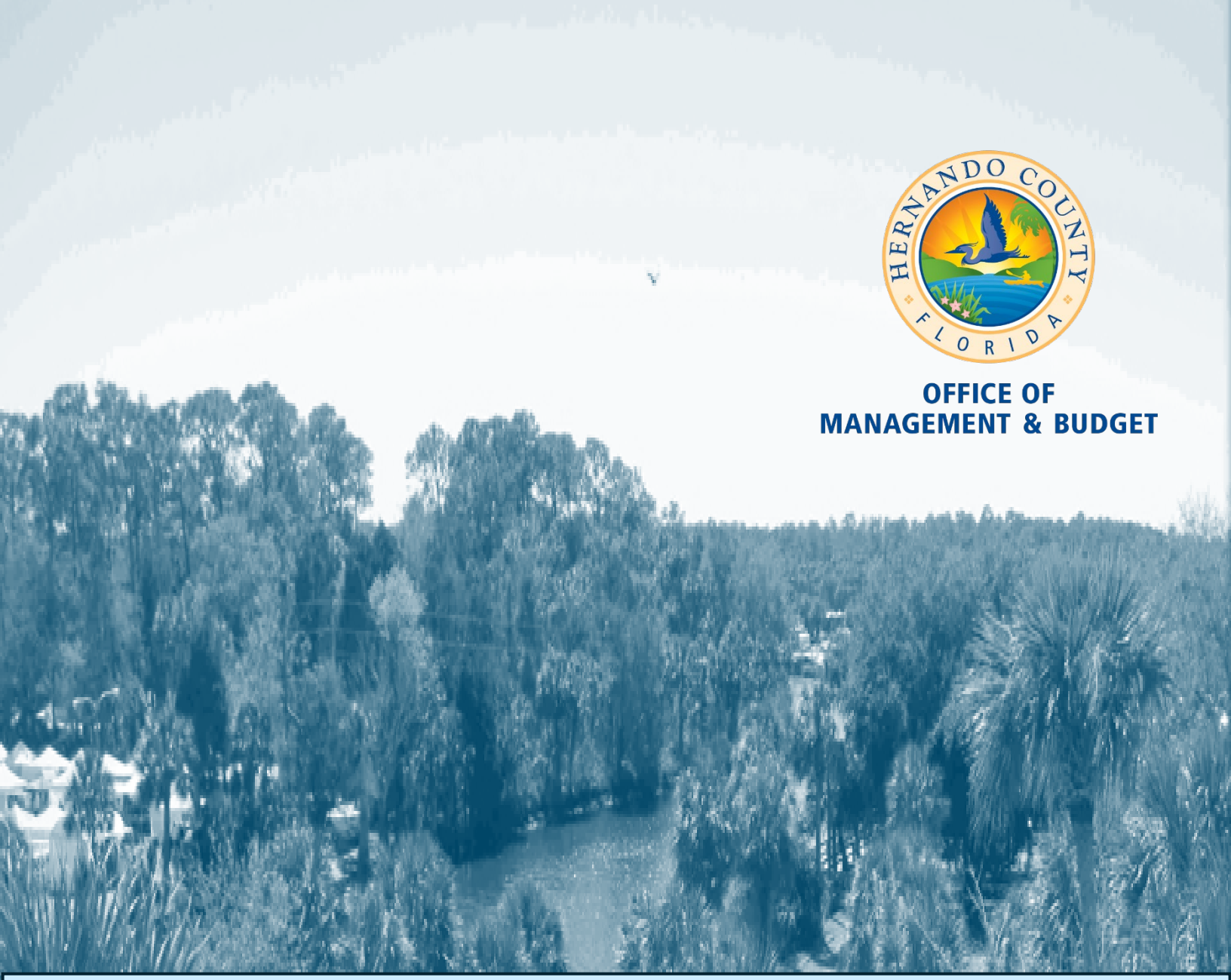


OFFICE OF
MANAGEMENT & BUDGET

BUDGET BOOK

Fiscal Year 2026-2027



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



Hernando County, Florida



Government Finance Officers Association Distinguished Budget Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished
Budget Presentation
Award

PRESENTED TO

County of Hernando
Florida

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrill

Executive Director

Hernando County, Florida



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

Hernando County, Florida History

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

Location

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

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



History

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

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

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

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

Government

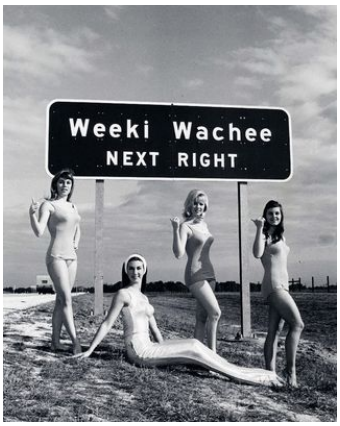
By the authority of General Law, as found in the Constitution of the State of Florida, the Board of County Commissioners shares the functions of government with Hernando County's Constitutional Officers including the Clerk of the Circuit Court and Comptroller, Property Appraiser, Tax Collector, Supervisor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

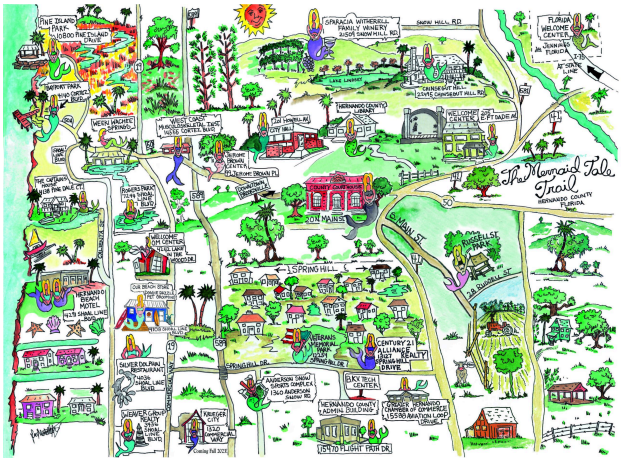
The Board of County Commissioners has a responsibility to provide general government services (fire/rescue, library services, and building inspections), to oversee the development of infrastructure (roads, utility systems, parks, government buildings), and to determine regulations regarding zoning and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

Historic Areas

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

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





Attractions

Local Attractions include:

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

Hernando County, Florida



Property Data & Statistics

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

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%
2025	120,576	8545	129121	1,620	1.27%

Hernando County Historic Parcel Counts

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%
2025	2.90%	$6,877,964,053	($444,706,237)	-6.07%

Hernando County Historic Save Our Homes (SOH) Differential

	Taxpayer	Type of Business	2025 Value (1)	% of Total Taxable
1	Cemex Construction Materials	Cement Manufacturing	304,073,859	1.84%
2	Withlacoochee River Electric Co-Op	Electric Utility	293,725,561	1.78%
3	Wal-Mart Regional Distribution	Retail Sales	241,822,794	1.46%
4	Duke Energy Florida	Utilities	162,092,965	0.98%
5	HCA Health Services of FL Inc	Health Care	91,763,349	0.56%
6	Wal-Mart Stores Inc	Retail Sales	69,490,543	0.42%
7	BW Hibiscus Springs LLC	Apartments	67,750,189	0.41%
8	Cabot Citrus OPCO LLC	Golf Course/ Community	65,454,989	0.40%
9	SV Tampa Land LP	Private Corporation	51,315,288	0.31%
10	Florida Gas Transmission Company LLC	Utilities	39,502,118	0.24%
		Total Top 10 Taxable	1,386,991,655	8.39%
		Total Taxable Value	$16,527,850,858	

Hernando County Top 10 Taxable Values

Table of Contents | Capital Improvement Plan

Office of Management & Budget webpage



Hernando County Population Data & Statistics

Demographics

General Characteristics	Value	Percent
Total Population	221,701	
Male	106,639	48.1%
Female	115,062	51.9%
Median Age (Years)	47	
Under 5 Years	9,533	4.3%
5 to 17 Years	31,038	14.0%
18 to 64 Years	120,605	54.4%
65 Years and Over	60,524	27.3%
By Race		
White	190,885	86.1%
Black or African American	15,519	7.0%
American Indian and Alaska Native	1,774	0.8%
Asian	3,769	1.7%
Native Hawaiian and Other Pacific Islander	222	0.1%
Two or More Races	9,755	4.4%

Education Characteristics		
Elementary Schools	10	
Middle Schools	4	
K-8 Schools	3	
High Schools	5	
Other	4	
Technical Schools	1	
Community College	1	
School Population	23,155	
Elementary Students	7,839	33.9%
Middle School Students	3,203	13.8%
K-8 Students	4,561	19.7%
High School Students	7,364	31.8%
Other	188	0.8%
School District Personnel	3,127	
Instructional	1,611	51.5%
Non-Instructional	1,398	44.7%
Administrative	118	3.8%

Sources: General Characteristics—U.S. Census Bureau (2025); Education Characteristics—Hernando County School Board (2025).

Economic Data

Housing Characteristics	Value	Percent
Total Housing Units	96,171	
Median Home Value	$ 327,100	
Median Gross Rent	$ 1,487	
Owner-Occupied Housing Units	75,185	84.9%
Renter-Occupied Housing Units	13,333	15.1%
Vacant Housing Units	7,653	
Household Type		
Total Households	88,518	
Family Households	58,818	66.4%
Married-Couple Families	42,979	48.6%
Male Householder	6,275	7.1%
Female Householder	9,564	10.8%
Nonfamily Households	29,700	33.6%
Cohabiting Households	5,535	6.3%
Living Alone	24,165	27.3%
Median Household Income	$ 70,291	

Employment Characteristics		
Population Age 16 and Over	182,795	
In Labor Force	94,821	51.9%
Employed	90,761	95.7%
Unemployed	4,060	4.3%
Not in Labor Force	87,974	48.1%
Mean Travel Time to Work (minutes)	34.9	
Unemployment Rate		4.3%
Population Density (persons per sq. mi.)	469	

Source: U.S. Census Bureau, American Community Survey (ACS), 2024 1-Year Estimates.

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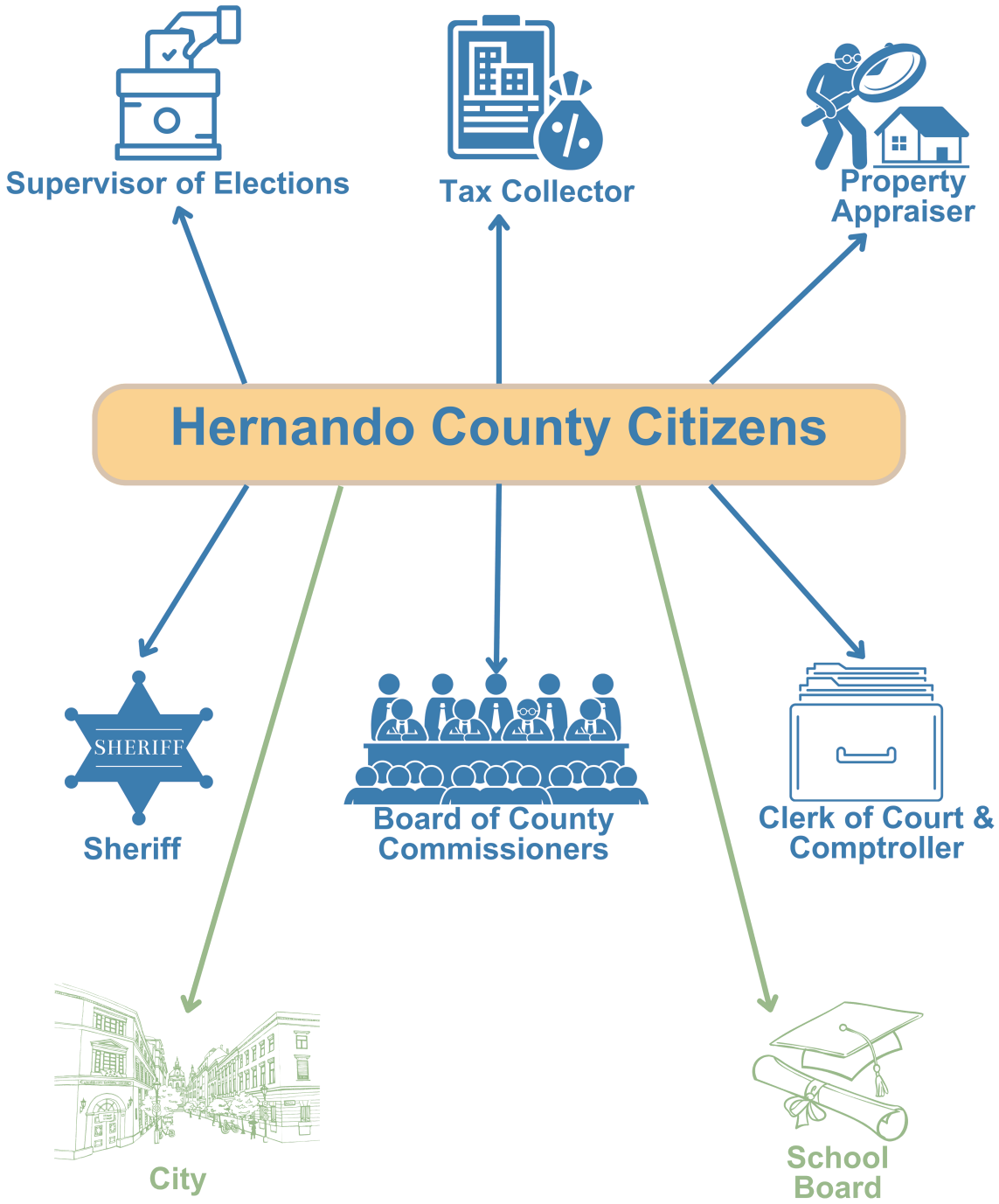
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Hernando County, Florida
Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Hernando County Citizens

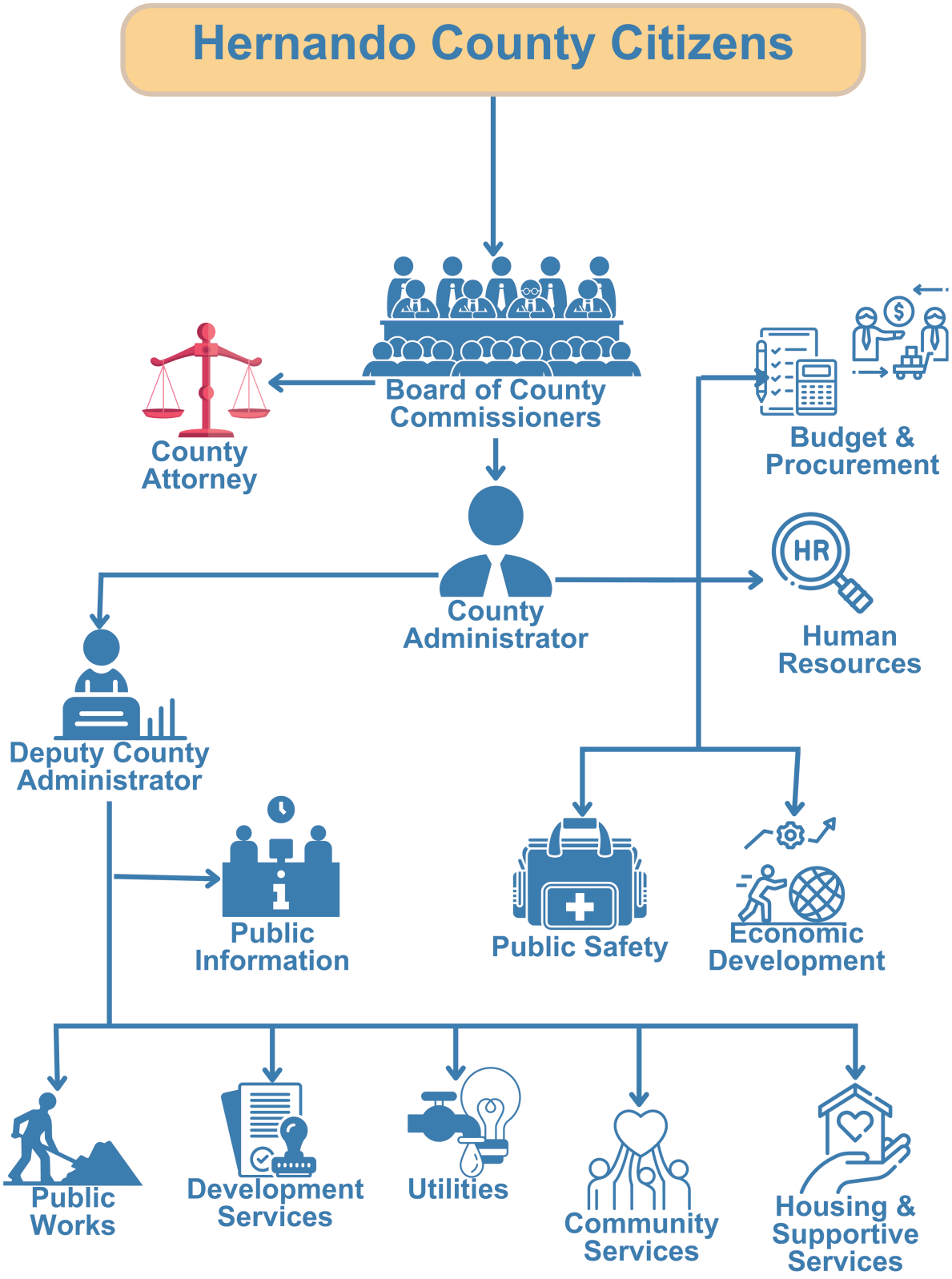
The citizens of Hernando County vote to elect the Board of County Commissioners (BOCC), Constitutional Officers, and School Board representatives.



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.



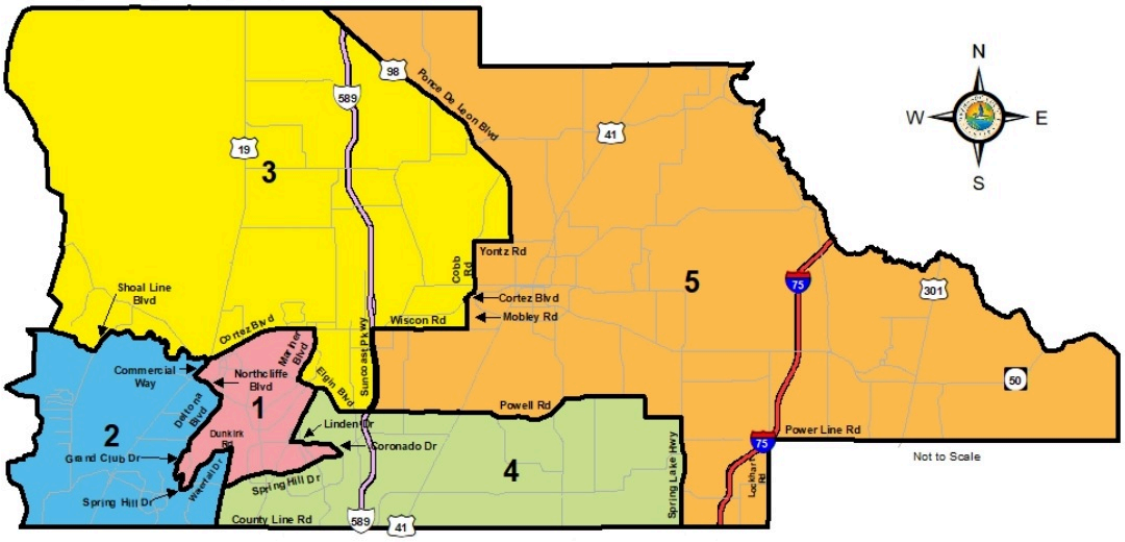
Hernando County Board of County Commissioners Organization Chart


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



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

County Commissioners



Hernando County, Florida





Commissioner Ryan Amsler

Vice Chair

District 1

Elected: November 19, 2024

Term expires: November 2028

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

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

Commissioner Ryan Amsler's Top Priorities

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

Committee Assignments

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



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



Commissioner John Allocco

District 3

Elected: November 8, 2016

Re-Elected: November 17, 2020 &

November 19, 2024

Term expires: November 2028

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

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

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

Commissioner Allocco's Top Priorities

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

Committee Assignments

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



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



Commissioner Jerry Campbell

Chairman

District 4

Elected: November 8, 2022

Term expires: November 2026

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

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

Commissioner Campbell's Top Priorities

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

Committee Assignments

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



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



Commissioner Steve Champion

2nd Vice Chair

District 5

Elected: November 8, 2016

Re-Elected: November 17, 2020 &

November 19, 2024

Term expires: November 2028

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

Commissioner Champion's Top Priorities

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

Committee Assignments

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



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County Administration

County Administrator - Jeff Rogers, P.E.



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

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

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

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

Deputy County Administrator - Toni Brady



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

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

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

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

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



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BUDGET OVERVIEW



Hernando County, Florida



Basis of Budgeting and Accounting

Hernando County Government follows Generally Accepted Accounting Principles (GAAP) for all accounting and financial reporting. The County's budgeting practices align with the accounting basis used in the audited financial statements for both governmental and proprietary funds.

Basis of Accounting

The basis of accounting defines when financial transactions are recognized.

Under the modified accrual basis, used for governmental funds, Revenues are recognized when they are measurable and available to finance current expenditures. Expenditures are recognized when a liability is incurred, except for specific items such as prepaid insurance, accumulated employee leave benefits, interest on special assessment debt, and principal and interest on long-term debt, which are recognized when due.

Under the accrual basis, used for proprietary (enterprise) funds, revenues are recorded when earned, regardless of when cash is received. Expenses are recognized when incurred, not when paid. Loan proceeds are not considered revenue, and principal payments on debt are not considered expenses. Capital expenses must be capitalized rather than treated as current expenses. Depreciation, amortization, and changes in compensated absences are not budgeted items.

Enterprise Funds include Solid Waste Management, Utilities, Building, and Emergency Medical Services (EMS).

Basis of Budgeting

The basis of budgeting describes how revenues and expenditures or expenses are presented for financial planning.
Governmental funds are budgeted on the modified accrual basis of accounting. Enterprise funds are budgeted on the accrual basis, mirroring their accounting treatment but with certain budget-specific exceptions. Loan proceeds are budgeted as revenue. Principal payments on debt obligations are budgeted as expenditures. Capital outlays are budgeted as expenses even though they must be capitalized under accrual accounting.

Governmental fund types include General Fund, Special Taxing Districts, Special Revenue Funds, Debt Service Funds, Internal Service Funds, and Impact Fee Funds.

Budgetary Treatment of Fund Balance

Fund balance allocations—unappropriated liquid assets from prior years—are budgeted as revenue under the "Carry Forward" category. For GAAP financial reporting, these budgeted carry-forward amounts are removed.

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Budget Development Process

Hernando County Government prepares its annual budget through a ten-month process that begins in January and concludes with adoption in October. The process includes three major phases:

1. Formulating budget requests
2. Administrative review and proposal
3. Board of County Commissioners review and adoption

The Capital Budget follows a similar but slightly modified schedule due to project evaluation and prioritization requirements.

Formulating Budget Requests (January – March)

- The Department of Management and Budget develops guidelines and instructions for the upcoming fiscal year and submits them to the County Administrator.
- Board-established goals are incorporated into the initial guidance.

Department Submissions (February – March):

- Department heads evaluate needs and prepare their operating budget requests.
- Completed requests are typically due by the end of March.

Administrative Review and Proposal (April – May)

- Management and Budget conducts a comprehensive review of departmental budget submissions.
- Joint meetings are held with each department to evaluate requests, determine recommended funding levels, and finalize the proposed budget package.

Board Review and Adoption (May – September)
This phase represents the legislative review of the Proposed Budget by the Board of County Commissioners.

Key Statutory Milestones:
June:
- The Property Appraiser provides an estimate of assessed property values (F.S. 200.065(7)).
- The Property Appraiser submits their budget to the Florida Department of Revenue (F.S. 195.087(1)(a)).

July:
- The Property Appraiser certifies taxable property values (F.S. 193.023(1); 200.065(11)).

Late July:
- The Board holds preliminary budget hearings to adopt the tentative millage rates.

August:
- August 1: The Tax Collector submits their budget to the Department of Revenue and the Board (F.S. 195.087(2)).
- The Property Appraiser mails Truth-in-Millage (TRIM) notices to all taxpayers.
  - These notices provide proposed tax rates, comparisons to prior year rates, estimated taxes, and parcel valuations.
  - Millage rates cannot be increased once TRIM notices are issued unless notices are resent.
  - Notices must be mailed within 55 days of July 1.

September 3 – September 30:
- Florida Statutes require at least two public hearings on the Proposed Budget during this period.
- Following Board approval, the final budget is adopted by Resolution.
- The Resolution is filed with the Department of Revenue, the Property Appraiser, and the Tax Collector.

October 1:
- The adopted budget becomes effective and serves as the County's spending plan for the fiscal year.

Capital Planning
Hernando County Government maintains a multi-year Capital Improvement Program (CIP) that spans five years and is updated annually alongside the budget.

Capital Project Development (January – March)

- Departments evaluate potential capital projects to determine eligibility. Eligible projects include new buildings, equipment, expansions, land purchases tied to facilities, and roadway projects with:
  – A useful life of at least 10 years
  – A cost exceeding $50,000

- CIP requests are reviewed by the Department of Management and Budget.
- Meetings are held with departments to evaluate project scope and determine recommended funding levels.

Board Review (June)

- Management and Budget schedules a CIP Workshop to present recommended projects to the Board of County Commissioners.

Use of Reserves (Throughout the Fiscal Year)

- The Board may authorize appropriations from the reserve for contingencies to increase appropriations within the same fund for any lawful purpose; however, expenditures may not be charged directly to the contingency reserve.
- The Board may also appropriate funds from reserves established for future construction and improvements for their intended purposes.

Budget Process



Budget Kick-off
January
OMB and County Admin meets with the departments and sets parameters for the coming budget season. Budgets are opened to the departments to start entering their individual budgets.



Budgets Submitted
March
Departments must submit budget to OMB for review.



Departments Meetings
May
Departments meet with County Admin and OMB to review budgets.



Constitutional Budgets
June
Constitutionals submit budgets to BOCC



Budget Workshop
July
The Recommended Budget is presented to the BOCC. The BOCC gives direction to OMB for Tentative Budget.



Maximum Millage
July
The BOCC sets the Maximum Millage Rate per TRIM.



Public Hearings
September
First and Final Public Hearings are held to Adopt the Budget for new Fiscal Year.

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Amendments to the Adopted Budget

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

Budget Authority and Controls

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

Budget Transfers

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

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

Budget Resolutions

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

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



County Administrator Letter for Budget Workshop

COUNTY ADMINISTRATOR'S BUDGET MESSAGE

Recommended Budget for Fiscal Year 2026-27

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

Chairperson and Members:

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

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

Executive Budget Overview

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

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

Tax Burden and Comparative Position

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

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

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

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

Revenue, Growth, and Service Demand

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

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

Financial Condition and Reserve Pressures

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

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

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

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

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

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

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

Diversifying Recurring Revenues

Sales Tax

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

Impact Fees

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

Payment in Lieu of Franchise Fees (PILOF)

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

generate approximately $3.5 million for the General Fund.

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

Key Investments and Accomplishments

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

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

Capital Improvement Program

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

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

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

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

Planning and Strategic Direction

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

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

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

Economic Development

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

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

Mandated Expenses and Insurance Costs

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

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

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

Staffing and Organizational Capacity

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

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

Recurring Service-Level Reductions

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

West Hernando Branch Library

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

Parks and Recreation

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

Code Enforcement

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

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

Future Fiscal Challenges

Property-Tax Referendum and Legislative Risk

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

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

Road Resurfacing

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

Recommendation

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

Respectfully submitted,

Jeffrey W. Rogers, P.E.
County Administrator

Hernando County, Florida



Typical Tax Bill

The following is an example of a typical tax bill for a home with an assessed value of $250,000, when the adopted combined millage rate is applied. This example includes only the County's millage information, and does not include any exemptions.

The County's portion of an average tax bill for a $250,000 valued residential home with homestead exemption is $1,926,20 based on the millage rate of 7.7048 for fiscal year 2027.

Typical Tax Bill	FY27 Adopted Millage	FY27 Tax amount
General Fund	5.7969	$1,449.23
Transportation Trust	0.7964	$199.10
County Health	0.1037	$25.93
Subtotal County	**6.6970**	**$1,674.25**
Emergency Medical Services (EMS) MSTU	0.8957	$223.93
Stormwater Management MSTU	0.1121	$28.03
Subtotal MSTU	**1.0078**	**$251.95**
Total Including Unincorporated Areas	**7.7048**	**$1,926.20**
Based on an assessed property value	$250,000	

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.

For more information on tax bills, please see the Hernando County Tax Collector's website: Tax Collector website.

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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.

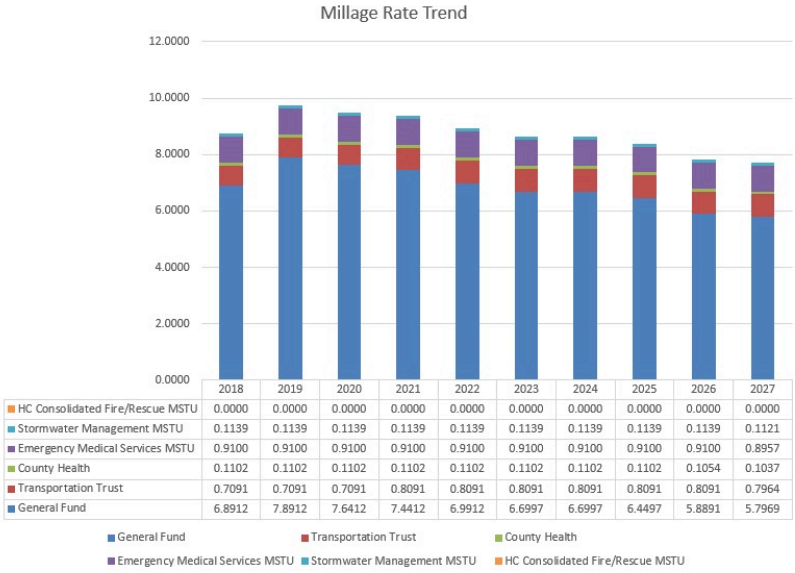
Rolled Back Rate: A millage rate that will bring in ad valorem revenues equal to the prior year's dollar amount. The value of new construction is excluded from the calculation of the roll back rate.

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.



	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
HC Consolidated Fire/Rescue MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Stormwater Management MSTU	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1121
Emergency Medical Services MSTU	0.9100	0.9100	0.9100	0.9100	0.9100	0.9100	0.9100	0.9100	0.9100	0.8957
County Health	0.1102	0.1102	0.1102	0.1102	0.1102	0.1102	0.1102	0.1102	0.1054	0.1037
Transportation Trust	0.7091	0.7091	0.7091	0.8091	0.8091	0.8091	0.8091	0.8091	0.8091	0.7964
General Fund	6.8912	7.8912	7.6412	7.4412	6.9912	6.6997	6.6997	6.4497	5.8891	5.7969



Board of County Commissioners

Fiscal Year 2026-2027 Annual Budget

FINANCIAL SUMMARIES



Hernando County, Florida



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

Fund & Department Information

Department/Fund Matrix



General Fund

General Fund Source:
Ad Valorem (& Other revenues)

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



Special Revenue

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

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



Debt Service

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

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



Capital Funds

Capital Fund Sources:
Impact Fees

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



Enterprise Funds

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

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



Internal Service

Internal Service Fund Sources:
Provided by other departments.

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

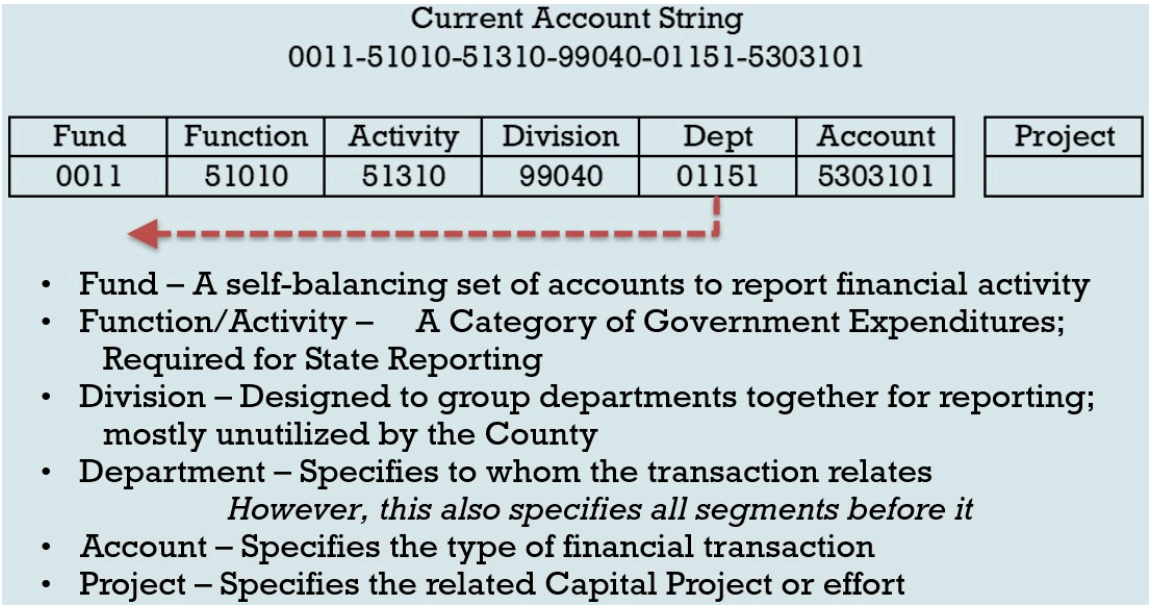
Fund Groups and Fund Types

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

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

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

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



Current Account String

0011-51010-51310-99040-01151-5303101

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



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

However, this also specifies all segments before it

- Account – WHAT
- Project – WHICH



Budget Summary by Fund

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

The second table summarizes the total budget by account category.

Summary by Fund and Fund Type

	FY27 BUDGET					
	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service
Funds						
General Fund	$238,699,043	–	–	–	–	–
Penn State-Scaup Duck PVG	–	$741,795	–	–	–	–
Scoreboard Sponsorship	–	$12,000	–	–	–	–
Transportation Trust Fund	–	$25,684,234	–	–	–	–
Constitutional Gas Tax	–	$15,176,146	–	–	–	–
County Fuel Tax	–	$4,994,818	–	–	–	–
LOGT 1-6 Fuel-Genl Transp	–	$13,934,120	–	–	–	–
Addl LOGT 1-5 Gas-Res Rds	–	$16,117,195	–	–	–	–
Ninth-Ct Fuel Tax-Res Rds	–	$4,713,106	–	–	–	–
Hernando/Citrus MPO	–	$1,912,258	–	–	–	–
FL Boating Improvemnt Pgm	–	$1,288,267	–	–	–	–
Intergovtl Radio Comm Pgm	–	$2,912,524	–	–	–	–
Health Unit Trust Fund	–	$4,455,757	–	–	–	–
Mosquito Control Local	–	$1,373,881	–	–	–	–
State Mosquito Control	–	$90,620	–	–	–	–
Law Enforcement Trust Fnd	–	$612,898	–	–	–	–
Crime Prevention(775.083)	–	$199,554	–	–	–	–
HCSO Revenue Fund	–	$15,990,639	–	–	–	–
Fed Forfeit-Justice	–	$391,018	–	–	–	–
Fed Forfeit-Treasury	–	$55,195	–	–	–	–
Addl Court Cost (939.185)	–	$549,163	–	–	–	–
Alcohol/Drug Abuse Trust	–	$116,279	–	–	–	–
Youth Court	–	$191,657	–	–	–	–
E911 Communication System	–	$1,595,849	–	–	–	–
Tourist Development Tax	–	$8,196,222	–	–	–	–
St Housing Init Prtnrshp	–	$9,332,041	–	–	–	–
Affordable Housing	–	$7,196	–	–	–	–
Kass Cir Neighborhood CRA	–	$1,136,102	–	–	–	–
Landscape Enhancement	–	$530,514	–	–	–	–
Court Improvement Fund	–	$6,335,741	–	–	–	–
Court-Related Technology	–	$1,539,623	–	–	–	–
HC Fire Rescue - Fire	–	$68,620,347	–	–	–	–
HC Fire Rescue - Rescue	–	$52,741,229	–	–	–	–
D Slosberg Driver Ed Sfty	–	$1,183,987	–	–	–	–
Library Estate Funds	–	$600,278	–	–	–	–

	FY27 BUDGET					
	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service
Hern Beach Vol Fire Comp	–	$1,453	–	–	–	–
River Country Multi-Purp	–	$144,062	–	–	–	–
Orchard Pk III Multi-Purp	–	$21,636	–	–	–	–
Trash Collection MSBU	–	$12,974,216	–	–	–	–
Spring Hill Lighting	–	$781,783	–	–	–	–
Silver Ridge St Ltg MSBU	–	$37,109	–	–	–	–
South Brooksville St Ltg	–	$19,244	–	–	–	–
Village At H-N-D Lighting	–	$5,667	–	–	–	–
Braewood Lighting	–	$8,907	–	–	–	–
Oakwood Acres Street Ltg	–	$16,722	–	–	–	–
H Bch So Units 13-B-C Ltg	–	$38,274	–	–	–	–
Windridge Lighting	–	$9,823	–	–	–	–
Seven Hills Lighting	–	$131,007	–	–	–	–
Potterfield Gdn Acr Ltg	–	$7,202	–	–	–	–
Regency Oaks Lighting	–	$94,250	–	–	–	–
Hill n Dale Lighting	–	$42,230	–	–	–	–
Berkeley Manor Multi-Purp	–	$87,683	–	–	–	–
Dogwood Est Fire Hyd Ph 2	–	$42,598	–	–	–	–
Pristine Pl Mlti Pur MSBU	–	$168,696	–	–	–	–
Hernando Beach Lighting	–	$10,147	–	–	–	–
West Hernando St Ltg	–	$387,164	–	–	–	–
Hern Beach Boatlift	–	$139,336	–	–	–	–
W W Woodlands Ltg	–	$22,082	–	–	–	–
Ridge Manor Ltg	–	$24,685	–	–	–	–
Damac Estates Ltg	–	$10,724	–	–	–	–
Stormwater Mgmt MSTU	–	$7,333,351	–	–	–	–
Lakeside Acres Street Ltg	–	$12,281	–	–	–	–
Ridge Manor W Street Ltng	–	$38,171	–	–	–	–
Deerfield Acres St Ltg	–	$27,998	–	–	–	–
Silverthorn Street Light	–	$119,409	–	–	–	–
Carnes Area Rd Paving	–	$45,906	–	–	–	–
Painted Bunting Rd Paving	–	$23,020	–	–	–	–
Jackdaw Road Paving	–	$9,635	–	–	–	–
Jaybird Road Paving	–	$33,170	–	–	–	–
Kodiak Wren Rd Paving	–	$16,237	–	–	–	–
Old Squaw Ave Rd Paving	–	$28,935	–	–	–	–
Quill Ave Road Paving	–	$6,815	–	–	–	–
Pheasant Ave Rd Paving	–	$106,520	–	–	–	–
Kensington Woods STR LTG	–	$17,307	–	–	–	–
Fort Dade Mobile Home-Ltg	–	$16,310	–	–	–	–
Michigan Ave Rd Paving	–	$33,900	–	–	–	–
Hurricane Dr Rd Paving	–	$32,370	–	–	–	–
Taylor St Millings MSBU	–	$13,345	–	–	–	–
Sweetgum Rd Millings MSBU	–	$21,170	–	–	–	–
Marsh Wren Paving MSBU	–	$12,645	–	–	–	–
Nordica Paving MSBU	–	$8,443	–	–	–	–
Piping Plover Paving MSBU	–	$29,621	–	–	–	–
Mitchell Heights St Ltg	–	$15,297	–	–	–	–
Pine Warbler Pv MSBU	–	$35,447	–	–	–	–
Maberly Road Paving MSBU	–	$30,325	–	–	–	–

	FY27 BUDGET					
	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service
Mexican Canary Pav MSBU	–	$16,265	–	–	–	–
Godwit Area Rd Pav MSBU	–	$13,440	–	–	–	–
Pelican Ave Rd Pav MSBU	–	$9,760	–	–	–	–
Furley Ave Rd Pav MSBU	–	$10,885	–	–	–	–
Wood Owl Ave Rd Pav MSBU	–	$31,580	–	–	–	–
Tinamou Area Rd Pav MSBU	–	$45,030	–	–	–	–
Alberta St Rd Pav MSBU	–	$24,080	–	–	–	–
The Oaks Ground Maint	–	$26,220	–	–	–	–
White Rd Rd Pav MSBU	–	$31,306	–	–	–	–
Royal Highlands Drwy Apr	–	$19,245	–	–	–	–
Royal Highlands "B" Pav	–	$138,693	–	–	–	–
Royal Highlands "C" Pav	–	$43,084	–	–	–	–
Royal Highlands "E" Pav	–	$34,741	–	–	–	–
Royal Highlands "F" Pav	–	$22,418	–	–	–	–
Royal Highlands "G" Pav	–	$30,147	–	–	–	–
Royal Highlands "I" Pav	–	$114,910	–	–	–	–
Dolquieb Paving MSBU	–	$44,120	–	–	–	–
Royal Highlands "L" Pav	–	$35,836	–	–	–	–
Hancock Lk Rd Pav MSBU	–	$14,100	–	–	–	–
Golden Warbler Rd Pv MSBU	–	$14,101	–	–	–	–
Paramount Area Rd Pv MSBU	–	$15,942	–	–	–	–
Mandrake/Canary Rd Pav	–	$31,158	–	–	–	–
OPIOID SETTLEMENT	–	$1,557,690	–	–	–	–
IMPACT FEE-FIRE-EMS	–	$642,097	–	–	–	–
Non-Ad Val Rev Note 2012	–	–	$1,562,232	–	–	–
NON-AD VAL REV BOND S2022	–	–	$2,784,753	–	–	–
Restore Act Fund	–	–	–	$1,395,528	–	–
IF Srchg I-75/SR50	–	–	–	$249,088	–	–
Impact Fee - Public Bldgs	–	–	–	$3,314,861	–	–
Impact Fee-Road Dist 1	–	–	–	$9,350,229	–	–
Impact Fee-Road Dist 2	–	–	–	$1,272,454	–	–
Impact Fee-Road Dist 3	–	–	–	$1,195,247	–	–
Impact Fee-Road Dist 4	–	–	–	$3,340,471	–	–
Impact Fee-Park Dist 1	–	–	–	$147,229	–	–
Impact Fee-Park Dist 2	–	–	–	$740,499	–	–
Impact Fee-Park Dist 3	–	–	–	$220,952	–	–
Impact Fee-Park Dist 4	–	–	–	$892,742	–	–
Impact Fee-Library	–	–	–	$1,010,571	–	–
Impact Fee-Law Enforcemnt	–	–	–	$685,549	–	–
Impact Fee-Jail	–	–	–	$154,195	–	–
Impact Fee-Fire-Hern Bch	–	–	–	$75,729	–	–
Impact Fee - Fire-HC Fire	–	–	–	$1,906,471	–	–
Impact Fee-Ambulance	–	–	–	$144,623	–	–
Hernando County Utilities	–	–	–	–	$103,779,720	–
HCUD Renewal and Replcmnt	–	–	–	–	$22,456,569	–
HCUD Connection Fee-Water	–	–	–	–	$14,369,644	–
HCUD Connection Fee-Sewer	–	–	–	–	$23,788,106	–
HCUD-Special Proj Funding	–	–	–	–	$3,692,200	–
HCUD - Capital	–	–	–	–	$40,527,612	–
Airport/Industrial Park	–	–	–	–	$10,493,752	–

	FY27 BUDGET					
	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service
Solid Waste And Recycling	–	–	–	–	$26,295,708	–
Waste Mgmt Bond Proceeds	–	–	–	–	$417,974	–
Closure & LTC Escrow	–	–	–	–	$13,742,135	–
Future Cell Construction	–	–	–	–	$6,946,093	–
Solid Waste/Recyc-Capital	–	–	–	–	$8,169,932	–
Solid Wste-Disaster/Debri	–	–	–	–	$451,045	–
Hern Co Development Svcs	–	–	–	–	$12,327,079	–
Unsafe Buildings	–	–	–	–	$323,983	–
Central Fueling System	–	–	–	–	–	$2,274,454
Risk Management	–	–	–	–	–	$9,446,269
Worker's Comp Self Insur	–	–	–	–	–	$11,708,131
Computer Replacement	–	–	–	–	–	$616,669
Vehicle Maintenance	–	–	–	–	–	$5,392,958
Fleet Replacement Program	–	–	–	–	–	$21,742,700
Medical Insur Self-Ins	–	–	–	–	–	$29,255,032
FUNDS TOTAL	**$238,699,043**	**$289,593,429**	**$4,346,985**	**$26,096,438**	**$287,781,552**	**$80,436,213**

Budget by Account Category

	FY22 ADOPTED BUDGET	FY23 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY27 BUDGET	CALCULATION
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Percent Change
Revenues							
Taxes	$106,806,102	$120,174,683	$134,400,186	$144,199,862	$150,406,195	$156,989,977	4%
Licenses and Permits	$50,276,840	$53,555,993	$59,952,165	$66,701,272	$70,777,816	$74,162,334	5%
Intergovernmental	$32,655,007	$39,428,673	$47,849,412	$58,867,929	$50,856,940	$40,974,110	-19%
Charges for Services	$93,015,543	$100,163,761	$113,826,412	$128,853,393	$142,213,038	$157,583,613	11%
Fines and Forfeitures	$363,674	$402,324	$412,329	$625,569	$619,869	$481,045	-22%
Miscellaneous	$6,401,905	$5,885,381	$6,927,324	$7,688,496	$12,976,758	$9,190,311	-29%
Transfers	$22,553,355	$21,917,271	$28,790,030	$58,981,081	$34,017,065	$32,275,585	-5%
Other Sources	$311,033,950	$320,375,481	$375,215,296	$474,427,757	$531,313,032	$455,296,685	-14%
REVENUES TOTAL	**$623,106,376**	**$661,903,567**	**$767,373,154**	**$940,345,359**	**$993,180,713**	**$926,953,660**	**-7%**
Expenses							
Personnel Services	$89,270,563	$93,900,035	$110,993,606	$121,657,883	$131,573,958	$141,403,703	7%
Operating Expense	$98,212,993	$112,201,751	$129,121,619	$146,529,940	$151,804,512	$154,596,864	2%
Capital Outlay	$105,751,339	$126,115,120	$168,683,567	$264,688,935	$223,813,497	$132,342,980	-41%
Debt Service	$10,701,238	$12,955,014	$14,316,212	$15,372,777	$14,137,075	$20,206,652	43%
Grants & Aid	$14,672,030	$4,208,395	$4,617,597	$6,094,003	$7,034,175	$7,177,013	2%
Transfers	$22,553,355	$21,917,271	$28,790,030	$58,981,081	$33,972,475	$32,280,385	-5%
Non-Operating	$76,124,215	$85,088,384	$96,254,366	$110,123,630	$123,739,875	$134,973,021	9%
Budget Reserves	$205,820,643	$205,517,597	$214,596,157	$216,897,110	$307,221,010	$303,973,042	-1%
EXPENSES TOTAL	**$623,106,376**	**$661,903,567**	**$767,373,154**	**$940,345,359**	**$993,296,577**	**$926,953,660**	**-7%**



Hernando County, Florida



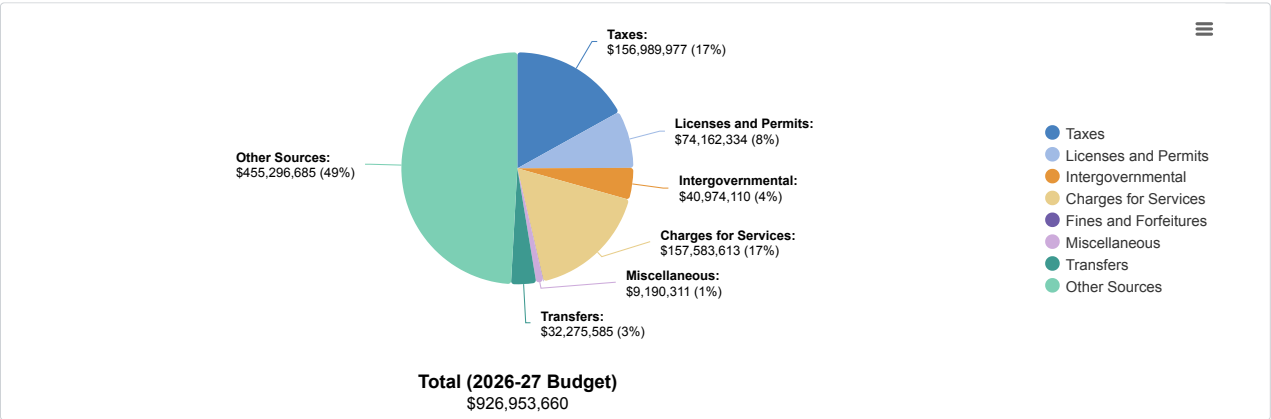
Hernando County, Florida
Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Budget Detail by Category

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	2026-27 Budget
Revenues						
Taxes						
Ad Valorem	$95,878,202	$108,466,075	$121,983,576	$131,111,422	$136,999,215	$143,368,363
Local Option	$1,182,355	$1,581,905	$2,000,000	$2,240,000	$2,427,731	$2,518,315
County Voted Fuel Tax	$831,116	$870,708	$910,613	$910,620	$930,679	$986,821
Local Option Fuel Tax	$7,463,951	$7,776,507	$7,996,919	$8,417,820	$8,528,570	$8,566,478
Communications Services Taxes	$1,450,478	$1,479,488	$1,509,078	$1,520,000	$1,520,000	$1,550,000
TAXES TOTAL	**$106,806,102**	**$120,174,683**	**$134,400,186**	**$144,199,862**	**$150,406,195**	**$156,989,977**
Licenses and Permits						
Permits	$4,139,749	$5,306,391	$5,773,341	$6,307,194	$7,204,416	$7,220,000
Franchise Fees	$24,000	$24,000	$36,000	$38,000	$38,000	$38,000
Impact Fees	$2,421,000	$3,619,202	$3,191,949	$4,076,229	$3,841,870	$4,966,493
Special Assessments	$43,664,191	$44,576,192	$50,917,675	$56,250,749	$59,654,130	$61,901,841
Other Permits and Fees	$27,900	$30,208	$33,200	$29,100	$39,400	$36,000
LICENSES AND PERMITS TOTAL	**$50,276,840**	**$53,555,993**	**$59,952,165**	**$66,701,272**	**$70,777,816**	**$74,162,334**
Intergovernmental						
Federal Grants	$7,699,809	$7,736,896	$12,235,536	$20,719,154	$18,049,148	$9,451,344
State Grants	$2,159,276	$7,964,889	$9,540,891	$12,197,626	$5,730,219	$4,389,935
State Revenue Sharing	$21,047,942	$22,526,888	$24,872,985	$24,711,149	$25,877,573	$27,132,831
Local Government	$1,747,980	$1,200,000	$1,200,000	$1,240,000	$1,200,000	$0
INTERGOVERNMENTAL TOTAL	**$32,655,007**	**$39,428,673**	**$47,849,412**	**$58,867,929**	**$50,856,940**	**$40,974,110**
Charges for Services						
General Government	$31,268,048	$33,406,769	$39,312,513	$50,786,083	$53,712,294	$59,014,204
County Officer Commission and Fees	$336,500	$447,000	$627,350	$1,192,518	$877,508	$1,700,396
Other General Government	$1,239,948	$1,270,300	$1,269,350	$1,571,083	$1,507,250	$1,603,220
Public Safety	$12,944,888	$13,379,937	$18,335,844	$20,156,499	$20,991,087	$27,625,660
Physical Environment	$44,651,512	$48,951,222	$51,442,738	$51,967,912	$61,352,445	$64,425,842
Transportation User Fees	$821,210	$945,741	$1,001,875	$1,169,946	$1,765,983	$1,280,704
Economic Environment	–	$1,000	$1,000	$0	$0	$0

	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Budget	2026-27 Budget
Human Services	$191,200	$196,000	$196,000	$385,790	$409,700	$347,500
Culture/Recreation	$843,325	$841,600	$858,745	$841,815	$806,918	$788,838
Court-Related	$638,506	$626,192	$630,997	$631,747	$626,192	$629,294
Other Charges for Services	$80,406	$98,000	$150,000	$150,000	$163,661	$167,955
CHARGES FOR SERVICES TOTAL	**$93,015,543**	**$100,163,761**	**$113,826,412**	**$128,853,393**	**$142,213,038**	**$157,583,613**
Fines and Forfeitures						
Court Ordered	$574	$574	$579	$624	$624	$300
Local Ordinance Violations	$160,500	$191,000	$196,000	$384,200	$370,500	$267,000
Other	$202,600	$210,750	$215,750	$240,745	$248,745	$213,745
FINES AND FORFEITURES TOTAL	**$363,674**	**$402,324**	**$412,329**	**$625,569**	**$619,869**	**$481,045**
Miscellaneous						
Interest and Other Earnings	$1,059,826	$438,009	$502,325	$827,084	$907,559	$903,600
Rents and Royalties	$3,674,524	$3,910,001	$4,166,650	$4,270,246	$4,156,573	$4,703,565
Disposition of Fixed Assets	$200,000	$75,500	$296,585	$300,550	$321,500	$157,500
Sale of Surplus Materials	$86,000	$137,000	$162,000	$163,535	$165,810	$165,810
Donations-Private Sources	$236,677	$122,326	$13,000	$13,050	$13,050	$3,050
Other Miscellaneous	$1,144,878	$1,202,545	$1,786,764	$2,114,031	$7,412,266	$3,256,786
MISCELLANEOUS TOTAL	**$6,401,905**	**$5,885,381**	**$6,927,324**	**$7,688,496**	**$12,976,758**	**$9,190,311**
Transfers						
Transfers - Between Funds	$20,906,347	$20,042,426	$25,449,916	$52,395,902	$32,078,062	$31,963,774
Transfers - Same Fund	$1,647,008	$1,874,845	$3,340,114	$6,585,179	$1,939,003	$311,811
TRANSFERS TOTAL	**$22,553,355**	**$21,917,271**	**$28,790,030**	**$58,981,081**	**$34,017,065**	**$32,275,585**
Other Sources						
Loan Proceeds	$30,143,438	$3,343,578	$9,057,056	$63,374,465	$78,220,263	$13,489,072
Intragovernmental Transfers	$5,140,006	$5,798,590	$5,383,800	$5,564,800	$8,303,800	$9,236,199
Proprietary Non-Operating	$12,440,808	$28,495,984	$34,091,982	$33,422,564	$10,887,252	$31,455,535
Balance Forward Cash	$263,309,698	$282,737,329	$326,682,458	$372,065,928	$433,901,717	$401,115,879
OTHER SOURCES TOTAL	**$311,033,950**	**$320,375,481**	**$375,215,296**	**$474,427,757**	**$531,313,032**	**$455,296,685**
REVENUES TOTAL	**$623,106,376**	**$661,903,567**	**$767,373,154**	**$940,345,359**	**$993,180,713**	**$926,953,660**



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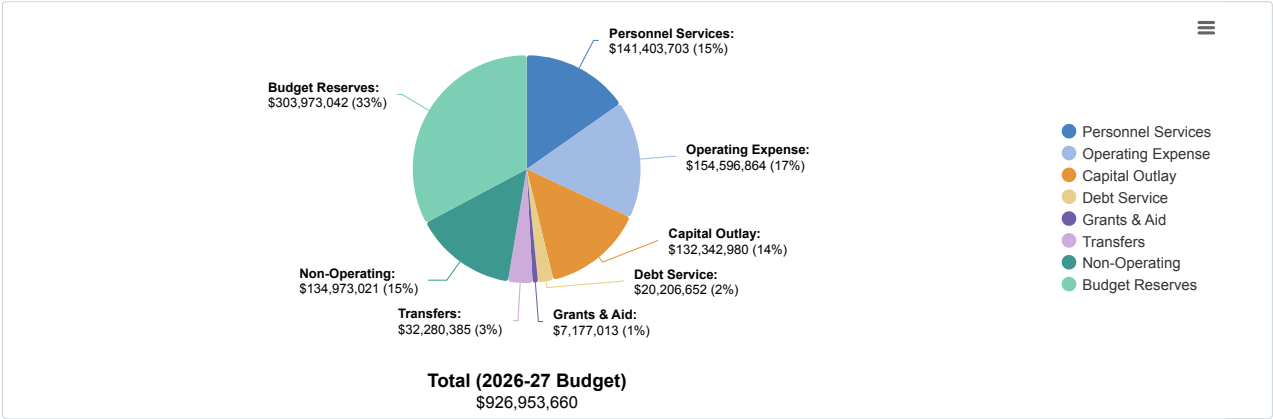
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Expense Budget by Type - All Funds

	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Budget	2026-27 Budget
Expenses						
Personnel Services						
Salary and Wages	$50,172,594	$52,540,041	$59,704,655	$62,687,403	$67,799,271	$71,729,037
Benefits	$39,097,969	$41,359,994	$51,288,951	$58,970,480	$63,660,423	$69,674,666
PERSONNEL SERVICES TOTAL	**$89,270,563**	**$93,900,035**	**$110,993,606**	**$121,657,883**	**$131,459,694**	**$141,403,703**

	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Budget	2026-27 Budget
Operating Expense						
Professional Services	$7,513,747	$9,326,892	$9,251,235	$7,637,416	$9,999,631	$9,615,809
Accounting & Auditing	$191,000	$191,000	$191,000	$201,860	$650,707	$671,249
Other Services	$26,033,055	$32,082,104	$31,967,851	$39,061,809	$39,286,236	$38,903,310
Travel & Per Diem	$196,179	$225,752	$319,087	$385,010	$377,418	$454,163
Freight and Postage Svcs	$497,710	$578,641	$542,300	$622,740	$625,745	$674,175
Utility Services	$4,466,561	$4,737,352	$4,923,457	$5,261,080	$5,540,142	$5,781,149
Rentals and Leases	$2,199,038	$2,155,272	$2,655,220	$2,766,721	$2,752,117	$2,976,869
Insurance	$13,327,347	$14,806,136	$16,735,526	$19,437,554	$22,072,586	$17,423,818
Repair and Maintenance	$12,324,659	$12,202,804	$18,358,802	$20,557,832	$20,679,739	$22,883,507
Printing and Binding	$115,792	$118,160	$175,464	$151,576	$134,554	$156,725
Promotional Activities	$511,781	$656,563	$1,273,458	$633,247	$533,943	$738,682
Other Current Charges	$17,837,530	$18,356,070	$21,772,787	$24,520,120	$25,927,964	$30,599,880
Office Supplies	$187,405	$199,193	$219,293	$287,201	$297,379	$330,269
Operating Supplies	$10,630,470	$14,059,073	$18,258,926	$22,157,110	$19,998,472	$20,114,525
Road Materials and Supplies	$1,205,550	$1,544,190	$1,509,940	$1,512,219	$1,549,400	$1,542,500
Books/Memberships	$520,056	$564,994	$345,016	$589,868	$632,008	$742,302
Training	$455,113	$397,555	$622,257	$746,579	$746,471	$987,932
Depreciation	–	$0	$0	-$2	$0	$0
OPERATING EXPENSE TOTAL	**$98,212,993**	**$112,201,751**	**$129,121,619**	**$146,529,940**	**$151,804,512**	**$154,596,864**
Capital Outlay						
Land	$865,000	$550,000	$4,134,650	$2,177,000	$10,362,000	$8,956,094
Buildings	$13,020,000	$11,742,136	$16,566,715	$7,478,797	$5,260,814	$4,973,691
Infrastructure	$53,723,688	$83,776,263	$97,492,048	$193,074,952	$166,563,832	$91,720,330
Machinery and Equipment	$7,716,663	$9,003,891	$14,837,147	$22,036,677	$18,420,403	$23,331,837
Construction in Progress	$23,182,873	$15,330,780	$30,103,007	$36,130,709	$21,765,548	$2,270,970
Books/Publications/Libr Matls	$277,540	$212,050	$0	$290,800	$270,800	$270,800
Intangible Assets	$6,965,575	$5,500,000	$5,550,000	$3,500,000	$1,170,100	$819,258
CAPITAL OUTLAY TOTAL	**$105,751,339**	**$126,115,120**	**$168,683,567**	**$264,688,935**	**$223,813,497**	**$132,342,980**
Debt Service						
Principal	$7,455,948	$9,622,568	$9,309,084	$9,107,036	$9,242,080	$14,358,093
Interest	$3,243,790	$3,331,621	$5,006,303	$6,230,866	$4,840,942	$5,794,509
Other Debt Service Costs	$1,500	$825	$825	$34,875	$54,053	$54,050
DEBT SERVICE TOTAL	**$10,701,238**	**$12,955,014**	**$14,316,212**	**$15,372,777**	**$14,137,075**	**$20,206,652**
Grants & Aid						
Aids to Government Agencies	$339,526	$360,156	$365,450	$614,111	$1,136,264	$456,041
Other Grants and Aids	$14,332,504	$3,848,239	$4,252,147	$5,479,892	$5,897,911	$6,720,972
GRANTS & AID TOTAL	**$14,672,030**	**$4,208,395**	**$4,617,597**	**$6,094,003**	**$7,034,175**	**$7,177,013**
Transfers						
Transfers - Between Funds	$20,906,347	$20,042,426	$25,449,916	$52,395,902	$32,022,354	$31,968,574
Transfers - Same Fund	$1,647,008	$1,874,845	$3,340,114	$6,585,179	$1,948,521	$311,811
TRANSFERS TOTAL	**$22,553,355**	**$21,917,271**	**$28,790,030**	**$58,981,081**	**$33,970,875**	**$32,280,385**
Non-Operating						
Fees and Costs	$76,124,215	$84,859,585	$96,194,566	$110,040,973	$123,657,218	$134,890,364
Other Non-Operating	–	$228,799	$59,800	$82,657	$82,657	$82,657
NON-OPERATING TOTAL	**$76,124,215**	**$85,088,384**	**$96,254,366**	**$110,123,630**	**$123,739,875**	**$134,973,021**
Budget Reserves						

	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Budget	2026-27 Budget
Reserves	$205,820,643	$205,517,597	$214,596,157	$216,897,110	$307,221,010	$303,973,042
BUDGET RESERVES TOTAL	**$205,820,643**	**$205,517,597**	**$214,596,157**	**$216,897,110**	**$307,221,010**	**$303,973,042**
EXPENSES TOTAL	**$623,106,376**	**$661,903,567**	**$767,373,154**	**$940,345,359**	**$993,180,713**	**$926,953,660**



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Three Year Budget Comparision

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

FY 27 Tentative Budget 3-Year Comparison

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$119,645,021	$132,539,434	$141,403,703	$8,864,269	7%
Operating Expense	$178,430,798	$162,533,174	$154,596,864	($7,936,310)	(5%)
Capital Outlay	$363,114,561	$368,248,283	$132,342,980	($235,905,303)	(64%)
Debt Service	$15,646,480	$14,144,638	$20,206,652	$6,062,014	43%
Grants & Aid	$9,412,282	$9,498,479	$7,177,013	($2,321,466)	(24%)
Transfers	$73,734,498	$34,577,746	$32,280,385	($2,297,361)	(7%)
Non-Operating	$112,304,525	$126,639,875	$134,973,021	$8,333,146	7%
Budget Reserves	$181,372,456	$299,423,033	$303,973,042	$4,550,009	2%
EXPENSES TOTAL	**$1,053,660,621**	**$1,147,604,662**	**$926,953,660**	**($220,651,002)**	**(19%)**
Revenues					
Taxes	$145,169,888	$150,465,523	$156,989,977	$6,524,454	4%
Revenues	$1,000	$2,000,000	–	($2,000,000)	(100%)
Licenses and Permits	$66,713,014	$70,777,816	$74,162,334	$3,384,518	5%
Intergovernmental	$75,432,188	$64,169,223	$40,974,110	($23,195,113)	(36%)
Charges for Services	$127,204,345	$143,691,379	$157,583,613	$13,892,234	10%
Fines and Forfeitures	$495,569	$619,869	$481,045	($138,824)	(22%)
Miscellaneous	$7,603,527	$12,976,758	$9,190,311	($3,786,447)	(29%)
Transfers	$73,996,417	$36,117,927	$32,275,585	($3,842,342)	(11%)
Other Sources	$557,044,673	$666,786,167	$455,296,685	($211,489,482)	(32%)
REVENUES TOTAL	**$1,053,660,621**	**$1,147,604,662**	**$926,953,660**	**($220,651,002)**	**(19%)**

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

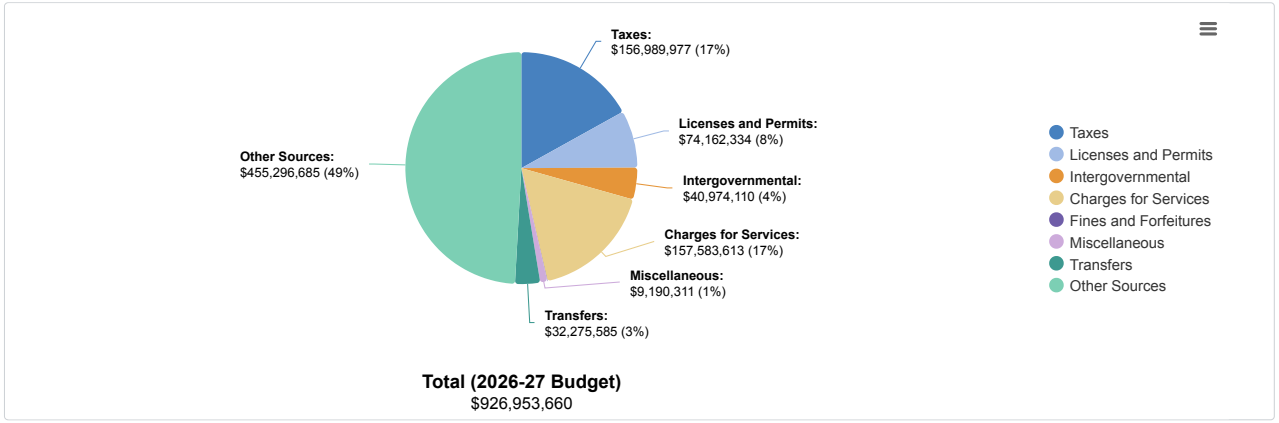
practical terms, fund balance is the unused portion of financial resources from the prior fiscal year due to accumulation of emergency, capital, and project reserves; encumbrances carried forward from prior fiscal year; as well as revenues collected in excess of budgeted amounts.



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

Sources of Revenue

Hernando County receives a wide range of revenues to fund its operations and capital projects. The inflow of financial resources includes taxes, fees, special assessments, intergovernmental revenues, charges for services, and other miscellaneous revenues.



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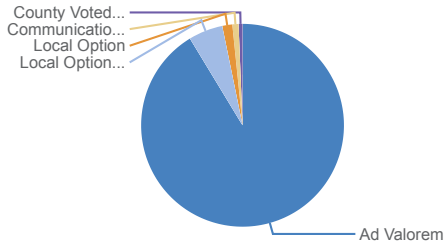
Hernando County, Florida



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Tax Revenue Overview

Taxes



$156,989,977.00
Revenues in 2027

Taxes

Category	2027
Ad Valorem	$143,368,363.00
Local Option Fuel Tax	$8,566,478.00
Local Option	$2,518,315.00
Communications Servic…	$1,550,000.00
County Voted Fuel Tax	$986,821.00

Taxes by Department

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025 - 26 Budget	2026-27 Budget
Board of County Commissioners						
Executive						
General Fund	$77,474,669	$86,350,667	$96,064,136	$102,131,347	$103,777,760	$108,561,378
EXECUTIVE TOTAL	**$77,474,669**	**$86,350,667**	**$96,064,136**	**$102,131,347**	**$103,777,760**	**$108,561,378**
BOARD OF COUNTY COMMISSIONERS TOTAL	**$77,474,669**	**$86,350,667**	**$96,064,136**	**$102,131,347**	**$103,777,760**	**$108,561,378**
Department of Public Works						
Transportation Trust						
Transportation Trust Fund	$8,266,298	$9,822,243	$11,419,093	$12,621,462	$14,049,214	$14,701,595
TRANSPORTATION TRUST TOTAL	**$8,266,298**	**$9,822,243**	**$11,419,093**	**$12,621,462**	**$14,049,214**	**$14,701,595**
Gas Taxes						
LOGT 1-6 Fuel-Genl Transp	$4,420,863	$4,636,457	$4,845,589	$5,100,620	$5,211,375	$5,249,283
Addl LOGT 1-5 Gas-Res Rds	$3,043,088	$3,140,050	$3,151,330	$3,317,200	$3,317,195	$3,317,195
Ninth-Ct Fuel Tax-Res Rds	$831,116	$870,708	$910,613	$910,620	$930,679	$986,821
GAS TAXES TOTAL	**$8,295,067**	**$8,647,215**	**$8,907,532**	**$9,328,440**	**$9,459,249**	**$9,553,299**
Stormwater Management						
Stormwater Mgmt MSTU	$1,163,678	$1,382,714	$1,607,508	$1,776,770	$1,977,759	$2,069,361

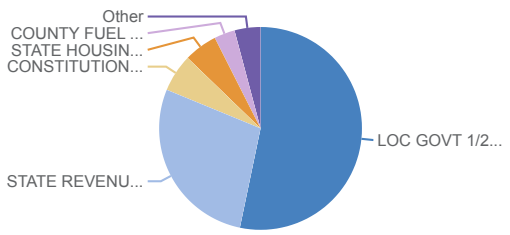
	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025 - 26 Budget	2026-27 Budget
STORMWATER MANAGEMENT TOTAL	**$1,163,678**	**$1,382,714**	**$1,607,508**	**$1,776,770**	**$1,977,759**	**$2,069,361**
DEPARTMENT OF PUBLIC WORKS TOTAL	**$17,725,043**	**$19,852,172**	**$21,934,133**	**$23,726,672**	**$25,486,222**	**$26,324,255**
Public Safety						
Fire and Emergency Services						
HC Fire Rescue - Rescue	$9,298,159	$11,052,142	$12,846,628	$14,200,440	$15,806,242	$16,534,663
FIRE AND EMERGENCY SERVICES TOTAL	**$9,298,159**	**$11,052,142**	**$12,846,628**	**$14,200,440**	**$15,806,242**	**$16,534,663**
PUBLIC SAFETY TOTAL	**$9,298,159**	**$11,052,142**	**$12,846,628**	**$14,200,440**	**$15,806,242**	**$16,534,663**
Economic Development						
Tourism Development						
Tourist Development Tax	$945,884	$1,265,524	$1,600,000	$1,800,000	$1,942,731	$2,033,315
Destination Develop	$236,471	$316,381	$400,000	$440,000	$485,000	$485,000
TOURISM DEVELOPMENT TOTAL	**$1,182,355**	**$1,581,905**	**$2,000,000**	**$2,240,000**	**$2,427,731**	**$2,518,315**
ECONOMIC DEVELOPMENT TOTAL	**$1,182,355**	**$1,581,905**	**$2,000,000**	**$2,240,000**	**$2,427,731**	**$2,518,315**
Housing & Support Services						
Health						
Health Unit Trust Fund	$1,125,876	$1,337,797	$1,555,289	$1,719,053	$1,830,165	$1,914,263
HEALTH TOTAL	**$1,125,876**	**$1,337,797**	**$1,555,289**	**$1,719,053**	**$1,830,165**	**$1,914,263**
Housing Grants	$0	$0	$0	$182,350	$1,078,075	$1,137,103
HOUSING & SUPPORT SERVICES TOTAL	**$1,125,876**	**$1,337,797**	**$1,555,289**	**$1,901,403**	**$2,908,240**	**$3,051,366**
TOTAL	**$106,806,102**	**$120,174,683**	**$134,400,186**	**$144,199,862**	**$150,406,195**	**$156,989,977**



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.

State Revenues



$27,132,831.00
Revenues in 2027

State Revenues

Category	2027
LOC GOVT 1/2 CNT SA…	$14,454,126.00
STATE REVENUE SHA…	$7,581,003.00
CONSTITUTIONAL GA…	$1,632,229.00
STATE HOUSING INIT. …	$1,443,083.00
COUNTY FUEL TX-F.S.…	$898,333.00
Other	$1,124,057.00

State Revenues by Department

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025 - 26 Budget	2026-27 Budget
Board of County Commissioners						
Executive						
General Fund	$16,847,063	$17,744,537	$20,103,267	$20,269,046	$20,947,352	$22,490,129
EXECUTIVE TOTAL	**$16,847,063**	**$17,744,537**	**$20,103,267**	**$20,269,046**	**$20,947,352**	**$22,490,129**
BOARD OF COUNTY COMMISSIONERS TOTAL	**$16,847,063**	**$17,744,537**	**$20,103,267**	**$20,269,046**	**$20,947,352**	**$22,490,129**
Department of Public Works						
Gas Taxes						
Constitutional Gas Tax	$1,846,385	$1,846,051	$1,832,627	$1,832,620	$1,996,275	$2,040,286
County Fuel Tax	$814,191	$813,606	$810,397	$810,400	$879,863	$898,333
GAS TAXES TOTAL	**$2,660,576**	**$2,659,657**	**$2,643,024**	**$2,643,020**	**$2,876,138**	**$2,938,619**
Transportation Trust						
Transportation Trust Fund	$130,000	$130,000	$139,000	$141,000	$146,000	$146,000
TRANSPORTATION TRUST TOTAL	**$130,000**	**$130,000**	**$139,000**	**$141,000**	**$146,000**	**$146,000**
DEPARTMENT OF PUBLIC WORKS TOTAL	**$2,790,576**	**$2,789,657**	**$2,782,024**	**$2,784,020**	**$3,022,138**	**$3,084,619**
Housing & Support Services	$1,280,503	$1,896,694	$1,896,694	$1,553,083	$1,803,083	$1,443,083
Public Safety						
Fire and Emergency Services						
HC Fire Rescue - Fire	$35,000	$35,000	$30,000	$35,000	$35,000	$45,000
HC Fire Rescue - Rescue	$19,800	$21,000	$21,000	$30,000	$30,000	$30,000
FIRE AND EMERGENCY SERVICES TOTAL	**$54,800**	**$56,000**	**$51,000**	**$65,000**	**$65,000**	**$75,000**
PUBLIC SAFETY TOTAL	**$54,800**	**$56,000**	**$51,000**	**$65,000**	**$65,000**	**$75,000**

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025 - 26 Budget	2026-27 Budget
Community Services						
Aquatic Services & Waterways						
FL Boating Improvemnt Pgm	$75,000	$40,000	$40,000	$40,000	$40,000	$40,000
AQUATIC SERVICES & WATERWAYS TOTAL	**$75,000**	**$40,000**	**$40,000**	**$40,000**	**$40,000**	**$40,000**
COMMUNITY SERVICES TOTAL	**$75,000**	**$40,000**	**$40,000**	**$40,000**	**$40,000**	**$40,000**
TOTAL	**$21,047,942**	**$22,526,888**	**$24,872,985**	**$24,711,149**	**$25,877,573**	**$27,132,831**

Table of Contents | Capital Improvement Plan

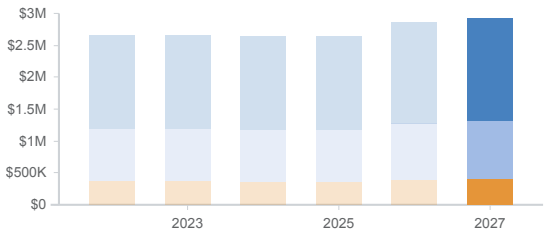
Office of Management & Budget webpage



Fuel Taxes

Hernando 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.

Gas Taxes from State of Florida - Budget



$2,938,619.00
Revenues in 2027

Gas Taxes from State of Florida

Category	2027
CONSTITUTIONAL GAS …	$1,632,229.00
COUNTY FUEL TX-F.S.2…	$898,333.00
CONSTITUTIONAL GAS …	$408,057.00

Local Sales and Use Taxes

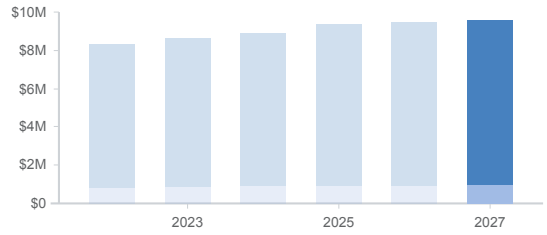
Florida law allows local governments to impose a wide range of local taxes, which in most cases are collected locally, remitted to the State, and redistributed back to counties. The major revenues in this category are Fuel Tax Local Option 1, Fuel Tax Local Option 2, Ninth Cent Fuel Tax, Communications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



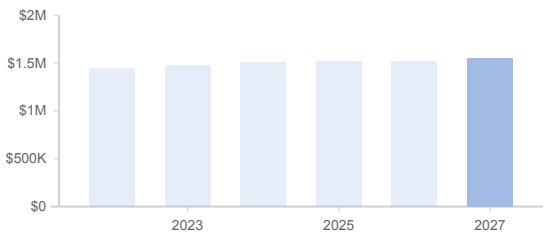
$9,553,299.00
Revenues in 2027

Fuel Taxes - Local Options - Budget

Category	2027
Local Option Fuel Tax	$8,566,478.00
County Voted Fuel Tax	$986,821.00

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. 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



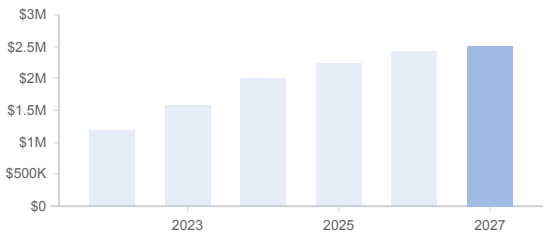
$1,550,000.00
Revenues in 2027

Local Communications Services Tax - Budget

Category	2027
LOCAL COMM SRVC TAX	$1,550,000.00

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.

Tourist Development Tax - Budget



$2,518,315.00
Revenues in 2027

Tourist Development Tax - Budget

Category	2027
TOURIST DEVELOPME…	$2,033,315.00
TDT-DESTINATION DEV…	$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.

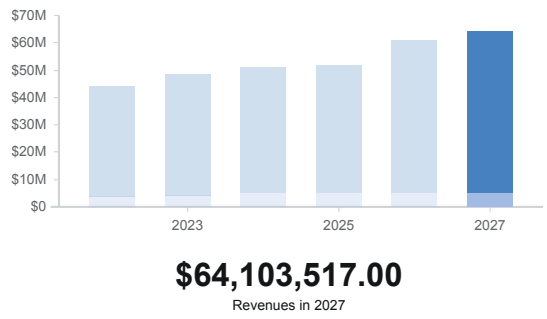


Charges for Service & Miscellaneous Revenue

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



$64,103,517.00

Revenues in 2027

Water, Sewer and Solid Waste Revenues - Budget

Category	2027
Water & Wastewater	$59,058,666.00
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.



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 https://flccoc.org/wp-content/uploads/2025/02/UAS-Manual-FULL.pdf. 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:

Summary by Fund and Account Category

	FY27 BUDGET					
	General Fund	**Special Revenue**	**Debt Service**	**Capital**	**Enterprise**	**Internal Service**
Funds						
General Fund	$238,699,043	–	–	–	–	–
Penn State-Scaup Duck PVG	–	$741,795	–	–	–	–
Scoreboard Sponsorship	–	$12,000	–	–	–	–
Transportation Trust Fund	–	$25,684,234	–	–	–	–
Constitutional Gas Tax	–	$15,176,146	–	–	–	–
County Fuel Tax	–	$4,994,818	–	–	–	–
LOGT 1-6 Fuel-Genl Transp	–	$13,934,120	–	–	–	–
Addl LOGT 1-5 Gas-Res Rds	–	$16,117,195	–	–	–	–
Ninth-Ct Fuel Tax-Res Rds	–	$4,713,106	–	–	–	–
Hernando/Citrus MPO	–	$1,912,258	–	–	–	–
FL Boating Improvemnt Pgm	–	$1,288,267	–	–	–	–
Intergovtl Radio Comm Pgm	–	$2,912,524	–	–	–	–
Health Unit Trust Fund	–	$4,455,757	–	–	–	–
Mosquito Control Local	–	$1,373,881	–	–	–	–
State Mosquito Control	–	$90,620	–	–	–	–
Law Enforcement Trust Fnd	–	$612,898	–	–	–	–
Crime Prevention(775.083)	–	$199,554	–	–	–	–
HCSO Revenue Fund	–	$15,990,639	–	–	–	–
Fed Forfeit-Justice	–	$391,018	–	–	–	–
Fed Forfeit-Treasury	–	$55,195	–	–	–	–
Addl Court Cost (939.185)	–	$549,163	–	–	–	–
Alcohol/Drug Abuse Trust	–	$116,279	–	–	–	–
Youth Court	–	$191,657	–	–	–	–
E911 Communication System	–	$1,595,849	–	–	–	–
Tourist Development Tax	–	$8,196,222	–	–	–	–
St Housing Init Prtnrshp	–	$9,332,041	–	–	–	–
Affordable Housing	–	$7,196	–	–	–	–
Kass Cir Neighborhood CRA	–	$1,136,102	–	–	–	–
Landscape Enhancement	–	$530,514	–	–	–	–
Court Improvement Fund	–	$6,335,741	–	–	–	–
Court-Related Technology	–	$1,539,623	–	–	–	–
HC Fire Rescue - Fire	–	$68,620,347	–	–	–	–
HC Fire Rescue - Rescue	–	$52,741,229	–	–	–	–

	FY27 BUDGET					
	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service
D Slosberg Driver Ed Sfty	–	$1,183,987	–	–	–	–
Library Estate Funds	–	$600,278	–	–	–	–
Hern Beach Vol Fire Comp	–	$1,453	–	–	–	–
River Country Multi-Purp	–	$144,062	–	–	–	–
Orchard Pk III Multi-Purp	–	$21,636	–	–	–	–
Trash Collection MSBU	–	$12,974,216	–	–	–	–
Spring Hill Lighting	–	$781,783	–	–	–	–
Silver Ridge St Ltg MSBU	–	$37,109	–	–	–	–
South Brooksville St Ltg	–	$19,244	–	–	–	–
Village At H-N-D Lighting	–	$5,667	–	–	–	–
Braewood Lighting	–	$8,907	–	–	–	–
Oakwood Acres Street Ltg	–	$16,722	–	–	–	–
H Bch So Units 13-B-C Ltg	–	$38,274	–	–	–	–
Windridge Lighting	–	$9,823	–	–	–	–
Seven Hills Lighting	–	$131,007	–	–	–	–
Potterfield Gdn Acr Ltg	–	$7,202	–	–	–	–
Regency Oaks Lighting	–	$94,250	–	–	–	–
Hill n Dale Lighting	–	$42,230	–	–	–	–
Berkeley Manor Multi-Purp	–	$87,683	–	–	–	–
Dogwood Est Fire Hyd Ph 2	–	$42,598	–	–	–	–
Pristine Pl Mlti Pur MSBU	–	$168,696	–	–	–	–
Hernando Beach Lighting	–	$10,147	–	–	–	–
West Hernando St Ltg	–	$387,164	–	–	–	–
Hern Beach Boatlift	–	$139,336	–	–	–	–
W W Woodlands Ltg	–	$22,082	–	–	–	–
Ridge Manor Ltg	–	$24,685	–	–	–	–
Damac Estates Ltg	–	$10,724	–	–	–	–
Stormwater Mgmt MSTU	–	$7,333,351	–	–	–	–
Lakeside Acres Street Ltg	–	$12,281	–	–	–	–
Ridge Manor W Street Ltng	–	$38,171	–	–	–	–
Deerfield Acres St Ltg	–	$27,998	–	–	–	–
Silverthorn Street Light	–	$119,409	–	–	–	–
Carnes Area Rd Paving	–	$45,906	–	–	–	–
Painted Bunting Rd Paving	–	$23,020	–	–	–	–
Jackdaw Road Paving	–	$9,635	–	–	–	–
Jaybird Road Paving	–	$33,170	–	–	–	–
Kodiak Wren Rd Paving	–	$16,237	–	–	–	–
Old Squaw Ave Rd Paving	–	$28,935	–	–	–	–
Quill Ave Road Paving	–	$6,815	–	–	–	–
Pheasant Ave Rd Paving	–	$106,520	–	–	–	–
Kensington Woods STR LTG	–	$17,307	–	–	–	–
Fort Dade Mobile Home-Ltg	–	$16,310	–	–	–	–
Michigan Ave Rd Paving	–	$33,900	–	–	–	–
Hurricane Dr Rd Paving	–	$32,370	–	–	–	–
Taylor St Millings MSBU	–	$13,345	–	–	–	–
Sweetgum Rd Millings MSBU	–	$21,170	–	–	–	–
Marsh Wren Paving MSBU	–	$12,645	–	–	–	–
Nordica Paving MSBU	–	$8,443	–	–	–	–
Piping Plover Paving MSBU	–	$29,621	–	–	–	–
Mitchell Heights St Ltg	–	$15,297	–	–	–	–

	FY27 BUDGET					
	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service
Pine Warbler Pv MSBU	–	$35,447	–	–	–	–
Maberly Road Paving MSBU	–	$30,325	–	–	–	–
Mexican Canary Pav MSBU	–	$16,265	–	–	–	–
Godwit Area Rd Pav MSBU	–	$13,440	–	–	–	–
Pelican Ave Rd Pav MSBU	–	$9,760	–	–	–	–
Furley Ave Rd Pav MSBU	–	$10,885	–	–	–	–
Wood Owl Ave Rd Pav MSBU	–	$31,580	–	–	–	–
Tinamou Area Rd Pav MSBU	–	$45,030	–	–	–	–
Alberta St Rd Pav MSBU	–	$24,080	–	–	–	–
The Oaks Ground Maint	–	$26,220	–	–	–	–
White Rd Rd Pav MSBU	–	$31,306	–	–	–	–
Royal Highlands Drwy Apr	–	$19,245	–	–	–	–
Royal Highlands "B" Pav	–	$138,693	–	–	–	–
Royal Highlands "C" Pav	–	$43,084	–	–	–	–
Royal Highlands "E" Pav	–	$34,741	–	–	–	–
Royal Highlands "F" Pav	–	$22,418	–	–	–	–
Royal Highlands "G" Pav	–	$30,147	–	–	–	–
Royal Highlands "I" Pav	–	$114,910	–	–	–	–
Dolquieb Paving MSBU	–	$44,120	–	–	–	–
Royal Highlands "L" Pav	–	$35,836	–	–	–	–
Hancock Lk Rd Pav MSBU	–	$14,100	–	–	–	–
Golden Warbler Rd Pv MSBU	–	$14,101	–	–	–	–
Paramount Area Rd Pv MSBU	–	$15,942	–	–	–	–
Mandrake/Canary Rd Pav	–	$31,158	–	–	–	–
OPIOID SETTLEMENT	–	$1,557,690	–	–	–	–
IMPACT FEE-FIRE-EMS	–	$642,097	–	–	–	–
Non-Ad Val Rev Note 2012	–	–	$1,562,232	–	–	–
NON-AD VAL REV BOND S2022	–	–	$2,784,753	–	–	–
Restore Act Fund	–	–	–	$1,395,528	–	–
IF Srchg I-75/SR50	–	–	–	$249,088	–	–
Impact Fee - Public Bldgs	–	–	–	$3,314,861	–	–
Impact Fee-Road Dist 1	–	–	–	$9,350,229	–	–
Impact Fee-Road Dist 2	–	–	–	$1,272,454	–	–
Impact Fee-Road Dist 3	–	–	–	$1,195,247	–	–
Impact Fee-Road Dist 4	–	–	–	$3,340,471	–	–
Impact Fee-Park Dist 1	–	–	–	$147,229	–	–
Impact Fee-Park Dist 2	–	–	–	$740,499	–	–
Impact Fee-Park Dist 3	–	–	–	$220,952	–	–
Impact Fee-Park Dist 4	–	–	–	$892,742	–	–
Impact Fee-Library	–	–	–	$1,010,571	–	–
Impact Fee-Law Enforcemnt	–	–	–	$685,549	–	–
Impact Fee-Jail	–	–	–	$154,195	–	–
Impact Fee-Fire-Hern Bch	–	–	–	$75,729	–	–
Impact Fee - Fire-HC Fire	–	–	–	$1,906,471	–	–
Impact Fee-Ambulance	–	–	–	$144,623	–	–
Hernando County Utilities	–	–	–	–	$103,779,720	–
HCUD Renewal and Replcmnt	–	–	–	–	$22,456,569	–
HCUD Connection Fee-Water	–	–	–	–	$14,369,644	–
HCUD Connection Fee-Sewer	–	–	–	–	$23,788,106	–
HCUD-Special Proj Funding	–	–	–	–	$3,692,200	–

	FY27 BUDGET					
	General Fund	**Special Revenue**	**Debt Service**	**Capital**	**Enterprise**	**Internal Service**
HCUD - Capital	–	–	–	–	$40,527,612	–
Airport/Industrial Park	–	–	–	–	$10,493,752	–
Solid Waste And Recycling	–	–	–	–	$26,295,708	–
Waste Mgmt Bond Proceeds	–	–	–	–	$417,974	–
Closure & LTC Escrow	–	–	–	–	$13,742,135	–
Future Cell Construction	–	–	–	–	$6,946,093	–
Solid Waste/Recyc-Capital	–	–	–	–	$8,169,932	–
Solid Wste-Disaster/Debri	–	–	–	–	$451,045	–
Hern Co Development Svcs	–	–	–	–	$12,327,079	–
Unsafe Buildings	–	–	–	–	$323,983	–
Central Fueling System	–	–	–	–	–	$2,274,454
Risk Management	–	–	–	–	–	$9,446,269
Worker's Comp Self Insur	–	–	–	–	–	$11,708,131
Computer Replacement	–	–	–	–	–	$616,669
Vehicle Maintenance	–	–	–	–	–	$5,392,958
Fleet Replacement Program	–	–	–	–	–	$21,742,700
Medical Insur Self-Ins	–	–	–	–	–	$29,255,032
FUNDS TOTAL	**$238,699,043**	**$289,593,429**	**$4,346,985**	**$26,096,438**	**$287,781,552**	**$80,436,213**



Expenditure Summary by Program (Function)

The most commonly used summary of governmental financial data is based on methodology used in the preparation of annual financial reports. These groupings are required by the State of Florida for the Budget Ad for the public hearings and for annual report information that must be submitted to the Department of Revenue each year. 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 below. 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. This category 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

	FY27 BUDGET						
	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service	Total
General Government Expenditure	$23,026,398	$1,121,642	$4,346,984	$1,299,000	–	$63,566,455	$93,360,479
Court Related Expenditures	$48,037	$3,362,939	–	–	–	–	$3,410,976
Public Safety Expenditures	$5,974,221	$93,787,495	–	$2,890,838	$10,115,447	–	$112,768,001
Physical Environment Exp	$2,200,889	$12,471,373	–	$1,395,528	$117,556,861	–	$133,624,651
Transportation Expenditures	$7,161,958	$51,517,641	–	$5,658,000	$4,914,044	–	$69,251,643
Economic Environment Exp	$4,750,776	$7,421,814	–	–	–	–	$12,172,590
Human Services Expenditures	$6,960,975	$3,663,562	–	–	–	–	$10,624,537
Culture/Recreation Expenditure	$11,470,907	$1,448,428	–	$285,452	–	–	$13,204,787
Other Uses Expenditures	$7,309,548	–	–	–	–	–	$7,309,548
Total Expenditures	$68,903,709	$174,794,894	$4,346,984	$11,528,818	$132,586,352	$63,566,455	$455,727,212
Interfund Transfers	$4,255,231	$3,383,912	–	$218,713	$24,319,328	$103,201	$32,280,385

	FY27 BUDGET						
	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service	Total
Total Expenditures & Transfers	$73,158,940	$178,178,806	$4,346,984	$11,747,531	$156,905,680	$63,669,656	$488,007,597
Fund Balances/Reserves/Assets	$165,540,103	$111,414,623	$1	$14,348,907	$130,875,872	$16,766,557	$438,946,063
Total Appropriated Expenditure	$238,699,043	$289,593,429	$4,346,985	$26,096,438	$287,781,552	$80,436,213	$926,953,660
Ad Valorem Taxes							
General Fund	$107,011,378	–	–	–	–	–	$107,011,378
Transportation Trust Fund	–	$14,701,595	–	–	–	–	$14,701,595
Stormwater Mgmt MSTU	–	$2,069,361	–	–	–	–	$2,069,361
Health Unit Trust Fund	–	$1,914,263	–	–	–	–	$1,914,263
HC Fire Rescue - Rescue	–	$16,534,663	–	–	–	–	$16,534,663
AD VALOREM TAXES TOTAL	**$107,011,378**	**$35,219,882**	**–**	**–**	**–**	**–**	**$142,231,260**
Other Taxes	$2,687,103	$12,071,614	–	–	–	–	$14,758,717
Non-Tax Revenues							
Licenses and Permits	$1,351,000	$53,981,694	–	$4,631,693	$14,197,947	–	$74,162,334
Intergovernmental	$31,192,757	$8,219,254	–	$1,395,528	$166,571	–	$40,974,110
Charges for Services	$16,730,896	$25,377,805	–	–	$65,536,540	$49,938,372	$157,583,613
Fines and Forfeitures	$229,545	$250,000	–	–	$1,500	–	$481,045
Miscellaneous	$1,475,316	$3,005,351	$0	$100,000	$4,609,644	$0	$9,190,311
Other Sources	$1,113,000	$8,294,748	–	$0	$31,545,535	$13,489,072	$54,442,355
NON-TAX REVENUES TOTAL	**$52,092,514**	**$99,128,852**	**$0**	**$6,127,221**	**$116,057,737**	**$63,427,444**	**$336,833,768**
Interfund Transfers	$4,654,723	$2,354,981	$4,346,985	–	$19,181,924	$1,736,972	$32,275,585
Fund Balance/Reserves/Assets	$72,253,325	$141,079,649	$0	$19,969,217	$152,541,891	$15,271,797	$401,115,879
Total Revenue/Transfer/Balance	$238,699,043	$289,593,429	$4,346,985	$26,096,438	$287,781,552	$80,436,213	$926,953,660

The table above shows the expenditure and revenue data grouped by applicable activity type.

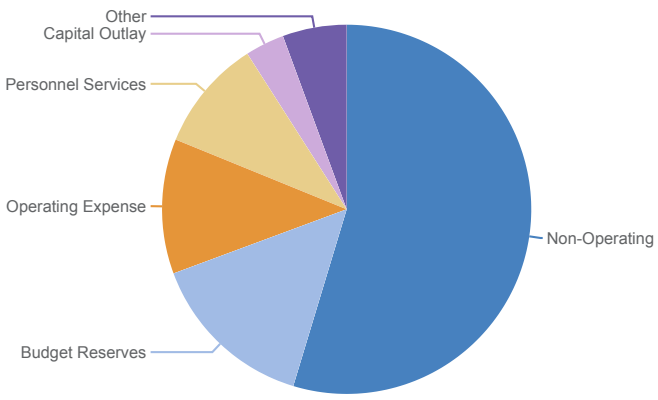


General Fund

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

GF Expense Trend

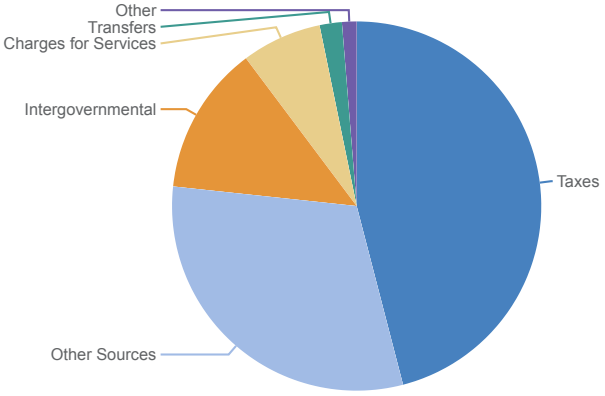
Data Updated Sep 03, 2026, 12:09 AM



$238,699,043.00
Expenses in 2027

GF Revenue Trend

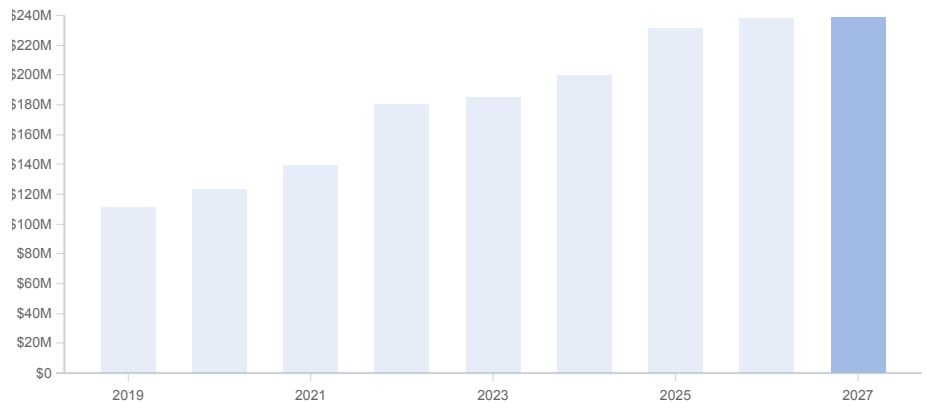
Data Updated Sep 03, 2026, 12:09 AM



$238,699,043.00
Revenues in 2027

GF Expense Trend

Data Updated Sep 03, 2026, 12:09 AM



$238,699,043.00

Expenses in 2027

The table above depicts the trend in GF expenditures.

General Fund

	FY22 ADOPTED BUDGET	FY23 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY27 BUDGET	CALCULATION
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2026**	**FY2027**	**Percent Change**
Revenues							
Taxes	$77,474,669	$86,350,667	$96,064,136	$102,313,697	$104,855,835	$109,698,481	5%
Licenses and Permits	$505,843	$526,151	$581,638	$716,038	$1,043,169	$1,351,000	30%
Intergovernmental	$22,560,168	$29,623,542	$32,357,529	$37,155,954	$33,228,554	$31,192,757	-6%
Charges for Services	$10,392,093	$11,621,096	$12,494,179	$14,892,692	$14,344,808	$16,730,896	17%
Fines and Forfeitures	$116,350	$121,500	$125,005	$313,445	$331,045	$229,545	-31%
Miscellaneous	$1,676,965	$1,465,769	$1,668,138	$1,491,507	$6,817,652	$1,475,316	-78%
Transfers	$613,311	$611,928	$1,364,367	$1,965,387	$1,817,103	$4,654,723	156%
Other Sources	$66,974,264	$54,876,029	$54,667,898	$72,192,110	$75,414,787	$73,366,325	-3%
REVENUES TOTAL	**$180,313,663**	**$185,196,682**	**$199,322,890**	**$231,040,830**	**$237,852,953**	**$238,699,043**	**0%**
Expenses							
Personnel Services	$14,161,128	$15,073,672	$19,269,701	$21,551,827	$21,983,392	$23,366,402	6%
Operating Expense	$21,877,929	$22,245,432	$28,470,153	$38,853,337	$36,051,664	$28,191,768	-22%
Capital Outlay	$7,603,923	$12,237,411	$12,190,381	$15,344,356	$10,142,047	$8,193,971	-19%
Debt Service	$535,848	$1,145,206	$63,095	$0	$9,843	$2,938,548	29,754%
Grants & Aid	$14,378,949	$3,912,870	$4,114,492	$4,753,968	$5,892,659	$6,213,020	5%
Transfers	$3,486,047	$3,328,513	$4,608,659	$4,253,599	$4,251,398	$4,255,231	0%
Non-Operating	$73,773,923	$82,291,056	$93,092,885	$106,447,640	$119,342,167	$130,506,278	9%
Budget Reserves	$44,495,916	$44,962,523	$37,513,524	$39,836,103	$40,179,783	$35,033,825	-13%
EXPENSES TOTAL	**$180,313,663**	**$185,196,682**	**$199,322,890**	**$231,040,830**	**$237,852,953**	**$238,699,043**	**0%**

Constitutionals

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

	PRIOR YEAR BUDGET		ADOPTED BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Difference	Percent Change
01951 - Clerk of Circuit Court	$12,435,042	$13,952,767	$15,547,292	$1,594,525	11%
01901 - Property Appraiser	$3,658,141	$4,332,514	$4,516,773	$184,259	4%
01981 - Supervisor of Elections	$3,290,412	$3,310,201	$2,906,480	($403,721)	(12%)
01921 - Tax Collector	$4,268,500	$4,269,000	$4,371,000	$102,000	2%
02051 - Sheriff	$89,146,125	$100,646,685	$107,535,733	$6,889,048	7%
EXPENSES TOTAL	**$112,798,220**	**$126,511,167**	**$134,877,278**	**$8,366,111**	**7%**
Revenues					
01951 - Clerk of Circuit Court	$4,290,887	$4,290,887	$4,719,976	$429,089	10%
01901 - Property Appraiser	$60,000	$60,000	$60,000	$0	0%
01921 - Tax Collector	$750,000	$750,000	$750,000	$0	0%
02051 - Sheriff	$4,996,179	$5,155,415	$6,320,824	$1,165,409	23%
REVENUES TOTAL	**$10,097,066**	**$10,256,302**	**$11,850,800**	**$1,594,498**	**16%**
Difference	($102,701,154)	($116,254,865)	($123,026,478)	–	–

GF W/O Constitutionals

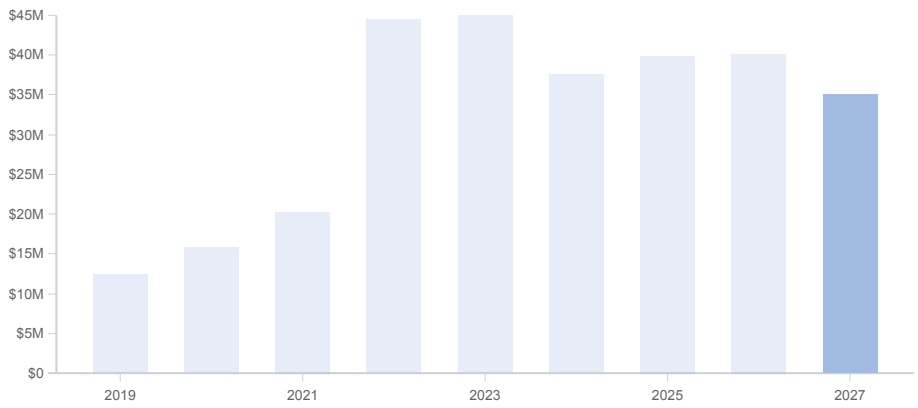
	FY22 ADOPTED BUDGET	FY23 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY27 ADOPTED BUDGET	CALCULATION
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Percent Change
Expenses							
Personnel Services	$14,161,128	$15,073,672	$19,269,701	$21,551,827	$21,983,392	$23,366,402	6%
Operating Expense	$17,392,099	$18,628,932	$24,554,153	$34,584,837	$31,782,664	$23,820,768	-25%
Capital Outlay	$7,603,923	$12,237,411	$12,190,381	$15,344,356	$10,142,047	$8,193,971	-19%
Debt Service	$535,848	$1,145,206	$63,095	$0	$9,843	$2,938,548	29,754%
Grants & Aid	$14,378,949	$3,912,870	$4,114,492	$4,753,968	$5,892,659	$6,213,020	5%
Transfers	$3,486,047	$3,328,513	$4,608,659	$4,253,599	$4,251,398	$4,255,231	0%
Budget Reserves	$44,495,916	$44,962,523	$37,513,524	$39,836,103	$40,179,783	$35,033,825	-13%
EXPENSES TOTAL	**$102,053,910**	**$99,289,126**	**$102,314,005**	**$120,324,690**	**$114,241,786**	**$103,821,765**	**-9%**



General Fund Reserves Trend

General Fund Reserve Trend

Data Updated Sep 03, 2026, 12:09 AM



$35,033,825.00

Expenses in 2027

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



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

E911 Services

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

Animal Control

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

Emergency Management

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

Juvenile Justice

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

Medicaid

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

Health Department

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

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

Indigent Burials

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

Child Protective Services

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

Mosquito Control

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

State Court Systems

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

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

Indigent Care

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

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

Mental Health & Substance Abuse

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

Medical Examiners

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

Veteran Services

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

Solid Waste

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

Recycling

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

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

Water Quality

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

Total Budget Mandates

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Public Safety	$29,836,809	$35,258,050	$41,018,686	$45,023,783	$49,099,907
Department of Public Works	$5,826,082	$6,557,598	$7,363,440	$7,359,423	$6,296,479
Utilities	$4,727,156	$5,215,686	$5,762,032	$5,776,542	$6,229,937
Housing & Support Services	$3,779,364	$4,249,213	$5,476,524	$5,622,573	$6,863,257
Community Services	$2,500,941	$2,679,442	$3,043,199	$2,810,783	$2,503,055
Developmental Services	$980,165	$1,351,986	$1,553,493	$1,434,747	$1,515,686
MSBUs	$1,174,760	$1,152,950	$1,115,150	$1,121,860	$1,164,790
Board of County Commissioners	$852,947	$1,020,135	$1,057,716	$1,582,154	$1,151,357
County Administration	$433,864	$637,961	$762,166	$839,642	$864,768
Economic Development	$486,206	$621,615	$780,078	$778,812	$817,668
Grants	$67,343	$122,000	$205,475	$209,500	$0
Judicial	$75,103	$94,726	$98,683	$99,163	$106,619
TOTAL	**$50,740,740**	**$58,961,362**	**$68,236,642**	**$72,658,982**	**$76,613,523**

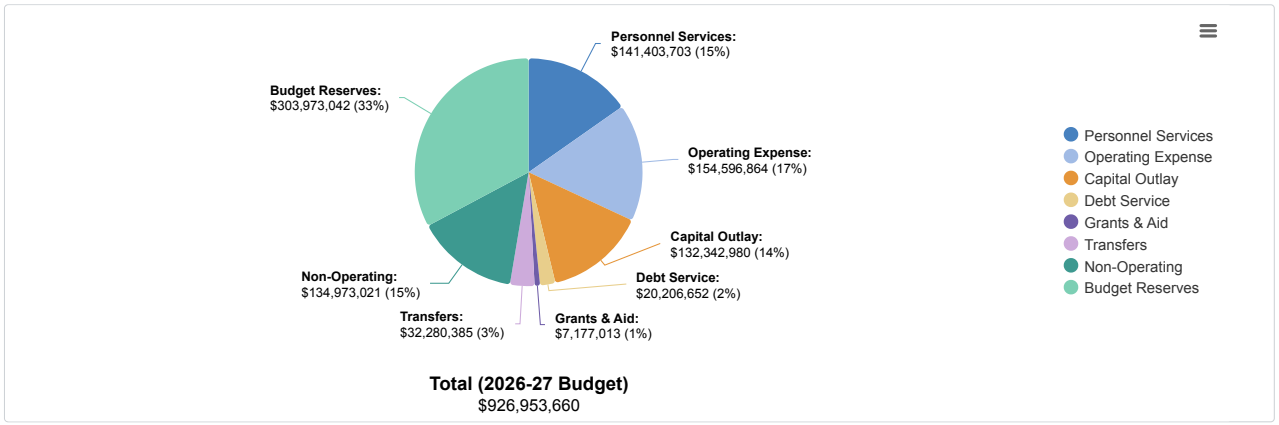
General Fund Mandates

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Public Safety	$17,630,585	$19,570,156	$21,755,352	$23,725,136	$24,853,961
Housing & Support Services	$3,579,608	$3,847,171	$4,435,213	$4,767,123	$5,620,458
Department of Public Works	$2,666,685	$2,998,432	$3,650,420	$3,683,880	$2,617,745
Community Services	$2,424,433	$2,676,441	$2,943,199	$2,767,783	$2,480,055
Board of County Commissioners	$852,947	$1,020,135	$1,057,716	$1,582,154	$1,151,357
County Administration	$373,670	$561,250	$673,383	$740,837	$739,595
Developmental Services	$321,416	$485,721	$561,878	$561,911	$570,836
Economic Development	$33,496	$45,546	$47,941	$48,603	$50,043
Grants	$0	$50,000	$0	$0	$0
Judicial	$800	$800	$960	$960	$960
TOTAL	**$27,883,640**	**$31,255,652**	**$35,126,062**	**$37,878,387**	**$38,085,010**



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:



Data Updated: Oct 20, 2026, 10:53 AM

View Report

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.



Personnel Services and Staffing

Hernando County government is the County's second largest public sector employer. The FY27 Budget reflects the addition of 12 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 budgets. The following tables summarize the staffing changes by Department for the FY27 Budget.

New Position Summary

The positions summarized below are the positions that are new to the FY27 Budget.

General Fund				
Department	**Position**	**Justification**	**FTE**	**Funding**
County Attorney's Office	Assistant County Attorney	Assist the County Attorney.	1	Ad Valorem & Cost Allocation Fees
DPW - Facilities Maintenance	Project Manager	Needed due to growth and assistance.	1	Ad Valorem & Cost Allocation Fees

General fund positions are funded by Ad Valorem revenues and some are supplemented with fee revenues from other funds.

Grant Funded				
Department	**Position**	**Justification**	**FTE**	**Funding**
HCFR	Community Paramedicine Supervisor	Provide program oversight, quality assurance, and coordination of healthcare partnerships.	1	Grant

Enterprise Funds				
Department	**Position**	**Justification**	**FTE**	**Funding**
HCUD	Special Assessment Coordinator	Assist departmnent with future septic to sewer and grants. They should also assist in locating and applying for grants.	1	Utility Fees
HCUD	Utilities Apprentice	Provide the Utilities Department with a flexible staffing resource to assist with vacancies at HCUD or Solid Waste, while allowing employees to gain valuable experience and transition into permanent positions as opportunities become available.	2	Utility Fees
HCUD - WW Ops	Collections Foreman	DEP is requiring that at least 5% of the system is reviewed every year. Water Foreman only handle water and Sewer only handle sewer.	1	Utility Fees
HCUD - WW Ops	Electrical/Mechanical Specialist I	Needed due to growth and assistance.	1	Utility Fees
HCUD - Water Ops	Backflow Technician	Needed due to growth, assist with commercial entities.	1	Utility Fees
HCUD - Water Conservation	Water Quality & Restoration BMAP Action Plan Specialist	Requested $1.2 billion from State to become compliant. 500K pounds of nitrogen needs to be removed per year, they have until 2038 to come into compliance. State Mandate.	1	Utility Fees
HCUD - Solid Waste	Grounds and Maintencnae Worker	Needed due to growth and assistance.	1	Solid Waste Fees
HCUD - Solid Waste	Customer Services Technician	Needed due to growth and assistance.	1	Solid Waste Fees

Enterprise funds are funded via charges for services rendered.

BOCC - by Fund Type

Department Title	Fund Type	FY22	FY23	FY24	FY25	FY26	FY27
EMG-EMPA GRT 31.063	General Fund	0	0	0	0	0	0
EMG EMPA ENHANCEMENTS	General Fund	0	0	0	0	0	0
MOSQ CONTROL STATE 1	Special Revenue	1	0	0	0	0	0
COURTS-SAMHSA DRUG COURT	Special Revenue	1	0	0	1	1	1
BOARD OF CO COMMISSIONERS	General Fund	5	5	5	5	5	5
COUNTY ADMINISTRATION	General Fund	4.77	6.3	5.3	6.3	6.3	6.3
OFFICE-PUBLIC INFORMATION	General Fund	2.75	2	4	4	5	6
OFFICE OF MGMT AND BUDGET	General Fund	5.65	6.15	6.15	5.15	5	4
GRANTS MANAGEMENT	General Fund	0	0	0	3	3	3

Department Title	Fund Type	FY22	FY23	FY24	FY25	FY26	FY27
COUNTY ATTORNEY'S OFFICE	General Fund	8	8	8	8	9	10
SENSITIVE LANDS	General Fund	1	1	1	1.11	0	0
HUMAN RESOURCES	General Fund	2.15	2.65	2.65	3.75	4.75	3.95
TECHNOLOGY SERVICES	General Fund	0	0	0	0	0	0
ENGINEERING	Special Revenue	13.53	17	17	17.6	17.6	17.6
PURCHASING AND CONTRACTS	General Fund	5.35	5.85	8.85	8.85	10.5	11
ANIMAL SERVICES	General Fund	12.625	14.1	15.1	15	0	0
AQUATIC SERVICES	General Fund	0.8	0.8	6	6.11	0	0
WATERWAYS MAINTENANCE-TT	Special Revenue	4.2	4.2	0	0	0	0
CODE ENFORCEMENT	General Fund	8.5	10.625	11.75	12.25	16.25	12.61
FACILITIES MAINTENANCE	General Fund	36	37	37	38	39	42
PLANNING	General Fund	7.37	7.925	17	21.63	21.625	21.5
HERNANDO/CITRUS MPO GEN	Special Revenue	5	5	4	3	0	0
BUSINESS DEVELOPMENT	General Fund	0.95	2	2	2	2	2
VETERAN'S SERVICES	General Fund	3	3.01	3.01	3.01	3.01	3.01
HC FIRE RESCUE - FIRE	Special Revenue	185.88	191.26	197.17	186.06	186.09	213.86
LOGISTICS - FIRE	Special Revenue	2.12	0	0	0	0	0
HCFR TRAINING - FIRE	Special Revenue	1.28	0	0	0	0	0
EMS DIVISION-FIRE	Special Revenue	0.2	0	0	0	0	0
YOUTH COURT	Special Revenue	1	1	1	1	1	1
COURT INNOV-DRUG COURT	Special Revenue	3	3	3	3	4	3
COURTS TECHNOLOGY	Special Revenue	3	3	3	3	3	3
EMERGENCY MANAGEMENT	General Fund	4.35	4.35	4.35	4.9	5.95	5.95
HC FIRE RESCUE - RESCUE	Special Revenue	91.07	100.57	114.66	151.22	180.14	174.31
LOGISTICS - RESCUE	Special Revenue	2.78	0	0	0	0	0
HCFR TRAINING - RESCUE	Special Revenue	1.7	0	0	0	0	0
EMS DIVISION-RESCUE	Special Revenue	2.8	0	0	0	0	0
HCFR-PARAMEDICINE PGM	Special Revenue	0	0	0	3	3	3
SENSITIVE LANDS	Special Revenue	0	0	0	0	0	0
TOURIST DEVELOPMENT	Special Revenue	4.2	4.2	4.2	4.2	4.2	4.2
ROAD MAINTENANCE DIVISION	Special Revenue	63.75	64.75	64.75	65.75	66.75	65.75
DPW-ADMINISTRATION	Special Revenue	11.2	9.2	9.2	9.2	8.2	8.2
DPW-TRAFFIC DIVISION	Special Revenue	11.25	14.25	15.25	15.25	15.25	17.25
ROAD MAINT-LOGT 1-6	Special Revenue	0	0	0	0	0	0
MOSQUITO CONTROL LOCAL	Special Revenue	6.02	7.02	8.033	10.03	10.033	11.02
SOCIAL SERVICES	General Fund	3	4	7	8	7	7.1
OPIOID ABATEMENT	General Fund	0	0	0	2	2	1.9
ZONING - GF	General Fund	6	8.625	0	0	0	0
PARKS & RECREATION	General Fund	33.085	37.73	37.77	40.78	42.28	48.66
COMMUNITY SERVICES	General Fund	1	0	0	0	0	0
LIBRARY SERVICES	General Fund	32	33.24	33.44	34.11	35.11	34.11
COOPERATIVE EXTENSION SVC	General Fund	0	0	0	0	0	0
LITTLE ROCK CANNERY	General Fund	0	0	0	0	0	0
HCUD ADMINISTRATION	Enterprise	2.95	2.95	2.95	2.95	2.95	2.03
HCUD-FINANCE ADMIN	Enterprise	7	6	6	6	5.7	7.7
HCUD ENGINEERING	Enterprise	12	13	13	15.2	24.2	18
HCUD BILLING	Enterprise	7.5	8.5	8.5	9.5	9.5	8.5
HCUD METER READING	Enterprise	9	9	9	9	9	9
HCUD CUSTOMER SVS/FINANCE	Enterprise	14.5	14.5	13.5	11.8	11.8	12.5
HCUD WATER OPERATIONS	Enterprise	43	44	44	44	45	55
HCUD WASTEWATER OPERATION	Enterprise	45	48	48	48	48	55

Department Title	Fund Type	FY22	FY23	FY24	FY25	FY26	FY27
WATER CONSERVATION	Enterprise	2	2	2	2	2	3
AIRPORT OPERATIONS	Enterprise	6.85	7.8	7.8	7.8	7.8	7.8
CLASS I OPERATIONS	Enterprise	16.58	16.58	16.33	18	18.65	22.66
RECYCLING OPERATIONS	Enterprise	4.2	4.2	4.45	4.43	4.3	4.3
CONVENIENCE CENTER OPER	Enterprise	12.55	12.55	12.55	10.95	11.4	10.9
C & D OPERATIONS	Enterprise	0	0	0	0	0	0
HOUSEHOLD HAZ WSTE OPER	Enterprise	2.3	2.3	2.3	2.3	2	2
WASTE TIRE OPERATIONS	Enterprise	0.52	0.52	0.52	0.47	0	0.5
BUILDING DIVISION	Enterprise	45.1	46.6	47.1	50.23	54.225	50.48
CENTRAL FUELING SYSTEM	Internal Service	1.713	1.713	1.367	0.8	0.8	0.88
VEHICLE MAINTENANCE	Internal Service	10.913	9.913	11.367	12.5	11.5	13.48
FLEET REPLACEMENT PROGRAM	Internal Service	1.473	1.473	1.367	0.8	1.8	1.68
WORKER'S COMP SELF INS	Internal Service	1.05	1.3	1.3	1.55	1.55	1.6
MEDICAL INSUR SELF-INS	Internal Service	0.45	0.45	0.45	0.85	0.85	2.45
RISK MANAGEMENT	Internal Service	1.35	1.6	1.6	1.85	1.85	1
STORMWATER MGMT MSTU	Special Revenue	2	2	2	2.4	2.4	2.9
PLANNING-MASS TRANSIT SYS	General Fund	0	2.815	0	0	0	0
PLANNING-MASS TRANSIT SYS	General Fund	0	0.51	3.25	0	0	0
PLANNING-MASS TRANSIT SYS	General Fund	0	0	0	3	0	0
PLANNING-MASS TRANSIT SYS	General Fund	3.13	0	0	0	0	0
PLANNING-MASS TRANSIT SYS	General Fund	0	0	0	0	0	3
MPO-FHWA PL FUNDS 20.205	Special Revenue	0	0	0	0	0	2.65
PLANNING TRANS DISADV(TD)	Special Revenue	0	0	0	0	0	0.1
MPO-FTA SEC 5305D 20.505	Special Revenue	0	0	0	0	0	0.1
MPO-CITRUS TD PLANNING	Special Revenue	0	0	0	0	0	0
MPO-FHWA PL	Special Revenue	0	0	0	0	0	0
MPO-HERNANDO TD PLANNING	Special Revenue	0	0	0	0	0	0.08
MPO-CITRUS TD PLANNING	Special Revenue	0	0	0	0	0	0.07
HHS - CDBG ENTITLEMENT	General Fund	0	0	0	2	0	0
COURTS-SAMHSA DRUG COURT	Special Revenue	0	1	1	0	0	0
AQUATIC/NATURAL RESOURCES SVCS	General Fund	0	0	0	0	0	8.22
HOUSING REHABILITATION	Special Revenue	0	0	0	0	0	2
		852.459	**886.079**	**918.334**	**974.64**	**1,000.313**	**1,060.86**

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 FY27 Budget. Every new position request was reviewed and discussed, with some requests not being fulfilled. Only the BOCC has the ability to add positions (FTEs). 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	FY22	FY23	FY24	FY25	FY26	FY27
EMG-EMPA GRT 31.063	0	0	0	0	0	0
EMG EMPA ENHANCEMENTS	0	0	0	0	0	0
BOARD OF CO COMMISSIONERS	5	5	5	5	5	5
COUNTY ADMINISTRATION	4.77	6.3	5.3	6.3	6.3	6.3
OFFICE-PUBLIC INFORMATION	2.75	2	4	4	5	6
OFFICE OF MGMT AND BUDGET	5.65	6.15	6.15	5.15	5	4
GRANTS MANAGEMENT	0	0	0	3	3	3
COUNTY ATTORNEY'S OFFICE	8	8	8	8	9	10
SENSITIVE LANDS	1	1	1	1.11	0	0
HUMAN RESOURCES	2.15	2.65	2.65	3.75	4.75	3.95
TECHNOLOGY SERVICES	0	0	0	0	0	0
PURCHASING AND CONTRACTS	5.35	5.85	8.85	8.85	10.5	11

Department Title	FY22	FY23	FY24	FY25	FY26	FY27
ANIMAL SERVICES	12.625	14.1	15.1	15	0	0
AQUATIC SERVICES	0.8	0.8	6	6.11	0	0
CODE ENFORCEMENT	8.5	10.625	11.75	12.25	16.25	12.61
FACILITIES MAINTENANCE	36	37	37	38	39	42
PLANNING	7.37	7.925	17	21.63	21.625	21.5
BUSINESS DEVELOPMENT	0.95	2	2	2	2	2
VETERAN'S SERVICES	3	3.01	3.01	3.01	3.01	3.01
EMERGENCY MANAGEMENT	4.35	4.35	4.35	4.9	5.95	5.95
SOCIAL SERVICES	3	4	7	8	7	7.1
OPIOID ABATEMENT	0	0	0	2	2	1.9
ZONING - GF	6	8.625	0	0	0	0
PARKS & RECREATION	33.085	37.73	37.77	40.78	42.28	48.66
COMMUNITY SERVICES	1	0	0	0	0	0
LIBRARY SERVICES	32	33.24	33.44	34.11	35.11	34.11
COOPERATIVE EXTENSION SVC	0	0	0	0	0	0
LITTLE ROCK CANNERY	0	0	0	0	0	0
PLANNING-MASS TRANSIT SYS	0	2.815	0	0	0	0
PLANNING-MASS TRANSIT SYS	0	0.51	3.25	0	0	0
PLANNING-MASS TRANSIT SYS	0	0	0	3	0	0
PLANNING-MASS TRANSIT SYS	3.13	0	0	0	0	0
PLANNING-MASS TRANSIT SYS	0	0	0	0	0	3
HHS - CDBG ENTITLEMENT	0	0	0	2	0	0
AQUATIC/NATURAL RESOURCES SVCS	0	0	0	0	0	8.22
	186.48	**203.68**	**218.62**	**237.95**	**222.775**	**239.31**

Summary of Staffing by Department - Special Revenue Funds

Department Title	FY22	FY23	FY24	FY25	FY26	FY27
MOSQ CONTROL STATE 1	1	0	0	0	0	0
COURTS-SAMHSA DRUG COURT	1	0	0	1	1	1
ENGINEERING	13.53	17	17	17.6	17.6	17.6
WATERWAYS MAINTENANCE-TT	4.2	4.2	0	0	0	0
HERNANDO/CITRUS MPO GEN	5	5	4	3	0	0
HC FIRE RESCUE - FIRE	185.88	191.26	197.17	186.06	186.09	213.86
LOGISTICS - FIRE	2.12	0	0	0	0	0
HCFR TRAINING - FIRE	1.28	0	0	0	0	0
EMS DIVISION-FIRE	0.2	0	0	0	0	0
YOUTH COURT	1	1	1	1	1	1
COURT INNOV-DRUG COURT	3	3	3	3	4	3
COURTS TECHNOLOGY	3	3	3	3	3	3
HC FIRE RESCUE - RESCUE	91.07	100.57	114.66	151.22	180.14	174.31
LOGISTICS - RESCUE	2.78	0	0	0	0	0
HCFR TRAINING - RESCUE	1.7	0	0	0	0	0
EMS DIVISION-RESCUE	2.8	0	0	0	0	0
HCFR-PARAMEDICINE PGM	0	0	0	3	3	3
SENSITIVE LANDS	0	0	0	0	0	0
TOURIST DEVELOPMENT	4.2	4.2	4.2	4.2	4.2	4.2
ROAD MAINTENANCE DIVISION	63.75	64.75	64.75	65.75	66.75	65.75
DPW-ADMINISTRATION	11.2	9.2	9.2	9.2	8.2	8.2
DPW-TRAFFIC DIVISION	11.25	14.25	15.25	15.25	15.25	17.25
ROAD MAINT-LOGT 1-6	0	0	0	0	0	0
MOSQUITO CONTROL LOCAL	6.02	7.02	8.033	10.03	10.033	11.02
STORMWATER MGMT MSTU	2	2	2	2.4	2.4	2.9

Department Title	FY22	FY23	FY24	FY25	FY26	FY27
MPO-FHWA PL FUNDS 20.205	0	0	0	0	0	2.65
PLANNING TRANS DISADV(TD)	0	0	0	0	0	0.1
MPO-FTA SEC 5305D 20.505	0	0	0	0	0	0.1
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	0.08
MPO-CITRUS TD PLANNING	0	0	0	0	0	0.07
COURTS-SAMHSA DRUG COURT	0	1	1	0	0	0
HOUSING REHABILITATION	0	0	0	0	0	2
	417.98	**427.45**	**444.263**	**475.71**	**502.663**	**531.09**

Summary of Staffing by Department - Enterprise Funds

Department Title	FY22	FY23	FY24	FY25	FY26	FY27
HCUD ADMINISTRATION	2.95	2.95	2.95	2.95	2.95	2.03
HCUD-FINANCE ADMIN	7	6	6	6	5.7	7.7
HCUD ENGINEERING	12	13	13	15.2	24.2	18
HCUD BILLING	7.5	8.5	8.5	9.5	9.5	8.5
HCUD METER READING	9	9	9	9	9	9
HCUD CUSTOMER SVS/FINANCE	14.5	14.5	13.5	11.8	11.8	12.5
HCUD WATER OPERATIONS	43	44	44	44	45	55
HCUD WASTEWATER OPERATION	45	48	48	48	48	55
WATER CONSERVATION	2	2	2	2	2	3
AIRPORT OPERATIONS	6.85	7.8	7.8	7.8	7.8	7.8
CLASS I OPERATIONS	16.58	16.58	16.33	18	18.65	22.66
RECYCLING OPERATIONS	4.2	4.2	4.45	4.43	4.3	4.3
CONVENIENCE CENTER OPER	12.55	12.55	12.55	10.95	11.4	10.9
C & D OPERATIONS	0	0	0	0	0	0
HOUSEHOLD HAZ WSTE OPER	2.3	2.3	2.3	2.3	2	2
WASTE TIRE OPERATIONS	0.52	0.52	0.52	0.47	0	0.5
BUILDING DIVISION	45.1	46.6	47.1	50.23	54.225	50.48
	231.05	**238.5**	**238**	**242.63**	**256.525**	**269.37**

Summary of Staffing by Department - Internal Service Funds

Department Title	FY22	FY23	FY24	FY25	FY26	FY27
CENTRAL FUELING SYSTEM	1.713	1.713	1.367	0.8	0.8	0.88
VEHICLE MAINTENANCE	10.913	9.913	11.367	12.5	11.5	13.48
FLEET REPLACEMENT PROGRAM	1.473	1.473	1.367	0.8	1.8	1.68
WORKER'S COMP SELF INS	1.05	1.3	1.3	1.55	1.55	1.6
MEDICAL INSUR SELF-INS	0.45	0.45	0.45	0.85	0.85	2.45
RISK MANAGEMENT	1.35	1.6	1.6	1.85	1.85	1
	16.949	**16.449**	**17.451**	**18.35**	**18.35**	**21.09**

Summary of Staffing by Department - Constitutionals

Department Title	FY22	FY23	FY24	FY25	FY26	FY27
PROPERTY APPRAISER	44	44	48	48	53	50
TAX COLLECTOR	54	54	55	54	55	68
CLERK OF CIRCUIT COURT	55.6	61.85	64.85	64.85	75.4	127
SUPERVISOR OF ELECTIONS	11	11	11	12	12	12
SHERIFF	516	555	626	626	673	721
HCSO REVENUE FUND	23	23	23	23	25	0
	703.6	**748.85**	**827.85**	**827.85**	**893.4**	**978**

In the table above, the Sheriff took over the operations of Animal Services in FY25; hence, the increase from FY25 to FY26 is mostly attributed to that. 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 positions for FY27 and the funding source:

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Office of Management & Budget webpage



Debt Management & Summary

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

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

Bond Ratings

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

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



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

Debt Approval Process

Department Requests Funds



Committee Review/Consensus

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

Committee Suggestions to Board on type of Debt

Board Approval

Board Denial

Type of Debt

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

Voter Approval Required

Resolution Created

Debt Issued



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.

Non-Ad Val Rev Note 2012

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$20	$25	$0	($25)	(100%)
Debt Service	$1,577,091	$1,571,255	$1,562,231	($9,024)	(1%)
Budget Reserves	$53,681	$53,681	$1	($53,680)	(100%)
EXPENSES TOTAL	**$1,630,792**	**$1,624,961**	**$1,562,232**	**($62,729)**	**(4%)**
Revenues					
Transfers	$1,577,093	$1,571,262	$1,562,232	($9,030)	(1%)
Other Sources	$53,699	$53,699	$0	($53,699)	(100%)
REVENUES TOTAL	**$1,630,792**	**$1,624,961**	**$1,562,232**	**($62,729)**	**(4%)**

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.

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County Website



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.

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:

Non-Ad Val Bond Series 2022

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Debt Service	$2,781,505	$1,540,874	$2,784,753	$1,243,879	81%
EXPENSES TOTAL	**$2,781,505**	**$1,540,874**	**$2,784,753**	**$1,243,879**	**81%**
Revenues					
Transfers	$2,781,502	$1,540,871	$2,784,753	$1,243,882	81%
Other Sources	$3	$3	$0	($3)	(100%)
REVENUES TOTAL	**$2,781,505**	**$1,540,874**	**$2,784,753**	**$1,243,879**	**81%**

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.



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

DEPARTMENT BUDGETS



Hernando County, Florida



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

Area of Operations - Board of County Commissioners



Key Performance Indicators
Budget Approval - FY27 Approved September 22, 2026
ACFR Completed Timely in Accordance with State Statute - FY25 Completed June 30, 2026

Area of Operation Board of County Commissioners

	FY22 ADOPTED BUDGET	FY23 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY27 BUDGET	CALCULATION
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2026**	**FY2027**	**Percent Change**
Revenues							
Intergovernmental	–	$0	$532,479	$532,479	$528,629	$528,629	0%
Charges for Services	$6,783,357	$7,818,773	$8,623,126	$9,663,615	$9,787,851	$11,851,026	21%
Fines and Forfeitures	–	–	–	–	$33,500	$33,500	0%
Miscellaneous	$42,500	$59,600	$73,500	$67,500	$106,480	$281,980	165%
Other Sources	$2,364,390	$2,794,357	$2,148,761	$1,765,761	$1,559,213	$1,559,213	0%
REVENUES TOTAL	**$9,190,247**	**$10,672,730**	**$11,377,866**	**$12,029,355**	**$12,015,673**	**$14,254,348**	**19%**
Expenses							
Personnel Services	$2,122,006	$2,206,929	$2,808,344	$2,937,187	$3,184,203	$3,146,230	-1%
Operating Expense	$8,130,239	$6,031,705	$7,630,524	$9,937,722	$9,512,798	$10,344,358	9%
Capital Outlay	$5,015,478	$1,716,250	$2,677,810	$7,932,758	$2,297,271	$2,667,215	16%
Debt Service	$2,138,606	$2,735,487	$4,429,859	$4,358,593	$3,121,972	$7,285,532	133%
Grants & Aid	$210,106	$171,031	$171,031	$170,031	$683,778	$209,409	-69%
Transfers	$3,269,332	$3,051,613	$4,294,873	$3,898,679	$3,897,118	$3,726,283	-4%
Non-Operating	$76,124,215	$84,859,585	$96,194,566	$110,040,973	$123,558,403	$134,890,364	9%
Budget Reserves	$42,556,083	$45,061,171	$43,082,678	$46,381,666	$53,962,889	$47,398,665	-12%
EXPENSES TOTAL	**$139,566,065**	**$145,833,771**	**$161,289,685**	**$185,657,609**	**$200,218,432**	**$209,668,056**	**5%**

BOCC by Dept W/Sheriff & New Grants

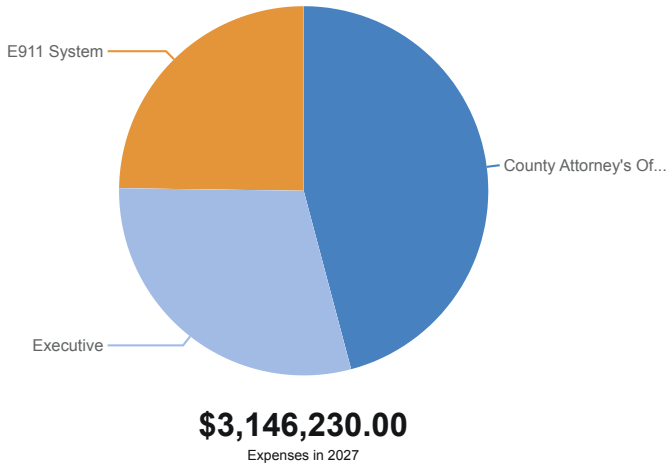
	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Sheriff	$69,575,299	$77,895,773	$87,580,148	$97,746,685	$107,535,733
Executive	$51,906,112	$48,113,285	$56,045,250	$50,575,843	$49,701,613
HCSO Revenue Fund	$8,760,271	$8,375,487	$10,179,751	$17,022,933	$15,990,639
Clerk of Court	$7,623,536	$9,268,344	$12,435,042	$13,952,767	$15,547,292
Tax Collector	$3,616,500	$3,916,000	$4,268,500	$4,269,000	$4,371,000
Property Appraiser	$2,915,706	$3,241,267	$3,658,141	$4,332,514	$4,516,773
Supervisor of Elections	$2,176,515	$2,687,501	$2,774,309	$3,310,201	$2,906,480
E911 System	$2,377,680	$2,312,880	$2,500,891	$2,205,832	$1,595,849
800Mhz Radio System	$1,456,110	$1,789,351	$2,029,399	$2,640,324	$2,912,524
County Attorney's Office	$968,837	$1,115,289	$1,164,938	$1,285,394	$1,573,762
Capital Projects	$2,500,000	$2,926,995	$0	$0	$0
Law Enforcement	$580,384	$663,914	$641,681	$529,263	$685,549
Law Enforcement Trust Fund	$530,895	$499,128	$498,700	$613,083	$612,898
HCSO-Equit Share Justice	$604,276	$602,480	$602,480	$391,018	$391,018
HCSO-E911 STATE GRANT	$0	$532,479	$532,479	$528,629	$528,629
Jail Medical/Other	$350,000	$350,000	$367,560	$389,352	$389,353
Crime Prevention(775.083)	$249,437	$228,359	$222,617	$230,704	$199,554
Jail	$90,927	$98,064	$112,618	$139,695	$154,195
HCSO-Equit Share Treasury	$50,081	$50,281	$50,281	$55,195	$55,195
TOTAL	**$156,332,566**	**$164,666,877**	**$185,664,785**	**$200,218,432**	**$209,668,056**

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

Personnel Expense by Area of Operations

BOCC Personnel

Data Updated Sep 03, 2026, 12:09 AM



$3,146,230.00

Expenses in 2027

BOCC Personnel

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
County Attorney's Office	$907,658	$899,504	$1,044,087	$1,059,438	$1,173,344	$1,442,927
Executive	$663,782	$684,548	$865,357	$898,667	$990,489	$923,755
E911 System	$550,566	$622,877	$898,900	$979,082	$1,020,370	$779,548
TOTAL	**$2,122,006**	**$2,206,929**	**$2,808,344**	**$2,937,187**	**$3,184,203**	**$3,146,230**

Board of County Commissioners - FTE Count

Area of Operations - BOCC

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



Board of County Commissioners

What We Do

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

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

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

Goals

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

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

Board Of County Commissioners

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$898,667	$990,489	$923,755	($66,734)	(7%)
Operating Expense	$1,135,096	$937,117	$730,834	($206,283)	(22%)
Capital Outlay	$22,085,344	$8,765,944	$819,258	($7,946,686)	(91%)
Grants & Aid	$73,053	$586,000	$86,000	($500,000)	(85%)
Transfers	$24,019	$22,500	$8,000	($14,500)	(64%)
EXPENSES TOTAL	**$24,216,179**	**$11,302,050**	**$2,567,847**	**($8,734,203)**	**(77%)**
Revenues					
Charges for Services	$526,547	$526,547	$1,157,973	$631,426	120%
Other Sources	$13,756,524	$7,483,423	–	($7,483,423)	(100%)
REVENUES TOTAL	**$14,283,071**	**$8,009,970**	**$1,157,973**	**($6,851,997)**	**(86%)**
Surplus | (Deficit)	($9,933,108)	($3,292,080)	($1,409,874)	–	–

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**



County Attorney's Office

Mission Statement

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

What We Do

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

Goals

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

Metrics & Performance

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

County Attorney

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$1,059,438	$1,173,344	$1,442,927	$269,583	23%
Operating Expense	$92,700	$97,650	$114,835	$17,185	18%
Transfers	$38,430	$14,400	$16,000	$1,600	11%
EXPENSES TOTAL	**$1,190,568**	**$1,285,394**	**$1,573,762**	**$288,368**	**22%**
Revenues					
Charges for Services	$215,502	$217,502	$236,253	$18,751	9%
Miscellaneous	$5,000	$40,480	$34,480	($6,000)	(15%)
REVENUES TOTAL	**$220,502**	**$257,982**	**$270,733**	**$12,751**	**5%**
Surplus | (Deficit)	($970,066)	($1,027,412)	($1,303,029)	–	–

Our People - FTE Count

County Attorney

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



Dori Slosberg Driver Ed

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

D Slosberg Driver Ed

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



Area of Operations - County Administration

Key Performance Indicators

Public Information Office

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

Office of Management and Budget

- Submitted for the GFOA Distinguished Budget Presentation Award within 90 days of the adopted budget and received the award for FY24 & FY25.
- Completed the Local Provider Participation Fund for FY26.
- Completed the MSBU Certification for FY26.

Procurement

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

Human Resources

Fiscal Year 2026
* Employment related payroll actions processed – 2,000+
* Job Postings – 185
* Applications Received – 3,856
* Performed Recruiting, Placement and Onboarding for 210 positions
* Wellness Activities - 45 with 562 Participants

Area of Operation - County Administration

	FY22 ADOPTED BUDGET	FY23 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY27 BUDGET	CALCULATION
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Percent Change
Revenues							
Charges for Services	$20,305,919	$21,065,286	$24,957,874	$29,346,604	$33,008,514	$37,076,112	12%
Miscellaneous	$100,000	$18,000	$0	$0	$0	$0	–
Transfers	$1,459,849	$1,320,000	$1,383,702	$1,550,400	$1,641,257	$1,736,972	6%
Other Sources	$10,303,310	$11,624,792	$11,589,271	$12,465,139	$17,787,836	$14,754,647	-17%
REVENUES TOTAL	**$32,169,078**	**$34,028,078**	**$37,930,847**	**$43,362,143**	**$52,437,607**	**$53,567,731**	**2%**
Expenses							
Personnel Services	$15,444,243	$16,958,252	$20,833,143	$23,137,036	$27,244,726	$27,634,116	1%

	FY22 ADOPTED BUDGET	FY23 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY27 BUDGET	CALCULATION
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2026**	**FY2027**	**Percent Change**
Operating Expense	$11,761,536	$12,685,942	$15,536,099	$16,534,517	$18,723,087	$14,408,387	-23%
Debt Service	–	–	–	–	–	$1,299,000	–
Transfers	$164,166	$196,978	$202,477	$212,590	$217,206	$224,453	3%
Budget Reserves	$8,874,636	$8,225,972	$7,513,525	$11,149,002	$16,694,943	$17,223,228	3%
EXPENSES TOTAL	**$36,244,581**	**$38,067,144**	**$44,085,244**	**$51,033,145**	**$62,879,962**	**$60,789,184**	**-3%**

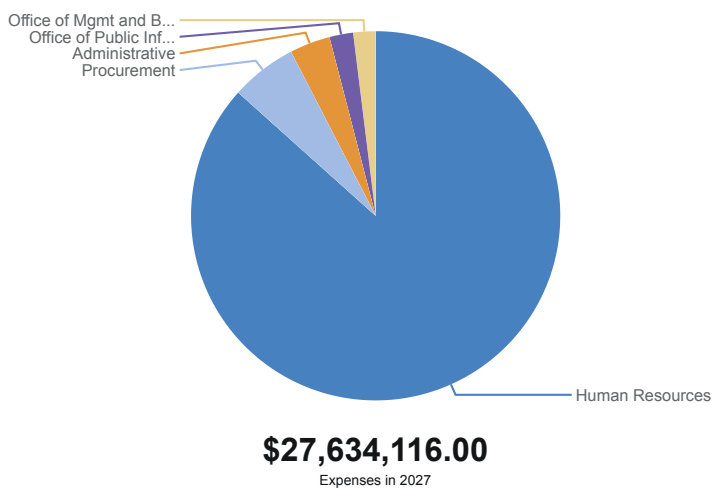
County Administration by Departments

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Human Resources					
Medical Insur Self-Ins	$18,304,320	$20,850,435	$23,359,294	$29,174,864	$29,255,032
Worker's Comp Self Ins	$6,730,786	$7,242,186	$8,064,481	$10,158,529	$11,708,131
Risk Management	$6,737,398	$7,462,924	$9,034,024	$10,128,736	$9,446,269
Insurance Costs	$1,298,973	$1,844,520	$2,028,520	$2,854,444	$1,098,236
Human Resources	$762,457	$608,492	$720,749	$749,710	$729,063
Contrib-Health	$200	$200	$200	$0	$0
HUMAN RESOURCES TOTAL	**$33,834,134**	**$38,008,757**	**$43,207,268**	**$53,066,283**	**$52,236,731**
Administrative					
Impact Fee-Public Bldgs	$1,389,520	$1,019,637	$3,261,946	$4,595,709	$3,314,861
County Administration	$805,593	$863,855	$1,202,077	$1,204,432	$1,207,868
Computer Replacement	$600,634	$586,339	$593,811	$664,906	$616,669
ADMINISTRATIVE TOTAL	**$2,795,747**	**$2,469,831**	**$5,057,834**	**$6,465,047**	**$5,139,398**
Procurement					
Procurement	$543,921	$1,119,264	$1,039,701	$1,341,995	$1,416,301
Grants Management	$0	$0	$377,252	$368,032	$449,378
PROCUREMENT TOTAL	**$543,921**	**$1,119,264**	**$1,416,953**	**$1,710,027**	**$1,865,679**
Office of Mgmt and Budget					
Office of Mgmt and Budget	$646,907	$716,474	$746,648	$842,581	$769,806
OFFICE OF MGMT AND BUDGET TOTAL	**$646,907**	**$716,474**	**$746,648**	**$842,581**	**$769,806**
Office of Public Information					
Office-Public Information	$246,436	$570,918	$604,442	$796,024	$777,570
OFFICE OF PUBLIC INFORMATION TOTAL	**$246,436**	**$570,918**	**$604,442**	**$796,024**	**$777,570**
Disaster	$0	$1,200,000	$0	$0	$0
TOTAL	**$38,067,144**	**$44,085,244**	**$51,033,145**	**$62,879,962**	**$60,789,184**

Personnel Expense by Area of Operations

County Admin - Area of Op - Personnel Expense

Data Updated Sep 03, 2026, 12:09 AM



$27,634,116.00

Expenses in 2027

County Administration - FTE Count

Area of Operations - County Admin

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

Job Title	County Administration
PUBLIC RECORDS COORDINATOR	1
PURCHASING AGENT I	2
RISK MANAGER	1
TALENT ACQUISITION AND RETENTION SPECIALIST	1
WORKERS COMPENSATION AND SAFETY MANAGER	1
ALLOCATED FTE COUNT	**38.8**



County Administration

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

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

County Administration

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

County Administration Managed Grants

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

5061 Computer Replacement

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

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

Our People - FTE Count

County Admin

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



Public Information Office

Mission Statement

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

What we do

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

Goals

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

Public Information

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$382,546	$546,763	$573,605	$26,842	5%
Operating Expense	$216,153	$241,261	$195,965	($45,296)	(19%)
Transfers	$19,215	$8,000	$8,000	$0	0%
EXPENSES TOTAL	**$617,914**	**$796,024**	**$777,570**	**($18,454)**	**(2%)**
Revenues					
Charges for Services	$56,300	$56,300	$61,930	$5,630	10%
REVENUES TOTAL	**$56,300**	**$56,300**	**$61,930**	**$5,630**	**10%**
Surplus | (Deficit)	($561,614)	($739,724)	($715,640)	–	–

Our People - FTE Count

Public Information

Job Title	**0011**
Allocated FTE Count	
COMMUNITY ENGAGEMENT MANAGER	1
DIGITAL CONTENT COORDINATOR	1
DIRECTOR OF COMMUNICATIONS & GOVT AFFAIRS	1
PIO MARKETING INTERN	0.5
PUBLIC INFORMATION COORDINATOR	1
PUBLIC RECORDS COORDINATOR	1
ALLOCATED FTE COUNT	**5.5**



Hernando County, Florida



Hernando County, Florida
Board of County Commissioners
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Office of Management and Budget (OMB)

Mission Statement

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

Goals

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

Office of Management & Budget

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$577,678	$658,943	$541,153	($117,790)	(18%)
Operating Expense	$219,303	$175,638	$222,253	$46,615	27%
Transfers	$24,739	$8,000	$6,400	($1,600)	(20%)
EXPENSES TOTAL	**$821,720**	**$842,581**	**$769,806**	**($72,775)**	**(9%)**
Revenues					
Charges for Services	$383,676	$383,715	$422,087	$38,372	10%
Other Sources	$58,573	–	–	$0	–
REVENUES TOTAL	**$442,249**	**$383,715**	**$422,087**	**$38,372**	**10%**
Surplus | (Deficit)	($379,471)	($458,866)	($347,719)	–	–

Our People - FTE Count

Allocated FTE - Fund 0011-01151 OMB

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



Grants Management

Mission

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

Goals

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

Metrics & Performance

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

Grants Management - 01152

	PRIOR YEAR BUDGET	BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$364,886	$350,566	$360,667	$10,101	3%
Operating Expense	$7,566	$12,666	$83,911	$71,245	562%
Transfers	$14,411	$4,800	$4,800	$0	0%
EXPENSES TOTAL	**$386,863**	**$368,032**	**$449,378**	**$81,346**	**22%**
Surplus | (Deficit)	($386,863)	($368,032)	($449,378)	–	–

Our People - FTE Count

Allocated FTE - Fund 0011-01152 Grants Management

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



Hernando County, Florida
Board of County Commissioners
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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.

Procurement

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$957,085	$1,164,261	$1,235,694	$71,433	6%
Operating Expense	$134,456	$160,134	$161,407	$1,273	1%
Transfers	$42,513	$17,600	$19,200	$1,600	9%
EXPENSES TOTAL	**$1,134,054**	**$1,341,995**	**$1,416,301**	**$74,306**	**6%**
Revenues					
Charges for Services	$878,568	$878,568	$966,425	$87,857	10%
REVENUES TOTAL	**$878,568**	**$878,568**	**$966,425**	**$87,857**	**10%**
Surplus | (Deficit)	($255,486)	($463,427)	($449,876)	–	–

Our People - FTE Count

Procurement

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



Human Resources

Mission Statement

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

What We Do

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

Goals

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

Performance Measures & Metrics

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

Human Resources

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$442,576	$436,535	$483,361	$46,826	11%
Operating Expense	$279,293	$307,175	$239,382	($67,793)	(22%)
Transfers	$18,014	$6,000	$6,320	$320	5%
EXPENSES TOTAL	**$739,883**	**$749,710**	**$729,063**	**($20,647)**	**(3%)**
Revenues					
Charges for Services	$400,969	$400,969	$441,066	$40,097	10%
Other Sources	$7,120	–	–	$0	–
REVENUES TOTAL	**$408,089**	**$400,969**	**$441,066**	**$40,097**	**10%**
Surplus | (Deficit)	($331,794)	($348,741)	($287,997)	–	–

Our People - FTE Count

Human Resources

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

Job Title	0011
HUMAN RESOURCES DIRECTOR	0.55
HUMAN RESOURCES GENERALIST	0.5
PAYROLL SPECIALIST	0.5
TALENT ACQUISITION AND RETENTION SPECIALIST	1
ALLOCATED FTE COUNT	**3.95**



Risk Management

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

What we do

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

Scope of Focus

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

Goals

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

Risk Management

	PRIOR YEAR BUDGET	BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$195,503	$94,590	$97,959	$3,369	4%
Operating Expense	$7,578,020	$8,345,026	$5,629,718	($2,715,308)	(33%)
Transfers	$8,887	$1,600	$1,600	$0	0%
Budget Reserves	$1,429,140	$1,687,520	$3,716,992	$2,029,472	120%
EXPENSES TOTAL	**$9,211,550**	**$10,128,736**	**$9,446,269**	**($682,467)**	**(7%)**
Revenues					
Charges for Services	$7,520,610	$8,437,796	$7,191,190	($1,246,606)	(15%)
Other Sources	$1,690,940	$1,690,940	$2,255,079	$564,139	33%
REVENUES TOTAL	**$9,211,550**	**$10,128,736**	**$9,446,269**	**($682,467)**	**(7%)**

Our People - FTE Count

Risk Management

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



Hernando County, Florida



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.

The workers compensation department continues efforts of reduction to workplace injuries by identifying and applying safe work practices, ongoing improvements for Safety Committee programing, and continued addition of training opportunities and education.

Workers Comp Self Insurance

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$132,823	$158,023	$153,361	($4,662)	(3%)
Operating Expense	$4,252,495	$4,279,595	$4,908,188	$628,593	15%
Transfers	$7,446	$2,760	$9,510	$6,750	245%
Budget Reserves	$5,653,893	$5,718,151	$6,637,072	$918,921	16%
EXPENSES TOTAL	**$10,046,657**	**$10,158,529**	**$11,708,131**	**$1,549,602**	**15%**
Revenues					
Charges for Services	$1,575,239	$1,680,161	$1,770,303	$90,142	5%
Other Sources	$8,471,418	$8,478,368	$9,937,828	$1,459,460	17%
REVENUES TOTAL	**$10,046,657**	**$10,158,529**	**$11,708,131**	**$1,549,602**	**15%**

Our People - FTE Count

Workers Comp Self Insurance

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



Medical Insurance-Self Insurance

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

Goals

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

Medical Insurance-Self Insurance

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$19,114,691	$22,877,129	$23,205,665	$328,536	1%
Operating Expense	$1,554,291	$1,603,348	$1,644,907	$41,559	3%
Capital Outlay	$40,774	–	–	$0	–
Transfers	$4,083	$2,840	$3,920	$1,080	38%
Budget Reserves	$3,535,695	$4,691,547	$4,400,540	($291,007)	(6%)
EXPENSES TOTAL	**$24,249,534**	**$29,174,864**	**$29,255,032**	**$80,168**	**0%**
Revenues					
Charges for Services	$17,875,284	$20,515,047	$25,572,989	$5,057,942	25%
Transfers	$4,628,400	$1,641,257	$1,736,972	$95,715	6%
Other Sources	$1,745,850	$7,018,560	$1,945,071	($5,073,489)	(72%)
REVENUES TOTAL	**$24,249,534**	**$29,174,864**	**$29,255,032**	**$80,168**	**0%**

Medical Insurance-Self Insurance

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



Insurance Costs (General Fund)

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

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

Insurance Costs

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



Impact Fee – Public Buildings

IF Public Buildings

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



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Area of Operations - Utilities

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

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

Key Performance Indicators (FY26)

HCUD

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

SOLID WASTE

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

Utilities by Fund

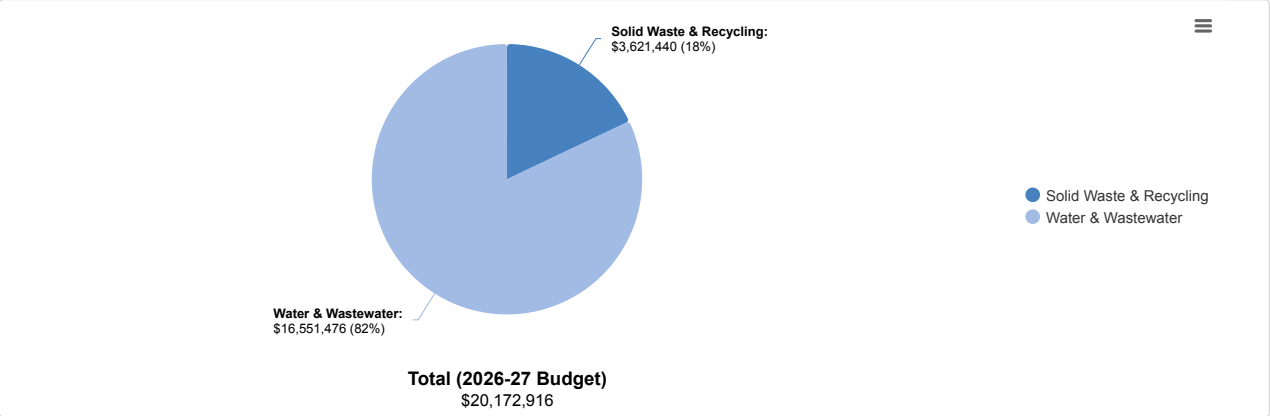
	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Personnel Services	$17,029,227	$17,736,276	$20,172,916	$2,436,640	14%
Operating Expense	$32,194,614	$33,435,996	$37,422,270	$3,986,274	12%
Capital Outlay	$166,612,927	$132,898,122	$54,217,944	($78,680,178)	(59%)
Debt Service	$7,178,193	$7,180,032	$5,942,516	($1,237,516)	(17%)
Grants & Aid	$62,672	$62,730	$62,730	$0	0%
Transfers	$47,238,131	$23,924,549	$24,136,265	$211,716	1%
Non-Operating	$22,857	$22,857	$22,857	$0	0%
Budget Reserves	$70,908,282	$131,724,668	$122,659,240	($9,065,428)	(7%)
EXPENSES TOTAL	**$341,246,903**	**$346,985,230**	**$264,636,738**	**($82,348,492)**	**(24%)**
Revenues					
Licenses and Permits	$8,271,093	$8,417,658	$8,447,947	$30,289	0%
Intergovernmental	$32,990	$0	$0	$0	–
Charges for Services	$51,664,844	$60,997,620	$64,103,517	$3,105,897	5%
Miscellaneous	$1,139,011	$1,131,136	$1,129,636	($1,500)	0%
Transfers	$45,702,939	$23,928,331	$19,092,113	($4,836,218)	(20%)
Other Sources	$234,436,026	$252,510,485	$171,863,525	($80,646,960)	(32%)
REVENUES TOTAL	**$341,246,903**	**$346,985,230**	**$264,636,738**	**($82,348,492)**	**(24%)**

Utilities W/Grants

	FY 25 ADOPTED BUDGET	FY 26 ADOPTED BUDGET	FY27 ADOPTED BUDGET	CALCULATION	FY27 RECOMMENDED BUDGET 101325 DETAILED - 11/14/2025
	FY2025	FY2026	FY2027	% increase/decrease from prior yr	FY2027
Department Expenses					
Utilities					
Solid Waste & Recycling	$65,735,191	$69,333,016	$56,022,887	-19%	$51,569,072
Water & Wastewater	$246,911,285	$274,375,992	$187,657,838	-32%	$187,643,394
UTILITIES TOTAL	**$312,646,476**	**$343,709,008**	**$243,680,725**	**-29%**	**$239,212,466**
DEPARTMENT EXPENSES TOTAL	**$312,646,476**	**$343,709,008**	**$243,680,725**	**-29%**	**$239,212,466**

Personnel Expense by Area of Operations



Data Updated: Oct 20, 2026, 10:53 AM

View Report

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	2026-27 Budget
Expenses						
Solid Waste & Recycling	$2,711,343	$2,715,671	$3,128,289	$3,150,239	$3,210,100	$3,621,440
Water & Wastewater	$11,270,028	$11,636,780	$13,523,192	$13,878,988	$14,526,176	$16,551,476
EXPENSES TOTAL	**$13,981,371**	**$14,352,451**	**$16,651,481**	**$17,029,227**	**$17,736,276**	**$20,172,916**

Area of Operations - Utilities

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

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

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



Hernando County Utilities

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

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

Goals:

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

Utilities

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$13,918,120	$14,526,176	$16,551,476	$2,025,300	14%
Operating Expense	$25,747,952	$30,362,921	$28,790,073	($1,572,848)	(5%)
Capital Outlay	$175,164,599	$206,407,877	$48,403,470	($158,004,407)	(77%)
Debt Service	$5,938,061	$5,936,150	$5,942,516	$6,366	0%
Grants & Aid	$50,672	$52,730	$52,730	$0	0%
Transfers	$47,939,483	$20,272,363	$20,460,275	$187,912	1%
Non-Operating	$22,857	$22,857	$22,857	$0	0%
Budget Reserves	$28,889,046	$91,919,494	$88,390,454	($3,529,040)	(4%)
EXPENSES TOTAL	**$297,670,790**	**$369,500,568**	**$208,613,851**	**($160,886,717)**	**(44%)**
Revenues					
Revenues	$1,000	$2,000,000	–	($2,000,000)	(100%)
Licenses and Permits	$12,500	$12,500	$15,000	$2,500	20%
Charges for Services	$46,591,993	$55,952,769	$59,058,666	$3,105,897	6%
Miscellaneous	$450,476	$457,476	$457,476	$0	0%
Transfers	$46,991,750	$21,718,248	$16,726,913	($4,991,335)	(23%)
Other Sources	$203,623,071	$289,359,575	$132,355,796	($157,003,779)	(54%)
REVENUES TOTAL	**$297,670,790**	**$369,500,568**	**$208,613,851**	**($160,886,717)**	**(44%)**

Our People - FTE Count

Hernando County Utilities

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

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



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Solid Waste & Recycling

Mission

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

What we Do

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

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

Solid Waste W/O capital & debris

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$3,161,595	$3,210,100	$3,621,440	$411,340	13%
Operating Expense	$7,610,118	$7,533,340	$7,919,164	$385,824	5%
Capital Outlay	$24,643,143	$22,602,148	$552,474	($22,049,674)	(98%)
Debt Service	$1,240,132	$1,243,882	$0	($1,243,882)	(100%)
Transfers	$3,904,487	$3,652,186	$3,675,990	$23,804	1%
Budget Reserves	$22,237,319	$31,170,583	$31,632,842	$462,259	1%
EXPENSES TOTAL	**$62,796,794**	**$69,412,239**	**$47,401,910**	**($22,010,329)**	**(32%)**
Revenues					
Licenses and Permits	$8,258,593	$8,405,158	$8,432,947	$27,789	0%
Intergovernmental	$32,990	–	$0	$0	–
Charges for Services	$5,072,851	$5,044,851	$5,044,851	$0	0%
Miscellaneous	$537,535	$523,660	$522,160	($1,500)	0%
Transfers	$1,565,200	$2,809,082	$1,565,200	($1,243,882)	(44%)
Other Sources	$47,329,625	$52,629,488	$31,836,752	($20,792,736)	(40%)
REVENUES TOTAL	**$62,796,794**	**$69,412,239**	**$47,401,910**	**($22,010,329)**	**(32%)**

Our People - FTE Count

Solid Waste

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



Solid Waste and Recycling - Capital

Goals

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

Solid Waste and Recycling - Capital

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



Solid Waste - Disaster Debris

Goals

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

Solid Waste - Disaster Debris

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



Board of County Commissioners
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Area of Operations - Community Services

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

Key Performance Indicators

Parks & Recreation

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

Library Services

FY25	
Reference Questions Answered	420,864
PC Usage	35,363
Library Visits	201,619
Circulation-Items checked out	423,549
Programs	939
Program Attendance	22,239
Public Service Hours	7,761

UF/IFAS County Extension

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

Veterans Services

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

Area of Operation Community Services

	FY22 ADOPTED BUDGET	FY23 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY27 BUDGET	CALCULATION
	FY2022	**FY2023**	**FY2024**	**FY2025**	**FY2026**	**FY2027**	**Percent Change**
Revenues							
Licenses and Permits	–	–	–	–	$5,000	$0	-100%
Intergovernmental	$105,640	$122,970	$277,217	$308,509	$839,372	$2,494,686	197%
Charges for Services	$1,032,925	$1,037,500	$1,054,645	$1,039,715	$794,818	$776,838	-2%
Fines and Forfeitures	$25,600	$30,750	$30,750	$33,745	$245	$245	0%
Miscellaneous	$179,210	$185,625	$133,175	$81,815	$91,205	$300,345	229%
Transfers	$71,483	$66,089	$53,200	$65,956	$79,956	$231,000	189%
Other Sources	$313,022	$661,311	$164,269	$801,103	$205,000	$328,381	60%
REVENUES TOTAL	**$1,727,880**	**$2,104,245**	**$1,713,256**	**$2,330,843**	**$2,015,596**	**$4,131,495**	**105%**
Expenses							
Personnel Services	$5,149,639	$5,532,049	$6,601,358	$7,100,904	$6,820,904	$7,269,064	7%
Operating Expense	$3,882,748	$7,449,626	$5,194,400	$6,447,623	$8,073,969	$8,306,088	3%
Capital Outlay	$912,080	$2,340,055	$1,953,235	$3,239,373	$2,350,676	$1,841,304	-22%
Debt Service	–	–	–	–	–	$285,452	–
Transfers	$169,766	$252,502	$193,811	$218,288	$202,051	$379,890	88%
Budget Reserves	$4,096,757	$2,157,961	$967,307	$568,272	$1,758,291	$3,320,063	89%
EXPENSES TOTAL	**$14,210,990**	**$17,732,193**	**$14,910,111**	**$17,574,460**	**$19,205,891**	**$21,401,861**	**11%**

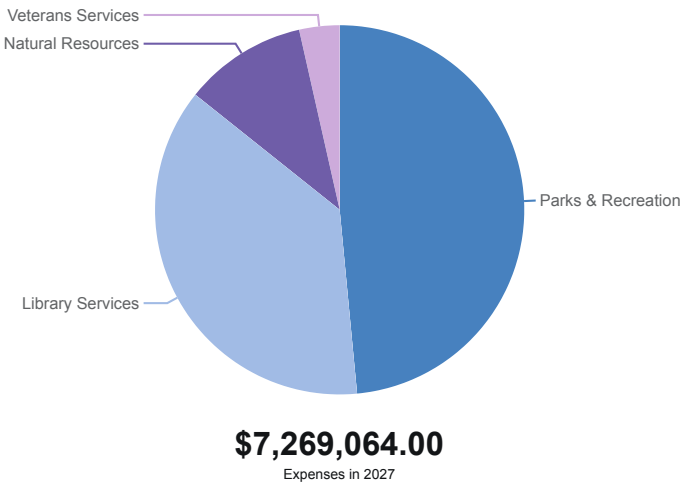
Community Serv by Dept 090326

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Parks & Recreation	$7,216,553	$6,862,961	$7,025,889	$7,891,079	$7,605,058
Library Services	$3,112,529	$3,524,389	$4,107,039	$4,492,782	$4,021,019
Parks	$3,951,038	$596,271	$1,250,714	$1,014,333	$2,001,422
Animal Services	$1,437,873	$1,900,757	$2,213,630	$513,500	$631,395
Aquatic Services & Waterways	$1,080,796	$1,329,244	$1,683,736	$503,191	$1,072,694
Natural Resources	$0	$0	$0	$2,081,121	$1,693,058
Library Grants	$850,311	$218,752	$814,703	$707,546	$796,343
Library	$299,126	$494,623	$608,566	$849,897	$1,010,571
County Extension	$447,462	$489,726	$584,419	$617,254	$662,628
Sensitive Lands Grants	$234,940	$233,692	$205,342	$106,253	$1,395,528
Sensitive Lands	$329,216	$520,568	$878,183	$0	$0
Veterans Services	$197,588	$272,989	$296,450	$271,018	$296,572
DPW-LKE TOWNSEN BOAT RAMP	$0	$200,000	$200,000	$200,000	$175,000
DPW-Lke Townsen Boat Ramp	$39,305	$0	$41,248	$40,573	$40,573
TOTAL	**$19,196,738**	**$16,643,972**	**$19,909,919**	**$19,288,547**	**$21,401,861**

Personnel Expense by Area of Operations

Community Services - Area of Op - Personnel Expenditures

Data Updated Sep 03, 2026, 12:09 AM



$7,269,064.00

Expenses in 2027

Community Services - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Parks & Recreation	$1,922,836	$2,259,591	$2,709,221	$2,983,151	$3,127,256	$3,525,013
Library Services	$2,210,304	$2,170,413	$2,505,276	$2,655,155	$2,719,982	$2,705,580
Animal Services	$831,455	$921,021	$1,143,497	$1,189,568	$0	$0
Aquatic Services & Waterways	$407,607	$394,301	$512,911	$540,465	$0	$0
Natural Resources	$0	$0	$0	$0	$730,304	$781,740
Veterans Services	$185,044	$181,023	$243,364	$273,030	$243,362	$256,731
Sensitive Lands	$78,263	$91,054	$107,170	$134,106	$0	$0
Community Services	$138,279	$0	$0	$0	$0	$0
TOTAL	**$5,773,788**	**$6,017,404**	**$7,221,439**	**$7,775,475**	**$6,820,904**	**$7,269,064**

Area of Operations - Community Services

Job Title	Community Services
Allocated FTE Count	
ACCOUNTING CLERK III	1
ADMINISTRATIVE ASSISTANT II	1
ADMINISTRATIVE ASSISTANT III	1
ADMINISTRATIVE FINANCE COORDINATOR	1
AQUATIC SERVICES MANAGER	1
BRANCH SUPERVISOR	4
CATALOGING LIBRARIAN	1
COLLECTIONS DEVELOPMENT COORDINATOR	1
DIRECTOR OF COMMUNITY SERVICES	1
DISTRIBUTION CLERK	1
ELECTRICIAN/MECHANICAL SPECIALIST	1
ENVIRONMENTAL LANDS SPECIALIST	1
Environmental Lands Technician (N)	1
EQUIPMENT OPERATOR II	1
FIANCE MANAGER	1
GENERAL MAINT/DOCK WORKER	1
GENERAL MAINTENACE	1
GENERAL MAINTENANCE DOCK WORKER	1
HORTICULTURE TECHNICIAN	2
LIBRARY INFORMATION SPECIALIST II	5
LIBRARY SERVICE ASSISTANT	11

Job Title	Community Services
LIBRARY SERVICES MANAGER	1
LITERACY PROGRAM SPECIALIST	1
MAINTENANCE DOCK WORKER	3
MAINTENANCE TECHNICIAN I	1
MAINTENANCE TECHNICIAN II/DRIVER/MECHANIC	1
MAINTENANCE TECHNICIAN II/ELECTRIAN	3
MAINTENANCE TECHNICIAN II/IRRIGATION	2
MAINTENANCE WORKER II	11
NATURAL RESOURCES FIELD SUPERVISOR	1
OPERATION SUPERVISOR	1
PARK ATTENDANT	1
PARK ATTENDANT PT	0.7
PARK ATTENDANT SEASONAL PT	1
PARKS AND RECREATION ADMINISTRATOR	1
PARKS FOREMAN	2
PARKS FOREMAN (FIELD AND TURF)	1
PROJECT MANAGER	1
RECREATION COORDINATOR	1
RECREATION LEADER II (SEASONAL)	0.42
RECREATION LEADER II (SEASONAL) (N)	0.5
RECREATION SPECIALIST	2
REFERENCE LIBRARIAN I	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	**90.62**



Parks and Recreation

Mission Statement

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

What we do

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

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

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

Goals

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

Parks and Recreation

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$2,992,489	$3,127,256	$3,525,013	$397,757	13%
Operating Expense	$2,969,203	$3,543,147	$3,272,580	($270,567)	(8%)
Capital Outlay	$2,799,101	$2,020,353	$510,806	($1,509,547)	(75%)
Transfers	$185,714	$65,056	$69,856	$4,800	7%
EXPENSES TOTAL	**$8,946,507**	**$8,755,812**	**$7,378,255**	**($1,377,557)**	**(16%)**
Revenues					
Charges for Services	$811,715	$767,818	$749,838	($17,980)	(2%)
Fines and Forfeitures	$245	$245	$245	$0	0%
Miscellaneous	$76,540	$82,155	$80,200	($1,955)	(2%)
Other Sources	$1,450,903	$929,151	–	($929,151)	(100%)
REVENUES TOTAL	**$2,339,403**	**$1,779,369**	**$830,283**	**($949,086)**	**(53%)**
Surplus | (Deficit)	($6,607,104)	($6,976,443)	($6,547,972)	–	–

Parks & Recreation Grants

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

Impact Fees for Parks & Recreation

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$754,379	$83,118	$0	($83,118)	(100%)
Capital Outlay	$1,978,698	$277,806	$0	($277,806)	(100%)
Debt Service	–	–	$285,452	$285,452	–
Budget Reserves	$281,826	$1,014,333	$1,715,970	$701,637	69%
EXPENSES TOTAL	**$3,014,903**	**$1,375,257**	**$2,001,422**	**$626,165**	**46%**
Revenues					
Licenses and Permits	$475,729	$533,520	$752,913	$219,393	41%
Other Sources	$2,539,174	$841,737	$1,248,509	$406,772	48%
REVENUES TOTAL	**$3,014,903**	**$1,375,257**	**$2,001,422**	**$626,165**	**46%**

Scoreboard Sponsorships

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

Our People - FTE Count

Parks and Recreation

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

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



Chinsegut Hill

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

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

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

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

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

Chinsegut Hill

	PRIOR YEAR BUDGET	BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Operating Expense	$402,626	$214,378	$214,803	$425	0%
Capital Outlay	$277,583	$268,660	$0	($268,660)	(100%)
EXPENSES TOTAL	**$680,209**	**$483,038**	**$214,803**	**($268,235)**	**(56%)**
Revenues					
Miscellaneous	$300	$300	$300	$0	0%
Transfers	$56,000	$70,000	$56,000	($14,000)	(20%)
Other Sources	$152,150	$6,960	–	($6,960)	(100%)
REVENUES TOTAL	**$208,450**	**$77,260**	**$56,300**	**($20,960)**	**(27%)**
Surplus | (Deficit)	($471,759)	($405,778)	($158,503)	–	–



Natural Resources

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

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

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

Goals

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

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

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

Accomplishments

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

Natural Resources

	PRIOR YEAR BUDGET	BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	–	$730,304	$781,740	$51,436	7%
Operating Expense	–	$1,012,665	$673,166	($339,499)	(34%)
Capital Outlay	–	$150,000	$50,000	($100,000)	(67%)
Transfers	–	$188,152	$188,152	$0	0%
EXPENSES TOTAL	**–**	**$2,081,121**	**$1,693,058**	**($388,063)**	**(19%)**
Revenues					
Licenses and Permits	–	$5,000	$0	($5,000)	(100%)
Miscellaneous	–	$7,200	$14,400	$7,200	100%
REVENUES TOTAL	**–**	**$12,200**	**$14,400**	**$2,200**	**18%**
Surplus | (Deficit)	$0	($2,068,921)	($1,678,658)	–	–

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
ALLOCATED FTE COUNT	**8.22**



Library Services

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

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

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

Library Services

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$2,663,835	$2,719,982	$2,705,580	($14,402)	(1%)
Operating Expense	$964,547	$1,159,339	$660,583	($498,756)	(43%)
Capital Outlay	$128,530	$60,000	$2	($59,998)	(100%)
Transfers	$163,857	$56,176	$54,576	($1,600)	(3%)
EXPENSES TOTAL	**$3,920,769**	**$3,995,497**	**$3,420,741**	**($574,756)**	**(14%)**
Revenues					
Charges for Services	$30,000	$27,000	$27,000	$0	0%
Miscellaneous	$1,550	$1,550	$1,550	$0	0%
REVENUES TOTAL	**$31,550**	**$28,550**	**$28,550**	**$0**	**0%**
Surplus | (Deficit)	($3,889,219)	($3,966,947)	($3,392,191)	–	–

Library Grants

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$556,903	$462,946	$531,743	$68,797	15%
Capital Outlay	$257,800	$244,600	$264,600	$20,000	8%
Budget Reserves	$492,546	–	$0	$0	–
EXPENSES TOTAL	**$1,307,249**	**$707,546**	**$796,343**	**$88,797**	**13%**
Revenues					
Intergovernmental	$492,546	$492,546	$467,962	($24,584)	(5%)
Other Sources	$814,703	$215,000	$328,381	$113,381	53%
REVENUES TOTAL	**$1,307,249**	**$707,546**	**$796,343**	**$88,797**	**13%**

1781 Library Estate Funds

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$571,722	$528,045	$564,078	$36,033	7%

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Capital Outlay	$25,000	$46,500	$36,200	($10,300)	(22%)
EXPENSES TOTAL	**$596,722**	**$574,545**	**$600,278**	**$25,733**	**4%**
Revenues					
Other Sources	$596,722	$574,545	$600,278	$25,733	4%
REVENUES TOTAL	**$596,722**	**$574,545**	**$600,278**	**$25,733**	**4%**

Impact Fees for Libraries

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

Our People - FTE Count

Library Services

Job Title	0011
Allocated FTE Count	
ACCOUNTING CLERK III	1
ADMINISTRATIVE FINANCE COORDINATOR	1
BRANCH SUPERVISOR	4
CATALOGING LIBRARIAN	1
COLLECTIONS DEVELOPMENT COORDINATOR	1
DIRECTOR OF COMMUNITY SERVICES	0.11
DISTRIBUTION CLERK	1
LIBRARY INFORMATION SPECIALIST II	5
LIBRARY SERVICE ASSISTANT	11
LIBRARY SERVICES MANAGER	1
LITERACY PROGRAM SPECIALIST	1
REFERENCE LIBRARIAN I	3
SYSTEM ASSISTANT	1
SYSTEM COORDINATOR	1
YOUTH SERVICES LIBRARIAN	2
ALLOCATED FTE COUNT	**34.11**



Animal Services

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

Animal Services

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$239,907	–	$0	$0	–
Operating Expense	$433,899	$420,000	$254,000	($166,000)	(40%)
Capital Outlay	$770,689	$310,624	$173,500	($137,124)	(44%)
Transfers	$18,014	–	$0	$0	–
Budget Reserves	–	–	$203,895	$203,895	–
EXPENSES TOTAL	**$1,462,509**	**$730,624**	**$631,395**	**($99,229)**	**(14%)**
Revenues					
Charges for Services	$198,000	–	$0	$0	–
Fines and Forfeitures	$33,500	–	$0	$0	–
Miscellaneous	$3,425	–	$203,895	$203,895	–
Other Sources	$377,902	$217,124	–	($217,124)	(100%)
REVENUES TOTAL	**$612,827**	**$217,124**	**$203,895**	**($13,229)**	**(6%)**
Surplus | (Deficit)	($849,682)	($513,500)	($427,500)	–	–

Our People - FTE Count

Animal Services

Job Title
Allocated FTE Count
ALLOCATED FTE COUNT



UF/IFAS County Extension

Mission:

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

Who We Are:

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

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

Goals:

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

Metrics & Performance:

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

Cooperative Extension

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



Hernando County, Florida



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

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

Veterans Services

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$273,030	$243,362	$256,731	$13,369	5%
Operating Expense	$18,604	$22,840	$35,025	$12,185	53%
Transfers	$14,459	$4,816	$4,816	$0	0%
EXPENSES TOTAL	**$306,093**	**$271,018**	**$296,572**	**$25,554**	**9%**
Surplus | (Deficit)	($306,093)	($271,018)	($296,572)	–	–

Our People - FTE Count

Veterans Services

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



Restore Act Fund

Overview

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

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

Goals

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

Restore Act Fund

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





FL Boating Improvement Program

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

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

FL Boating Improvement Pgm

	PRIOR YEAR BUDGET	BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Operating Expense	$32,698	$41,752	$29,954	($11,798)	(28%)
Capital Outlay	$632,087	$1,228,479	$806,196	($422,283)	(34%)
Transfers	$9,956	$431,871	$0	($431,871)	(100%)
Budget Reserves	–	($43,088)	$452,117	$495,205	(1,149%)
EXPENSES TOTAL	**$674,741**	**$1,659,014**	**$1,288,267**	**($370,747)**	**(22%)**
Revenues					
Intergovernmental	$271,508	$661,608	$671,196	$9,588	1%
Transfers	$9,956	$616,827	$175,000	($441,827)	(72%)
Other Sources	$393,277	$380,579	$442,071	$61,492	16%
REVENUES TOTAL	**$674,741**	**$1,659,014**	**$1,288,267**	**($370,747)**	**(22%)**



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Area of Operations - Economic Development

Includes: Airport, Economic Development and Tourism

Key Performance Indicators

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

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

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

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

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

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

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

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

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

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

Joined the USF-Small Business Development Center Advisory Council

Support satellite location of USF Small Business Development Center

Support of Brooksville Main Street Program

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

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

Airport

KPI	2022	2023	2024	2025
Aircraft Operations	85,382	109,643	101,003	104,992
Fuel Sales (gallons):				
Jet A	538,556	583,479	561,155	586,084
100LL	97,135	120,327	92,248	159,366
Based Aircraft:				
Single Engine	106	139	150	160
Multi Engine	17	24	18	16
Jet	12	26	30	38
Helicopter	14	16	17	17
Hangar Revenue	N/A	$711,077	$743,754	$749,687
Land Rent Revenue	N/A	$1,684,544	$1,789,109	$1,900,164

Tourism

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

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$1,528,363	$1,522,704	$1,585,674	$62,970	4%
Operating Expense	$4,097,929	$3,988,052	$3,746,786	($241,266)	(6%)
Capital Outlay	$12,885,457	$8,031,898	$3,195,734	($4,836,164)	(60%)
Debt Service	$237,786	–	$0	$0	–
Grants & Aid	$611,833	$610,800	$580,000	($30,800)	(5%)
Transfers	$1,175,881	$879,845	$168,211	($711,634)	(81%)
Budget Reserves	$9,793,818	$11,083,578	$10,610,959	($472,619)	(4%)
EXPENSES TOTAL	**$30,331,067**	**$26,116,877**	**$19,887,364**	**($6,229,513)**	**(24%)**
Revenues					
Taxes	$2,240,000	$2,427,731	$2,518,315	$90,584	4%
Intergovernmental	$1,165,946	$1,025,643	$166,571	($859,072)	(84%)
Miscellaneous	$2,691,883	$3,049,589	$3,384,026	$334,437	11%
Transfers	$1,052,629	$772,533	$89,811	($682,722)	(88%)
Other Sources	$20,103,622	$16,168,841	$12,533,735	($3,635,106)	(22%)
REVENUES TOTAL	**$27,254,080**	**$23,444,337**	**$18,692,458**	**($4,751,879)**	**(20%)**
Surplus | (Deficit)	($3,076,987)	($2,672,540)	($1,194,906)	–	–

Economic Development 090326

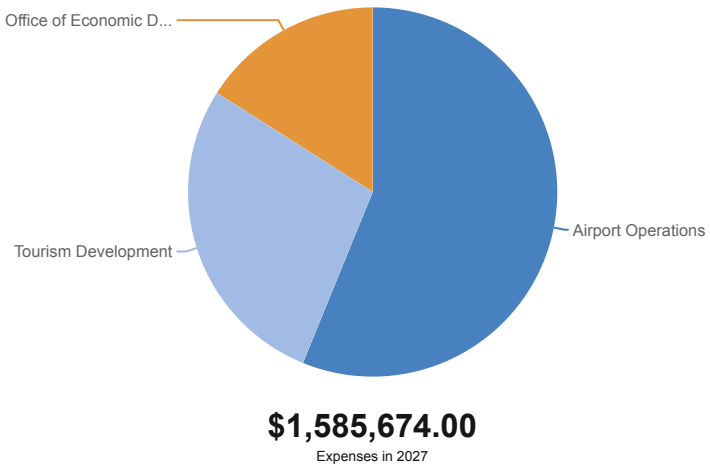
	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Airport Operations					
Airport Operations	$4,920,591	$5,358,181	$7,337,937	$8,827,292	$8,298,018
AIRPORT OPERATIONS TOTAL	**$4,920,591**	**$5,358,181**	**$7,337,937**	**$8,827,292**	**$8,298,018**
Tourism Development	$2,973,883	$4,299,610	$5,996,841	$7,197,633	$8,196,222
Office of Economic Development	$2,808,893	$2,645,114	$2,410,713	$2,780,079	$1,197,390
AP-RNWY 3/21 REHAB CON	$0	$0	$2,608,814	$2,608,814	$0
AP-RUNWAY CONVERSATION	$0	$0	$1,837,901	$1,650,400	$1,639,903
AP-R/W 9/27 Ext Des & Con	$644,123	$621,275	$174,163	$555,409	$0
AP-Taxiway A1 & D Rehab	$0	$0	$0	$1,561,276	$213,093
AP-TERMINAL HVAC	$0	$0	$365,000	$400,000	$342,738
AP-RNWY 3/21 REHAB SHIFT	$0	$0	$750,000	$0	$0
AP-LAYOUT PLAN UPDATE	$0	$0	$0	$366,735	$0
AP-Admin Bldg S&S Improv	$72,954	$72,954	$72,954	$72,954	$0
AP-INFIELD MASTER PLAN	$0	$124,563	$124,562	$0	$0
AP-Rnwy/Txwy Decouple Con	$1,855	$0	$200,498	$15,050	$0
AP-Airfield Fence & Gate	$80,000	$57,358	$47,509	$0	$0
AP-Recon Runway 9-27	$153,867	$0	$16,820	$0	$0
AP-AIP Rescue Grant	$59,000	$59,000	$0	$0	$0
AP Wildlife Haz Remed	$16,935	$0	$0	$0	$0
AP-Aip Covid Relief Grant	$8,343	$0	$0	$0	$0

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
TOTAL	$11,740,444	$13,238,055	$21,943,712	$26,035,642	$19,887,364

Personnel Expense by Area of Operations

Economic Development - Area of Op - Personnel Expenditures

Data Updated Sep 03, 2026, 12:09 AM



$1,585,674.00

Expenses in 2027

Economic Development - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Airport Operations	$655,978	$700,372	$768,529	$852,286	$857,160	$890,640
Tourism Development	$329,163	$332,093	$391,686	$407,524	$421,476	$441,582
Office of Economic Development	$113,720	$194,556	$222,494	$245,233	$244,068	$253,452
TOTAL	**$1,098,861**	**$1,227,021**	**$1,382,709**	**$1,505,043**	**$1,522,704**	**$1,585,674**

Area of Operations - Economic Development

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



Economic Development

Mission

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

Economic Development

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$261,163	$244,068	$253,452	$9,384	4%
Operating Expense	$252,005	$302,137	$325,831	$23,694	8%
Capital Outlay	$1,280,666	$70,430	$0	($70,430)	(100%)
Grants & Aid	$611,833	$610,800	$580,000	($30,800)	(5%)
Transfers	$9,607	$3,200	$3,200	$0	0%
Budget Reserves	$779,942	$1,613,874	$34,907	($1,578,967)	(98%)
EXPENSES TOTAL	**$3,195,216**	**$2,844,509**	**$1,197,390**	**($1,647,119)**	**(58%)**
Revenues					
Miscellaneous	$60,465	$12,539	$2,484	($10,055)	(80%)
Other Sources	$7,500	$64,430	–	($64,430)	(100%)
REVENUES TOTAL	**$67,965**	**$76,969**	**$2,484**	**($74,485)**	**(97%)**
Surplus | (Deficit)	($3,127,251)	($2,767,540)	($1,194,906)	–	–

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**



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Airport

Brooksville–Tampa Bay Regional Airport (BKV)

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

Primary Purpose

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

Primary Functions

Economic Development

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

Aviation Operations

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

Public Safety & Emergency Response

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

Military Support

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

Transportation Infrastructure

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

Community Resource

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

Key Performance Indicators

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

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

Airport

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$853,676	$857,160	$890,640	$33,480	4%
Operating Expense	$1,829,740	$1,783,742	$1,827,670	$43,928	2%
Capital Outlay	$11,604,791	$7,056,468	$2,195,734	($4,860,734)	(69%)
Debt Service	$237,786	–	$0	$0	–
Transfers	$1,090,098	$799,925	$102,291	($697,634)	(87%)
Budget Reserves	$4,584,405	$5,312,019	$5,477,417	$165,398	3%
EXPENSES TOTAL	**$20,200,496**	**$15,809,314**	**$10,493,752**	**($5,315,562)**	**(34%)**
Revenues					
Intergovernmental	$1,165,946	$1,025,643	$166,571	($859,072)	(84%)
Miscellaneous	$2,629,418	$3,037,050	$3,381,542	$344,492	11%
Transfers	$1,052,629	$772,533	$89,811	($682,722)	(88%)
Other Sources	$15,352,503	$10,974,088	$6,855,828	($4,118,260)	(38%)
REVENUES TOTAL	**$20,200,496**	**$15,809,314**	**$10,493,752**	**($5,315,562)**	**(34%)**

Allocation FTE - Fund 4311

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



Tourist Development Tax

Mission Statement

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

What we Do

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

Goals

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

Tourist Development Tax

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$413,524	$421,476	$441,582	$20,106	5%
Operating Expense	$2,066,448	$1,902,173	$1,593,285	($308,888)	(16%)
Capital Outlay	–	$1,000,000	$1,000,000	$0	0%
Transfers	$76,176	$76,720	$62,720	($14,000)	(18%)
Budget Reserves	$4,429,471	$4,157,685	$5,098,635	$940,950	23%
EXPENSES TOTAL	**$6,985,619**	**$7,558,054**	**$8,196,222**	**$638,168**	**8%**
Revenues					
Taxes	$2,240,000	$2,427,731	$2,518,315	$90,584	4%
Miscellaneous	$2,000	–	$0	$0	–
Other Sources	$4,743,619	$5,130,323	$5,677,907	$547,584	11%
REVENUES TOTAL	**$6,985,619**	**$7,558,054**	**$8,196,222**	**$638,168**	**8%**

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**



Hernando County, Florida



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



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Area of Operations - Development Services

Includes: Building, Planning and Zoning, Code Compliance, and Landscape Enhancement

Key Performance Indicators

Planning & Zoning

Processed the following number of applications from 10/01/2025 – In progress

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

Code Compliance

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

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

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

Area of Operations Development Services

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$7,711,749	$7,736,227	$8,389,963	$653,736	8%

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Operating Expense	$4,026,660	$4,647,779	$4,826,247	$178,468	4%
Capital Outlay	$1,951,000	$1,412,000	$1,412,000	$0	0%
Transfers	$528,995	$136,320	$136,880	$560	0%
Budget Reserves	$2,145,380	$3,503,298	$3,240,886	($262,412)	(7%)
EXPENSES TOTAL	**$16,363,784**	**$17,435,624**	**$18,005,976**	**$570,352**	**3%**
Revenues					
Licenses and Permits	$6,103,794	$7,086,316	$7,101,000	$14,684	0%
Charges for Services	$1,860,796	$1,550,753	$2,432,721	$881,968	57%
Fines and Forfeitures	$321,200	$340,500	$237,000	($103,500)	(30%)
Miscellaneous	$107,213	$129,010	$106,666	($22,344)	(17%)
Other Sources	$5,823,348	$5,792,012	$5,858,587	$66,575	1%
REVENUES TOTAL	**$14,216,351**	**$14,898,591**	**$15,735,974**	**$837,383**	**6%**
Surplus | (Deficit)	($2,147,433)	($2,537,033)	($2,270,002)	–	–

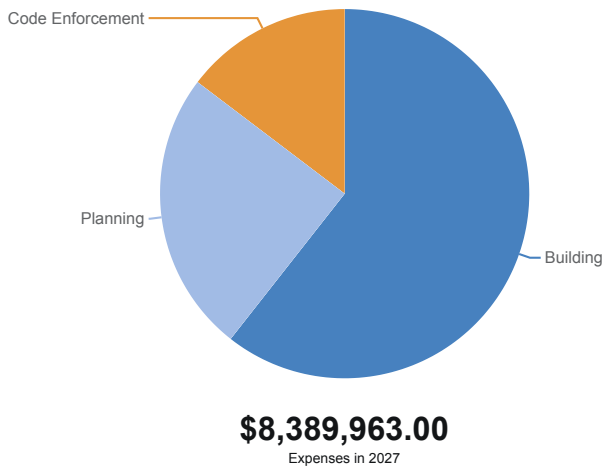
Development Services by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Building	$8,739,750	$9,736,256	$11,062,808	$12,008,144	$12,651,062
Planning	$1,325,979	$2,676,954	$3,326,096	$3,290,098	$3,567,776
Code Enforcement	$1,191,037	$1,534,289	$1,552,269	$1,933,528	$1,787,138
Zoning Services	$724,187	$6	$0	$0	$0
TOTAL	**$11,980,952**	**$13,947,505**	**$15,941,173**	**$17,231,770**	**$18,005,976**

Personnel Expense by Area of Operations

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

Data Updated Sep 03, 2026, 12:09 AM



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

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Building	$3,434,517	$3,576,070	$4,317,671	$4,577,800	$4,548,135	$5,083,908
Planning	$748,270	$713,670	$1,790,345	$1,976,356	$1,949,392	$2,074,716
Code Enforcement	$655,405	$801,863	$1,040,888	$1,094,093	$1,238,700	$1,231,339
Zoning Services	$455,976	$574,335	$5	$0	$0	$0
TOTAL	**$5,294,168**	**$5,665,938**	**$7,148,909**	**$7,648,249**	**$7,736,227**	**$8,389,963**

Area of Operations - Developmental Services

Job Title	Developmental Services

Job Title	Developmental Services
Allocated FTE Count	
ACCOUNTING CLERK III	2
ADMINISTRATIVE ASSISTANT III	1
ADMINISTRATIVE FINANCE COORDINATOR	1
AGENDA COORDINATOR	1
ASSISTANT OPERATIONS MANAGER	0
BUILDING ADMINISTRATOR	1
BUILDING OFFICIAL	1
CLERK II	1
CODE ENFORCEMENT MANAGER	1
CODE ENFORCEMENT OFFICER	6
COMPLIANCE SUPERVISOR	1
CUSTOMER CARE SPECIALIST	1
CUSTOMER RELATIONS COORD	1
CUSTOMER SERVICE TECHNICIAN II	0
CUSTOMER SERVICE TECHNICIAN II	2
CUSTOMER SERVICE TECHNICIAN III	1
CUSTOMER SVCS TECH II	1
DEPUTY BUILDING OFFICIAL	1
DEPUTY COUNTY ADMINISTRATOR	0.1
DEVELOPMENT OPERATIONS MANAGER	1
DEVELOPMENT SERVICES DIRECTOR	1
DEVELOPMENT SERVICES FACILITATOR	1
FIELD INVESTIGATOR	3
FIELD OPERATIONS MANAGER	1
FINANCE MANAGER	1
FLOODPLAIN MANAGER	0.5
FLOODPLAIN TECHNICIAN	2
INNOVATIONS COORDINATOR	1
INNOVATIONS SUPPORT SPECIALIST	1
INSPECTOR/PLANS EXAMINER	16
LEAD PERMIT COORDINATOR	2
LEAD PLANS EXAMINER (N)	1
MANAGER OF ADMINISTRATION	1
OPERATIONS SUPPORT SPECIALIST	0
PERMIT COORDINATOR	10
PLANNER I	3
PLANNER II	3
PLANNING AND ZONING CUSTOMER CARE TECHNICIAN	2
PLANNING MANAGER	1
SENIOR PLANS EXAMINER	1
WATER RESOURCE ENFORCEMENT OFFICER	2
ZONING INSPECTOR	1
ZONING MANAGER	1
ZONING TECHNICIAN I	2
ZONING TECHNICIAN II	1
ZONING TECHNICIAN III	1
ALLOCATED FTE COUNT	**83.6**



Building Division & Unsafe Buildings Program

Mission

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

What we Do

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

Goals

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

Metrics & Performance

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

Building Division

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$4,641,300	$4,548,135	$5,083,908	$535,773	12%
Operating Expense	$2,593,077	$2,846,567	$3,244,149	$397,582	14%
Capital Outlay	$1,951,000	$1,412,000	$1,412,000	$0	0%
Transfers	$366,268	$80,360	$80,772	$412	1%
Budget Reserves	$1,483,604	$2,835,287	$2,506,250	($329,037)	(12%)
EXPENSES TOTAL	**$11,035,249**	**$11,722,349**	**$12,327,079**	**$604,730**	**5%**
Revenues					
Licenses and Permits	$5,392,756	$6,048,147	$5,750,000	($298,147)	(5%)
Charges for Services	$452,618	$557,989	$1,312,698	$754,709	135%
Fines and Forfeitures	$1,800	$3,500	$1,500	($2,000)	(57%)
Miscellaneous	$91,160	$110,110	$98,466	($11,644)	(11%)
Other Sources	$5,096,915	$5,002,603	$5,164,415	$161,812	3%
REVENUES TOTAL	**$11,035,249**	**$11,722,349**	**$12,327,079**	**$604,730**	**5%**

4614 Unsafe Buildings

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

Our People - FTE Count

Building Division

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



Planning and Zoning

Mission

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

Planning

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$1,976,356	$1,949,392	$2,074,716	$125,324	6%
Operating Expense	$977,432	$1,008,847	$928,142	($80,705)	(8%)
Transfers	$103,881	$34,440	$34,404	($36)	0%
EXPENSES TOTAL	**$3,057,669**	**$2,992,679**	**$3,037,262**	**$44,583**	**1%**
Revenues					
Licenses and Permits	$699,438	$1,016,269	$1,330,000	$313,731	31%
Charges for Services	$1,008,110	$518,439	$682,698	$164,259	32%
Miscellaneous	$2,800	$5,600	$0	($5,600)	(100%)
Other Sources	$101,786	$165,666	–	($165,666)	(100%)
REVENUES TOTAL	**$1,812,134**	**$1,705,974**	**$2,012,698**	**$306,724**	**18%**
Surplus | (Deficit)	($1,245,535)	($1,286,705)	($1,024,564)	–	–

Our People - FTE Count

Planning

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

Job Title	0011
ZONING TECHNICIAN I	2
ZONING TECHNICIAN II	1
ZONING TECHNICIAN III	1
ALLOCATED FTE COUNT	**21.503**



Code Compliance

Mission Statement

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

What we do

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

Goals

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

Metrics & Performance

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

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

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

Code Enforcement

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$1,094,093	$1,238,700	$1,231,339	($7,361)	(1%)
Operating Expense	$559,480	$673,308	$534,095	($139,213)	(21%)
Transfers	$58,846	$21,520	$21,704	$184	1%
EXPENSES TOTAL	**$1,712,419**	**$1,933,528**	**$1,787,138**	**($146,390)**	**(8%)**
Revenues					
Licenses and Permits	$11,600	$21,900	$21,000	($900)	(4%)
Charges for Services	$295,000	$354,000	$317,000	($37,000)	(10%)
Fines and Forfeitures	$279,400	$297,000	$195,500	($101,500)	(34%)
Miscellaneous	$10,253	$10,300	$8,200	($2,100)	(20%)
Other Sources	$904	–	–	$0	–
REVENUES TOTAL	**$597,157**	**$683,200**	**$541,700**	**($141,500)**	**(21%)**
Surplus | (Deficit)	($1,115,262)	($1,250,328)	($1,245,438)	–	–

Our People - FTE Count

Code Enforcement

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



Landscape Enhancement

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

Landscape Enhancement

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$5,797	$5,807	$5,986	$179	3%
Budget Reserves	$457,288	$457,278	$524,528	$67,250	15%
EXPENSES TOTAL	**$463,085**	**$463,085**	**$530,514**	**$67,429**	**15%**
Revenues					
Fines and Forfeitures	$40,000	$40,000	$40,000	$0	0%
Miscellaneous	$3,000	$3,000	$0	($3,000)	(100%)
Other Sources	$420,085	$420,085	$490,514	$70,429	17%
REVENUES TOTAL	**$463,085**	**$463,085**	**$530,514**	**$67,429**	**15%**



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Area of Operations - Housing & Supportive Services

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

Mission

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

Accomplishments

Community Redevelopment

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

Opioid Abatement

- Funded Initiatives and projects to combat opioid abuse using Opioid Settlement funds to
  - Incorporate Weekend Medication Treatment Services
  - Provide onsite psychiatric and mental support
  - Increase Medication Assistance Treatment Funding
  - Create and maintain local Community Paramedicine Program
  - Establish and maintain a Recovery Community Organization
  - Mental Health/Substance Abuse Resource Coordinator
  - Data Analyst for quality control and improvement
  - Expand and enhance Prevention Program
    - Alternatives to Opioid – Other Pain Management Options
    - Free Narcan Distribution and Training
    - Enhance marketing
    - Safe RX Disposal
    - Dose of Reality- Youth Focused prevention resources and education

Metrics & Performance (FY25)

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

- Connected and enrolled county residents to over 6,992 services or programs for assistance
- Assessed, case managed and/or housed families with Hernando County homeless school aged youth.
- Assisted approximately 57,970 residents through non-funded mandates - State Medicaid Share, Secure Detention Cost days, Medical Expenses for Arrestees, Health Care Responsibility Act, Forensic Child Exams, Indigent Cremation, Crisis stabilization and agreements for Mental and Physical Health totaling $5,557,125.97.

Housing

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

Area of Operations Housing & Supportive Services

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$1,725,652	$1,602,598	$1,850,012	$247,414	15%
Operating Expense	$9,907,436	$8,514,423	$9,699,914	$1,185,491	14%

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Capital Outlay	$203,481	$672,511	$900,000	$227,489	34%
Grants & Aid	$6,093,565	$6,143,246	$6,292,874	$149,628	2%
Transfers	$107,644	$79,600	$70,800	($8,800)	(11%)
Budget Reserves	$7,731,845	$10,031,131	$9,735,714	($295,417)	(3%)
EXPENSES TOTAL	**$25,769,623**	**$27,043,509**	**$28,549,314**	**$1,505,805**	**6%**
Revenues					
Taxes	$2,871,429	$2,967,568	$3,051,366	$83,798	3%
Intergovernmental	$3,751,702	$4,075,856	$3,039,931	($1,035,925)	(25%)
Charges for Services	$205,242	$211,200	$164,000	($47,200)	(22%)
Miscellaneous	$1,503,214	$1,015,537	$1,549,875	$534,338	53%
Transfers	$168,940	$323,220	$950,000	$626,780	194%
Other Sources	$10,339,324	$10,937,632	$11,197,643	$260,011	2%
REVENUES TOTAL	**$18,839,851**	**$19,531,013**	**$19,952,815**	**$421,802**	**2%**
Surplus | (Deficit)	($6,929,772)	($7,512,496)	($8,596,499)	–	–

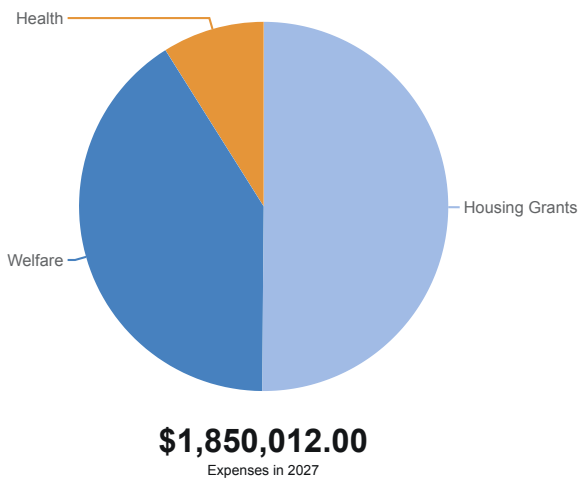
Housing Support Services by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Housing Grants	$5,204,185	$8,272,887	$8,237,286	$12,679,052	$11,866,069
Health	$2,784,718	$3,436,698	$6,106,219	$7,356,174	$8,868,109
Welfare	$3,994,809	$5,184,656	$5,497,712	$5,740,176	$6,671,838
Housing	$91,055	$106,459	$263,332	$590,264	$1,143,298
TOTAL	**$12,074,767**	**$17,000,700**	**$20,104,549**	**$26,365,666**	**$28,549,314**

Personnel Expense by Area of Operations

Area of Operations - HSS Personnel (revised)

Data Updated Sep 03, 2026, 12:09 AM



$1,850,012.00

Expenses in 2027

Area of Operations - HSS Personnel (revised)

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Welfare	$252,827	$325,034	$736,735	$792,766	$689,276	$757,259
Housing Grants	$0	$0	$0	$178,738	$889,878	$927,415
Health	$0	$0	$0	$183,995	$191,800	$165,338
TOTAL	**$252,827**	**$325,034**	**$736,735**	**$1,155,499**	**$1,770,954**	**$1,850,012**

HHS

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



Welfare Services

Disposition of Bodies: Unclaimed/Indigent Burial/Cremation

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

Goal

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

Prescription Assistance

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

Goal

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

Social Services

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

Goal

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

Welfare Services

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



Social Services

What We Do

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

Goals

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

Social Services

	PRIOR YEAR BUDGET	BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses				
Personnel Services	$792,766	$689,276	$757,259	$67,983	10%
Operating Expense	$149,082	$53,689	$54,667	$978	2%
Transfers	$38,430	$20,000	$11,360	($8,640)	(43%)
EXPENSES TOTAL	**$980,278**	**$762,965**	**$823,286**	**$60,321**	**8%**
Revenues				
Miscellaneous	$4,500	$8,000	$2,000	($6,000)	(75%)
REVENUES TOTAL	**$4,500**	**$8,000**	**$2,000**	**($6,000)**	**(75%)**
Surplus | (Deficit)	($975,778)	($754,965)	($821,286)	–	–

Our People - FTE Count

Social Services

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



Affordable Housing

What we do

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

Affordable Housing

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



Kass Circle Neighborhood CRA

What We Do

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

Goals

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

Kass Cir Neighborhood CRA

	PRIOR YEAR BUDGET	BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Operating Expense	$28,790	$29,040	$690	($28,350)	(98%)
Capital Outlay	$203,481	$582,511	$900,000	$317,489	55%
Budget Reserves	–	–	$235,412	$235,412	–
EXPENSES TOTAL	**$232,271**	**$611,551**	**$1,136,102**	**$524,551**	**86%**
Revenues					
Transfers	$118,940	$273,220	$900,000	$626,780	229%
Other Sources	$113,331	$338,331	$236,102	($102,229)	(30%)
REVENUES TOTAL	**$232,271**	**$611,551**	**$1,136,102**	**$524,551**	**86%**



State Housing Initiative Partnership (SHIP)

What We Do

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

Goals

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

St Housing Init Prtnershp

	PRIOR YEAR BUDGET	BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$69,850	$174,307	$190,932	$16,625	10%
Operating Expense	$4,645,475	$2,762,186	$3,295,325	$533,139	19%
Capital Outlay	–	$90,000	–	($90,000)	(100%)
Transfers	$50,000	$53,200	$53,200	$0	0%
Budget Reserves	$4,526,716	$6,637,621	$5,792,584	($845,037)	(13%)
EXPENSES TOTAL	**$9,292,041**	**$9,717,314**	**$9,332,041**	**($385,273)**	**(4%)**
Revenues					
Intergovernmental	$1,603,083	$1,828,356	$1,443,083	($385,273)	(21%)
Miscellaneous	$208,000	$408,000	$408,000	$0	0%
Other Sources	$7,480,958	$7,480,958	$7,480,958	$0	0%
REVENUES TOTAL	**$9,292,041**	**$9,717,314**	**$9,332,041**	**($385,273)**	**(4%)**



Juvenile Justice

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

02092 Juvenile Justice

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



Health Unit Trust Fund

What We Do

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

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

Goals

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

Health Unit Trust Fund

	PRIOR YEAR BUDGET	BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Operating Expense	$845,421	$845,421	$1,439,042	$593,621	70%
Grants & Aid	$249,756	$249,756	$249,756	$0	0%
Budget Reserves	$2,346,442	$2,457,554	$2,766,959	$309,405	13%
EXPENSES TOTAL	**$3,441,619**	**$3,552,731**	**$4,455,757**	**$903,026**	**25%**
Revenues					
Taxes	$1,719,053	$1,830,165	$1,914,263	$84,098	5%
Other Sources	$1,722,566	$1,722,566	$2,541,494	$818,928	48%
REVENUES TOTAL	**$3,441,619**	**$3,552,731**	**$4,455,757**	**$903,026**	**25%**



Grants - Health & Human Services

What we do

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

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

Grants -Health & Human Services

	PRIOR YEAR BUDGET	BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$683,485	$547,215	$736,483	$189,268	35%
Operating Expense	$2,621,809	$2,669,437	$2,563,254	($106,183)	(4%)
Grants & Aid	–	$229,129	–	($229,129)	(100%)
Transfers	$9,607	$3,200	$3,200	$0	0%
EXPENSES TOTAL	**$3,314,901**	**$3,448,981**	**$3,302,937**	**($146,044)**	**(4%)**
Revenues					
Taxes	$1,152,376	$1,137,403	$1,137,103	($300)	0%
Intergovernmental	$1,648,619	$1,747,500	$1,596,848	($150,652)	(9%)
Miscellaneous	$457,499	$514,078	$514,078	$0	0%
Transfers	$50,000	$50,000	$50,000	$0	0%
REVENUES TOTAL	**$3,308,494**	**$3,448,981**	**$3,298,029**	**($150,952)**	**(4%)**
Surplus | (Deficit)	($6,407)	$0	($4,908)	–	–

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**



Hernando County, Florida



Contribution - Other Human Services

What We Do

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

Contrib - Other Human Svc

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



Contribution - Mental Health

What We Do

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

Goals

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

Contrib - Mental Health

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



Indigent Care

What We Do

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

Accomplishments

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

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

Indigent Care

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Operating Expense	$56,000	$53,000	$59,600	$6,600	12%
Grants & Aid	$3,807,889	$4,049,381	$4,883,111	$833,730	21%
EXPENSES TOTAL	**$3,863,889**	**$4,102,381**	**$4,942,711**	**$840,330**	**20%**
Surplus | (Deficit)	($3,863,889)	($4,102,381)	($4,942,711)	–	–



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



DCF Opioid Abatement

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

Goals

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

DCF Opioid Abatement

	PRIOR YEAR BUDGET	BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses				
Personnel Services	$179,516	$191,800	$165,338	($26,462)	(14%)
Operating Expense	$26,768	$16,200	$0	($16,200)	(100%)
Transfers	$9,607	$3,200	$3,040	($160)	(5%)
EXPENSES TOTAL	**$215,891**	**$211,200**	**$168,378**	**($42,822)**	**(20%)**
Revenues				
Charges for Services	$205,242	$211,200	$164,000	($47,200)	(22%)
Other Sources	$4,242	–	–	$0	–
REVENUES TOTAL	**$209,484**	**$211,200**	**$164,000**	**($47,200)**	**(22%)**
Surplus | (Deficit)	($6,407)	$0	($4,378)	–	–

Our People - FTE Count

DCF Opioid Abatement

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



Medical Examiner

What We Do

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

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

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

Key Projects

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

Medical Examiner

	PRIOR YEAR BUDGET	BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Operating Expense	$730,491	$782,130	$817,341	$35,211	5%
EXPENSES TOTAL	**$730,491**	**$782,130**	**$817,341**	**$35,211**	**5%**
Surplus | (Deficit)	($730,491)	($782,130)	($817,341)	–	–



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Area of Operations - Public Safety

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

Key Performance Indicators

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

- **Incident Volume (Oct 2024–Oct 2025):**
  - Total Calls: 40,017
  - EMS Incidents: 30,270
  - Fire & Other: 9,747
- **Incident Volume (Oct 2025–July 2026):**
  - Total Calls: 28,887
  - EMS Incidents: 20,733
  - Fire & Other: 8,154
- **CARES Cardiac Arrests (Jan–Dec 2025):**
  - Total Cases: 534

Community Risk Reduction (CRR):

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

Mobile Integrated Health (MIH):

- 483 total patient visits, 98 active clients in 2025
- Expanded services to include broader substance use disorder support
- Partnered with law enforcement and distributed Narcan and harm reduction kits
- Installed 50 car seats for families

Mosquito Control

As our department is primarily reactive to weather conditions and mosquito populations, the only metric that truly applies is our response time to service requests from the public, the goal is within 72 hours/three business days. For the first half of 2026, on average we are responding to requests in 1.2 days, in FY25 it was 2.4 days. We set 18 traps throughout the county and sample 35 sentinel chickens weekly during the season from April to November. Every winter we pre-treat thousands of stormwater structures to prevent breeding. Pools of mosquitoes (maximum 50) are tested by our lab each week. We are currently collecting eggs for a larvicide resistance study by the Florida Medical Entomology Lab.

Fleet

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

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

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

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

Work Orders:

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

Vehicle purchases:

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

Surplus:

- FY 23: 40 - $372,754.94
- FY 24: 54 - $466,598.53

- FY25: 37 - $496,576.86

Fuel (gallons):

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

Area of Operations Public Safety excluding Law Enforcement

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$45,685,164	$52,713,520	$56,515,917	$3,802,397	7%
Operating Expense	$30,296,743	$29,295,983	$32,232,099	$2,936,116	10%
Capital Outlay	$37,648,933	$33,881,315	$26,630,326	($7,250,989)	(21%)
Debt Service	$3,061,470	$3,069,944	$4,811,212	$1,741,268	57%
Grants & Aid	$12,918	$11,000	$11,000	$0	0%
Transfers	$2,675,652	$1,526,404	$1,265,479	($260,925)	(17%)
Non-Operating	$59,800	$59,800	$59,800	$0	0%
Budget Reserves	$26,714,284	$38,545,657	$34,577,605	($3,968,052)	(10%)
EXPENSES TOTAL	**$146,154,964**	**$159,103,623**	**$156,103,438**	**($3,000,185)**	**(2%)**
Revenues					
Taxes	$14,200,440	$15,806,242	$16,534,663	$728,421	5%
Licenses and Permits	$37,859,520	$40,146,762	$43,356,584	$3,209,822	8%
Intergovernmental	$885,591	$582,779	$268,037	($314,742)	(54%)
Charges for Services	$30,700,453	$32,279,599	$36,604,181	$4,324,582	13%
Miscellaneous	$695,231	$706,657	$736,324	$29,667	4%
Transfers	$1,089,941	$1,174,002	$755,894	($418,108)	(36%)
Other Sources	$60,061,935	$67,556,049	$56,869,426	($10,686,623)	(16%)
REVENUES TOTAL	**$145,493,111**	**$158,252,090**	**$155,125,109**	**($3,126,981)**	**(2%)**
Surplus | (Deficit)	($661,853)	($851,533)	($978,329)	–	–

Public Safety by Dept W/Grants & IF

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Fire and Emergency Services					
HC Fire Rescue - Fire	$42,608,291	$47,037,000	$50,407,318	$62,870,306	$68,620,347
HC Fire Rescue - Rescue	$27,687,794	$34,785,851	$54,632,455	$47,442,100	$51,907,205
HCFR-Paramedicine PGM	$0	$0	$733,603	$631,161	$830,575
HCFR Training - Fire	$0	$3	$0	$0	$0
FIRE AND EMERGENCY SERVICES TOTAL	**$70,296,086**	**$81,822,854**	**$105,773,376**	**$110,943,567**	**$121,358,127**
Fleet					
Fleet Replacement Program	$6,925,056	$13,455,654	$18,452,065	$16,941,106	$21,742,700
Vehicle Maintenance	$3,253,656	$4,353,762	$5,124,856	$6,196,991	$5,392,958
Central Fueling System	$2,144,808	$2,069,226	$3,092,187	$2,074,454	$2,274,454
FLEET TOTAL	**$12,323,520**	**$19,878,642**	**$26,669,108**	**$25,212,551**	**$29,410,112**
EMS	$2,492,812	$2,529,251	$2,367,058	$2,333,503	$2,768,920
Mosquito Control					
Mosquito Control Local	$1,174,946	$1,291,690	$1,265,919	$1,539,522	$1,373,881
Aquatic Plant Management	$4,800	$5,800	$6,800	$7,800	$7,800
MOSQUITO CONTROL TOTAL	**$1,179,746**	**$1,297,490**	**$1,272,719**	**$1,547,322**	**$1,381,681**
Office of Emergency Management					
Emergency Management	$533,362	$603,350	$833,764	$843,733	$970,529
OFFICE OF EMERGENCY MANAGEMENT TOTAL	**$533,362**	**$603,350**	**$833,764**	**$843,733**	**$970,529**

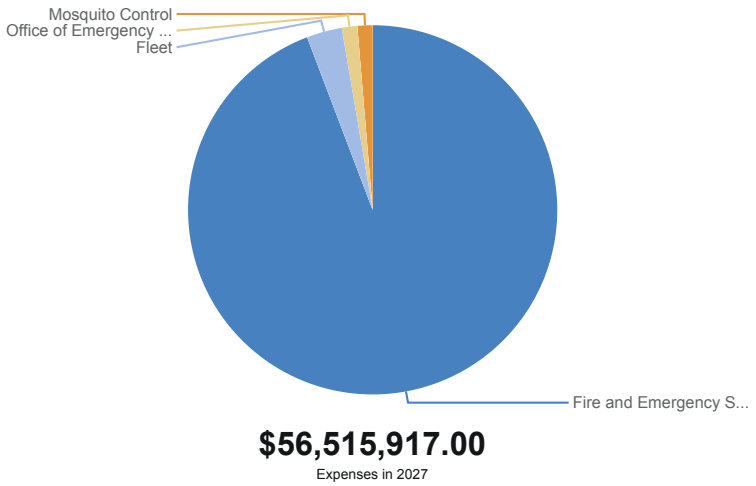
	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Office of Emergency Management Grants	$486,555	$140,266	$256,492	$120,000	$120,000
Mosquito Control Grants	$78,879	$198,168	$75,617	$85,787	$90,620
Fire and Emergency Services Grants	$136,522	$75,000	$0	$0	$3,449
TOTAL	**$87,527,481**	**$106,545,021**	**$137,248,134**	**$141,086,463**	**$156,103,438**

Personnel Expense by Area of Operations

Public Safety Personnel W Fleet

Public Safety Personnel

Data Updated Sep 03, 2026, 12:09 AM



Public Safety Personnel

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Fire and Emergency Services	$32,079,997	$33,548,332	$38,066,500	$43,486,412	$48,540,114	$53,252,692
Fleet	$1,153,072	$1,050,367	$1,349,722	$1,344,260	$1,453,673	$1,745,053
Mosquito Control	$448,523	$493,374	$596,362	$722,246	$747,559	$751,137
Office of Emergency Management	$418,778	$409,148	$410,009	$575,559	$624,078	$767,035
Mosquito Control Grants	$52,008	$0	$0	$0	$0	$0
TOTAL	**$34,152,378**	**$35,501,220**	**$40,422,593**	**$46,128,477**	**$51,365,424**	**$56,515,917**

Public Safety - FTE Count

Area of Operations - Public Safety

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

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

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



HC Fire Rescue - Fire

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

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

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

HC Fire Rescue - Fire

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$23,982,292	$27,939,077	$30,605,860	$2,666,783	10%
Operating Expense	$9,812,836	$10,056,847	$14,009,851	$3,953,004	39%
Capital Outlay	$5,144,160	$2,144,850	$6,001,950	$3,857,100	180%
Debt Service	$741,865	$390,113	$327,619	($62,494)	(16%)
Transfers	$1,452,904	$592,878	$624,502	$31,624	5%
Non-Operating	$35,904	$35,904	$35,904	$0	0%
Budget Reserves	$12,970,420	$23,381,832	$17,014,661	($6,367,171)	(27%)
EXPENSES TOTAL	**$54,140,381**	**$64,541,501**	**$68,620,347**	**$4,078,846**	**6%**
Revenues					
Licenses and Permits	$37,455,520	$40,059,262	$43,021,784	$2,962,522	7%
Intergovernmental	$85,000	$110,000	$45,000	($65,000)	(59%)
Charges for Services	$150,000	$1,642,003	$167,955	($1,474,048)	(90%)
Miscellaneous	$420,724	$435,165	$638,552	$203,387	47%
Transfers	$273,646	$217,672	$0	($217,672)	(100%)
Other Sources	$15,755,491	$22,077,399	$24,747,056	$2,669,657	12%
REVENUES TOTAL	**$54,140,381**	**$64,541,501**	**$68,620,347**	**$4,078,846**	**6%**

Our People - FTE Count

HC Fire Rescue - Fire

Job Title	**1661**
Allocated FTE Count	
ACCOUNTING CLERK III	1
ADMINISTRATIVE ASSISTANT III	1.5
ASST. LOGISTICS MANAGER	0.45
BATTALION CHIEF / MEDIC	4
BATTALION CHIEF/MEDIC	0.5
CAPTAIN MEDIC	27
CHIEF FINANCIAL OFFICER	0.45
COMMUNICATION SPECIALIST - PIO 2100854 neogov	0.5

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



HC Fire Rescue - Rescue

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

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

Fire Rescue - Rescue

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$19,044,766	$21,949,133	$22,646,832	$697,699	3%
Operating Expense	$11,700,408	$10,757,524	$11,274,808	$517,284	5%
Capital Outlay	$8,097,065	$3,053,322	$2,640,950	($412,372)	(14%)
Debt Service	$450,809	–	$272,090	$272,090	–
Grants & Aid	$12,918	$11,000	$11,000	$0	0%
Transfers	$1,029,867	$797,198	$530,534	($266,664)	(33%)
Non-Operating	$23,896	$23,896	$23,896	$0	0%
Budget Reserves	$9,709,043	$11,755,818	$15,341,119	$3,585,301	31%
EXPENSES TOTAL	**$50,068,772**	**$48,347,891**	**$52,741,229**	**$4,393,338**	**9%**
Revenues					
Taxes	$14,200,440	$15,806,242	$16,534,663	$728,421	5%
Intergovernmental	$153,865	$151,289	$33,449	($117,840)	(78%)
Charges for Services	$14,510,610	$15,338,252	$21,032,336	$5,694,084	37%
Miscellaneous	$113,207	$85,942	$96,472	$10,530	12%
Transfers	$16,737	$49,545	$0	($49,545)	(100%)
Other Sources	$21,073,913	$16,916,621	$15,044,309	($1,872,312)	(11%)
REVENUES TOTAL	**$50,068,772**	**$48,347,891**	**$52,741,229**	**$4,393,338**	**9%**

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	7
BATTALION CHIEF/MEDIC	0.5
CAPTAIN MEDIC	16
CHIEF FINANCIAL OFFICER	0.45
COMMUNICATION SPECIALIST - PIO 2100854 neogov	0.5
COMMUNICATIONS MANAGER	0.5

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



Impact Fee - Fire & Ambulance

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

Goals

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

Impact Fee - Ambulance

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

Impact Fee - Fire-HC Fire

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

Impact Fee Fire

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

3370 IF Fire & Ambulance

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



Emergency Management

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

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

What we Do

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

Goals

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

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

Emergency Management

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

Our People - FTE Count

Emergency Management

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



Mosquito Control

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

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

Goals

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

Mosquito Control Local

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$722,246	$747,559	$751,137	$3,578	0%
Operating Expense	$473,966	$476,819	$508,880	$32,061	7%
Transfers	$38,526	$12,800	$12,832	$32	0%
Budget Reserves	$186,107	$302,344	$101,032	($201,312)	(67%)
EXPENSES TOTAL	**$1,420,845**	**$1,539,522**	**$1,373,881**	**($165,641)**	**(11%)**
Revenues					
Charges for Services	$3,300	$500	$0	($500)	(100%)
Miscellaneous	$1,000	$15,250	$1,000	($14,250)	(93%)
Transfers	$799,558	$906,785	$755,894	($150,891)	(17%)
Other Sources	$616,987	$616,987	$616,987	$0	0%
REVENUES TOTAL	**$1,420,845**	**$1,539,522**	**$1,373,881**	**($165,641)**	**(11%)**

Our People - FTE Count

Mosquito Control Local

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



State Mosquito Control Local

What We Do

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

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

Goals

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

State Mosquito Control

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



Fleet

Mission:

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

What we Do:

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

Goals:

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

Metrics & Performance:

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

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

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

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

Work Orders:

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

Vehicle purchases:

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

Surplus:

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

Fuel (gallons):

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

Fleet Combined Department Summary

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

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$1,360,301	$1,453,673	$1,745,053	$291,380	20%
Operating Expense	$7,097,160	$7,375,239	$6,076,086	($1,299,153)	(18%)
Capital Outlay	$24,244,937	$27,376,823	$15,886,332	($11,490,491)	(42%)
Debt Service	$1,868,796	$2,679,831	$4,211,503	$1,531,672	57%
Transfers	$130,817	$114,088	$88,171	($25,917)	(23%)
Budget Reserves	$1,629,797	$1,997,160	$1,402,967	($594,193)	(30%)
EXPENSES TOTAL	**$36,331,808**	**$40,996,814**	**$29,410,112**	**($11,586,702)**	**(28%)**
Revenues					
Charges for Services	$16,036,543	$15,298,844	$15,403,890	$105,046	1%
Miscellaneous	$150,000	$170,000	$0	($170,000)	(100%)
Other Sources	$20,145,265	$25,527,970	$14,006,222	($11,521,748)	(45%)
REVENUES TOTAL	**$36,331,808**	**$40,996,814**	**$29,410,112**	**($11,586,702)**	**(28%)**

Central Fueling

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$104,143	$118,852	$122,239	$3,387	3%
Operating Expense	$2,446,565	$1,896,374	$1,930,413	$34,039	2%
Capital Outlay	$64,818	$8,199	$55,000	$46,801	571%
Debt Service	–	–	$131,000	$131,000	–
Transfers	$3,843	$5,695	$1,413	($4,282)	(75%)
Budget Reserves	$102,189	$53,533	$34,389	($19,144)	(36%)
EXPENSES TOTAL	**$2,721,558**	**$2,082,653**	**$2,274,454**	**$191,801**	**9%**
Revenues					
Charges for Services	$2,473,432	$1,840,000	$2,040,000	$200,000	11%
Other Sources	$248,126	$242,653	$234,454	($8,199)	(3%)
REVENUES TOTAL	**$2,721,558**	**$2,082,653**	**$2,274,454**	**$191,801**	**9%**

Vehicle Maintenance

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$1,149,907	$1,154,436	$1,413,906	$259,470	22%
Operating Expense	$3,267,559	$3,835,317	$3,437,491	($397,826)	(10%)
Capital Outlay	$235,051	$144,430	$75,000	($69,430)	(48%)
Transfers	$123,131	$105,672	$84,064	($21,608)	(20%)
Budget Reserves	$723,757	$957,136	$382,497	($574,639)	(60%)
EXPENSES TOTAL	**$5,499,405**	**$6,196,991**	**$5,392,958**	**($804,033)**	**(13%)**
Revenues					
Charges for Services	$4,703,913	$5,413,153	$5,178,664	($234,489)	(4%)
Other Sources	$795,492	$783,838	$214,294	($569,544)	(73%)
REVENUES TOTAL	**$5,499,405**	**$6,196,991**	**$5,392,958**	**($804,033)**	**(13%)**

Fleet Replacement

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$106,251	$180,385	$208,908	$28,523	16%
Operating Expense	$1,383,036	$1,643,548	$708,182	($935,366)	(57%)
Capital Outlay	$23,945,068	$27,224,194	$15,756,332	($11,467,862)	(42%)
Debt Service	$1,868,796	$2,679,831	$4,080,503	$1,400,672	52%
Transfers	$3,843	$2,721	$2,694	($27)	(1%)
Budget Reserves	$803,851	$986,491	$986,081	($410)	0%
EXPENSES TOTAL	**$28,110,845**	**$32,717,170**	**$21,742,700**	**($10,974,470)**	**(34%)**
Revenues					
Charges for Services	$8,859,198	$8,045,691	$8,185,226	$139,535	2%
Miscellaneous	$150,000	$170,000	$0	($170,000)	(100%)
Other Sources	$19,101,647	$24,501,479	$13,557,474	($10,944,005)	(45%)
REVENUES TOTAL	**$28,110,845**	**$32,717,170**	**$21,742,700**	**($10,974,470)**	**(34%)**

Our People - FTE Count

Fleet Program

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



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Area of Operations - Judicial



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

Funded by the County, however, not a functional County department with KPIs.

Area of Operations Judical

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$749,584	$675,172	$764,740	$89,568	13%
Operating Expense	$1,253,458	$1,129,198	$1,271,994	$142,796	13%
Capital Outlay	$1,140,930	$1,285,900	$1,374,242	$88,342	7%
Transfers	$38,430	$10,400	$10,900	$500	5%
Budget Reserves	$4,949,792	$5,041,534	$5,358,624	$317,090	6%
EXPENSES TOTAL	**$8,132,194**	**$8,142,204**	**$8,780,500**	**$638,296**	**8%**
Revenues					
Intergovernmental	$201,741	–	$78,402	$78,402	–
Charges for Services	$955,847	$951,292	$1,004,294	$53,002	6%
Fines and Forfeitures	$324	$324	$0	($324)	(100%)
Miscellaneous	$1,400	$1,400	$2,000	$600	43%
Transfers	$524,087	$524,087	$524,087	$0	0%
Other Sources	$6,413,714	$6,612,716	$7,123,680	$510,964	8%
REVENUES TOTAL	**$8,097,113**	**$8,089,819**	**$8,732,463**	**$642,644**	**8%**
Surplus | (Deficit)	($35,081)	($52,385)	($48,037)	–	–

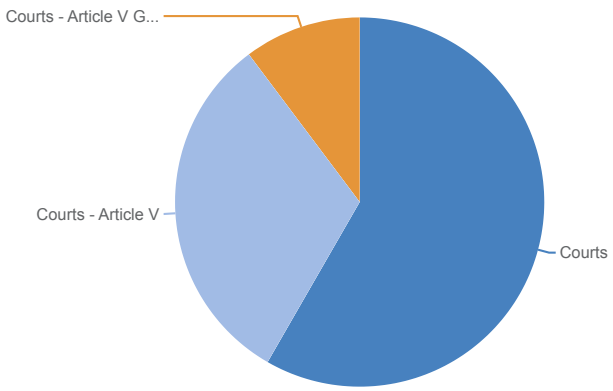
Judicial by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Courts	$4,540,087	$4,752,974	$8,405,532	$7,449,343	$8,075,721
Courts - Article V	$868,205	$801,499	$739,828	$693,029	$626,377
Courts - Article V Grants	$57,406	$88,297	$90,199	-$168	$78,402
TOTAL	**$5,465,698**	**$5,642,770**	**$9,235,559**	**$8,142,204**	**$8,780,500**

Personnel Expense by Area of Operations

Judicial - Area of Op - Personnel Expenditures

Data Updated Sep 03, 2026, 12:09 AM



$764,740.00

Expenses in 2027

Judicial - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Courts	$340,582	$328,112	$389,431	$416,135	$425,370	$445,931
Courts - Article V	$193,891	$197,436	$222,853	$237,394	$249,970	$240,407
Courts - Article V Grants	$54,610	$55,906	$62,022	$63,824	-$168	$78,402
TOTAL	**$589,083**	**$581,454**	**$674,306**	**$717,353**	**$675,172**	**$764,740**

Judicial - Area of Operations

Job Title	Judicial
Allocated FTE Count	
COURT PROGRAM SPECIALIST I	3
PROGRAM ASSISTANT	1
SENIOR STAFF ATTORNEY	1
SENIOR USER SUPPORT ANALYST	1
SYSTEM ADMINISTRATOR	1
USER SUPPORT ANALYST	1
ALLOCATED FTE COUNT	**8**



Youth Court

What We Do

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

Goals

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

Accomplishments

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

Youth Court

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$76,211	$78,279	$82,323	$4,044	5%
Operating Expense	$7,093	$7,286	$7,790	$504	7%
Transfers	$4,804	$1,500	$1,600	$100	7%
Budget Reserves	$99,756	$100,799	$99,944	($855)	(1%)
EXPENSES TOTAL	**$187,864**	**$187,864**	**$191,657**	**$3,793**	**2%**
Revenues					
Charges for Services	$41,000	$41,000	$45,000	$4,000	10%
Other Sources	$146,864	$146,864	$146,657	($207)	0%
REVENUES TOTAL	**$187,864**	**$187,864**	**$191,657**	**$3,793**	**2%**

Our People - FTE Count

Youth Court

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



State Attorney - Article V

State Attorney - Article V

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



Public Defender - Article V

What We Do:

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

Goals

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

Public Defender - Article V

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



Court Related Technology

What We Do

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

Goals

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

Accomplishments

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

Key Projects

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

Court Related Technology

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

Our People - FTE Count

Court Related Technology

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



Court Improvement Fund

What We Do

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

Goals

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

Accomplishments

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

Key Projects

Courthouse Expansion and campus wide security upgrades.

Court Improvement Fund

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Operating Expense	$62,334	$79,047	$80,309	$1,262	2%
Capital Outlay	$946,476	$1,090,800	$1,214,900	$124,100	11%
Budget Reserves	$4,608,344	$4,663,601	$5,040,532	$376,931	8%
EXPENSES TOTAL	**$5,617,154**	**$5,833,448**	**$6,335,741**	**$502,293**	**9%**
Revenues					
Charges for Services	$330,000	$330,000	$330,000	$0	0%
Other Sources	$5,287,154	$5,503,448	$6,005,741	$502,293	9%
REVENUES TOTAL	**$5,617,154**	**$5,833,448**	**$6,335,741**	**$502,293**	**9%**

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



Court System - Article V

Court System - Article V

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



Guardian Ad Litem

What We Do

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

Goals

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

Accomplishments

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

Guardian Ad Litem

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



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Area of Operations - MSBUs

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

MSBUs are special assessments on the tax bill, however, not a functional County department with KPIs.

Area of Operations MSBU

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$10,201,630	$11,024,930	$11,133,271	$108,341	1%
Capital Outlay	–	–	$45,400	$45,400	–
Debt Service	$809,610	$772,690	$582,940	($189,750)	(25%)
Transfers	$60,276	–	$0	$0	–
Budget Reserves	$5,728,417	$5,956,895	$5,708,222	($248,673)	(4%)
EXPENSES TOTAL	**$16,799,933**	**$17,754,515**	**$17,469,833**	**($284,682)**	**(2%)**
Revenues					
Licenses and Permits	$10,801,378	$11,367,710	$10,625,110	($742,600)	(7%)
Miscellaneous	$248,835	$223,785	$143,660	($80,125)	(36%)
Other Sources	$5,749,720	$6,163,020	$6,701,063	$538,043	9%
REVENUES TOTAL	**$16,799,933**	**$17,754,515**	**$17,469,833**	**($284,682)**	**(2%)**

MSBUs by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
MSBU Other	$11,280,099	$11,864,836	$12,279,988	$13,326,629	$13,193,532
MSBU Paving	$2,917,721	$2,197,632	$2,116,616	$2,318,155	$1,916,380
MSBU Street Lighting	$1,694,278	$1,671,387	$1,696,747	$1,714,237	$1,893,793
MSBU Multi-Purp	$332,890	$340,268	$350,758	$351,443	$422,077
MSBU Fire	$44,077	$44,077	$44,051	$44,051	$44,051
TOTAL	**$16,269,065**	**$16,118,200**	**$16,488,160**	**$17,754,515**	**$17,469,833**



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	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Operating Expense	$8,807,383	$9,574,454	$9,664,446	$89,992	1%
Budget Reserves	$3,773,592	$3,564,525	$3,309,770	($254,755)	(7%)
EXPENSES TOTAL	**$12,580,975**	**$13,138,979**	**$12,974,216**	**($164,763)**	**(1%)**
Revenues					
Licenses and Permits	$8,851,928	$9,434,932	$8,849,827	($585,105)	(6%)
Miscellaneous	$205,135	$180,135	$100,000	($80,135)	(44%)
Other Sources	$3,523,912	$3,523,912	$4,024,389	$500,477	14%
REVENUES TOTAL	**$12,580,975**	**$13,138,979**	**$12,974,216**	**($164,763)**	**(1%)**



Engineering

Civil Design/Construction Management

Engineering

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

Development Review

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

Traffic Engineering

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

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

Engineering

	FY22 ADOPTED BUDGET	FY23 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY27 BUDGET	CALCULATION
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Percent Change
Revenues							
Charges for Services	$282,000	$290,000	$303,000	$375,000	$367,000	$367,000	0%
REVENUES TOTAL	**$282,000**	**$290,000**	**$303,000**	**$375,000**	**$367,000**	**$367,000**	**0%**
Expenses							
Personnel Services	$1,246,887	$1,521,821	$1,891,636	$1,893,729	$1,829,058	$1,903,957	4%
Operating Expense	$510,006	$526,774	$583,807	$586,638	$676,730	$848,035	25%

	FY22 ADOPTED BUDGET	FY23 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY27 BUDGET	CALCULATION
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Percent Change
Capital Outlay	$6,500	$0	$31,000	$0	$0	$0	–
Transfers	–	$25,500	$25,500	$28,160	$32,000	$28,160	-12%
EXPENSES TOTAL	**$1,763,393**	**$2,074,095**	**$2,531,943**	**$2,508,527**	**$2,537,788**	**$2,780,152**	**10%**

Engineering Positions

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



Area of Operations - Public Works

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

Key Performance Indicators

County Engineering Department for FY25, provided Capital Improvement Projects, Road Safety Audits, Signal Warrant Studies, Road and Traffic Engineering design, watershed management, stormwater drainage, flood study data and Project Management for the Commission. There are currently 2,790 lane miles of roadway, ninety-three (93) operating traffic signals in the County. Seventy-one (71) intersections utilize camera detection, thirty (30) intersections utilize loops for detection, and one (1) signal operates on a cycle. There are eighty-seven (87) school beacons that are wirelessly connected to the Traffic Control Center to optimize remote modifications to match the school calendar. The Department encompasses Stormwater Engineering, Pavement Management and Traffic Engineering and Engineering Development review.

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

Property Management

FY	SALES	PURCHASES
2025	2	6
2026	8	7
TOTAL	10	13

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

Mass Transit

Fiscal Year 2025

Operation Days	313
ADA Trips Provided	8,032
ADA Total Miles	77,510
Fixed Routes	156,384
Fixed Route Revenue Miles	711,139

Facilities

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

Projects & Tasks Completed FY25-26

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

Westside Govt Center privacy wall painting and repair
Lykes Library A/C System #2 Replacement
West side Government center Sign renovation

Objective

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.

Area of Operations Public Works

	PRIOR YEAR BUDGET		TENTATIVE BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$13,066,951	$13,303,104	$14,075,071	$771,967	6%
Operating Expense	$28,571,332	$26,037,169	$21,205,450	($4,831,719)	(19%)
Capital Outlay	$60,327,391	$65,639,838	$40,058,815	($25,581,023)	(39%)
Grants & Aid	$13,120	$14,000	$21,000	$7,000	50%
Transfers	$5,568,414	$3,097,382	$2,161,224	($936,158)	(30%)
Budget Reserves	$19,216,895	$27,833,735	$44,139,836	$16,306,101	59%
EXPENSES TOTAL	**$126,764,103**	**$135,925,228**	**$121,661,396**	**($14,263,832)**	**(10%)**
Revenues					
Taxes	$23,726,672	$25,486,222	$26,324,255	$838,033	3%
Licenses and Permits	$1,890,000	$2,008,000	$2,666,880	$658,880	33%
Intergovernmental	$22,445,212	$22,019,191	$11,866,140	($10,153,051)	(46%)
Charges for Services	$1,643,229	$2,188,732	$1,679,704	($509,028)	(23%)
Miscellaneous	$280,669	$381,814	$1,119,216	$737,402	193%
Transfers	$4,015,732	$2,199,832	$938,334	($1,261,498)	(57%)
Other Sources	$62,469,750	$70,004,681	$67,911,047	($2,093,634)	(3%)
REVENUES TOTAL	**$116,471,264**	**$124,288,472**	**$112,505,576**	**($11,782,896)**	**(9%)**
Surplus | (Deficit)	($10,292,839)	($11,636,756)	($9,155,820)	–	–

DPW 090326

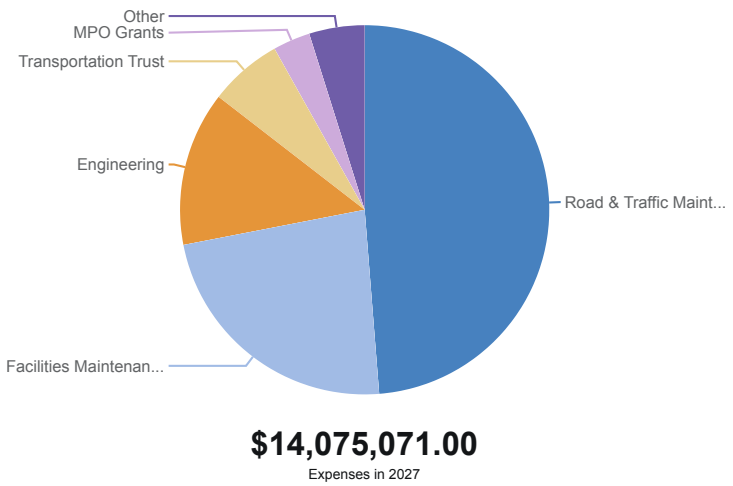
	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Gas Taxes					
Addl LOGT 1-5 Gas-Res Rds	$15,403,020	$11,251,330	$11,517,200	$14,313,552	$16,117,195
Debt Srv-Reserv-Const GT	$11,976,245	$9,935,851	$8,134,371	$7,430,290	$13,559,952
Capital Improv-LOGT 1-6	$2,955,926	$4,358,575	$6,272,472	$9,715,728	$10,030,825
County Fuel Tax	$3,626,606	$3,910,397	$4,110,400	$6,041,224	$4,994,818
Ninth-Ct Fuel Tax-Res Rds	$4,422,708	$4,985,413	$3,310,620	$4,155,481	$4,713,106
Road Maint-LOGT 1-6	$6,064,785	$4,018,251	$2,697,008	$2,724,186	$3,000,177
Traffic-LOGT 1-6	$1,452,616	$943,568	$631,140	$638,140	$903,118
Road Maint-Constit Gas Tax	$4,671	$5,486	$6,228	$0	$0
Traffic-Construct-Gas Tax	$225	$290	$1,021	$0	$0
GAS TAXES TOTAL	**$45,906,802**	**$39,409,161**	**$36,680,460**	**$45,018,601**	**$53,319,191**
Roads	$11,840,900	$13,060,868	$11,532,784	$19,057,999	$15,407,489
Road & Traffic Maintenance					
Road Maintenance Division	$4,869,701	$7,929,020	$9,995,525	$10,027,100	$10,251,205
DPW-Traffic Division	$1,137,622	$1,462,128	$2,141,223	$2,405,885	$2,744,606
ROAD & TRAFFIC MAINTENANCE TOTAL	**$6,007,323**	**$9,391,148**	**$12,136,748**	**$12,432,985**	**$12,995,811**
Facilities Maintenance	$6,783,078	$9,489,423	$10,517,622	$10,940,702	$9,290,452

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Mass Transit Grants					
Mass Transit-FTA Sec 5307	$0	$0	$3,244,806	$3,244,806	$2,983,830
Mass Transit-FTA Sec 5307	$100,000	$1,196,852	$1,932,031	$3,160,767	$697,842
MASS TRANSIT-FTA SEC 5307	$0	$0	$3,167,009	$1,098,518	$294,131
Mass Transit-FTA Sec 5311	$0	$1,998,087	$0	$1,308,736	$1,079,604
Mass Transit-FTA Sec 5307	$1,821,923	$886,799	$752,553	$384,003	$0
Mass Transit-FTA Sec 5307	$1,208,747	$425,092	$924,725	$513,313	$0
Mass Transit-FTA Sec 5307	$49,597	$460,793	$853,850	$706,102	$712,014
Fed Grt-FTA 5307 #20.507	$1,576,222	$647,884	$526,418	$0	$0
M Transit-Grants	$0	$0	$982,282	$445,944	$1,196,216
Mass Transit-FTA Sec 5307	$0	$721,024	$721,024	$0	$0
Mass Transit-FTA Sec 5339	$0	$498,203	$446,143	$262,953	$0
Mass Transit-FTA Sec 5339	$0	$0	$700,262	$0	$124,590
Mass Transit-FTA Sec 5311	$0	$666,904	$0	$0	$0
Mass Transit-FTA Sec 5311	$481,306	$70,033	$0	$0	$0
Fed Grt-FTA 5307 ARPA	$200,000	$0	$310,337	$0	$0
MASS TRNST-FTA S5311	$0	$0	$501,690	$0	$0
Mass Transit-FTA Sec 5307	$0	$120,923	$272,804	$0	$0
MASS TRNST-FTA S5311	$0	$0	$65,872	$0	$0
MASS TRANSIT GRANTS TOTAL	**$5,437,795**	**$7,692,594**	**$15,401,806**	**$11,125,142**	**$7,088,227**
Transportation Trust					
TTF-Debt Srv-Tfr-Rsrv	$4,691,718	$4,976,060	$3,715,703	$6,882,889	$7,548,990
DPW-Administration	$1,425,094	$1,915,828	$2,305,352	$2,375,182	$2,359,281
Capital Improvement Pgm	$370	$433	$526	$0	$0
TRANSPORTATION TRUST TOTAL	**$6,117,182**	**$6,892,321**	**$6,021,581**	**$9,258,071**	**$9,908,271**
Stormwater Management	$5,598,514	$6,918,819	$7,062,270	$8,254,338	$7,333,351
Engineering					
Engineering	$2,074,095	$2,531,943	$2,508,527	$2,537,788	$2,780,152
ENGINEERING TOTAL	**$2,074,095**	**$2,531,943**	**$2,508,527**	**$2,537,788**	**$2,780,152**
DPW-ANDER SNOW IN CON IMP	$0	$0	$7,170,900	$1,858,861	$1,616,194
MPO Grants	$1,270,017	$1,235,148	$867,003	$1,774,439	$1,178,224
Metropolitan Planning Organization	$98,626	$506,341	$497,672	$702,700	$734,034
Department of Public Works	$3,500	$8,100	$0	$10,000	$10,000
TOTAL	**$91,137,831**	**$97,135,866**	**$110,397,373**	**$122,971,626**	**$121,661,396**

Personnel Expense by Area of Operations

DPW - Area of Op - Personnel Expenditures

Data Updated Sep 03, 2026, 12:09 AM



$14,075,071.00

Expenses in 2027

DPW - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Adopted Budget	2026 - 27 Budget
Road & Traffic Maintenance	$5,225,134	$5,459,053	$6,585,802	$6,837,023	$6,701,037	$6,860,807
Facilities Maintenance	$2,112,162	$2,174,578	$2,571,098	$2,786,837	$2,941,390	$3,266,053
Engineering	$1,246,887	$1,521,821	$1,891,636	$1,893,729	$1,829,058	$1,903,957
Transportation Trust	$968,677	$836,645	$948,850	$959,378	$845,608	$900,888
MPO Grants	$524,838	$555,361	$537,743	$431,481	$440,122	$459,220
Stormwater Management	$192,137	$216,184	$303,486	$333,478	$356,493	$382,296
Mass Transit Grants	$282,014	$300,691	$275,332	$305,537	$289,396	$301,850
Metropolitan Planning Organization	$6,868	$0	$0	$0	$0	$0
Department of Public Works	$3,121	$0	$0	$0	$0	$0
TOTAL	**$10,561,838**	**$11,064,332**	**$13,113,947**	**$13,547,463**	**$13,403,104**	**$14,075,071**

Area of Operations - Public Works

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

Job Title	Department of Public Works
EQUIPMENT OPERATOR	23
EXECUTIVE ASSISTANT	1
FACILITIES MAINTENANCE MANAGER	1
FIELD SUPERVISOR	5
FINANCE SPECIALIST	4
FLOODPLAIN MANAGER	0.5
FLOOR TECHNICIAN	3
HEAVY EQUIPMENT OPERATOR	3
HEAVY EQUIPMENT OPERATOR -2100585	1
HORTICULTURE TECHNICIAN	2
LEAD CUSTODIAN	2
LEAD DPW INSPECTOR	1
LEAD HORTICULTURE TECHNICIAN	1
MAINTENANCE TECHNICIAN I	1
MAINTENANCE TECHNICIAN II	8
MAINTENANCE TECHNICIAN III	4
MAINTENANCE WORKER II	13
METROPOLITAN PLANNING ORGANIZATION EXECUTIVE DIRECTOR	1
MPO TRANSPORTATION PLANNER II	1
OPERATIONS ASSISTANT	1
OPERATIONS COORDINATOR	1
PAVEMENT SENIOR PROJECT MANAGER	1
PROJECT COORDINATOR	1
PROJECT MANAGER	2
PROJECT MANAGER II	2
PROPERTY MANAGEMENT ASSOCIATE I	1
PROPERTY MANAGEMENT ASSOCIATE II	1
PROPERTY MANAGER	1
ROW PERMIT TECHNICIAN	1
SENIOR DATA SPECIALIST	1
SIGNAL PROJECT MANAGER	1
SITE PLAN REVIEW COORDINATOR II	1
SPECIAL ASSESSMENT COORDINATOR	1
SPECIAL EQUIPMENT OPERATOR	2
STORMWATER ENGINEER	1
TRAFFIC ENGINEER	1
TRAFFIC ENGINEERING ASSISTANT II	1
TRAFFIC SIGNAL TECHNICIAN I	4
TRAFFIC SIGNAL TECHNICIAN II	3
TRAFFIC SIGNAL TECHNICIAN III	1
TRAFFIC TECHNICIAN I	4
TRAFFIC TECHNICIAN II	1
TRANSIT ADMINISTRATOR	1
TRANSIT OPERATIONS COORDINATOR	1
WAREHOUSE AND SHOP TECHNICIAN	1
WATER RESOURCE SPECIALIST TRAINEE	1
ALLOCATED FTE COUNT	**159.7**



Transportation Trust

Mission Statement

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

Goals

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

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

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

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

Metrics & Performance

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

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

Transportation Trust

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$9,353,538	$9,275,703	$9,665,652	$389,949	4%
Operating Expense	$7,792,024	$8,252,404	$8,178,132	($74,272)	(1%)
Capital Outlay	$181,378	$99,766	$95,000	($4,766)	(5%)
Grants & Aid	$11,500	$12,000	$17,500	$5,500	46%
Transfers	$580,928	$245,651	$241,450	($4,201)	(2%)
Budget Reserves	$4,653,832	$6,557,242	$7,486,500	$929,258	14%
EXPENSES TOTAL	**$22,573,200**	**$24,442,766**	**$25,684,234**	**$1,241,468**	**5%**
Revenues					
Taxes	$12,621,462	$14,049,214	$14,701,595	$652,381	5%
Intergovernmental	$141,000	$146,000	$146,000	$0	0%
Charges for Services	$1,334,300	$1,260,000	$1,380,000	$120,000	10%
Miscellaneous	$94,750	$95,009	$95,379	$370	0%
Other Sources	$8,381,688	$8,892,543	$9,361,260	$468,717	5%
REVENUES TOTAL	**$22,573,200**	**$24,442,766**	**$25,684,234**	**$1,241,468**	**5%**

Our People - FTE Count

Transportation Trust

Job Title	1011	1031
Allocated FTE Count		
ACCOUNTING CLERK III	1	
ADMINISTRATIVE ASSISTANT II	2	
ADMINISTRATIVE ASSISTANT III	1	
ASSISTANT PUBLIC WORKS DIRECTOR	1	
CAD DRAFTER	1	
CHIEF FINANCIAL OFFICER	1	
CONTRACTS AND TRAINING COORDINATOR	1	
COUNTY ENGINEER	1	
CREW LEADER	13	
CUSTOMER SERVICE SPECIALIST	1	
DEPUTY COUNTY ADMINISTRATOR	0.2	
DIRECTOR OF PUBLIC WORKS	1	
DPW INSPECTOR I	4	
DPW INSPECTOR II	2	
ENGINEER II	0.6	
ENGINEERING DEVELOPMENT COORDINATOR	1	
EQUIPMENT OPERATOR	23	
EXECUTIVE ASSISTANT		1
FIELD SUPERVISOR	4	
FINANCE SPECIALIST	1	
HEAVY EQUIPMENT OPERATOR	3	
HEAVY EQUIPMENT OPERATOR -2100585	1	
LEAD DPW INSPECTOR	1	
MAINTENANCE WORKER II	13	
METROPOLITAN PLANNING ORGANIZATION EXECUTIVE DIRECTOR		1
MPO TRANSPORTATION PLANNER II		1
OPERATIONS ASSISTANT	1	
OPERATIONS COORDINATOR	1	

Job Title	1011	1031
PAVEMENT SENIOR PROJECT MANAGER	1	
PROJECT MANAGER	1	
PROJECT MANAGER II	1	
PROPERTY MANAGEMENT ASSOCIATE I	1	
PROPERTY MANAGEMENT ASSOCIATE II	1	
PROPERTY MANAGER	1	
ROW PERMIT TECHNICIAN	1	
SENIOR DATA SPECIALIST	1	
SIGNAL PROJECT MANAGER	1	
SITE PLAN REVIEW COORDINATOR II	1	
SPECIAL ASSESSMENT COORDINATOR	1	
SPECIAL EQUIPMENT OPERATOR	2	
TRAFFIC ENGINEER	1	
TRAFFIC ENGINEERING ASSISTANT II	1	
TRAFFIC SIGNAL TECHNICIAN I	4	
TRAFFIC SIGNAL TECHNICIAN II	3	
TRAFFIC SIGNAL TECHNICIAN III	1	
TRAFFIC TECHNICIAN I	4	
TRAFFIC TECHNICIAN II	1	
WAREHOUSE AND SHOP TECHNICIAN	1	
ALLOCATED FTE COUNT	**108.8**	**3**



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	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$76,874	–	$0	$0	–
Operating Expense	$4,868,513	$4,336,576	$5,463,198	$1,126,622	26%
Capital Outlay	$41,471,808	$37,630,682	$25,991,010	($11,639,672)	(31%)
Transfers	$4,754,981	$2,775,091	$1,838,334	($936,757)	(34%)
Budget Reserves	$8,956,536	$14,294,705	$21,642,843	$7,348,138	51%
EXPENSES TOTAL	**$60,128,712**	**$59,037,054**	**$54,935,385**	**($4,101,669)**	**(7%)**
Revenues					
Taxes	$9,328,440	$9,459,249	$9,553,299	$94,050	1%
Intergovernmental	$14,303,038	$12,218,275	$4,556,398	($7,661,877)	(63%)
Charges for Services	–	$638,805	$0	($638,805)	(100%)
Transfers	$2,666,067	$759,076	$0	($759,076)	(100%)
Other Sources	$33,831,167	$35,961,649	$40,825,688	$4,864,039	14%
REVENUES TOTAL	**$60,128,712**	**$59,037,054**	**$54,935,385**	**($4,101,669)**	**(7%)**



Hernando County, Florida



Mass Transit

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

Mission Statement

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

Goal

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

Hernando-Citrus Metropolitan Planning Organization

Mission Statement

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

Goals

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

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

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

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

Metrics and Performance

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

Mass Transit

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$408,540	$289,396	$301,850	$12,454	4%
Operating Expense	$8,238,714	$5,399,367	$1,916,067	($3,483,300)	(65%)
Capital Outlay	$3,503,228	$4,905,578	$3,680,094	($1,225,484)	(25%)
Transfers	$24,022	$4,800	$4,800	$0	0%
Budget Reserves	$688,549	$701,900	$733,234	$31,334	4%
EXPENSES TOTAL	**$12,863,053**	**$11,301,041**	**$6,636,045**	**($4,664,996)**	**(41%)**
Revenues					
Intergovernmental	$10,850,143	$9,374,240	$5,476,433	($3,897,807)	(42%)

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Charges for Services	$9,845	–	$0	$0	–
Miscellaneous	–	–	$736,120	$736,120	–
Transfers	$1,182,979	$1,224,101	$425,578	($798,523)	(65%)
Other Sources	$698,660	$698,660	$0	($698,660)	(100%)
REVENUES TOTAL	**$12,741,627**	**$11,297,001**	**$6,638,131**	**($4,658,870)**	**(41%)**
Surplus | (Deficit)	($121,426)	($4,040)	$2,086	–	–

Allocated FTE - Fund 1031

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



Stormwater Management MSTU

Mission Statement

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

Goals

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

Stormwater Management MSTU

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Personnel Services	$334,678	$356,493	$382,296	$25,803	7%
Operating Expense	$610,739	$491,948	$476,145	($15,803)	(3%)
Capital Outlay	$4,874,782	$5,799,824	$1,939,000	($3,860,824)	(67%)
Grants & Aid	$1,620	$2,000	$3,500	$1,500	75%
Transfers	$11,529	$4,640	$4,640	$0	0%
Budget Reserves	$2,705,495	$3,113,408	$4,527,770	$1,414,362	45%
EXPENSES TOTAL	**$8,538,843**	**$9,768,313**	**$7,333,351**	**($2,434,962)**	**(25%)**
Revenues					
Taxes	$1,776,770	$1,977,759	$2,069,361	$91,602	5%
Intergovernmental	$1,271,000	$1,231,000	$0	($1,231,000)	(100%)
Charges for Services	$45,000	$45,000	$25,000	($20,000)	(44%)
Miscellaneous	$155,500	$155,500	$155,500	$0	0%
Other Sources	$5,290,573	$6,359,054	$5,083,490	($1,275,564)	(20%)
REVENUES TOTAL	**$8,538,843**	**$9,768,313**	**$7,333,351**	**($2,434,962)**	**(25%)**

Our People - FTE Count

Stormwater Management MSTU

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



Hernando County, Florida



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.

Facilities

	PRIOR YEAR BUDGET	BUDGET		CALCULATION	CALCULATION
	FY2025	FY2026	FY2027	Increase | (Decrease)	Percentage Increase | (Decrease)
Expenses					
Personnel Services	$2,585,164	$2,941,390	$3,266,053	$324,663	11%
Operating Expense	$5,458,194	$5,460,347	$3,261,488	($2,198,859)	(40%)
Capital Outlay	$4,188,864	$3,415,981	$2,695,711	($720,270)	(21%)
Transfers	$182,543	$62,400	$67,200	$4,800	8%
EXPENSES TOTAL	**$12,414,765**	**$11,880,118**	**$9,290,452**	**($2,589,666)**	**(22%)**
Revenues					
Charges for Services	$133,283	$107,750	$104,000	($3,750)	(3%)
Miscellaneous	$30,419	$31,305	$32,217	$912	3%
Other Sources	$1,528,151	$939,416	–	($939,416)	(100%)
REVENUES TOTAL	**$1,691,853**	**$1,078,471**	**$136,217**	**($942,254)**	**(87%)**
Surplus | (Deficit)	($10,722,912)	($10,801,647)	($9,154,235)	–	–

Our People - FTE Count

Facilities

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



Impact Fee - Roads

Impact Fee - Roads

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Capital Outlay	$12,417,028	$16,094,879	$5,658,000	($10,436,879)	(65%)
Budget Reserves	$1,957,913	$2,911,910	$9,500,401	$6,588,491	226%
EXPENSES TOTAL	**$14,374,941**	**$19,006,789**	**$15,158,401**	**($3,848,388)**	**(20%)**
Revenues					
Licenses and Permits	$1,862,000	$1,980,000	$2,652,880	$672,880	34%
Miscellaneous	–	$100,000	$100,000	$0	0%
Other Sources	$12,512,941	$16,926,789	$12,405,521	($4,521,268)	(27%)
REVENUES TOTAL	**$14,374,941**	**$19,006,789**	**$15,158,401**	**($3,848,388)**	**(20%)**



Impact Fee Surcharge I-75 and SR 50

IF Srchg I-75 & SR50

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



Board of County Commissioners

Fiscal Year 2026-2027 Annual Budget

CONSTITUTIONALS



Hernando County, Florida



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Clerk of the Circuit Court & Comptroller

Clerk Website

Introduction

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



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

Duties & Responsibilities

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

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

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

Budget Regulations for Clerk of the Circuit Court & Comptroller

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

Constitutionals - Clerk of Court

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
Non-Operating	$12,435,042	$13,952,767	$15,547,292	$1,594,525	11%
EXPENSES TOTAL	**$12,435,042**	**$13,952,767**	**$15,547,292**	**$1,594,525**	**11%**
Revenues					
Charges for Services	$4,290,887	$4,290,887	$4,719,976	$429,089	10%
REVENUES TOTAL	**$4,290,887**	**$4,290,887**	**$4,719,976**	**$429,089**	**10%**
Surplus | (Deficit)	($8,144,155)	($9,661,880)	($10,827,316)	–	–



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Sheriff

Sheriff Website



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

Duties & Responsibilities

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

Budget Regulations for Sheriff

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Constitutionals - Sheriff (HCSO)

	PRIOR YEAR BUDGET		BUDGET	CALCULATION	CALCULATION
	FY2025	**FY2026**	**FY2027**	**Increase | (Decrease)**	**Percentage Increase | (Decrease)**
Expenses					
FEES & COST-SO ANML SRVCS	–	$1,874,229	$2,013,161	$138,932	7%
FEES & COST-SO COURTHOUSE	–	$2,356,733	$2,652,160	$295,427	13%
FEES & COST-SHERIFF	$67,515,261	$72,787,027	$78,154,220	$5,367,193	7%
FEES & COSTS-JAIL OPERATE	$21,630,864	$23,628,696	$24,716,192	$1,087,496	5%
EXPENSES TOTAL	**$89,146,125**	**$100,646,685**	**$107,535,733**	**$6,889,048**	**7%**
Revenues					
Charges for Services	$4,630,679	$4,752,915	$5,736,824	$983,909	21%
Fines and Forfeitures	–	$33,500	$33,500	$0	0%
Miscellaneous	$62,500	$66,000	$247,500	$181,500	275%

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



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Supervisor of Elections

Supervisor of Elections Website



Duties & Responsibilities

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

Budget Regulations for Supervisor of Elections

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

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

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

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

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

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

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

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

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

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

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

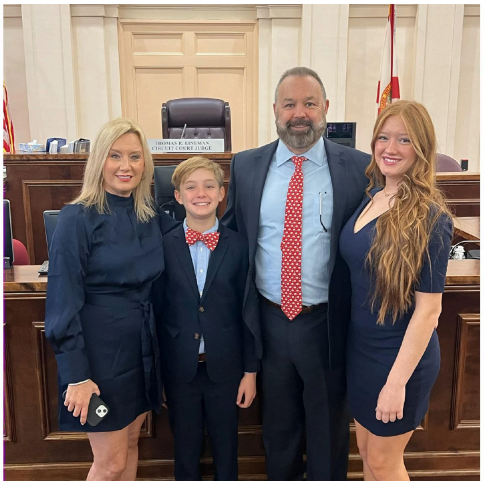


Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Property Appraiser

Property Appraiser Website

About the Property Appraiser



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

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

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

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

Budget Regulations for Property Appraiser

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

Duties & Responsibilities

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

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

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

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

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



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Tax Collector

Tax Collector Website

About the Tax Collector



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

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

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

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

Duties and Responsibilities

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

Budget Regulations for Tax Collectors

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

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

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

Constitutionals - Tax Collector

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



Board of County Commissioners

Fiscal Year 2026-2027 Annual Budget

CAPITAL IMPROVEMENT PLAN



Hernando County, Florida



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

Capital Improvement Plan
FY 2027 - 2031

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

Composting Facility



Burn Building for Public Training Safety Complex



Animal Services Expansion



Weeki Wachee Preserve Improvements

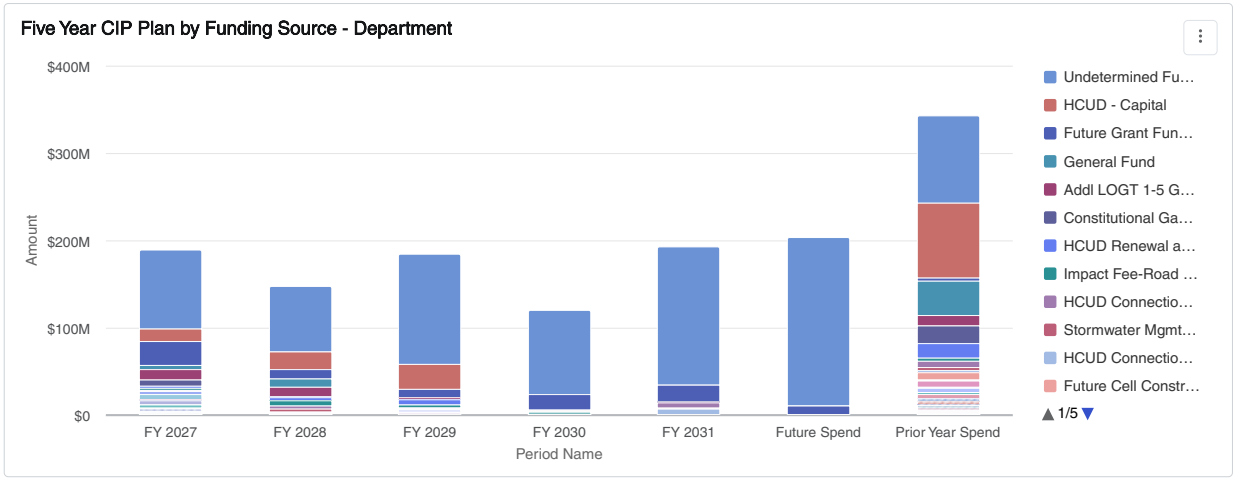


Hernando County, Florida



Capital Improvement Plan

FY2027 - FY2031 Five-Year CIP Plan by Funding Source

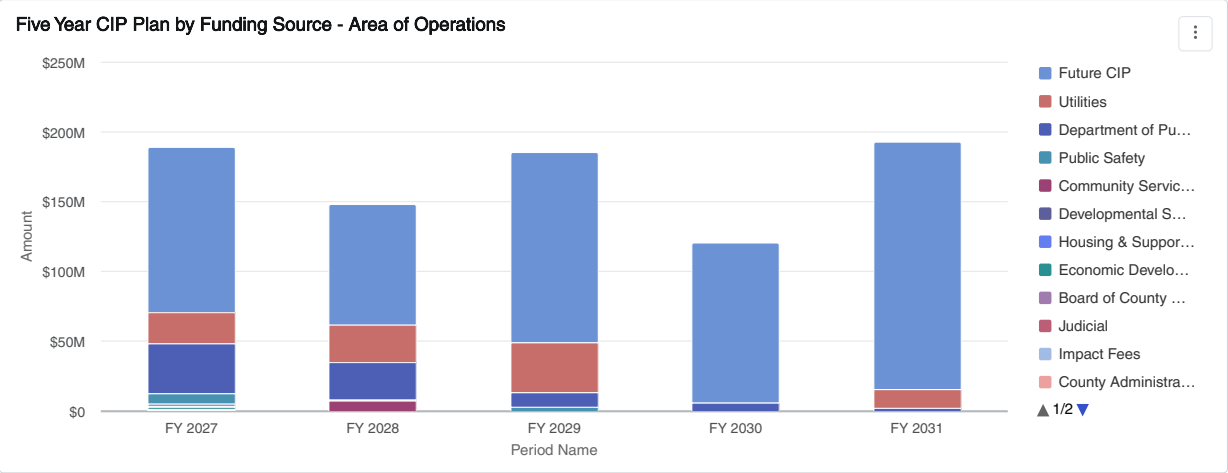


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Five Year CIP Plan by Funding Source - Department

Fund Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future Spend	Prior Year Spend
Amount							
Addl LOGT 1-5 Gas-Res Rds	$11,879,000	$10,823,000	$2,030,000	$1,530,000	$0	$0	$12,010,408
Airport/Industrial Park	$985,956	$19,000	$0	$0	$0	$0	$6,337,960
American Rescue Plan Act	$0	$0	$0	$0	$0	$0	$0
Constitutional Gas Tax	$7,112,000	$1,682,000	$255,000	$1,045,000	$530,000	$0	$19,814,947
County Fuel Tax	$575,000	$5,000	$250,000	$0	$0	$0	$5,530,103
Court Improvement Fund	$714,900	$0	$0	$0	$0	$0	$1,090,800
FL Boating Improvemnt Pgm	$0	$0	$0	$0	$0	$0	$806,196
Future Cell Construction	$0	$0	$0	$0	$0	$0	$8,219,700
Future Grant Funding	$27,574,287	$10,331,000	$9,350,000	$18,225,000	$18,900,000	$10,000,000	$3,178,196
General Fund	$4,092,338	$9,373,600	$0	$0	$0	$0	$40,007,535
HC Fire Rescue - Fire	$1,847,700	$0	$0	$0	$0	$0	$1,553,500
HC Fire Rescue - Rescue	$2,581,300	$0	$0	$0	$0	$0	$2,139,100
HCSO Revenue Fund	$2,720,500	$360,000	$3,000,000	$0	$0	$0	$2,134,209
HCUD - Capital	$14,280,200	$20,520,000	$29,000,000	$0	$0	$0	$85,437,464

Fund Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future Spend	Prior Year Spend
HCUD Connection Fee-Sewer	$300,000	$3,000,000	$600,000	$0	$6,400,000	$0	$7,288,709
HCUD Connection Fee-Water	$0	$0	$600,000	$0	$6,400,000	$0	$1,750,096
HCUD Renewal and Replcmnt	$3,038,752	$3,100,000	$5,510,000	$0	$0	$0	$16,647,184
Health Unit Trust Fund	$382,500	$0	$0	$0	$0	$0	$0
Hern Co Development Svcs	$1,412,000	$0	$0	$0	$0	$0	$1,807,250
Hernando County Utilities	$0	$450,000	$0	$0	$0	$0	$3,357,738
IF Srchg I-75/SR50	$0	$0	$0	$0	$0	$0	$0
Impact Fee - Fire-HC Fire	$0	$0	$0	$0	$0	$0	$614,669
Impact Fee - Public Bldgs	$0	$0	$0	$0	$0	$0	$4,251,540
Impact Fee-Ambulance	$0	$0	$0	$0	$0	$0	$0
Impact Fee-Fire-Hern Bch	$0	$0	$0	$0	$0	$0	$0
Impact Fee-Jail	$0	$0	$0	$0	$0	$0	$0
Impact Fee-Law Enforcemnt	$0	$0	$0	$0	$0	$0	$0
Impact Fee-Library	$0	$0	$0	$0	$0	$0	$230,000
Impact Fee-Park Dist 1	$0	$0	$0	$0	$0	$0	$0
Impact Fee-Park Dist 2	$0	$50,000	$0	$0	$0	$0	$2,288,116
Impact Fee-Park Dist 3	$0	$0	$0	$0	$0	$0	$0
Impact Fee-Park Dist 4	$0	$0	$0	$0	$0	$0	$300,000
Impact Fee-Road Dist 1	$6,158,000	$2,025,000	$0	$0	$0	$0	$0
Impact Fee-Road Dist 2	$0	$0	$0	$0	$0	$0	$0
Impact Fee-Road Dist 3	$1,500,000	$0	$0	$0	$0	$0	$0
Impact Fee-Road Dist 4	$2,158,000	$6,400,000	$3,750,000	$2,500,000	$240,000	$0	$3,194,345
Kass Cir Neighborhood CRA	$900,000	$0	$0	$0	$0	$0	$758,898
LOGT 1-6 Fuel-Genl Transp	$1,814,000	$0	$2,650,000	$0	$0	$0	$49,800
Restore Act Fund	$0	$0	$0	$0	$0	$0	$3,811,454
Solid Waste And Recycling	$0	$0	$0	$0	$0	$0	$0
Solid Waste/Recyc-Capital	$5,182,295	$0	$0	$0	$0	$0	$1,247,357
Stormwater Mgmt MSTU	$1,089,000	$4,000,000	$1,350,000	$500,000	$1,500,000	$0	$4,125,323
Tourist Development Tax	$0	$0	$0	$0	$0	$0	$1,393,405
Undetermined Funding Source	$90,309,545	$75,502,558	$126,390,258	$96,341,258	$158,314,000	$193,025,000	$100,325,000
Vehicle Maintenance	$0	$0	$0	$0	$0	$0	$175,000
Waste Mgmt Bond Proceeds	$0	$0	$0	$0	$0	$0	$843,349
AMOUNT	**$188,607,273**	**$147,641,158**	**$184,735,258**	**$120,141,258**	**$192,284,000**	**$203,025,000**	**$342,719,350**



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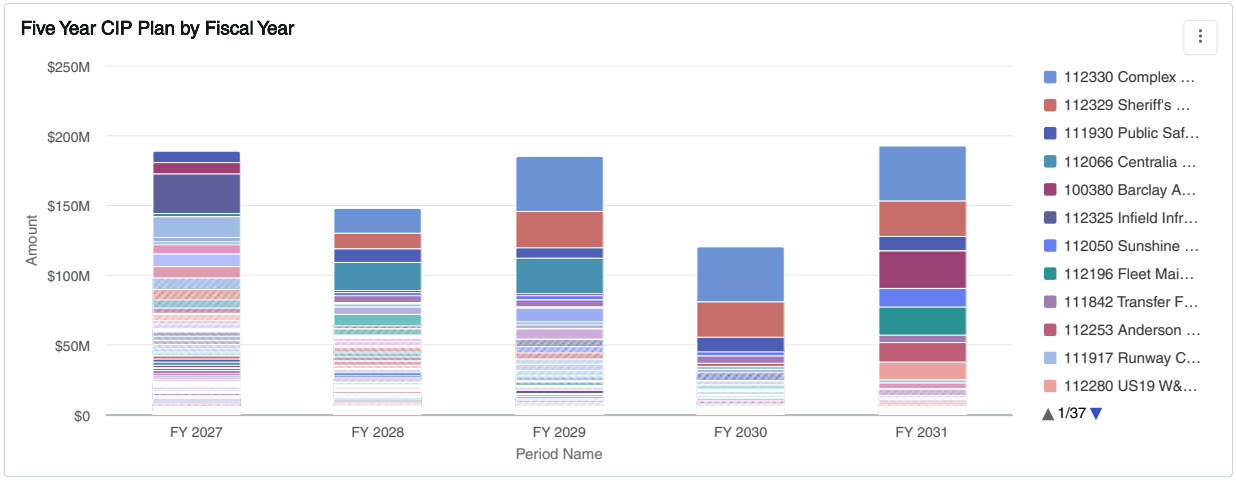
Five Year CIP Plan by Funding Source - Area of Operations

Area of Operations	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Amount					
Board of County Commissioners	$819,258	$0	$0	$0	$0
Community Services	$0	$7,515,000	$0	$0	$0
County Administration	$0	$0	$0	$0	$0
Department of Public Works	$35,558,080	$26,793,600	$10,285,000	$5,575,000	$2,270,000
Developmental Services	$1,412,000	$0	$0	$0	$0
Economic Development	$985,956	$19,000	$0	$0	$0
Future CIP	$117,883,832	$85,833,558	$135,740,258	$114,566,258	$177,214,000
Grants	$0	$0	$0	$0	$0
Housing & Support Services	$1,282,500	$0	$0	$0	$0
Impact Fees	$0	$50,000	$0	$0	$0
Judicial	$714,900	$0	$0	$0	$0
Public Safety	$7,149,500	$360,000	$3,000,000	$0	$0
Utilities	$22,801,247	$27,070,000	$35,710,000	$0	$12,800,000
AMOUNT	**$188,607,273**	**$147,641,158**	**$184,735,258**	**$120,141,258**	**$192,284,000**



Capital Improvement Plan

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



Data Updated: Oct 15, 2026, 3:01 PM

Five Year CIP Plan by Fiscal Year

Proposal Name	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Amount					
100360 Ernie Wever Park Improvements	$0	$300,000	$0	$0	$0
100380 Barclay Avenue Multilaning	$8,316,000	$1,400,000	$1,250,000	$0	$27,000,000
101510 Fire Station - US19 & Atlanta	$8,000,000	$0	$0	$0	$0
101520 Fire Station Spring Lake Hwy	$0	$0	$0	$0	$0
105840 SR50 Frontage Road West of Mariner	$0	$0	$0	$530,000	$424,000
105900 Coastal Way Intersection Improvements	$0	$0	$0	$0	$700,000
105930 Star Road Improvements	$0	$0	$250,000	$0	$0
105940 Weeping Willow Road Improvements	$0	$0	$0	$0	$250,000
106020 Fiber Optic - SR50 (Wiscon to Cobb)	$0	$0	$9,000	$560,000	$0
106040 Fiber Optic - Northcliffe (Deltona-Explorer)	$0	$0	$250,000	$725,000	$0
106220 South Brooksville BMP-2 Drainage Improvement	$0	$0	$0	$2,500,000	$1,500,000
106360 Killian Water Plant Upgrades	$0	$0	$0	$0	$0
107900 Pine Island - Stem Wall	$1,500,000	$0	$0	$0	$0
108010 Linda Pedersen Park Improvements	$0	$0	$0	$0	$0
108190 Replace Heavy Duty Fixed-Route Vehicles	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000

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

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

Proposal Name	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
111898 West Side Library A/C #4 & VAV Replacement	$0	$0	$0	$0	$0
111899 Government Ctr Phase 2, 3, &4 A/C Controls Replacement	$305,000	$0	$0	$0	$0
111901 West Convenience Center Concrete	$0	$0	$0	$0	$0
111904 Skate Park Ramp Replacement - Pioneer Park	$0	$0	$600,000	$0	$0
111905 Lake Townsen Fishing Pier Replacement	$0	$1,000,000	$0	$0	$0
111906 Linda Pedersen Tower Removal	$0	$0	$0	$0	$0
111908 Pine Island - Playground Replacement	$0	$0	$0	$0	$0
111910 Ernie Wever - Playground Replacement	$0	$0	$0	$0	$0
111913 New Constitutional Building	$0	$0	$0	$0	$0
111914 Ernie Wever Shop Replacement	$0	$1,100,000	$0	$0	$0
111915 Anderson Snow Recreation Center	$0	$300,000	$0	$0	$0
111917 Runway Conversion	$15,200,000	$0	$0	$0	$0
111918 Runway 3-21 Rehabilitation	$7,000,000	$0	$0	$0	$4,200,000
111925 Linda Pedersen Rec Ctr Roof Replacement	$0	$0	$0	$0	$0
111927 Hernando Beach Parking Expansion	$0	$50,000	$800,000	$0	$0
111929 Joint Use Facility/Infrastructure-Dennis Wilfong Center for Success	$0	$0	$0	$0	$0
111930 Public Safety Training Facility	$8,000,000	$10,000,000	$8,000,000	$10,000,000	$10,000,000
111931 West Side Hangar Facility	$0	$0	$0	$0	$0
111936 Utility Billing Software	$0	$0	$0	$0	$0
111937 Telecom Pumping Station & Corp. Blvd.	$0	$0	$0	$0	$0
111938 Cyril Drive Bypass Water & Wastewater Improvement	$0	$0	$0	$0	$0
111941 Sherman Hill Area Diversions	$0	$0	$0	$0	$0
111942 Ridge Manor West WTP Well#2	$0	$0	$0	$0	$0
111943 Ridge Manor West WTP Upgrades & Raw WM	$0	$0	$0	$0	$0
111944 Hernando Beach WW Resiliency	$0	$0	$0	$0	$0
111946 Powell Road Resurfacing (California to Suncoast)	$0	$0	$0	$0	$0
111947 Landover Boulevard Ph 1 Resurfacing	$80,000	$800,000	$0	$0	$0
111948 Landover Boulevard Ph 2 Resurfacing	$0	$100,000	$1,100,000	$0	$0
111949 Landover Boulevard Ph 3 Resurfacing	$0	$0	$50,000	$500,000	$0
111950 County Line at Linden Signalization	$0	$0	$0	$0	$0
111951 Spring Hill Drive Ph 1 Resurfacing	$0	$0	$0	$230,000	$2,070,000
111952 Spring Hill Drive Ph 2 Resurfacing	$0	$0	$230,000	$2,070,000	$0
111953 Spring Hill Drive Ph 3 Resurfacing	$0	$230,000	$2,070,000	$0	$0
111954 Spring Hill Drive Ph 4 Resurfacing	$230,000	$2,070,000	$0	$0	$0
111955 Weeki Wachee School Complex Road Improvements	$0	$0	$0	$0	$400,000
111956 Westside Elementary Turn Lane	$0	$0	$0	$0	$240,000
111958 Ridge Manor WRF Exp & Emergency Ops Structure	$0	$0	$0	$0	$0
111959 Calienta Street Improvements	$0	$0	$0	$0	$0
111960 Tax Collector Annex Building - Westside	$0	$0	$0	$0	$0
111961 Septic to Sewer District A Phase 1	$0	$0	$0	$0	$0
111962 Veteran's Memorial Monument	$0	$0	$0	$0	$0
111965 FBO Apron Taxiway A1 and Taxiway D Rehabilitation	$0	$0	$0	$0	$0
111966 Flight Path Drive Drainage Improvements	$0	$0	$800,000	$0	$0
111967 Taxiway B Rejuvenation	$0	$0	$500,000	$0	$0
111968 Taxiway C Design & Construction	$0	$0	$0	$0	$0

Proposal Name	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
111969 Croom Road Resurfacing (US41 to Jacobson)	$0	$0	$0	$0	$100,000
111971 Brooksville Health Department Public R/R ADA Renovation	$82,500	$0	$0	$0	$0
111974 Coast Guard A/C Replacement	$0	$0	$0	$95,000	$0
111975 Coast Guard Auxiliary Parking Lot Overlay	$0	$0	$0	$180,000	$0
111976 Courthouse Fire Alarm Device Replacement - Phase II	$0	$20,000	$0	$0	$0
111977 EOC Chiller Replacement	$0	$0	$0	$0	$0
111978 EOC Roof Replacement	$0	$0	$0	$0	$0
111979 Government Center Parking Lot Seal and Stripe	$0	$83,600	$0	$0	$0
111980 Lykes Library Shingle Re-Roofing	$0	$150,000	$0	$0	$0
111981 Record Storage Elevator Modernization	$0	$0	$0	$0	$0
111982 Record Storage Weatherproofing and Painting	$0	$0	$0	$0	$0
111984 Westside Library A/C #1 and #3	$0	$45,000	$0	$0	$0
111985 West Side Library Parking Lot Overlay	$0	$0	$0	$0	$0
111986 West Side Government Center A/C Replacement	$0	$0	$0	$0	$0
111987 Westside Government Center Building and Privacy Wall	$0	$0	$0	$0	$0
111988 Westside Government Center Interior Painting/Carpet Replacement	$0	$0	$0	$0	$0
111989 Sheriff's Office, Fleet, Property and Fuel Island Exterior Painting	$0	$0	$0	$0	$0
111990 Sheriff's Office Re-Roof & Skylight Removal	$0	$1,200,000	$0	$0	$0
111992 Sheriff's Office A/C #2 and #3	$0	$0	$0	$0	$0
111993 Sheriff's Office Hurricane Window Treatment	$0	$0	$0	$0	$0
111997 HCAS Building Expansion & Renovation	$4,500,000	$0	$0	$0	$0
111998 HCAS Service Area Asphalt	$0	$0	$195,000	$0	$0
112000 Airfield Security & Access Control Upgrade	$0	$0	$1,000,000	$0	$0
112001 Weeki Wachee Woodlands Water Main	$0	$0	$0	$0	$0
112002 Pine Island Dredging	$0	$0	$0	$0	$750,000
112004 Ayers/Culbreath/Hayman Intersection Improv	$2,635,000	$0	$0	$0	$0
112007 Quality Drive Bypass FM	$68,000	$520,000	$0	$0	$0
112008 Septic to Sewer Dist. A Ph 2	$0	$0	$0	$0	$0
112010 Chinsegut Cabins 4-7/Caretaker House Re-roof	$0	$0	$0	$0	$0
112012 Government Center Atrium RTU Replacement	$0	$0	$0	$0	$0
112015 New Facilities Maintenance Building	$3,900,000	$0	$0	$0	$0
112016 Logistics Warehouse	$0	$0	$0	$0	$0
112017 Fire Station 3 Driveway	$500,000	$0	$0	$0	$0
112019 Hayman Road Resurfacing	$100,000	$3,058,000	$0	$0	$0
112020 Shoal Line Boulevard Resurfacing	$0	$0	$0	$0	$0
112021 Chinsegut Int/Ext Painting of (7) Cabins	$0	$0	$0	$0	$0
112022 Chinsegut Cabins 1-7 Flooring Replacement	$0	$0	$0	$0	$0
112023 Westside Roadway Improvements	$0	$0	$0	$150,000	$0
112024 Airfield Wildlife Fencing - Phase 1	$1,760,000	$0	$0	$0	$0
112025 Airport Admin Bldg HVAC	$0	$0	$0	$0	$0
112029 Main Library Electrical Remodel	$0	$0	$0	$0	$0
112030 WH Library Staff Parking Lot Paving	$0	$160,000	$0	$0	$0
112031 HCAS Kennel Epoxy	$0	$0	$0	$0	$0

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

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

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

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

Proposal Name	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
112304 Jacqueline Road Resurfacing	$559,000	$0	$0	$0	$0
112305 Long Lake Outfall	$0	$500,000	$1,250,000	$0	$0
112306 Madrid Road Resurfacing	$81,000	$809,000	$0	$0	$0
112307 Quigley Avenue Resurfacing	$173,000	$0	$0	$0	$0
112308 Rainbow Woods Area Rds Resurfacing	$0	$97,000	$0	$0	$0
112309 Sealawn Dr Resurfacing	$0	$231,000	$0	$0	$0
112310 Sgt Lee Mills Hwy Resurfacing	$0	$132,000	$1,314,000	$0	$0
112311 Shoal Line at Osowaw Blvd Int Imp	$264,000	$0	$2,650,000	$0	$0
112312 Shoal Line Blvd Resurfacing	$0	$88,000	$0	$0	$0
112313 Shoal Line Blvd Sidewalk	$0	$0	$105,000	$1,045,000	$0
112314 Spring Hill Dr Culvert (8261)	$210,000	$0	$0	$0	$0
112315 St Andrews Blvd Resurfacing	$0	$0	$70,000	$698,000	$0
112316 Toucan Trail Resurfacing	$203,000	$509,000	$0	$0	$0
112317 AIRPORT SEPTAGE REC'V STA.	$6,000,000	$0	$0	$0	$0
112318 Training Center	$3,750,000	$2,200,000	$0	$0	$0
112319 L. Hamilton Sr. Park Additional Parking Lot	$0	$50,000	$0	$0	$0
112320 Central Constitutional Annex Building and Renovation	$8,500,000	$0	$0	$0	$0
112321 Generator Replacements	$590,439	$0	$0	$0	$0
112322 Public Works Compound A/C Repair	$250,000	$0	$0	$0	$0
112323 DPW Compound Parking Lot Overlay	$100,000	$0	$0	$0	$0
112324 Administration Office Space Needs Expansion	$0	$0	$0	$0	$0
112325 Infield Infrastructure	$28,000,000	$0	$0	$0	$0
112326 Recreational Tower at Linda Pedersen Park	$750,000	$0	$0	$0	$0
112327 AS Renovation of Structures	$0	$605,250	$4,035,000	$0	$0
112328 Wastewater and Water Phase 1	$0	$0	$0	$0	$0
112329 Sheriff's Operations Center Expansion	$0	$11,500,000	$25,875,000	$25,875,000	$25,875,000
112330 Complex Upgrades Phase 1	$0	$17,300,000	$38,925,000	$38,925,000	$38,925,000
112331 Airfield Pavement Design	$310,613	$0	$0	$0	$0
112332 T-Hangar Generator	$125,000	$0	$0	$0	$0
112333 Airfield Electrical Design & Tower Equipment	$160,191	$0	$0	$0	$0
AMOUNT	**$188,607,273**	**$147,641,158**	**$184,735,258**	**$120,141,258**	**$192,284,000**



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

INDEX



Hernando County, Florida



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Resolution Adopting FY27 Millage Rates

RESOLUTION NO.: 2026-179

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 2027; 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 2026 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" under "County Wide".

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" under "County

Wide", is hereby certified to the Hernando County Property Appraiser for extension on the 2026 Tax Rolls of Hernando County.

ADOPTED this 22nd day of September 2026, A.D.

(SEAL)

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

Attest: _____, Deputy Clerk

DOUG CHORVAT, JR
CLERK

By: _____

JERRY CAMPBELL
CHAIRPERSON

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

By: Melissa Tartaglia
County Attorney's Office

EXHIBIT A

Millage for FY 26/27

County-Wide	
General Fund	5.7969
Transportation Trust	0.7964
County Health	0.1037
Special Districts	
Emergency Medical Services	0.8957
Stormwater	0.1121

The aggregate rolled-back rate is 7.7052 mills, and the proposed aggregate millage rate is 7.7048 mills, therefore, the percentage change over the roll back rate is a decrease of 0.01%.

Resolution Adopting FY27 MSTUs

RESOLUTION NO.: 2026-180

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

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

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

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

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

WHEREAS, the Hernando County Board of County Commissioners has approved by formal action, the required tax levies for the two MSTU's; and have provided for the adoption of the 2027 annual budgets for the two MSTU's all pursuant to the provisions of Chapter 129, Chapter 200, and other provisions of law.

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

SECTION 1. That there is hereby levied and assessed within the Emergency Medical Services Tax District MSTU on the tax roll for the year 2026, 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" under "MSTU's".

Said ad valorem tax levy is hereby certified to the Hernando County Property Appraiser for extension on the 2026 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 2026, 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" under "MSTU's". Said ad valorem tax levy is hereby certified to the Hernando County Property Appraiser for extension on the 2026 tax rolls of Hernando County.

ADOPTED this 22nd day of September 2026, A.D.

(SEAL) SEAL

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

Attest: Heidi Pruse, Deputy Clerk
DOUG CHORVAT JR.
CLERK

By: _____
JERRY CAMPBELL
CHAIRPERSON

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

By: Melissa Tartaglia
County Attorney's Office

EXHIBIT A

Millage for FY 26/27

County-Wide	
General Fund	5.7969
Transportation Trust	0.7964
County Health	0.1037
MSTU's	
Emergency Medical Services	0.8957
Stormwater	0.1121

The aggregate rolled-back rate is 7.7052 mills, and the proposed aggregate millage rate is 7.7048 mills, therefore, the percentage change over the roll back rate is a decrease of 0.01%.

Resolution Adopting FY27 MSBUs

RESOLUTION NO. 2026-181

A RESOLUTION TO ADOPT THE 2026 NON-AD VALOREM ASSESSMENT ROLLS AND 2027 BUDGETS FOR SEVENTY-SIX (76) MUNICIPAL SERVICE BENEFIT UNITS AND CERTIFYING SAID ASSESSMENT ROLLS FOR COLLECTION BY THE HERNANDO COUNTY TAX COLLECTOR AS AUTHORIZED BY FLORIDA STATUTES, CHAPTERS 125 & 197.

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

WHEREAS, these seventy-six (76) 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 22, 2026; and

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

WHEREAS, the Board of County Commissioners desires to approve these seventy-six (76) 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 this 22nd day of September 2026, A.D.

(SEAL) BOARD OF COUNTY COMMISSIONERS HERNANDO COUNTY, FLORIDA SEAL

Attest: _____, Deputy Clerk
DOUG CHORVAT JR.
CLERK

By: _____
JERRY CAMPBELL
CHAIRPERSON

EXHIBIT A

OVERVIEW OF EXISTING MUNICIPAL SERVICE BENEFIT UNITS (MSBU)

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

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

The following table is a summary of each of the existing MSBUs in Hernando County as of September 22, 2026.

Count	Fund No.	Phase No.	MSBU Name	Ordinance No.	No. of Units	No. of Lights	Total Budget	Assessment Amount
1	7034	1	Southwest Household Garbage Collection	17-39	46,303.00	N/A	$12,974,216.00	$217.37
2	7581	3	Ridge Manor West Street Lighting	93-24	388.00	105	$38,171.00	$45.00
3	7591	6	Deerfield Street Lighting	93-23	248.00	66	$27,998.00	$55.00
4	7571	7	Lakeside Acres Street Lighting	93-22	132.00	45	$12,281.00	$35.00
5	7671	12	Silverthorn Street Lighting	96-23	836.00	266	$119,409.00	$95.00
6	7531	28	Ridge Manor Street Lighting	92-17	1,136.50	102	$24,685.00	$13.00
7	1661	36	Hernando County Consolidated Fire	99-11	See Detail	N/A	$68,620,347.00	
							Base Fee-all parcels (113,864.67 units)	$25.36
							Unimproved Land per parcel (22,050.67units)	$85.81
							acreage (0 units)	$0.00
							Residence-per unit (98,722 units)	$337.02
							Commercial Inspection Fee-per business (3,826 units)	$165.03
							Agricultural Building-per SF (14,775 units)	$0.00
							Industrial/Warehouse/Gov-per SF (8,713,348 units)	$0.08
							Churches-per SF/$309.83 max. (1,823,420 units)	$0.15
							Commercial -per SF (16,891,995 units)	$0.20
							Hospital/Nursing Home-per SF (1,057,096 units)	$1.73
							River Run Club House-per unit (119 units)	$10.68
							Greenbrier-per unit/Lot (100 units)	$3.86
							Camp-A-Wyte-per unit/Lot (211 units)	$16.12
							Government-per SF (111,199 units)	$0.22

8	7111	40	Hernando Beach Units 13 B-C Street Lighting	91-17	424.00	149	$38,274.00	$42.00
9	7121	41	Windridge Street Lighting	91-17	23.00	15	$9,823.00	$155.00
10	7211	46	Regency Oaks Multipurpose	91-17	474.00	125	$94,250.00	$65.00
11	7231	47	Berkeley Manor Multipurpose	97-24	434.00	116	$87,683.00	$75.00
12	7041	48	Spring Hill Street Lighting 33101.50	91-17	32,964.00	4,466	$781,783.00	$16.00
13	7081	49	Spring Hill Street Lighting 33101.50	91-17	80.00	15	$5,667.00	$70.00
14	7031	50	River Country Multipurpose	97-22	See Detail	184	$144,062.00	
					469.00	*Residential units*		$151.00
					64.00	*Commercial units*		$97.00
15	7201	52	Potterfield Garden Acres Street Lighting	91-17	126.00	17	$7,202.00	$25.00
16	7181	55	Seven Hills Street Lighting	97-25	1,280.00	388	$131,007.00	$52.00
17	7221	57	Hill 'N Dale Street Lighting	91-17	622.00	178	$42,230.00	$32.00
18	7541	61	Damac Estates Street Lighting	92-07	164.00	28	$10,724.00	$30.00
19	7312	62	Dogwood Fire Hydrant	97-26	235.00	N/A	$42,598.00	$177.86
20	7401	65	Hernando Beach Street Lighting	91-17	2,279.50	31	$10,147.00	$2.25
21	7511	69	Hernando Beach Boatlift Maintenance	92-16	944.00	N/A	$139,336.00	$35.00
22	7101	80	Braewood Street Lighting	91-17	100.00	11	$8,907.00	$30.00
23	7521	89	Weeki Wachee Woodlands Street Lighting	92-18	668.50	86	$22,082.00	$15.00
24	4411	99	Solid Waste Disposal (Landfill)	00-01	See Detail	N/A	$26,295,708.00	
							Single Family Residence-per unit (88,874 units)	$98.04
							Multi Family Residence/Condo-per unit (1,766 units)	$98.04
							Class I Solid Waste (per ton)	$60.50
							Construction & Demolition Debris-per ton	$76.00
							Yard Trash-per ton	$54.50
							Tire Disposal/16" and under-per ton	$150.00
							Tire Disposal/Semi-per ton	$150.00
							Tire Disposal/Off-Road-per ton	$200.00
							Travel Trailer/RV without Tires-flat fee	$230.00
							Travel Trailer/RV with Tires-flat fee	$255.00
							Single-wide Mobile Home without Tires-flat fee	$400.00
							Single-wide Mobile Home with Tires-flat fee	$450.00
							Double-wide Mobile Home without Tires-flat fee	$790.00
							Double-wide Mobile Home with Tires-flat fee	$825.00

25	7931	124	Mitchell Heights Street Lighting	00-09	106.00	24	$15,927.00	$75.00
26	7901	125	Fort Dade Street Lighting	00-16	164.00	38	$16,310.00	$52.00
27	7941	126	The Oaks Grounds Maintenance	00-18	273.00	N/A	$26,220.00	$45.00
28	7102	144	Oakwood Acres Street Lighting	04-22	187.00	39	$16,722.00	$30.00
29	7032	145	Orchard Park Phase III Multipurpose	04-23	55.00	20	$21,636.00	$230.00
30	7042	152	Silver Ridge Street Lighting	06-13	165.00	39	$37,109.00	$80.00
31	7044	162	South Brooksville Lighting	09-11	376.34	84	$19,244.00	$32.00
32	7992	185	Hancock Lake Road Paving	14-02	0.00	N/A	$14,100.00	$0.00
33	7945	191	Royal Highlands 2013- Area B	13-35	839.00	N/A	$138,693.00	$0.00
34	7946	192	Royal Highlands 2013-Area C	13-36	0.00	N/A	$43,084.00	$0.00
35	7948	193	Royal Highlands 2013-Area E	13-40	0.00	N/A	$34,741.00	$0.00
36	7949	194	Royal Highlands 2013-Area F	13-41	0.00	N/A	$22,418.00	$0.00

37	7421	195	West Hernando Street Lighting	13-42	3,380.00	1,246	$387,164.00	$60.00
38	7950	196	Royal Highlands Area G	14-20	149.00	N/A	$30,147.00	$0.00
39	7998	197	Paramount Area Road Paving	14-21	22.50	N/A	$15,942.00	$0.00
40	7997	198	Golden Warbler Road Paving	14-23	17.50	N/A	$14,101.00	$0.00
41	7932	199	Pine Warbler Road Paving	15-15	49.50	N/A	$35,447.00	$283.00
42	7933	200	Maberly Road Paving	15-16	54.00	N/A	$30,325.00	$274.00
43	7934	201	Mexican Canary Road Paving	15-17	15.50	N/A	$16,265.00	$473.00
44	7951	202	Royal Highlands Area I	15-18	157.50	N/A	$114,910.00	$254.00
45	7935	203	Godwit Area Road Paving	15-19	18.00	N/A	$13,344.00	$383.00
46	7936	204	Pelican Ave. Road Paving	15-20	12.00	N/A	$9,760.00	$401.00
47	7937	205	Furley Ave. Road Paving	15-21	13.50	N/A	$10,885.00	$365.00
48	7322	206	Pristine Place Multipurpose	15-22	703.00	201	$168,696.00	$70.00
49	7701	207	Cames Area Road Paving	16-19	53.50	N/A	$45,906.00	$402.00
50	7702	208	Painted Bunting Road Paving	16-20	32.00	N/A	$23,020.00	$356.00
51	7943	209	RH Area B Driveway Aprons	17-04	35.00	N/A	$19,245.00	$271.00
52	7704	210	Jaybird Road Paving	17-09	46.50	N/A	$33,170.00	$364.00
53	7707	211	Quill Ave. Road Paving	17-10	7.50	N/A	$6,815.00	$424.00
54	7926	212	Taylor Street Millings	17-11	19.50	N/A	$13,345.00	$340.00
55	7703	213	Jackdaw Road Paving	17-19	12.00	N/A	$9,635.00	$365.00
56	7706	214	Old Squaw Ave. Road Paving	17-20	39.00	N/A	$28,935.00	$393.00
57	7939	215	Tinamou Area Road Paving	17-21	53.50	N/A	$45,030.00	$443.00
58	7940	216	Alberta Street Road Paving	17-23	20.00	N/A	$24,080.00	$598.00
59	7705	217	Kodiak Wren Road Paving	17-24	19.00	N/A	$16,237.00	$359.00
60	7938	218	Wood Owl Ave Road Paving	17-25	36.00	N/A	$31,580.00	$442.00
61	7927	219	Sweet Gum Road Millings	17-34	31.00	N/A	$21,170.00	$340.00
62	7929	220	Nordica Rd Road Paving	17-36	14.50	N/A	$8,443.00	$376.00
63	7928	221	Marsh Wren Ave Road Paving	17-35	9.50	N/A	$12,645.00	$663.00
64	7930	222	Piping Plover Area Road Paving	17-37	61.00	N/A	$29,621.00	$339.00
65	7942	223	White Rd Road Paving	17-38	30.00	N/A	$31,306.00	$581.00
66	7980	224	Dolquieb Lane Area	18-03	63.00	N/A	$44,120.00	$364.00
67	7980	225	Royal Highlands Area L	18-04	55.00	N/A	$35,835.00	$375.00
68	7919	226	Michigan Ave Paving	18-25	38.00	N/A	$33,900.00	$447.00
69	7920	228	Hurricane Drive Paving	18-23	23.00	N/A	$32,370.00	$733.00
70	7708	229	Pheasant Ave Paving	18-26	133.50	N/A	$106,520.00	$412.00
71	7999	230	Mandrake/Canary Rd	20-14	16.50	N/A	$31,158.00	$993.00
72	4614	600	Unsafe Structure Abatement	15-02	7.00	N/A	$58,506.16	$0.00
73	0011	605	Nuisance Abatement	20-09	15.00	N/A	$98,372.84	$0.00
74	7917	236	Penn St/Scaup Duck Paving	22-22	49.50	N/A	$741,795.00	$1,532.00
75	7710	237	Kensington Woods Street Lighting	23-13	139.00	28	$17,307.00	$85.00
76	7713	238	Rainbow Woods Trafic Calming [1]	25-10	80.00	N/A	$25,000.00	$130.00

[1] New MSBUs created in accordance with Florida Statutes and BCC Policy.

Resolution Adopting the FY27 Budget

RESOLUTION NO. 2026-182

WHEREAS, the Hernando County Board of County Commissioners has adopted the following Resolutions, to-wit: 2026-179, and 2026-180, and 2026-181 authorizing, respectively, the levy of ad valorem taxes within Hernando County for County purposes; authorizing the levy of ad valorem taxes within the Emergency Medical Services Tax District MSTU, and the Stormwater Management Program MSTU; authorizing the levy of special assessments within seventy-six (76) MSBU's; and,

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

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

SECTION 1. There is hereby adopted as the Hernando County Budget for the Fiscal Year 2026-2027 the document filed with the Clerk of Circuit Court at the public hearing conducted pursuant to Section 200.065, Florida Statutes and Section 129.03, Florida Statutes, held on September 22, 2026, as summarily depicted on the document attached hereto and made a part hereof, labeled Exhibit "A",[1] incorporated by reference *in haec verba;* having a total budget of $926,953,660.00.[2]

[1] Exhibit A is the Fiscal Year 2026-27 Budget and is available for review in the Clerk's Office, Board of County Commissions records.

[2] Please note that pursuant to Ordinance 2016-15 and Resolution 2016-130, the Board of County Commissioners must couple the imposition of the PILOFF that is provided for in the Fiscal Year 2026-27 Budget with a corresponding rate increase, a recurring revenue offset, or a combination thereof that achieves multi-year revenue neutrality to the Utility System, to be informed by a rate study that is conducted by the Hernando County Utility Department's rate consultant.

ADOPTED this 22nd day of September 2026, A.D.

(SEAL)

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

Attest: _____ Deputy Clerk
DOUG CHORVAT, JR
CLERK

_____
JERRY CAMPBELL
CHAIRPERSON

Approved for Form & Legal Sufficiency

_____
County Attorney

	FY27 RECOMMENDED BUDGET	
	Expenses	**Revenues**
Fund		
0011 - General Fund	$238,699,043	$238,699,043
7917 - Penn State-Scaup Duck PVG	$741,795	$741,795
1060 - Scoreboard Sponsorship	$12,000	$12,000
1011 - Transportation Trust Fund	$25,684,234	$25,684,234
1013 - Constitutional Gas Tax	$15,176,146	$15,176,146
1015 - County Fuel Tax	$4,994,818	$4,994,818
1017 - LOGT 1-6 Fuel-Genl Transp	$13,934,120	$13,934,120
1022 - Addl LOGT 1-5 Gas-Res Rds	$16,117,195	$16,117,195
1024 - Ninth-Ct Fuel Tax-Res Rds	$4,713,106	$4,713,106
1031 - Hernando/Citrus MPO	$1,912,258	$1,912,258
1051 - FL Boating Improvemnt Pgm	$1,288,267	$1,288,267
1101 - Intergovtl Radio Comm Pgm	$2,912,524	$2,912,524
1141 - Health Unit Trust Fund	$4,455,757	$4,455,757
1171 - Mosquito Control Local	$1,373,881	$1,373,881
1181 - State Mosquito Control	$90,620	$90,620
1201 - Law Enforcement Trust Fnd	$612,898	$612,898
1202 - Crime Prevention(775.083)	$199,554	$199,554
1203 - HCSO Revenue Fund	$15,990,639	$15,990,639
1205 - Fed Forfeit-Justice	$391,018	$391,018
1206 - Fed Forfeit-Treasury	$55,195	$55,195
1242 - Addl Court Cost (939.185)	$549,163	$549,163
1245 - Alcohol/Drug Abuse Trust	$116,279	$116,279
1248 - Youth Court	$191,657	$191,657
1251 - E911 Communication System	$1,595,849	$1,595,849
1261 - Tourist Development Tax	$8,196,222	$8,196,222
1271 - St Housing Init Prtnrshp	$9,332,041	$9,332,041
1273 - Affordable Housing	$7,196	$7,196

	FY27 RECOMMENDED BUDGET	
	Expenses	Revenues
1278 - Kass Cir Neighborhood CRA	$1,136,102	$1,136,102
1431 - Landscape Enhancement	$530,514	$530,514
1481 - Court Improvement Fund	$6,335,741	$6,335,741
1482 - Court-Related Technology	$1,539,623	$1,539,623
1661 - HC Fire Rescue - Fire	$68,620,347	$68,620,347
1691 - HC Fire Rescue - Rescue	$52,741,229	$52,741,229
1741 - D Slosberg Driver Ed Sfty	$1,183,987	$1,183,987
1781 - Library Estate Funds	$600,278	$600,278
7029 - Hern Beach Vol Fire Comp	$1,453	$1,453
7031 - River Country Multi-Purp	$144,062	$144,062
7032 - Orchard Pk III Multi-Purp	$21,636	$21,636
7034 - Trash Collection MSBU	$12,974,216	$12,974,216
7041 - Spring Hill Lighting	$781,783	$781,783
7042 - Silver Ridge St Ltg MSBU	$37,109	$37,109
7044 - South Brooksville St Ltg	$19,244	$19,244
7081 - Village At H-N-D Lighting	$5,667	$5,667
7101 - Braewood Lighting	$8,907	$8,907
7102 - Oakwood Acres Street Ltg	$16,722	$16,722
7111 - H Bch So Units 13-B-C Ltg	$38,274	$38,274
7121 - Windridge Lighting	$9,823	$9,823
7181 - Seven Hills Lighting	$131,007	$131,007
7201 - Potterfield Gdn Acr Ltg	$7,202	$7,202
7211 - Regency Oaks Lighting	$94,250	$94,250
7221 - Hill n Dale Lighting	$42,230	$42,230
7231 - Berkeley Manor Multi-Purp	$87,683	$87,683
7312 - Dogwood Est Fire Hyd Ph 2	$42,598	$42,598

	FY27 RECOMMENDED BUDGET	
	Expenses	Revenues
7322 - Pristine Pl Milti Pur MSBU	$168,696	$168,696
7401 - Hernando Beach Lighting	$10,147	$10,147
7421 - West Hernando St Ltg	$387,164	$387,164
7511 - Hern Beach Boatlift	$139,336	$139,336
7521 - W W Woodlands Ltg	$22,082	$22,082
7531 - Ridge Manor Ltg	$24,685	$24,685
7541 - Damac Estates Ltg	$10,724	$10,724
7552 - Stormwater Mgmt MSTU	$7,333,351	$7,333,351
7571 - Lakeside Acres Street Ltg	$12,281	$12,281
7581 - Ridge Manor W Street Ltng	$38,171	$38,171
7591 - Deerfield Acres St Ltg	$27,998	$27,998
7671 - Silverthorn Street Light	$119,409	$119,409
7701 - Carnes Area Rd Paving	$45,906	$45,906
7702 - Painted Bunting Rd Paving	$23,020	$23,020
7703 - Jackdaw Road Paving	$9,635	$9,635
7704 - Jaybird Road Paving	$33,170	$33,170
7705 - Kodiak Wren Rd Paving	$16,237	$16,237
7706 - Old Squaw Ave Rd Paving	$28,935	$28,935
7707 - Quill Ave Road Paving	$6,815	$6,815
7708 - Pheasant Ave Rd Paving	$106,520	$106,520
7710 - Kensington Woods STR LTG	$17,307	$17,307
7901 - Fort Dade Mobile Home-Ltg	$16,310	$16,310
7919 - Michigan Ave Rd Paving	$33,900	$33,900
7920 - Hurricane Dr Rd Paving	$32,370	$32,370
7926 - Taylor St Millings MSBU	$13,345	$13,345
7927 - Sweetgum Rd Millings MSBU	$21,170	$21,170
7928 - Marsh Wren Paving MSBU	$12,645	$12,645

	FY27 RECOMMENDED BUDGET	
	Expenses	Revenues
7929 - Nordica Paving MSBU	$8,443	$8,443
7930 - Piping Plover Paving MSBU	$29,621	$29,621
7931 - Mitchell Heights St Ltg	$15,297	$15,297
7932 - Pine Warbler Pv MSBU	$35,447	$35,447
7933 - Maberly Road Paving MSBU	$30,325	$30,325
7934 - Mexican Canary Pav MSBU	$16,265	$16,265
7935 - Godwit Area Rd Pav MSBU	$13,440	$13,440
7936 - Pelican Ave Rd Pav MSBU	$9,760	$9,760
7937 - Furley Ave Rd Pav MSBU	$10,885	$10,885
7938 - Wood Owl Ave Rd Pav MSBU	$31,580	$31,580
7939 - Tinamou Area Rd Pav MSBU	$45,030	$45,030
7940 - Alberta St Rd Pav MSBU	$24,080	$24,080
7941 - The Oaks Ground Maint	$26,220	$26,220
7942 - White Rd Rd Pav MSBU	$31,306	$31,306
7943 - Royal Highlands Drwy Apr	$19,245	$19,245
7945 - Royal Highlands "B" Pav	$138,693	$138,693
7946 - Royal Highlands "C" Pav	$43,084	$43,084
7948 - Royal Highlands "E" Pav	$34,741	$34,741
7949 - Royal Highlands "F" Pav	$22,418	$22,418
7950 - Royal Highlands "G" Pav	$30,147	$30,147
7951 - Royal Highlands "I" Pav	$114,910	$114,910
7960 - Dolquieb Paving MSBU	$44,120	$44,120
7980 - Royal Highlands "L" Pav	$35,836	$35,836
7992 - Hancock Lk Rd Pav MSBU	$14,100	$14,100

	FY27 RECOMMENDED BUDGET	
	Expenses	Revenues
7997 - Golden Warbler Rd Pv MSBU	$14,101	$14,101
7998 - Paramount Area Rd Pv MSBU	$15,942	$15,942
7999 - Mandrake/Canary Rd Pav	$31,158	$31,158
1557 - OPIOID SETTLEMENT	$1,557,690	$1,557,690
3370 - IMPACT FEE-FIRE-EMS	$642,097	$642,097
2081 - Non-Ad Val Rev Note 2012	$1,562,232	$1,562,232
2083 - NON-AD VAL REV BOND $2022	$2,784,753	$2,784,753
3135 - Restore Act Fund	$1,395,528	$1,395,528
3302 - IF Srchg I-75/SR50	$249,088	$249,088
3321 - Impact Fee - Public Bldgs	$3,314,861	$3,314,861
3331 - Impact Fee-Road Dist 1	$9,350,229	$9,350,229
3332 - Impact Fee-Road Dist 2	$1,272,454	$1,272,454
3333 - Impact Fee-Road Dist 3	$1,195,247	$1,195,247
3334 - Impact Fee-Road Dist 4	$3,340,471	$3,340,471
3341 - Impact Fee-Park Dist 1	$147,229	$147,229
3342 - Impact Fee-Park Dist 2	$740,499	$740,499
3343 - Impact Fee-Park Dist 3	$220,952	$220,952
3344 - Impact Fee-Park Dist 4	$892,742	$892,742
3351 - Impact Fee-Library	$1,010,571	$1,010,571
3361 - Impact Fee-Law Enforcemnt	$685,549	$685,549
3362 - Impact Fee-Jail	$154,195	$154,195
3373 - Impact Fee-Fire-Hern Bch	$75,729	$75,729
3375 - Impact Fee - Fire-HC Fire	$1,906,471	$1,906,471
3381 - Impact Fee-Ambulance	$144,623	$144,623
4111 - Hernando County Utilities	$103,779,720	$103,779,720
4121 - HCUD Renewal and Replcmnt	$22,456,569	$22,456,569

	FY27 RECOMMENDED BUDGET	
	Expenses	Revenues
4132 - HCUD Connection Fee-Water	$14,369,644	$14,369,644
4133 - HCUD Connection Fee-Sewer	$23,788,106	$23,788,106
4143 - HCUD-Special Proj Funding	$3,692,200	$3,692,200
4144 - HCUD - Capital	$40,527,612	$40,527,612
4311 - Airport/Industrial Park	$10,493,752	$10,493,752
4411 - Solid Waste And Recycling	$26,295,708	$26,295,708
4421 - Waste Mgmt Bond Proceeds	$417,974	$417,974
4431 - Closure & LTC Escrow	$13,742,135	$13,742,135
4461 - Future Cell Construction	$6,946,093	$6,946,093
4471 - Solid Waste/Recyc-Capital	$8,169,932	$8,169,932
4481 - Solid Wste-Disaster/Debri	$451,045	$451,045
4611 - Hern Co Development Svcs	$12,327,079	$12,327,079
4614 - Unsafe Buildings	$323,983	$323,983
5011 - Central Fueling System	$2,274,454	$2,274,454
5021 - Risk Management	$9,446,269	$9,446,269
5031 - Worker's Comp Self Insur	$11,708,131	$11,708,131
5061 - Computer Replacement	$616,669	$616,669
5071 - Vehicle Maintenance	$5,392,958	$5,392,958
5081 - Fleet Replacement Program	$21,742,700	$21,742,700
5121 - Medical Insur Self-Ins	$29,255,032	$29,255,032
FUND TOTAL	**$926,953,660**	**$926,953,660**



Board of County Commissioners
Fiscal Year 2026-2027 Annual Budget

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Dedicated – Committed for a particular use or function.

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

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

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

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

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

Enhancement – An improvement to a programmatic service level.

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

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

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

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

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

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

Franchise Fees – User fees charged by the county for use of public rights of way by utility companies. The fee is typically a percentage of gross revenues of the utility company.

Full-time Equivalency (FTE) - The percentage of a full year's employment, e.g., one full years' employment is 1.0 FTE, ½ years' employment is 0.5 FTE.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - The excess of fund assets over liabilities, also called cash carried forward. These unspent funds are included as revenue in the following year's budget. A negative fund balance is sometimes referred to as a

Function – A major class or grouping of tasks directed toward a common goal, such as general government, public safety, physical environment, etc. For the purposes utilized in budgetary analysis, the State of Florida has established these categories of functions and financial reports must be grouped according to those established functions.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standard of and guidelines for financial accounting and reporting. They govern the form and content of an entity's basic financial statements. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time.

General Fund - The governmental accounting fund supported by ad valorem (property) taxes, service charges, and other general revenues to provide countywide operating services. This may be referred to as the Operating Fund.

Goal - A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.

Grant - A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specified purpose.

Gross Taxable Value – The total taxable value of real property, plus personal property for operating purposes, plus centrally assessed property for operational purposes for a single year.

Hazmat – The department established for the handling and cleanup of hazardous materials during emergency situations.

Homestead Exemption – Deduction from the total taxable assessed value of owner-occupied property. The current maximum exemption is $25,000. Taxpayers must request exemptions.

Impact Fees – Fees charged to a developer and/or owner/builder to offset, in whole or part, the cost of capital improvements to meet growth demands. Impact fees are assessed for county owned capital facilities for parks, fire-rescue, library, law enforcement, public buildings, schools and roads.

Indirect Costs - Costs associated with, but are not directly attributable to the providing of a product or service. These are usually costs incurred by administrative departments in the support of operating departments.

Interfund Transfers - Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. These represent a "double counting" of expenditures. Therefore, these amounts are deducted from the total county operating budget to calculate the "net" budget.

Intergovernmental Revenue - Revenue received from another government unit for a specific purpose, e.g. such as grant awards or sales tax distribution.

Internal Service Fund - A governmental accounting fund used to account for the financing of goods or services provided by one county department to another on a cost reimbursement basis.

Key Objectives - A broad statement of the purpose of a department and how it relates to other departments within the organizational structure. It establishes the purpose of the departmental organization and states the primary result to be accomplished.

Level of Service - Service that comprises actual output of a given program. The focus is on results as indicated by certain units of measure.

Levy - To impose taxes, special assessments, or service charges; or, another term used for millage rates.

Liability – Debt or other obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Line-Item Budget - A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, overtime, or rolling stock purchases.

Local Option Sales Tax – An infrastructure surtax to be levied by local governments as approved by referendum at a rate of ½ cent or 1 cent. Tax may be effective for up to fifteen years from the date of levy. Proceeds must be expended on fixed capital expenditures or fixed capital costs for construction, reconstruction, or improvement of public facilities that have a life expectancy of five or more years and land acquisition, land improvement, and related design and engineering costs.

Mandate - Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Mill, Millage - 1/1000 of one dollar; used in computing taxes by multiplying the rate times taxable value divided by 1,000. Example: a millage rate of 5.60: taxable value of $50,000 = ($50,000/1,000) x $5.60 = $280.00.

Mission Statement – Describes the overall broad purpose of an entity to which all efforts are directed. A mission statement describes general purposes and values, states the overall reason for existence in terms of results, and show direction.

Modified Accrual Basis of Accounting – A basis of accounting for governmental funds in which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred.

Municipal Services Benefit Unit (MSBU) - A specific benefit unit established by the Board of County Commissioners, via an adopted ordinance, which derives a specific benefit for which a levy or special assessment is imposed to defray part or all of the cost of providing that benefit.

Municipal Services Taxing Unit (MSTU) - A specific taxing unit established by the Board of County Commissioners, via an adopted ordinance, which derives an indirect benefit for which an ad valorem tax levy is imposed to defray part or all of the cost of providing that benefit.

Non-operating Expenditures – Costs of government services that are not directly attributable to a specific County program or operation. Examples include debt service obligations and contributions to community service organizations.

Non-operating Revenue – Income received by a government not directly attributable to providing a service. An example would be interest on investments.

Non-taxing Revenue – Revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for services, fines and forfeitures, and other miscellaneous revenue.

Object Category - An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into Personal Services, Operating Expenses, Debt Service, Capital Outlay, and Other categories for budgetary analysis and financial reporting purposes. The State of Florida Uniform Accounting System mandates certain object codes.

Objective - A defined method to accomplish an established goal; a unit of measurement for performance for the following budget cycle.

Operating Budget – Financial plan that presents proposed expenditures for the fiscal year and estimates of revenue to finance them.

Operating Expenses - The costs associated with the annual operation of a particular department or division. Operating expenditures vary between departments and/or divisions due to the variations in the requirements for each program area. Operating expenses can include expenditures for travel and per diem, office supplies, postage, advertising costs, insurance premiums, telephone bills, utility charges, and other costs associated with the day-to-day operation of the department or division.

Operating Revenue – Revenue directly related to a fund's primary service activities. They consist primarily of users charges for services.

Personnel Services - The costs associated with the salaries and benefits paid to county employees. Personal Services include regular salaries, overtime wages, Class C travel, FICA matching taxes, retirement contributions, life and health insurance, workers' compensation premiums, and unemployment charges.

Program Area - A specialized area of service within a divisional unit of government. For example, Pavement Management could be considered a program area within the Road Maintenance Division of the Public Works Department.

Property Appraiser - The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

Property Tax - A tax levied on the assessed value (net of any exemptions) of real or personal property.

Proposed Millage - The tax rate certified to the property appraiser by each taxing authority within a county. This proposed millage rate is placed on the proposed tax notice sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed without renotifying the property owners.

Proprietary Fund – Fund category that often emulates the private sector and focuses on the measurement of net income. User charges and fees fund expenditures.

Rebudgets – Funds budgeted for specific items or projects that were not completed during the prior budget year and budgeted again in the new fiscal year.

Reserves – A specified amount of funds set aside to meet future or unanticipated expenses. Expenditure of reserve funds requires approval of the Board of County Commissioners.

Revenue - Funds that a government receives as income. These receipts may include the payments, interest earnings, service charges, grants, and intergovernmental payments.

Revenue Bonds – Bonds usually sold for constructing or purchasing capital projects. Reliable revenue other than ad valorem taxes is pledged as the source for funding to pay bond principal and interest.

Revenue Estimates - A formal estimate of how much revenue will be earned from a specific revenue source for some future period, such as the next fiscal year.

Rolled Back or Roll Back Rate - A tax rate that will generate the same tax dollar revenue as in the current fiscal year based on the new assessed value exclusive of new construction.

Service Level – Services or products, which result from actual or anticipated output of a given program. Focus is on results, not measures of workload (for example, for the Sheriff's Office – the number of assaults investigated is a workload measure, while the number of assaults cases cleared is a service level).

Sinking Fund – An amount sometimes called a debt service fund, into which the issuer makes periodic deposits to assure the timely availability of sufficient monies for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments there from are determined by the terms of the bond contract.

Special Revenue Fund - A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Statute - A written law enacted by a duly organized and constituted legislative body.

Tax Base - The total property valuations on which each taxing authority levies its tax rates.

Tax Rate – Amount of tax stated in terms of a unit of the tax base. For example, 5.000 mills yield $5 per $1,000 of taxable value.

Taxes – Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. It does not include charges for services such as water and sewer service charges.

Tax Rate Limit – Maximum legal property tax rate at which a municipality may levy a tax. It may apply to or for a particular purpose, or for general purposes.

Tax Roll - The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

Tax Year - The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2005 calendar year would be used to compute the ad valorem taxes levied for the FY 2006 budget.

Taxable Valuation - The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the $25,000 exemption allowed if the owner uses the property as the principal residence. There are also exemptions for disability, government owned, nonprofit owned property and widow's exemption.

Tentative Millage - The tax rate adopted in the first public budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing, unless notifying property owners by mail of an increase.

Transfers – Amount of funds shifted from one fund to another for a specified purpose.

TRIM Notice - "Truth In Millage," a tentative tax notice sent to all property owners in August to provide information reflecting tentatively adopted millage rates.

Truth in Millage Law - Also called the TRIM bill. A 1980 law enacted by the Florida legislature, which changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

Trust and Agency Funds – Funds used to account for assets held by the county in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of funds still available for future needs.

Unfunded Mandate – Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional legislative, administrative, executive, or judicial action as a direct order or that is required as a condition of aid without an aligned funding source.

Unincorporated Area – Portion of the county not within the boundaries of any municipality.

User Fees - Fees charged for direct receipt of a public service.

Utility Tax – A tax levied by the county on consumption of various utilities such as electricity, telephone, gas, and water. The basic tax rate may be levied up to 10.0% of gross receipts or most utility services or commodities.

Voted Millage - Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.



Board of County Commissioners
Fiscal Year 2026-2027 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