary from the amount presented at closing (i.e. synthetic refunding, put bonds, swaptions, etc.). Conversely, a lower savings level may be acceptable for certain refunding opportunities (i.e. refunding with a very short duration). The County may also refund existing debt for the purpose of revising bond covenants to meet organizational and/or strategic needs of the County.

X. CREDIT OBJECTIVES

It is the County's intent to maintain and improve the credit ratings on its outstanding bonds. The County will actively seek to adhere to benchmarks and overall debt coverage ratios contemplated in its planning process. The County will also maintain frequent communications with the credit rating agencies and bond insurers.

XI. CREDIT ENHANCEMENT AND LIQUIDITY

Bond insurance, surety policies, letter of credit, liquidity facilities and other credit enhancements or liquidity facilities, may be used when it provides an economic savings and/or enhances investor demand for the County's obligations.

XII. REPORTING AND COMPLIANCE

A. Continuing Disclosure

The County will (1) provide disclosure in connection with the initial sale and distribution of its publicly marketed debt instruments and (2) provide ongoing secondary market information, in compliance with the requirements of applicable federal and state securities laws, rules and regulations.

B. Debt Service Payments

The County will include the appropriations necessary to make the required debt service payments in its annual budget.

C. Compliance with Bond Covenants, Federal and State Law

The County shall comply with all covenants and requirements of bond resolutions, and State and Federal laws authorizing and governing the issuance and administration of debt obligations.

D. Bond Yield Arbitrage Monitoring

The County shall contract for arbitrage calculation services to monitor the earnings on its bond proceeds for each debt series and determine whether a rebate is necessary.

Adopted: July 16, 2019





Hernando County, FL Board of County Commissioners Fiscal Year 2025-2026 Annual Budget

Purchasing Procedures Overview

For the complete Purchasing Policy Manual click here: [Hernando County Purchasing Policies and Procedures](#)

1. Purpose

The County maintains a central procurement system which promotes efficiency, economy, and fair and open competition in an effort to reduce the appearance and opportunity for favoritism or impropriety, and to inspire public confidence that all purchases and contracts are awarded equitably and economically. The purpose and objectives of this Purchasing Manual (the "Manual") are:

- A. To deal fairly and equitably with all vendor/contractors wishing to do business with Hernando County.
- B. To assure adherence to all purchasing laws, regulations, and procedures.
- C. To maximize competition for all procurements.
- D. To administer the contracting function with internal efficiency.
- E. To purchase goods and services at the lowest price, consistent with quality, performance, and delivery requirements from capable vendor/contractors meeting the County's needs.

This Manual is to serve as a permanent, up-to-date guide to County procurement policies and procedures.

7. Code of Ethics

Ethics, Generally

Hernando County is committed to a purchasing process which fosters fair and open competition, is conducted under the highest ethical standards, and enjoys the complete confidence of the public. To achieve these purposes, the County subscribes to the following code of ethics:

- A. The County will avoid unfair practices by granting all competitive respondents' equal consideration as required by State, Federal, and County regulations.
- B. The County will conduct business in good faith, demanding honesty and ethical practices from all participants in the purchasing process.
- C. The County will promote positive respondent and vendor/contractor relationships by affording respondent representatives courteous, fair, and ethical treatment.
- D. The County will make every reasonable effort to negotiate equitable and mutually agreeable settlements of dispute or disagreement with a respondent.
- E. The County will avoid involvement in any transactions or activities that could be a conflict between personal interest and the interest of the County.

Employee Ethics

Employees are subject to the Human Resources Policy - Code of Conduct and Florida Statute Section 112.313 as may be revised and amended from time-to-time. All employees, regardless of position, will maintain high standards of ethics and conduct and will avoid the appearance of unethical or compromising practices in relationships, actions, and communications. Procurement staff shall maintain complete independence and impartiality in dealings with vendors to preserve the integrity of the competitive process and to ensure public confidence in all procurement activities.

In addition, the provisions of Section 112.313, Florida Statutes, pertaining to the standards of conduct for public officers and employees, shall expressly apply to all county officials and employees. A violation of Section 112.313, Florida Statutes, pertaining to purchasing or contractual relationships shall also be deemed a violation of this Manual. Violations of these provisions of ethics and standards of conduct will be subject to disciplinary action up to and including termination of employment.

9. Categories, Thresholds and Guidelines

Delegation of Threshold Amounts

- A. The procurement method and authorization authority vary based upon the amount of the purchase. Generally, all purchases for commodities, equipment and services, when the estimated cost thereof equals or exceeds \$50,000, shall be purchased competitively; purchases below \$50,000.00 shall be handled in the manners specified herein, which are designed to maximize competition and ensure the County is receiving a fair price while balancing the need for an efficient use of staff resources. The Board may waive the competitive solicitation requirements when deemed to be in the best interest of the County. (The threshold amount for the procurement of planning and study activity by professionals is \$35,000, pursuant to section 287.055(3)(a)1., Fla.Stat.. See also section below titled "Request for Qualifications, CCNA" below.)
- B. Table 1 establishes the thresholds and procedures to govern procurement of commodities, equipment and services. Additionally, the authority for approving purchases within the established threshold set forth below is hereby delegated to the person(s) with designated signature authority. For purchases utilizing a Purchasing Card, refer to Appendix 1.
- C. All procurements will be procured in accordance with the methods permitted according to the threshold amounts, and as set forth in this Manual.

Change Orders

Change orders and contract amendments must be executed by the authorized individual pursuant to Table 1 who approved and executed the original purchase order or contract, unless the change order or contract amendment increases the total dollar amount to such a level that in accordance with Table 1, it shifts to another authorized individual/entity (the approval authority). In such instances the change order or contract amendment will be required to be approved and executed by the new appropriate authority pursuant to Table 1. Change orders and contract amendments shall not be used to avoid any standard purchasing procedure for procurement by the competitive procedures. The valuation of the procurement will be calculated based upon the value of the initial term of the contract to be awarded. The valuation of contract renewals will be based upon the value of the renewal term.

For purposes of construction contracts, the County department shall not be required to have a change order executed by the individual who approved the original purchase order or contract if such change order(s) includes minor changes in the Work not involving an adjustment to the Contract Amount or an extension to the Contract Time which would cumulatively exceed ten percent (10%) of the Original Contract Time.

10. Table 1 – Process Thresholds

10.1. [Single Written Quotes](#)

Department Director \$0 - \$5,000

Department Director and Chief Procurement Officer \$5,001 - \$10,000

Department Director and Chief Procurement Officer and BOCC N/A

Each category above includes designees of the various parties.

10.2. [Three \(3\) Written Quotes](#)

Department Director \$0 - \$5,000

Department Director and Chief Procurement Officer \$5,001 - \$50,000

Department Director and Chief Procurement Officer and BOCC \$50,000+

Each category above includes designees of the various parties.

10.3. [Requisitions](#)

Department Director \$0 - \$5,000

Department Director and Chief Procurement Officer \$5,001 - \$50,000

Department Director and Chief Procurement Officer and BOCC \$50,000+

Each category above includes designees of the various parties.

10.4. [Non- PO \(Direct\) Payments](#)

Department Director \$0 - \$5,000

Department Director \$5,001 - \$50,000

Department Director \$50,000+

Each category above includes designees of the various parties.

[10.5. Blanket Purchase Order \(Non-Contract\)](#)

Department Director \$0- \$10,000 (Single transaction limit of \$5,000)

Each category above includes designees of the various parties.

[10.6. Contract Amendments](#)

Department Director \$0 - \$5,000

Department Director and Chief Procurement Officer \$5,001 - \$50,000

Department Director and Chief Procurement Officer and BOCC \$50,000+

Each category above includes designees of the various parties.

[10.7. Task Orders](#)

Department Director \$0 - \$5,000

Department Director and Chief Procurement Officer \$5,001 - \$500,000

Each category above includes designees of the various parties.

[10.8. Change Orders](#)

Department Director \$0 - \$2,500

Department Director and Chief Procurement Officer \$2,501 - \$50,000

Department Director and Chief Procurement Officer and BOCC \$50,000+

Each category above includes designees of the various parties.

[10.9. Change Orders where CPO is authorized by BOCC at time of award to approve COs up to budgeted amounts](#)

Department Director \$0 - \$2,500

Department Director and Chief Procurement Officer \$2,501 - \$50,000

Department Director and Chief Procurement Officer \$50,000+ up to budgeted amounts not to exceed 25% of approved contract value. In the event a budget amendment is required, the procedures of the Office of Management and Budget shall apply to the Change Order.

Each category above includes designees of the various parties.

