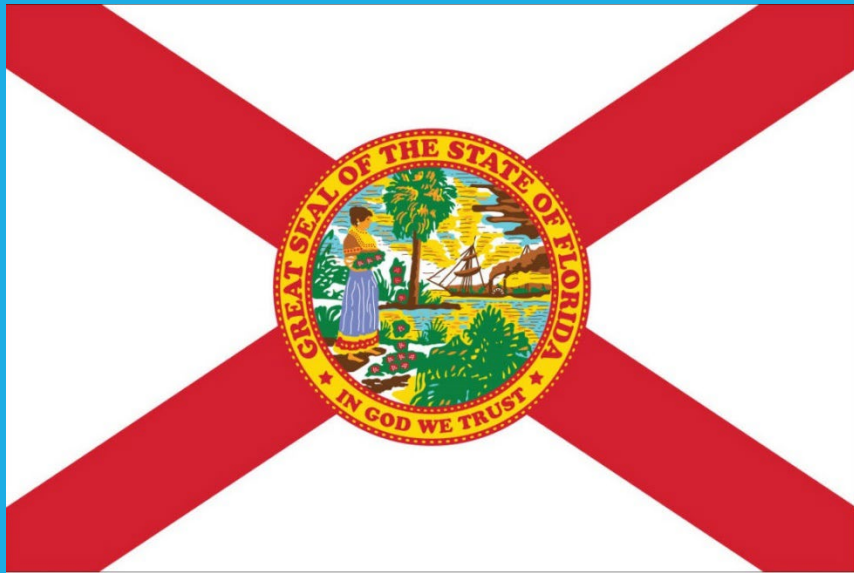


HERNANDO COUNTY FY2025-2026 (FY26) BUDGET WORKSHOP



July 10, 2025



Office of Management & Budget (OMB)



BUDGET WORKSHOP AGENDA

FY 2025-2026 (FY26) Budget Workshop

- 1. Overview Presentation**
- 2. Constitutional Budget Discussion**
- 3. Department Overview
Presentations**
- 4. Budget Story / Line-item Review**
- 5. Board Direction**



BUDGET DEVELOPMENT IMPORTANT DATES

FY 2025-2026 (FY26)

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



BUDGET ASSUMPTIONS

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



PERSONNEL BUDGET ASSUMPTIONS

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



BUDGET YEAR PRIORITIES

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



RECOMMENDED BUDGET OVERVIEW

FY26 Total Budget: \$956,338,363

General Fund: \$245,665,189

(25.7% of the Total Budget)

Non-General Fund: \$710,673,174

(74.3% of the Total Budget)

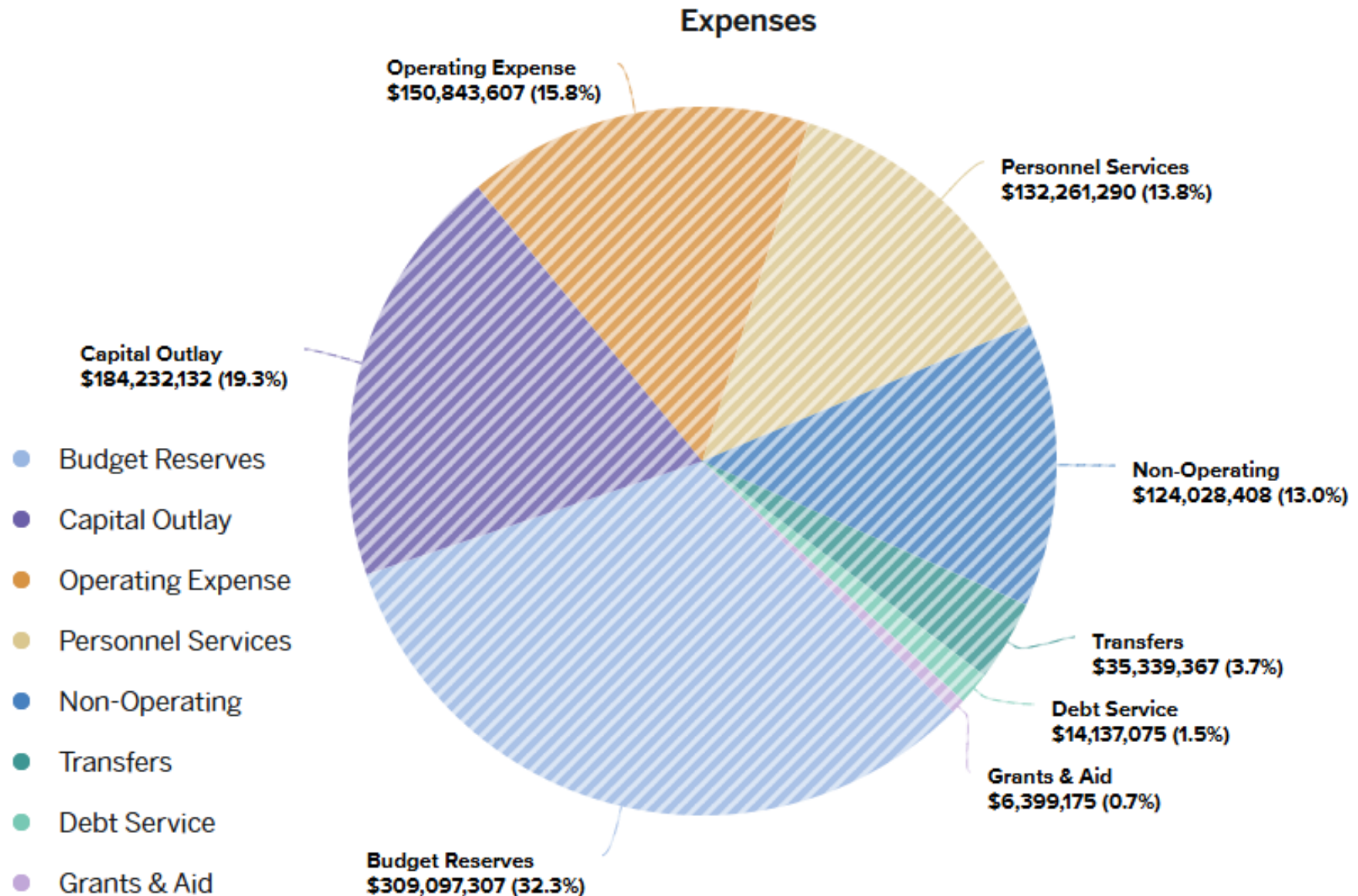
Total Reserves: \$ 309,097,309

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

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



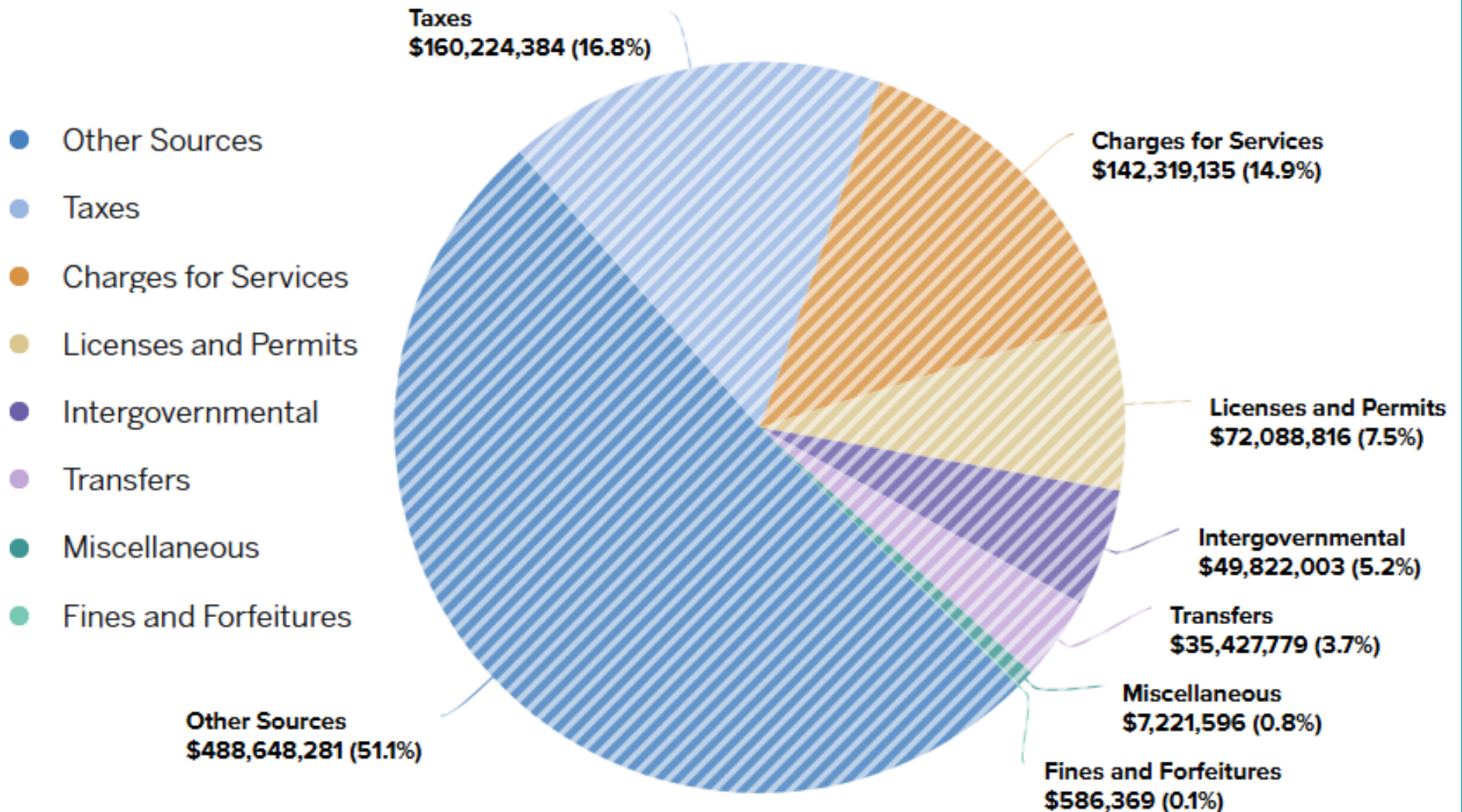
TOTAL EXPENSE BY TYPE





TOTAL REVENUES BY TYPE

Revenues





BUDGET TREND BY FUND TYPE

FY 2025-2026 (FY26)

Summary for All Funds by Type of Fund

	Adopted B...	2020 - 21 Adopted B...	2021 - 22 Adopted B...	2022 - 23 Adopted B...	2023 - 24 Adopted B...	2024 - 25 Adopted B...	2025 - 26 Budget
Enterprise	\$190,680,587	\$183,637,862	\$195,827,697	\$217,563,938	\$276,539,558	\$365,845,869	\$345,607,175
Special Revenue	\$151,020,564	\$152,821,657	\$183,244,559	\$189,022,610	\$206,646,086	\$248,386,008	\$262,047,824
General Fund	\$123,212,691	\$139,729,157	\$180,313,663	\$187,696,682	\$202,249,885	\$231,040,830	\$245,665,189
Internal Service	\$43,752,751	\$41,101,477	\$43,739,866	\$44,696,658	\$56,020,526	\$67,720,718	\$73,231,328
Capital	\$15,770,441	\$19,027,423	\$17,832,769	\$20,879,647	\$21,096,320	\$22,977,054	\$26,621,012
Debt Service	\$3,678,215	\$3,661,172	\$2,147,822	\$2,044,032	\$4,820,779	\$4,374,880	\$3,165,835
TOTAL	\$528,115,249	\$539,978,748	\$623,106,376	\$661,903,567	\$767,373,154	\$940,345,359	\$956,338,363



BUDGET ACCOUNT ROLLUP

FY 2025-2026 (FY26)

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

	PRIOR YEAR BUDGET		RECOMMENDED BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$110,193,983	\$120,095,846	\$132,261,290	\$12,165,444	10%
Operating Expense	\$148,299,093	\$167,568,480	\$150,843,609	(\$16,724,871)	(10%)
Capital Outlay	\$267,873,602	\$340,545,331	\$184,232,132	(\$156,313,199)	(46%)
Debt Service	\$14,373,572	\$15,385,780	\$14,137,075	(\$1,248,705)	(8%)
Grants & Aid	\$8,278,841	\$9,418,497	\$6,399,175	(\$3,019,322)	(32%)
Transfers	\$48,299,006	\$59,884,083	\$35,339,367	(\$24,544,716)	(41%)
Non-Operating	\$97,950,529	\$111,788,422	\$124,028,408	\$12,239,986	11%
Budget Reserves	\$211,961,339	\$207,559,394	\$309,097,307	\$101,537,913	49%
EXPENSES TOTAL	\$907,229,965	\$1,032,245,833	\$956,338,363	(\$75,907,470)	(7%)
Revenues					
Taxes	\$134,467,686	\$145,352,238	\$160,224,384	\$14,872,146	10%
Revenues	\$1,000	\$1,000	–	(\$1,000)	(100%)
Licenses and Permits	\$59,975,665	\$66,701,272	\$72,088,816	\$5,387,544	8%
Intergovernmental	\$70,175,642	\$66,724,507	\$49,822,003	(\$16,902,504)	(25%)
Charges for Services	\$113,740,088	\$127,204,345	\$142,319,135	\$15,114,790	12%
Fines and Forfeitures	\$302,329	\$495,569	\$586,369	\$90,800	18%
Miscellaneous	\$7,831,161	\$7,644,177	\$7,221,596	(\$422,581)	(6%)
Transfers	\$48,305,274	\$59,904,574	\$35,427,779	(\$24,476,795)	(41%)
Other Sources	\$472,426,389	\$558,218,151	\$488,648,281	(\$69,569,870)	(12%)
REVENUES TOTAL	\$907,225,234	\$1,032,245,833	\$956,338,363	(\$75,907,470)	(7%)
Surplus (Deficit)	(\$4,731)	\$0	\$0	–	–



MANDATES REQUIRED

- **Supervision & Control of County Property**
- **County Courthouse**
- **County Jail, E911 Services, & Animal Control**
- **Emergency Management**
- **State Court Systems, Juvenile Detention, and Child**
- **Health Department & Medicaid contributions**
- **Mental Health & Substance Abuse Services**
- **Medical Examiner, Indigent Care, and Indigent burials**



MANDATES SUMMARY

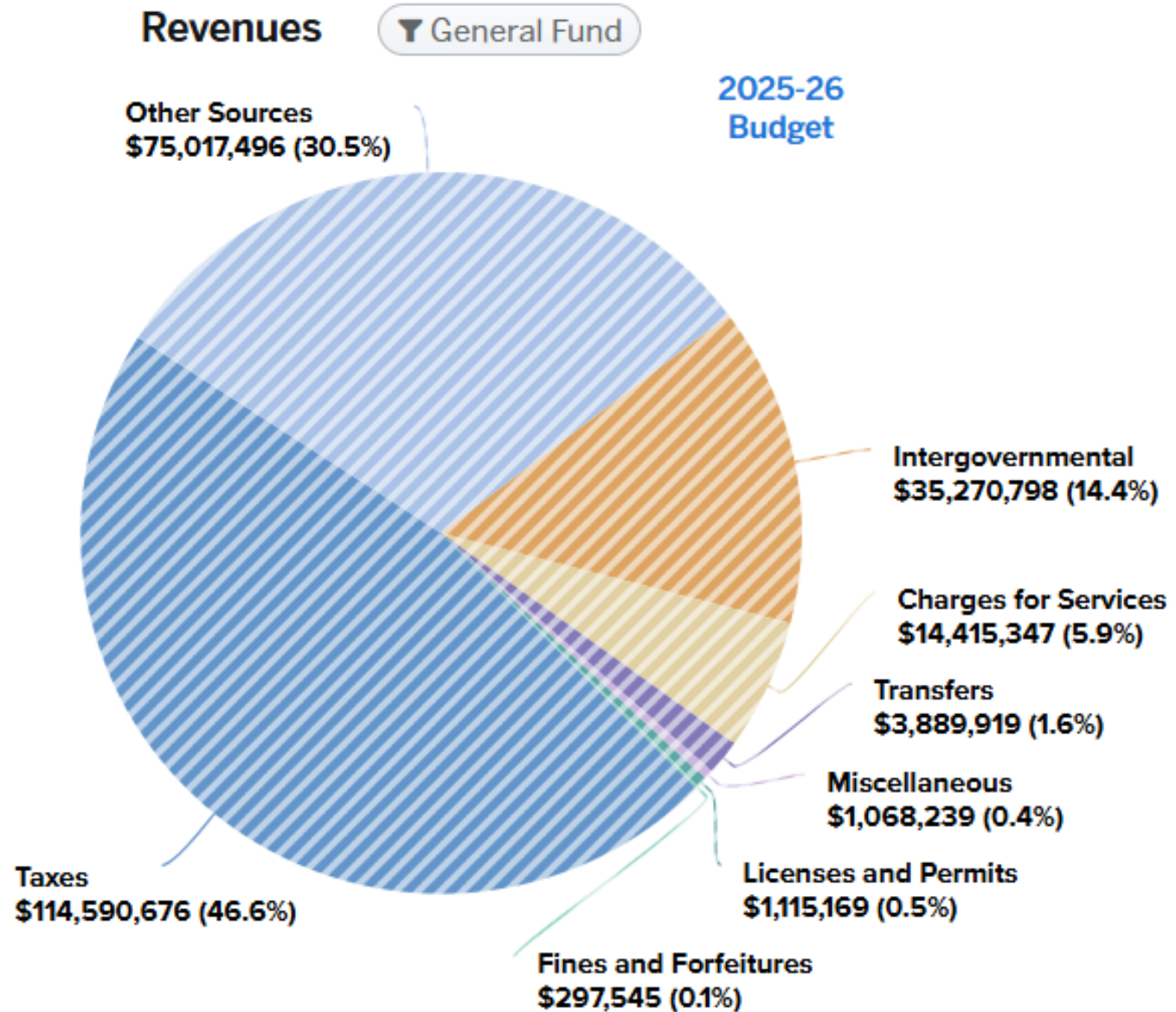
- **Medical Examiner funding including equipment and facilities - \$781,935**
- **Medicaid and Indigent Services (including burial) - \$4,102,381**
- **Jail Medicals both adult and juvenile & Jail operations - \$389,352**
- **Dept of Juvenile Justice - \$880,320**
- **Emergency Operations Center (EOC) - \$843,733**
- **Health Dept- \$1,095,177**
- **Jail Renovations- \$2.31M**

- **These amounts combine to equal: \$10,402,898**



GENERAL FUND REVENUES

This graph shows the FY26 GF revenues by type





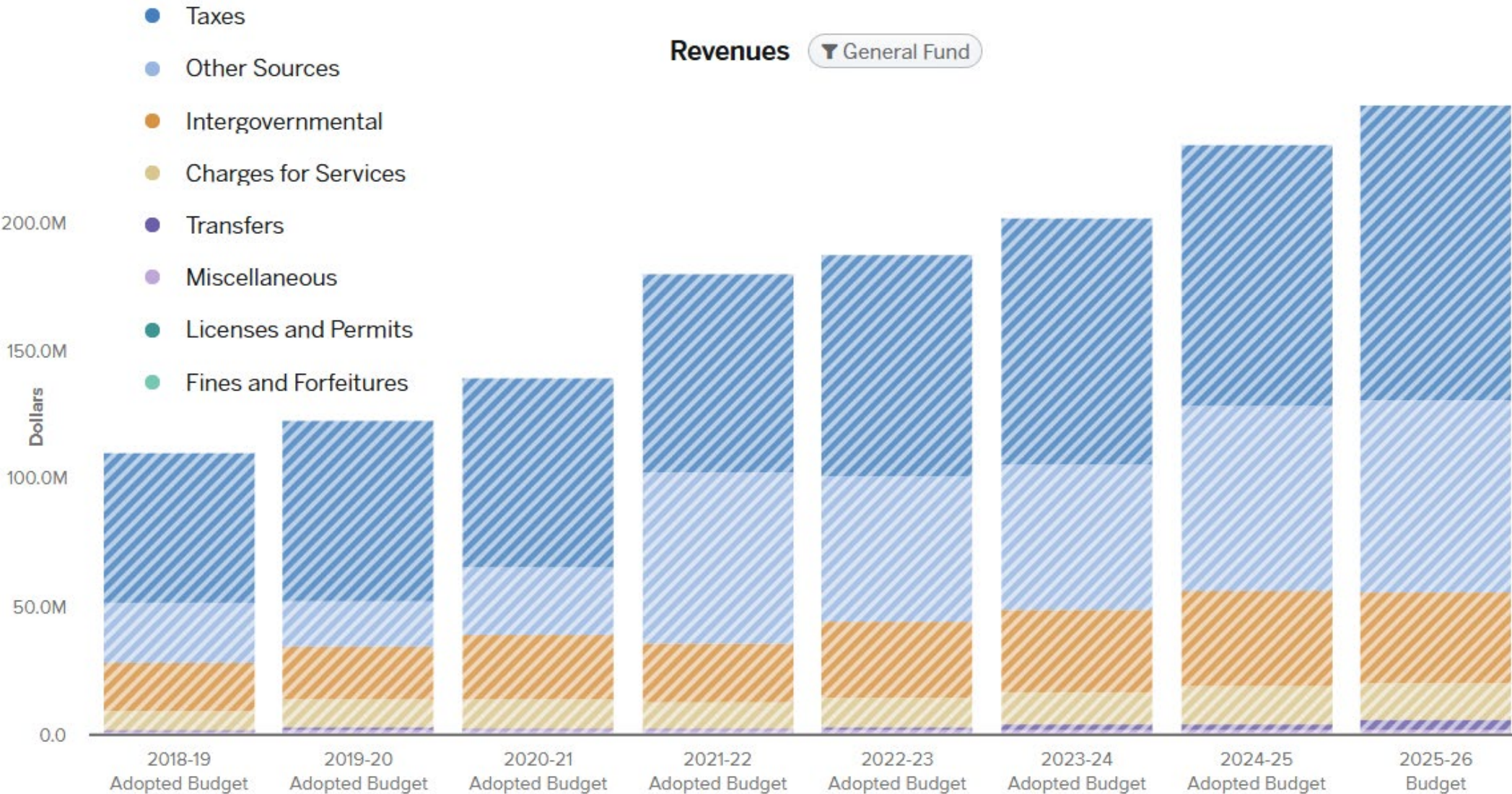
GENERAL FUND REVENUES

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

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



GENERAL FUND REVENUE TREND





GENERAL FUND EXPENSES

This shows the trend for GF expenses by rollup code.

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



CONSTITUTIONAL BUDGETS

Constitutionals

	PRIOR YEAR BUDGET		ADOPTED BUDGET		
	FY2024	FY2025	FY2026	Difference	Percent Change
Expenses					
01951 - Clerk of Circuit Court	\$9,975,597	\$12,435,042	\$14,469,830	\$2,034,788	16%
01901 - Property Appraiser	\$3,248,945	\$3,658,141	\$4,332,514	\$674,373	18%
01981 - Supervisor of Elections	\$2,687,501	\$2,774,309	\$2,794,008	\$19,699	1%
01921 - Tax Collector	\$3,916,245	\$4,268,500	\$4,269,000	\$500	0%
02051 - Sheriff	\$78,877,005	\$89,146,125	\$98,034,348	\$8,888,223	10%
EXPENSES TOTAL	\$98,705,293	\$112,282,117	\$123,899,700	\$11,617,583	10%
Revenues					
01951 - Clerk of Circuit Court	\$3,577,869	\$4,290,887	\$4,290,887	\$0	0%
01901 - Property Appraiser	\$60,000	\$60,000	\$60,000	\$0	0%
01921 - Tax Collector	\$750,000	\$750,000	\$750,000	\$0	0%
02051 - Sheriff	\$4,777,469	\$4,996,179	\$5,207,578	\$211,399	4%
REVENUES TOTAL	\$9,165,338	\$10,097,066	\$10,308,465	\$211,399	2%
Difference	(\$89,539,955)	(\$102,185,051)	(\$113,591,235)	—	—

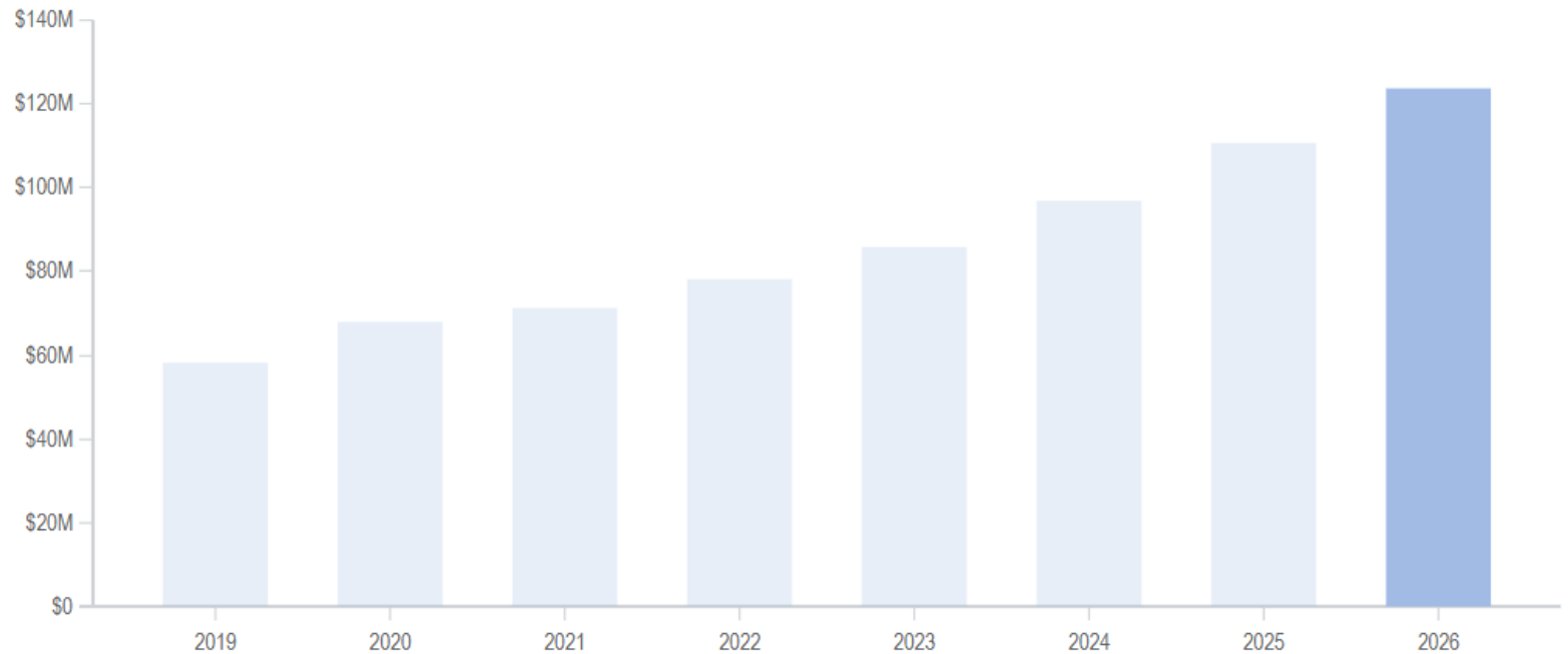


CONSTITUTIONAL TREND

Constitutionals

Constitutional Expense Trend

Data Updated Jul 07, 2025, 3:47 PM



\$123,899,700.00

Expenses in 2026



GF EXCLUDING CONSTITUTIONALS AND RESERVES

**This table shows the GF financial trend excluding
Constitutionals and Reserves**

General Fund w/o Constitutionals or Reserves

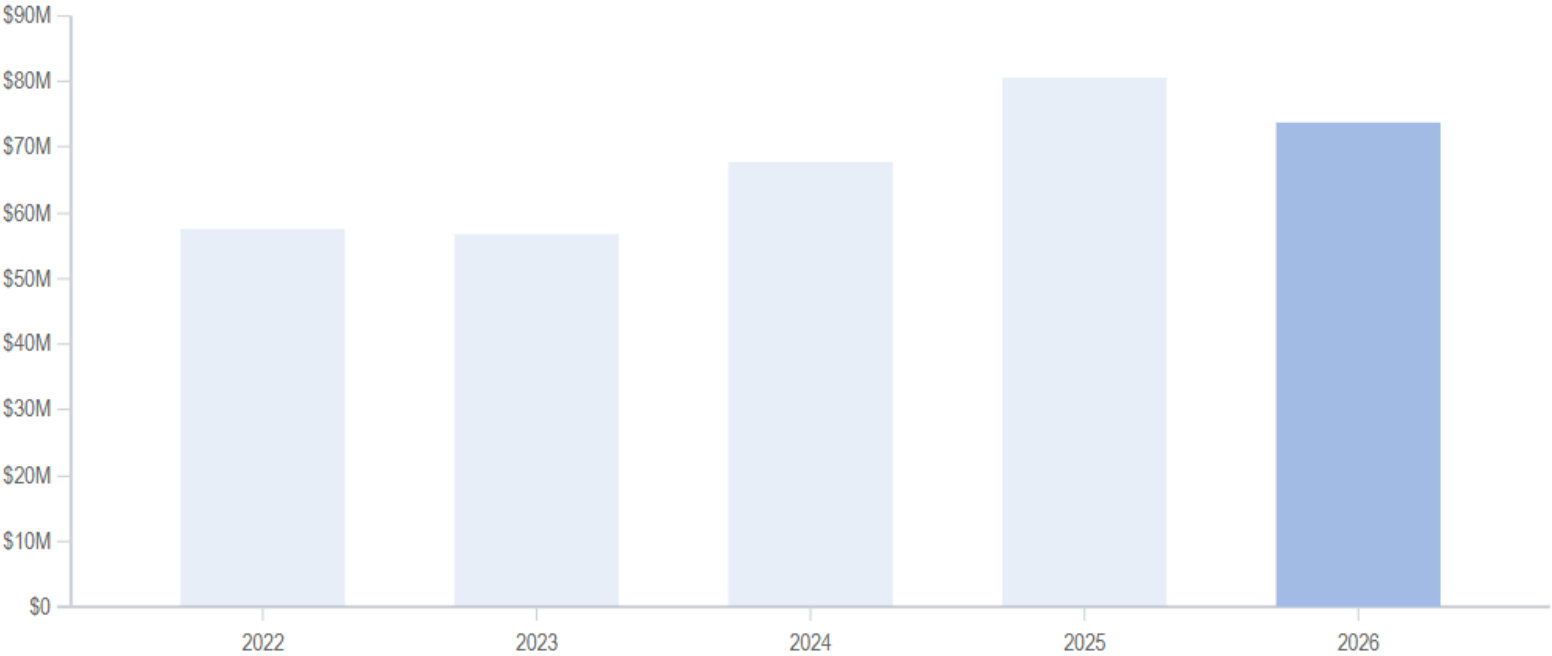
	FY22 ADOPTED BUDGET	FY26 ADOPTED BUDGET	FY24 ADOPTED BUDGET	FY25 ADOPTED BUDGET	FY26 ADOPTED BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	Percent Change
Expenses						
Personnel Services	\$14,161,128	\$15,073,672	\$19,269,701	\$21,551,827	\$22,610,515	5%
Operating Expense	\$17,392,099	\$18,628,932	\$24,554,153	\$34,584,836	\$34,318,377	-1%
Capital Outlay	\$7,603,923	\$14,737,411	\$15,117,376	\$15,344,356	\$6,888,667	-55%
Debt Service	\$535,848	\$1,145,206	\$63,095	\$0	\$84,833	—
Grants & Aid	\$14,378,949	\$3,912,870	\$4,114,492	\$4,753,968	\$5,257,659	11%
Transfers	\$3,486,047	\$3,328,513	\$4,608,659	\$4,253,599	\$4,565,797	7%
EXPENSES TOTAL	\$57,557,994	\$56,826,603	\$67,727,476	\$80,488,586	\$73,725,848	-8%



GF EXCLUDING CONSTITUTIONALS AND RESERVES GRAPH

General Fund w/out Constitutionals or Reserves

Data Updated Jul 07, 2025, 3:47 PM



\$73,725,848.69

Expenses in 2026

[Click to explore data](#) →



GF EXCLUDING CONSTITUTIONALS AND RESERVES

Hernando County, Florida FY25 Adopted Budget to FY26 Recommended Budget

Description	FY 2025 Adopted Budget	FY 2026 Recommended Budget	Increase / (Decrease)	% Change
Total Budget	940,345,359	956,338,363	15,993,004	1.7%
General Fund	231,040,830	245,665,189	14,624,359	6.3%
BOCC Only	78,922,609	74,316,920	(4,605,689)	-5.8%
Clerk of Circuit Court	12,435,042	14,469,830	2,034,788	16.4%
Property Appraiser	3,658,141	4,332,514	674,373	18.4%
Supervisor Of Elections	2,774,309	2,794,008	19,699	0.7%
Tax Collector	4,268,500	4,269,000	500	0.0%
Sheriff	89,146,125	98,034,348	8,888,223	10.0%
Reserves	39,836,104	47,448,569	7,612,465	19.1%



ECONOMIC INVESTMENT

- **Investment in Economic Incentive funds for Targeted Industries**
- **Recommendation: Annual Transfer of funds into Economic Development Infrastructure Fund.**
- **Allows for match for Grants, and payment on Bonds to expedite infrastructure at the airport and other infrastructure projects in the County for economic development.**
- **To accomplish this, reserves for Economic Investment was increased in the FY26 budget by \$968,932.**
- **When added to the current reserve of \$779,942, the proposed amount is \$1,748,874.**



DISASTER RESILIENCY

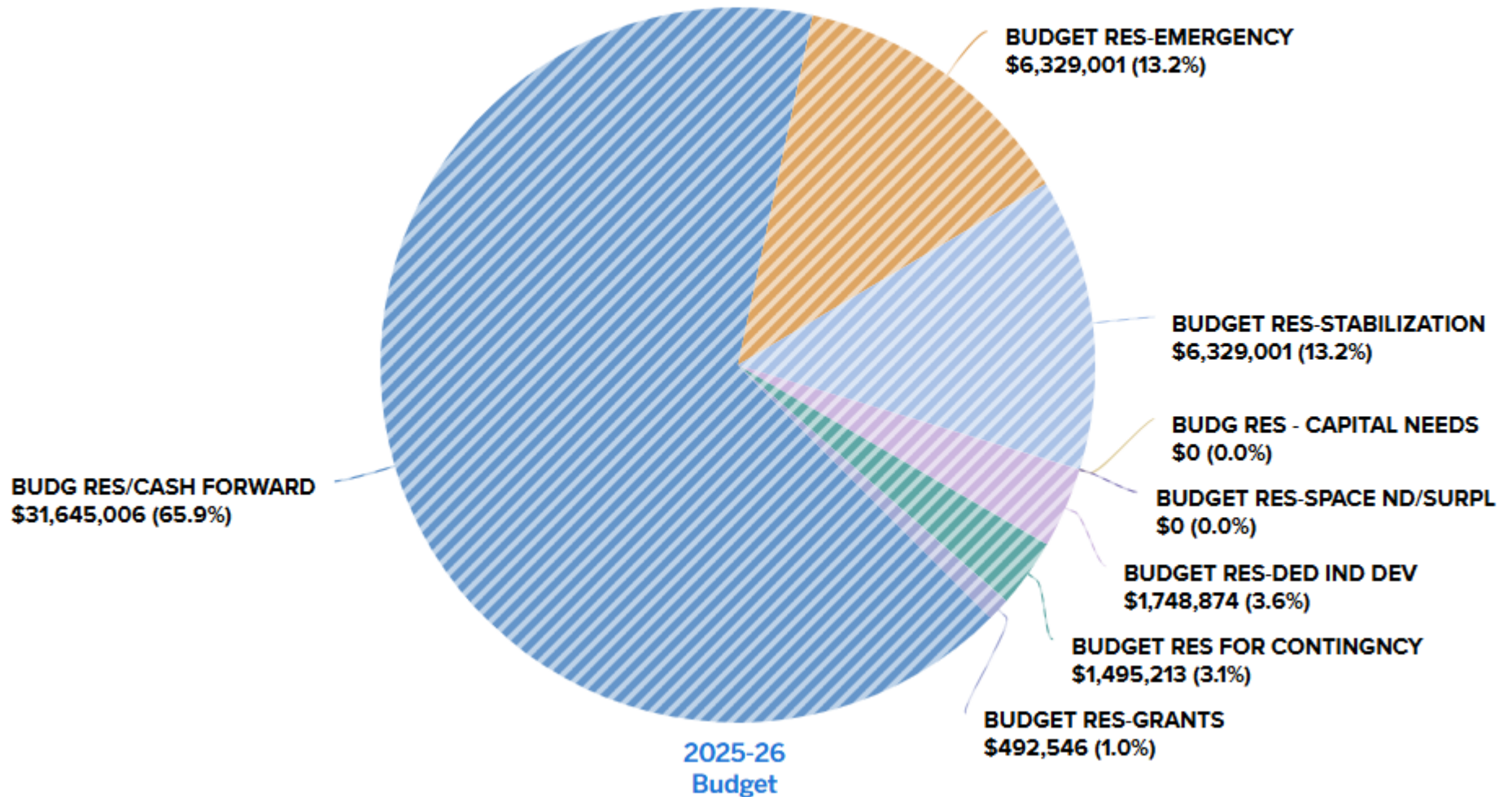
- **Payment in Lieu of Franchise Fee (PILOF) from Utilities into Disaster Reserve Account in the amount of \$2.4M**
- **FEMA reduction in Reimbursement**
 - **Possible Grant for recovery with local match**
- **Reduction in Future Revenue**
 - **Property Tax**
 - **Sales Tax**
- **Increase unfunded Mandates**
 - **SNAP (2028)**
- **Diversification in revenue from Property Taxes**



GF RESERVE UPDATE

Reserves

General Fund



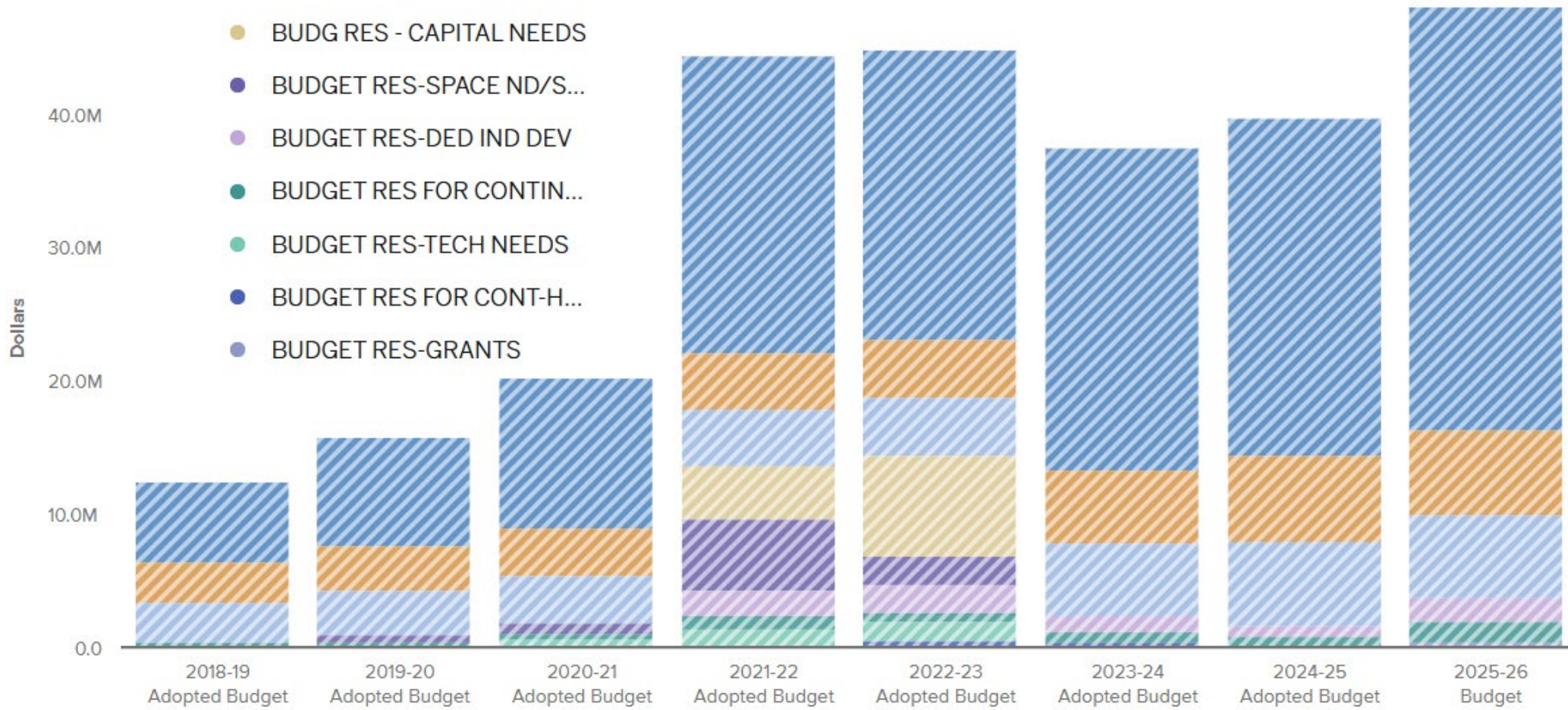


GF RESERVE UPDATE

Reserves

General Fund

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





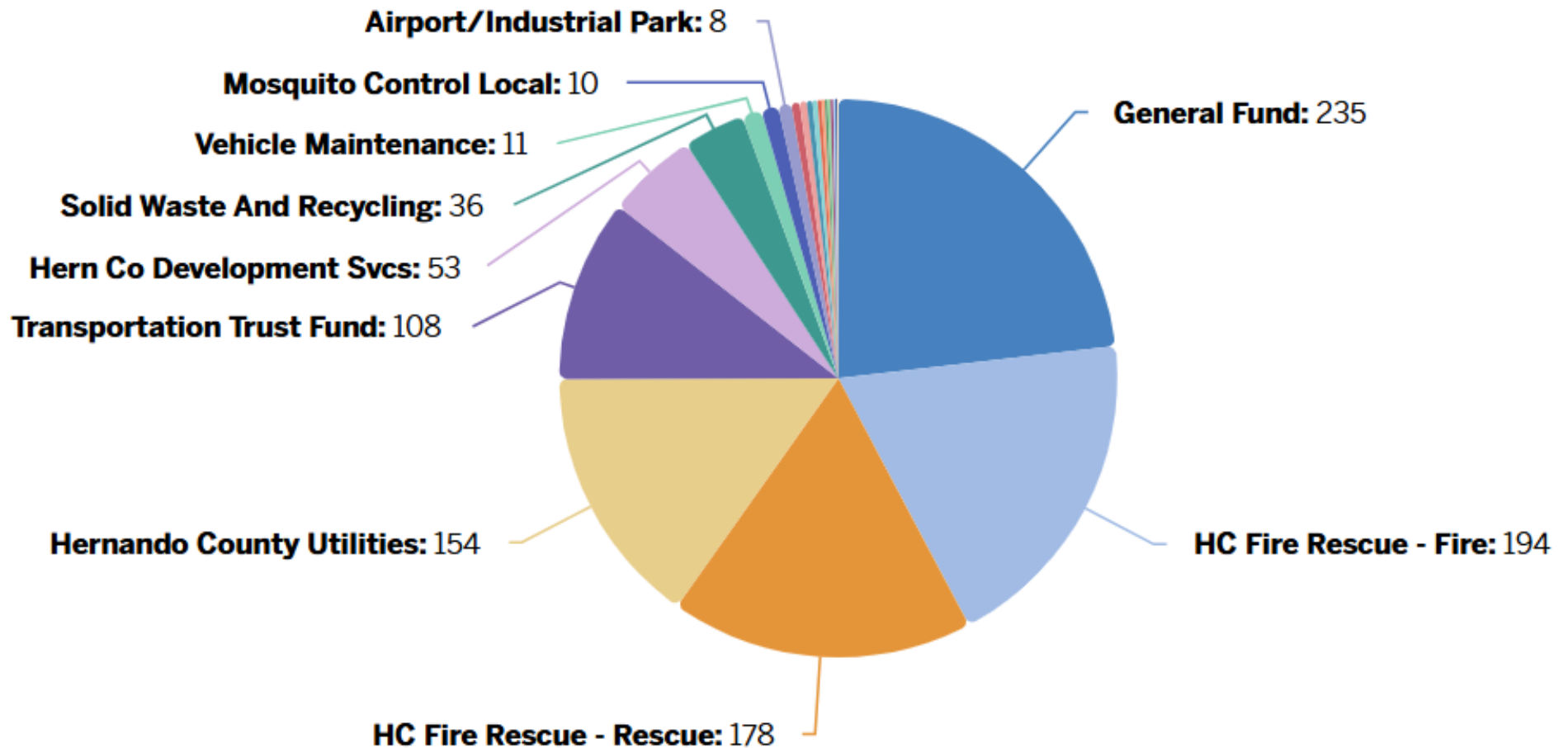
GF RESERVE UPDATE

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

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



PERSONNEL FTE SUMMARY

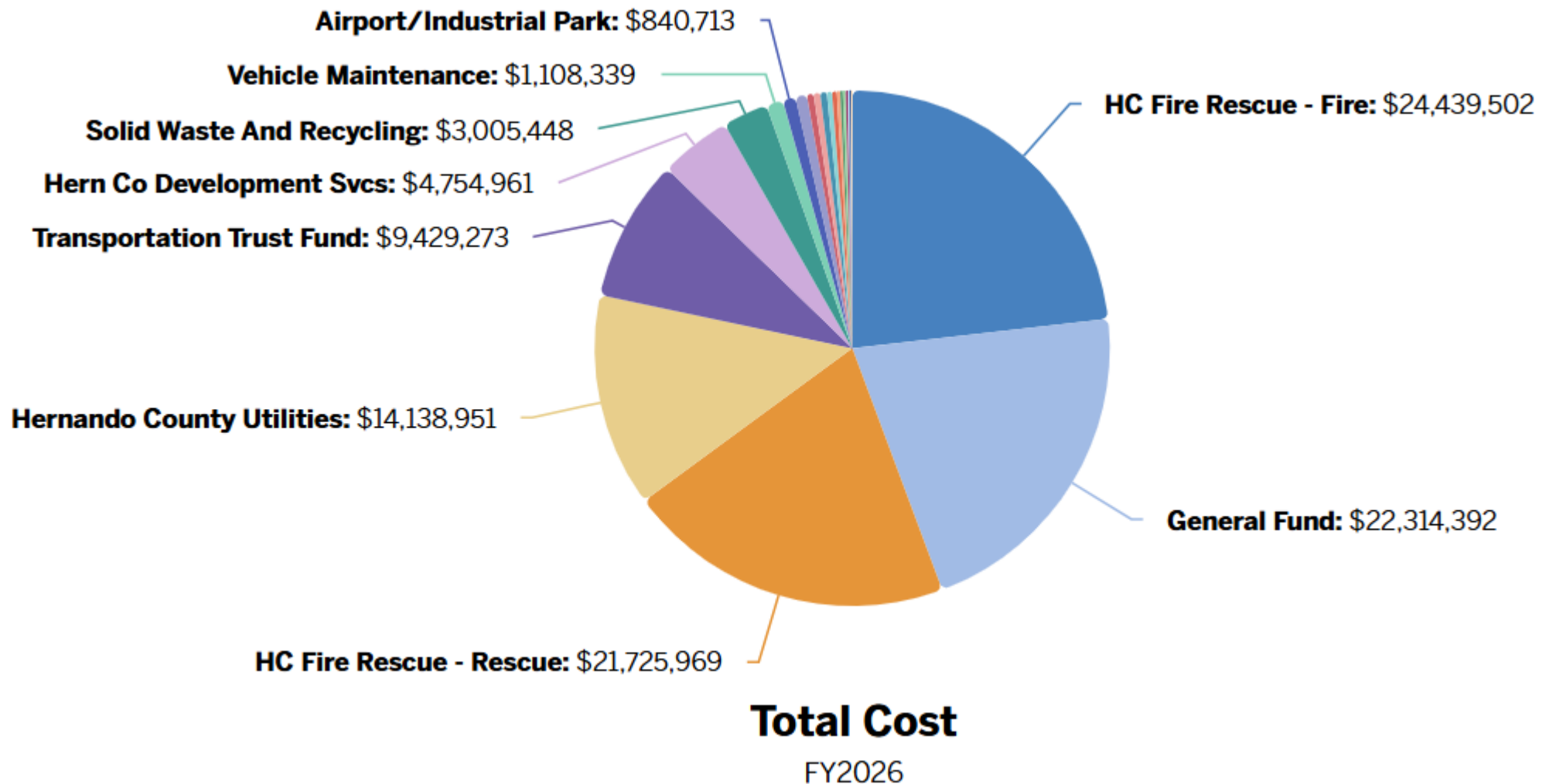


Allocated FTE Count

FY2026



PERSONNEL TOTAL COST





NEW PERSONNEL REQUESTS

Enterprise Funds New Positions for FY26 Budget

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



NEW GF PERSONNEL REQUEST

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



NEW PERSONNEL REQUEST

Public Safety New Positions for FY26 Budget

Special Revenue Funds

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



AD VALOREM TAX PROFILE

2024 Florida County Ad Valorem Tax Profile County Government Levies ONLY

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

Notes:

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

Data Sources:

Ad Valorem Data: Florida Department of Revenue, Florida Property Tax Data Portal, Florida Ad Valorem

Population Estimates: "Florida Estimates of Population 2024" Bureau of Economic and Business Research,

	Hernando	Pasco	Charlotte	Clay	Citrus
Population	210,577	633,029	210,645	236,365	166,151
Taxable Value	16,527,850,858	54,405,582,648	31,993,024,986	18,552,447,780	14,924,346,682
Per Capita Total Taxes Levied	659	868	1,272	658	797
Ad -valorem	Hernando	Pasco	Charlotte	Clay	Citrus
General Fund Millage Rate	6.4497	7.4292	6.0519	5.5471	6.9898
Transportation Trust (Roads)	0.8091	0.4052			0.9860
Unincorporated MSTU				0.1477	
Law Enforcement MSTU			2.1449	2.4014	
Fire Rescue MSTU		2.1225		0.5048	
EMS	0.9100				0.5780
County Health	0.1102				0.0564
Stormwater	0.1139				
Environmental Sensitive lands			0.2000		
Library					0.3147
Fire Rescue Bond 19		0.0204			
Jail Bond 19		0.0256			
Parks Bond 19		0.0096			
Libraries Bond 21		0.0094			
Fire Rescue Bond 20		0.0416			
Libraries Bond 21		0.0087			
Jail Bond 21		0.1073			
Parks Bond 22		0.0131			
Fire Rescue Bond 24		0.0044			
Total County Ad -valorem	8.3929	10.1970	8.3968	8.6010	8.9249
School	6.2710	6.3310	6.3140	6.2340	5.3440
Water Management	0.1909	0.1909	0.1909	0.1793	0.1909
Mosquito Control		0.2242			0.3708
Total Ad Valorem Tax	14.8548	16.9431	14.9017	15.0143	14.8306
Non Ad-Valorem (Vary with property)					
SW Disposal	98.04	107.00		96.00	27.00
Fire Rescue	365.62		247.68		79.00
Garbage Collection	202.56		314.57	262.00	
Stormwater		95.00	103.00		58.84



VALUATION HISTORY

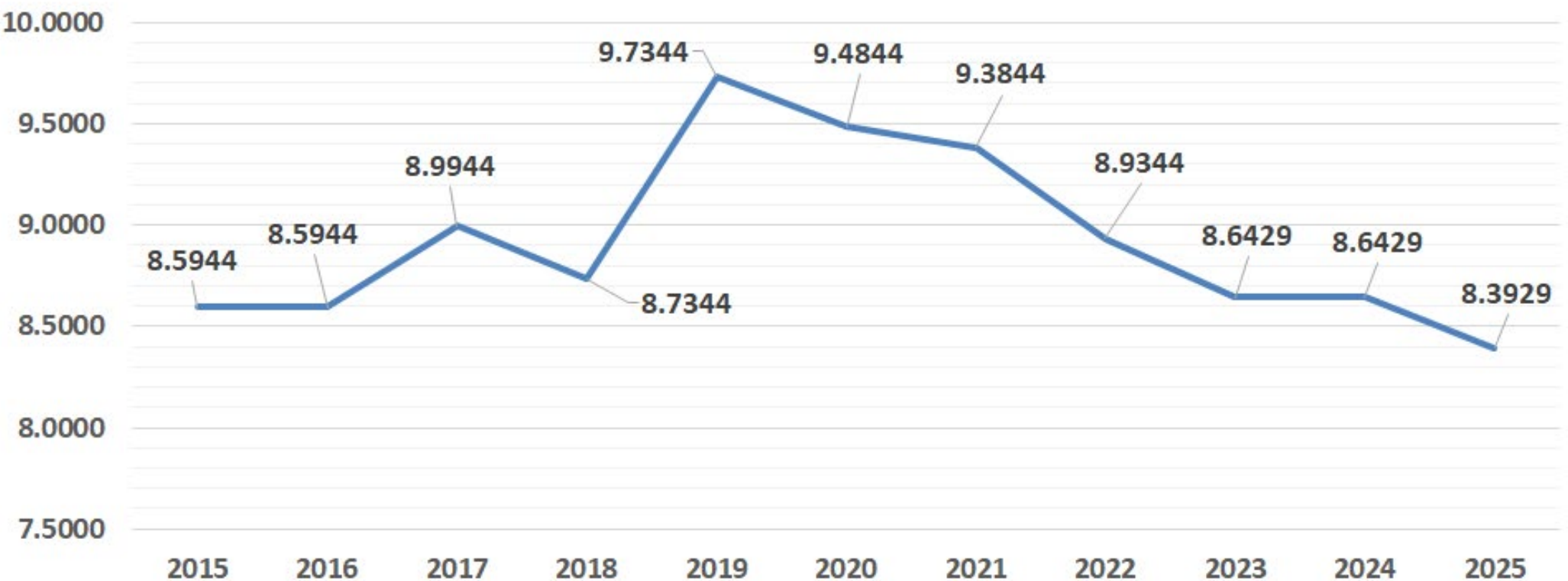
Hernando County Property Valuation Summary			
Fiscal Year	Certified Taxable	Change in Taxable	
	Value	Value	% Change
2025/2026	18,277,896,325	1,857,492,067	11.31%
2024/2025	16,420,404,258	1,564,270,328	10.53%
2023/2024	14,856,133,930	2,077,486,112	16.26%
2022/2023	12,778,647,818	2,024,271,700	18.82%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



MILLAGE RATE TREND

Total of 1.3415 Mils Reduced in 5 years

TOTAL COUNTY MILLAGE RATE





AVERAGE TAX BILL

Average Tax Bill Homestead Example

Base Example

% Increase

3%

FY25 | 2024

FY26 \ 2025

Tax Roll

Tax Roll

Value \$ 300,000

\$ 309,000

Homestead Example for County \$ (50,000)

\$ (50,000)

Assessed Value for County \$ 250,000

\$ 259,000

FY25 | 2024

FY26 \ 2025

Tax Roll

Amount

Tax Roll

Amount

Annual Variance Monthly Difference

General Fund

6.4497 \$ 1,612.43

6.4497 \$ 1,670.47

\$ 58.05 \$ 4.84

Transportation Trust

0.8091 \$ 202.28

0.8091 \$ 209.56

\$ 7.28 \$ 0.61

County Health

0.1102 \$ 27.55

0.1102 \$ 28.54

\$ 0.99 \$ 0.08

Emergency Medical Services

0.9100 \$ 227.50

0.9100 \$ 235.69

\$ 8.19 \$ 0.68

Stormwater Management

0.1139 \$ 28.48

0.1139 \$ 29.50

\$ 1.03 \$ 0.09

Fire Rescue-Fire (Rate)

365.62

386.64315

\$ 21.02 \$ 1.75

HCUD-Solid Waste-Landfill (Rate)

98.04

98.04

\$ - \$ -

Total County Taxes

\$ 2,561.89

\$ 2,658.44

\$ 96.56 \$ 8.05



CONSTITUTIONAL BUDGETS

- **Tax Collector (LS 16134)**
- **Property Appraiser (LS 16135)**
- **Supervisor of Elections (LS 16136)**
- **Clerk of Circuit Court & Comptroller (LS 16137)**
- **Sheriff's Office (LS 16138)**



DEPARTMENT OVERVIEW

- **Public Works**
- **Development Services**
- **Fire & Emergency Services**
- **Health & Human Services**
- **Economic Development**
- **Community Services**
- **County Administration / BOCC**
- **Utilities (includes Fleet) – Already reviewed**
- **Judicial**
- **MSBUs**



BOARD DIRECTION

Any further questions?

