

# Hernando County, FL

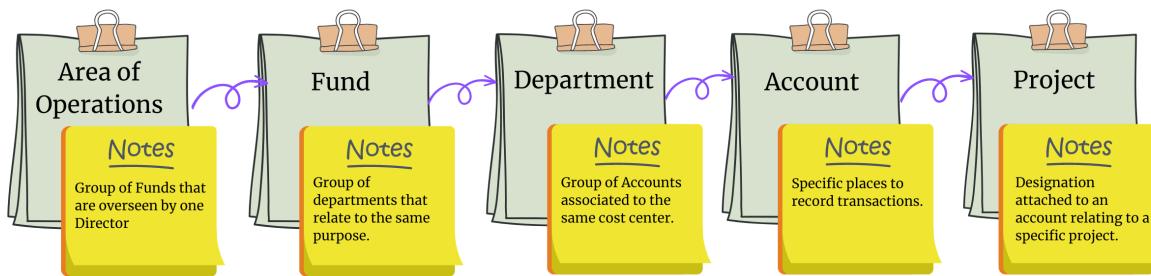
## Board of County Commissioners

### Fiscal Year 2025-2026 Annual Budget

#### Department Groupings & Expenditure Account Structure

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

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



FY 26 Budget Department Matrix by Fund Type

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

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

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

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

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

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

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

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

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
Water Conservation	\$0	\$0	\$426,719	\$0	\$0	\$0
Waterways Maintenance-TT	\$0	\$0	\$0	\$0	\$0	\$72,656
Welfare Services	\$0	\$0	\$0	\$44,700	\$0	\$0
West Hernando St Ltg	\$0	\$0	\$0	\$0	\$0	\$362,000
White Rd Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$34,000
Windridge Lighting Ph 41	\$0	\$0	\$0	\$0	\$0	\$9,680
Wood Owl Ave Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$33,900
Worker's Comp Self Ins	\$0	\$0	\$0	\$0	\$10,158,529	\$0
WRWSA H20 Cons-Qual	\$0	\$0	\$0	\$0	\$0	\$0
WRWSA H20 Sply Pgm FY 14	\$0	\$0	\$94,000	\$0	\$0	\$0
Youth Court	\$0	\$0	\$0	\$0	\$0	\$187,864
Zoning-GF	\$0	\$0	\$0	\$0	\$0	\$0
<b>AMOUNT</b>	<b>\$31,489,681</b>	<b>\$3,165,835</b>	<b>\$375,051,304</b>	<b>\$243,365,750</b>	<b>\$75,339,586</b>	<b>\$269,698,640</b>



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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2025-2026 Annual Budget

#### Expenditure Summary by Program

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

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

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

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

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

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

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

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

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

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

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

**Expenditure Summary by Program Grouping**

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

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



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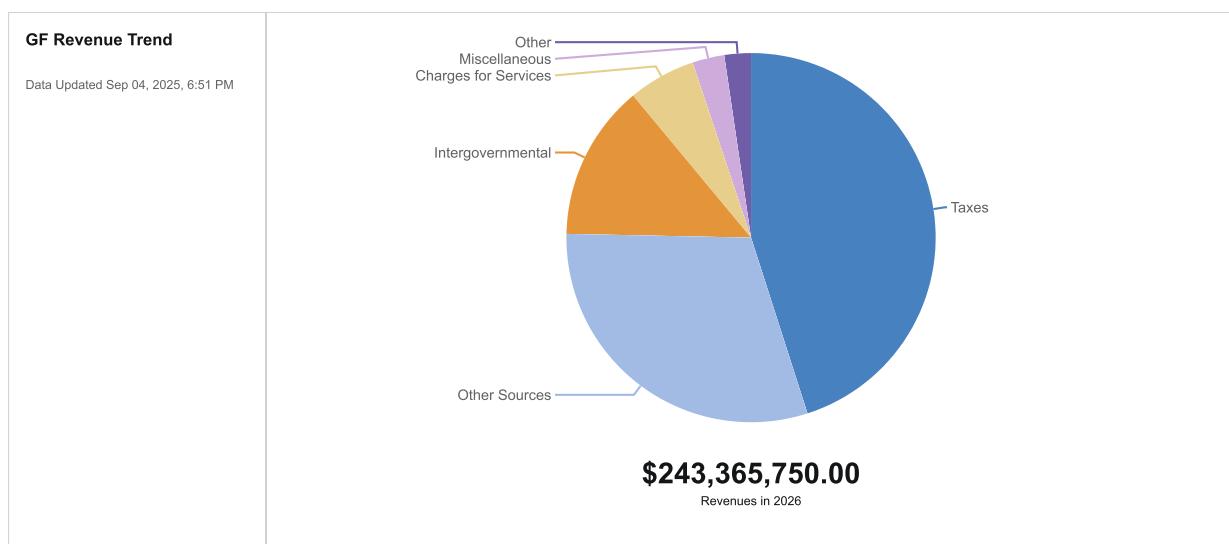
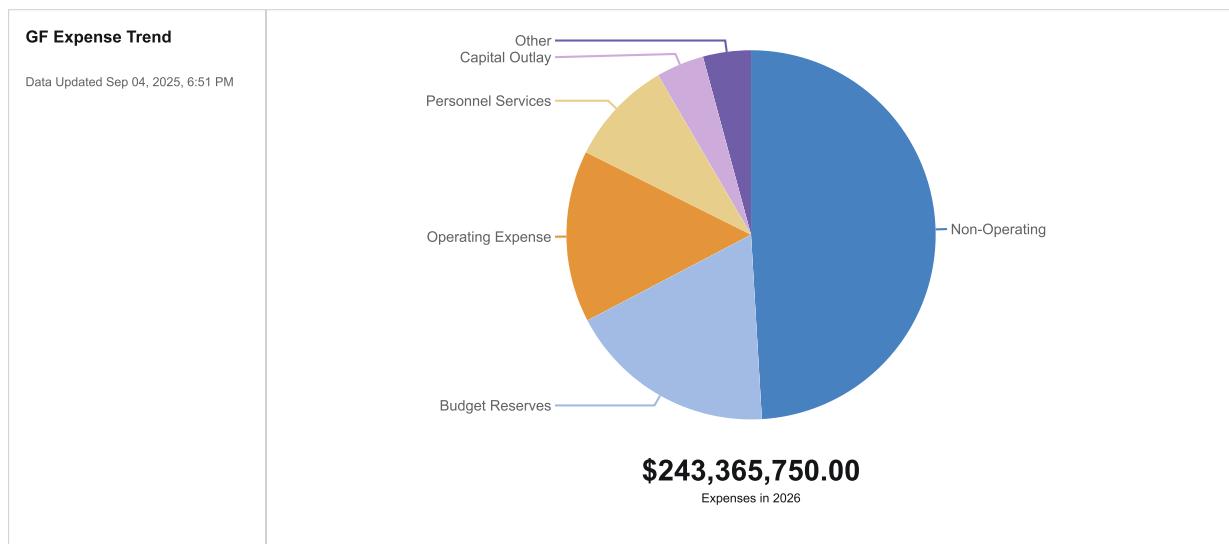
# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2025-2026 Annual Budget

## General Fund

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



#### General Fund

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

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

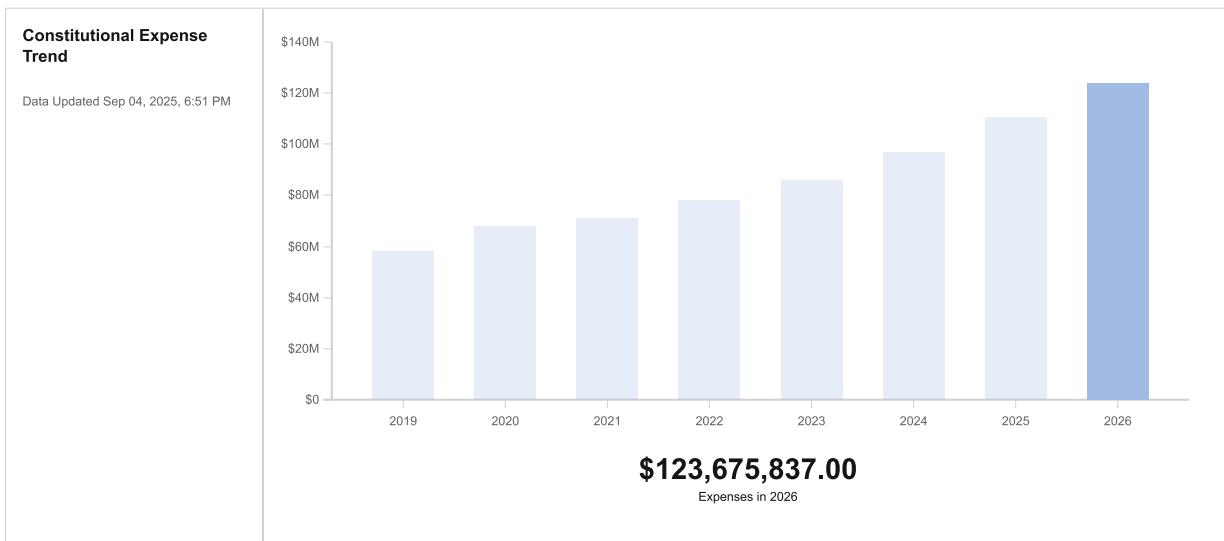
#### Constitutionals

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

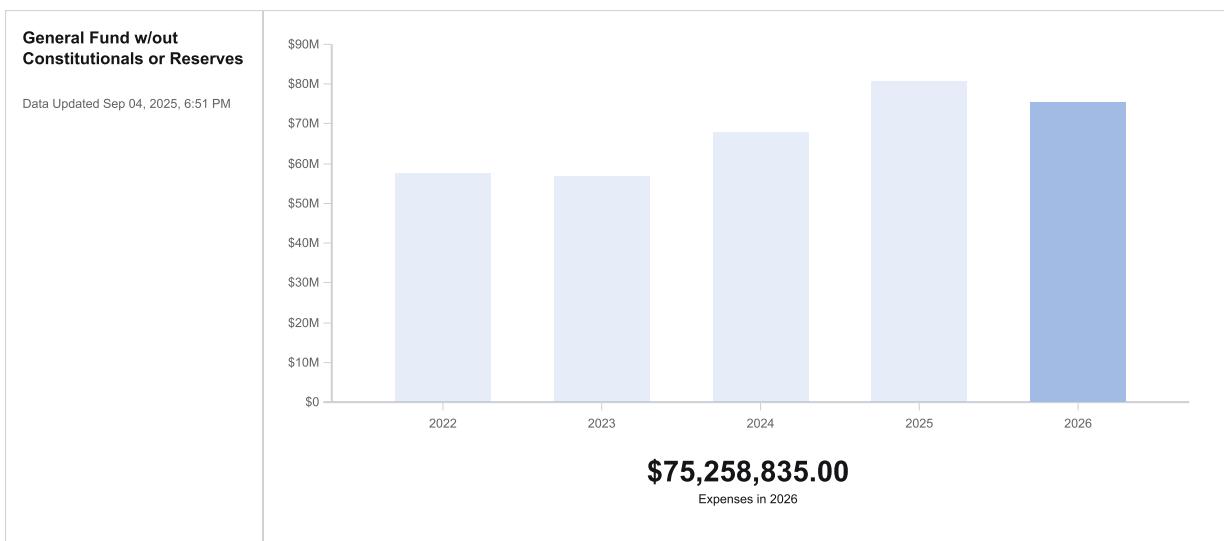
#### General Fund w/o Constitutionals or Reserves

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

# Constitutionals



## General Fund excluding Constitutionals and Reserves



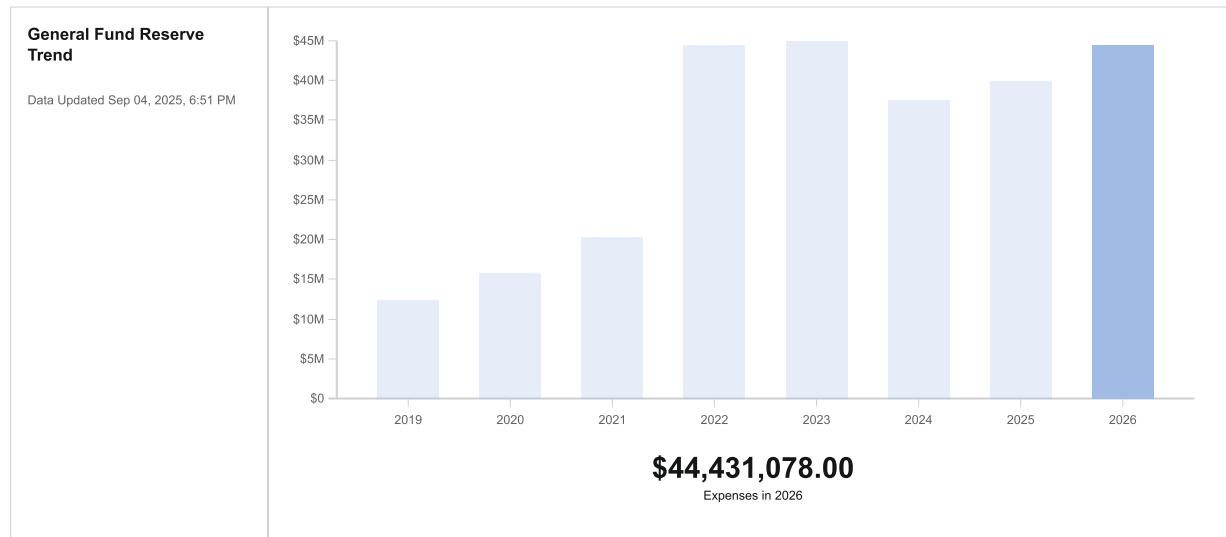
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Hernando County, FL  
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# General Fund Reserves Trend



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



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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2025-2026 Annual Budget

#### Long Range General Fund Forecast

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

Updated for the FINAL PUBLIC HEARING:

**Budget Award description below:**

#F7. | Long-range Operating Financial Plans

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

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



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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2025-2026 Annual Budget

## Mandates

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

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

### Unfunded Mandates Provision

The 1990 Unfunded Mandates provision was one of the most popular amendments to the Florida Constitution ever adopted, with every county in Florida voting in favor of its adoption. In total, over two million electors voted for the amendment sponsored by the Florida Legislature. The amendment contains five subsections pertaining to mandate restrictions: (a) provides that there must be certain conditions met in order 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 to the board of county commissioners’ direction. This county agency is also required to coordinate with different entities in order to ensure there is suitable public shelter in case of hurricane or disaster. Because Federal and State grants do not always cover the costs of emergency management, counties may be forced to use their ad valorem funds in order to comply with the program. It is explicitly stated in the Florida Statutes that counties are responsible, in coordination with their local medical and health departments, for developing and planning for special needs shelters. Additionally, “if a county maintains designated shelters, it must also designate a shelter that can accommodate persons with pets.

## Juvenile Detention

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

## 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.

## Medicaid

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

## Indigent Care

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

## Health Department

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

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

## Indigent Burials

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

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

## Mental Health & Substance Abuse

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

## Medical Examiners

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

## Child Protective Services

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

## Mosquito Control

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

## Recycling

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

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

### Total Budget Mandates

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
<b>Public Safety</b>	\$29,627,859	\$34,971,984	\$40,729,661	\$44,717,898
<b>Department of Public Works</b>	\$5,664,074	\$6,374,892	\$7,193,719	\$7,825,805
<b>Utilities</b>	\$4,928,106	\$5,501,752	\$6,041,557	\$6,082,426
<b>Housing &amp; Support Services</b>	\$3,779,364	\$4,249,213	\$5,447,883	\$5,076,769
<b>Community Services</b>	\$2,479,841	\$2,658,342	\$3,022,099	\$2,867,637
<b>Developmental Services</b>	\$980,165	\$1,351,986	\$1,553,493	\$1,434,747
<b>MSBUs</b>	\$1,174,760	\$1,152,950	\$1,115,150	\$1,121,860
<b>Board of County Commissioners</b>	\$852,947	\$1,020,135	\$1,057,716	\$1,582,154
<b>County Administration</b>	\$433,864	\$637,961	\$762,166	\$839,642
<b>Economic Development</b>	\$486,206	\$621,615	\$780,078	\$778,812
<b>Grants</b>	\$265,105	\$333,847	\$442,834	\$918,022
<b>Judicial</b>	\$68,449	\$86,685	\$90,286	\$99,163
<b>TOTAL</b>	<b>\$50,740,740</b>	<b>\$58,961,362</b>	<b>\$68,236,642</b>	<b>\$73,344,935</b>

### General Fund Mandates

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
<b>Public Safety</b>	\$17,630,585	\$19,570,156	\$21,755,352	\$23,725,136
<b>Housing &amp; Support Services</b>	\$3,579,608	\$3,847,171	\$4,406,572	\$4,743,983
<b>Department of Public Works</b>	\$2,610,341	\$2,931,290	\$3,581,720	\$4,247,023

## Veteran Services

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

## Solid Waste

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

## Water Quality

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

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
<b>Community Services</b>	\$2,403,333	\$2,655,341	\$2,922,099	\$2,824,637
<b>Board of County Commissioners</b>	\$852,947	\$1,020,135	\$1,057,716	\$1,582,154
<b>County Administration</b>	\$373,670	\$561,250	\$673,383	\$740,837
<b>Developmental Services</b>	\$321,416	\$485,721	\$561,878	\$561,911
<b>Grants</b>	\$77,444	\$138,242	\$118,441	\$89,097
<b>Economic Development</b>	\$33,496	\$45,546	\$47,941	\$48,603
<b>Judicial</b>	\$800	\$800	\$960	\$960
<b>TOTAL</b>	<b>\$27,883,640</b>	<b>\$31,255,652</b>	<b>\$35,126,062</b>	<b>\$38,564,341</b>

**General Fund Mandates - Detail View**

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
<b>Public Safety</b>				
Law Enforcement				
Sheriff	\$17,534,043	\$19,493,960	\$21,630,864	\$23,628,696
<b>LAW ENFORCEMENT TOTAL</b>	<b>\$17,534,043</b>	<b>\$19,493,960</b>	<b>\$21,630,864</b>	<b>\$23,628,696</b>
Office of Emergency Management				
Emergency Management	\$96,542	\$76,196	\$124,488	\$96,440
<b>OFFICE OF EMERGENCY MANAGEMENT TOTAL</b>	<b>\$96,542</b>	<b>\$76,196</b>	<b>\$124,488</b>	<b>\$96,440</b>
<b>PUBLIC SAFETY TOTAL</b>	<b>\$17,630,585</b>	<b>\$19,570,156</b>	<b>\$21,755,352</b>	<b>\$23,725,136</b>
<b>Housing &amp; Support Services</b>				
Welfare				
Indigent Care	\$2,972,739	\$3,169,161	\$3,684,437	\$4,049,381
Social Services	\$42,369	\$108,310	\$122,645	\$100,837
Welfare Services	\$39,500	\$44,700	\$44,700	\$44,700
<b>WELFARE TOTAL</b>	<b>\$3,054,608</b>	<b>\$3,322,171</b>	<b>\$3,851,782</b>	<b>\$4,194,918</b>
Health				
Contrib-Mental Health	\$525,000	\$525,000	\$525,000	\$525,000
Opioid Abatement	\$0	\$0	\$29,790	\$24,065
<b>HEALTH TOTAL</b>	<b>\$525,000</b>	<b>\$525,000</b>	<b>\$554,790</b>	<b>\$549,065</b>
<b>HOUSING &amp; SUPPORT SERVICES TOTAL</b>	<b>\$3,579,608</b>	<b>\$3,847,171</b>	<b>\$4,406,572</b>	<b>\$4,743,983</b>
<b>Department of Public Works</b>				
Facilities Maintenance				
Facilities Maintenance	\$2,610,341	\$2,931,290	\$3,581,720	\$4,247,023
<b>FACILITIES MAINTENANCE TOTAL</b>	<b>\$2,610,341</b>	<b>\$2,931,290</b>	<b>\$3,581,720</b>	<b>\$4,247,023</b>
<b>DEPARTMENT OF PUBLIC WORKS TOTAL</b>	<b>\$2,610,341</b>	<b>\$2,931,290</b>	<b>\$3,581,720</b>	<b>\$4,247,023</b>
<b>Community Services</b>				
Parks & Recreation				
Parks & Recreation	\$1,082,028	\$1,360,912	\$1,449,387	\$1,664,529
Chinsegut Hill Facilities	\$463,971	\$316,336	\$280,157	\$137,265
Little Rock Cannery	\$11,220	\$0	\$0	\$0
<b>PARKS &amp; RECREATION TOTAL</b>	<b>\$1,557,219</b>	<b>\$1,677,248</b>	<b>\$1,729,544</b>	<b>\$1,801,794</b>
Library Services				
Library Services	\$468,314	\$483,467	\$524,070	\$526,795
<b>LIBRARY SERVICES TOTAL</b>	<b>\$468,314</b>	<b>\$483,467</b>	<b>\$524,070</b>	<b>\$526,795</b>
Animal Services				
Animal Services	\$310,296	\$316,308	\$360,929	\$166,000
<b>ANIMAL SERVICES TOTAL</b>	<b>\$310,296</b>	<b>\$316,308</b>	<b>\$360,929</b>	<b>\$166,000</b>
Natural Resources				
Natural Resources	\$0	\$0	\$0	\$282,651
Aquatic Services & Waterways				
Aquatic Services	\$14,767	\$106,282	\$124,772	\$0
<b>AQUATIC SERVICES &amp; WATERWAYS TOTAL</b>	<b>\$14,767</b>	<b>\$106,282</b>	<b>\$124,772</b>	<b>\$0</b>
Sensitive Lands				
Sensitive Lands	\$19,091	\$27,672	\$137,419	\$0
<b>SENSITIVE LANDS TOTAL</b>	<b>\$19,091</b>	<b>\$27,672</b>	<b>\$137,419</b>	<b>\$0</b>
Veterans Services				
Veteran's Services	\$24,145	\$34,364	\$34,865	\$36,397

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
<b>VETERANS SERVICES TOTAL</b>	<b>\$24,145</b>	<b>\$34,364</b>	<b>\$34,865</b>	<b>\$36,397</b>
County Extension	\$9,500	\$10,000	\$10,500	\$11,000
<b>COMMUNITY SERVICES TOTAL</b>	<b>\$2,403,333</b>	<b>\$2,655,341</b>	<b>\$2,922,099</b>	<b>\$2,824,637</b>
<b>Board of County Commissioners</b>				
Executive				
Board of Co Commissioners	\$691,705	\$812,685	\$841,401	\$1,358,055
Cont-Cons & Resource Mgt	\$12,778	\$12,778	\$12,778	\$12,778
<b>EXECUTIVE TOTAL</b>	<b>\$704,483</b>	<b>\$825,463</b>	<b>\$854,179</b>	<b>\$1,370,833</b>
County Attorney's Office				
County Attorney's Office	\$148,464	\$194,672	\$203,537	\$211,321
<b>COUNTY ATTORNEY'S OFFICE TOTAL</b>	<b>\$148,464</b>	<b>\$194,672</b>	<b>\$203,537</b>	<b>\$211,321</b>
<b>BOARD OF COUNTY COMMISSIONERS TOTAL</b>	<b>\$852,947</b>	<b>\$1,020,135</b>	<b>\$1,057,716</b>	<b>\$1,582,154</b>
<b>County Administration</b>				
Procurement				
Procurement	\$70,379	\$155,410	\$164,693	\$201,141
Grants Management	\$0	\$0	\$59,890	\$52,867
<b>PROCUREMENT TOTAL</b>	<b>\$70,379</b>	<b>\$155,410</b>	<b>\$224,583</b>	<b>\$254,008</b>
Administrative				
County Administration	\$137,897	\$162,587	\$204,938	\$189,929
<b>ADMINISTRATIVE TOTAL</b>	<b>\$137,897</b>	<b>\$162,587</b>	<b>\$204,938</b>	<b>\$189,929</b>
Office of Mgmt and Budget				
Office of Mgmt and Budget	\$89,863	\$114,067	\$101,907	\$116,597
<b>OFFICE OF MGMT AND BUDGET TOTAL</b>	<b>\$89,863</b>	<b>\$114,067</b>	<b>\$101,907</b>	<b>\$116,597</b>
Human Resources				
Human Resources	\$54,458	\$75,337	\$86,573	\$78,446
<b>HUMAN RESOURCES TOTAL</b>	<b>\$54,458</b>	<b>\$75,337</b>	<b>\$86,573</b>	<b>\$78,446</b>
Office of Public Information				
Office-Public Information	\$21,072	\$53,849	\$55,382	\$101,857
<b>OFFICE OF PUBLIC INFORMATION TOTAL</b>	<b>\$21,072</b>	<b>\$53,849</b>	<b>\$55,382</b>	<b>\$101,857</b>
<b>COUNTY ADMINISTRATION TOTAL</b>	<b>\$373,670</b>	<b>\$561,250</b>	<b>\$673,383</b>	<b>\$740,837</b>
<b>Developmental Services</b>				
Planning				
Planning	\$102,175	\$281,276	\$328,824	\$286,426
<b>PLANNING TOTAL</b>	<b>\$102,175</b>	<b>\$281,276</b>	<b>\$328,824</b>	<b>\$286,426</b>
Code Enforcement				
Code Enforcement	\$147,247	\$204,442	\$233,054	\$275,485
<b>CODE ENFORCEMENT TOTAL</b>	<b>\$147,247</b>	<b>\$204,442</b>	<b>\$233,054</b>	<b>\$275,485</b>
Zoning Services				
Zoning-GF	\$71,994	\$3	\$0	\$0
<b>ZONING SERVICES TOTAL</b>	<b>\$71,994</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>
<b>DEVELOPMENTAL SERVICES TOTAL</b>	<b>\$321,416</b>	<b>\$485,721</b>	<b>\$561,878</b>	<b>\$561,911</b>
<b>Grants</b>				
Mass Transit Grants				
Mass Transit-FTA Sec 5307	\$35,871	\$24,924	\$0	\$2,000
Fed Grt-FTA 5307 ARPA	\$0	\$0	\$54,700	\$0
Mass Transit-FTA Sec 5311	\$0	\$0	\$0	\$44,857
Mass Transit-FTA Sec 5307	\$14,000	\$15,000	\$14,000	\$0
Fed Grt-FTA 5307 #20.507	\$6,473	\$27,218	\$0	\$0
<b>MASS TRANSIT GRANTS TOTAL</b>	<b>\$56,344</b>	<b>\$67,142</b>	<b>\$68,700</b>	<b>\$46,857</b>
Library Grants				
HHS - CDBG ENTITLEMENT	\$0	\$0	\$28,641	\$23,140
<b>HOUSING GRANTS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,641</b>	<b>\$23,140</b>
Animal Services Grants				
GRANTS TOTAL	<b>\$77,444</b>	<b>\$138,242</b>	<b>\$118,441</b>	<b>\$89,097</b>
<b>Economic Development</b>				

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget	2025-26 Budget
Office of Economic Development				
Business Development	\$33,496	\$45,546	\$47,941	\$48,603
<b>OFFICE OF ECONOMIC DEVELOPMENT TOTAL</b>	<b>\$33,496</b>	<b>\$45,546</b>	<b>\$47,941</b>	<b>\$48,603</b>
ECONOMIC DEVELOPMENT TOTAL	<b>\$33,496</b>	<b>\$45,546</b>	<b>\$47,941</b>	<b>\$48,603</b>
Judicial	\$800	\$800	\$960	\$960
<b>TOTAL</b>	<b>\$27,883,640</b>	<b>\$31,255,652</b>	<b>\$35,126,062</b>	<b>\$38,564,341</b>



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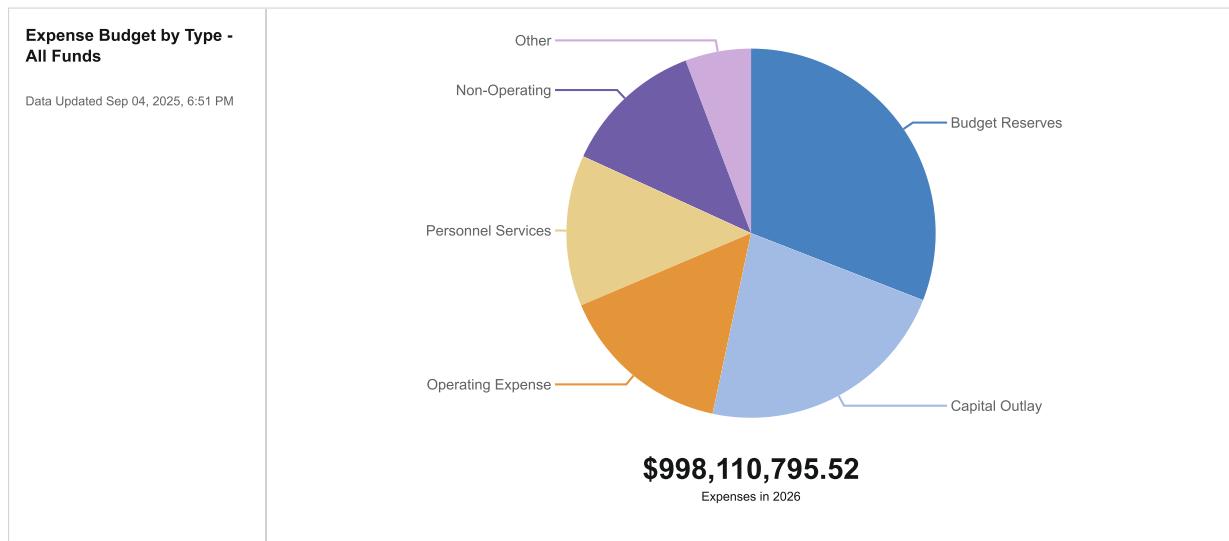
# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2025-2026 Annual Budget

#### Total Expenditures

The most universal format used by local governments to summarize their budget information is a roll up of planned expenditures into personal, operating, capital, debt service, transfers to constitutional officers, internal transfers, and reserves:



**Personal Services** consist of salaries and fringe benefits.

**Operating expenditures** cover a vast array of day-to-day governmental activities ranging from road repairs, parks maintenance, to office supplies, printing, and utility payments.

**Capital expenditures** are related to acquisition or construction of fixed assets, and intellectual property, such as software.

**Debt service** includes County short and long-term financial obligations.

**Non-Operating** is associated with transfers to Constitutional officers that the County is obligated, by law, to fund for work, or services performed, by: the Clerk of Courts, Property Appraiser, Sheriff, Supervisor of Elections, Tax Collector, and judicial agencies. Internal transfers are designed to move resources within the County's fund structure to either contribute funding to specific projects and programs or to reimburse departments for work performed.

**Reserves** are set up to save funds for a variety of governmental purposes: emergency and disaster relief, capital projects, equipment replacement, debt service, and others.

**Other** is grant related expenses.



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