



**Hernando County, Florida  
Board of County Commissioners  
Fiscal Year 2024-2025  
Annual Budget**

**Adopted Budget - September 24, 2024**







# Fiscal Year 2024-2025 Annual Budget

# OVERVIEW



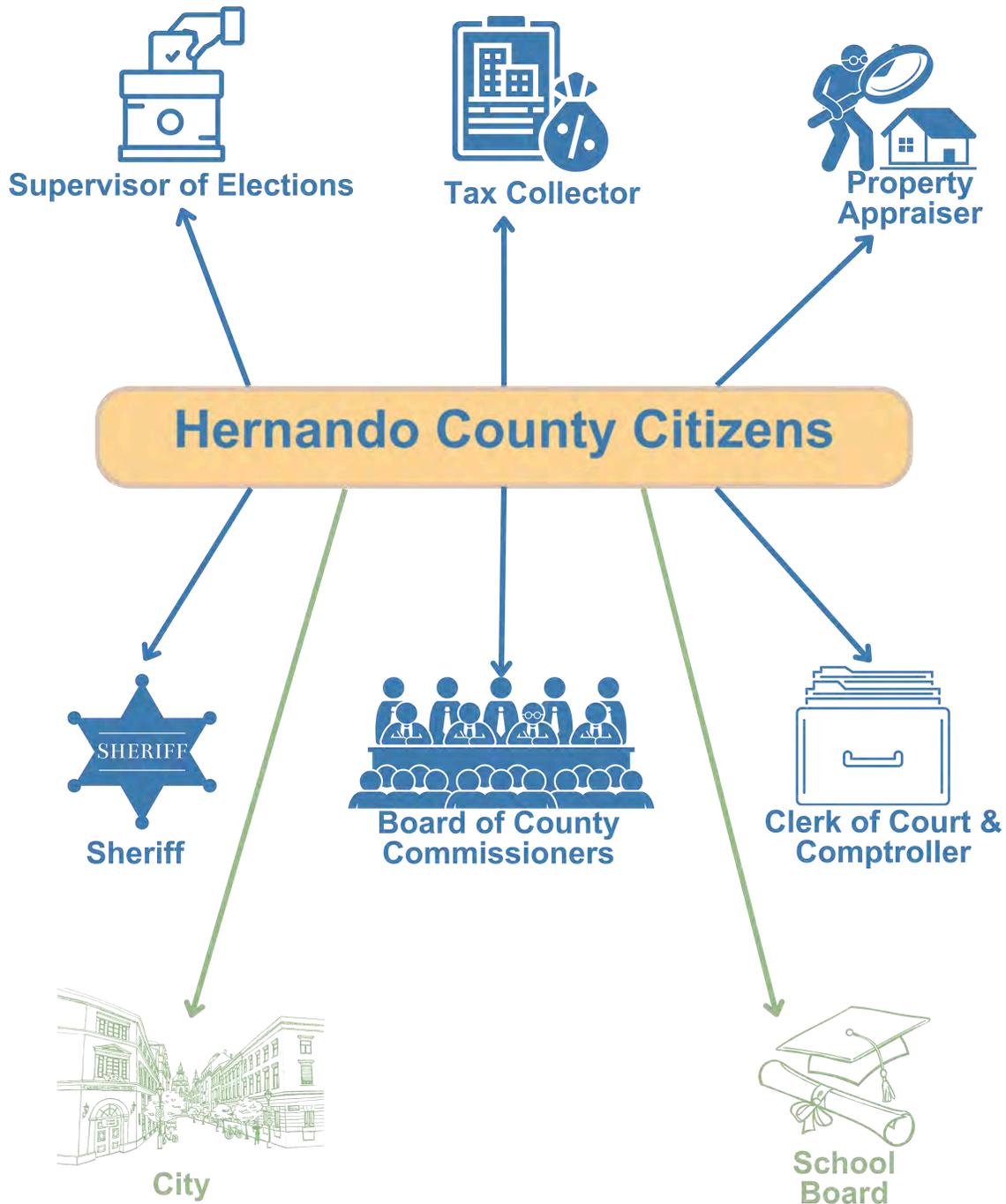




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**Hernando County Citizens**

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**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, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

## Budget Overview

### Introduction

The FY25 Adopted Budget continues to address aging infrastructure and facilities. The County's low debt ratio per capita, strong reserves and conservative fiscal policies contribute to positive credit ratings when securing debt service, resulting in attractive interest rates. This budget, as in prior years, was developed with specific goals and objectives:

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

Each department request is provided with line-item detail and explanations within various summations.

### Strategic Goals

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

The County has also led the statewide initiative to create springs protection zones around our freshwater springs to prevent destruction due to the population and tourism growth in Florida.

### Priorities and Issues Influencing the Budget

#### **Priorities**

Full funding for budget requests from the County's Constitutional Officers (Clerk of the Circuit Court & Comptroller, Property Appraiser, Supervisor of Elections, Tax Collector and Sheriff), the County's Medical Examiner, and Court Administration are included in the FY25 Adopted Budget. Of

special note, the property was purchased for the Public Safety Training Complex that will house facilities for the Sheriff, Fire and Emergency Services, and Emergency Management. In addition, other operational increases requiring ad valorem are included with a focus on investing in employees and maintaining a fully funded health insurance program. Another personnel services increase is due to an increase in Florida Retirement System (FRS) employer contribution rates, established by the State.

The eastside of Hernando County has also seen growth within industrial space. Several properties have been approved for logistical and industrial space. The County has partnered to provide roadway, water and sewer lines to incentivize this development moving forward. A new economic improvement in the future will be Cabot Citrus Farms. This premier golf resort will result in over 100 million dollars of economic investment in Hernando County, along with increased jobs, and tourism funding. The counties Expedited Permitting, Inspection, and Certification (EPIC) program was critical in making this project happen. Lastly, the Dr. Dennis Wilfong Center for Success is under construction creating the foundation with the partnership of the Wilton Simpson Technical College and Pasco Hernando Corporate College technical training for companies to maintain, grow and locate to Hernando County.

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

Passing 200,000 in total county population results in the County being designated an Entitlement Community from the Department of Urban and Housing Development (HUD) for participation in the Community Development Block Grant Program (CDBG). The County will be conducting a consolidated plan provided to HUD for approval of how the County will spend the funding for this program. With this new initiative the BOCC has directed Housing Supportive Services to provide services for Housing, Community Development, and Health and Human Services. The County is managing several initiatives including the existing Kass Circle CRA, the under-development South Brooksville CRA, Tangerine Estates, along with other community initiatives.

The county has prioritized widening and increasing capacity on roadways due to the growth in the County. We have paused the limestone paving program to provide additional funding for the roadway capacity program. A new signal at County Line and Linden Drive is being designed. Improvements are planned in the upcoming year at the Anderson Snow and Corporate Boulevard intersection.

This past year we saw the start of the reconfiguration of the Judicial Center to allow for more courtrooms and increased ability to serve the citizens. This also resulted in government operations moving out of the courthouse. To completely accommodate the space concerns, a new Tax Collector building on the westside of the county is under construction, design for expansion of the County Administration building and Facilities building are included in this budget.

A study is in process for future space needs for the Sheriff's Administration Building due to the growth in the county and expanded services needed to keep the community safe. The master plan for the jail was completed last year, providing a plan for improvements, efficiencies, and expansion for our County. Funding of an expanded mental health facility and warehouse are top priority for the BOCC. The Emergency Radio System and Computer Aided Dispatch (CAD) system are both in process of being upgraded. This will provide outstanding communication for our first responders. This budget provided for one additional peak time ambulance, one 24-hour

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ambulance at Station No. 13 and full staffing of the Aircraft Rescue & Fire Fighting (ARFF) truck at the airport. Station No. 15 & Station No. 16, both new fire stations, needed because of growth are being designed and land acquired to start construction in the new few years. Lastly, the Public Safety Training Complex for Law Enforcement, Fire Services, and Emergency Management is funded for overall masterplan design.

### **Issues**

As this budget was being developed, there were several factors to consider that could potentially impact government operations over the next year. The County anticipates the cost of goods and service to continue to rise based on the current inflation rate, impacting the number of infrastructure projects completed. There is also a possible impact on revenues due to legislative changes passed by the State. The County impact fee costs have not increased with the cost of construction; thus, increasing the portion of the cost on the non-impact fee revenue source. As the County proceeds during fiscal year (FY25), it will be imperative to closely monitor those revenue sources that the County relies upon to balance the budget, mainly fuel tax revenues which continue to decline. Another major concern is the uncertainty of the current economic conditions. Ad valorem taxes derived from property values represents approximately 52% of the County's General Fund (GF) revenue sources. As a long-term strategy, the Board of County Commissioners (BOCC) needs alternate revenue sources, such as General Obligation (GO) bonds, Impact Fees, and Payment in Lieu of Franchise Fees (PILOF) or Payment in Lieu of Taxes (PILOT) from Utilities and Solid Waste and ensure they are kept current with the rising cost of operation and construction. Utilization of ad valorem (property) taxes is a major source of revenue to fund County operations, capital projects and programs. Ad valorem taxes are assessed and applied to taxable values creating the amount of ad valorem required to fund the FY25 Adopted Budget with established property tax rates. The FY25 Adopted Budget has been prepared with the July 1 taxable values, as provided by the Hernando County Property Appraiser. The July 1 taxable values reflect an overall increase to the County's tax base of 10.53%. The County's total taxable values are \$16.4 billion, compared to last year's final values of \$14.8 billion. The increase in the taxable values generated approximately \$8.9 million in new ad valorem for countywide operations when applying the total tax rate from FY25. The additional ad valorem in the FY25 Adopted Budget is proposed to be allocated as follows:

### **Operational Increases Necessary to Meet Level of Service:**

To fully fund the Constitutional Officers' budget requests, \$13.8M in new ad valorem revenue was needed to cover expenses. The combined total increased from \$97,008,885 in FY24 to \$110,872,134 in FY25, an increase of 14.3%. Within each department are specific requests for operational increases that either are a result of current economics (increase in pricing) or providing an enhanced level of service. Property insurance required an increased allocation of \$184K, or 10%, in additional ad valorem to cover the premium increase.

### **State Mandates or Agreement Increases:**

Hernando's required share of the Medical Examiner's budget increased via share of the cost, but decreased overall due to the timing of construction of the new facility. The Medical Examiner requires a new facility and equipment. Estimated cost share to Hernando County is approximately \$500,000 for the next fifteen (15) years.

Hernando County's annual contribution to Medicaid in FY24 was \$3,134,161 and \$3,649,437 for FY25, an increase of \$515,276, or a 16% increase with a monthly allocation amount of \$304,119.

The Florida Retirement System (FRS) increase averaged of 7.2%, due to legislation passed during the 2024 session.

### **Capital Investments:**

The County's Capital Improvement Plan (CIP) was reviewed and approved by the Board in September 2024. A major component impacting the FY24 capital budget is septic-to-sewer conversion projects. The funding for these projects varies. The septic-to-sewer conversion project

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funding is a combination of dedicated County revenue, grants (when available), and assessments to the property owner. This combined approach is an effort to keep the cost per property as constant and affordable as possible. Areas presently targeted for the program are those that directly impact our waterways.

The FY25 Adopted CIP includes ad valorem dedicated to projects: Parks Pine Island - Stem Wall design (100K), Parks Pine Island - Playground Replacement and Upgrades (280k), Strategic Planning (214k), and an ERP software (Accounting system) implementation (3.5M). Each CIP project has a detailed project sheet reflecting a thorough explanation of the project, planned revenues and expenditures, and a projected timeframe for completion linked to section 7 of this budget book.

The FY25 Adopted Budget provides adequate funding to address employee salaries and benefits. The budget includes the annual salary increase for employees of 4% and any approved positions.

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

The FY25 Adopted Budget allocates funding to maintain the established level of service for maintenance and operations. Health, safety, and the services that improve quality of life and protect the welfare of the public are the priority. Requests for any increase in funding, or additional resources, in the FY25 Adopted Budget are based upon prior BOCC direction, state mandates, and departmental assessments of priorities. The FY25 Adopted Budget includes 42 additional Full Time Equivalents (FTEs). Of the 42 FTEs, 13.1 FTE are funded within General Fund, as summarized below; however, some of those positions are grant funded.



Board Department's Approved FTE Changes			Special Revenue Funds	FTE
Public Works	Property Management Associate I	Assist Property Management department with property relating matters.	Ad Valorem	1.00
Mosquito Control	Mosquito Control Technician I	To support DRA retention/growth increase.		1.00
Mosquito Control	Seasonal Mosquito Control Surveillance Assistant	Assist technicians with daily surveillance and chicken care during peak season		1.00
HCSES	Captain Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCSES	Captain Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCSES	Driver Engineer Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCSES	Driver Engineer Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCSES	Driver Engineer Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCSES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCSES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCSES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCSES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCSES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCSES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCSES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCSES	Firefighter EMT I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCSES	Firefighter EMT I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCSES	Firefighter EMT I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCSES	Firefighter EMT I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCSES	Maintenance Technician II	To perform fire stations maintenance as stations are added	Fire Assessments & EMS MSTU	1.00
HCSES	EMS Manager	To manage EMS program and protocol	Fire Assessments & EMS MSTU	1.00
HCSES	Communication Specialist	Assist with community events speaking engagements and social media activities	Fire Assessments & EMS MSTU	1.00
HCSES	Training Captain	Increase in first responders, which in turn increases the need for additional training staff	Fire Assessments & EMS MSTU	1.00
Internal Service Funds				
Human Resources	Human Resources Assistant	Assist Employment Coordinator with all Human Resources related matters to support employment growth.	Ad Valorem	0.50
Human Resources	Benefit Manager	Assist Benefits Coordinator with all benefit related matters as part of the department's succession plan.	Ad Valorem	0.49
<b>Total Approved</b>				<b>42.00</b>
Total Approved General Fund				13.10
Total Approved All Other Funds				28.90

The County continues to experience an increase in the cost of providing health insurance coverage for employees. The County provides a self-insured health insurance program which has seen annual increases due to the rising cost to provide health care. The County is self-insured and constantly evaluates options for changes to the health care program to alleviate employer and employee increases. Increases have remained fairly modest over the past few years as the

Employee Wellness Clinic has reduced health care costs and prevented major expenditures. In FY25, the County’s health insurance program budget increased by 12%. That increase is a combination of premium growth and employee FTE growth.

Board Department's Approved FTE Changes				
Department	Position	Justification	Funding Source	FTE
General Fund				
County Administration	Administrative Assistant III	Assist County Administration with County Commissioners' and citizen's requests.	Ad Valorem & Cost Allocation Fees	1.00
Office of Management & Budget	Budget Analyst I	Assist Budget Office with Grant funds and various subject budget tasks.	Ad Valorem & Cost Allocation Fees	1.00
Human Resources	Human Resources Assistant	Assist Employment Coordinator with all Human Resources related matters to support employment growth.	Ad Valorem & Cost Allocation Fees	0.50
Human Resources	Benefits Manager	Assist Benefits Coordinator with all benefit related matters as part of the department's succession plan.	Ad Valorem & Cost Allocation Fees	0.60
Code Enforcement	Code Enforcement Manager	Manage department compliance of County codes.	Ad Valorem, Liens, and Fines	1.00
Facilities Department	Facilities Project Coordinator	Assist Project Coordinator with managing the departments growing number of projects.	Ad Valorem & Cost Allocation Fees	1.00
Planning & Zoning	Zoning Inspector	Assist with citizens requests, performance bonds, and inspections ensuring success as the County grow.	Ad Valorem & Fees	1.00
Planning & Zoning	Zoning & Customer Care Technician	Assist staff, customers and citizens with zoning related matters ensuring success as the County grow.	Ad Valorem & Fees	1.00
Housing Support Services	Homeless Coordinator	Assist in collaboration with agencies with citizens experiencing homelessness.	Entitlement Grant	1.00
Housing Support Services	Program Coordinator	To support Community Development Block Grant with planning, managing and monitoring grant recipients.	Entitlement Grant	1.00
Housing Support Services	Housing Specialist	Assist Housing Coordinator in support of upcoming funding for housing, SHIP and CDBG.	SHIP Grant	1.00
Parks & Recreation	Maintenance Technician I	To support additional maintenance for Anderson Snow Splash Park	Ad Valorem & Fees	1.00
Parks & Recreation	General Maintenance/Deck Worker	To support additional maintenance for Anderson Snow Splash Park	Ad Valorem & Fees	2.00

### Millage Rate and Impact on Taxes

Millage is the rate used to calculate ad valorem, the amount of property taxes to be levied. One mil equals one dollar for every thousand dollars of taxable property value. The County’s taxable value (tax base) is \$16.4 billion; one mil generates \$16.4 million. Florida Statutes provide the mechanism and process by which taxing authorities levy ad valorem. Per statute there is a 10-mil cap for the countywide millage rate. Hernando County has Municipal Service Taxing Units (MSTUs), which have a 10-mil cap when combined. In prior years, the County's combined millage rate (countywide and MSTUs together) provides a more balanced overall tax rate comparison. The MSTUs were established to provide ad valorem funding to the unincorporated area of Hernando County for fire rescue services and stormwater maintenance. With the 10.53% increase in the taxable value and additional requests previously identified, the FY25 Adopted combined tax rate is 8.3929 mils (millage for countywide is 7.3690 and the MSTUs are 1.0239). The combined millage rate is a reduction from the FY24 combined rate of 8.6429 by 0.25 mils.

The impact on the actual taxes an individual taxpayer experiences includes many variables that impact the taxes that they may be assessed. The following example depicts the change in taxes, from FY24 to FY25, for an assessed value of \$250,000, after utilizing a 50,000-homestead exemption, when the adopted combined millage rate is applied:

FY24 Taxes Paid for an assessed \$250,000 property value would be \$1,728.58, at the 8.6429 mils.  
 FY25 Proposed Taxes for an assessed \$250,000 property value would be \$1,678.58, at the 8.3929 mils.

Difference FY24 to FY25 \$(50.00).

Percentage change -3%

More information regarding the calculation of assessed property values can be obtained by contacting the Hernando County Property Appraiser's Office: <https://hernandopa-fl.us/>

### Fund Structure Analysis

The budget must be balanced; revenues are equal to expenditures. The total FY25 Adopted Budget is \$940,345,359. Line-item detail is established for revenues and expenditures to conform to Governmental Accounting Standards Board (GASB), General Accepted Accounting Practices (GAAP), and Florida’s Uniform Accounting System (FUAS) for counties. Adhering to these established standards creates consistency in financial reporting. Governmental entities are required to have proper separation and accountability of resources.

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

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

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

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

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

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

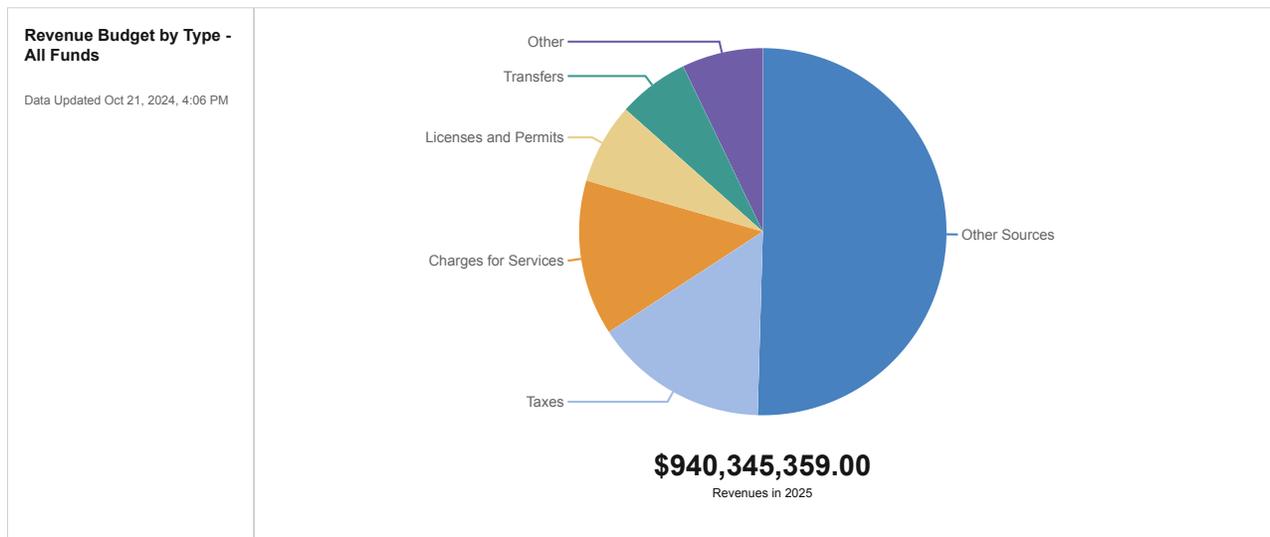
Some departments have multiple funding types. Summary for All Funds by Type of Fund table below summarizes the total budget appropriation by the established fund categories:

**General Fund**

The General Fund is the largest countywide fund representing almost one-third (25%) of the total budget. The total for FY25 is \$231,040,830. Funding for operating costs related to animal services, parks, libraries, Constitutional Officers, facilities, and other County services comes primarily from this fund. The General Fund has numerous sources of revenue, the greatest being from ad valorem taxes. Fund balance in this fund represents the County’s Committed Reserves for operating expenditures.

Summary for All Funds by Type of Fund

	2019 - 20 Adopted Budget	2020 - 21 Adopted Budget	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
Enterprise	\$190,680,587	\$183,637,862	\$195,827,697	\$217,563,938	\$276,539,558	\$365,845,869
Special Revenue	\$151,020,564	\$152,821,657	\$183,244,559	\$189,022,610	\$206,646,086	\$248,386,008
General Fund	\$123,212,691	\$139,729,157	\$180,313,663	\$187,696,682	\$202,249,885	\$231,040,830
Internal Service	\$43,752,751	\$41,101,477	\$43,739,866	\$44,696,658	\$56,020,526	\$67,720,718
Capital	\$15,770,441	\$19,027,423	\$17,832,769	\$20,879,647	\$21,096,320	\$22,977,054
Debt Service	\$3,678,215	\$3,661,172	\$2,147,822	\$2,044,032	\$4,820,779	\$4,374,880
TOTAL	\$528,115,249	\$539,978,748	\$623,106,376	\$661,903,567	\$767,373,154	\$940,345,359



**Special Revenue Funds**

Special Revenue Funds represent funding from specific revenue sources that are restricted or committed to expenditures for specified purposes, other than debt service or capital projects, within the County. County departments reflected in this category are; Hernando County Fire & Emergency Services, Public Works (stormwater and road maintenance), Mosquito Control, Tourism, Affordable Housing, Health Department, Inmate Revenue Fund, Judicial, Law Enforcement Funds and various Multi Service Business Units (MSBU). The total of all the various special revenue funds equates to approximately 26% of the total budget.

### Debt Service Funds

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

### Capital Funds

Hernando County's various Impact Fee funds are used to provide funding for design of various capital projects as a result of growth within the county. The projects must be within the established districts or restrictions set up with each fund through local ordinance. In FY24 the Rotary Splash Park, the only splash park within the county was awarded and funded through Park Impact Fees from all districts.

### Enterprise Funds

Enterprise Funds are those funds that collect fees and provide a direct service to customers. Building, Utilities, Solid Waste (Landfill) and Airport are the departments funded by fees and charges for those services provided to residents. In total, the enterprise funds represent 38.9% of the total budget.

### Internal Service Funds

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

### Revenues and Expenditures

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

Summary of Revenues by Revenue Type Table below is a summary of the revenues reflected in the FY25 Adopted Budget:

Summary of Revenues by Revenue Type

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
Other Sources	\$311,058,950	\$320,375,481	\$375,215,296	\$474,427,757
Taxes	\$106,806,102	\$120,174,683	\$134,400,186	\$144,199,862
Charges for Services	\$93,015,543	\$100,163,761	\$113,826,412	\$128,853,393
Licenses and Permits	\$50,276,840	\$53,555,993	\$59,952,165	\$66,701,272
Intergovernmental	\$32,630,007	\$39,428,673	\$47,849,412	\$58,867,929
Transfers	\$22,553,355	\$21,917,271	\$28,790,030	\$58,981,081
Miscellaneous	\$6,401,905	\$5,885,381	\$6,927,324	\$7,688,496
Fines and Forfeitures	\$363,674	\$402,324	\$412,329	\$625,569
<b>TOTAL</b>	<b>\$623,106,376</b>	<b>\$661,903,567</b>	<b>\$767,373,154</b>	<b>\$940,345,359</b>

Fluctuations between the FY24 Adopted Budget and the FY25 Adopted Budget are as follows (only significant changes are listed):

- **Other Sources** - Balance Forward Cash increased due to the actual reserve dollar amount increasing.
- **Taxes - Ad Valorem Taxes** - Hernando County had a 10.53% increase in taxable value reported by the Property Appraiser. Gas Taxes and Communications Service Taxes all have estimated increases, based on collections.
- **Charges for Services** - Anticipated increase in most fees. Solid Waste and garbage collection fees had an increase in rate. Fire and Emergency Services also increased their fire assessments by 14%, based on a study conducted during FY23.
- **Licenses and Permits** - Increased growth in the County has caused planning and zoning permits, along with building permits, to increase substantially.
- **Intergovernmental** - State Shared Revenue and Local Sales & Use Taxes - Increase in revenue projections based on collections.
- **Transfers** - Increase in transfers to compensate for internal services funds and the increased costs allocated to the various departments. They also increased due to transfers between base funds and debt/transfer departments associated with projects.
- **Miscellaneous** - Increase in lease revenues.
- **Fines and Forfeitures** - Increase in revenue projections based on collections of fines and fees.

**Revenue Budget by Type - All Funds**

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Other Sources</b>				
Balance Forward Cash	\$263,309,698	\$282,737,329	\$326,682,458	\$372,065,928
Proprietary Non-Operating	\$12,465,808	\$28,495,984	\$34,091,982	\$33,422,564
Loan Proceeds	\$30,143,438	\$3,343,578	\$9,057,056	\$63,374,465
Intragovernmental Transfers	\$5,140,006	\$5,798,590	\$5,383,800	\$5,564,800
<b>OTHER SOURCES TOTAL</b>	<b>\$311,058,950</b>	<b>\$320,375,481</b>	<b>\$375,215,296</b>	<b>\$474,427,757</b>
<b>Taxes</b>				
Ad Valorem	\$95,878,202	\$108,466,075	\$121,983,576	\$131,111,422
Local Option Fuel Tax	\$7,463,951	\$7,776,507	\$7,996,919	\$8,417,820
Local Option	\$1,182,355	\$1,581,905	\$2,000,000	\$2,240,000
Communications Services Taxes	\$1,450,478	\$1,479,488	\$1,509,078	\$1,520,000
County Voted Fuel Tax	\$831,116	\$870,708	\$910,613	\$910,620
<b>TAXES TOTAL</b>	<b>\$106,806,102</b>	<b>\$120,174,683</b>	<b>\$134,400,186</b>	<b>\$144,199,862</b>
<b>Charges for Services</b>				
Physical Environment	\$44,651,512	\$48,951,222	\$51,442,738	\$51,967,912
General Government	\$31,268,048	\$33,406,769	\$39,312,513	\$50,786,083
Public Safety	\$12,944,888	\$13,379,937	\$18,335,844	\$20,156,499
Other General Government	\$1,239,948	\$1,270,300	\$1,269,350	\$1,571,083
Transportation User Fees	\$821,210	\$945,741	\$1,001,875	\$1,169,946
Culture/Recreation	\$843,325	\$841,600	\$858,745	\$841,815
County Officer Commission and Fees	\$336,500	\$447,000	\$627,350	\$1,192,518
Court-Related	\$638,506	\$626,192	\$630,997	\$631,747
Human Services	\$191,200	\$196,000	\$196,000	\$385,790
Other Charges for Services	\$80,406	\$98,000	\$150,000	\$150,000
Economic Environment	\$0	\$1,000	\$1,000	\$0
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$93,015,543</b>	<b>\$100,163,761</b>	<b>\$113,826,412</b>	<b>\$128,853,393</b>
<b>Licenses and Permits</b>				
Special Assessments	\$43,664,191	\$44,576,192	\$50,917,675	\$56,250,749
Permits	\$4,139,749	\$5,306,391	\$5,773,341	\$6,307,194
Impact Fees	\$2,421,000	\$3,619,202	\$3,191,949	\$4,076,229
Franchise Fees	\$24,000	\$24,000	\$36,000	\$38,000
Other Permits and Fees	\$27,900	\$30,208	\$33,200	\$29,100
<b>LICENSES AND PERMITS TOTAL</b>	<b>\$50,276,840</b>	<b>\$53,555,993</b>	<b>\$59,952,165</b>	<b>\$66,701,272</b>
<b>Intergovernmental</b>				
State Revenue Sharing	\$21,047,942	\$22,526,888	\$24,872,985	\$24,711,149
Federal Grants	\$7,674,809	\$7,736,896	\$12,235,536	\$20,719,154
State Grants	\$2,159,276	\$7,964,889	\$9,540,891	\$12,197,626
Local Government	\$1,747,980	\$1,200,000	\$1,200,000	\$1,240,000
<b>INTERGOVERNMENTAL TOTAL</b>	<b>\$32,630,007</b>	<b>\$39,428,673</b>	<b>\$47,849,412</b>	<b>\$58,867,929</b>
<b>Transfers</b>				
Transfers - Between Funds	\$20,906,347	\$20,042,426	\$25,449,916	\$52,395,902
Transfers - Same Fund	\$1,647,008	\$1,874,845	\$3,340,114	\$6,585,179
<b>TRANSFERS TOTAL</b>	<b>\$22,553,355</b>	<b>\$21,917,271</b>	<b>\$28,790,030</b>	<b>\$58,981,081</b>

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Miscellaneous</b>				
Rents and Royalties	\$3,674,524	\$3,910,001	\$4,166,650	\$4,270,246
Other Miscellaneous	\$1,144,878	\$1,202,545	\$1,786,764	\$2,114,031
Interest and Other Earnings	\$1,059,826	\$438,009	\$502,325	\$827,084
Disposition of Fixed Assets	\$200,000	\$75,500	\$296,585	\$300,550
Sale of Surplus Materials	\$86,000	\$137,000	\$162,000	\$163,535
Donations-Private Sources	\$236,677	\$122,326	\$13,000	\$13,050
<b>MISCELLANEOUS TOTAL</b>	<b>\$6,401,905</b>	<b>\$5,885,381</b>	<b>\$6,927,324</b>	<b>\$7,688,496</b>
<b>Fines and Forfeitures</b>				
Local Ordinance Violations	\$160,500	\$191,000	\$196,000	\$384,200
Other	\$202,600	\$210,750	\$215,750	\$240,745
Court Ordered	\$574	\$574	\$579	\$624
<b>FINES AND FORFEITURES TOTAL</b>	<b>\$363,674</b>	<b>\$402,324</b>	<b>\$412,329</b>	<b>\$625,569</b>
<b>TOTAL</b>	<b>\$623,106,376</b>	<b>\$661,903,567</b>	<b>\$767,373,154</b>	<b>\$940,345,359</b>

This section will provide a written summary of major changes in the budget, from year-to-year, as displayed on the report table titled, "FY 25 Adopted Budget 3-year comparison".

The increases or (decreases) in FY25 compared to FY24 are as follows (only significant changes are listed):

- **Reserves** - The Board direction has been to build toward and maintain the General Fund at 25% reserves. The balance forward cash, displayed in the table above, shows the increase in the reserve balance. It is important to note; however, that as the total budget increases, the percentage reserve requirement also increases. For that reason, the BOCC has to be mindful of that and additional reserves for grant matches and capital projects.
- **Capital Outlay** - Increased due to the number of projects pushed back, due to increased construction costs, along with projects that have been years in the making.
- **Operating Expense** - The increase in costs is due to inflation and the current economic environment, along with an increase in needs associated with growth.
- **Personnel Services** - The increases are derived from new positions, as displayed above, and the increased costs of labor. Specifically, the Florida Retirement System (FRS) requires mandatory increases and insurance costs also increased.
- **Non-Operating** - Increase in Constitutional Budget requests of \$13.8M.
- **Transfers** - Increased costs for insurance, vehicles and equipment, and transfers associated with CIP projects.
- **Debt Services** - Debt service increased due to payments derived from recent completed projects and in-process projects.
- **Grants & Aid** - Increase in mandated costs such as Medicaid cost share, indigent care, and jail medicals.

### Future Issues

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

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

The increased cost for construction projects has depleted the Capital Improvement Projects Reserve. The ability to have these reserve funds has proven to be an excellent option when dealing with the increased cost. The County should look to replenish this account over time, as funding allows.

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

Another area of concern in FY25 associated with the growth in the County is the balance of operating cost increases and construction cost increases that need additional revenue for same level of service. Increased cost of construction projects has led the County to be unable to move forward on all planned projects, including many maintenance and repair projects that can only be delayed for so long. Some of those projects were incorporated into the FY25 budget; however, there is always a finite amount of resources available that requires projects to be prioritized over others. The County impact fee costs have not increased with the cost of construction; thus, increasing the portion of the cost on the non-impact fee revenue source.

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

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



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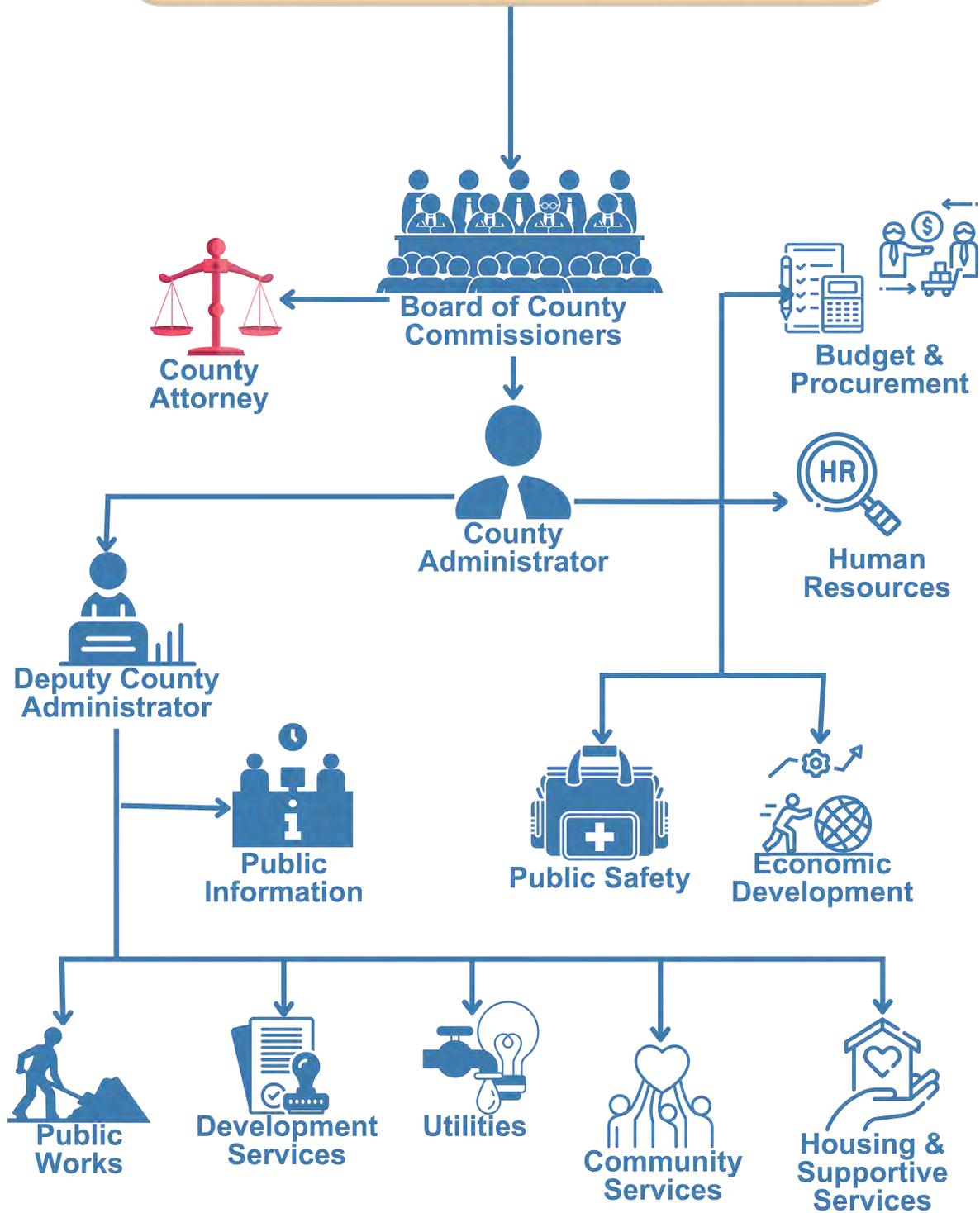


**Hernando County, FL  
Board of County Commissioners  
Fiscal Year 2024-2025  
Annual Budget**

**Hernando County Board of County Commissioners**

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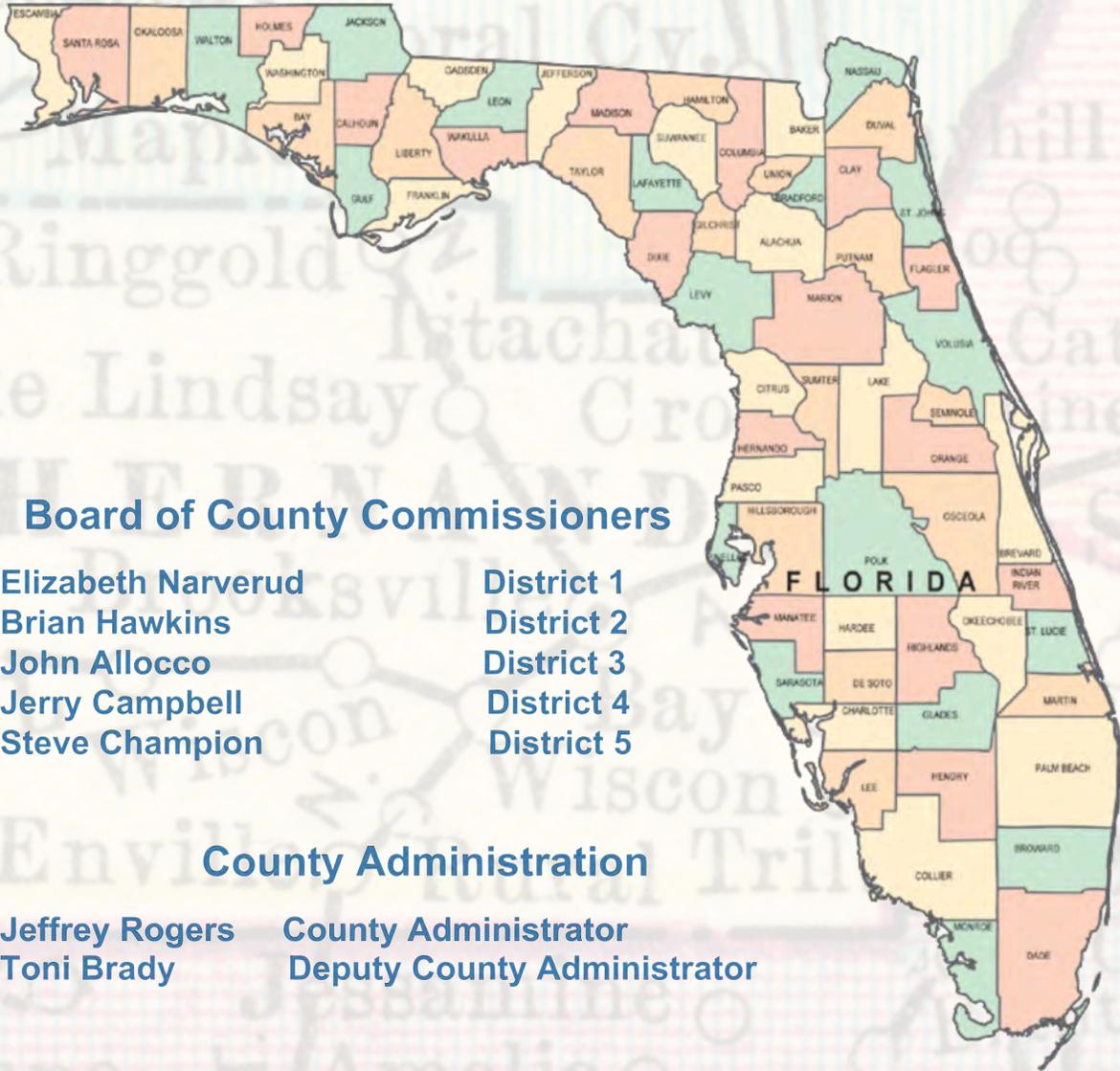
# Hernando County Citizens



A scenic photograph of a river or canal with large trees and people kayaking. The text is overlaid on the top portion of the image.

**Hernando County, FL**  
**Board of County Commissioners**  
**Fiscal Year 2024-2025**  
**Annual Budget**

# Hernando County, Florida



## Board of County Commissioners

Elizabeth Narverud  
Brian Hawkins  
John Allocco  
Jerry Campbell  
Steve Champion

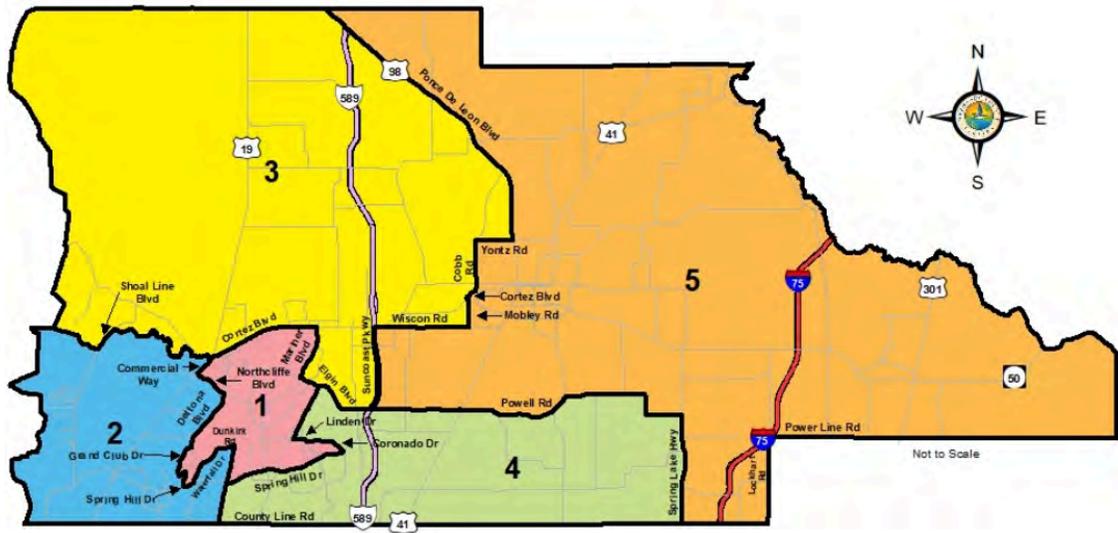
District 1  
District 2  
District 3  
District 4  
District 5

## County Administration

Jeffrey Rogers      County Administrator  
Toni Brady          Deputy County Administrator

## Constitutional Officers

Douglas Chorvat, Jr.      Clerk of Circuit Court & Comptroller  
Sally Daniel              Tax Collector  
John Emerson              Property Appraiser  
Shirley Anderson          Supervisor of Elections  
Al Nienhuis                  Sheriff



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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget



## Commissioner Elizabeth Narverud

### Chairperson

#### District 1

*Elected: November 17, 2020*

*Term expires: November 2024*

Elizabeth Kirshy-Narverud, of Spring Hill, has owned and operated a small business in Hernando County since settling here, in 1987. Upon arrival, she and her dad owned Kirshy's New York Deli and Caterers. In 1990 Beth met and later married her best friend, Marty Narverud. Together they owned and operated a multi store Domino's Franchise for over 30 years. They are the proud parents of three grown children.

Commissioner Narverud was elected to the Board of County Commissioners in November 2020. Beth was previously elected and served on the Hernando County School Board from 2014-2018. Previously, Beth was a gubernatorial appointee to Pasco Hernando Early Learning Coalition Board of Directors. Beth Narverud was a volunteer Board Member who then became the Executive Director of the Hernando County Education Foundation. Beth was a member of the Kiwanis Club, Junior Achievement, HCA Oak Hill Community Advisory Committee, and the Hernando County Sheriff Charities Board of Directors.

Today, Commissioner Narverud remains very active in our community as a Realtor® and Business Owner and Consultant. Beth has been a member of the Greater Hernando County Chamber of Commerce since 1988 and is a graduate of Leadership Hernando, class of 2012. She is a member of the Nature Coast Chapter of 100+ Women Who Care. Beth believes it is an honor to represent and serve her community.

### Commissioner Narverud's Top Priorities

Maintaining, planning, and building the infrastructure necessary to support our county's residential and economic growth. Diverse Economic development to raise median income levels and create better career opportunities for our residents. Ensuring Hernando County remains a Safe and Affordable place to live.

# Committee Assignments

## Hernando Committees

Hernando County School Board Liaison  
Hernando County Community Alliance  
Fine Arts Council  
Early Learning Coalition Board of Directors

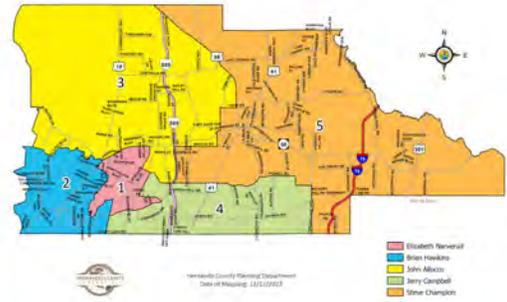
## Regional Committees

Metropolitan Planning Organization (MPO)  
Withlacoochee Regional Water Supply Authority (WRWSA)  
Springs Coast Steering Committee  
Suncoast Transportation Planning Alliance

## State Committees

Federal Policy Committee  
Community & Urban Affairs Policy Committee  
Small County Coalition Member

HERNANDO COUNTY  
BOARD OF COUNTY COMMISSIONER DISTRICTS



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024-2025 Annual Budget



## Commissioner Brian Hawkins

### Vice Chair

### District 2

*Elected: November 8, 2022*

*Term expires: November 2026*

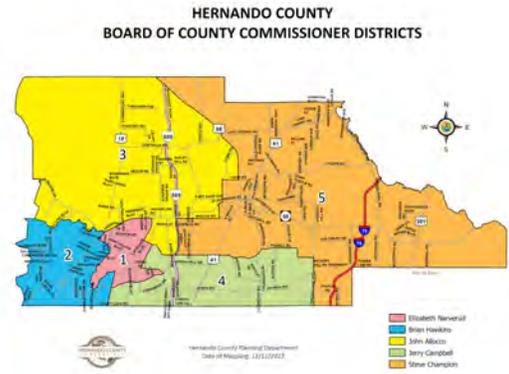
As a lifelong Florida Resident, originally from St Petersburg, FL and becoming a permanent resident in District 2 of Hernando County in 2007. Commissioner Hawkins' professional career began and continues as an entrepreneur, possessing exceptional leadership and delegation skills with the crucial ability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

Commissioner Hawkins is a veteran of the United States Navy. Serving onboard the USS John F Kennedy CV-67 from 2000-2004. He Served in support of Operation Enduring Freedom, Combat Cruise March-October 2002. Commissioner Hawkins received numerous awards and accommodations during his service including a Naval Achievement Medal, Meritorious Unit Accommodation and Service during time of war. Commissioner Hawkins is a staunch supporter of military active duty, veterans and their families, as well as our brave first responders of Hernando County. Honor, Courage and Commitment are values he learned at a young age and continue to be the cornerstone of his life. At the end of his military service, Commissioner Hawkins was honorably discharged as a BM2 (SW) Second Class Petty Officer E-5.

Commissioner Hawkins lives in District 2 with his wife of 17 years, who was a Teacher in Hernando County, they have three children, two of which attend Hernando County Schools.

# Committee Assignments

- Tampa Bay Regional Planning Council (TBRPC) – Member
- TBRPC Executive Budget Committee – Member
- TBRPC Regional Cooperative Alliance – Member
- Local Emergency Planning Council (LEPC) – Member
- Salvation Army – Member
- Canvassing Board – Alternate Member
- Metropolitan Planning Organization (MPO) – Alternate Member
- Tourist Development Council (TDC) – Member
- Waterways Advisory Committee – Liaison
- Southwest Florida Water Management District (SWFWMD) – Liaison
- Hernando County Community Alliance – Liaison



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# Hernando County, FL Board of County Commissioners

## Fiscal Year 2024-2025 Annual Budget



## Commissioner John Allocco

### District 3

*Elected: November 8, 2016*

*Re-Elected: November 17, 2020*

*Term expires: November 2024*

Born in Port Jefferson, N.Y., John Allocco came to Hernando County in 1999. Commissioner Allocco earned his bachelor's in exercise and sports sciences from the University of Florida; and his master's of physical therapy and post-graduate certification from the University of St. Augustine. John and his wife, Randi, co-founded a physical therapy company in 2006 that grew to one Spring Hill and one Hudson clinic with a total of 15 employees in 2021. He and his wife, Randi, have two adult children, two daughters in college, and eight grandchildren.

Commissioner Allocco was elected to the Board of County Commissioners in November 2016 and re-elected in 2020. He has served two times as Second Vice Chairman.

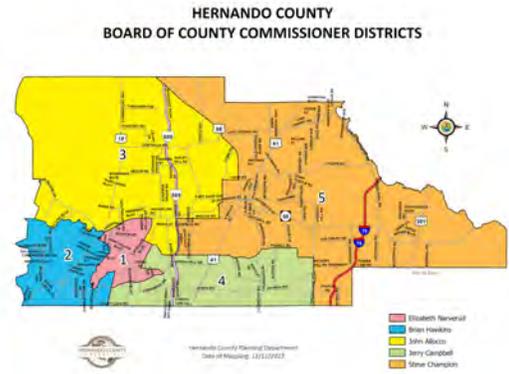
He has been active in several professional organizations, the Greater Hernando County Chamber of Commerce and is currently the Chairman of the Hernando County Republican Party. Early in his professional career, he volunteered as athletic trainer for Springstead and Hernando High schools. John and his family are also active members at their local church.

### Commissioner Allocco's Top Priorities

Smart economic growth, creating an environment that is favorable to attract new businesses and expand current businesses all while being fiscally responsible.

# Committee Assignments

- 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 – Chair/Member
- ACCESS 67
- Pasco Hernando Workforce Development Consortium
- Republican Executive Committee – State Committeeman



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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget



## Commissioner Jerry Campbell

### 2nd Vice Chair

#### 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".

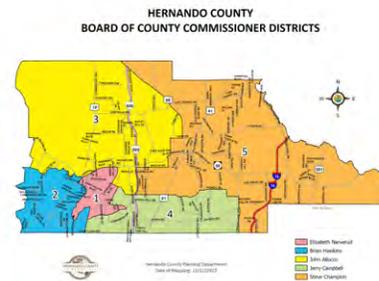
Commissioner Campbell believes in servant leadership and welcomes all comments, concerns, feedback and ideas through his county email.

## 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

- Canvassing Board – Member
- Affordable Housing Advisory Committee (AHAC) – Member
- Florida Forest Service Management Plan Advisory Group (MPAG) – Member
- Medical Examiner – Member
- Metropolitan Planning Organization (MPO) – Member
- Public Safety Coordinating Council – Member
- Withlacoochee Regional Water Supply Authority (WRWSA) – Member
- Metropolitan Planning Organization Advisory Council (MPOAC) – Alternate Member
- Small County Coalition – Member





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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget



## Commissioner Steve Champion

### District 5

*Elected: November 8, 2016*

*Re-Elected: November 17, 2020*

*Term expires: November 2024*

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.

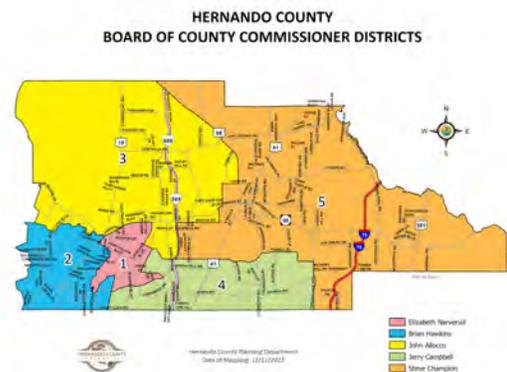
Commissioner Champion was elected to the Board of County Commissioners in November 2016 and was re-elected in 2020. He has previously served as Chairman in 2018 and 2022, and Vice Chairman in 2017. He is a lifelong member of the National Rifle Association and an annual sponsor for the Hernando High School 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

- Metropolitan Planning Organization (MPO) – Member
- Robert Whitmore Board of Directors – Member
- Mid Florida Community Services Governing Board – Member
- Safety Council – Member
- Value Adjustment Board – Member
- Fair Association – Liaison
- Pasco-Hernando Workforce Board (CareerSource Pasco Hernando) – Liaison





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**Hernando County, FL**  
**Board of County Commissioners**  
**Fiscal Year 2024-2025 Annual Budget**

**County Administration**

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## 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 28 years. They have 20-year-old twins.

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



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Office of Management & Budget webpage

# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

## Hernando County, Florida

### Location

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

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



### History

Fort DeSoto was established in the northeast edge of present-day Brooksville to protect these settlers in the area from Native Americans. The fort became a small community center, trading post, and way station on the route to Tampa. Further settlements started to grow near the fort beginning around 1845; two towns developed, Melendez and Pierceville, which would later merge to create Brooksville in 1856. Then encompassing 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. It was created from portions of Alachua, Hillsborough and Orange Counties and included all of present-day Citrus and Pasco Counties. Named for Spanish explorer Hernando de Soto. In 1855, town founder 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. 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 as Florida's Adventure Coast, our freshwater rivers and springs, state forests and preserves and Gulf waters provide opportunities for many land and water adventures for residents and tourists.

### Government

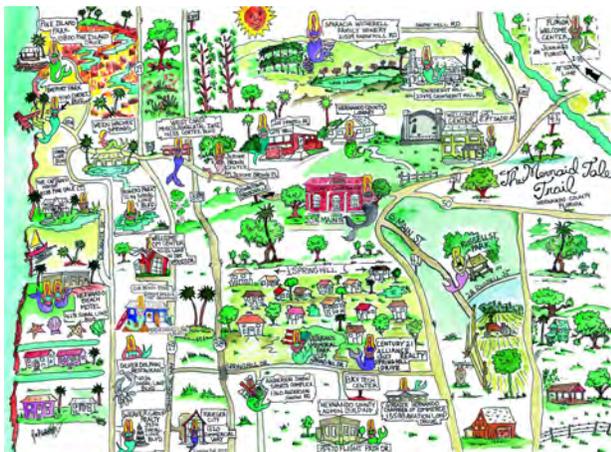
By the authority of General Law, as found in the Constitution of the State of Florida, the Board of County Commissioners shares the functions of government with Hernando County's Constitutional Officers including the Clerk of the Circuit Court and Comptroller, Property Appraiser, Tax Collector, Supervisor 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 9 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

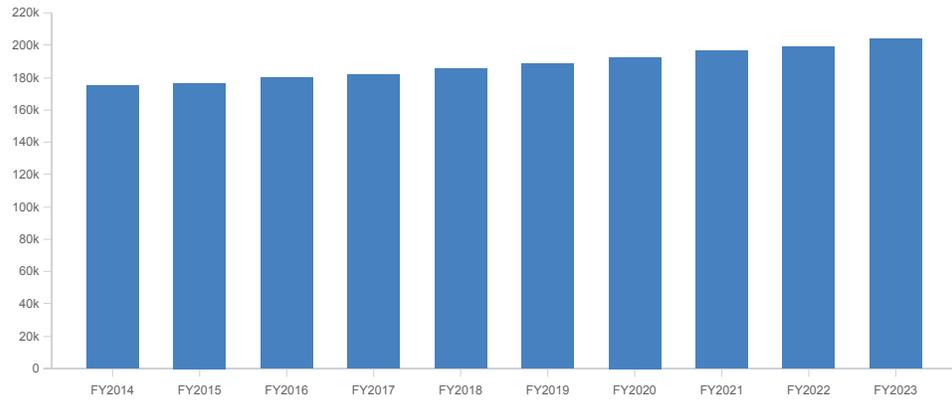


## Attractions

- Local Attractions include:
- Weeki Wachee Springs State Park
  - Lead Foot City
  - FLG - X Adventure Course
  - Boyett's Grove and Citrus Attraction
  - Brooksville Mural & Arts Tour
  - Hernando Beach & Arts Tour
  - Hernando Heritage Museum
  - 1885 Train Depot Museum
  - May-String Ghost Tours
  - Mermaid Tale Trail

**Hernando County Total Population by Year**

Data Updated Jun 28, 2024, 8:59 PM

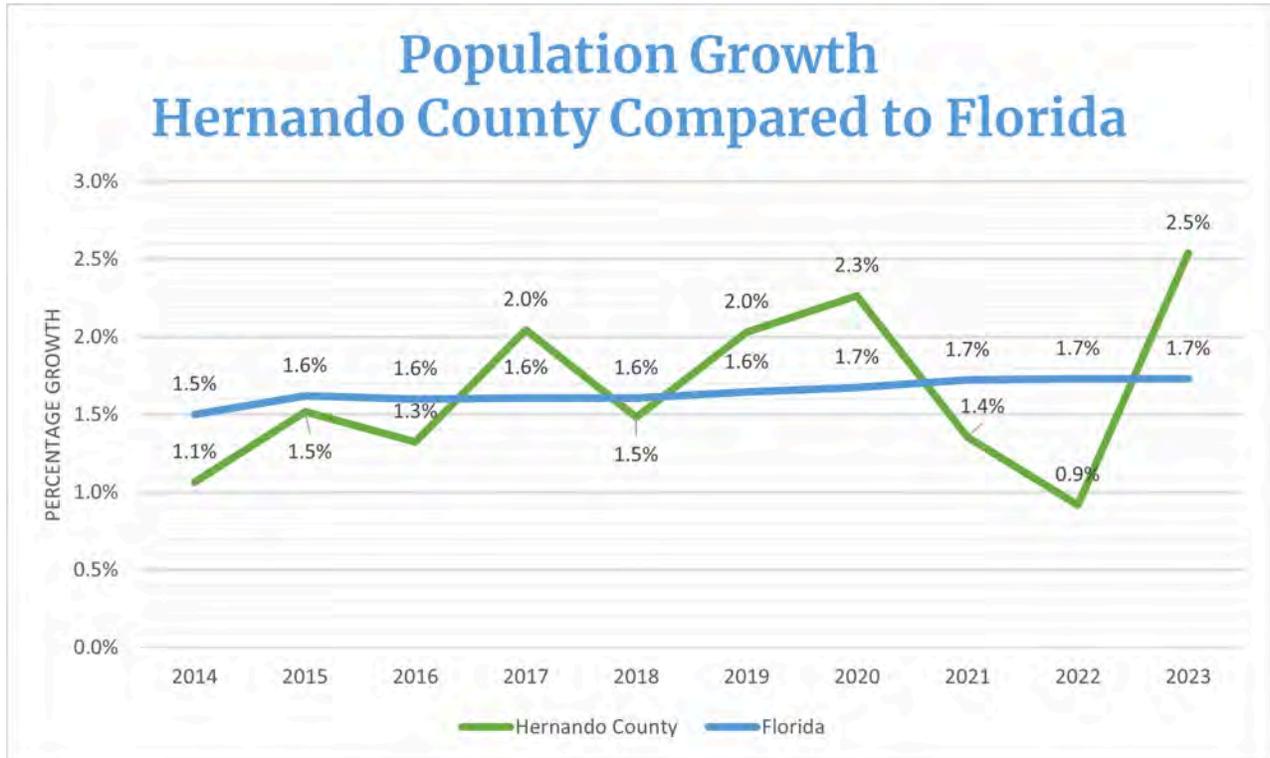


**204,265**

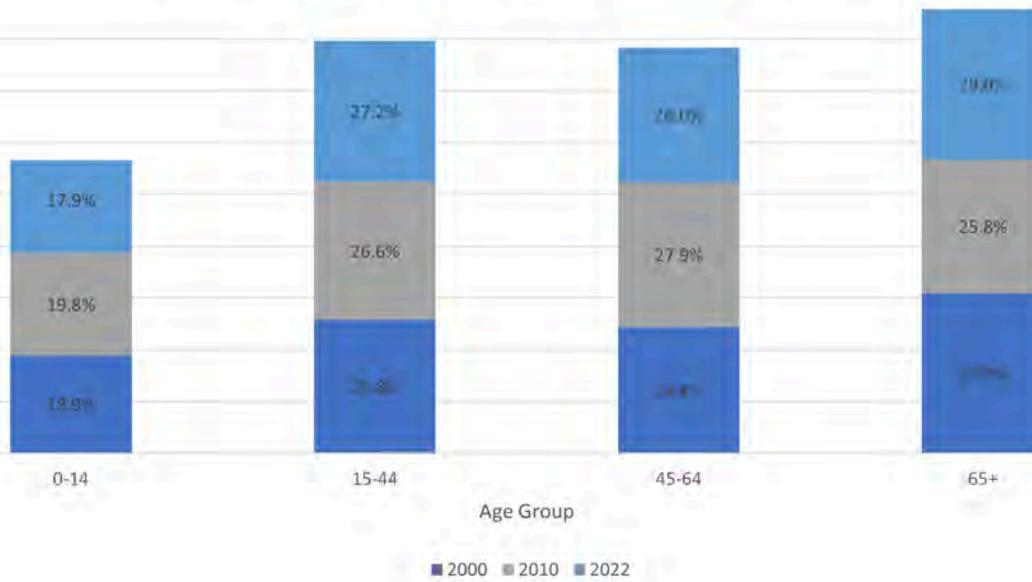
Total in FY2023

Hernando County has a population of 204,265, an 16.75% increase for the ten year period. That is an average of 1.68% annually. Estimated population for 2025 is 210,300.

Sources: *Hernando Annual Comprehensive Financial Report 2023*  
*Bureau of Economic and Business Research (BEBR), University of Florida*



## Hernando County Population by Age Distribution



## Hernando County Unemployment Rate



# Employment Data

Hernando County's Taxable Assessed Value of the top 10 tax payers in FY 2023 totalled \$1,131,105, representing 7.62% of the Total Taxable Assessed Value. Total Employment in Hernando County for 2023 was 76,457. The top 10 employers accounted for 7.26% or 5,555.

Source: *Hernando Annual Comprehensive Financial Report 2023*

## Top 10 Taxpayers 2023

1. Cemex, Inc.
2. Withlacoochee River Electric Co-op
3. Wal-Mart Regional Distribution
4. Duke Energy
5. HCA Health Services of Florida, Inc.
6. BW Hibiscus Springs LLC Apartments
7. Wal-Mart Stores, Inc.
8. Florida Gas Transmissions
9. Oak Hill Community Hospital
10. Wal-Mart Stores East LP

## Top 10 Employers 2023

1. Oak Hill Hospital
2. Walmart Distribution
3. Bravera Health
4. Healthsouth
5. Barrette Outdoor Living
6. Cemex
7. HPH Hospice
8. Micro-Matic
9. Accuform Signs Inc.
10. Sparton Electronics



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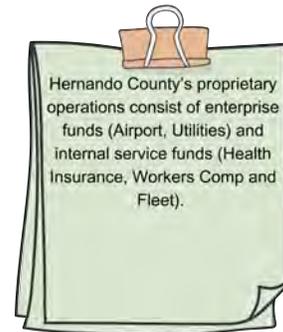
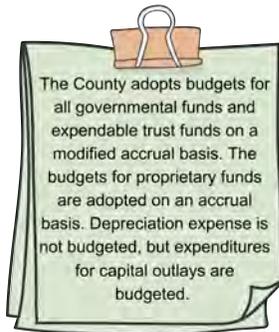
# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

The "Basis of Budgeting" and the "Basis of Accounting" determine when revenues and expenditures are recognized.

#### Basis of Budgeting



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

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

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



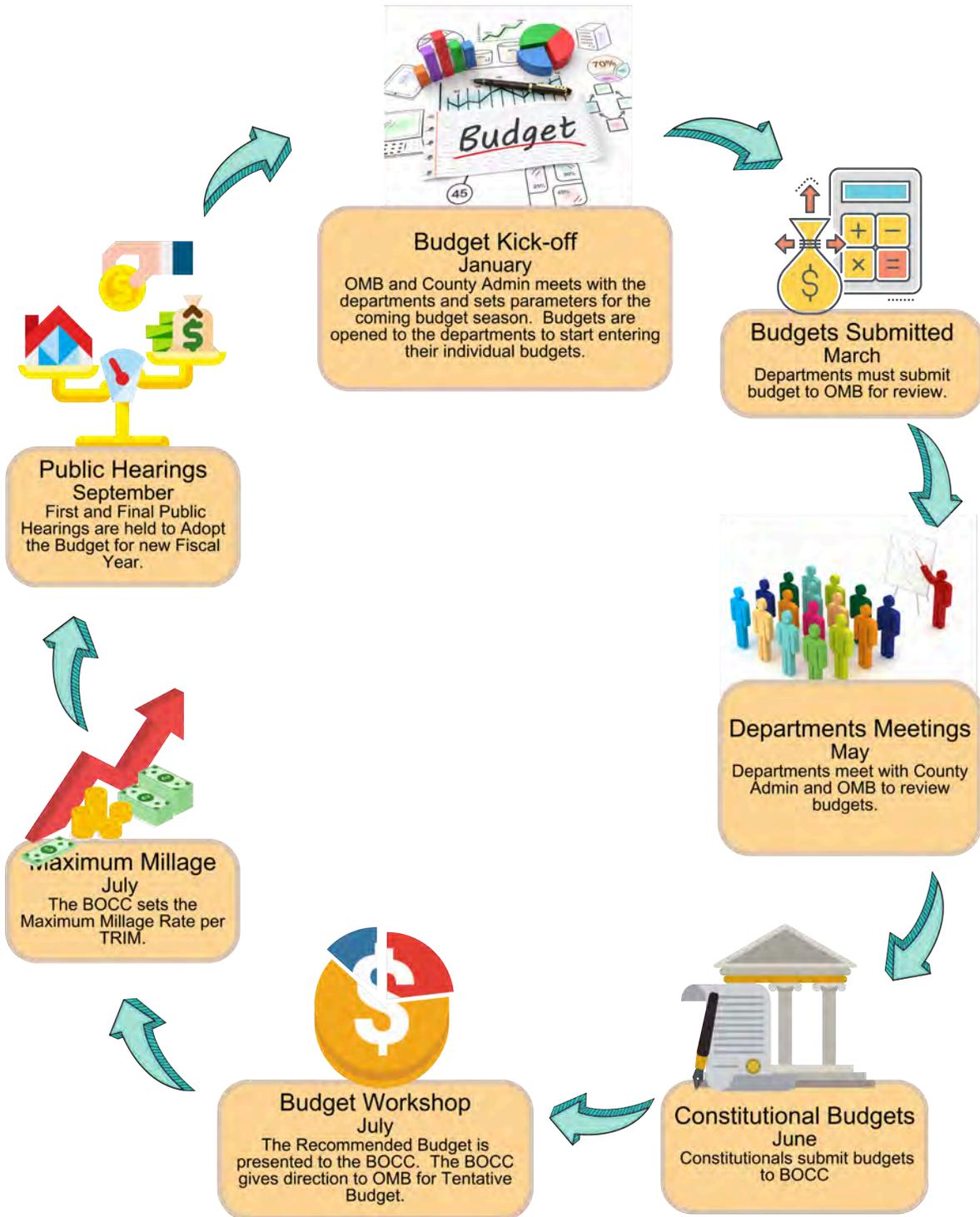


# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

# Budget Process



# Budget Process

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

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

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

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

The Office of Management and Budget staff prepares the recommended budget document and submits to the Board for review at the budget workshop held in July. The workshop provides the opportunity to establish millage rates, finalize department budgets, etc.

The Constitutional Officers submit to the Board their proposed operating budgets on June 1. Florida Statute allows most Constitutional Officers to submit their budgets on June 1.

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

The dates for the budget cycle are listed in the Budget Timeline.

# Budget Calendar

 <b>Budget Calendar for FY 2024-2025</b>		
<b>January 2024</b>		
January 19, 2024	Budget Discussion, BOCC direction and approval of Budget Calendar.	BOCC/OMB
January 26, 2024	Budget preparation information to Departments via County Intranet.	OMB
January 26, 2024	FY 2024-2025 BUDGET KICK-OFF MEETING.	Admin/OMB
January 26, 2024	Budget entry opens.	OMB
<b>February 2024</b>		
February 23, 2024	Personnel requests due via NeoGov	Departments
<b>March 2024</b>		
March 12, 2024	Preliminary new CIP Projects and Updates to existing Due	Departments/OMB
March 22, 2024	Final day for BOCC to approve a MSTU or Special District.	Admin/BOCC/OMB
March 25, 2024	Budgets due.	Departments/OMB
<b>April 2024</b>		
April 4, 2024	Admin approves/denies personnel requests.	Admin/OMB
April 9, 2024	Mid-Year True Up	BOCC/OMB
April 22, 2024	Prelim Revenue Projections due.	Departments/OMB
April 22, 2024	FY 2025 CIP Project Forms due.	Departments/OMB
<b>May 2024</b>		
May 20-24, 2024	Departmental Budget Meetings	Departments/OMB
<b>June 2024</b>		
June 1, 2024	PA provides good faith estimate of assessed property values to Taxing Authorities. (F.S. 200.065[8])	PA
June 1, 2024	Submission of Constitutional Officers Budgets to BOCC. (F.S. 129.03[2])	Clerk/Sheriff/SOE
June 1, 2024	Submission of Drug Court budget request to BOCC. (F.S. 29.008[2][b][2])	Chief Judge
June 1, 2024	Submission of PA's budget request to DOR and BOCC. (F.S. 195.087[1][a])	PA
June 3, 2024	Finalize Recommended Budget 5 Year CIP.	OMB
<b>July 2024</b>		
July 1, 2024	Certification of Taxable Property Values (Form DR-420) (F.S. 193.023[1] and 200.065[11])	PA
July 11, 2024	Budget Workshop to submit the Recommended Budget to the BOCC. Post Budget on Website. (F.S. 129.03[3])	Admin/BOCC/OMB
July 30, 2024	Board sets Maximum Millage Rates for 2024 and sets a date, time and place for the first public hearing (F.S. 200.065[2]4[b])	Admin/BOCC/OMB
July 30, 2024	FY 2024 Budget Carry Forwards due.	Departments/OMB
July 31, 2024	Notification to PA of prior year millage rate, current year proposed millage rate, roll back rate, date, time and place of First Public Hearing (Form DR-420) for development of TRIM notices. (F.S. 200.065[2]4[b])	OMB



## Budget Calendar for FY 2024-2025

August 2024		
August 1, 2024	Submission of TC's budget request to DOR and BOCC. (F.S. 195.087(2))	TC
August 6, 2024	Budget Workshop (if necessary)	Admin/BOCC/OMB
August 12, 2024	PA's budget, BOCC comment period ends and final budget amendments from DOR due. (F.S. 195.087(1)(a))	BOCC/DOR/PA
TBD	TRIM notices mailed to all property owners. (F.S. 200.065(2)(b))	PA
September 2024		
September 12, 2024	First Public Hearing to adopt proposed millage and FY 2025 budget. (F.S. 200.065(2)(c))	Admin/BOCC/OMB
September 12, 2024	Deadline to adopt the annual MSBU rate and assessment certification for FY 2025. (F.S. 197.3632)	BOCC/Departments
September 20, 2024	Advertisement of Budget Public Hearing Notice and Budget Summary in newspaper. (F.S. 129.03(3)(b) and 200.065(2)(d) and (3)(i))	OMB
September 24, 2024	Second and Final Public Hearing to adopt proposed millage and FY 2025 budget. (F.S. 200.065(2)(d))	Admin/BOCC/OMB
September 27, 2024	Distribute Adopted Resolutions from 2nd Public Hearing to Adopt FY 2024 millage rates and budgets. (DOR, PA and TC via TRIM System (F.S. 200.065(4)))	OMB
September 27, 2024	Submit Certification of Final Taxable Value (Form DR-422) via TRIM System. If Value Adjustment Board is not done, there will be updates later on. (F.S. 200.065(5))	PA
September 27, 2024	Complete and submit Certificate of Final Taxable Value (Form DR-422), Maximum Millage Levy Calculation (Form DR-420MM) and Certification of Compliance (Form DR-487) via TRIM System (F.S. 200.065(5))	OMB
October 2024		
October 1, 2024	FY 2024-25 Begins	
TBD	MSBU Certifications Completed	OMB/PA/TC
October 15, 2024	Annual Local Government Financial Report Due to EDR	OMB
October 20, 2024	Deadline to submit TRIM Compliance Package to D.O.R. (F.S. 200.065 and 200.069)	OMB

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

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# Hernando County, FL Board of County Commissioners Fiscal Year 2024-2025 Annual Budget

## **Amendments to the Adopted Budget**

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

### **BUDGET RESOLUTION**

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

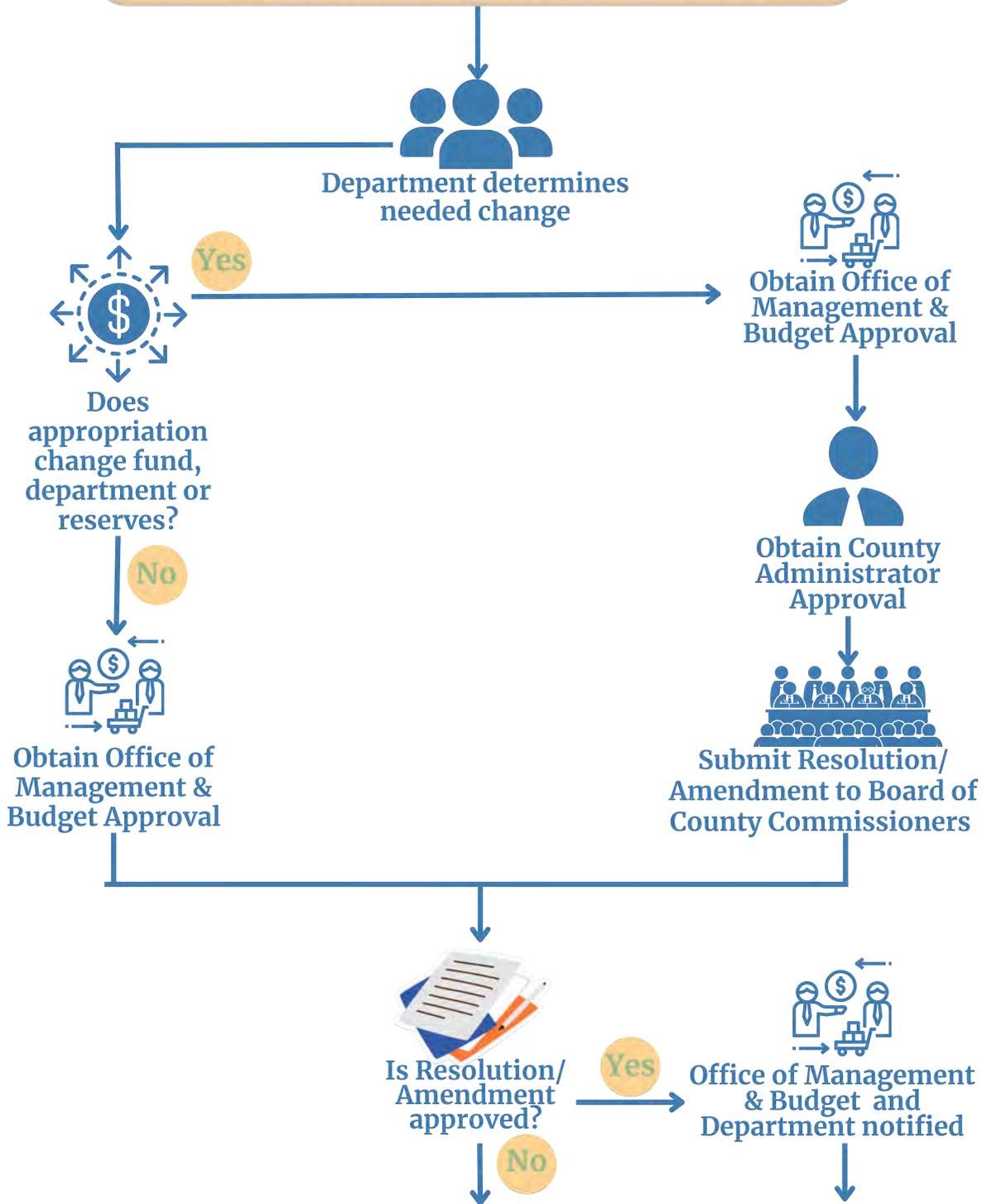
### **BUDGET AMENDMENT**

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

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

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

# Budget Amendment Process





**Fiscal Year 2024-2025  
Annual Budget**

**FINANCIAL  
SUMMARIES**





# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget





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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

#### Three Year Budget Comparison

**FY 25 Adopted Budget 3-year Comparison**

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$93,900,035	\$110,993,606	\$121,657,883	\$10,664,277	10%
Operating Expense	\$112,201,751	\$129,121,619	\$146,453,339	\$17,331,720	13%
Capital Outlay	\$126,115,120	\$168,683,567	\$264,688,935	\$96,005,368	57%
Debt Service	\$12,955,014	\$14,316,212	\$15,372,777	\$1,056,565	7%
Grants & Aid	\$4,208,395	\$4,617,597	\$6,094,003	\$1,476,406	32%
Transfers	\$21,917,271	\$28,790,030	\$58,981,081	\$30,191,051	105%
Non-Operating	\$85,088,384	\$96,254,366	\$110,123,630	\$13,869,264	14%
Budget Reserves	\$205,517,597	\$214,596,157	\$216,973,711	\$2,377,554	1%
<b>EXPENSES TOTAL</b>	<b>\$661,903,567</b>	<b>\$767,373,154</b>	<b>\$940,345,359</b>	<b>\$172,972,205</b>	<b>23%</b>
<b>Revenues</b>					
Taxes	\$120,174,683	\$134,400,186	\$144,199,862	\$9,799,676	7%
Licenses and Permits	\$53,555,993	\$59,952,165	\$66,701,272	\$6,749,107	11%
Intergovernmental	\$39,428,673	\$47,849,412	\$58,867,929	\$11,018,517	23%
Charges for Services	\$100,163,761	\$113,826,412	\$128,853,393	\$15,026,981	13%
Fines and Forfeitures	\$402,324	\$412,329	\$625,569	\$213,240	52%
Miscellaneous	\$5,885,381	\$6,927,324	\$7,688,496	\$761,172	11%
Transfers	\$21,917,271	\$28,790,030	\$58,981,081	\$30,191,051	105%
Other Sources	\$320,375,481	\$375,215,296	\$474,427,757	\$99,212,461	26%
<b>REVENUES TOTAL</b>	<b>\$661,903,567</b>	<b>\$767,373,154</b>	<b>\$940,345,359</b>	<b>\$172,972,205</b>	<b>23%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

## 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, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

#### FY25 Adopted Budget Summary by Fund

**Summary by Fund and Account Category**

FY25 ADOPTED BUDGET						
Funds	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service
General Fund	\$231,040,830	-	-	-	-	-
General Fund-Capital Proj	\$0	-	-	-	-	-
Scoreboard Sponsorship	-	\$0	-	-	-	-
Transportation Trust Fund	-	\$20,739,512	-	-	-	-
Constitutional Gas Tax	-	\$19,448,485	-	-	-	-
County Fuel Tax	-	\$4,110,400	-	-	-	-
LOGT 1-6 Fuel-Genl Transp	-	\$9,600,620	-	-	-	-
Addl LOGT 1-5 Gas-Res Rds	-	\$13,284,200	-	-	-	-
Ninth-Ct Fuel Tax-Res Rds	-	\$3,310,620	-	-	-	-
Hernando/Citrus MPO	-	\$1,364,675	-	-	-	-
FL Boating Improvemnt Pgm	-	\$609,433	-	-	-	-
Intergovtl Radio Comm Pgm	-	\$2,029,399	-	-	-	-
Health Unit Trust Fund	-	\$2,744,618	-	-	-	-
Mosquito Control Local	-	\$1,265,919	-	-	-	-
State Mosquito Control	-	\$75,617	-	-	-	-
Law Enforcement Trust Fnd	-	\$498,700	-	-	-	-
Crime Prevention(775.083)	-	\$222,617	-	-	-	-
HCSO Revenue Fund	-	\$10,179,751	-	-	-	-
Fed Forfeit-Justice	-	\$602,480	-	-	-	-
Fed Forfeit-Treasury	-	\$50,281	-	-	-	-
Addl Court Cost (939.185)	-	\$705,390	-	-	-	-
Alcohol/Drug Abuse Trust	-	\$80,432	-	-	-	-
Youth Court	-	\$167,617	-	-	-	-
E911 Communication System	-	\$2,500,891	-	-	-	-
Tourist Development Tax	-	\$5,996,841	-	-	-	-
St Housing Init Prtnrshp	-	\$7,138,718	-	-	-	-
Affordable Housing	-	\$35,304	-	-	-	-
Kass Cir Neighborhood CRA	-	\$228,028	-	-	-	-
Landscape Enhancement	-	\$439,494	-	-	-	-
Court Improvement Fund	-	\$6,683,609	-	-	-	-
Court-Related Technology	-	\$1,545,262	-	-	-	-
Local Provider Participa	-	\$0	-	-	-	-
American Rescue Plan Act	-	\$949,500	-	-	-	-
HC Fire Rescue - Fire	-	\$50,407,318	-	-	-	-
HC Fire Rescue - Rescue	-	\$55,366,058	-	-	-	-
D Slosberg Driver Ed Sfty	-	\$1,042,432	-	-	-	-
Library Estate Funds	-	\$295,551	-	-	-	-
Hern Beach Vol Fire Comp	-	\$1,453	-	-	-	-
River Country Multi-Purp	-	\$128,380	-	-	-	-
Orchard Pk III Multi-Purp	-	\$17,278	-	-	-	-
State Rd Canal Dredg MSBU	-	\$16,977	-	-	-	-
Trash Collection MSBU	-	\$12,101,022	-	-	-	-
Spring Hill Lighting	-	\$727,600	-	-	-	-
Silver Ridge St Ltg MSBU	-	\$24,000	-	-	-	-
South Brooksville St Ltg	-	\$17,968	-	-	-	-
Village At H-N-D Lighting	-	\$5,590	-	-	-	-
Braewood Lighting	-	\$9,075	-	-	-	-

FY25 ADOPTED BUDGET						
	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service
Oakwood Acres Street Ltg	-	\$15,263	-	-	-	-
H Bch So Units 13-B-C Ltg	-	\$25,550	-	-	-	-
Windridge Lighting	-	\$9,814	-	-	-	-
Seven Hills Lighting	-	\$118,830	-	-	-	-
Potterfield Gdn Acr Ltg	-	\$9,470	-	-	-	-
Regency Oaks Lighting	-	\$68,250	-	-	-	-
Hill n Dale Lighting	-	\$56,422	-	-	-	-
Berkeley Manor Multi-Purp	-	\$62,300	-	-	-	-
Dogwood Est Fire Hyd Ph 2	-	\$42,598	-	-	-	-
Pristine Pl Mlti Pur MSBU	-	\$127,400	-	-	-	-
Holland Spg Multi-Purpose	-	\$15,400	-	-	-	-
Barony Woods E Lighting	-	\$1,900	-	-	-	-
Hernando Beach Lighting	-	\$9,730	-	-	-	-
West Hernando St Ltg	-	\$329,700	-	-	-	-
Hern Beach Boatlift	-	\$97,500	-	-	-	-
W W Woodlands Ltg	-	\$21,250	-	-	-	-
Ridge Manor Ltg	-	\$16,600	-	-	-	-
Damac Estates Ltg	-	\$11,895	-	-	-	-
Stormwater Mgmt MSTU	-	\$7,062,270	-	-	-	-
Lakeside Acres Street Ltg	-	\$17,790	-	-	-	-
Ridge Manor W Street Ltng	-	\$26,650	-	-	-	-
Deerfield Acres St Ltg	-	\$26,400	-	-	-	-
Silverthorn Street Light	-	\$116,700	-	-	-	-
Carnes Area Rd Paving	-	\$38,500	-	-	-	-
Painted Bunting Rd Paving	-	\$18,100	-	-	-	-
Jackdaw Road Paving	-	\$15,000	-	-	-	-
Jaybird Road Paving	-	\$39,700	-	-	-	-
Kodiak Wren Rd Paving	-	\$17,400	-	-	-	-
Old Squaw Ave Rd Paving	-	\$28,600	-	-	-	-
Quill Ave Road Paving	-	\$10,400	-	-	-	-
Pheasant Ave Rd Paving	-	\$60,500	-	-	-	-
Kensington Woods STR LTG	-	\$11,600	-	-	-	-
Blackberry Ct Road Paving	-	\$0	-	-	-	-
Milgate Ct Rd Paving	-	\$0	-	-	-	-
Fort Dade Mobile Home-Ltg	-	\$9,600	-	-	-	-
Michigan Ave Rd Paving	-	\$217,900	-	-	-	-
Hurricane Dr Rd Paving	-	\$19,600	-	-	-	-
Taylor St Millings MSBU	-	\$12,400	-	-	-	-
Sweetgum Rd Millings MSBU	-	\$16,800	-	-	-	-
Marsh Wren Paving MSBU	-	\$17,000	-	-	-	-
Nordica Paving MSBU	-	\$68,700	-	-	-	-
Piping Plover Paving MSBU	-	\$28,786	-	-	-	-
Mitchell Heights St Ltg	-	\$9,100	-	-	-	-
Pine Warbler Pv MSBU	-	\$38,300	-	-	-	-
Maberly Road Paving MSBU	-	\$20,300	-	-	-	-
Mexican Canary Pav MSBU	-	\$20,400	-	-	-	-
Godwit Area Rd Pav MSBU	-	\$27,800	-	-	-	-
Pelican Ave Rd Pav MSBU	-	\$18,700	-	-	-	-
Furley Ave Rd Pav MSBU	-	\$21,400	-	-	-	-
Wood Owl Ave Rd Pav MSBU	-	\$34,700	-	-	-	-
Tinamou Area Rd Pav MSBU	-	\$35,173	-	-	-	-
Alberta St Rd Pav MSBU	-	\$32,300	-	-	-	-
The Oaks Ground Maint	-	\$23,650	-	-	-	-
White Rd Rd Pav MSBU	-	\$35,300	-	-	-	-
Royal Highlands Drwy Apr	-	\$11,639	-	-	-	-
Royal Highlands "A" Pav	-	\$19,454	-	-	-	-
Royal Highlands "B" Pav	-	\$297,700	-	-	-	-
Royal Highlands "C" Pav	-	\$88,000	-	-	-	-
Royal Highlands "E" Pav	-	\$63,200	-	-	-	-
Royal Highlands "F" Pav	-	\$33,300	-	-	-	-
Royal Highlands "G" Pav	-	\$73,600	-	-	-	-
Royal Highlands "I" Pav	-	\$70,500	-	-	-	-
Dolquieb Paving MSBU	-	\$30,074	-	-	-	-
Flock Ave Rd Paving MSBU	-	\$0	-	-	-	-

FY25 ADOPTED BUDGET						
	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service
Olsen Road Paving MSBU	-	\$0	-	-	-	-
Osprey Ave Rd Paving MSBU	-	\$0	-	-	-	-
Dotted Wren Paving MSBU	-	\$0	-	-	-	-
Mtn Mockingbird/Marv Pav	-	\$0	-	-	-	-
Golden Ave Rd Paving MSBU	-	\$0	-	-	-	-
Owl Road Paving MSBU	-	\$0	-	-	-	-
Croft Lane Rd Paving MSBU	-	\$0	-	-	-	-
Nuzum Road Paving MSBU	-	\$0	-	-	-	-
English Sparrow Pav MSBU	-	\$26,587	-	-	-	-
Flock Av West-Pav MSBU	-	\$9,036	-	-	-	-
Royal Highlands "L" Pav	-	\$34,400	-	-	-	-
Flatwood Rd Paving MSBU	-	\$20,402	-	-	-	-
Lomita Wren South Rd Pav	-	\$16,419	-	-	-	-
Marvelwood Area Rd Paving	-	\$36,277	-	-	-	-
Phillips Rd Paving MSBU	-	\$27,159	-	-	-	-
Flicker Road Paving MSBU	-	\$12,827	-	-	-	-
Phillips East Rd Pav MSBU	-	\$17,480	-	-	-	-
Puffin Rd Pav MSBU	-	\$10,400	-	-	-	-
Grass Finch Rd Pav MSBU	-	\$13,450	-	-	-	-
Harris Hawk Rd Pav MSBU	-	\$18,264	-	-	-	-
Ostrom/Allen Rd Pav MSBU	-	\$20,240	-	-	-	-
Hancock Lk Rd Pav MSBU	-	\$28,514	-	-	-	-
Benes Roush Rd Pav MSBU	-	\$12,200	-	-	-	-
Crum Rd Pav MSBU	-	\$20,079	-	-	-	-
Eider Rd Pav MSBU	-	\$10,395	-	-	-	-
Helen/Allen Rd Pav MSBU	-	\$14,700	-	-	-	-
Golden Warbler Rd Pv MSBU	-	\$20,100	-	-	-	-
Paramount Area Rd Pv MSBU	-	\$25,600	-	-	-	-
Mandrake/Canary Rd Pav	-	\$181,700	-	-	-	-
OPIOID SETTLEMENT	-	\$1,115,806	-	-	-	-
Non-Ad Val Ref Rev Bd S10	-	-	\$7,176	-	-	-
Non-Ad Val Ref Note 2012	-	-	\$1,586,202	-	-	-
NON-AD VAL REV BOND S2022	-	-	\$2,781,502	-	-	-
Restore Act Fund	-	-	-	\$3,201,687	-	-
IF Srchg I-75/SR50	-	-	-	\$217,784	-	-
Impact Fee - Public Bldgs	-	-	-	\$3,261,946	-	-
Impact Fee-Road Dist 1	-	-	-	\$5,470,000	-	-
Impact Fee-Road Dist 2	-	-	-	\$868,000	-	-
Impact Fee-Road Dist 3	-	-	-	\$262,000	-	-
Impact Fee-Road Dist 4	-	-	-	\$4,715,000	-	-
Impact Fee-Park Dist 1	-	-	-	\$104,875	-	-
Impact Fee-Park Dist 2	-	-	-	\$798,839	-	-
Impact Fee-Park Dist 3	-	-	-	\$144,245	-	-
Impact Fee-Park Dist 4	-	-	-	\$202,755	-	-
Impact Fee-Library	-	-	-	\$608,566	-	-
Impact Fee-Law Enforcemnt	-	-	-	\$641,681	-	-
Impact Fee-Jail	-	-	-	\$112,618	-	-
Impact Fee-Fire-Hern Bch	-	-	-	\$63,978	-	-
Impact Fee - Fire-HC Fire	-	-	-	\$2,196,779	-	-
Impact Fee-Ambulance	-	-	-	\$106,301	-	-
Hernando County Utilities	-	-	-	-	\$104,565,700	-
HCUD Renewal and Replcmnt	-	-	-	-	\$24,963,927	-
HCUD Connection Fee-Water	-	-	-	-	\$3,896,189	-
HCUD Connection Fee-Sewer	-	-	-	-	\$11,122,438	-
HCUD Bond Proceeds	-	-	-	-	\$0	-
State Revolving Funds-SRF	-	-	-	-	\$0	-
HCUD-Special Proj Funding	-	-	-	-	\$3,690,950	-
HCUD - Capital	-	-	-	-	\$127,239,518	-
Airport/Industrial Park	-	-	-	-	\$13,536,158	-
Solid Waste And Recycling	-	-	-	-	\$18,923,801	-
Waste Mgmt Bond Proceeds	-	-	-	-	\$11,685,678	-
Closure & LTC Escrow	-	-	-	-	\$11,195,753	-
Future Cell Construction	-	-	-	-	\$13,724,693	-
Solid Waste/Recyc-Capital	-	-	-	-	\$8,932,173	-

FY25 ADOPTED BUDGET						
	General Fund	Special Revenue	Debt Service	Capital	Enterprise	Internal Service
Solid Wste-Disaster/Debri	-	-	-	-	\$1,306,083	-
Hern Co Development Svcs	-	-	-	-	\$10,766,080	-
Unsafe Buildings	-	-	-	-	\$296,728	-
Central Fueling System	-	-	-	-	-	\$3,092,187
Risk Management	-	-	-	-	-	\$9,034,024
Risk Mgmt Deduct Reserves	-	-	-	-	-	\$0
Worker's Comp Self Insur	-	-	-	-	-	\$8,064,481
Computer Replacement	-	-	-	-	-	\$593,811
Vehicle Maintenance	-	-	-	-	-	\$5,124,856
Fleet Replacement Program	-	-	-	-	-	\$18,452,065
Medical Insur Self-Ins	-	-	-	-	-	\$23,359,294
<b>FUNDS TOTAL</b>	<b>\$231,040,830</b>	<b>\$248,386,008</b>	<b>\$4,374,880</b>	<b>\$22,977,054</b>	<b>\$365,845,869</b>	<b>\$67,720,718</b>
<b>Difference</b>	-	-	-	-	-	-

**Total Budget by Account Category**

	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Revenues</b>		
Other Sources	\$375,215,296	\$474,427,757
Taxes	\$134,400,186	\$144,199,862
Charges for Services	\$113,826,412	\$128,853,393
Licenses and Permits	\$59,952,165	\$66,701,272
Intergovernmental	\$47,849,412	\$58,867,929
Transfers	\$28,790,030	\$58,981,081
Miscellaneous	\$6,927,324	\$7,688,496
Fines and Forfeitures	\$412,329	\$625,569
<b>REVENUES TOTAL</b>	<b>\$767,373,154</b>	<b>\$940,345,359</b>
<b>Expenses</b>		
Capital Outlay	\$168,683,567	\$264,688,935
Budget Reserves	\$214,596,157	\$216,973,711
Operating Expense	\$129,121,619	\$146,453,339
Personnel Services	\$110,993,606	\$121,657,883
Non-Operating	\$96,254,366	\$110,123,630
Transfers	\$28,790,030	\$58,981,081
Debt Service	\$14,316,212	\$15,372,777
Grants & Aid	\$4,617,597	\$6,094,003
<b>EXPENSES TOTAL</b>	<b>\$767,373,154</b>	<b>\$940,345,359</b>
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>



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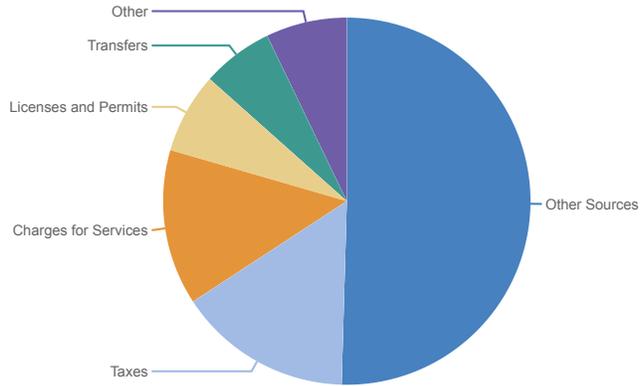
# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

**Revenue Budget by Type - All Funds**

Data Updated Oct 21, 2024, 4:06 PM



**\$940,345,359.00**  
Revenues in 2025

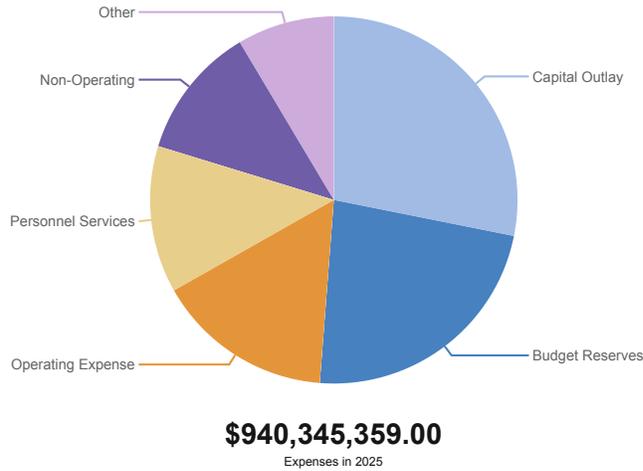
**Revenue Budget by Type - All Funds**

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Other Sources</b>				
Balance Forward Cash	\$263,309,698	\$282,737,329	\$326,682,458	\$372,065,928
Proprietary Non-Operating	\$12,465,808	\$28,495,984	\$34,091,982	\$33,422,564
Loan Proceeds	\$30,143,438	\$3,343,578	\$9,057,056	\$63,374,465
Intragovernmental Transfers	\$5,140,006	\$5,798,590	\$5,383,800	\$5,564,800
<b>OTHER SOURCES TOTAL</b>	<b>\$311,058,950</b>	<b>\$320,375,481</b>	<b>\$375,215,296</b>	<b>\$474,427,757</b>
<b>Taxes</b>				
Ad Valorem	\$95,878,202	\$108,466,075	\$121,983,576	\$131,111,422
Local Option Fuel Tax	\$7,463,951	\$7,776,507	\$7,996,919	\$8,417,820
Local Option	\$1,182,355	\$1,581,905	\$2,000,000	\$2,240,000
Communications Services Taxes	\$1,450,478	\$1,479,488	\$1,509,078	\$1,520,000
County Voted Fuel Tax	\$831,116	\$870,708	\$910,613	\$910,620
<b>TAXES TOTAL</b>	<b>\$106,806,102</b>	<b>\$120,174,683</b>	<b>\$134,400,186</b>	<b>\$144,199,862</b>
<b>Charges for Services</b>				
Physical Environment	\$44,651,512	\$48,951,222	\$51,442,738	\$51,967,912
General Government	\$31,268,048	\$33,406,769	\$39,312,513	\$50,786,083
Public Safety	\$12,944,888	\$13,379,937	\$18,335,844	\$20,156,499
Other General Government	\$1,239,948	\$1,270,300	\$1,269,350	\$1,571,083
Transportation User Fees	\$821,210	\$945,741	\$1,001,875	\$1,169,946
Culture/Recreation	\$843,325	\$841,600	\$858,745	\$841,815
County Officer Commission and Fees	\$336,500	\$447,000	\$627,350	\$1,192,518
Court-Related	\$638,506	\$626,192	\$630,997	\$631,747
Human Services	\$191,200	\$196,000	\$196,000	\$385,790
Other Charges for Services	\$80,406	\$98,000	\$150,000	\$150,000
Economic Environment	\$0	\$1,000	\$1,000	\$0
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$93,015,543</b>	<b>\$100,163,761</b>	<b>\$113,826,412</b>	<b>\$128,853,393</b>
<b>Licenses and Permits</b>				
Special Assessments	\$43,664,191	\$44,576,192	\$50,917,675	\$56,250,749

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
Permits	\$4,139,749	\$5,306,391	\$5,773,341	\$6,307,194
Impact Fees	\$2,421,000	\$3,619,202	\$3,191,949	\$4,076,229
Franchise Fees	\$24,000	\$24,000	\$36,000	\$38,000
Other Permits and Fees	\$27,900	\$30,208	\$33,200	\$29,100
<b>LICENSES AND PERMITS TOTAL</b>	<b>\$50,276,840</b>	<b>\$53,555,993</b>	<b>\$59,952,165</b>	<b>\$66,701,272</b>
<b>Intergovernmental</b>				
State Revenue Sharing	\$21,047,942	\$22,526,888	\$24,872,985	\$24,711,149
Federal Grants	\$7,674,809	\$7,736,896	\$12,235,536	\$20,719,154
State Grants	\$2,159,276	\$7,964,889	\$9,540,891	\$12,197,626
Local Government	\$1,747,980	\$1,200,000	\$1,200,000	\$1,240,000
<b>INTERGOVERNMENTAL TOTAL</b>	<b>\$32,630,007</b>	<b>\$39,428,673</b>	<b>\$47,849,412</b>	<b>\$58,867,929</b>
<b>Transfers</b>				
Transfers - Between Funds	\$20,906,347	\$20,042,426	\$25,449,916	\$52,395,902
Transfers - Same Fund	\$1,647,008	\$1,874,845	\$3,340,114	\$6,585,179
<b>TRANSFERS TOTAL</b>	<b>\$22,553,355</b>	<b>\$21,917,271</b>	<b>\$28,790,030</b>	<b>\$58,981,081</b>
<b>Miscellaneous</b>				
Rents and Royalties	\$3,674,524	\$3,910,001	\$4,166,650	\$4,270,246
Other Miscellaneous	\$1,144,878	\$1,202,545	\$1,786,764	\$2,114,031
Interest and Other Earnings	\$1,059,826	\$438,009	\$502,325	\$827,084
Disposition of Fixed Assets	\$200,000	\$75,500	\$296,585	\$300,550
Sale of Surplus Materials	\$86,000	\$137,000	\$162,000	\$163,535
Donations-Private Sources	\$236,677	\$122,326	\$13,000	\$13,050
<b>MISCELLANEOUS TOTAL</b>	<b>\$6,401,905</b>	<b>\$5,885,381</b>	<b>\$6,927,324</b>	<b>\$7,688,496</b>
<b>Fines and Forfeitures</b>				
Local Ordinance Violations	\$160,500	\$191,000	\$196,000	\$384,200
Other	\$202,600	\$210,750	\$215,750	\$240,745
Court Ordered	\$574	\$574	\$579	\$624
<b>FINES AND FORFEITURES TOTAL</b>	<b>\$363,674</b>	<b>\$402,324</b>	<b>\$412,329</b>	<b>\$625,569</b>
<b>TOTAL</b>	<b>\$623,106,376</b>	<b>\$661,903,567</b>	<b>\$767,373,154</b>	<b>\$940,345,359</b>

**Expense Budget by Type - All Funds**

Data Updated Oct 21, 2024, 4:06 PM



**Expense Budget by Type - All Funds**

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Budget Reserves</b>				
Reserves	\$205,820,643	\$205,517,597	\$214,596,157	\$216,973,711
<b>BUDGET RESERVES TOTAL</b>	<b>\$205,820,643</b>	<b>\$205,517,597</b>	<b>\$214,596,157</b>	<b>\$216,973,711</b>
<b>Capital Outlay</b>				
Infrastructure	\$53,723,688	\$83,776,263	\$97,492,048	\$193,074,952
Construction in Progress	\$23,182,873	\$15,330,780	\$30,103,007	\$36,130,709
Machinery and Equipment	\$7,716,663	\$9,003,891	\$14,837,147	\$22,036,677
Buildings	\$13,020,000	\$11,742,136	\$16,566,715	\$7,478,797
Intangible Assets	\$6,965,575	\$5,500,000	\$5,550,000	\$3,500,000
Land	\$865,000	\$550,000	\$4,134,650	\$2,177,000
Books/Publications/Libr Matls	\$277,540	\$212,050	\$0	\$290,800
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$105,751,339</b>	<b>\$126,115,120</b>	<b>\$168,683,567</b>	<b>\$264,688,935</b>
<b>Operating Expense</b>				
Other Services	\$26,033,055	\$32,082,104	\$31,967,851	\$38,985,209
Other Current Charges	\$17,837,530	\$18,356,070	\$21,772,787	\$24,520,120
Operating Supplies	\$10,630,470	\$14,059,073	\$18,258,926	\$22,157,110
Insurance	\$13,327,347	\$14,806,136	\$16,735,526	\$19,437,554
Repair and Maintenance	\$12,324,659	\$12,202,804	\$18,358,802	\$20,557,832
Professional Services	\$7,513,747	\$9,326,892	\$9,251,235	\$7,637,415
Utility Services	\$4,466,561	\$4,737,352	\$4,923,457	\$5,261,080
Rentals and Leases	\$2,199,038	\$2,155,272	\$2,655,220	\$2,766,721
Road Materials and Supplies	\$1,205,550	\$1,544,190	\$1,509,940	\$1,512,219
Promotional Activities	\$511,781	\$656,563	\$1,273,458	\$633,247
Freight and Postage Svcs	\$497,710	\$578,641	\$542,300	\$622,740
Training	\$455,113	\$397,555	\$622,257	\$746,579
Books/Memberships	\$520,056	\$564,994	\$345,016	\$589,868
Travel & Per Diem	\$196,179	\$225,752	\$319,087	\$385,010
Office Supplies	\$187,405	\$199,193	\$219,293	\$287,201
Accounting & Auditing	\$191,000	\$191,000	\$191,000	\$201,860
Printing and Binding	\$115,792	\$118,160	\$175,464	\$151,576
Depreciation	\$0	\$0	\$0	-\$2
<b>OPERATING EXPENSE TOTAL</b>	<b>\$98,212,993</b>	<b>\$112,201,751</b>	<b>\$129,121,619</b>	<b>\$146,453,339</b>
<b>Personnel Services</b>				
Salary and Wages	\$50,172,594	\$52,540,041	\$59,704,655	\$62,687,403
Benefits	\$39,097,969	\$41,359,994	\$51,288,951	\$58,970,480
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$89,270,563</b>	<b>\$93,900,035</b>	<b>\$110,993,606</b>	<b>\$121,657,883</b>
<b>Non-Operating</b>				
Fees and Costs	\$76,124,215	\$84,859,585	\$96,194,566	\$110,040,973
Other Non-Operating	\$0	\$228,799	\$59,800	\$82,657
<b>NON-OPERATING TOTAL</b>	<b>\$76,124,215</b>	<b>\$85,088,384</b>	<b>\$96,254,366</b>	<b>\$110,123,630</b>
<b>Transfers</b>				
Transfers - Between Funds	\$20,906,347	\$20,042,426	\$25,449,916	\$52,395,902
Transfers - Same Fund	\$1,647,008	\$1,874,845	\$3,340,114	\$6,585,179
<b>TRANSFERS TOTAL</b>	<b>\$22,553,355</b>	<b>\$21,917,271</b>	<b>\$28,790,030</b>	<b>\$58,981,081</b>
<b>Debt Service</b>				

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
Principal	\$7,455,948	\$9,622,568	\$9,309,084	\$9,107,036
Interest	\$3,243,790	\$3,331,621	\$5,006,303	\$6,230,866
Other Debt Service Costs	\$1,500	\$825	\$825	\$34,875
<b>DEBT SERVICE TOTAL</b>	<b>\$10,701,238</b>	<b>\$12,955,014</b>	<b>\$14,316,212</b>	<b>\$15,372,777</b>
<b>Grants &amp; Aid</b>				
Other Grants and Aids	\$14,332,504	\$3,848,239	\$4,252,147	\$5,479,892
Aids to Government Agencies	\$339,526	\$360,156	\$365,450	\$614,111
<b>GRANTS &amp; AID TOTAL</b>	<b>\$14,672,030</b>	<b>\$4,208,395</b>	<b>\$4,617,597</b>	<b>\$6,094,003</b>
<b>TOTAL</b>	<b>\$623,106,376</b>	<b>\$661,903,567</b>	<b>\$767,373,154</b>	<b>\$940,345,359</b>

Hernando County, Florida

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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

#### **Fund Balance**

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

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

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

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

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

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

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

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

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

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

## Major Governmental Funds

## General Fund

	2021 Actuals	2022 Actuals	2023 Actuals
<b>Revenues</b>			
Taxes	\$ 75,177,661	\$ 79,668,627	\$ 90,284,483
Licenses and Permits	530,672	504,505	426,455
Intergovernmental	33,094,676	25,769,775	33,375,083
Charges for Services	15,767,155	15,044,350	15,875,531
Fines and Forfeitures	198,608	147,248	248,671
Special Assessments	-	-	-
Impact Fees	-	-	-
Investment Income (Loss)	84,734	(2,371,310)	4,997,392
Miscellaneous	2,746,219	2,483,866	1,841,042
<b>Total Revenues</b>	<b>127,599,725</b>	<b>121,247,061</b>	<b>147,048,657</b>
<b>Expenditures</b>			
<b>Current</b>			
General Government	26,424,780	27,475,790	32,276,854
Public Safety	57,634,971	62,627,142	69,455,191
Physical Environment	515,117	603,428	619,375
Transportation	2,878,645	3,179,680	3,181,742
Economic Environment	4,928,949	713,316	1,028,384
Human Services	5,941,076	4,965,909	5,270,636
Culture and Recreation	6,177,042	6,597,701	6,980,987
Court Operations	1,558,259	1,671,019	1,845,366
<b>Debt Service</b>			
Principal	811,662	910,419	1,607,299
Interest and Fiscal Charges	75,771	70,940	297,839
<b>Capital Outlay</b>	<b>7,729,843</b>	<b>8,157,892</b>	<b>9,938,732</b>
<b>Total Expenditures</b>	<b>114,676,115</b>	<b>116,973,236</b>	<b>132,502,405</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>12,923,610</b>	<b>4,273,825</b>	<b>14,546,252</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	357,922	855,149	1,374,146
Transfers Out	(6,055,192)	(4,174,031)	(6,306,615)
Lease Liabilities Issued	-	459,141	624,460
Issuance of Long-Term Debt	-	-	15,122,899
<b>Total Other Financing Sources (Uses)</b>	<b>(5,697,270)</b>	<b>(2,859,741)</b>	<b>10,814,890</b>
<b>Net Change in Fund Balances</b>	<b>7,226,340</b>	<b>1,414,084</b>	<b>25,361,142</b>
Fund Balances at Beginning of Year	58,570,998	65,797,338	67,211,422
<b>Fund Balances at End of Year</b>	<b>\$ 65,797,338</b>	<b>\$ 67,211,422</b>	<b>\$ 92,572,564</b>
	Percent (%) Change	2.15%	37.73%

**Major Governmental Funds**  
**Transportation Trust and Gas Taxes**

	2021 Actuals	2022 Actuals	2023 Actuals
<b>Revenues</b>			
Taxes	\$ 15,689,766	\$ 17,498,454	\$ 19,775,344
Licenses and Permits	7,678	13,827	9,511
Intergovernmental	3,637,100	3,722,513	3,879,453
Charges for Services	1,350,333	1,347,931	2,219,799
Fines and Forfeitures	-	684	-
Special Assessments	-	-	-
Impact Fees	-	-	-
Investment Income (Loss)	51,850	(997,485)	1,279,182
Miscellaneous	147,805	104,890	331,926
<b>Total Revenues</b>	<u>20,884,532</u>	<u>21,690,814</u>	<u>27,495,215</u>
<b>Expenditures</b>			
<b>Current</b>			
General Government	-	-	-
Public Safety	4,929	2,188	13,804
Physical Environment	-	-	-
Transportation	13,793,440	14,859,060	18,257,166
Economic Environment	-	-	-
Human Services	-	-	-
Culture and Recreation	-	-	-
Court Operations	-	-	-
<b>Debt Service</b>			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
Capital Outlay	8,123,696	2,897,797	4,788,833
<b>Total Expenditures</b>	<u>21,922,065</u>	<u>17,759,045</u>	<u>21,059,803</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(1,037,533)</u>	<u>3,931,769</u>	<u>6,435,412</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	600,354	634,094	970,154
Transfers Out	(554,268)	(543,317)	(865,935)
Lease Liabilities Issued	-	-	-
Issuance of Long-Term Debt	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>46,086</u>	<u>90,777</u>	<u>104,219</u>
<b>Net Change in Fund Balances</b>	<u>(991,447)</u>	<u>4,022,546</u>	<u>6,539,631</u>
Fund Balances at Beginning of Year	33,032,472	32,041,025	36,063,571
<b>Fund Balances at End of Year</b>	<u>\$ 32,041,025</u>	<u>\$ 36,063,571</u>	<u>\$ 42,603,202</u>
	Percent (%) Change	12.55%	18.13%

**Major Governmental Funds**  
**Impact Fees Capital Project Fund**

<b>Revenues</b>	<b>2021 Actuals</b>	<b>2022 Actuals</b>	<b>2023 Actuals</b>
Taxes	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Impact Fees	4,550,296	5,052,105	-
Investment Income (Loss)	18,558	(529,418)	-
Miscellaneous	-	-	-
<b>Total Revenues</b>	<b>4,568,854</b>	<b>4,522,687</b>	<b>-</b>
<b>Expenditures</b>			
<b>Current</b>			
General Government	31,181	121,087	-
Public Safety	33,162	71,466	-
Physical Environment	-	-	-
Transportation	-	788	-
Economic Environment	-	-	-
Human Services	-	-	-
Culture and Recreation	43,711	57,870	-
Court Operations	-	-	-
<b>Debt Service</b>			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
<b>Capital Outlay</b>	<b>2,408,568</b>	<b>1,099,108</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,516,622</b>	<b>1,350,319</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>2,052,232</b>	<b>3,172,368</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	(835,480)	(224,246)	-
Lease Liabilities Issued	-	-	-
Issuance of Long-Term Debt	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(835,480)</b>	<b>(224,246)</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>1,216,752</b>	<b>2,948,122</b>	<b>-</b>
Fund Balances at Beginning of Year	14,196,638	15,413,390	-
<b>Fund Balances at End of Year</b>	<b>\$ 15,413,390</b>	<b>\$ 18,361,512</b>	<b>\$ -</b>
Percent (%) Change		19.13%	N/A

**Major Governmental Funds**  
**Hernando County Fire Rescue-Fire**

<b>Revenues</b>	<b>2021 Actuals</b>	<b>2022 Actuals</b>	<b>2023 Actuals</b>
Taxes	\$ 999	\$ 3,188	\$ 37,312
Licenses and Permits	72,185	91,712	207,399
Intergovernmental	72,600	1,049,789	82,796
Charges for Services	116,264	145,053	141,746
Fines and Forfeitures	-	-	-
Special Assessments	27,603,084	27,972,563	28,503,612
Impact Fees	-	-	-
Investment Income (Loss)	117,362	(393,042)	949,659
Miscellaneous	460,209	243,827	291,333
<b>Total Revenues</b>	<b>28,442,703</b>	<b>29,113,090</b>	<b>30,213,857</b>
<b>Expenditures</b>			
<b>Current</b>			
General Government	-	-	-
Public Safety	26,369,291	26,756,566	29,061,751
Physical Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Human Services	-	-	-
Culture and Recreation	-	-	-
Court Operations	-	-	-
<b>Debt Service</b>			
Principal	175,107	694,400	703,712
Interest and Fiscal Charges	24,723	121,519	129,043
<b>Capital Outlay</b>	<b>147,891</b>	<b>3,356,821</b>	<b>2,823,123</b>
<b>Total Expenditures</b>	<b>26,717,012</b>	<b>30,929,306</b>	<b>32,717,629</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>1,725,691</b>	<b>(1,816,216)</b>	<b>(2,503,772)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	315,285	515,083	532,145
Transfers Out	(2,596,127)	(368,398)	(989,505)
Lease Liabilities Issued	-	-	-
Issuance of Long-Term Debt	5,400,000	-	4,235,275
<b>Total Other Financing Sources (Uses)</b>	<b>3,119,158</b>	<b>146,685</b>	<b>3,777,915</b>
<b>Net Change in Fund Balances</b>	<b>4,844,849</b>	<b>(1,669,531)</b>	<b>1,274,143</b>
Fund Balances at Beginning of Year	11,021,714	15,866,563	14,197,032
<b>Fund Balances at End of Year</b>	<b>\$ 15,866,563</b>	<b>\$ 14,197,032</b>	<b>\$ 15,471,175</b>
	Percent (%) Change	-10.52%	8.97%

**Major Governmental Funds**  
**Hernando County Fire Rescue-Rescue \***

	2021 Actuals	2022 Actuals	2023 Actuals
<b>Revenues</b>			
Taxes	\$ 8,772,922	\$ -	\$ 11,486,099
Licenses and Permits	-	-	-
Intergovernmental	78,635	-	51,332
Charges for Services	8,536,494	-	11,375,008
Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Impact Fees	-	-	-
Investment Income (Loss)	8,036	-	663,191
Miscellaneous	86,908	-	59,594
<b>Total Revenues</b>	<u>17,482,995</u>	<u>-</u>	<u>23,635,224</u>
<b>Expenditures</b>			
<b>Current</b>			
General Government	-	-	-
Public Safety	13,869,859	-	16,243,852
Physical Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Human Services	-	-	-
Culture and Recreation	-	-	-
Court Operations	-	-	-
<b>Debt Service</b>			
Principal	37,320	-	39,225
Interest and Fiscal Charges	6,005	-	43,717
<b>Capital Outlay</b>	38,208	-	1,126,242
<b>Total Expenditures</b>	<u>13,951,392</u>	<u>-</u>	<u>17,453,036</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>3,531,603</u>	<u>-</u>	<u>6,182,188</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	124,094	-	143,584
Transfers Out	(1,644,514)	-	(771,903)
Lease Liabilities Issued	-	-	-
Issuance of Long-Term Debt	-	-	2,823,516
<b>Total Other Financing Sources (Uses)</b>	<u>(1,520,420)</u>	<u>-</u>	<u>2,195,197</u>
<b>Net Change in Fund Balances</b>	<b>2,011,183</b>	<b>-</b>	<b>8,377,385</b>
Fund Balances at Beginning of Year	6,096,511	-	10,878,963
<b>Fund Balances at End of Year</b>	<u>\$ 8,107,694</u>	<u>\$ -</u>	<u>\$ 19,256,348</u>

Percent (%) Change                      0.00%    N/A                      N/A

\* Not classified as a major fund for Fiscal Year 2022

<b>Major Governmental Funds</b>			
<b>American Rescue Plan Act</b>			
<b>Revenues</b>	<b>2021 Actuals</b>	<b>2022 Actuals</b>	<b>2023 Actuals</b>
Taxes	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-
Intergovernmental	-	2,223,322	2,833,970
Charges for Services	-	-	-
Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Impact Fees	-	-	-
Investment Income (Loss)	4,122	-	4,762
Miscellaneous	-	-	-
<b>Total Revenues</b>	<b>4,122</b>	<b>2,223,322</b>	<b>2,838,732</b>
<b>Expenditures</b>			
<b>Current</b>			
General Government	-	1,619,934	133,459
Public Safety	-	-	-
Physical Environment	-	-	106,991
Transportation	-	248,931	36,803
Economic Environment	-	6	7
Human Services	-	-	-
Culture and Recreation	-	-	-
Court Operations	-	-	-
<b>Debt Service</b>			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
<b>Capital Outlay</b>	-	-	2,691,280
<b>Total Expenditures</b>	<b>-</b>	<b>1,868,871</b>	<b>2,968,540</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>4,122</b>	<b>354,451</b>	<b>(129,808)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	(354,458)	-
Lease Liabilities Issued	-	-	-
Issuance of Long-Term Debt	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(354,458)</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>4,122</b>	<b>(7)</b>	<b>(129,808)</b>
Fund Balances at Beginning of Year	-	4,122	4,115
<b>Fund Balances at End of Year</b>	<b>\$ 4,122</b>	<b>\$ 4,115</b>	<b>\$ (125,693)</b>
Percent (%) Change		0.00%	-3154.51%

**Non-Major Governmental Funds**

	2021 Actuals	2022 Actuals	2023 Actuals
<b>Revenues</b>			
Taxes	\$ 3,688,064	\$ 13,913,363	\$ 5,249,003
Licenses and Permits	-	-	-
Intergovernmental	3,788,455	6,044,061	4,293,422
Charges for Services	10,979,252	21,278,981	10,994,256
Fines and Forfeitures	1,565,818	1,437,039	1,476,286
Special Assessments	9,662,696	10,071,469	10,317,492
Impact Fees	-	-	4,273,614
Investment Income (Loss)	98,790	(967,851)	2,585,606
Miscellaneous	1,120,884	1,717,668	1,136,812
Total Revenues	<u>30,903,959</u>	<u>53,494,730</u>	<u>40,326,491</u>
<b>Expenditures</b>			
Current			
General Government	1,350,097	1,564,163	2,193,135
Public Safety	4,550,212	20,073,347	5,988,906
Physical Environment	7,646,317	8,202,027	8,636,049
Transportation	1,736,408	1,906,289	1,243,043
Economic Environment	1,027,872	1,606,645	1,842,233
Human Services	1,729,071	1,727,157	1,872,579
Culture and Recreation	22,530	5,889	34,405
Court Operations	6,297,554	6,386,325	6,519,690
Debt Service			
Principal	3,940,275	2,532,046	2,543,025
Interest and Fiscal Charges	564,706	539,928	1,378,048
Capital Outlay	1,946,745	8,096,775	14,746,957
Total Expenditures	<u>30,811,787</u>	<u>52,640,591</u>	<u>46,998,070</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>92,172</u>	<u>854,139</u>	<u>(6,671,579)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	13,082,111	9,725,269	11,726,523
Transfers Out	(7,718,167)	(7,106,896)	(7,986,682)
Lease Liabilities Issued	-	3,054,659	-
Issuance of Long-Term Debt	307,538	571,504	10,080,452
Total Other Financing Sources (Uses)	<u>5,671,482</u>	<u>6,244,536</u>	<u>13,820,293</u>
<b>Net Change in Fund Balances</b>	<u>5,763,654</u>	<u>7,098,675</u>	<u>7,148,714</u>
Fund Balances at Beginning of Year	32,512,076	46,383,424	60,964,648
<b>Fund Balances at End of Year</b>	<u>\$ 38,275,730</u>	<u>\$ 53,482,099</u>	<u>\$ 68,113,362</u>
	Percent (%) Change	39.73%	27.36%

**Total Governmental Funds**

<b>Revenues</b>	<b>2021 Actuals</b>	<b>2022 Actuals</b>	<b>2023 Actuals</b>
Taxes	\$ 103,329,412	\$ 111,083,632	\$ 126,832,241
Licenses and Permits	610,535	610,044	643,365
Intergovernmental	40,671,466	38,809,460	44,516,056
Charges for Services	36,749,498	37,816,315	40,606,340
Fines and Forfeitures	1,764,426	1,584,971	1,724,957
Special Assessments	37,265,780	38,044,032	38,821,104
Impact Fees	4,550,296	5,052,105	4,273,614
Investment Income (Loss)	383,452	(5,259,106)	10,479,792
Miscellaneous	4,562,025	4,550,251	3,660,707
<b>Total Revenues</b>	<b>229,886,890</b>	<b>232,291,704</b>	<b>271,558,176</b>
<b>Expenditures</b>			
<b>Current</b>			
General Government	27,806,058	30,780,974	34,603,488
Public Safety	102,462,424	109,530,709	120,763,504
Physical Environment	8,161,434	8,805,455	9,362,415
Transportation	18,408,493	20,194,748	20,718,754
Economic Environment	5,956,821	2,319,967	2,870,624
Human Services	7,670,147	6,693,066	7,143,215
Culture and Recreation	6,243,283	6,661,460	7,015,392
Court Operations	7,855,813	8,057,344	8,365,056
<b>Debt Service</b>			
Principal	4,964,364	4,136,865	4,893,261
Interest and Fiscal Charges	671,205	732,387	1,848,647
Capital Outlay	20,394,951	23,608,393	36,115,167
<b>Total Expenditures</b>	<b>210,594,993</b>	<b>221,521,368</b>	<b>253,699,483</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>19,291,897</b>	<b>10,770,336</b>	<b>17,858,693</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	14,479,766	11,729,595	14,746,552
Transfers Out	(19,403,748)	(12,771,346)	(16,920,640)
Lease Liabilities Issued	-	3,513,800	624,460
Issuance of Long-Term Debt	5,707,538	571,504	32,262,142
<b>Total Other Financing Sources (Uses)</b>	<b>783,556</b>	<b>3,043,553</b>	<b>30,712,514</b>
<b>Net Change in Fund Balances</b>	<b>20,075,453</b>	<b>13,813,889</b>	<b>48,571,207</b>
Fund Balances at Beginning of Year	155,430,409	175,505,862	189,319,751
<b>Fund Balances at End of Year</b>	<b>\$ 175,505,862</b>	<b>\$ 189,319,751</b>	<b>\$ 237,890,958</b>
	Percent (%) Change	7.87%	25.66%

Source: Hernando County Annual Comprehensive Financial Report: Statement of Revenues, Expenditures and Changes in Fund Balances reports from the appropriate reference year.



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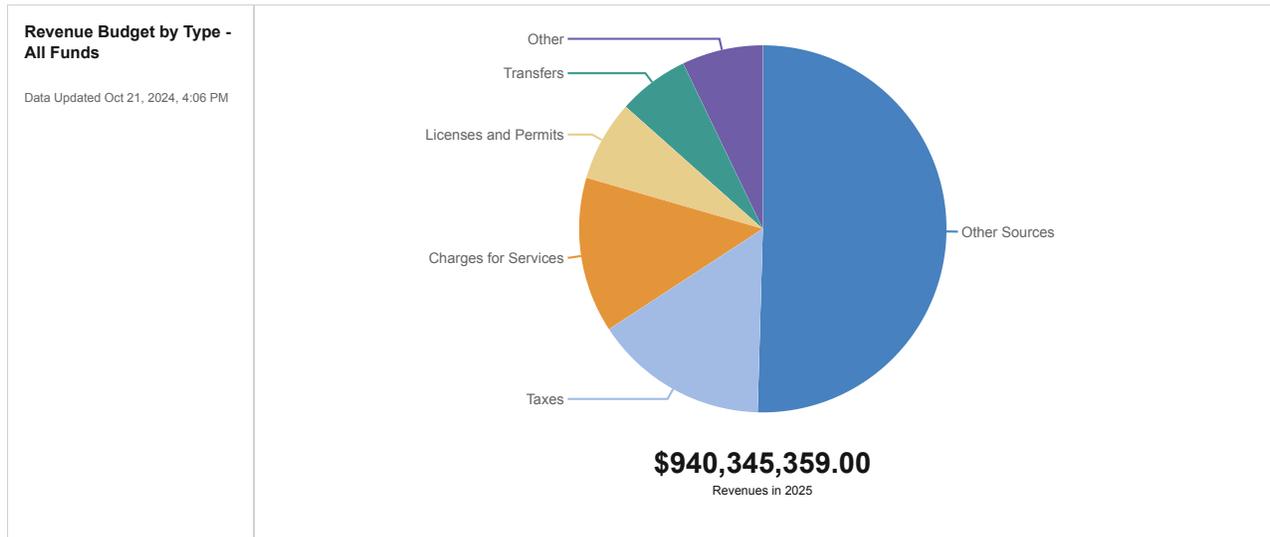
# Hernando County, FL

## Board of County Commissioners

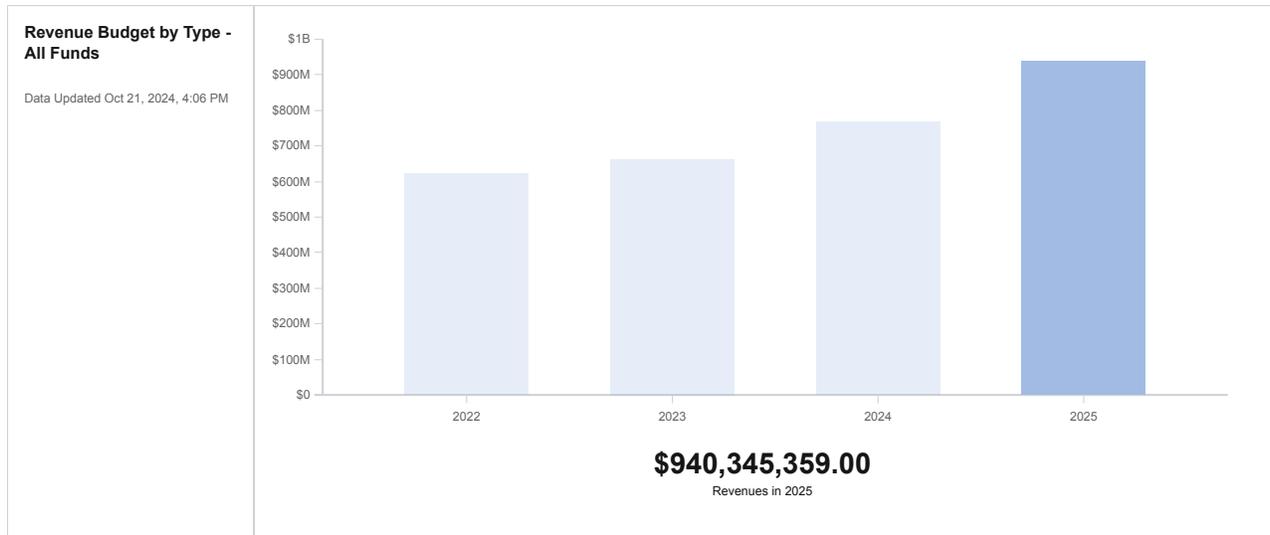
### Fiscal Year 2024-2025 Annual Budget

#### Revenues

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

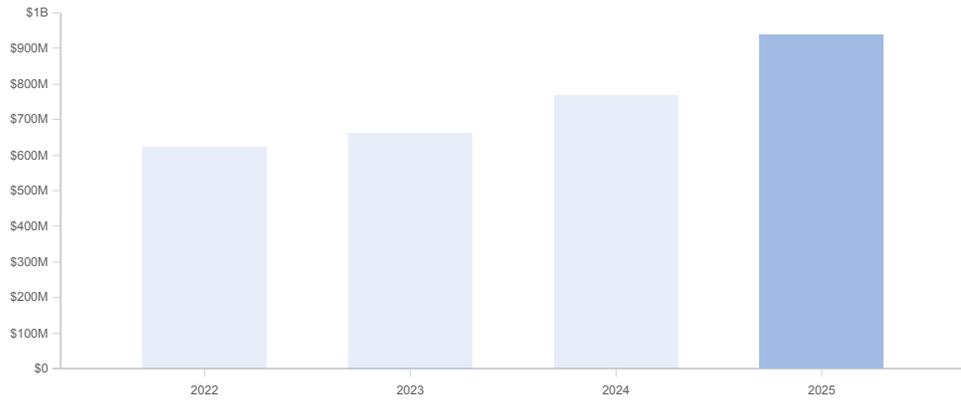


Revenue estimates for budget purposes are based on historical trends, current economic conditions, future financial forecasts, legislative actions, departmental operations, grants, and other sources. The Florida Department of Revenue provides estimates for gas tax revenue, local half cent sales tax revenue,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



**Revenue Budget by Type - All Funds**

Data Updated Oct 21, 2024, 4:06 PM



**\$940,345,359.00**

Revenues in 2025

**Revenue Summary FY 2022-2025**

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Other Sources</b>	\$311,058,950	\$320,375,481	\$375,215,296	\$474,427,757
<b>Taxes</b>	\$106,806,102	\$120,174,683	\$134,400,186	\$144,199,862
<b>Charges for Services</b>	\$93,015,543	\$100,163,761	\$113,826,412	\$128,853,393
<b>Licenses and Permits</b>	\$50,276,840	\$53,555,993	\$59,952,165	\$66,701,272
<b>Intergovernmental</b>	\$32,630,007	\$39,428,673	\$47,849,412	\$58,867,929
<b>Transfers</b>	\$22,553,355	\$21,917,271	\$28,790,030	\$58,981,081
<b>Miscellaneous</b>	\$6,401,905	\$5,885,381	\$6,927,324	\$7,688,496
<b>Fines and Forfeitures</b>	\$363,674	\$402,324	\$412,329	\$625,569
<b>TOTAL</b>	<b>\$623,106,376</b>	<b>\$661,903,567</b>	<b>\$767,373,154</b>	<b>\$940,345,359</b>

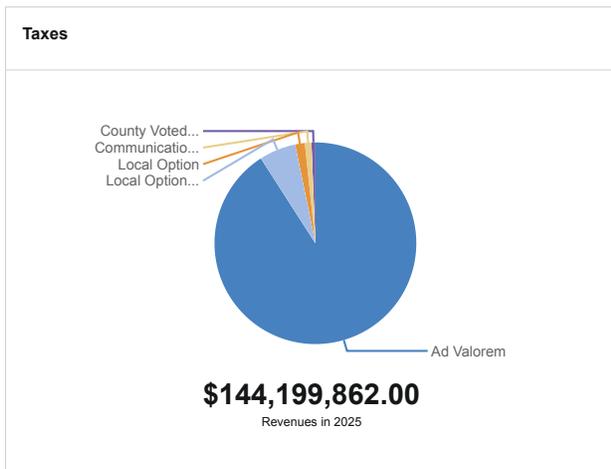


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# Hernando County, FL Board of County Commissioners Fiscal Year 2024-2025 Annual Budget

## Tax Revenues



**Taxes**

Category	2025
Ad Valorem	\$131,111,422.00
Local Option Fuel Tax	\$8,417,820.00
Local Option	\$2,240,000.00
Communications Services Taxes	\$1,520,000.00
County Voted Fuel Tax	\$910,620.00

### Taxes by Department

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Board of County Commissioners</b>				
Executive				
General Fund	\$77,474,669	\$86,350,667	\$96,064,136	\$102,131,347
<b>EXECUTIVE TOTAL</b>	<b>\$77,474,669</b>	<b>\$86,350,667</b>	<b>\$96,064,136</b>	<b>\$102,131,347</b>
<b>BOARD OF COUNTY COMMISSIONERS TOTAL</b>	<b>\$77,474,669</b>	<b>\$86,350,667</b>	<b>\$96,064,136</b>	<b>\$102,131,347</b>
<b>Department of Public Works</b>				
Transportation Trust				
Transportation Trust Fund	\$8,266,298	\$9,822,243	\$11,419,093	\$12,621,462
<b>TRANSPORTATION TRUST TOTAL</b>	<b>\$8,266,298</b>	<b>\$9,822,243</b>	<b>\$11,419,093</b>	<b>\$12,621,462</b>
Gas Taxes				
LOGT 1-6 Fuel-Genl Transp	\$4,420,863	\$4,636,457	\$4,845,589	\$5,100,620
Addl LOGT 1-5 Gas-Res Rds	\$3,043,088	\$3,140,050	\$3,151,330	\$3,317,200
Ninth-Ct Fuel Tax-Res Rds	\$831,116	\$870,708	\$910,613	\$910,620
<b>GAS TAXES TOTAL</b>	<b>\$8,295,067</b>	<b>\$8,647,215</b>	<b>\$8,907,532</b>	<b>\$9,328,440</b>
Stormwater Management				
Stormwater Mgmt MSTU	\$1,163,678	\$1,382,714	\$1,607,508	\$1,776,770
<b>STORMWATER MANAGEMENT TOTAL</b>	<b>\$1,163,678</b>	<b>\$1,382,714</b>	<b>\$1,607,508</b>	<b>\$1,776,770</b>
<b>DEPARTMENT OF PUBLIC WORKS TOTAL</b>	<b>\$17,725,043</b>	<b>\$19,852,172</b>	<b>\$21,934,133</b>	<b>\$23,726,672</b>
<b>Public Safety</b>				
Fire and Emergency Services				
HC Fire Rescue - Rescue	\$9,298,159	\$11,052,142	\$12,846,628	\$14,200,440
<b>FIRE AND EMERGENCY SERVICES TOTAL</b>	<b>\$9,298,159</b>	<b>\$11,052,142</b>	<b>\$12,846,628</b>	<b>\$14,200,440</b>
<b>PUBLIC SAFETY TOTAL</b>	<b>\$9,298,159</b>	<b>\$11,052,142</b>	<b>\$12,846,628</b>	<b>\$14,200,440</b>

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Economic Development</b>				
Tourism Development				
Tourist Development Tax	\$945,884	\$1,265,524	\$1,600,000	\$1,800,000
Destination Develop	\$236,471	\$316,381	\$400,000	\$440,000
<b>TOURISM DEVELOPMENT TOTAL</b>	<b>\$1,182,355</b>	<b>\$1,581,905</b>	<b>\$2,000,000</b>	<b>\$2,240,000</b>
<b>ECONOMIC DEVELOPMENT TOTAL</b>	<b>\$1,182,355</b>	<b>\$1,581,905</b>	<b>\$2,000,000</b>	<b>\$2,240,000</b>
<b>Housing &amp; Support Services</b>				
Health				
Health Unit Trust Fund	\$1,125,876	\$1,337,797	\$1,555,289	\$1,719,053
<b>HEALTH TOTAL</b>	<b>\$1,125,876</b>	<b>\$1,337,797</b>	<b>\$1,555,289</b>	<b>\$1,719,053</b>
<b>HOUSING &amp; SUPPORT SERVICES TOTAL</b>	<b>\$1,125,876</b>	<b>\$1,337,797</b>	<b>\$1,555,289</b>	<b>\$1,719,053</b>
<b>Grants</b>	\$0	\$0	\$0	\$182,350
<b>TOTAL</b>	<b>\$106,806,102</b>	<b>\$120,174,683</b>	<b>\$134,400,186</b>	<b>\$144,199,862</b>

Hernando County, Florida

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Office of Management & Budget webpage

# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

#### Ad Valorem Taxes

Ad valorem tax (property tax) is defined as a tax based upon the assessed value of real and personal property. Ad valorem tax rates are expressed in mills. A mill is defined as 1/1000 of a dollar, or \$1 per \$1,000 of taxable value. Property tax revenues depend upon the taxable value of real and personal property determined by the Property Appraiser.

FISCAL YEAR	CERTIFIED TAXABLE VALUE	% CHANGE	CHANGE IN TAXABLE VALUE
2024/2025	16,420,404,258	10.53%	1,564,270,328.00
2023/2024	14,856,133,930	16.26%	2,077,486,112.00
2022/2023	12,778,647,818	18.82%	2,024,271,700.00
2021 / 2022	10,754,376,118	7.82%	780,184,115.00
2020 / 2021	9,974,192,003	8.68%	796,675,172.00
2019 / 2020	9,177,516,831	5.31%	462,961,379.00
2018 / 2019	8,714,555,452	6.51%	532,974,920.00
2017 / 2018	8,181,580,532	6.65%	595,994,479.00
2016 / 2017	7,585,586,053	5.45%	473,206,388.00
2015 / 2016	7,396,963,996	4.00%	284,584,331.00
2014 / 2015	7,112,379,665	1.38%	96,896,030.00
2013 / 2014	7,015,483,635	-2.44%	(175,756,006.00)
2012 / 2013	7,191,239,641	-6.80%	(524,883,927.00)

Hernando County levies taxes on all real and personal property within its borders, including municipalities for services provided throughout the county. Ad valorem taxes account for 90% of all tax revenue proposed in the FY25 Adopted Budget. Growth in the tax base increases the County's ad valorem tax revenues without major increases in the tax rate.

## Ad Valorem Taxes (in millions)

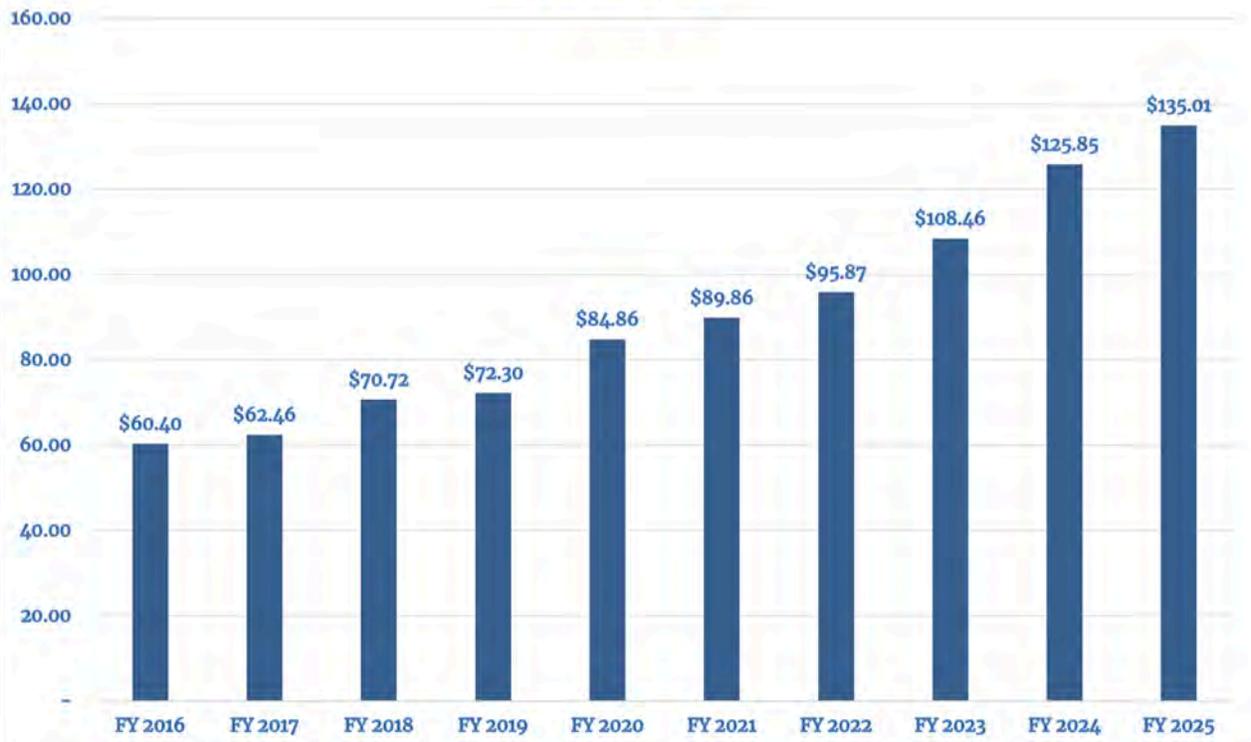


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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

#### Property Tax - 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.

#### Millage 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%).

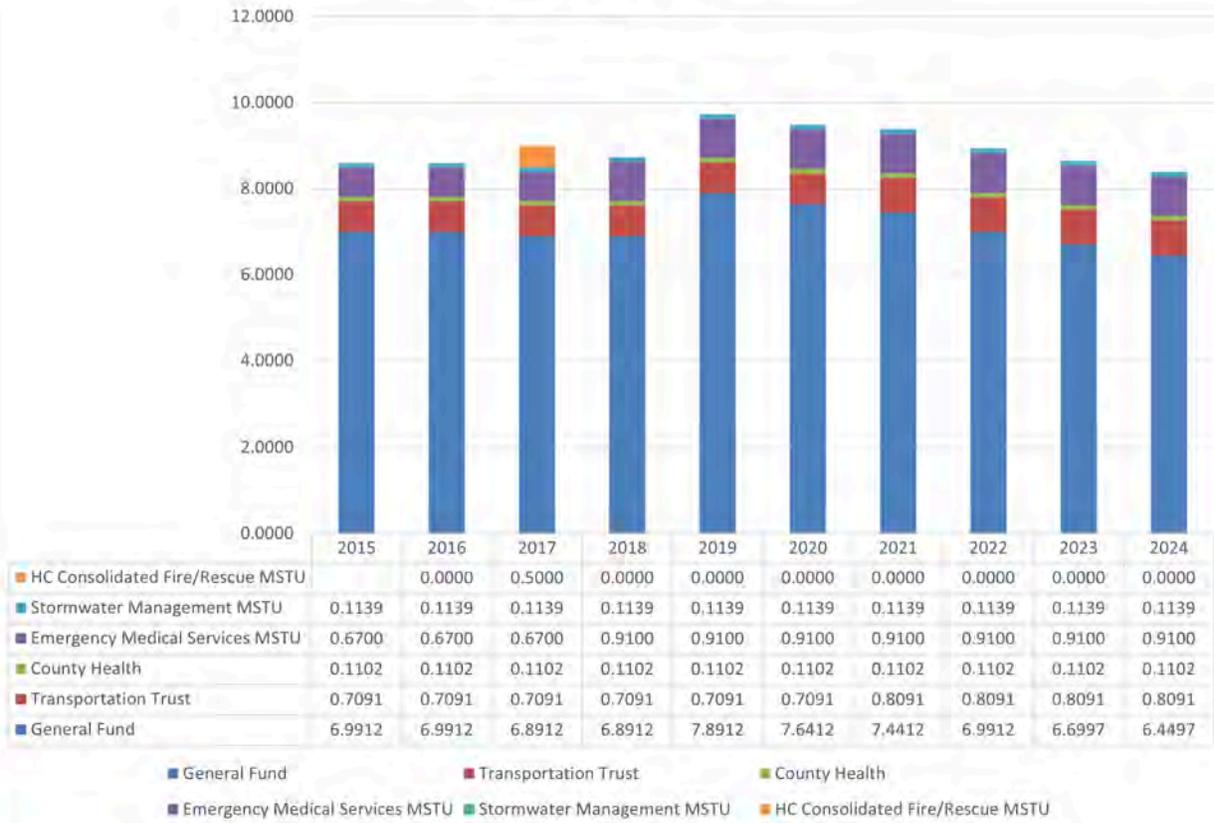
**Aggregate Millage Rate:** A rate obtained by dividing the sum of all ad valorem taxes levied by the Hernando County Board of County Commissioners by the taxable value of the County. This rate expresses an average tax rate.

**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.

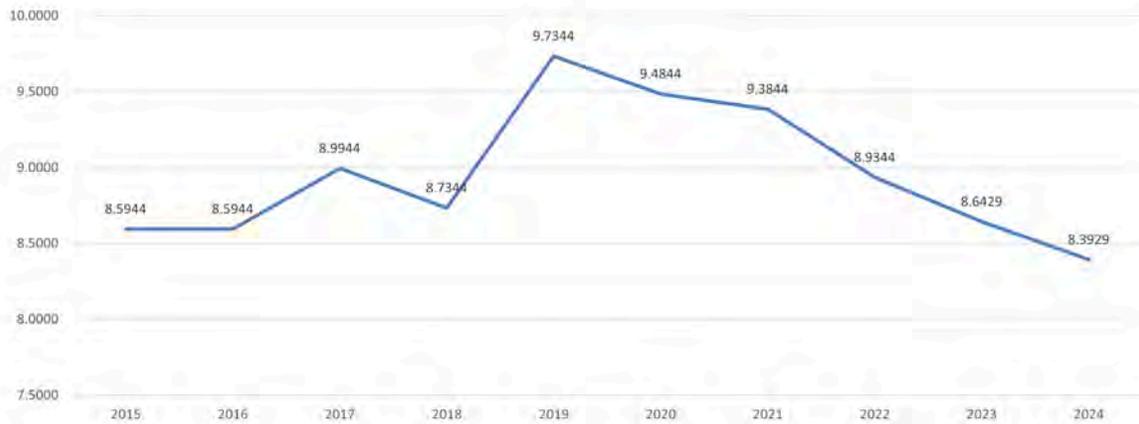
**Rolled Back Rate:** a millage rate that will bring in ad valorem revenues equal to the prior year's dollar amount. The value of new construction is excluded from the calculation of the roll back rate.

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

### Millage Rate Trend



### TOTAL COUNTY MILLAGE



# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

<b>MILLAGE ANALYSIS FY25 ADOPTED BUDGET</b>					
<b>HERNANDO COUNTY, BOARD OF COUNTY COMMISSIONERS</b>					
	FY24	FY24	FY25	FY25	Increase/
	Adopted Millage	Adopted Ad Val Tax	Adopted Millage	Adopted Ad Val Tax	(Decrease) FY24 to FY25
<b>TAXING AUTHORITY</b>					
<b>Countywide Revenue</b>					
<b>BOARD OF COUNTY COMMISSIONERS:</b>					
General Fund	6.6997	\$94,555,058	6.4497	\$100,611,347	6%
Transportation Trust	0.8091	\$11,419,093	0.8091	\$12,621,462	11%
County Health	0.1102	\$1,555,289	0.1102	\$1,719,053	11%
<b>Total Countywide</b>	<b>7.6190</b>	<b>\$107,529,440</b>	<b>7.3690</b>	<b>\$114,951,862</b>	<b>7%</b>
<b>Municipal Service Taxing Unit</b>					
Emergency Medical Services MSTU	0.9100	\$12,843,128	0.9100	\$14,195,440	11%
Stormwater Management MSTU	0.1139	\$1,607,508	0.1139	\$1,776,770	11%
<b>Total Municipal Service Taxing Unit (MSTU)</b>	<b>1.0239</b>	<b>\$14,450,636</b>	<b>1.0239</b>	<b>\$15,972,210</b>	<b>11%</b>
<b>Total Millage Countywide and MSTU</b>	<b>8.6429</b>	<b>\$121,980,076</b>	<b>8.3929</b>	<b>\$130,924,072</b>	<b>7%</b>



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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

<b>MILLAGE ANALYSIS FY25 ADOPTED BUDGET</b>				
<b>HERNANDO COUNTY, ALL TAXING AUTHORITIES</b>				
	FY22	FY23	FY24	FY25
	Adopted Millage	Adopted Millage	Adopted Millage	Adopted Millage
<b>TAXING AUTHORITY</b>				
<b>Countywide Revenue</b>				
<b>BOARD OF COUNTY COMMISSIONERS:</b>				
General Fund	7.4412	6.9912	6.6997	6.4497
Transportation Trust	0.8091	0.8091	0.8091	0.8091
County Health	0.1102	0.1102	0.1102	0.1102
<b>Total Countywide</b>	<b>8.3605</b>	<b>7.9105</b>	<b>7.6190</b>	<b>7.3690</b>
<b>Municipal Service Taxing Unit</b>				
Emergency Medical Services MSTU	0.9100	0.9100	0.9100	0.9100
Stormwater Management MSTU	0.1139	0.1139	0.1139	0.1139
<b>Total Municipal Service Taxing Unit (MSTU)</b>	<b>1.0239</b>	<b>1.0239</b>	<b>1.0239</b>	<b>1.0239</b>
<b>Total Millage Countywide and MSTU</b>	<b>9.3844</b>	<b>8.9344</b>	<b>8.6429</b>	<b>8.3929</b>
<b>School District</b>				
by State Law Schools	3.5290	3.2770	3.0920	3.0230
Discretionary & Capital Outlay	2.2480	2.2480	2.2480	2.2480
Voted Debt Service	1.0000	1.0000	1.0000	1.0000
<b>Total School Board District Millage</b>	<b>6.7770</b>	<b>6.5250</b>	<b>6.3400</b>	<b>6.2710</b>
<b>Other Taxing Agencies</b>				
SFWMD	0.2535	0.2260	0.2043	0.1909
<b>Total Other Taxing Agencies</b>	<b>0.2535</b>	<b>0.2260</b>	<b>0.2043</b>	<b>0.1909</b>
<b>Total All Tax Authorities</b>	<b>16.4149</b>	<b>15.6854</b>	<b>15.1872</b>	<b>14.8548</b>
<b>Municipalities</b>				
City of Brooksville	5.9000	5.9000	5.9000	5.9000



# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

#### Typical Tax Bill

The following example depicts the increase in taxes from FY24 to FY25 for a constant assessed value of \$300,000, when the adopted combined millage rate is applied. Based on the FY25 adopted millage of 8.3929, a typical County portion of a tax bill would be \$2,517.87 as shown on the example below. This amount includes only County's government millage. Each individual tax bill would be broken down by various rates that apply to the specific area where the home is located.

Typical Tax Bill	FY25 Adopted Millage	FY25 Tax amount
General Fund	6.4497	\$1,934.91
Transportation Trust	0.8091	\$242.73
County Health	0.1102	\$33.06
<b>Subtotal County</b>	<b>7.3690</b>	<b>\$2,210.70</b>
Emergency Medical Services (EMS) MSTU	0.9100	\$273.00
Stormwater Management MSTU	0.1139	\$34.17
<b>Subtotal MSTU</b>	<b>1.0239</b>	<b>\$307.17</b>
<b>Total Including Unincorporated Areas</b>	<b>8.3929</b>	<b>\$2,517.87</b>
Based on an assessed property value of		\$300,000

Below is a table that compares the taxes on the \$300,000 assessed property value for FY24 Adopted compared to FY25 Adopted:

Typical Tax Bill compared to Last Year	FY24 Adopted Tax	FY 25 Adopted Tax	Change	% Change
General Fund	\$2,009.91	\$1,934.91	-\$75.00	0%
Transportation Trust	\$242.73	\$242.73	\$0.00	0%
County Health	\$33.06	\$33.06	\$0.00	0%
<b>Subtotal County</b>	<b>\$2,285.70</b>	<b>\$2,210.70</b>	-\$75.00	<b>0%</b>
Emergency Medical Services (EMS) MSTU	\$273.00	\$273.00	\$0.00	0%
Stormwater Management MSTU	\$34.17	\$34.17	\$0.00	0%
<b>Subtotal MSTU</b>	<b>\$307.17</b>	<b>\$307.17</b>	\$0.00	<b>0%</b>
<b>Total Including Unincorporated Areas</b>	<b>\$2,592.87</b>	<b>\$2,517.87</b>	-\$75.00	<b>0%</b>

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.

In County is the tax levies already mentioned, the County is required to levy a separate property tax to meet annual debt service requirements for the payment of voter approved general obligation bonds. At present, the voted debt fund has accumulated sufficient resources to satisfy the remaining debt obligation.



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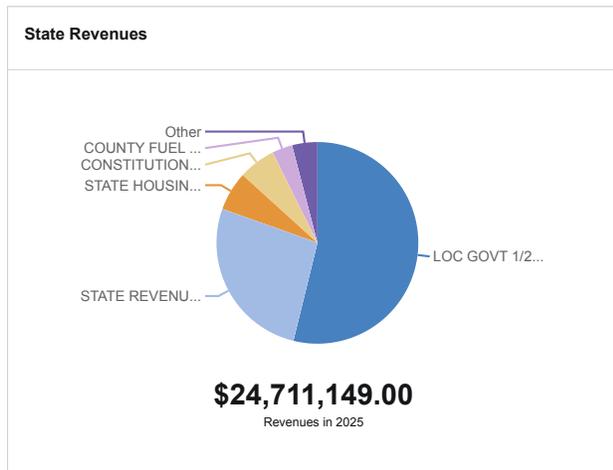
# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

#### State Revenues

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



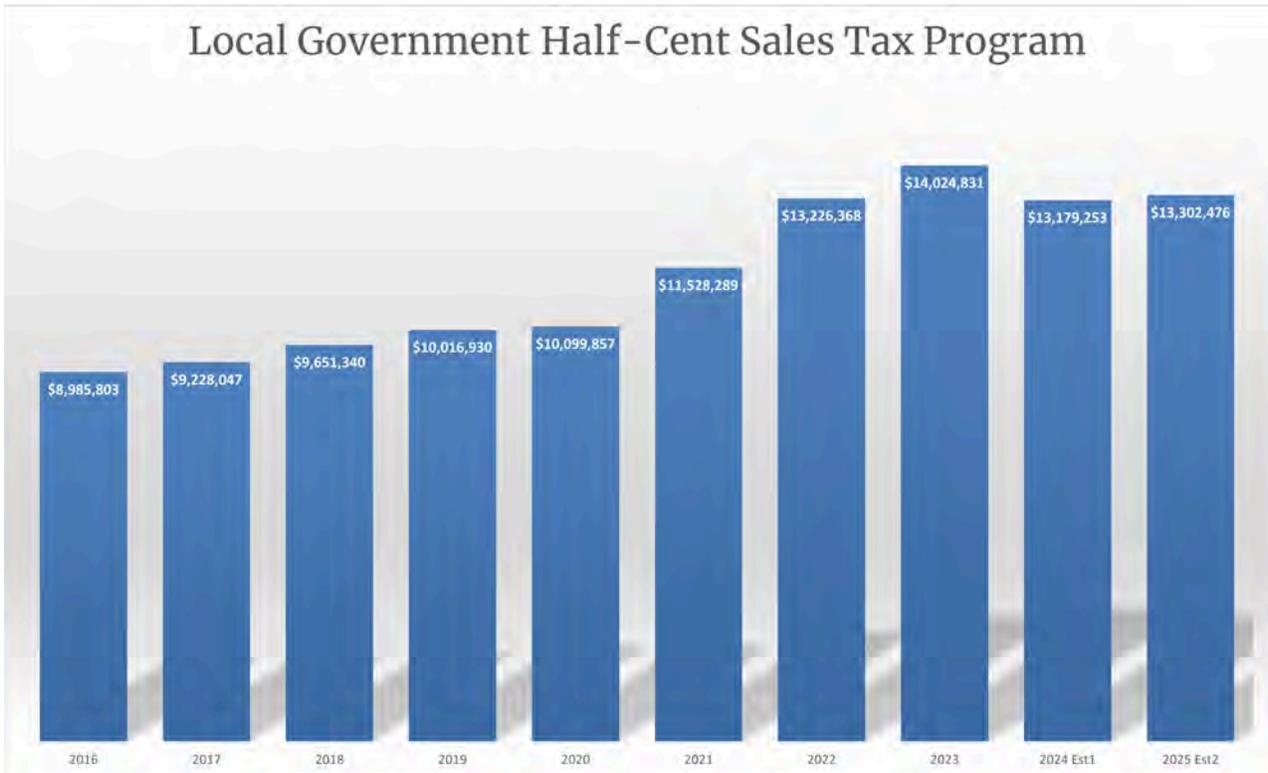
Category	2025
LOC GOVT 1/2 CNT SALE TX	\$13,302,476.00
STATE REVENUE SHARING	\$6,577,610.00
STATE HOUSING INIT. PTNSP	\$1,553,083.00
CONSTITUTIONAL GAS TX 80%	\$1,466,100.00
COUNTY FUEL TX-F.S.206.60	\$810,400.00
Other	\$1,001,480.00

#### State Revenues by Department

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Board of County Commissioners</b>				
Executive				
General Fund	\$16,847,063	\$17,744,537	\$20,103,267	\$20,269,046
<b>EXECUTIVE TOTAL</b>	<b>\$16,847,063</b>	<b>\$17,744,537</b>	<b>\$20,103,267</b>	<b>\$20,269,046</b>
<b>BOARD OF COUNTY COMMISSIONERS TOTAL</b>	<b>\$16,847,063</b>	<b>\$17,744,537</b>	<b>\$20,103,267</b>	<b>\$20,269,046</b>
<b>Department of Public Works</b>				
Gas Taxes				
Constitutional Gas Tax	\$1,846,385	\$1,846,051	\$1,832,627	\$1,832,620
County Fuel Tax	\$814,191	\$813,606	\$810,397	\$810,400
<b>GAS TAXES TOTAL</b>	<b>\$2,660,576</b>	<b>\$2,659,657</b>	<b>\$2,643,024</b>	<b>\$2,643,020</b>
Transportation Trust				
Transportation Trust Fund	\$130,000	\$130,000	\$139,000	\$141,000
<b>TRANSPORTATION TRUST TOTAL</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$139,000</b>	<b>\$141,000</b>
<b>DEPARTMENT OF PUBLIC WORKS TOTAL</b>	<b>\$2,790,576</b>	<b>\$2,789,657</b>	<b>\$2,782,024</b>	<b>\$2,784,020</b>
<b>Grants</b>				
Housing Grants				
SHIP Grant-Housing Auth	\$1,280,503	\$1,896,694	\$1,896,694	\$1,553,083
<b>HOUSING GRANTS TOTAL</b>	<b>\$1,280,503</b>	<b>\$1,896,694</b>	<b>\$1,896,694</b>	<b>\$1,553,083</b>
<b>GRANTS TOTAL</b>	<b>\$1,280,503</b>	<b>\$1,896,694</b>	<b>\$1,896,694</b>	<b>\$1,553,083</b>
<b>Public Safety</b>				
Fire and Emergency Services				
HC Fire Rescue - Fire	\$35,000	\$35,000	\$30,000	\$35,000
HC Fire Rescue - Rescue	\$19,800	\$21,000	\$21,000	\$30,000
<b>FIRE AND EMERGENCY SERVICES TOTAL</b>	<b>\$54,800</b>	<b>\$56,000</b>	<b>\$51,000</b>	<b>\$65,000</b>
<b>PUBLIC SAFETY TOTAL</b>	<b>\$54,800</b>	<b>\$56,000</b>	<b>\$51,000</b>	<b>\$65,000</b>
<b>Community Services</b>				
Aquatic Services & Waterways				
FL Boating Improvemnt Pgm	\$75,000	\$40,000	\$40,000	\$40,000
<b>AQUATIC SERVICES &amp; WATERWAYS TOTAL</b>	<b>\$75,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b>COMMUNITY SERVICES TOTAL</b>	<b>\$75,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
TOTAL	\$21,047,942	\$22,526,888	\$24,872,985	\$24,711,149

**The local government half-cent sales tax has been an important source of revenue for the County for several decades.**



2024 is estimated using year-to-date actuals plus last quarter estimates.

2025 is estimated using 95% of Department of Revenues estimates.

**The state revenue sharing is allocated from the State to the County as a portion of the state sales tax and the cigarette tax.**



2024 is estimated using year-to-date actuals plus last monthly estimates.

2025 is estimated using 95% of Department of Revenues estimates.



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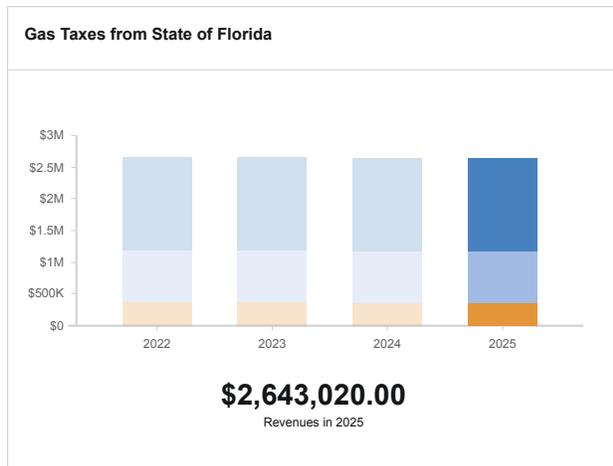
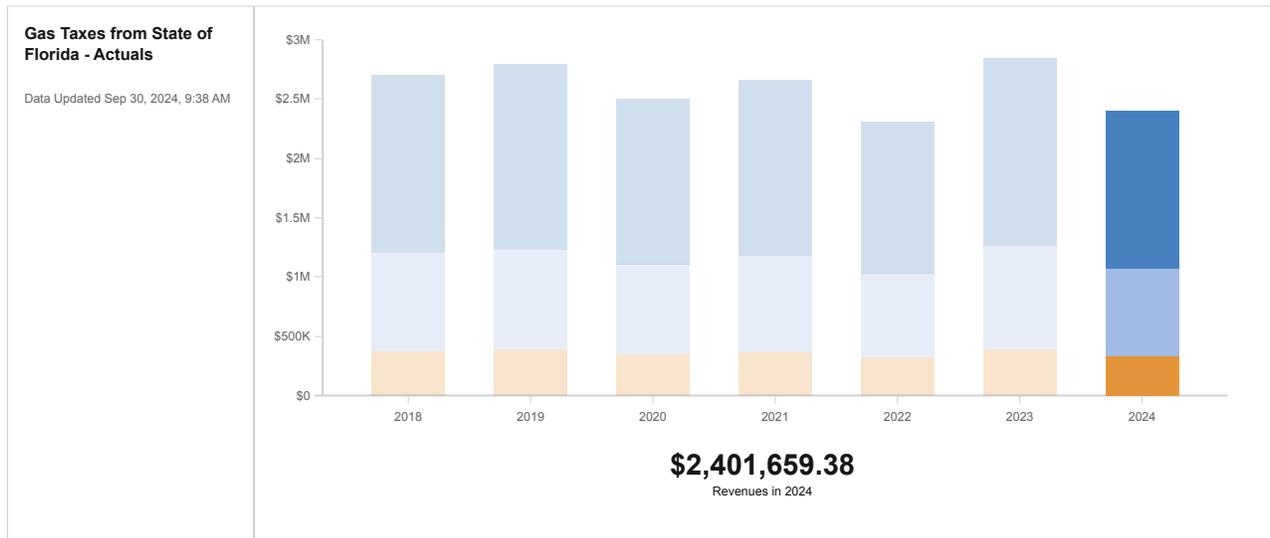
# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

#### Gas Taxes

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



**Gas Taxes from State of Florida**

Category	2025
CONSTITUTIONAL GAS TX 80%	\$1,466,100.00
COUNTY FUEL TX-F.S.206.60	\$810,400.00
CONSTITUTIONAL GAS TX 20%	\$366,520.00

#### Local Sales and Use Taxes

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

#### Fuel Tax Local Option 1:

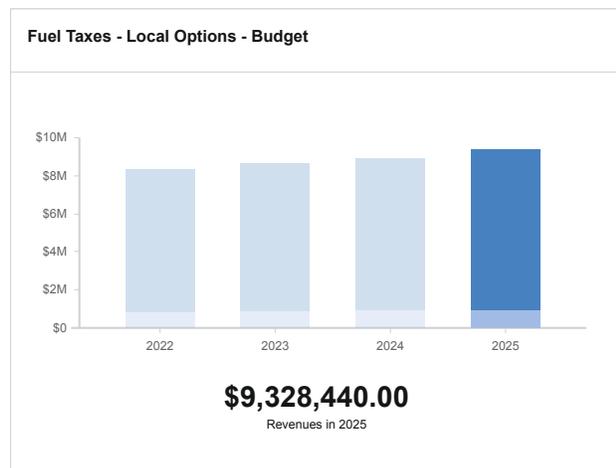
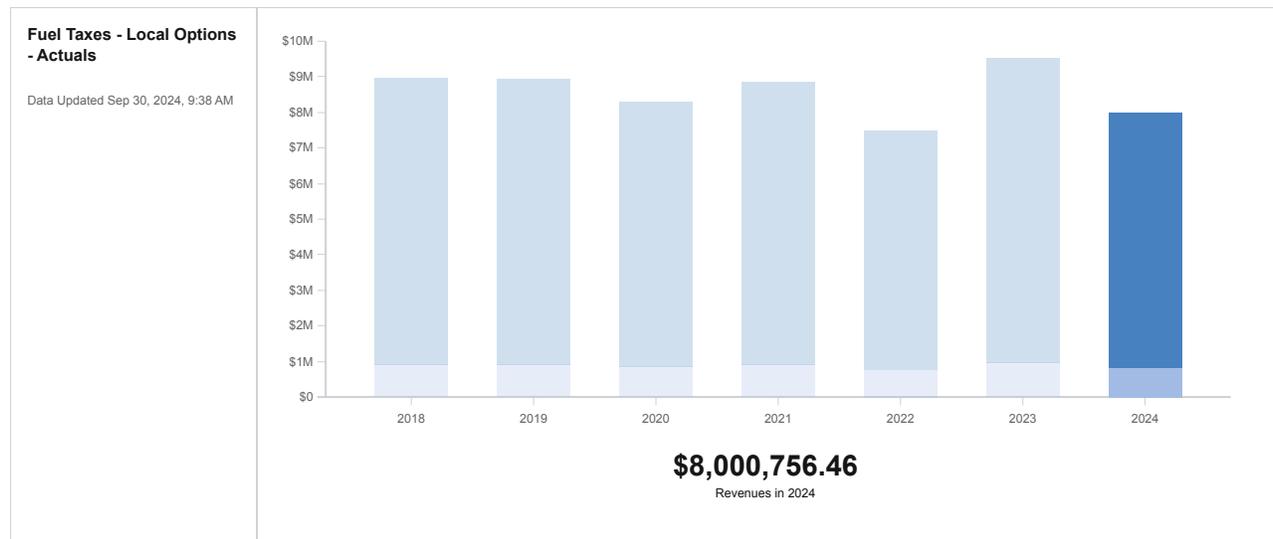
1 to 6 cents/gal of motor and diesel fuel tax intended for a variety of transportation expenditures (defined in section 336.025(7) Fla. Stat. (2014)) including sidewalks. This tax cannot be used for operating expenses other than the ones defined in the above-mentioned Statute and it cannot be pledged for debt exceeding 10 years. Expenditures for these purposes include construction of new roads or the paving of existing graded roads when undertaken in part to relieve or mitigate existing or potential adverse environmental impacts. The proceeds may also be expended to meet immediate local transportation problems and for transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Routine maintenance of roads is not considered an authorized expenditure. This tax will expire on December 31, 2044. Hernando County currently levies the maximum 6 cents for this option.

**Fuel Tax Local Option 2:**

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

**Ninth Cent Fuel Tax:**

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



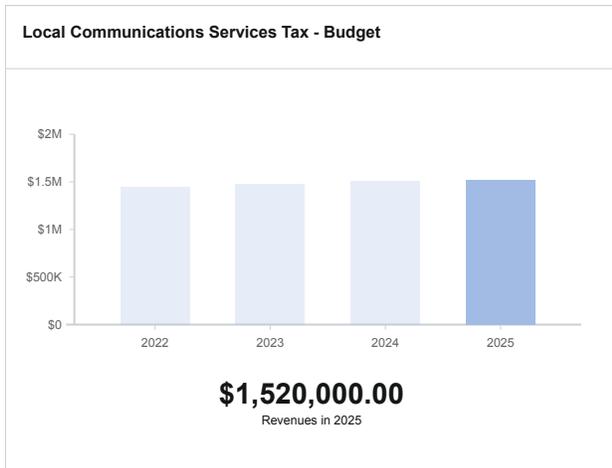
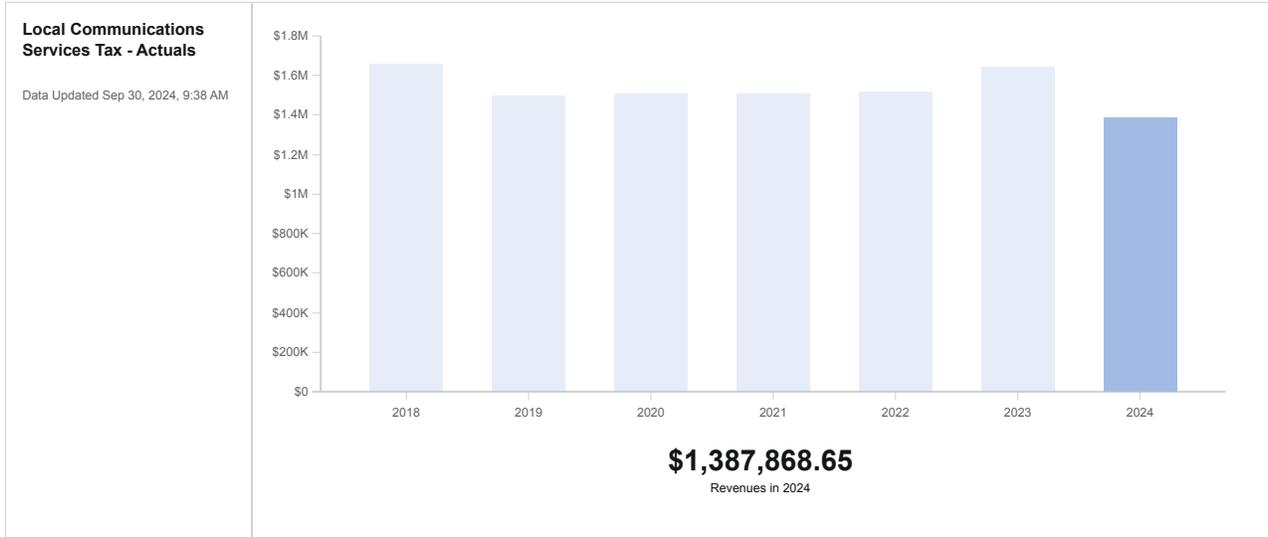
**Fuel Taxes - Local Options - Budget**

Category	2025
Local Option Fuel Tax	\$8,417,820.00
County Voted Fuel Tax	\$910,620.00

**Communications Tax:**

§ 202 Fla. Stat. (2014) gives the County the power to levy communication fees on private broadcasting providers. Hernando County established this tax in lieu of franchise fees for the privilege of using county’s municipal rights-of-way. There are no major limitations on the use of proceeds from this tax. The chart below

shows the local communications tax revenues received from FY18 through FY24. Local Communications Services Tax is collected by the State and returned to counties as part of fees paid by individuals for television cable usage.

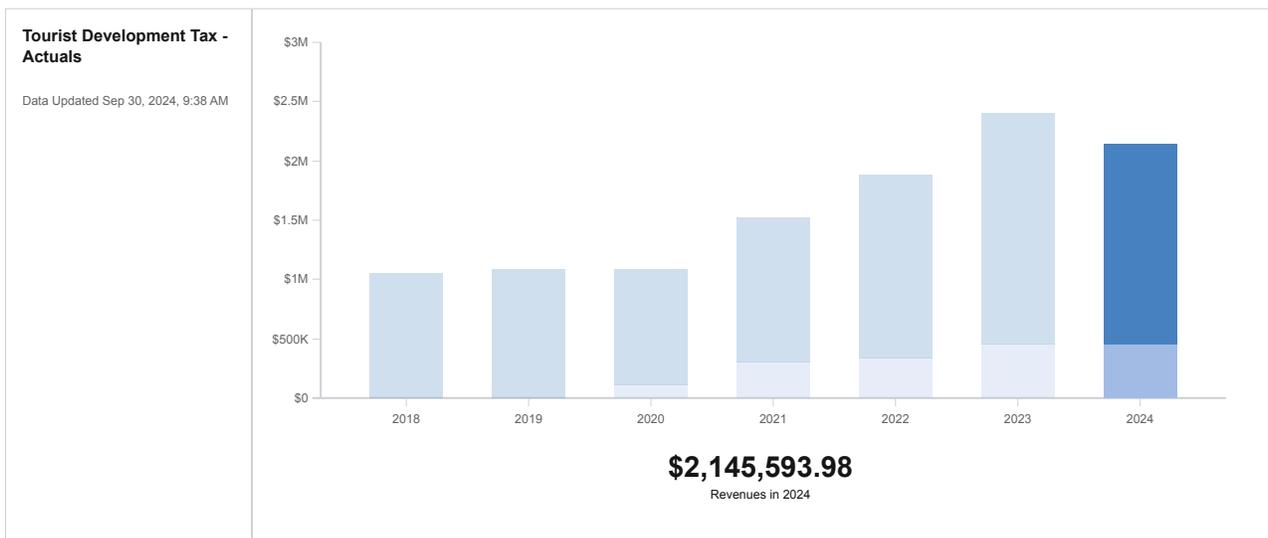


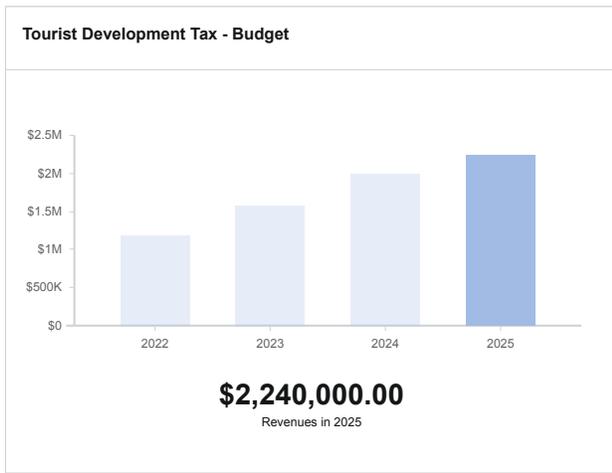
**Local Communications Services Tax - Budget**

Category	2025
LOCAL COMM SRVC TAX	\$1,520,000.00

**Tourist Development Tax:**

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





**Tourist Development Tax - Budget**

Category	2025
TOURIST DEVELOPMENT TAX	\$1,800,000.00
TDT-DESTINATION DEVELOP	\$440,000.00

**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.



# Hernando County, FL

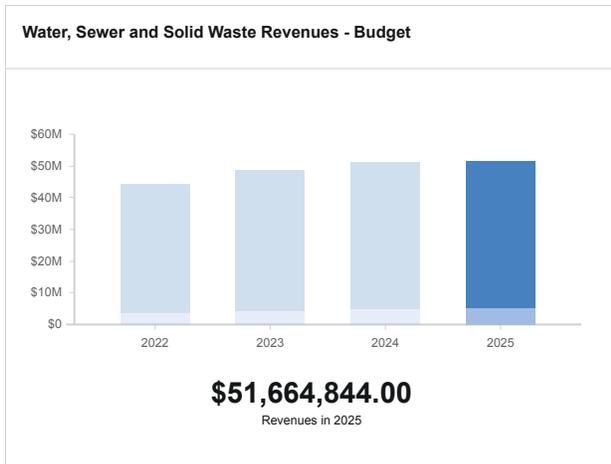
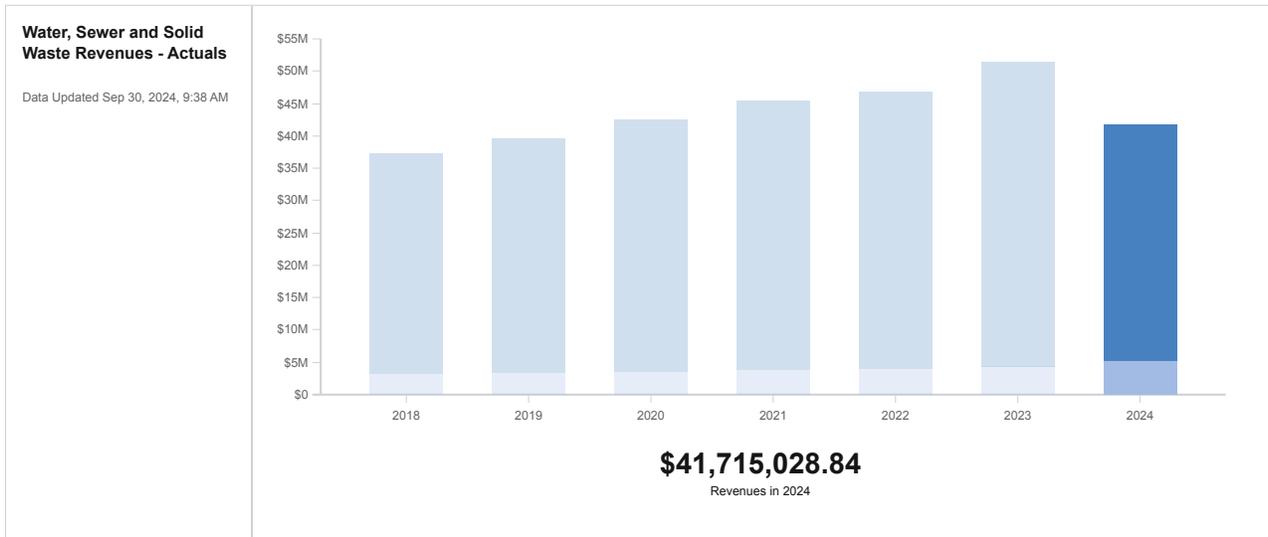
## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

#### Charges for Services

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

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



**Water, Sewer and Solid Waste Revenues - Budget**

Category	2025
Water & Wastewater	\$46,591,993.00
Solid Waste & Recycling	\$5,072,851.00

**Miscellaneous Revenues:**

Miscellaneous revenues account for 0.41% of total 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.



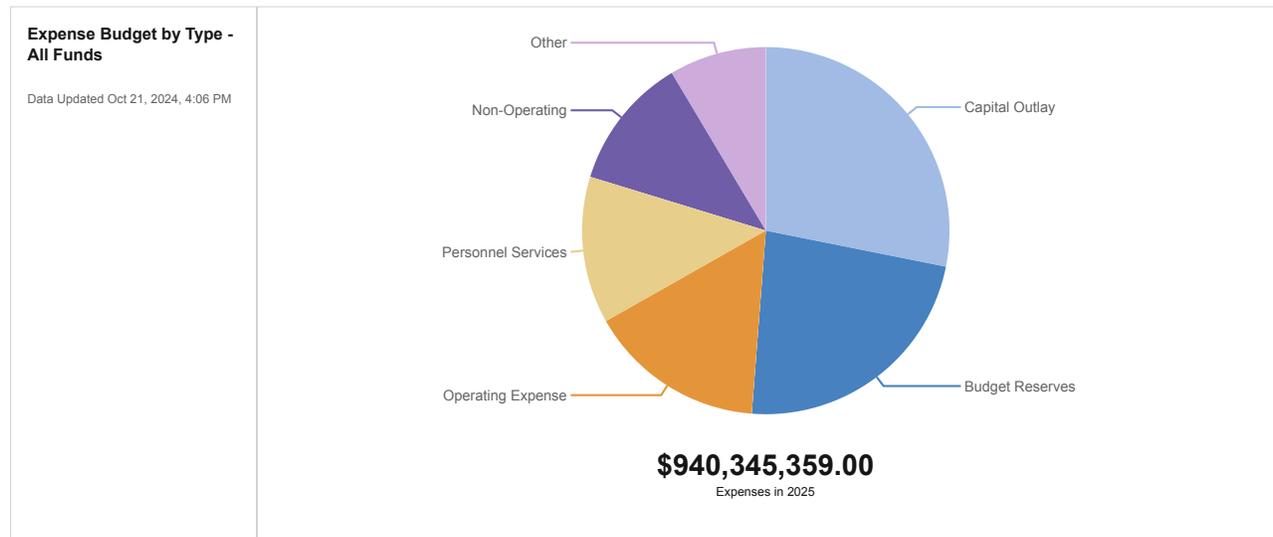
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# Hernando County, FL

## Fiscal Year 2024-2025 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. Transfers to constitutional officers are resources 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.



# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024–2025 Annual Budget

**FY 25 Recommended Budget Department Matrix by Fund Type**

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
<b>Amount</b>						
HHS - CDBG ENTITLEMENT	\$0	\$0	\$0	\$181,938	\$0	\$0
800Mhz Radio System	\$0	\$0	\$0	\$0	\$0	\$2,029,399
Addl LOGT 1-5 Gas-Res Rds	\$0	\$0	\$0	\$0	\$0	\$11,517,200
Affordable Hsng R 07-181	\$0	\$0	\$0	\$0	\$0	\$35,304
Airport Fund-Disaster	\$0	\$0	\$0	\$0	\$0	\$0
Airport Operations	\$0	\$0	\$7,337,937	\$0	\$0	\$0
Airport/Ind Park Transfer	\$0	\$0	\$0	\$72,555	\$0	\$0
Alberta St Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$32,300
Alcohol/Drug Abuse Trust	\$0	\$0	\$0	\$0	\$0	\$78,432
American Rescue Plan	\$0	\$0	\$0	\$0	\$0	\$0
Animal Services	\$0	\$0	\$0	\$2,213,630	\$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	\$47,509	\$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	\$124,562	\$0	\$0	\$0
AP-R/W 9/27 Ext Des & Con	\$0	\$0	\$174,163	\$0	\$0	\$0
AP-RAMP SWEEPER	\$0	\$0	\$0	\$0	\$0	\$0
AP-Recon Runway 9-27	\$0	\$0	\$16,820	\$0	\$0	\$0
AP-RNWX 3/21 REHAB CON	\$0	\$0	\$2,608,814	\$0	\$0	\$0
AP-RNWX 3/21 REHAB SHIFT	\$0	\$0	\$750,000	\$0	\$0	\$0
AP-Rnwy/Txwy Decouple Con	\$0	\$0	\$200,498	\$0	\$0	\$0
AP-RUNWAY CONVERSATION	\$0	\$0	\$1,837,901	\$0	\$0	\$0
AP-Shde Hnger 41577719401	\$0	\$0	\$0	\$0	\$0	\$0
AP-Tech&Tele 44199119401	\$0	\$0	\$0	\$0	\$0	\$0
AP-TERMINAL HVAC	\$0	\$0	\$365,000	\$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	\$6,800	\$0	\$0
Aquatic Services	\$0	\$0	\$0	\$1,242,895	\$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	\$1,900
BCC-CTY Government & Education Center	\$0	\$0	\$0	\$1,031,737	\$0	\$0
Benes Roush Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$12,200
Berkeley Manor Multi-Purp	\$0	\$0	\$0	\$0	\$0	\$62,300
Blackberry Ct Road Paving	\$0	\$0	\$0	\$0	\$0	\$0
Board of Co Commissioners	\$0	\$0	\$0	\$7,544,565	\$0	\$0
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
BOND PROCEEDS S2022	\$0	\$0	\$11,685,678	\$0	\$0	\$0
Braewood Lighting	\$0	\$0	\$0	\$0	\$0	\$9,075
Building Division	\$0	\$0	\$10,766,080	\$0	\$0	\$0
Business Development	\$0	\$0	\$0	\$1,280,771	\$0	\$0

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
C & D Operations	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improv-LOGT 1-6	\$0	\$0	\$0	\$0	\$0	\$6,272,472
Capital Improvement Pgm	\$0	\$0	\$0	\$0	\$0	\$526
Carnes Area Rd Paving	\$0	\$0	\$0	\$0	\$0	\$38,500
Cash to Be Brought Forwrd	\$0	\$0	\$0	\$0	\$0	\$0
Central Fueling System	\$0	\$0	\$0	\$0	\$3,092,187	\$0
Chinsegut Hill Facilities	\$0	\$0	\$0	\$621,211	\$0	\$0
Class I Operations	\$0	\$0	\$15,077,209	\$0	\$0	\$0
Clerk of Circuit Court	\$0	\$0	\$0	\$12,435,042	\$0	\$0
Code Enforcement	\$0	\$0	\$0	\$1,552,269	\$0	\$0
Computer Replacement	\$0	\$0	\$0	\$0	\$593,811	\$0
Connection Fees-Sewer	\$0	\$0	\$9,701,729	\$0	\$0	\$0
Connection Fees-Water	\$0	\$0	\$3,896,189	\$0	\$0	\$0
Cont-Cons & Resource Mgt	\$0	\$0	\$0	\$12,778	\$0	\$0
Contingencies Reserve	\$0	\$0	\$0	\$39,056,162	\$0	\$0
Contrib-Comp Planning	\$0	\$0	\$0	\$64,000	\$0	\$0
Contrib-Health	\$0	\$0	\$0	\$200	\$0	\$0
Contrib-Mental Health	\$0	\$0	\$0	\$525,000	\$0	\$0
Contrib-Other Human Svcs	\$0	\$0	\$0	\$43,500	\$0	\$0
Convenience Center Oper	\$0	\$0	\$2,023,773	\$0	\$0	\$0
Cooperative Extension Svc	\$0	\$0	\$0	\$584,419	\$0	\$0
County Administration	\$0	\$0	\$0	\$1,202,077	\$0	\$0
County Attorney's Office	\$0	\$0	\$0	\$1,164,938	\$0	\$0
County Fuel Tax	\$0	\$0	\$0	\$0	\$0	\$4,110,400
Court Improvement Fund	\$0	\$0	\$0	\$0	\$0	\$6,683,609
Court Innov-Drug Court	\$0	\$0	\$0	\$0	\$0	\$504,347
Court System-Article V	\$0	\$0	\$0	\$28,890	\$0	\$0
Courts Technology	\$0	\$0	\$0	\$0	\$0	\$946,655
Courts-Adult Drug Court	\$0	\$0	\$0	\$0	\$0	\$0
Courts-SAMHSA Drug Court	\$0	\$0	\$0	\$0	\$0	\$90,199
Crime Prevention(775.083)	\$0	\$0	\$0	\$0	\$0	\$222,617
Croft Lane Rd Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Croom Esc Long Term Care	\$0	\$0	\$11,195,753	\$0	\$0	\$0
Crum Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$20,079
D Slosberg Driver Ed Sfty	\$0	\$0	\$0	\$0	\$0	\$1,042,432
Damac Estates Ltg	\$0	\$0	\$0	\$0	\$0	\$11,895
Debt Service/Transfers	\$0	\$0	\$0	\$3,877,879	\$0	\$0
Debt Srv-Reserv-Const GT	\$0	\$0	\$0	\$0	\$0	\$8,134,371
Deerfield Acres St Ltg	\$0	\$0	\$0	\$0	\$0	\$26,400
Dept of Juvenile Justice	\$0	\$0	\$0	\$733,600	\$0	\$0
Destination Develop	\$0	\$0	\$0	\$0	\$0	\$1,009,988
Dev-Hmgb 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	\$30,074
Dotted Wren Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
DPW-Administration	\$0	\$0	\$0	\$0	\$0	\$2,305,352
DPW-ANDER SNOW IN CON IMP	\$0	\$0	\$0	\$0	\$0	\$7,170,900
DPW-Des Calienta Dr Imp	\$0	\$0	\$0	\$0	\$0	\$0
DPW-Des&Con Cyril Dr Imp	\$0	\$0	\$0	\$0	\$0	\$1,732,970
DPW-EASTSIDE ELM RALEY SW	\$0	\$0	\$0	\$0	\$0	\$321,076
DPW-EMERSON RD RESURFACE	\$0	\$0	\$0	\$0	\$0	\$1,300,000
DPW-Fr Dade Ave Resurf	\$0	\$0	\$0	\$0	\$0	\$0
DPW-FREEPORT DR SW CON	\$0	\$0	\$0	\$0	\$0	\$648,673
DPW-HAYMAN RD CON IMPROVE	\$0	\$0	\$0	\$0	\$0	\$467,000
DPW-LAP Linden SW Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Bville Elm SW Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Bville Elm SW Des	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Deltna Elm Sw Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Deltona SW Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Deltona Sw Design	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Eastside SW Des	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Elgin Blvd SW Des	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Elgin Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Explorer SW Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Freeport SW Des	\$0	\$0	\$0	\$0	\$0	\$0

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
DPW-LAP JD Floyd SW Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP LANDOVER SW CON	\$0	\$0	\$0	\$0	\$0	\$1,585
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	\$1,065,395
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	\$41,248
DPW-LKE TOWNSEN BOAT RAMP	\$0	\$0	\$0	\$0	\$0	\$200,000
DPW-RIDGE MANOR RD PAVING	\$0	\$0	\$0	\$0	\$0	\$242,586
DPW-SAFE STS & RDS 4 ALL	\$0	\$0	\$0	\$0	\$0	\$123,680
DPW-Traffic Division	\$0	\$0	\$0	\$0	\$0	\$2,141,223
DWP-LAP S Linden Des	\$0	\$0	\$0	\$0	\$0	\$0
E911 System	\$0	\$0	\$0	\$0	\$0	\$2,500,891
Economic Incentive	\$0	\$0	\$0	\$1,129,942	\$0	\$0
Eider Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$10,395
Em-Hmgrp Broad St Acq/Demo	\$0	\$0	\$0	\$0	\$0	\$0
Em-Hmgrp Gulfwv Wind Retro	\$0	\$0	\$0	\$0	\$0	\$0
Em-Hmgrp Gulwnd Ele&Retro	\$0	\$0	\$0	\$25,000	\$0	\$0
EM-VULNERABILITY ASSESSMT	\$0	\$0	\$0	\$142,200	\$0	\$0
Emergency Management	\$0	\$0	\$0	\$833,764	\$0	\$0
EMG Empa Enhancements	\$0	\$0	\$0	\$0	\$0	\$0
EMG-Empa Grt 31.063	\$0	\$0	\$0	\$89,292	\$0	\$0
EMG-Empg Grt 97.042	\$0	\$0	\$0	\$0	\$0	\$0
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	\$2,508,527
English Sparrow Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$26,587
Facilities Maintenance	\$0	\$0	\$0	\$10,517,621	\$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	\$526,418	\$0	\$0
Fed Grt-FTA 5307 ARPA	\$0	\$0	\$0	\$310,337	\$0	\$0
Fire Rescue Fund-Disaster	\$0	\$0	\$0	\$0	\$0	\$0
FL Boating Imprvmnt Pgm	\$0	\$0	\$0	\$0	\$0	\$368,185
Flatwood Rd Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$20,402
Fleet Replacement Program	\$0	\$0	\$0	\$0	\$18,452,065	\$0
Flicker Road Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$12,827
Flock Av West-Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$9,036
Flock Ave Rd Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Fort Dade MHP Lighting	\$0	\$0	\$0	\$0	\$0	\$9,600
Furley Ave Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$21,400
FY21-22 SMALL CITIES CDGB	\$0	\$0	\$0	\$800,000	\$0	\$0
Gen Fund-Disaster	\$0	\$0	\$0	\$0	\$0	\$0
General Fund - Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0
Godwit Area Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$27,800
Golden Ave Rd Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Golden Warbler Rd Pv MSBU	\$0	\$0	\$0	\$0	\$0	\$20,100
Grants Management	\$0	\$0	\$0	\$377,252	\$0	\$0
Grass Finch Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$13,450
GT Habitat Restoration	\$0	\$0	\$0	\$0	\$0	\$0
Guardian Ad Litem Program	\$0	\$0	\$0	\$9,044	\$0	\$0
Guardian Ad Litem Tech	\$0	\$0	\$0	\$0	\$0	\$18,266
H Bch U13 B-C Ph 40	\$0	\$0	\$0	\$0	\$0	\$25,550
Hancock Lk Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$28,514
Harris Hawk Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$18,264
HC Fire Rescue - Fire	\$0	\$0	\$0	\$0	\$0	\$50,407,318
HC Fire Rescue - Rescue	\$0	\$0	\$0	\$0	\$0	\$54,632,455
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

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
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	\$733,603
HCSO Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$10,179,751
HCSO-Bulletproof Vest Pgm	\$0	\$0	\$0	\$0	\$0	\$0
HCSO-E911 STATE GRANT	\$0	\$0	\$0	\$532,479	\$0	\$0
HCSO-Equit Share Justice	\$0	\$0	\$0	\$0	\$0	\$602,480
HCSO-Equit Share Treasury	\$0	\$0	\$0	\$0	\$0	\$50,281
HCSO-SCAAP/Alien AssistNC	\$0	\$0	\$0	\$0	\$0	\$0
HCUD - Capital	\$0	\$0	\$105,735,443	\$0	\$0	\$0
HCUD Administration	\$0	\$0	\$3,682,576	\$0	\$0	\$0
HCUD Billing	\$0	\$0	\$1,629,178	\$0	\$0	\$0
HCUD Customer Svs-Finance	\$0	\$0	\$1,119,435	\$0	\$0	\$0
HCUD Engineering	\$0	\$0	\$2,942,532	\$0	\$0	\$0
HCUD Meter Reading	\$0	\$0	\$1,095,243	\$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	\$10,449,991	\$0	\$0	\$0
HCUD Water Operations	\$0	\$0	\$8,787,841	\$0	\$0	\$0
HCUD- HB WW RESILIENCY	\$0	\$0	\$500,000	\$0	\$0	\$0
HCUD- Septic Incentive Program	\$0	\$0	\$651,422	\$0	\$0	\$0
HCUD-Airport Wrf Expan	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-Bond 2021B	\$0	\$0	\$3,690,950	\$0	\$0	\$0
HCUD-Debt Svs-Trfrs-Reserv	\$0	\$0	\$72,941,544	\$0	\$0	\$0
HCUD-ELGIN FM WG021	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-Finance Admin	\$0	\$0	\$731,483	\$0	\$0	\$0
HCUD-Glen Wrf Improvement	\$0	\$0	\$3,900,000	\$0	\$0	\$0
HCUD-HUT ST&FM WG024	\$0	\$0	\$2,653,596	\$0	\$0	\$0
HCUD-NORTHCLIFFE FM WG026	\$0	\$0	\$2,600,000	\$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	\$250,000	\$0	\$0	\$0
HCUD-Septic to Sewer PH1	\$0	\$0	\$11,077,428	\$0	\$0	\$0
HCUD-WW Feasibility Anlys	\$0	\$0	\$0	\$0	\$0	\$0
Health Department	\$0	\$0	\$0	\$0	\$0	\$2,744,618
Helen/Allen Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$14,700
Hern Beach Boatlift	\$0	\$0	\$0	\$0	\$0	\$97,500
Hern Beach Vol Fire Comp	\$0	\$0	\$0	\$0	\$0	\$1,453
Hernando Beach Ltg Ph 65	\$0	\$0	\$0	\$0	\$0	\$9,730
Hernando/Citrus MPO Gen	\$0	\$0	\$0	\$0	\$0	\$497,672
HHS-FY15 CDBG House Rehab	\$0	\$0	\$0	\$0	\$0	\$0
HHS/DCA CDBG NSP 3 Pgm	\$0	\$0	\$0	\$697,137	\$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	\$56,422
Holland Spg Multi Ph 83	\$0	\$0	\$0	\$0	\$0	\$15,400
Household Haz Wste Oper	\$0	\$0	\$369,737	\$0	\$0	\$0
Human Resources	\$0	\$0	\$0	\$720,749	\$0	\$0
Hurricane Dr Rd Paving	\$0	\$0	\$0	\$0	\$0	\$19,600
IF Srchg I75-SR50 Roads	\$217,784	\$0	\$0	\$0	\$0	\$0
Impact Fee-Ambulance	\$106,301	\$0	\$0	\$0	\$0	\$0
Impact Fee-Fire-HC Fire	\$2,196,779	\$0	\$0	\$0	\$0	\$0
Impact Fee-Fire-Hern Bch	\$63,978	\$0	\$0	\$0	\$0	\$0
Impact Fee-Jail	\$112,618	\$0	\$0	\$0	\$0	\$0
Impact Fee-Law Enforcemnt	\$641,681	\$0	\$0	\$0	\$0	\$0
Impact Fee-Library	\$608,566	\$0	\$0	\$0	\$0	\$0
Impact Fee-Park Dist 1	\$104,875	\$0	\$0	\$0	\$0	\$0
Impact Fee-Park Dist 2	\$798,839	\$0	\$0	\$0	\$0	\$0
Impact Fee-Park Dist 3	\$144,245	\$0	\$0	\$0	\$0	\$0
Impact Fee-Park Dist 4	\$202,755	\$0	\$0	\$0	\$0	\$0
Impact Fee-Public Bldgs	\$3,261,946	\$0	\$0	\$0	\$0	\$0

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
Impact Fee-Road Dist 1	\$5,470,000	\$0	\$0	\$0	\$0	\$0
Impact Fee-Road Dist 2	\$868,000	\$0	\$0	\$0	\$0	\$0
Impact Fee-Road Dist 3	\$262,000	\$0	\$0	\$0	\$0	\$0
Impact Fee-Road Dist 4	\$4,715,000	\$0	\$0	\$0	\$0	\$0
Indigent Care	\$0	\$0	\$0	\$3,740,437	\$0	\$0
Insurance Costs	\$0	\$0	\$0	\$2,028,520	\$0	\$0
Jackdaw Road Paving	\$0	\$0	\$0	\$0	\$0	\$15,000
Jail Medical/Other	\$0	\$0	\$0	\$367,560	\$0	\$0
Jaybird Road Paving	\$0	\$0	\$0	\$0	\$0	\$39,700
Kass Cir Neighborhood CRA	\$0	\$0	\$0	\$0	\$0	\$228,028
Kensington Woods STR LTG	\$0	\$0	\$0	\$0	\$0	\$11,600
Kodiak Wren Rd Paving	\$0	\$0	\$0	\$0	\$0	\$17,400
Lakeside Acres Street Ltg	\$0	\$0	\$0	\$0	\$0	\$17,790
Landscape Enhancement	\$0	\$0	\$0	\$0	\$0	\$439,494
Law Enforcement Trust Fund	\$0	\$0	\$0	\$0	\$0	\$498,700
Legal Aid Programs 29.008	\$0	\$0	\$0	\$0	\$0	\$60,797
Library Estate Funds	\$0	\$0	\$0	\$0	\$0	\$295,551
Library Services	\$0	\$0	\$0	\$3,811,488	\$0	\$0
Library State Aid	\$0	\$0	\$0	\$316,900	\$0	\$0
Library State Aid FY18	\$0	\$0	\$0	\$497,803	\$0	\$0
Library State Aid FY19	\$0	\$0	\$0	\$0	\$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	\$16,419
M Transit-Grants	\$0	\$0	\$0	\$982,282	\$0	\$0
Maberly Road Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$20,300
Mandrake/Canary Rd Pav	\$0	\$0	\$0	\$0	\$0	\$181,700
Marsh Wren Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$17,000
Marvelwood Area Rd Paving	\$0	\$0	\$0	\$0	\$0	\$36,277
Mass Transit System	\$0	\$0	\$0	\$0	\$0	\$0
Mass Transit-FTA Sec 5307	\$0	\$0	\$0	\$8,701,793	\$0	\$0
MASS TRANSIT-FTA SEC 5307	\$0	\$0	\$0	\$3,167,009	\$0	\$0
Mass Transit-FTA Sec 5311	\$0	\$0	\$0	\$0	\$0	\$0
Mass Transit-FTA Sec 5339	\$0	\$0	\$0	\$1,146,405	\$0	\$0
MASS TRNST-FTA S5311	\$0	\$0	\$0	\$567,562	\$0	\$0
Medical Examiner	\$0	\$0	\$0	\$718,156	\$0	\$0
Medical Insur Self-Ins	\$0	\$0	\$0	\$0	\$23,359,294	\$0
Mexican Canary Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$20,400
Michigan Ave Rd Paving	\$0	\$0	\$0	\$0	\$0	\$217,900
Milgate Ct Rd Paving	\$0	\$0	\$0	\$0	\$0	\$0
Mitchell Heights St Ltg	\$0	\$0	\$0	\$0	\$0	\$9,100
Mosq Control State 1	\$0	\$0	\$0	\$0	\$0	\$75,617
Mosquito Control Local	\$0	\$0	\$0	\$0	\$0	\$1,265,919
MPO-Citrus TD Planning	\$0	\$0	\$0	\$0	\$0	\$30,251
MPO-FHWA PI Funds	\$0	\$0	\$0	\$0	\$0	\$805,836
MPO-FHWA PI Funds 20.205	\$0	\$0	\$0	\$0	\$0	\$0
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	\$19,362
Mtn Mockingbird/Marv Pav	\$0	\$0	\$0	\$0	\$0	\$0
Ninth-Ct Fuel Tax-Res Rds	\$0	\$0	\$0	\$0	\$0	\$3,310,620
Non-Ad Val Ref Rev Bd S10	\$0	\$7,176	\$0	\$0	\$0	\$0
NON-AD VAL REV BOND S2022	\$0	\$2,781,502	\$0	\$0	\$0	\$0
Non-Ad Val Rev Note 2012	\$0	\$1,586,202	\$0	\$0	\$0	\$0
Nordica Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$68,700
Nuzum Road Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
NW Landfill C#2 Constr	\$0	\$0	\$13,724,693	\$0	\$0	\$0
Oakwood Acres Street Ltg	\$0	\$0	\$0	\$0	\$0	\$15,263
Office of Mgmt and Budget	\$0	\$0	\$0	\$746,648	\$0	\$0
Office-Public Information	\$0	\$0	\$0	\$604,442	\$0	\$0
Old Squaw Ave Rd Paving	\$0	\$0	\$0	\$0	\$0	\$28,600

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
Olsen Road Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Opioid Abatement	\$0	\$0	\$0	\$187,195	\$0	\$0
OPIOID SETTLEMENT	\$0	\$0	\$0	\$0	\$0	\$1,115,806
Orchard Pk III Multi-Purp	\$0	\$0	\$0	\$0	\$0	\$17,278
Osprey Ave Rd Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Ostrom/Allen Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$20,240
Owl Road Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
PA Pot #3-Artificial Reef	\$77,217	\$0	\$0	\$0	\$0	\$0
Painted Bunting Rd Paving	\$0	\$0	\$0	\$0	\$0	\$18,100
Paramount Area Pv MSBU	\$0	\$0	\$0	\$0	\$0	\$25,600
Parks & Recreation	\$0	\$0	\$0	\$6,404,678	\$0	\$0
Pelican Ave Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$18,700
PGA Ltg Ph 52	\$0	\$0	\$0	\$0	\$0	\$9,470
Pheasant Ave Rd Paving	\$0	\$0	\$0	\$0	\$0	\$60,500
Phillips East Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$17,480
Phillips Rd Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$27,159
Pine Warbler Pv MSBU	\$0	\$0	\$0	\$0	\$0	\$38,300
Piping Plover Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$28,786
Planning	\$0	\$0	\$0	\$2,886,602	\$0	\$0
Planning Trans Disadv(TD)	\$0	\$0	\$0	\$0	\$0	\$11,554
Pln-FY20 Cpta As Park Mp	\$0	\$0	\$0	\$0	\$0	\$0
Pln-Mass Transit 5307 + SBG	\$0	\$0	\$0	\$0	\$0	\$0
Pln-Mass Transit SEC 5311	\$0	\$0	\$0	\$0	\$0	\$0
Pln-Mass Transit Srv Dev	\$0	\$0	\$0	\$0	\$0	\$0
Pln-Peck Sink Improvement	\$0	\$0	\$0	\$0	\$0	\$0
Pristine Pl Mlti Pur MSBU	\$0	\$0	\$0	\$0	\$0	\$127,400
Procurement	\$0	\$0	\$0	\$1,039,701	\$0	\$0
Property Appraiser	\$0	\$0	\$0	\$3,658,141	\$0	\$0
Publ Defender Technology	\$0	\$0	\$0	\$0	\$0	\$216,389
Public Defender-Article V	\$0	\$0	\$0	\$3,865	\$0	\$0
Public Law Library-Art V	\$0	\$0	\$0	\$0	\$0	\$50,047
Puffin Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$10,400
Quill Ave Road Paving	\$0	\$0	\$0	\$0	\$0	\$10,400
RA POT #3-Caliente stmwtr	\$2,996,345	\$0	\$0	\$0	\$0	\$0
RA-Bayou Dr Improvements	\$128,125	\$0	\$0	\$0	\$0	\$0
Ra-Linda Pederson Improv	\$0	\$0	\$0	\$0	\$0	\$0
Recycling Operations	\$0	\$0	\$1,283,923	\$0	\$0	\$0
Regency Oaks Light Ph 46	\$0	\$0	\$0	\$0	\$0	\$68,250
Renewal and Replacement	\$0	\$0	\$19,472,696	\$0	\$0	\$0
Rescue Fund-Disaster	\$0	\$0	\$0	\$0	\$0	\$0
Ridge Manor Ltg	\$0	\$0	\$0	\$0	\$0	\$16,600
Ridge Manor West St Ltg	\$0	\$0	\$0	\$0	\$0	\$26,650
Risk Management	\$0	\$0	\$0	\$0	\$9,034,024	\$0
Risk Mgmt Deduct Reserves	\$0	\$0	\$0	\$0	\$0	\$0
River Country Multi Ph 50	\$0	\$0	\$0	\$0	\$0	\$128,380
Road Maint-Constit Gas Tax	\$0	\$0	\$0	\$0	\$0	\$6,228
Road Maint-LOGT 1-6	\$0	\$0	\$0	\$0	\$0	\$2,697,008
Road Maintenance Division	\$0	\$0	\$0	\$0	\$0	\$9,995,525
Royal Highlands "A" Pav	\$0	\$0	\$0	\$0	\$0	\$19,454
Royal Highlands "B" Pav	\$0	\$0	\$0	\$0	\$0	\$297,700
Royal Highlands "C" Pav	\$0	\$0	\$0	\$0	\$0	\$88,000
Royal Highlands "E" Pav	\$0	\$0	\$0	\$0	\$0	\$63,200
Royal Highlands "F" Pav	\$0	\$0	\$0	\$0	\$0	\$33,300
Royal Highlands "G" Pav	\$0	\$0	\$0	\$0	\$0	\$73,600
Royal Highlands "I" Pav	\$0	\$0	\$0	\$0	\$0	\$70,500
Royal Highlands "L" Pav	\$0	\$0	\$0	\$0	\$0	\$34,400
Royal Highlands Drwy Apr	\$0	\$0	\$0	\$0	\$0	\$11,639
Scoreboard Sponsorship	\$0	\$0	\$0	\$0	\$0	\$0
Sensitive Lands	\$0	\$0	\$0	\$878,183	\$0	\$0
Seven Hills Ltg Ph 55	\$0	\$0	\$0	\$0	\$0	\$118,830
Sheriff	\$0	\$0	\$0	\$87,580,148	\$0	\$0
SHIP Grant-Housing Auth	\$0	\$0	\$0	\$0	\$0	\$7,138,718
Silver Ridge St Ltg MSBU	\$0	\$0	\$0	\$0	\$0	\$24,000
Silverthorn St Lighting	\$0	\$0	\$0	\$0	\$0	\$116,700
SLFRF-Airport Master Plan	\$0	\$0	\$0	\$0	\$0	\$0

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
SLFRF-ARPA S BVILE STMWTR	\$0	\$0	\$0	\$0	\$0	\$949,500
SLFRF-Cyril W & WW Improv	\$0	\$0	\$0	\$0	\$0	\$0
SLFRF-General Govt ARPA	\$0	\$0	\$0	\$0	\$0	\$0
SLFRF-Killian WP Upgrade	\$0	\$0	\$4,491,231	\$0	\$0	\$0
SLFRF-SR 50 & Grove FM	\$0	\$0	\$500,000	\$0	\$0	\$0
SLFRF-Tel/Corp Pump & FM	\$0	\$0	\$1,273,051	\$0	\$0	\$0
SLFRF-US 41 Force Main	\$0	\$0	\$1,170,709	\$0	\$0	\$0
SLFRF-Weeping Willow Swr	\$0	\$0	\$0	\$0	\$0	\$0
Social Services	\$0	\$0	\$0	\$950,919	\$0	\$0
Solid Waste/Recyc-Capital	\$0	\$0	\$8,932,173	\$0	\$0	\$0
Solid Wste-Disaster/Debri	\$0	\$0	\$1,306,083	\$0	\$0	\$0
South Brooksville St Ltg	\$0	\$0	\$0	\$0	\$0	\$17,968
Space Needs	\$0	\$0	\$0	\$0	\$0	\$0
Spring Hill Light Ph 48	\$0	\$0	\$0	\$0	\$0	\$727,600
State Attorney-Article V	\$0	\$0	\$0	\$11,450	\$0	\$0
State Atty Technology	\$0	\$0	\$0	\$0	\$0	\$363,732
State Rd Canal Dredg MSBU	\$0	\$0	\$0	\$0	\$0	\$16,977
Stormwater Mgmt MSTU	\$0	\$0	\$0	\$0	\$0	\$7,062,270
Supervisor of Elections	\$0	\$0	\$0	\$2,774,309	\$0	\$0
SW-COMPOST PILOT PROJECT	\$0	\$0	\$32,990	\$0	\$0	\$0
Sweetgum Rd Millings MSBU	\$0	\$0	\$0	\$0	\$0	\$16,800
Tax Collector	\$0	\$0	\$0	\$4,268,500	\$0	\$0
Taylor St Millings MSBU	\$0	\$0	\$0	\$0	\$0	\$12,400
Technology Services	\$0	\$0	\$0	\$0	\$0	\$0
The Oaks Ground Maint	\$0	\$0	\$0	\$0	\$0	\$23,650
Tinamou Area Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$35,173
Tourist Development	\$0	\$0	\$0	\$0	\$0	\$4,986,853
Traffic-Construct-Gas Tax	\$0	\$0	\$0	\$0	\$0	\$1,021
Traffic-LOGT 1-6	\$0	\$0	\$0	\$0	\$0	\$631,140
Trans Trust Fund-Disaster	\$0	\$0	\$0	\$0	\$0	\$0
Trash Collection MSBU	\$0	\$0	\$0	\$0	\$0	\$12,101,022
TTF-Debt Srv-Tfr-Rsrv	\$0	\$0	\$0	\$0	\$0	\$3,715,703
Unsafe Buildings	\$0	\$0	\$296,728	\$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	\$5,124,856	\$0
Veteran's Memorial Monument	\$0	\$0	\$0	\$251,400	\$0	\$0
Veteran's Services	\$0	\$0	\$0	\$296,450	\$0	\$0
Veterans Treatment Court	\$0	\$0	\$0	\$0	\$0	\$2,000
Villg at H-N-D Ltg Ph 49	\$0	\$0	\$0	\$0	\$0	\$5,590
W W Woodlands Ltg	\$0	\$0	\$0	\$0	\$0	\$21,250
Waste Tire Operations	\$0	\$0	\$136,169	\$0	\$0	\$0
Water Conservation	\$0	\$0	\$441,955	\$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	\$329,700
White Rd Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$35,300
Windridge Lighting Ph 41	\$0	\$0	\$0	\$0	\$0	\$9,814
Wood Owl Ave Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$34,700
Worker's Comp Self Ins	\$0	\$0	\$0	\$0	\$8,064,481	\$0
WRWSA H20 Cons-Qual	\$0	\$0	\$92,500	\$0	\$0	\$0
WRWSA H20 Sply Pgm FY 14	\$0	\$0	\$0	\$0	\$0	\$0
Youth Court	\$0	\$0	\$0	\$0	\$0	\$167,617
Zoning-GF	\$0	\$0	\$0	\$0	\$0	\$0
<b>AMOUNT</b>	<b>\$22,977,054</b>	<b>\$4,374,880</b>	<b>\$365,845,869</b>	<b>\$231,040,830</b>	<b>\$67,720,718</b>	<b>\$248,386,008</b>

Financial information in this section of the budget document is intended to summarize hundreds of individual accounts that Hernando County utilizes to track its financial transactions. These accounts 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 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:

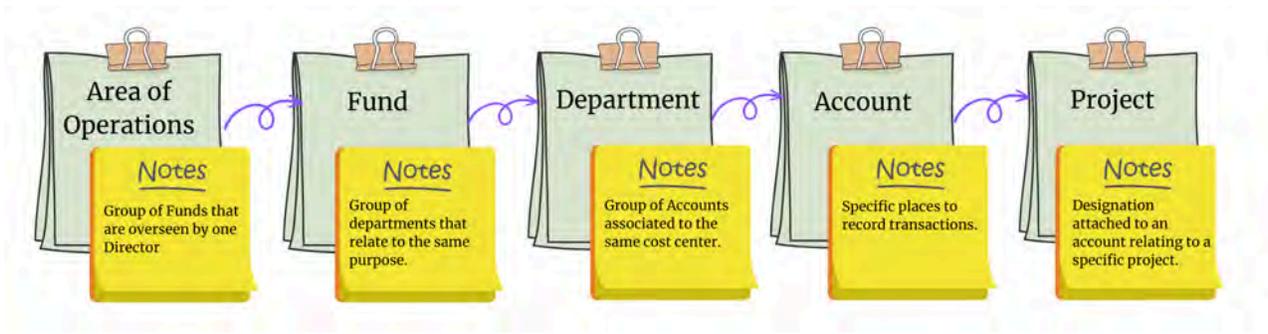


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County Website

# Hernando County, FL

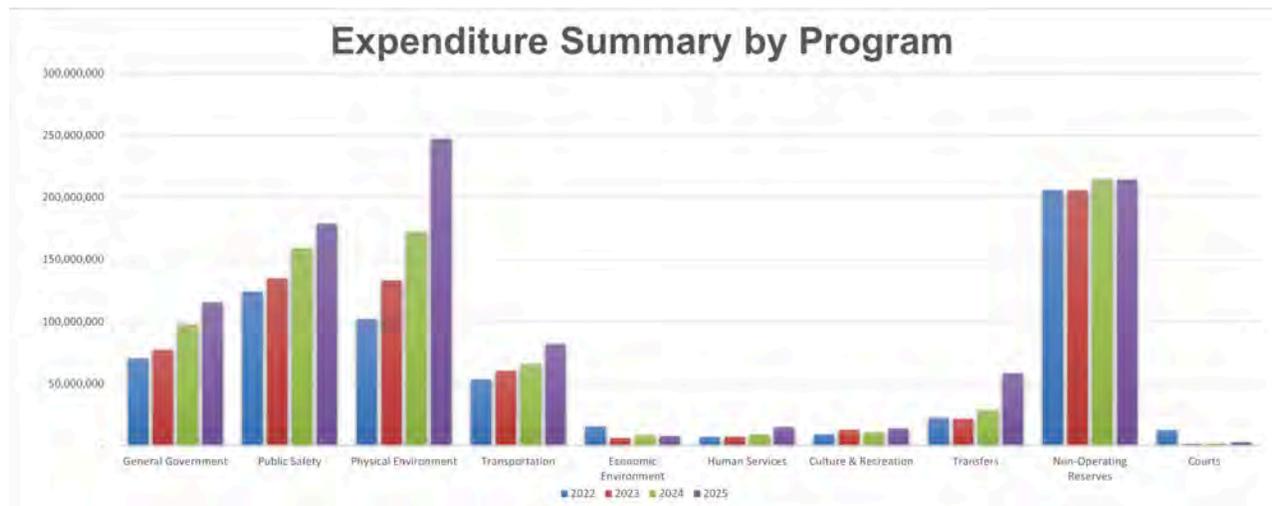
## Board of County Commissioners

### Fiscal Year 2023-2024 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 programs: general government, public safety, physical environment, transportation, economic environment, human resources, culture and recreation, capital outlay, debt service, and transfers out.

Information re-sorted by program allows the users of financial reports to compare the County's major categories of spending to prior years as well as to other county governments of similar size and operations. Presented next are the total Hernando County adopted expenditures planned for the next year, by program:



**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.

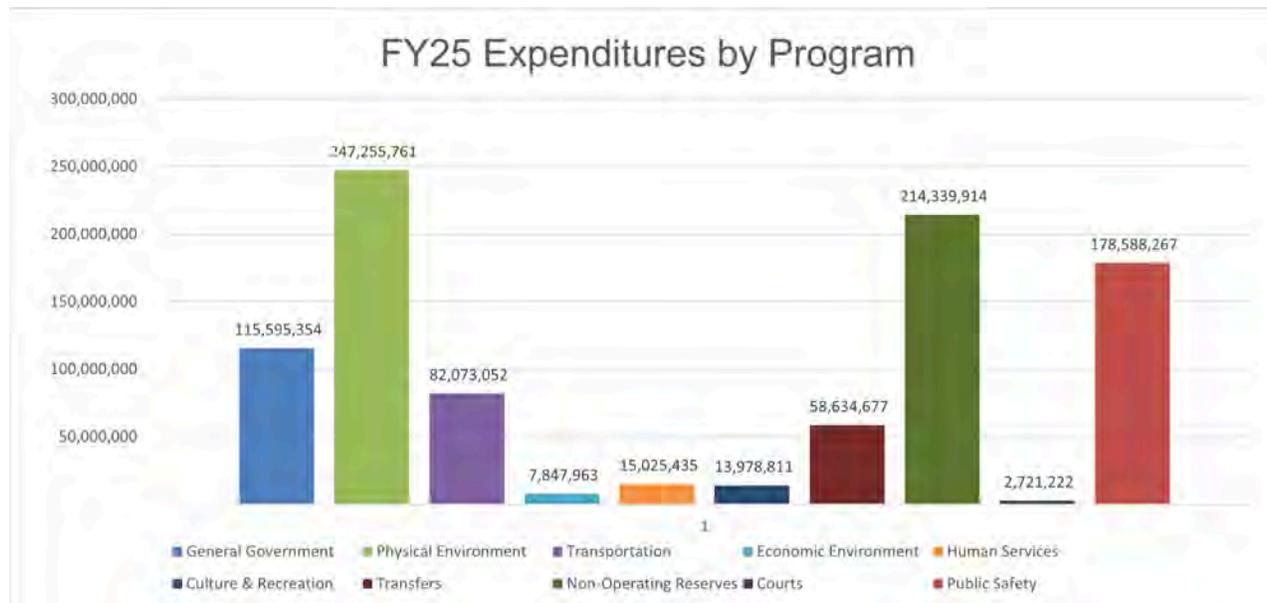
**Human Services** – Cost of providing services for the care, treatment and control of human illness, injury or handicap; and for the welfare of the community as a whole and its individuals. This includes Hospital Services, Health Services, Mental Health Services, Public Assistance Services, Developmental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



# Hernando County, FL

## Board of County Commissioners

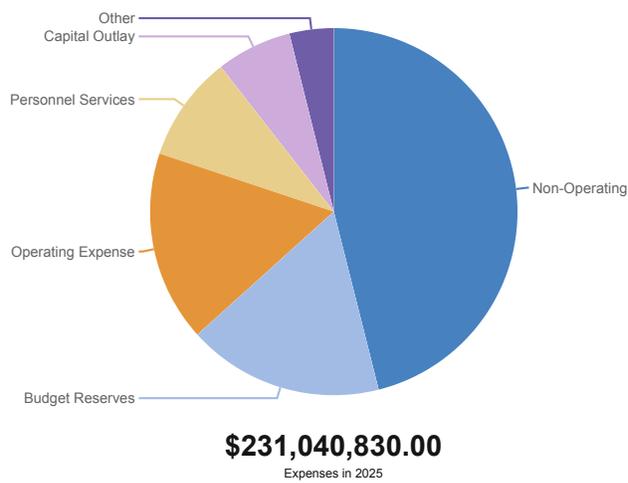
### Fiscal Year 2024-2025 Annual Budget

## 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.

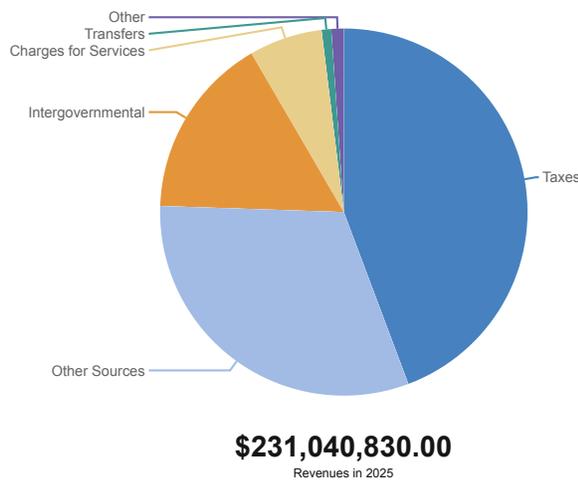
### GF Expense Trend

Data Updated Oct 21, 2024, 4:06 PM



### GF Revenue Trend

Data Updated Oct 21, 2024, 4:06 PM



### General Fund Total Budget

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Revenues</b>				
Taxes	\$77,474,669	\$86,350,667	\$96,064,136	\$102,313,697
Other Sources	\$66,974,264	\$56,626,029	\$56,844,893	\$72,192,110
Intergovernmental	\$22,560,168	\$29,623,542	\$32,357,529	\$37,155,954

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
Charges for Services	\$10,392,093	\$11,621,096	\$12,494,179	\$14,892,692
Miscellaneous	\$1,676,965	\$1,465,769	\$1,668,138	\$1,491,507
Transfers	\$613,311	\$1,361,928	\$2,114,367	\$1,965,387
Licenses and Permits	\$505,843	\$526,151	\$581,638	\$716,038
Fines and Forfeitures	\$116,350	\$121,500	\$125,005	\$313,445
<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>Expenses</b>				
Non-Operating	\$73,773,923	\$82,291,056	\$93,092,885	\$106,447,640
Budget Reserves	\$44,495,916	\$44,962,523	\$37,513,524	\$39,836,104
Operating Expense	\$21,877,929	\$22,245,432	\$28,470,153	\$38,853,336
Personnel Services	\$14,161,128	\$15,073,672	\$19,269,701	\$21,551,827
Capital Outlay	\$7,603,923	\$14,737,411	\$15,117,376	\$15,344,356
Grants & Aid	\$14,378,949	\$3,912,870	\$4,114,492	\$4,753,968
Transfers	\$3,486,047	\$3,328,513	\$4,608,659	\$4,253,599
Debt Service	\$535,848	\$1,145,206	\$63,095	\$0
<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>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

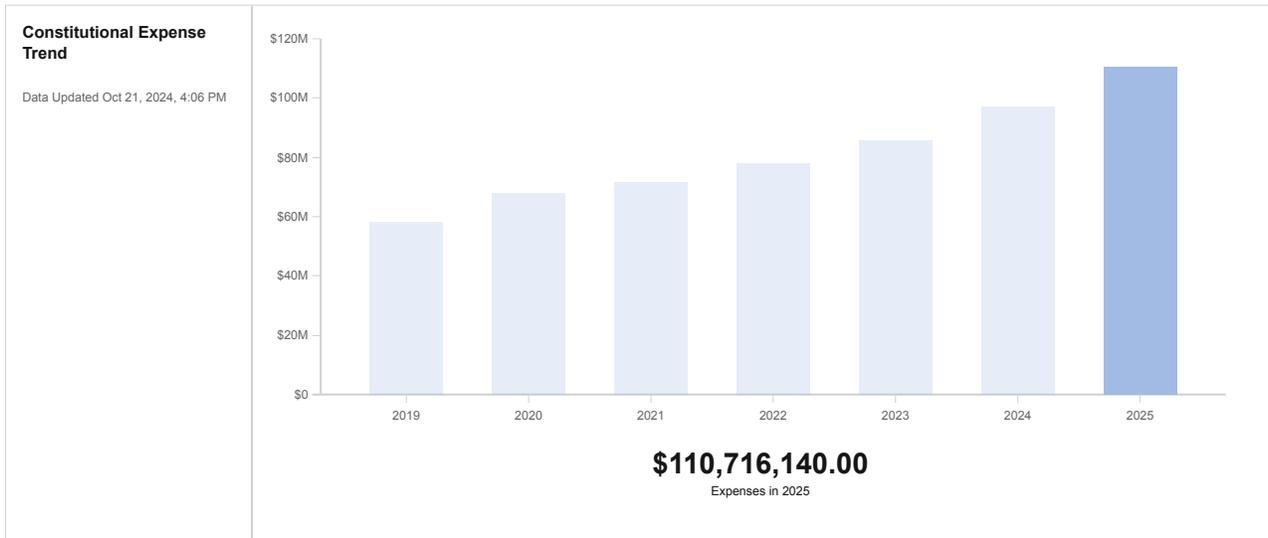
#### Constitutionals

	ADOPTED BUDGETS		ADOPTED BUDGET		Difference	Percent Change
	FY2023	FY2024	FY2025			
<b>Expenses</b>						
01951 - Clerk of Circuit Court	\$7,623,536	\$9,268,344	\$12,435,042		\$3,166,698	34%
01901 - Property Appraiser	\$2,915,706	\$3,241,267	\$3,658,141		\$416,874	13%
01981 - Supervisor of Elections	\$2,176,515	\$2,687,501	\$2,774,309		\$86,808	3%
01921 - Tax Collector	\$3,616,500	\$3,916,000	\$4,268,500		\$352,500	9%
02051 - Sheriff	\$69,575,299	\$77,895,773	\$87,580,148		\$9,684,375	12%
<b>EXPENSES TOTAL</b>	<b>\$85,907,556</b>	<b>\$97,008,885</b>	<b>\$110,716,140</b>		<b>\$13,707,255</b>	<b>14%</b>
<b>Revenues</b>						
01951 - Clerk of Circuit Court	\$3,050,351	\$3,977,869	\$4,290,887		\$313,018	8%
01901 - Property Appraiser	\$60,000	\$60,000	\$60,000		\$0	0%
01981 - Supervisor of Elections	\$50,000	\$0	\$0		\$0	-
01921 - Tax Collector	\$850,000	\$750,000	\$750,000		\$0	0%
02051 - Sheriff	\$5,208,235	\$4,777,469	\$4,996,179		\$218,710	5%
<b>REVENUES TOTAL</b>	<b>\$9,218,586</b>	<b>\$9,565,338</b>	<b>\$10,097,066</b>		<b>\$531,728</b>	<b>6%</b>
<b>Difference</b>	<b>(\$76,688,970)</b>	<b>(\$87,443,547)</b>	<b>(\$100,619,074)</b>		<b>-</b>	<b>-</b>

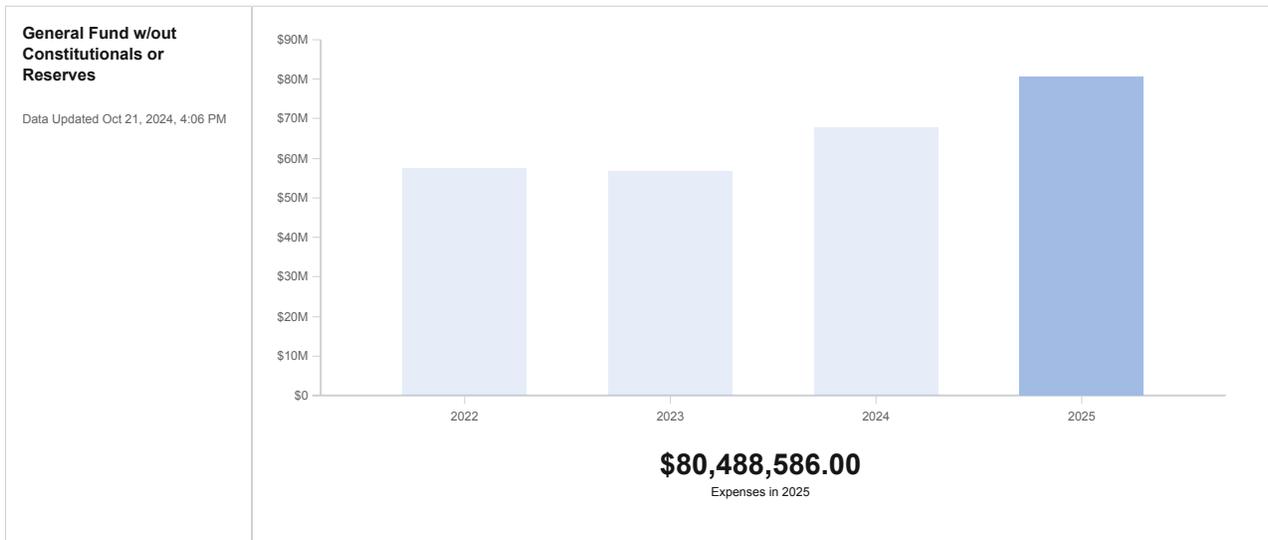
#### General Fund w/out Constitutionals or Reserves

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Operating Expense</b>	<b>\$17,392,099</b>	<b>\$18,628,932</b>	<b>\$24,554,153</b>	<b>\$34,584,836</b>
<b>Personnel Services</b>	<b>\$14,161,128</b>	<b>\$15,073,672</b>	<b>\$19,269,701</b>	<b>\$21,551,827</b>
<b>Capital Outlay</b>	<b>\$7,603,923</b>	<b>\$14,737,411</b>	<b>\$15,117,376</b>	<b>\$15,344,356</b>
<b>Grants &amp; Aid</b>	<b>\$14,378,949</b>	<b>\$3,912,870</b>	<b>\$4,114,492</b>	<b>\$4,753,968</b>
<b>Transfers</b>	<b>\$3,486,047</b>	<b>\$3,328,513</b>	<b>\$4,608,659</b>	<b>\$4,253,599</b>
<b>Debt Service</b>	<b>\$535,848</b>	<b>\$1,145,206</b>	<b>\$63,095</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$57,557,994</b>	<b>\$56,826,603</b>	<b>\$67,727,476</b>	<b>\$80,488,586</b>

# Constitutionals



# General Fund excluding Constitutionals and Reserves

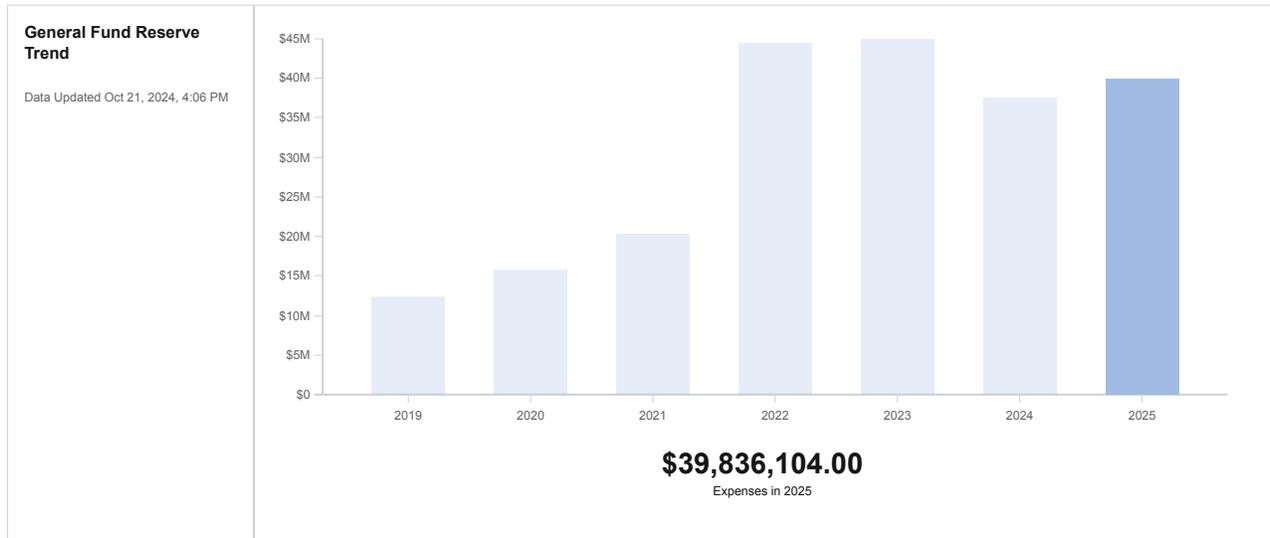


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**Hernando County, FL**  
**Board of County Commissioners**  
**Fiscal Year 2024-2025 Annual Budget**

# 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 FY25 Recommended Budget exceeds the County's goal requirement.



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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024–2025 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.

General Fund	Adopted Budget 2023	Adopted Budget 2024	Adopted Budget FY25	Projected budget FY26	Projected Budget FY27	Projected Budget FY28
<b>Expenditures</b>						
Personnel Services	\$ 15,073,672	\$ 19,269,701	\$ 21,551,827	\$ 23,205,860	\$ 24,366,153	\$ 25,584,461
Operating Expense	\$ 22,245,432	\$ 28,470,153	\$ 38,853,336	\$ 41,961,603	\$ 44,059,683	\$ 46,262,667
Capital Outlay	\$ 14,737,411	\$ 15,117,376	\$ 15,344,356	\$ 16,571,904	\$ 17,400,500	\$ 18,270,525
Debt Service	\$ 1,145,206	\$ 63,095	\$ -	\$ -	\$ -	\$ -
Grants & Aid	\$ 3,912,870	\$ 4,114,492	\$ 4,753,968	\$ 5,134,285	\$ 5,391,000	\$ 5,660,550
Transfers	\$ 3,328,513	\$ 4,608,659	\$ 4,253,599	\$ 4,593,887	\$ 4,823,581	\$ 5,064,760
Non-Operating	\$ 82,291,056	\$ 93,092,885	\$ 106,447,640	\$ 114,963,451	\$ 120,711,624	\$ 126,747,205
Budget Reserves	\$ 44,962,523	\$ 37,513,524	\$ 39,836,104	\$ 43,093,105	\$ 45,247,761	\$ 47,510,149
<b>Total Expenditures</b>	<b>\$ 187,696,683</b>	<b>\$ 202,249,885</b>	<b>\$ 231,040,830</b>	<b>\$ 249,524,096</b>	<b>\$ 262,000,301</b>	<b>\$ 275,100,316</b>
<b>Revenues</b>						
Taxes	\$ 86,350,667	\$ 96,064,136	\$ 102,313,697	\$ 110,498,793	\$ 116,023,732	\$ 121,824,919
License and Permits	\$ 526,151	\$ 581,638	\$ 716,038	\$ 773,321	\$ 811,987	\$ 852,586
Intergovernmental	\$ 29,623,542	\$ 32,357,529	\$ 37,155,954	\$ 40,128,430	\$ 42,134,852	\$ 44,241,594
Charges for Services	\$ 11,621,096	\$ 12,494,179	\$ 14,892,692	\$ 16,084,107	\$ 16,888,313	\$ 17,732,728
Fines and Forfeitures	\$ 121,500	\$ 125,005	\$ 313,445	\$ 338,521	\$ 355,447	\$ 373,219
Miscellaneous	\$ 1,465,769	\$ 1,668,138	\$ 1,491,507	\$ 1,610,828	\$ 1,691,369	\$ 1,775,937
Transfers	\$ 1,361,928	\$ 2,114,367	\$ 1,965,387	\$ 2,122,618	\$ 2,228,749	\$ 2,340,186
Other Sources	\$ 56,626,030	\$ 56,844,893	\$ 72,192,110	\$ 77,967,479	\$ 81,865,853	\$ 85,959,145
<b>Total Revenues</b>	<b>\$ 187,696,683</b>	<b>\$ 202,249,885</b>	<b>\$ 231,040,830</b>	<b>\$ 249,524,096</b>	<b>\$ 262,000,301</b>	<b>\$ 275,100,316</b>



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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024–2025 Annual Budget

## Mandates

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

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

## Unfunded Mandates Provision

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

## Supervision & Control of County Property

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

## County Courthouse

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

## **County Jail**

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

## **Animal Control**

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

## **E911 Services**

Counties are mandated to comply with the Florida Emergency Communications Number 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.

## **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 Detention

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

## Medicaid

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

## State Court Systems

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

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

## Indigent Care

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

## Health Department

County health department units are required to be established within counties to provide for environmental health, communicable disease control, and primary care services. The status of county health departments as a unit of county government (as opposed to state government) has been addressed by the Attorney General, who has found that county health departments should be considered units of county government. However, in practice, the responsibility for county health departments is shared between the counties and the state. In establishing the system of county health department units, it was the intent of the Legislature that the public health needs of Florida citizens be served through contractual arrangements between the state and each county. The use and maintenance of facilities and equipment are to be addressed in the contracts between each county and the Department of Health. Counties may maintain ownership and use of these facilities to the extent that such ownership and use does not interfere with the provision of public health services. Personnel of county health departments are employees of the Department of Health, not of county governments. County health departments may be funded through millage levied for the purpose of the provision of public health services and the maintenance of public health equipment. These proceeds are placed into a County Health Department Trust Fund which contains all state and local funds to be expended by county health departments.

## 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.

## Unclaimed Bodies

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.

## 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
Public Safety	\$29,627,859	\$34,971,984	\$40,729,661
Department of Public Works	\$5,664,074	\$6,374,892	\$7,193,719
Utilities	\$4,928,106	\$5,501,752	\$6,041,557
Housing & Support Services	\$3,779,364	\$4,249,213	\$5,447,883
Community Services	\$2,479,841	\$2,658,342	\$3,022,099
Developmental Services	\$980,165	\$1,351,986	\$1,553,493
MSBUs	\$1,174,760	\$1,152,950	\$1,115,150
Board of County Commissioners	\$852,947	\$1,020,135	\$1,057,716
Economic Development	\$486,206	\$621,615	\$780,078
County Administration	\$433,864	\$637,961	\$762,166
Grants	\$265,105	\$333,847	\$442,834
Judicial	\$68,449	\$86,685	\$90,286
<b>TOTAL</b>	<b>\$50,740,740</b>	<b>\$58,961,362</b>	<b>\$68,236,642</b>

### General Fund Mandates

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
Public Safety	\$17,630,585	\$19,570,156	\$21,755,352
Housing & Support Services	\$3,579,608	\$3,847,171	\$4,406,572
Department of Public Works	\$2,610,341	\$2,931,290	\$3,581,720
Community Services	\$2,403,333	\$2,655,341	\$2,922,099
Board of County Commissioners	\$852,947	\$1,020,135	\$1,057,716
County Administration	\$373,670	\$561,250	\$673,383
Developmental Services	\$321,416	\$485,721	\$561,878
Grants	\$77,444	\$138,242	\$118,441
Economic Development	\$33,496	\$45,546	\$47,941
Judicial	\$800	\$800	\$960
<b>TOTAL</b>	<b>\$27,883,640</b>	<b>\$31,255,652</b>	<b>\$35,126,062</b>

### General Fund Mandates - Detail

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Public Safety</b>			
Law Enforcement			
Sheriff	\$17,534,043	\$19,493,960	\$21,630,864
<b>LAW ENFORCEMENT TOTAL</b>	<b>\$17,534,043</b>	<b>\$19,493,960</b>	<b>\$21,630,864</b>
Office of Emergency Management			
Emergency Management	\$96,542	\$76,196	\$124,488

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>OFFICE OF EMERGENCY MANAGEMENT TOTAL</b>	<b>\$96,542</b>	<b>\$76,196</b>	<b>\$124,488</b>
<b>PUBLIC SAFETY TOTAL</b>	<b>\$17,630,585</b>	<b>\$19,570,156</b>	<b>\$21,755,352</b>
<b>Housing &amp; Support Services</b>			
Welfare			
Indigent Care	\$2,972,739	\$3,169,161	\$3,684,437
Social Services	\$42,369	\$108,310	\$122,645
Welfare Services	\$39,500	\$44,700	\$44,700
<b>WELFARE TOTAL</b>	<b>\$3,054,608</b>	<b>\$3,322,171</b>	<b>\$3,851,782</b>
Health			
Contrib-Mental Health	\$525,000	\$525,000	\$525,000
Opioid Abatement	\$0	\$0	\$29,790
<b>HEALTH TOTAL</b>	<b>\$525,000</b>	<b>\$525,000</b>	<b>\$554,790</b>
<b>HOUSING &amp; SUPPORT SERVICES TOTAL</b>	<b>\$3,579,608</b>	<b>\$3,847,171</b>	<b>\$4,406,572</b>
<b>Department of Public Works</b>			
Facilities Maintenance			
Facilities Maintenance	\$2,610,341	\$2,931,290	\$3,581,720
<b>FACILITIES MAINTENANCE TOTAL</b>	<b>\$2,610,341</b>	<b>\$2,931,290</b>	<b>\$3,581,720</b>
<b>DEPARTMENT OF PUBLIC WORKS TOTAL</b>	<b>\$2,610,341</b>	<b>\$2,931,290</b>	<b>\$3,581,720</b>
<b>Community Services</b>			
Parks & Recreation			
Parks & Recreation	\$1,082,028	\$1,360,912	\$1,449,387
Chinsegut Hill Facilities	\$463,971	\$316,336	\$280,157
Little Rock Cannery	\$11,220	\$0	\$0
<b>PARKS &amp; RECREATION TOTAL</b>	<b>\$1,557,219</b>	<b>\$1,677,248</b>	<b>\$1,729,544</b>
Library Services			
Library Services	\$468,314	\$483,467	\$524,070
<b>LIBRARY SERVICES TOTAL</b>	<b>\$468,314</b>	<b>\$483,467</b>	<b>\$524,070</b>
Animal Services			
Animal Services	\$310,296	\$316,308	\$360,929
<b>ANIMAL SERVICES TOTAL</b>	<b>\$310,296</b>	<b>\$316,308</b>	<b>\$360,929</b>
Aquatic Services & Waterways			
Aquatic Services	\$14,767	\$106,282	\$124,772
<b>AQUATIC SERVICES &amp; WATERWAYS TOTAL</b>	<b>\$14,767</b>	<b>\$106,282</b>	<b>\$124,772</b>
Sensitive Lands			
Sensitive Lands	\$19,091	\$27,672	\$137,419
<b>SENSITIVE LANDS TOTAL</b>	<b>\$19,091</b>	<b>\$27,672</b>	<b>\$137,419</b>
Veterans Services			
Veteran's Services	\$24,145	\$34,364	\$34,865
<b>VETERANS SERVICES TOTAL</b>	<b>\$24,145</b>	<b>\$34,364</b>	<b>\$34,865</b>
County Extension	\$9,500	\$10,000	\$10,500
<b>COMMUNITY SERVICES TOTAL</b>	<b>\$2,403,333</b>	<b>\$2,655,341</b>	<b>\$2,922,099</b>
<b>Board of County Commissioners</b>			
Executive			
Board of Co Commissioners	\$691,705	\$812,685	\$841,401
Cont-Cons & Resource Mgt	\$12,778	\$12,778	\$12,778
<b>EXECUTIVE TOTAL</b>	<b>\$704,483</b>	<b>\$825,463</b>	<b>\$854,179</b>
County Attorney's Office			
County Attorney's Office	\$148,464	\$194,672	\$203,537
<b>COUNTY ATTORNEY'S OFFICE TOTAL</b>	<b>\$148,464</b>	<b>\$194,672</b>	<b>\$203,537</b>
<b>BOARD OF COUNTY COMMISSIONERS TOTAL</b>	<b>\$852,947</b>	<b>\$1,020,135</b>	<b>\$1,057,716</b>
<b>County Administration</b>			
Administrative			
County Administration	\$137,897	\$162,587	\$204,938
<b>ADMINISTRATIVE TOTAL</b>	<b>\$137,897</b>	<b>\$162,587</b>	<b>\$204,938</b>
Procurement			
Procurement	\$70,379	\$155,410	\$164,693
<b>PROCUREMENT TOTAL</b>	<b>\$70,379</b>	<b>\$155,410</b>	<b>\$164,693</b>
Office of Mgmt and Budget			
Office of Mgmt and Budget	\$89,863	\$114,067	\$101,907
Grants Management	\$0	\$0	\$59,890
<b>OFFICE OF MGMT AND BUDGET TOTAL</b>	<b>\$89,863</b>	<b>\$114,067</b>	<b>\$161,797</b>
Human Resources			
Human Resources	\$54,458	\$75,337	\$86,573
<b>HUMAN RESOURCES TOTAL</b>	<b>\$54,458</b>	<b>\$75,337</b>	<b>\$86,573</b>
Office of Public Information			

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
Office-Public Information	\$21,072	\$53,849	\$55,382
<b>OFFICE OF PUBLIC INFORMATION TOTAL</b>	<b>\$21,072</b>	<b>\$53,849</b>	<b>\$55,382</b>
<b>COUNTY ADMINISTRATION TOTAL</b>	<b>\$373,670</b>	<b>\$561,250</b>	<b>\$673,383</b>
<b>Developmental Services</b>			
Planning			
Planning	\$102,175	\$281,276	\$328,824
<b>PLANNING TOTAL</b>	<b>\$102,175</b>	<b>\$281,276</b>	<b>\$328,824</b>
Code Enforcement			
Code Enforcement	\$147,247	\$204,442	\$233,054
<b>CODE ENFORCEMENT TOTAL</b>	<b>\$147,247</b>	<b>\$204,442</b>	<b>\$233,054</b>
Zoning Services			
Zoning-GF	\$71,994	\$3	\$0
<b>ZONING SERVICES TOTAL</b>	<b>\$71,994</b>	<b>\$3</b>	<b>\$0</b>
<b>DEVELOPMENTAL SERVICES TOTAL</b>	<b>\$321,416</b>	<b>\$485,721</b>	<b>\$561,878</b>
<b>Grants</b>			
Mass Transit Grants			
Mass Transit-FTA Sec 5307	\$35,871	\$24,924	\$0
Fed Grt-FTA 5307 ARPA	\$0	\$0	\$54,700
Mass Transit-FTA Sec 5307	\$14,000	\$15,000	\$14,000
Fed Grt-FTA 5307 #20.507	\$6,473	\$27,218	\$0
<b>MASS TRANSIT GRANTS TOTAL</b>	<b>\$56,344</b>	<b>\$67,142</b>	<b>\$68,700</b>
Library Grants	\$21,100	\$21,100	\$21,100
Animal Services Grants	\$0	\$50,000	\$0
Housing Grants			
HHS - CDBG ENTITLEMENT	\$0	\$0	\$28,641
<b>HOUSING GRANTS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,641</b>
<b>GRANTS TOTAL</b>	<b>\$77,444</b>	<b>\$138,242</b>	<b>\$118,441</b>
<b>Economic Development</b>			
Office of Economic Development			
Business Development	\$33,496	\$45,546	\$47,941
<b>OFFICE OF ECONOMIC DEVELOPMENT TOTAL</b>	<b>\$33,496</b>	<b>\$45,546</b>	<b>\$47,941</b>
<b>ECONOMIC DEVELOPMENT TOTAL</b>	<b>\$33,496</b>	<b>\$45,546</b>	<b>\$47,941</b>
<b>Judicial</b>	<b>\$800</b>	<b>\$800</b>	<b>\$960</b>
<b>TOTAL</b>	<b>\$27,883,640</b>	<b>\$31,255,652</b>	<b>\$35,126,062</b>



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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024–2025 Annual Budget

#### Personnel Services and Staffing

Hernando County government is the County’s second largest public sector employer. The FY25 Recommended Budget reflects the addition of 42 Full Time Equivalent (FTE) positions. These new positions focus on public safety, customer service, and an increase in workloads. Each of the additional positions are identified within the departmental budget and justified accordingly. Staffing is divided into two major categories: Board of County Commissioners (BOCC) and Constitutional Officers. The BOCC is responsible for 54% of Hernando County employees; the Constitutional Officers have 46%. When there is a need to maintain existing and enhanced levels of service, an increase in staff is necessary. A detailed personnel summary is provided separately reflecting each department and division change. The Summary of Staffing by Department Table that follows summarizes staffing levels by Department for the prior five years and changes in the FY25 Recommended Budget. Staffing for the Constitutional Officers is determined by each Officer and can be provided upon request.

#### BOCC by Fund Type

Department Title	Fund Type	FY21	FY22	FY23	FY24	
HCUD-FINANCE ADMIN	Enterprise	7	7	6	6	6
BUILDING DIVISION	Enterprise	38.1	45.1	46.6	47.1	50.23
WASTE TIRE OPERATIONS	Enterprise	0.55	0.52	0.52	0.52	0.47
HCUD WATER OPERATIONS	Enterprise	44	43	44	44	44
C & D OPERATIONS	Enterprise	0.15	0	0	0	0
HCUD ENGINEERING	Enterprise	11	12	13	13	15.2
RECYCLING OPERATIONS	Enterprise	3.2	4.2	4.2	4.45	4.43
HCUD BILLING	Enterprise	8.5	7.5	8.5	8.5	9.5
AIRPORT OPERATIONS	Enterprise	5.9	6.85	7.8	7.8	7.8
HCUD ADMINISTRATION	Enterprise	2.95	2.95	2.95	2.95	2.95
HCUD METER READING	Enterprise	9	9	9	9	9
HCUD CUSTOMER SVS/FINANCE	Enterprise	14.5	14.5	14.5	13.5	11.8
CLASS I OPERATIONS	Enterprise	16.36	16.58	16.58	16.33	18
WATER CONSERVATION	Enterprise	2	2	2	2	2
HCUD WASTEWATER OPERATION	Enterprise	45	45	48	48	48
CONVENIENCE CENTER OPER	Enterprise	12.6	12.55	12.55	12.55	10.95
HOUSEHOLD HAZ WASTE OPER	Enterprise	2.29	2.3	2.3	2.3	2.3
PLANNING-MASS TRANSIT SYS	General Fund	0	0	0.51	3.25	0
SENSITIVE LANDS	General Fund	1	1	1	1	1.11
HHS - CDBG ENTITLEMENT	General Fund	0	0	0	0	2
LITTLE ROCK CANNERY	General Fund	0	0	0	0	0
COOPERATIVE EXTENSION SVC	General Fund	0	0	0	0	0
AQUATIC SERVICES	General Fund	0.4	0.8	0.8	6	6.11
LIBRARY SERVICES	General Fund	32	32	33.24	33.44	34.11
CODE ENFORCEMENT	General Fund	7.5	8.5	10.625	11.75	12.25
EMG-EMPA GRT 31.063	General Fund	0	0	0	0	0
EMG EMPA ENHANCEMENTS	General Fund	0	0	0	0	0
BUSINESS DEVELOPMENT	General Fund	1.9	0.95	2	2	2
PLANNING-MASS TRANSIT SYS	General Fund	0	0	0	0	3
PLANNING	General Fund	5.32	7.37	7.925	17	21.63
COUNTY ATTORNEY'S OFFICE	General Fund	8	8	8	8	8
PLANNING-MASS TRANSIT SYS	General Fund	0	0	2.815	0	0
COMMUNITY SERVICES	General Fund	0	1	0	0	0
ANIMAL SERVICES	General Fund	12.125	12.625	14.1	15.1	15
PURCHASING AND CONTRACTS	General Fund	5.5	5.35	5.85	8.85	8.85
GRANTS MANAGEMENT	General Fund	0	0	0	0	3
OPIOID ABATEMENT	General Fund	0	0	0	0	2

Department Title	Fund Type	FY21	FY22	FY23	FY24	
SOCIAL SERVICES	General Fund	3	3	4	7	8
FACILITIES MAINTENANCE	General Fund	36	36	37	37	38
TECHNOLOGY SERVICES	General Fund	0	0	0	0	0
EMERGENCY MANAGEMENT	General Fund	4.1	4.35	4.35	4.35	4.9
BOARD OF CO COMMISSIONERS	General Fund	5	5	5	5	5
HUMAN RESOURCES	General Fund	2.15	2.15	2.65	2.65	3.75
VETERAN'S SERVICES	General Fund	3	3	3.01	3.01	3.01
OFFICE OF MGMT AND BUDGET	General Fund	4	5.65	6.15	6.15	5.15
PLANNING-MASS TRANSIT SYS	General Fund	2.43	3.13	0	0	0
COUNTY ADMINISTRATION	General Fund	4.3	4.77	6.3	5.3	6.3
PARKS & RECREATION	General Fund	30.7	33.085	37.73	37.77	40.78
ZONING - GF	General Fund	4.5	6	8.625	0	0
OFFICE-PUBLIC INFORMATION	General Fund	3	2.75	2	4	4
RISK MANAGEMENT	Internal Service	1.35	1.35	1.6	1.6	1.85
CENTRAL FUELING SYSTEM	Internal Service	1.35	1.713	1.713	1.367	0.8
FLEET REPLACEMENT PROGRAM	Internal Service	1.85	1.473	1.473	1.367	0.8
VEHICLE MAINTENANCE	Internal Service	12.9	10.913	9.913	11.367	12.5
WORKER'S COMP SELF INS	Internal Service	1.05	1.05	1.3	1.3	1.55
MEDICAL INSUR SELF-INS	Internal Service	0.45	0.45	0.45	0.45	0.85
LOGISTICS - RESCUE	Special Revenue	2.85	2.78	0	0	0
HC FIRE RESCUE - RESCUE	Special Revenue	91.36	91.07	100.57	114.66	151.22
EMS DIVISION-FIRE	Special Revenue	0	0.2	0	0	0
HCFR TRAINING - FIRE	Special Revenue	1.43	1.28	0	0	0
LOGISTICS - FIRE	Special Revenue	2.15	2.12	0	0	0
HCFR TRAINING - RESCUE	Special Revenue	1.57	1.7	0	0	0
HC FIRE RESCUE - FIRE	Special Revenue	188.33	185.88	191.26	197.17	186.06
COURTS TECHNOLOGY	Special Revenue	3	3	3	3	3
TOURIST DEVELOPMENT	Special Revenue	5.2	4.2	4.2	4.2	4.2
YOUTH COURT	Special Revenue	1	1	1	1	1
COURTS-SAMHSA DRUG COURT	Special Revenue	0	0	1	1	0
COURTS-SAMHSA DRUG COURT	Special Revenue	1	1	0	0	1
COURT INNOV-DRUG COURT	Special Revenue	3	3	3	3	3
SENSITIVE LANDS	Special Revenue	0	0	0	0	0
MOSQ CONTROL STATE 1	Special Revenue	1	1	0	0	0
MOSQUITO CONTROL LOCAL	Special Revenue	6.02	6.02	7.02	8.033	10.03
MPO-CITRUS TD PLANNING	Special Revenue	0	0	0	0	0
MPO-HERNANDO TD PLANNING	Special Revenue	0	0	0	0	0
STORMWATER MGMT MSTU	Special Revenue	2	2	2	2	2.4
MPO-FHWA PL	Special Revenue	0	0	0	0	0
MPO-CITRUS TD PLANNING	Special Revenue	0	0	0	0	0
MPO-FTA SEC 5305D 20.505	Special Revenue	0	0	0	0	0
PLANNING TRANS DISADV(TD)	Special Revenue	0	0	0	0	0
MPO-FHWA PL FUNDS 20.205	Special Revenue	0	0	0	0	0
HERNANDO/CITRUS MPO GEN	Special Revenue	5.25	5	5	4	3
ROAD MAINT-LOGT 1-6	Special Revenue	3	0	0	0	0
DPW-TRAFFIC DIVISION	Special Revenue	10.25	11.25	14.25	15.25	15.25
DPW-ADMINISTRATION	Special Revenue	9.2	11.2	9.2	9.2	9.2
HCFR-PARAMEDICINE PGM	Special Revenue	0	0	0	0	3
EMS DIVISION-RESCUE	Special Revenue	0	2.8	0	0	0
ROAD MAINTENANCE DIVISION	Special Revenue	60.75	63.75	64.75	64.75	65.75
WATERWAYS MAINTENANCE-TT	Special Revenue	3.6	4.2	4.2	0	0
ENGINEERING	Special Revenue	14	13.53	17	17	17.6
		<b>833.935</b>	<b>852.459</b>	<b>886.079</b>	<b>918.334</b>	

Each department identifies the positions that are necessary to either provide an enhanced level of service or maintain an existing one. Departments have external and internal customers that have an expectation for the level of service being provided. Not all requests for new positions were included in the FY25 Recommended Budget. Every new position request was reviewed and discussed, with some requests not being fulfilled. Only the BOCC has the ability to add positions, if during the fiscal year a need for additional staffing is approved, then position(s) are added accordingly, and are reflected in the totals of staffing by department.

**Summary of Staffing by Department - General Fund**

Department Title	FY20	FY21	FY22	FY23	FY24	
COUNTY ADMINISTRATION	4.3	4.3	4.77	6.3	5.3	6.3
OFFICE-PUBLIC INFORMATION	3	3	2.75	2	4	4
OFFICE OF MGMT AND BUDGET	4	4	5.65	6.15	6.15	5.15
GRANTS MANAGEMENT	0	0	0	0	0	3
COUNTY ATTORNEY'S OFFICE	8	8	8	8	8	8
SENSITIVE LANDS	1	1	1	1	1	1.11
HUMAN RESOURCES	2.15	2.15	2.15	2.65	2.65	3.75
TECHNOLOGY SERVICES	0	0	0	0	0	0
PURCHASING AND CONTRACTS	6	5.5	5.35	5.85	8.85	8.85
ANIMAL SERVICES	11.25	12.125	12.625	14.1	15.1	15
AQUATIC SERVICES	0.4	0.4	0.8	0.8	6	6.11
CODE ENFORCEMENT	6.5	7.5	8.5	10.625	11.75	12.25
FACILITIES MAINTENANCE	35	36	36	37	37	38
PLANNING	5.32	5.32	7.37	7.925	17	21.63
BUSINESS DEVELOPMENT	1.4	1.9	0.95	2	2	2
VETERAN'S SERVICES	3	3	3	3.01	3.01	3.01
EMERGENCY MANAGEMENT	4.1	4.1	4.35	4.35	4.35	4.9
SOCIAL SERVICES	3	3	3	4	7	8
OPIOID ABATEMENT	0	0	0	0	0	2
ZONING - GF	4.5	4.5	6	8.625	0	0
PARKS & RECREATION	30.7	30.7	33.085	37.73	37.77	40.78
COMMUNITY SERVICES	0	0	1	0	0	0
LIBRARY SERVICES	33	32	32	33.24	33.44	34.11
COOPERATIVE EXTENSION SVC	0	0	0	0	0	0
LITTLE ROCK CANNERY	0	0	0	0	0	0
EMG-EMPA GRT 31.063	0	0	0	0	0	0
EMG EMPA ENHANCEMENTS	0	0	0	0	0	0
PLANNING-MASS TRANSIT SYS	0	0	0	2.815	0	0
PLANNING-MASS TRANSIT SYS	0	0	0	0.51	3.25	0
PLANNING-MASS TRANSIT SYS	0	0	0	0	0	3
HHS - CDBG ENTITLEMENT	0	0	0	0	0	2
PLANNING-MASS TRANSIT SYS	2.43	2.43	3.13	0	0	0
BOARD OF CO COMMISSIONERS	5	5	5	5	5	5
	<b>174.05</b>	<b>175.925</b>	<b>186.48</b>	<b>203.68</b>	<b>218.62</b>	

**Summary of Staffing by Department - Special Revenue Funds**

Department Title	FY20	FY21	FY22	FY23	FY24	
WATERWAYS MAINTENANCE-TT	3.6	3.6	4.2	4.2	0	0
ROAD MAINTENANCE DIVISION	60.75	60.75	63.75	64.75	64.75	65.75
DPW-ADMINISTRATION	8.7	9.2	11.2	9.2	9.2	9.2
DPW-TRAFFIC DIVISION	10.25	10.25	11.25	14.25	15.25	15.25
ROAD MAINT-LOGT 1-6	0	3	0	0	0	0
HERNANDO/CITRUS MPO GEN	5.25	5.25	5	5	4	3
MPO-FHWA PL FUNDS 20.205	0	0	0	0	0	0
PLANNING TRANS DISADV(TD)	0	0	0	0	0	0
MPO-FTA SEC 5305D 20.505	0	0	0	0	0	0
MPO-CITRUS TD PLANNING	0	0	0	0	0	0
MPO-FHWA PL	0	0	0	0	0	0
MPO-HERNANDO TD PLANNING	0	0	0	0	0	0
MPO-CITRUS TD PLANNING	0	0	0	0	0	0
MOSQUITO CONTROL LOCAL	6.02	6.02	6.02	7.02	8.033	10.03
MOSQ CONTROL STATE 1	1	1	1	0	0	0
SENSITIVE LANDS	0	0	0	0	0	0
COURT INNOV-DRUG COURT	3	3	3	3	3	3
COURTS-SAMHSA DRUG COURT	0	1	1	0	0	1
COURTS-SAMHSA DRUG COURT	0	0	0	1	1	0
YOUTH COURT	1	1	1	1	1	1
TOURIST DEVELOPMENT	5.2	5.2	4.2	4.2	4.2	4.2
COURTS TECHNOLOGY	3	3	3	3	3	3
HC FIRE RESCUE - FIRE	176.33	188.33	185.88	191.26	197.17	186.06
LOGISTICS - FIRE	2.15	2.15	2.12	0	0	0
HCFR TRAINING - FIRE	1.43	1.43	1.28	0	0	0
EMS DIVISION-FIRE	0	0	0.2	0	0	0
HC FIRE RESCUE - RESCUE	88.36	91.36	91.07	100.57	114.66	151.22

<b>Department Title</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	
LOGISTICS - RESCUE	2.85	2.85	2.78	0	0	0
HCFR TRAINING - RESCUE	1.57	1.57	1.7	0	0	0
EMS DIVISION-RESCUE	0	0	2.8	0	0	0
HCFR-PARAMEDICINE PGM	0	0	0	0	0	3
STORMWATER MGMT MSTU	2	2	2	2	2	2.4
ENGINEERING	14	14	13.53	17	17	17.6
	<b>396.46</b>	<b>415.96</b>	<b>417.98</b>	<b>427.45</b>	<b>444.263</b>	

**Summary of Staffing by Department - Enterprise Funds**

Department Title	FY20	FY21	FY22	FY23	FY24	
HCUD-FINANCE ADMIN	7	7	7	6	6	6
HCUD ENGINEERING	11	11	12	13	13	15.2
HCUD BILLING	8.5	8.5	7.5	8.5	8.5	9.5
HCUD METER READING	9	9	9	9	9	9
HCUD CUSTOMER SVS/FINANCE	14.5	14.5	14.5	14.5	13.5	11.8
HCUD WATER OPERATIONS	44	44	43	44	44	44
HCUD WASTEWATER OPERATION	45	45	45	48	48	48
WATER CONSERVATION	2	2	2	2	2	2
AIRPORT OPERATIONS	5.4	5.9	6.85	7.8	7.8	7.8
CLASS I OPERATIONS	15.78	16.36	16.58	16.58	16.33	18
RECYCLING OPERATIONS	2.11	3.2	4.2	4.2	4.45	4.43
CONVENIENCE CENTER OPER	12.42	12.6	12.55	12.55	12.55	10.95
C & D OPERATIONS	0.15	0.15	0	0	0	0
HOUSEHOLD HAZ WASTE OPER	2.34	2.29	2.3	2.3	2.3	2.3
WASTE TIRE OPERATIONS	0.45	0.55	0.52	0.52	0.52	0.47
BUILDING DIVISION	37.1	38.1	45.1	46.6	47.1	50.23
HCUD ADMINISTRATION	2.95	2.95	2.95	2.95	2.95	2.95
	<b>219.7</b>	<b>223.1</b>	<b>231.05</b>	<b>238.5</b>	<b>238</b>	

**Summary of Staffing by Department - Internal Service Funds**

Department Title	FY20	FY21	FY22	FY23	FY24	
RISK MANAGEMENT	1.35	1.35	1.35	1.6	1.6	1.85
WORKER'S COMP SELF INS	1.05	1.05	1.05	1.3	1.3	1.55
VEHICLE MAINTENANCE	12.9	12.9	10.913	9.913	11.367	12.5
FLEET REPLACEMENT PROGRAM	1.85	1.85	1.473	1.473	1.367	0.8
MEDICAL INSUR SELF-INS	0.45	0.45	0.45	0.45	0.45	0.85
CENTRAL FUELING SYSTEM	1.35	1.35	1.713	1.713	1.367	0.8
	<b>18.95</b>	<b>18.95</b>	<b>16.949</b>	<b>16.449</b>	<b>17.451</b>	

**Summary of Staffing by Department - Constitutionals**

Department Title	FY20	FY21	FY22	FY23	FY24	
PROPERTY APPRAISER	43	44	44	44	48	48
TAX COLLECTOR	55	55	54	54	55	54
CLERK OF CIRCUIT COURT	30	53.69	55.6	61.85	64.85	64.85
SUPERVISOR OF ELECTIONS	10	10	11	11	11	12
SHERIFF	507	507	516	555	626	626
HCSO REVENUE FUND	23	23	23	23	23	23
	<b>668</b>	<b>692.69</b>	<b>703.6</b>	<b>748.85</b>	<b>827.85</b>	

The comparison from year to year reflects any additional positions that the BOCC may have approved and added during the fiscal year. This generally happens when a new position is funded by a specific revenue source. Some of the additional personnel for the BOCC does not necessarily reflect an increase in service but rather a change in how the County provides the service. The following is a synopsis of the new positions for FY25 and the funding source:

Board Department's Approved FTE Changes				FTE
Department	Position	Justification	Funding Source	FTE
<b>General Fund</b>				
County Administration Office of Management & Budget	Administrative Assistant III	Assist County Administration with County Commissioner's and citizen's requests.	Ad Valorem & Cost Allocation Fees	1.00
	Budget Analyst I	Assist Budget Office with Grant funds and various subject budget tasks.	Ad Valorem & Cost Allocation Fees	1.00
Human Resources	Human Resources Assistant	Assist Employment Coordinator with all Human Resources related matters to support employment growth.	Ad Valorem & Cost Allocation Fees	0.50
Human Resources	Benefits Manager	Assist Benefits Coordinator with all benefit related matters as part of the department's succession plan.	Ad Valorem & Cost Allocation Fees	0.60
Code Enforcement	Code Enforcement Manager	Manage department compliance of County codes.	Ad Valorem, Liens, and Fines	1.00
Facilities Department	Facilities Project Coordinator	Assist Project Coordinator with managing the departments growing number of projects.	Ad Valorem & Cost Allocation Fees	1.00
Planning & Zoning	Zoning Inspector	Assist with citizens requests, performance bonds, and inspections ensuring success as the County grow.	Ad Valorem & Fees	1.00
Planning & Zoning	Zoning & Customer Care Technician	Assist staff, customers and citizens with zoning related matters ensuring success as the County grow.	Ad Valorem & Fees	1.00
Housing Support Services	Homeless Coordinator	Assist in collaboration with agencies with citizens experiencing homelessness.	Entitlement Grant	1.00
Housing Support Services	Program Coordinator	To support Community Development Block Grant with planning, managing and monitoring grant recipients.	Entitlement Grant	1.00
Housing Support Services	Housing Specialist	Assist Housing Coordinator in support of upcoming funding for housing, SHIP and CDBG.	SHIP Grant	1.00
Parks & Recreation	Maintenance Technician I	To support additional maintenance for Anderson Snow Splash Park.	Ad Valorem & Fees	1.00
Parks & Recreation	General Maintenance/Dock Worker	To support additional maintenance for Anderson Snow Splash Park.	Ad Valorem & Fees	2.00
<b>Special Revenue Funds</b>				
Public Works	Property Management Associate I	Assist Property Management department with property relating matters.	Ad Valorem	1.00
Mosquito Control	Mosquito Control Technician I	To support DRA retainage growth increase.		1.00
Mosquito Control	Seasonal Mosquito Control Surveillance Assistant	Assist Technicians with daily surveillance and chicken care during peak season		1.00
HCFES	Captain Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Captain Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Captain Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Driver Engineer Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Driver Engineer Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Driver Engineer Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter EMT I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter EMT I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter EMT I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter EMT I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter EMT I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter EMT I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter EMT I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Maintenance Technician II	To perform fire stations maintenance as stations are added	Fire Assessments & EMS MSTU	1.00
HCFES	EMS Manager	To manage EMS program and protocol.	Fire Assessments & EMS MSTU	1.00
HCFES	Communication Specialist	Assist with community events, speaking engagements and social media activities.	Fire Assessments & EMS MSTU	1.00
HCFES	Training Captain	Increase in first responders, which in turn increases the need for additional training staff	Fire Assessments & EMS MSTU	1.00
<b>Internal Service Funds</b>				
Human Resources	Human Resources Assistant	Assist Employment Coordinator with all Human Resources related matters to support employment growth.	Ad Valorem	0.50
Human Resources	Benefits Manager	Assist Benefits Coordinator with all benefit related matters as part of the department's succession plan.	Ad Valorem	0.60
<b>Total Approved</b>				<b>42.00</b>

## HCFES - Hernando County Fire & Emergency Services | EMS MSTU - Emergency Medical Services Municipal Services Taxing Unit

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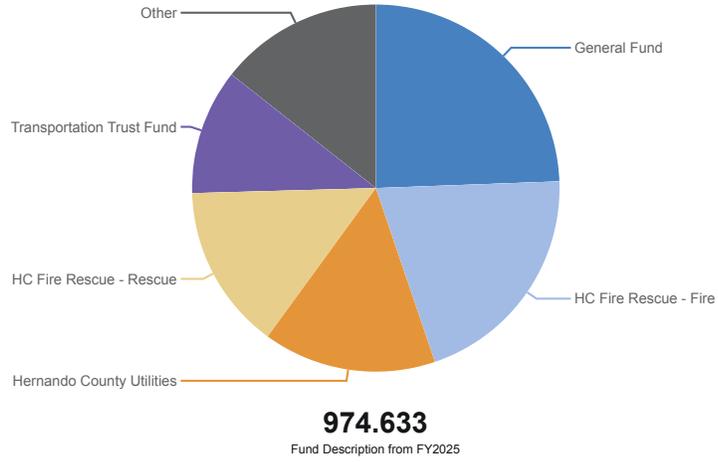
Hernando County is a service driven operation. Personnel and related expenditures are a large portion of the total budget, funded by ad valorem, fees, grants, gas taxes, charges for services and other revenue sources. Also included in personnel funding are fringe benefits that the employer provides to employees. County employees that are eligible, are required to participate in FRS for retirement benefits. The rates the employer must contribute are established by the state and vary depending upon the position classification. The County has experienced continued increases in the employer contribution rate as established by the state to address their Unfunded Actuarial Liability. Employees are required by FRS to contribute 3% of their salary toward their retirement annually. Employee benefits have been reallocated to reduce overall increases. The County has a self-insured health insurance program which allows the County more control over the structure of health insurance offered to employees. Globally, the cost to provide health insurance is rising, but the County strives to minimize increases for the employer and employee contributions for health insurance. Having an Employee Wellness Clinic has reduced health insurance costs and prevented

possible catastrophic health issues. FY25 health insurance program includes a 7% increase in the premiums.

# Total BOCC FTE by Fund

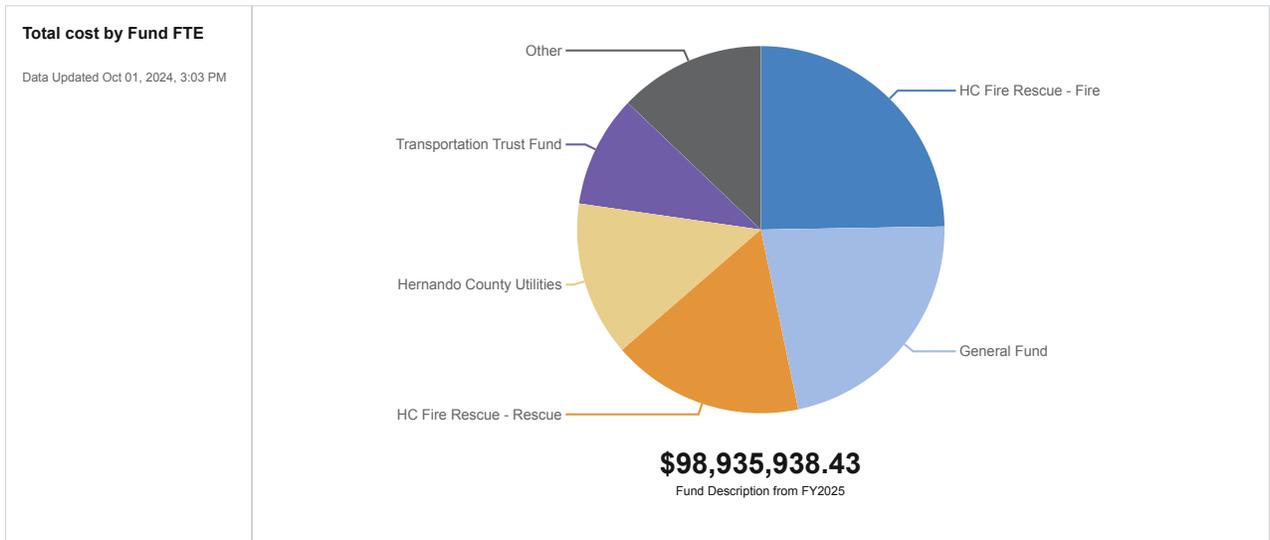
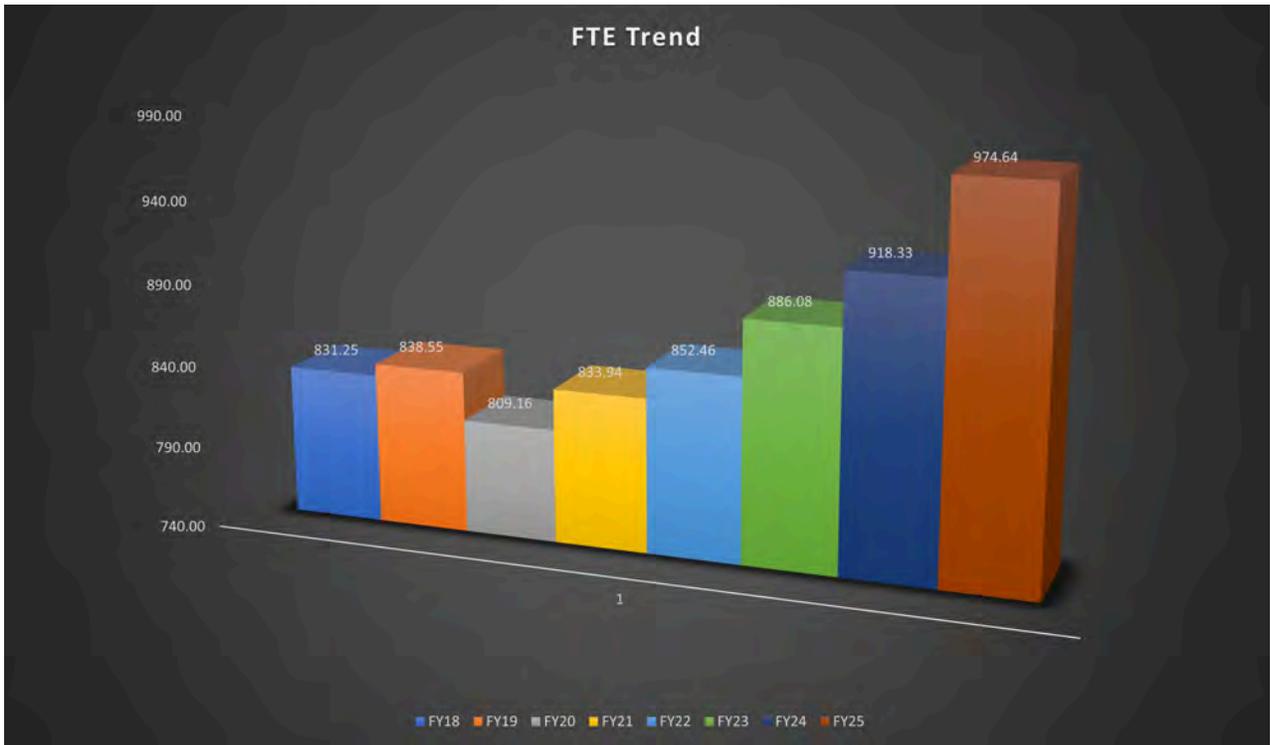
## FTE by Fund FY25

Data Updated Oct 01, 2024, 3:03 PM



## FTE by Fund FY25

Fund Description	FY2025
<b>Allocated FTE Count</b>	
Transportation Trust Fund	107.8
Court-Related Technology	3
Hernando County Utilities	148.45
Fleet Replacement Program	0.8
Hern Co Development Svcs	50.225
Addl Court Cost (939.185)	4
Hernando/Citrus MPO	3
Solid Waste And Recycling	36.15
Airport/Industrial Park	7.8
Central Fueling System	0.8
HC Fire Rescue - Rescue	141.72
HC Fire Rescue - Fire	198.56
Medical Insur Self-Ins	0.85
Worker's Comp Self Insur	1.55
Risk Management	1.85
Stormwater Mgmt MSTU	2.4
Mosquito Control Local	10.033
Tourist Development Tax	4.2
General Fund	237.945
Youth Court	1
Vehicle Maintenance	12.5
<b>ALLOCATED FTE COUNT</b>	<b>974.633</b>



**Total cost by Fund FTE**

<b>Fund Description</b>	<b>FY2025</b>
<b>Total Cost</b>	
Transportation Trust Fund	\$9,738,545
Court-Related Technology	\$344,725
Hernando County Utilities	\$13,506,010
Fleet Replacement Program	\$93,736
Hern Co Development Svcs	\$4,550,284
Addl Court Cost (939.185)	\$307,617
Hernando/Citrus MPO	\$436,282
Solid Waste And Recycling	\$2,972,820
Airport/Industrial Park	\$835,839
Central Fueling System	\$93,688
HC Fire Rescue - Rescue	\$16,713,748
HC Fire Rescue - Fire	\$24,462,969
Medical Insur Self-Ins	\$112,880
Worker's Comp Self Insur	\$131,486
Risk Management	\$192,374
Stormwater Mgmt MSTU	\$336,563
Mosquito Control Local	\$733,879
Tourist Development Tax	\$413,243
General Fund	\$21,771,181
Youth Court	\$77,810
Vehicle Maintenance	\$1,110,259
<b>TOTAL COST</b>	<b>\$98,935,938</b>



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Debt Management in Hernando County

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

This section provides information regarding Hernando County’s outstanding bonded debt and principal debt service, as of September 30, 2023. A more detailed analysis is available in the Hernando County, Florida Annual Comprehensive Financial Report (ACFR), Note I, fiscal year ending September 2023.

The following table shows a breakdown of the County debt including outstanding balances:

## Measures of Debt Levels and Debt Issuance Limits

The Series 2010 Bonds are payable solely from the County’s covenant to budget and appropriate in its annual budget Non-Ad Valorem revenues sufficient to pay principal and interest, when due and pay all required deposits to the Rebate Fund. For the fiscal year 2025, pledged revenues in the amount of \$43 million provided a coverage ratio of 21.17 times the annual debt service for the combined Non-Ad Valorem Refunding Revenue.

Bonds, Series 2010 and the Non-Ad Valorem Refunding Revenue Note, Series 2012. The Series 2022 Bonds & Series 2023 Note will start to be measured during FY24 and included within the FY23 Annual Comprehensive Financial Report.

The Taxable Water and Sewer Refunding Revenue Bonds, Series 2021A, and Water and Sewer Refunding Revenue Bonds, Series 2021B are payable solely from and secured by a lien upon and pledge of Net Revenues and Connection Fees of the System. For the fiscal year 2022, Pledged Funds in the amount of \$23 million provided a coverage ratio of 4.02 times the annual debt service for the combined bonds.

General Obligation Bonds shall have debt ratios necessary to maintain sound credit ratings. Revenue Bonds shall maintain specific coverage ratios not less than the following:

- Utility System Net Revenues excluding connection fees should be at least equal to 110% of maximum combined debt service, and 120% including connection fees.
  - Public Service Tax Revenues should be at least 135% of combined debt service.
  - Sales Tax Revenues should be at least 125% of debt service.
  - State Revenue Sharing moneys should be at least equal to 110% of maximum combined debt service.
  - Local Option Gas Tax Revenues should be at least 150% of the combined maximum debt service requirement.
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The images below are derived from the Annual Comprehensive Financial Report (ACFR), note I - Long-Term Liabilities, starting on page 92 of the financial audit report. That report, along with other financial reports, can be found here: <https://hernandoclerk.com/finance-reports/>.

**NOTE I – LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities</b>					
Bonds Payable from direct borrowings/direct placements	\$ 840,000	\$ 31,285,000	\$ 415,000	\$ 31,710,000	\$ 425,000
Net Bond Premium	3,710	977,142	46,563	934,289	46,563
Total Bonds Payable	843,710	32,262,142	461,563	32,644,289	471,563
Loans & Notes from direct borrowings/direct placements	24,286,789	4,062,000	4,365,452	23,983,337	4,267,925
Financed Purchase Obligations	342,482	-	342,482	-	-
Leases Payable	4,791,190	197,987	509,772	4,479,405	347,435
SBITA Payable	617,676	-	340,727	276,949	156,738
Compensated Absences	10,977,218	7,954,285	7,516,785	11,414,718	6,852,117
Other Post Employment Benefits	18,532,866	2,458,638	-	20,991,524	979,542
Net Pension Liability	144,386,566	19,951,721	-	164,340,287	-
Claims Liability	7,643,426	25,445,622	25,439,501	7,649,547	3,999,547
Total Governmental Activities	\$ 212,423,943	\$ 92,332,395	\$ 38,976,282	\$ 265,780,056	\$ 17,074,867
<b>Business-Type Activities</b>					
Bonds Payable from direct borrowings/direct placements	\$ 59,539,950	\$ 19,415,000	\$ 4,575,000	\$ 74,379,950	\$ 4,400,000
Net Bond Premium	7,523,245	743,798	555,763	7,711,280	554,582
Total Bonds Payable	67,063,195	20,158,798	5,130,763	82,091,230	4,954,582
Loans & Notes from direct borrowings/direct placements	636,852	-	204,176	432,676	212,179
Leases Payable	865,315	-	865,315	-	-
Compensated Absences	1,214,870	1,002,415	887,068	1,330,217	365,085
Other Post Employment Benefits	2,523,745	325,192	-	2,848,937	129,561
Net Pension Liability	9,627,698	1,172,987	-	10,800,685	-
Landfill Closure/Postclosure Liability	11,786,616	-	346,179	11,440,437	-
Total Business-Type Activities	\$ 93,718,291	\$ 22,659,392	\$ 7,433,501	\$ 108,944,182	\$ 5,661,407
<b>Business-Type Activities by Department</b>					
	Water & Sewer District	Aviation Operations	Waste Management	Building Department	Total
Bonds Payable from direct borrowings/direct placements	\$ 55,539,950	\$ -	\$ 18,840,000	\$ -	\$ 74,379,950
Net Bond Premium	7,007,365	-	703,915	-	7,711,280
Total Bonds Payable	62,547,315	-	19,543,915	-	82,091,230
Loans & Notes from direct borrowings/direct placements	-	432,676	-	-	432,676
Leases Payable	-	-	-	-	-
Compensated Absences	821,337	64,802	223,395	220,683	1,330,217
Other Post Employment Benefits	1,846,130	93,661	448,874	460,272	2,848,937
Net Pension Liability	7,034,430	427,479	1,752,500	1,586,276	10,800,685
Landfill Closure/Postclosure Liability	-	-	11,440,437	-	11,440,437
Total Business-Type Activities	\$ 72,249,212	\$ 1,018,618	\$ 33,409,121	\$ 2,267,231	\$ 108,944,182

See Note J for a discussion of the Net Pension Liability. See Note K for a discussion of the liability for Other Post-Employment Benefits. See Note N for a discussion of the liability for Claims Liabilities. See Note O for a discussion of the liability for landfill closure/postclosure.

## 1. LOANS & NOTES FROM DIRECT BORROWINGS/DIRECT PLACEMENTS

### Summary of Loans & Notes

	Governmental Activities	Business-Type Activities
Non-revolving Lines of Credit	\$ 12,655,337	\$ 432,676
Other Loans and Notes	11,328,000	-
Total	<u>\$ 23,983,337</u>	<u>\$ 432,676</u>

### Governmental Activities

The following are summaries of Non-Revolving Lines of Credit at September 30, 2023:

#### Governmental Activities - Governmental Funds

Non-revolving line of credit dated August 4, 2014 with a bank for \$10,000,000 to be used to finance improvement projects. The minimum draw for a project is \$50,000 and the resulting note is to be amortized over 3, 5, 7, 10, 15 years, as determined at the time of the draw. Payment of principal and interest on these notes is secured by covenant to budget and appropriate legally available non-ad valorem revenues or special assessments levied and collected for the project. The master notes and the draws are secured by and payable solely from Non-Ad Valorem revenues budgeted and appropriated to pay debt service. In the event of default, the Noteholder may take action in any court to enforce and compel performance. The term to make draws from this line of credit has expired, and thus there is no unused amount available to the County. As of year-end the following notes had been executed under this agreement:

Courthouse Energy Performance Study. Applicable rate of interest: 2.8% until January 1, 2018 then 3.40%. Average annual principal payment of \$62,848 due until May 1, 2029. Interest is paid semi-annually May 1 and November 1. \$ 342,729

Phillips East Paving. Applicable rate of interest: 2.51% until January 1, 2018 then 3.05%. Average annual principal payments of \$8,808 due until May 1, 2024. Interest is paid semi-annually May 1 and November 1. 11,586

Puffin Paving. Applicable rate of interest: 2.51% until January 1, 2018 then 3.05%. Average annual principal payments of \$1,296 due until May 1, 2024. Interest is paid semi-annually May 1 and November 1.	1,705
Grass Finch Paving. Applicable rate of interest: 2.51% until January 1, 2018 then 3.05%. Average annual principal payments of \$3,181 due until May 1, 2024. Interest is paid semi-annually May 1 and November 1.	4,184
Harris Hawk Paving. Applicable rate of interest: 2.51% until January 1, 2018 then 3.05%. Average annual principal payments of \$9,500 due until May 1, 2024. Interest is paid semi-annually May 1 and November 1.	12,496
Royal Highlands Area A Paving. Applicable rate of interest: 2.53% until January 1, 2018 then 3.07%. Average annual principal payments of \$12,361 due until May 1, 2024. Interest is paid semi-annually May 1 and November 1.	12,056
Ostrom/Allen Paving. Applicable rate of interest: 2.53% until January 1, 2018 then 3.07%. Average annual principal payments of \$4,568 due until May 1, 2024. Interest is paid semi-annually May 1 and November 1.	4,475
Benes Roush Paving. Applicable rate of interest: 2.53% until January 1, 2018 then 3.07%. Average annual principal payments of \$3,604 due until May 1, 2024. Interest is paid semi-annually May 1 and November 1.	3,516
Eider Paving. Applicable rate of interest: 2.53% until January 1, 2018 then 3.07%. Average annual principal payments of \$2,914 due until May 1, 2024. Interest is paid semi-annually May 1 and November 1.	2,843
Helene Paving. Applicable rate of interest: 2.53% until January 1, 2018 then 3.07%. Average annual principal payments of \$6,025 due until May 1, 2024. Interest is paid semi-annually May 1 and November 1.	5,876
Hancock Lake Paving. Applicable rate of interest: 2.44% until January 1, 2018 then 2.96%. Average annual principal payments of \$14,079 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1.	27,162
Crum Paving. Applicable rate of interest: 2.44% until January 1, 2018 then 2.96%. Average annual principal payments of \$8,529 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1.	16,454
Hernando County Fire Department Fire Engine. Applicable rate of interest: 2.52% until January 1, 2018 then 3.06%. Average annual principal payment of \$147,080 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1.	283,403
Hernando County Fire Department Emergency Services Equipment. Applicable rate of interest: 2.52% until January 1, 2018 then 3.06%. Average annual principal payment of \$42,265 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1.	81,440
	\$ 809,925

Non-revolving line of credit dated October 22, 2015 with a bank for \$15,000,000 to be used to finance improvement projects. The minimum draw for a project is \$50,000 and the resulting note is to be amortized over 3, 5, 7, 10 or 15 years, as determined at the time of the draw. Payment of principal and interest on these notes is secured by covenant to budget and appropriate legally available non-ad valorem revenues or special assessments levied and collected for the project. The master notes and the draws are secured by and payable solely from Non-Ad Valorem revenues budgeted and appropriated to pay debt service. In the event of default, the Noteholder may take action in any court to enforce and compel performance. The term to make draws from this line of credit has expired, and thus there is no unused amount available to the County. As of year-end the following notes had been executed under this agreement:

Royal Highlands Area C Paving. Applicable rate of interest: 2.73% until January 1, 2018 then 3.32%. Average annual principal payments of \$46,817 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1.	\$ 89,935
Royal Highlands Area E Paving. Applicable rate of interest: 2.73% until January 1, 2018 then 3.32%. Average annual principal payments of \$27,923 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1.	53,639
Royal Highlands Area F Paving. Applicable rate of interest: 2.73% until January 1, 2018 then 3.32%. Average annual principal payments of \$11,372 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1.	21,846
Royal Highlands Area G Paving. Applicable rate of interest: 2.34% until January 1, 2018 then 2.84%. Average annual principal payments of \$34,880 due until May 1, 2026. Interest is paid semi-annually May 1 and November 1.	112,018
Royal Highlands Area B Paving. Applicable rate of interest: 2.34% until January 1, 2018 then 2.84%. Average annual principal payments of \$15,372 due until May 1, 2026. Interest is paid semi-annually May 1 and November 1.	493,661
Golden Warbler Paving. Applicable rate of interest: 2.34% until January 1, 2018 then 2.84%. Average annual principal payments of \$4,690 due until May 1, 2026. Interest is paid semi-annually May 1 and November 1.	15,062
Paramount Area Paving. Applicable rate of interest: 2.34% until January 1, 2018 then 2.84%. Average annual principal payments of \$7,309 due until May 1, 2026. Interest is paid semi-annually May 1 and November 1.	23,472
Pine Warbler Paving. Applicable rate of interest: 2.81% until January 1, 2018 then 3.42%. Average annual principal payments of \$14,095 due until May 1, 2027. Interest is paid semi-annually May 1 and November 1.	52,628
Mexican Canary Paving. Applicable rate of interest: 2.81% until January 1, 2018 then 3.42%. Average annual principal payments of \$9,308 due until May 1, 2027. Interest is paid semi-annually May 1 and November 1.	34,751

Godwit Paving. Applicable rate of interest: 2.81% until January 1, 2018 then 3.42%. Average annual principal payments of \$6,872 due until May 1, 2027. Interest is paid semi-annually May 1 and November 1.	25,731
Pelican Paving. Applicable rate of interest: 2.81% until January 1, 2018 then 3.42%. Average annual principal payments of \$5,225 due until May 1, 2027. Interest is paid semi-annually May 1 and November 1.	19,510
Furley Paving. Applicable rate of interest: 2.81% until January 1, 2018 then 3.42%. Average annual principal payments of \$6,243 due until May 1, 2027. Interest is paid semi-annually May 1 and November 1.	23,309
Royal Highlands Area I Paving. Applicable rate of interest: 3.92%. Average annual principal payments of \$37,859 due until May 1, 2028. Interest is paid semi-annually May 1 and November 1.	206,174
Royal Highlands Driveway Aprons. Applicable rate of interest: 3.92%. Average annual principal payments of \$8,391 due until May 1, 2028. Interest is paid semi-annually May 1 and November 1.	45,696
Maberly Paving. Applicable rate of interest: 3.92%. Average annual principal payments of \$13,124 due until May 1, 2028. Interest is paid semi-annually May 1 and November 1.	71,474
Taylor St Millings. Applicable rate of interest: 3.86%. Average annual principal payments of \$5,904 due until May 1, 2028. Interest is paid semi-annually May 1 and November 1.	31,907
Sweetgum Road Millings. Applicable rate of interest: 3.86%. Average annual principal payments of \$9,233 due until May 1, 2028. Interest is paid semi-annually May 1 and November 1.	49,902
Painted Bunting Paving. Applicable rate of interest: 3.86%. Average annual principal payments of \$10,101 due until May 1, 2028. Interest is paid semi-annually May 1 and November 1.	54,594
Carnes Area Paving. Applicable rate of interest: 3.86%. Average annual principal payments of \$20,090 due until May 1, 2028. Interest is paid semi-annually May 1 and November 1.	108,585
Jackdaw Road Paving. Applicable rate of interest: 4.09%. Average annual principal payments of \$4,928 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	28,835
Jaybird Road Paving. Applicable rate of interest: 4.09%. Average annual principal payments of \$15,289 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	89,459
Kodiak Wren Road Paving. Applicable rate of interest: 4.09%. Average annual principal payments of \$6,478 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	37,904
Old Squaw Avenue Paving. Applicable rate of interest: 4.09%. Average annual principal payments of \$12,859 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	75,241

Cull Paving. Applicable rate of interest: 4.09%. Average annual principal payments of \$3,396 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	19,871	
Wood Owl Road Paving. Applicable rate of interest: 3.14%. Average annual principal payments of \$14,610 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	88,845	
Tinamou Area Paving. Applicable rate of interest: 3.14%. Average annual principal payments of \$19,150 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	121,440	
Alberta Street Paving. Applicable rate of interest: 3.14%. Average annual principal payments of \$10,860 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	68,869	
White Road Paving. Applicable rate of interest: 3.03%. Average annual principal payments of \$18,592 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	117,146	
		\$ 2,181,504

Non-revolving line of credit dated March 11, 2020 with a bank for \$15,000,000 to be used to finance improvement projects. The minimum draw for a project is \$50,000 and the resulting note is to be amortized over 3, 5, 7, 10, or 15 years, as determined at the time of the draw. Payment of principal and interest on these notes is secured by a covenant to budget and appropriate legally available non-ad valorem revenues or special assessments levied and collected for the project. The master notes and the draws are secured by and payable solely from non-Ad Valorem revenues budgeted and appropriated to pay debt service. In the event of default, the Noteholder may take action in any court to enforce and compel performance. The term to make draws from this line of credit has expired, and thus there is no unused amount available to the County. As of year-end the following notes had been executed under this agreement:

Marsh Wren Avenue Paving. Applicable rate of interest: 2.327%. Average annual principal payments of \$5,961 due until May 1, 2030. Interest is paid semi-annually May 1 and November 1.	\$ 43,066
Nordica Road Paving. Applicable rate of interest: 2.327%. Average annual principal payments of \$4,968 due until May 1, 2030. Interest is paid semi-annually May 1 and November 1.	35,894
Piping Plover Area Road Paving. Applicable rate of interest: 2.327%. Average annual principal payments of \$17,752 due until May 1, 2030. Interest is paid semi-annually May 1 and November 1.	128,252
Royal Highlands Area L Road Paving. Applicable rate of interest: 2.327%. Average annual principal payments of \$18,782 due until May 1, 2030. Interest is paid semi-annually May 1 and November 1.	135,698
Dolqueb Lane Area Road Paving. Applicable rate of interest: 2.327%. Average annual principal payments of \$19,424 due until May 1, 2030. Interest is paid semi-annually May 1 and November 1.	140,338
Michigan Avenue Road Paving. Applicable rate of interest: 2.06%. Average annual principal payments of \$16,017 due until May 1, 2031. Interest is paid semi-annually May 1 and November 1.	129,439

Hurricane Drive Road Paving. Applicable rate of interest: 2.06%. Average annual principal payments of \$14,737 due until May 1, 2031. Interest is paid semi-annually May 1 and November 1.	119,091	
Pleasant Area Road Paving. Applicable rate of interest: 3.63%. Average annual principal payments of \$44,041 due until May 1, 2032. Interest is paid semi-annually May 1 and November 1.	399,846	
Mandrake/Canary Road Paving. Applicable rate of interest: 3.2847%. Average annual principal payments of \$13,109 due until May 1, 2032. Interest is paid semi-annually May 1 and November 1.	118,924	
Station 5 - Fire. Applicable rate of interest: 2.06%. Average annual principal payments of \$490,000 due until May 1, 2031. Interest is paid semi-annually May 1 and November 1.	3,959,833	
Station 6 - Fire. Applicable rate of interest: 2.06%. Average annual principal payments of \$50,000 due until May 1, 2031. Interest is paid semi-annually May 1 and November 1.	<u>404,064</u>	\$ 5,614,445

Non-Ad Valorem Refunding Revenue Note, Series 2012 dated November 13, 2012 with a bank for \$24,430,000 is a direct borrowing to be used to refinance Capital Improvement and Refunding Bonds, Series 2002 and a portion of Capital Improvement and Refunding Bonds, Series 2004. Payment of principal and interest on this note is secured by and payable solely from Non-Ad Valorem revenues budgeted and appropriated to pay debt service. In the event of default, the Noteholder may take action in any court to enforce and compel performance.

Applicable rate of interest: 2.572%. Average annual principal payments of \$1,987,624 due until February 1, 2028. Interest is paid semi-annually February 1 and August 1.

\$ 7,266,000

#### Governmental Activities - Internal Service Funds Funds

Non-revolving line of credit dated October 22, 2015 with a bank for \$15,000,000 to be used to finance improvement projects. The minimum draw for a project is \$50,000 and the resulting note is to be amortized over 3, 5, 7, 10 or 15 years, as determined at the time of the draw. Payment of principal and interest on these notes is secured by covenant to budget and appropriate legally available non-ad valorem revenues or special assessments levied and collected for the project. The master notes and the draws are secured by and payable solely from Non-Ad Valorem revenues budgeted and appropriated to pay debt service. In the event of default, the Noteholder may take action in any court to enforce and compel performance. The term to make draws from this line of credit has expired, and thus there is no unused amount available to the County. As of year-end the following notes had been executed under this agreement:

Vehicle purchases. Applicable rate of interest: 2.16% until January 1, 2018 then 2.63%. Average annual principal payments of \$200,000 due until May 1, 2027. Interest is paid semi-annually May 1 and November 1.

\$ 257,907

Vehicle purchases. Applicable rate of interest 2.81% until January 1, 2018 then 3.42%. Average annual principal payments of \$69,076 due until May 1, 2024. Interest is paid semi-annually May 1 and November 1.	261,047	
Vehicle purchase. Applicable rate of interest 2.19% until January 1, 2018 principal payments of \$139,164 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1.	149,478	
Vehicle purchases. Applicable rate of interest 3.723%. Average annual payments of \$140,571 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1.	<u>306,754</u>	\$ 975,186

Non-revolving line of credit dated March 11, 2020 with a bank for \$15,000,000 to be used to finance improvement projects. The minimum draw for a project is \$50,000 and the resulting note is to be amortized over 3, 5, 7, 10, or 15 years, as determined at the time of the draw. Payment of principal and interest on these notes is secured by a covenant to budget and appropriate legally available non-ad valorem revenues or special assessments levied and collected for the project. The master notes and the draws are secured by and payable solely from Non-Ad Valorem revenues budgeted and appropriated to pay debt service. In the event of default, the Noteholder may take action in any court to enforce and compel performance. The term to make draws from this line of credit has expired, and thus there is no unused amount available to the County. As of year-end the following notes had been executed under this agreement:

Vehicle purchases. Applicable rate of interest: 2.104%. Average annual principal payments of \$252,280 due until May 1, 2030. Interest is paid semi-annually May 1 and November 1.	\$ 1,825,523	
Vehicle purchases. Applicable rate of interest: 1.73%. Average annual principal payments of \$60,820 due until May 1, 2027. Interest is paid semi-annually May 1 and November 1.	248,883	
Vehicle purchases. Applicable rate of interest: 1.98%. Average annual principal payments of \$99,024 due until May 1, 2030. Interest is paid semi-annually May 1 and November 1.	711,193	
Vehicle purchases. Applicable rate of interest: 3.2921%. Average annual principal payments of \$47,729 due until May 1, 2029. Interest is paid semi-annually May 1 and November 1.	<u>288,678</u>	\$ 3,074,277

Non-Ad Valorem Revenue Note, Series 2023 dated June 20, 2023 with a bank for \$4,062,000 is a direct borrowing to be used to finance vehicle purchases. Payment of principal and interest on this note is secured by and payable solely from Non-Ad Valorem revenues budgeted and appropriated to pay debt service. In the event of default, the Noteholder may take action in any court to enforce and compel performance.

Vehicle purchases. Applicable rate of interest: 3.9%. Average annual principal payments of \$406,200 due until May 1, 2033. Interest is paid semi-annually May 1 and November 1.	<u>4,062,000</u>	
<b>Total Governmental Activities Loans and Notes</b>		<u>\$ 23,983,337</u>

**HERNANDO COUNTY, FLORIDA  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2023**

Below is a summary of debt service requirements until maturity for the Governmental Activities Loans & Notes Payable:

Year ended September 30	Principal	Interest	Total
2024	\$ 4,267,925	\$ 664,325	\$ 4,932,250
2025	3,940,346	560,579	\$ 4,500,925
2026	3,581,175	442,774	\$ 4,023,949
2027	3,443,730	337,168	\$ 3,780,898
2028	3,349,964	235,228	\$ 3,585,192
2029-2033	5,400,197	401,588	\$ 5,801,785
	<u>\$ 23,983,337</u>	<u>\$ 2,641,662</u>	<u>\$ 26,624,999</u>

**Business-Type Activities**

The following is a summary of Loans & Notes at September 30, 2023:

**Aviation Operations**

Non-revolving line of credit dated October 22, 2015 with a bank for \$15,000,000 to be used to finance improvement projects. The minimum draw for a project is \$50,000 and the resulting note is to be amortized over 3, 5, 7, 10 or 15 years, as determined at the time of the draw. Payment of principal and interest on these notes is secured by covenant to budget and appropriate legally available non-ad valorem revenues or special assessments levied and collected for the project. The master notes and the draws are secured by and payable solely from Non-Ad Valorem revenues budgeted and appropriated to pay debt service. In the event of default, the Noteholder may take action in any court to enforce and compel performance. The term to make draws from this line of credit has expired, and thus there is no unused amount available to the County. As of year-end the following notes had been executed under this agreement:

Construction of multiple T-Hangar buildings known as Southeast T-Hanger Construction Phase III. Applicable rate of interest: 3.92%. Average annual principal payments of \$190,000 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1.

\$ 432,676

Below is a summary of debt service requirements until maturity for the Business-Type Activities Loans & Notes:

Year ended September 30	Principal	Interest	Total
2024	212,179	16,961	\$ 229,140
2025	220,497	8,643	\$ 229,140
	<u>\$ 432,676</u>	<u>\$ 25,604</u>	<u>\$ 458,280</u>

**2. LEASES PAYABLE**

**Governmental Activities**

The County is a lessee for noncancellable leases of land, building and equipment. At September 30, 2023, the County's Long-term Lease payable was composed of the following:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Land	\$ 3,726,057	\$ -	\$ 71,294	\$ 3,654,763	\$ 79,553
Building	865,118	197,987	238,463	824,642	267,882
Equipment	200,015	-	200,015	-	-
Total Long-Term Leases	<u>\$ 4,791,190</u>	<u>\$ 197,987</u>	<u>\$ 509,772</u>	<u>\$ 4,479,405</u>	<u>\$ 347,435</u>

The County has entered into land lease agreements. The lease agreements qualify as other than short-term leases under GASB 87 and , therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. The lease terms range from 2027 to 2054. Three are no variable components of the lease. The leases liability is measured at discount rates ranging from 3.42% to 3.90% representing the County's incremental borrowing rate based on the time each lease was established. As a result of the leases, the County has recorded right-to-use assets with a total net book value of \$3,464,995 at September 30, 2023.

The future minimum lease obligations and the net present value of the minimum lease payments as of September 30, 2023 were as follows:

Year ended September 30	Principal	Interest
2024	\$ 79,553	\$ 123,896
2025	88,866	120,665
2026	98,343	117,452
2027	63,846	114,722
2028	71,196	112,713
2029-2033	487,932	517,493
2034-2038	753,080	411,973
2039-2043	867,571	261,010
2044-2048	652,465	142,452
2049-2053	480,262	29,982
2054	11,649	35
Total	<u>\$ 3,654,763</u>	<u>\$ 1,952,393</u>

The County has entered into building lease agreements. The lease agreements qualify as other than short-term leases under GASB 87 and , therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception. The lease terms range from 2025 to 2031. Three are no variable components of the lease. The leases liability is measured at discount rates ranging from 3.42% to 3.90% representing the County's incremental borrowing rate based on the time each lease was established. As a result of the leases, the County has recorded right-to-use assets with a total net book value of \$788,911 at September 30, 2023.

The future minimum lease obligations and the net present value of the minimum lease payments as of September 30, 2023 were as follows:

Year ended September 30	Principal	Interest
2024	\$ 267,882	\$ 23,517
2025	157,486	16,156
2026	114,129	11,570
2027	119,308	7,564
2028	48,155	4,696
2029-2033	117,682	5,291
Total	<u>\$ 824,642</u>	<u>\$ 68,794</u>

### 3. Subscription Based Information Technology Arrangements (SBITAs)

#### Governmental Activities

The County has various subscription-based information technology arrangements with various terms under long-term, non-cancelable agreements. The lease terms range from 2024 to 2025. The SBITA liability is measured at a discount rate of 3.90% representing the County's incremental borrowing rate based on the time each SBITA was established.

The future minimum payments and the net present value of the minimum payments as of September 30, 2023 were as follows:

Year ended September 30	Principal	Interest
2024	\$ 156,738	\$ 7,223
2025	120,211	1,102
Total	<u>\$ 276,949</u>	<u>\$ 8,325</u>

### 4. BONDS PAYABLE

#### Governmental Activities

#### NON-AD VALOREM REFUNDING REVENUE BONDS, SERIES 2010

Non-Ad Valorem Refunding Revenue Bonds, Series 2010 dated February 19, 2010 in the aggregate amount of \$9,980,000 were issued as a direct placement during the fiscal year ended September 30, 2010. Of the total bonds issued, the portion attributable to the Governmental Fund is \$5,700,000. The bonds were issued to legally defease all of the outstanding Capital Improvement Revenue Refunding Bonds, Series 1998 and a portion of the Water and Sewer Refunding Revenue Bonds, Series 1998, and to pay certain costs and expenses relating to the issuance of the Series 2010 Bonds, including the premium for a financial guaranty insurance policy.

The Series 2010 Bonds are payable solely from the County's covenant to budget and appropriate in its annual budget Non-Ad Valorem revenues sufficient to pay principal and interest when due and pay all required deposits to the Rebate Fund. For the fiscal year 2022, pledged revenues in the amount of \$52.7 million provided a

coverage ratio of 13.00 times the annual debt service for the combined Non-Ad Valorem Refunding Revenue Bonds, Series 2010, the Non-Ad Valorem Refunding Revenue Note, Series 2012, and the Non-Ad Valorem Revenue Bonds, Series 2022.

Interest on the bonds is payable February 1 and August 1 of each year, commencing August 2010. The bonds carry interest rates varying from 2.0% to 4.125%, depending upon maturity date. Bonds maturing on or before February 1, 2020 are not subject to optional redemption prior to their respective stated dates of maturity. Bonds maturing on February 1, 2021 and thereafter are subject to redemption prior to their respective dates of maturity.

**NON-AD VALOREM REVENUE BONDS, SERIES 2022**

Non-Ad Valorem Revenue Bonds, Series 2022 dated October 12, 2022 in the aggregate amount of \$50,700,000 were issued as a direct placement during the fiscal year ended September 30, 2023. Of the total bonds issued, the portion attributable to Governmental Funds is \$31,285,000. The bonds were issued to fund the capital projects of the Hernando County Judicial Renovations, Hernando County Westside Tax Collector Building, and the Hernando County Fire Station #2 and to pay certain costs and expenses relating to the issuance of the Series 2022 Bonds.

The Series 2010 Bonds are payable solely from the County's covenant to budget and appropriate in its annual budget Non-Ad Valorem revenues sufficient to pay principal and interest when due. For the fiscal year 2022, pledged revenues in the amount of \$52.7 million provided a coverage ratio of 13.00 times the annual debt service for the combined Non-Ad Valorem Refunding Revenue Bonds, Series 2010, the Non-Ad Valorem Refunding Revenue Note, Series 2012, and the Non-Ad Valorem Revenue Bonds, Series 2022.

Interest on the bonds is payable December 1 and June 1 of each year, commencing December 2022. The bonds carry interest rates varying from 4.0% to 5.0%, depending upon maturity date. Bonds maturing on or before June 1, 2032 are not subject to optional redemption prior to their respective stated dates of maturity. Bonds maturing on June 1, 2032 and thereafter are subject to redemption prior to their respective dates of maturity.

The following are the debt service requirements until maturity for the governmental activity bonds outstanding as of September 30, 2023:

Year	Non-Ad Valorem Refunding Revenue Bonds Series 2010		Non-Ad Valorem Refunding Revenue Bonds Series 2022 (Governmental Portion)	
	Principal	Interest	Principal	Interest
2024	\$ 425,000	\$ 8,766	\$ -	\$ 1,540,869
2025	-	-	-	1,540,868
2026	-	-	-	1,540,869
2027	-	-	-	1,540,868
2028	-	-	-	1,540,869
2029-2033	-	-	1,840,000	7,659,844
2034-2038	-	-	5,455,000	6,784,325
2039-2043	-	-	6,750,000	5,483,775
2044-2048	-	-	8,600,000	3,627,188
2049-2052	-	-	8,640,000	1,145,025
Total	\$ 425,000	\$ 8,766	\$ 31,285,000	\$ 32,404,500

**Business-Type Activities**

**Water & Sewer District**

**HOLLAND SPRINGS BONDS**

Revenue bonds ("Series E Bonds") were issued to finance the construction of the Holland Springs water project, in the amount of \$659,450. The direct placement bonds were scheduled to mature April 1, 2025 with interest thereon at the rate of 7% per year payable each April 1 and October 1 beginning October 1, 1985. During the fiscal year ended September 30, 1989, an amended agreement was executed whereby \$619,500 of these revenue bonds were canceled in exchange for connection fee credits to the developer in a like amount. The remaining \$39,950 of bonds remain outstanding and payable in accordance with the original bond provisions. The bonds are payable from Net Revenues only up to an amount per annum equal to twenty-five percent (25%) of that portion of the revenues in the immediately preceding fiscal year derived from the Holland Springs system in excess of \$20,000, as certified by the Consulting Engineer.

In the event that insufficient revenues to pay principal of and interest on the Series E Bonds are so derived from the Holland Springs system at the maturity date of the Series E Bonds, the lien of the Series E Bonds on Net Revenues shall be extinguished, and the County shall be under no obligation to provide for the payment of the principal or interest on the Series E Bonds. As of year-end, insufficient revenues have been generated to require payment of principal or interest on these bonds. As such, these bonds have not been included in the following schedule of debt service requirements.

**WATER AND SEWER REFUNDING REVENUE BONDS, SERIES 2021 BONDS**

Taxable Water and Sewer Refunding Revenue Bonds, Series 2021A in the amount of \$25,565,000, and Water and Sewer Refunding Revenue Bonds, Series 2021B in the amount of \$37,135,000 (collectively the "Series 2021 Bonds") dated April 15, 2021, were issued as a direct placement during the fiscal year ended September 30, 2021.

The Series 2021 Bonds are payable solely from and secured by a lien upon and pledge of Net Revenues and Connection Fees of the System. For the fiscal year 2023, Pledged Funds in the amount of \$18 million provided a coverage ratio of 3.08 times the annual debt service for the combined bonds.

**Taxable Water and Sewer Refunding Revenue Bonds, Series 2021A**

The Taxable Water and Sewer Refunding Revenue Bonds, Series 2021A were issued to provide funds together with other legally available monies of the County, sufficient to refund all outstanding Water and Sewer Refunding Revenue Bonds, Series 2013A, and to pay certain costs and expenses relating to the issuance of the Series 2021A Bonds.

Interest on the Series 2021 Bonds is payable June 1 and December 1 of each year, commencing December 2021. The bonds carry interest varying from .315% to 2.441% depending upon maturity date. The Series 2021 Bonds maturing before June 1, 2032 are not subject to optional redemption prior to their respective stated dates of maturity. Bonds maturing on or after June 1, 2032 are subject to redemption prior to their respective stated dates of maturity at the option of the County.

**Water and Sewer Refunding Revenue Bonds, Series 2021B**

Water and Sewer Refunding Revenue Bonds, Series 2021B were issued to provide funds, together with other legally available monies of the County, sufficient to prepay all the County's outstanding loans with the Florida Department of Environmental Protection under the State Revolving Fund program, and to pay certain costs and expenses relating to the issuance of the Series 2021B bonds.

Interest on the bonds is payable June 1 and December 1 of each year, commencing December 2021. The bonds carry interest rates varying from 3.0% to 5.0%, depending upon maturity date. Bonds maturing on or before June 1, 2023 are not subject to optional redemption prior to their respective stated dates of maturity. Bonds maturing after June 1, 2032 are subject to redemption prior to their respective dates of maturity at the option of the County.

The following are the debt service requirements until maturity for the Hernando County Water and Sewer District revenue bonds, excluding the Holland Springs Bonds, as noted previously:

Year	Taxable Water and Sewer Refunding Revenue Bonds Series 2021A		Water and Sewer Refunding Revenue Bonds Series 2021B		Water and Sewer Refunding Revenue Bonds Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	1,855,000	389,537	2,235,000	1,454,800	\$ 4,090,000	\$ 1,844,337
2025	1,865,000	378,611	2,325,000	1,365,400	4,190,000	1,744,011
2026	1,885,000	359,699	2,415,000	1,272,400	4,300,000	1,632,099
2027	1,910,000	336,816	2,540,000	1,151,650	4,450,000	1,488,466
2028	1,940,000	307,898	2,665,000	1,024,650	4,605,000	1,332,548
2029-2033	10,260,000	958,540	14,035,000	3,019,650	24,295,000	3,978,190
2034-2037	2,195,000	53,580	7,375,000	525,650	9,570,000	579,230
Total	\$ 21,910,000	\$ 2,784,681	\$ 33,590,000	\$ 9,814,200	\$ 55,500,000	\$ 12,598,881

**Waste Management**

**NON-AD VALOREM REVENUE BONDS, SERIES 2022**

Non-Ad Valorem Revenue Bonds, Series 2022 dated October 12, 2022 in the aggregate amount of \$47,515,000 were issued as a direct placement during the fiscal year ended September 30, 2023. Of the total bonds issued, the portion attributable to the Waste Management Enterprise Funds is \$19,415,000. The bonds were issued to fund the capital project of the Hernando County Class I Cell 4 and to pay certain costs and expenses relating to the issuance of the Series 2022 Bonds.

The Series 2010 Bonds are payable solely from the County's covenant to budget and appropriate in its annual budget Non-Ad Valorem revenues sufficient to pay principal and interest when due. For the fiscal year 2022, pledged revenues in the amount of \$52.7 million provided a coverage ratio of 13.00 times the annual debt service for the combined Non-Ad Valorem Refunding Revenue Bonds, Series 2010, the Non-Ad Valorem Refunding Revenue Note, Series 2012, and the Non-Ad Valorem Revenue Bonds, Series 2022.

Interest on the bonds is payable December 1 and June 1 of each year, commencing December 2022. The bonds carry interest rates varying from 4.0% to 5.0%, depending upon maturity date. Bonds maturing on or before June 1, 2032 are not subject to optional redemption prior to their respective stated dates of maturity. Bonds maturing on June 1, 2032 and thereafter are subject to redemption prior to their respective dates of maturity.

The following are the debt service requirements until maturity for the Hernando County Non-Ad Valorem Revenue Bonds, Series 2022 attributable to the Waste Management Fund:

Year	Non-Ad Valorem Refunding Revenue Bonds Series 2022 (Waste Management Portion)	
	Principal	Interest
2024	\$ 310,000	\$ 930,631
2025	325,000	915,131
2026	345,000	898,881
2027	360,000	881,631
2028	380,000	863,631
2029-2033	2,190,000	4,014,906
2034-2038	2,765,000	3,442,938
2039-2043	3,425,000	2,782,813
2044-2048	4,360,000	1,841,700
2049-2052	4,380,000	581,638
Total	\$ 18,840,000	\$ 17,153,900

#### **5. DEFEASED BONDS**

In prior years, the County defeased certain revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on old bonds. Accordingly, the trust account assets and the liability for the defeased bonds were not included in the County's financial statements. As of September 30, 2023, there were no defeased bonds.

#### **6. DEBT COMPLIANCE**

Various bond indentures contain significant limitations and restrictions on the County regarding annual debt service requirements, the use of certain restricted accounts, minimum sinking fund balances, and minimum revenue bond coverage. Management believes that the County has complied with all material financial related covenants.

#### **7. CONDUIT DEBT OBLIGATIONS**

Periodically, Hernando County has issued Industrial Revenue Development Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Hernando County is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of September 30, 2023 there was one series of outstanding Industrial Revenue Development Bonds, with an outstanding principal amount of \$8,885,833.

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## **Bond Ratings Scale by Rating Agency**

### Credit Rating Scales by Agency, Long-Term

Moody's	S&P	Fitch	
Aaa	AAA	AAA	Prime
Aa1	AA+	AA+	High grade
Aa2	AA	AA	
Aa3	AA-	AA-	
A1	A+	A+	Upper medium grade
A2	A	A	
A3	A-	A-	
Baa1	BBB+	BBB+	Lower medium grade
Baa2	BBB	BBB	
Baa3	BBB-	BBB-	
Ba1	BB+	BB+	Non-investment grade speculative
Ba2	BB	BB	
Ba3	BB-	BB-	
B1	B+	B+	Highly speculative
B2	B	B	
B3	B-	B-	
Caa1	CCC+	CCC	Substantial risk
Caa2	CCC		Extremely speculative
Caa3	CCC-		Default imminent with little prospect for recovery
Ca	CC	CC	
	C	C	
C	D	D	In default
/			
/			



## Bond Ratings Derived from the Annual Comprehensive Financial Report (ACFR)

Following are the County's underlying ratings on bonds outstanding as of September 30, 2023:

	Moody's	Fitch	S&P
Non-Ad Valorem Refunding Revenue Bonds Series 2010	Aa2	NR	AA-
Taxable Water and Sewer Refunding Revenue Bonds Series 2021A	Aa2	AAA	NR
Taxable Water and Sewer Refunding Revenue Bonds Series 2021B	Aa2	AAA	NR
Non-Ad Valorem Revenue Bonds Series 2022	NR	NR	AA-

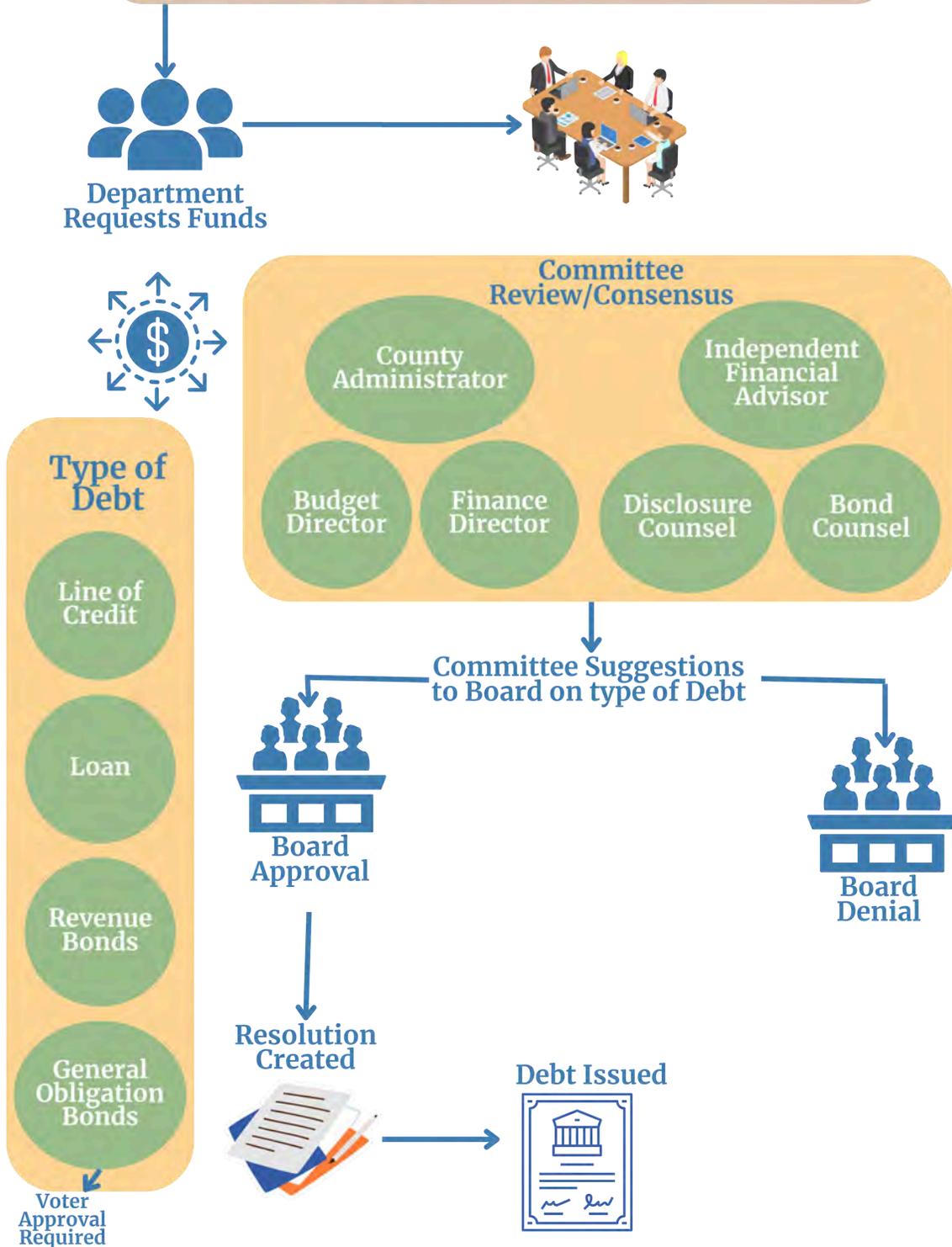
NR represents No Rating. Additional information on Hernando County's long-term debt can be found in Note I to the basic financial statements.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024-2025 Annual Budget

## Debt Approval Process





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Fiscal Year 2024-2025  
Annual Budget

# FISCAL POLICIES







# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Budget Policy No. 29–01

### **PURPOSE:**

The following policy statements are put forth to clarify the formal position of Hernando County as to the preparation, adoption, application, and control of the annual budget.

### **OVERVIEW:**

The establishment of financial policies enables the legislative body, management, and the community to monitor its performance. It also helps in linking long-range financial planning with day-to-day operations and provides for financial emergencies thus improving fiscal stability. This contributes to the credibility and public confidence of the organization. To the credit rating industry and potential investors, such policies and statements show a commitment to sound financial management and fiscal integrity. Sound fiscal policies that are realistic and consistent provide useful guidance for the long-term programming of services and facilities. They also provide a set of assumptions that allow for more accurate budget and tax decisions.

Budgets are vital tools for establishing public policy and maintaining control over the management of public resources. A budget specifies the resources expected to be available to cover the estimated expenditures for carrying out governmental programs and services. The annual operating budget is a financial document projecting revenues and setting forth expenditure to provide services for the fiscal year. The capital budget covers outlays for the acquisition of major long-lived assets, and the resources employed for purchase of those assets. The capital budget should reflect the County's Capital Improvement Program (CIP) which schedules projects over a five-year period.

The Board of County Commissioners set short-term and long-term goals, which are reflected in the budget. These goals are pursued through programs or services that the public sector can provide more efficiently than the private sector. To promote economic efficiency, the budget should allocate resources to the programs and services that generate the greatest benefits and result in the incremental benefit being greater than the incremental cost.

### **BASIS OF BUDGETING:**

The Hernando County budget is prepared in accordance with Generally Accounting Principles (GAAP). The accounts of the county are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that include its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which the spending activities are controlled.

The County adopts budgets for all Governmental Funds and Expendable Trust Funds on a modified accrual basis. Revenues are recognized when they are both measurable and available. Expenditures are recognized when the related liability is incurred. The budgets for Proprietary Funds are adopted on an accrual basis. Revenues are recognized when they are earned and become measurable. Expenses are recognized when they are incurred. For an expense to be incurred the item purchased

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must be received or the service purchased must be performed. Fund balance allocations (residual unappropriated liquid assets resulting from prior years' operations) are budgeted and included as revenue.

## **COST ALLOCATION:**

The Board of County Commissioners has adopted a Cost Allocation Plan for central services. The practice is to work toward a goal of allocating all costs, wherever practical, to the department receiving the benefits. This involves allocating costs of central services, which include Board of County Commissioners, Clerk Finance, Clerk Records, County Administration Office, Facilities Maintenance, Human Resources, Legal Department, Office of Management and Budget (OMB), Purchasing and Contracts, and Technology Services. In addition, both building use and equipment use allowance are allocated.

## **INTERFUND LOANS:**

**Definition** – Interfund loans are loans from one County fund to another County fund for a specific purpose with a requirement for repayment.

**Purpose** – Interfund loans are temporary short-term borrowing of cash and may be made for the following reasons:

- Interfund loans may be used to offset timing differences in cash flow and to offset timing differences between expenditures and reimbursements.
- Interfund loans may be used to alleviate a temporary cash flow deficiency.

**Terms and Conditions** – Interfund loans should not be used to solve ongoing structural budget problems. Interfund loans shall not be used to balance the budget of the borrowing fund; nor shall they deter any function or project for which the fund was established.

The term of the interfund loan may continue over a period of no more than one year (for grant purposes) but must be "temporary" in the sense that no permanent diversion of the lending fund results from the failure to repay by the borrowing fund.

Interfund loans may only be made from funds not set aside to meet debt service or legally restricted covenants.

Interest must be paid on any interfund loan not used for grant purposes; rates will be determined based on most recent short-term borrowing rates.

Determination of need will be based on OMB coordinating with Administration and the Clerk's Financial Services to determine fluctuating cash flow amounts.

## **GENERAL BUDGET POLICY STATEMENT:**

Hernando County's budget conforms to all the laws of the State of Florida as they relate to the adoption, amendment, and control of the budget. In addition, all policies set forth in this document are designed to provide for and enhance the financial stability of the County.

### **Budget Development.**

Each year the annual budget establishes the level of funding for each of the County's various funds. The goals and objectives, activities and service levels, are dictated by the level of funding and controlled by the budget. The budget serves as an operational guideline for County staff, and instructs the departments as to level of staff, amounts of operating appropriations, and capital purchases allowed.

The first step in the development of the annual budget is to establish goals by working with the County Commissioners at a Planning and Goal Setting Workshop. Area specific economic data will

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be gathered and used to prepare revenue and expenditure forecasts. Trends, patterns, indexes, property valuation, growth, etc. will be compiled, analyzed, and applied in the preparation of detailed projections. These forecasts become guidelines for the basis of policy decisions developed to achieve the overall goals of the Board, while developing a financially sound budget.

### **Budget Guidelines.**

The budgetary process is oriented toward the full use of the system. Where possible, the County will continue to integrate performance measurements and/or productivity indicators that will allow for continued efforts to improve County programs.

The Hernando County budgeting procedures attempt to identify distinct functions and activities performed by the County and to allocate adequate budget resources to perform these functions and activities at a specified level of service.

The County will assume a status quo budget from year to year with only increases based upon justification or need. The budget will be reviewed with the Board and will focus on the following:

- Program Changes – An increase in the service level will be detailed and defined as an enhancement. Where a decrease or a reduction in service level is proposed, it will be detailed for the Board as a defined reduction to a program.
- New Programs – Proposed new programs will be identified as an enhancement and require detailed justification. Analysis is to include long-term fiscal impacts. When requesting a new program, all expenditures must be justified, and a viable revenue source be identified to offset the cost.
- Staffing – Staff increases will be limited to programs where growth and support specifically require the addition of staff. Reduction of staff will be done when there is no adverse effect on approved service levels.

### **General Budget Policy.**

The Board will annually adopt a balanced budget as their yearly operating and capital plan. The budget will balance expenditures with revenues and be adopted according to the established timetable of the Truth in Millage Act (TRIM).

The County budgets revenues and expenditures on a fiscal year that begins on October 1 and ends on the following September 30.

The goal of the County will be to pay for all recurring expenditures with recurring revenues and use nonrecurring revenues for nonrecurring expenditures. If a deficit seems forthcoming, the Board will reduce appropriations or increase revenues.

Therefore, it will be necessary for Officials and Department Heads to review and control expenditures such that the rate of expenditure does not exceed the approved budget.

The budgeted expenditures and reserves of each fund (including reserves for contingencies, balances to be carried forward, and all other purposes) will equal the sum of projected beginning balances for the fiscal year and all revenues that can be reasonably expected to be received during the fiscal year. In other words, the revenues and expenditures must be equal to present a “balanced budget.” Current revenues must equal current expenses.

An effort will be made to keep costs to their absolute minimum so as not to substantially increase the local tax burden.

In accordance with Florida Statutes 129.01(2)(b) and s. 200.065(2)(a), the budgeted receipts must include 95% of all receipts reasonably anticipated from all sources, including taxes to be levied, provided the percent anticipated from ad valorem levies is as specified in s. 200.065(2)(a), and is 100 percent of the amount of the balances estimated to be brought forward at the beginning of the

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fiscal year. The appropriations must include itemized appropriations for all expenditures authorized by law, contemplated to be made, or incurred for the benefit of the county during the year and the provision for reserves authorized by Florida Statutes 129.01(2)(c).

Authorization of expenditures of County funds will be adopted annually by the Board at the account level (line item).

The budget will provide for adequate maintenance of capital facilities, equipment and for the required replacement of equipment as established by replacement standards.

The County will continue to identify areas for evaluation efforts, by staff, committees, or consultants, to judge the effectiveness and/or efficiency of County services.

OMB must review all agenda items that affect the budget before being placed on the agenda.

The Annual Budget, being an intricate part of maintaining the financial stability of the County and acting as the Financial Plan directing the County in both long-range planning and everyday operations, it is essential that timely reports are generated to inform the Board of County Commissioners and Management Staff of the County's financial progress. OMB will submit to the Board and the County Administrator on a quarterly basis, an overview report of budget to actual, both revenue and expense for all Funds and/or Departments. Any significant changes will be described in detail with any necessary recommended corrective action. Should OMB realize a financial problem exists or trends warrant closer analysis, the Director of OMB is required to inform the Board and County Administrator as soon as the situation is detected.

### **Budget Fund Balance Policy.**

Prior to the end of the fiscal year each department/division will make a good faith estimate of all encumbrances carried forward into the new fiscal year. These estimates will be incorporated into the new year budget prior to its final adoption. Once the actual encumbrance is brought forward, those accounts will be adjusted accordingly from the estimated amount.

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

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

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

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

The County shall strive to maintain a fund balance of 18.5% in the General Fund and sufficient fund balances in all other funds to allow for adequate cash flow from one budget year to the next.

### **Budget Revenue Policy.**

Hernando County will maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any, one-revenue source.

User fees and charges are established, as permitted by law, at levels related to the cost of providing that service including indirect costs.

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OMB will estimate its annual revenues with an objective, analytical process.

The use of revenues pledged to bondholders will conform with every respect to the bond covenants that they have been committed.

The Board and historic collection rates will dictate fee revenue amounts for purposes of budget preparation using fee schedules adopted.

County staff, in conjunction with OMB, will continue to aggressively pursue grant funds. Revenues and expenditures will be budgeted for current grants at grant award levels along with any grant matches and anticipated program income. A budget resolution for the entire grant award including any local matches will be created for new grants at time of award acceptance. (If special circumstances to deviate from this process exist, allowance must be approved by OMB prior to award acceptance.)

### **Capital Improvement Budget Policy.**

Hernando County maintains a Capital Improvement Plan (CIP) that covers a five-year period and is updated annually. Capital Improvements, as they pertain to the CIP, are defined as physical assets, constructed or purchased, that has a minimum useful life of 10 years and a minimum total cost of \$50,000. Proposed projects are ranked, and the available funds are allocated accordingly.

Each year the County will prepare a five-year capital improvement program identifying public facilities and/or equipment by service type and location with estimates of corresponding revenues to pay for such items. The Capital Improvement Program (CIP) will be according to guidelines established by the Capital Improvement Element (CIE) of the Comprehensive Plan.

The CIP will be updated annually.

To show the need for a capital project, the CIP will show all funded and unfunded items for the five-year period.

If funding for the operation of the new project is not available when the estimated completion date is identified, the project should not be funded until a verifiable funding source for operations can be determined.

Should a project be delayed for any reason, an inflation factor (to be determined by the department developing the project) should be added to the cost of the project.

The annual budget will include all capital items identified in the CIP for completing the first year of the five-year program where funding is available.

The County will maintain all assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.

The County will determine the least costly financing method for all new projects.

To maintain levels of service to the citizens of Hernando County, a continued stream of funding needs to be associated with the Capital Improvement Fund. Until a dedicated funding source can be established, the Board will direct staff on the amount of funding to be transferred from the General Fund each year for capital projects and an amount for Reserve for Future Capital Projects. Accumulated funding in the Reserve account can only be used for projects included in the Facilities Master Plan and requires a supermajority vote of the Board. Any unused capital funds at the end of each fiscal year will be deposited into the Reserve account.

### **Budget Reserve Policy.**

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The County will set aside reserves to address unforeseen and unexpected events and to offset unexpected downturns in revenues from budgeted estimates. Sufficient levels of reserves should ensure continued orderly operation and tax structure stability. Hernando County's reserve policy will conform to the limits stated in Florida Statute 129.01(2) (c).

Reserves in the General Fund will be calculated at 18.5% and will consist of four (4) categories: Reserve for Contingencies, Reserve for Emergencies, Reserve for Stabilization and Reserve Balance Forward. Each of these reserves shall be established at a minimum level based on a percentage of the total approved General Fund budget less reserves, transfers, debt and grants. All Other Fund Reserves will be budgeted in amounts necessary to preserve the financial stability of the individual Fund.

Following describes in further detail each of these reserves:

Reserves for Contingencies should be used for one-time expenditures that do not exceed \$100,000. The reserve shall be established at 0.5% of the total General Fund's operating budget less reserves, transfers, debt and grants. The Board, as needed, should use these reserves for reallocation during the year to provide for small increases in service, delivery costs and unanticipated needs of a nonrecurring nature that may arise throughout the year. While these funds are intended to cover unanticipated budget issues, it is in no way intended to cover poor departmental management of appropriated funds. Use of the Reserves will be by simple majority of the Board in an amount up to \$25,000 and any amount needed to cover costs associated with Federal and/or State mandates. Any amount over \$25,000 must be approved by a supermajority of the Board.

The County will establish a General Fund Emergency Reserve for those cases where expenditures are in excess of \$100,000 and the use of such funds are for one-time emergency expenditures (i.e. hurricanes). The reserve shall be established at 3.5% of the total General Fund's operating budget in any one year less reserves, transfers, debt and grants and will only be used if approved by a supermajority vote by the Board of County Commissioners.

The County will establish a General Fund Stabilization Reserve for those cases where expenditures are in excess of \$100,000 and the use of such funds are for one-time loss of a major revenue source and/or a severe downturn in the local economy. The reserve shall be established at 3.5% of the total General Fund's operating budget in any one year less reserves, transfers, debt and grants and will be used if approved by a supermajority vote by the Board of County Commissioners. In an effort to maintain Hernando County's financial stability, it is imperative that sufficient reserves be established to carry the County through in financial downturn or emergency.

As with many counties, Hernando County relies heavily on Ad Valorem Taxes to fund its General Fund. These funds are not substantially collected until after December 1st. A Reserve for Cash Forward will be budgeted in any fund that requires monies to be carried forward into the following year to support operations until sufficient current revenues are received. The General Fund will maintain a minimum of 11% of the total operating budget in any one fiscal year less reserves, transfers, debt and grants for this reserve.

Insurance reserves will be established at a level consistent with purchased insurance policies, adequately indemnify the County, and its officers and employees against loss.

Additional reserves may be set aside to cover specific expenditures, where the probability of the expenditure is sufficient to plan for, but estimated costs are unknown (i.e., legal cases).

Appropriations from a reserve for future construction and improvement may be made only by resolution of the Board for the purpose or purposes for which the reserve was made.

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Balance forward is used to fund reserves. If reserves needed exceed balance forward, expense budgets will need to be reduced. If balance forward exceeds reserves needed, the Board will determine how the one-time remaining funds are to be used.

### **Reserve Replacement Policy.**

In order to maintain a stable financial position, it is imperative that once reserve levels are established and met, a policy exists that if these reserves are used for any reason, there is a methodology in place for the recovery and replacement of these reserves. In order to maintain flexibility and not hinder the flow of operations, the replacement of reserves should consist of a two-step process.

- If the reserve funds used are less than 1% of the total fund budget, they will be required to be replaced in the following budget cycle. Example: Total General Fund Budget equals \$100 million and reserves used were \$600,000 or 0.6%. The entire \$600,000 would be replaced in the following year.
- If the reserve funds used exceed 1% of the total fund budget, then in each of the succeeding years, a minimum of 1% of the total fund budget for that year will be budgeted to replace the reserves until returned to the established levels. Example: Total General Fund Budget equals \$100 million and reserves used were \$3 million or 3%. \$1 million would have to be replaced each year until the full \$3 million was replaced.

### **BUDGET MODIFICATION:**

Hernando County has two (2) methods of budget modification. The annual budget can either be modified by resolution or budget amendment. Budget modifications follow the rules set forth in Florida Statute 129.06.

The purpose of this process is to adjust fund amounts to reflect the level of revenues reasonably anticipated to be received and to balance expenditures to these revenues according to state law and sound financial practices.

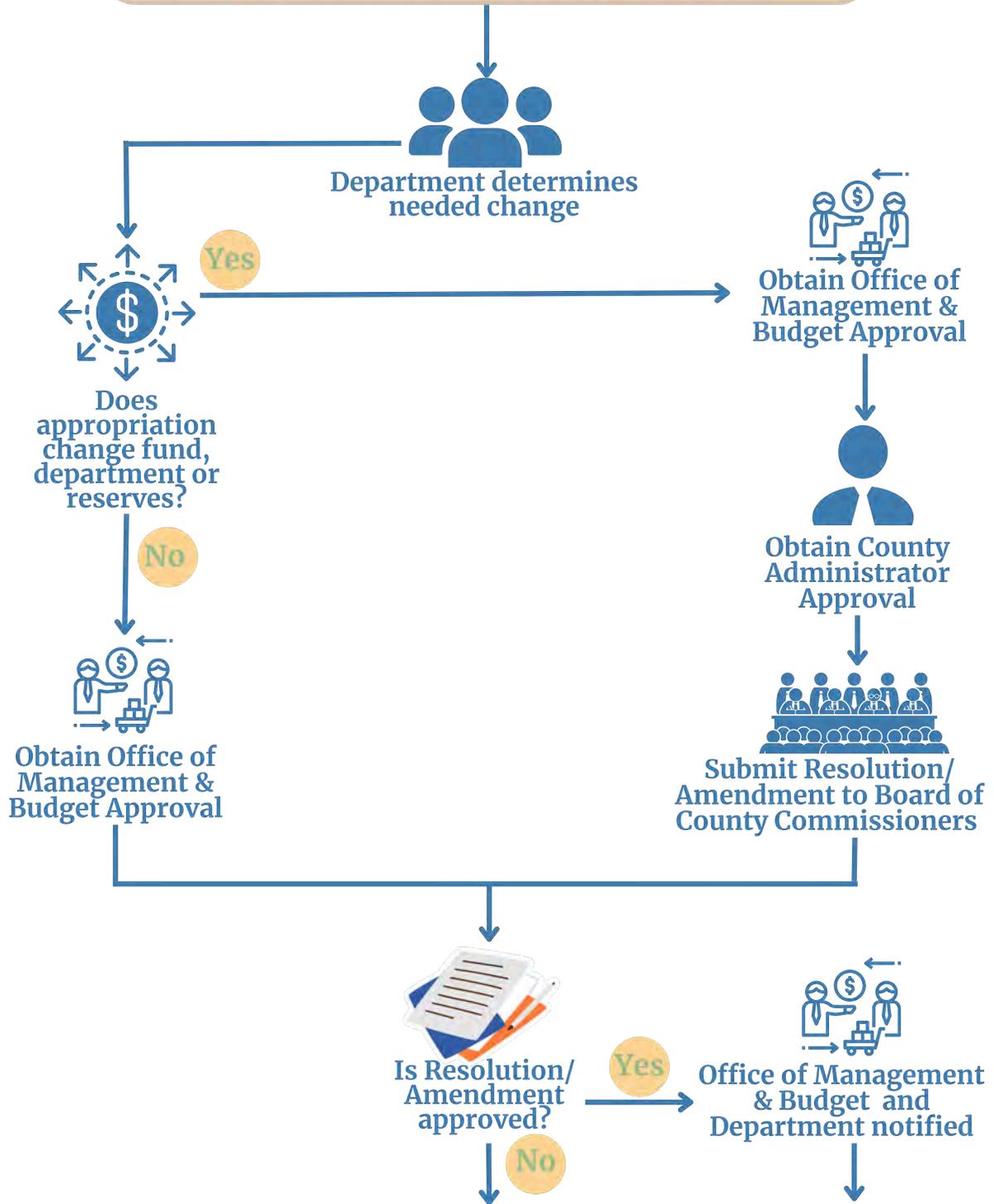
A budget resolution is processed for Board approval to recognize an unanticipated excess amount of an anticipated revenue and revenue from an unanticipated source. A resolution is also required when transferring revenues between funds. In general, a budget resolution with Board approval is required anytime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

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

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

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

# Budget Amendment Process



## BUDGET PROCEDURE POLICY:

Budget formulation, adoption, and execution involve year-round interaction of many people at various levels within the County. The purpose of this process is to identify service needs, develop strategies for meeting these needs, and development of detailed revenue and expenditure plans to carry out the strategic plans. The budget process incorporates the following procedures and activities.

- The development of the budget preparation information.
- An annual meeting with the Office of Management and Budget (OMB) staff, County Administrator and the Board of County Commissioners to set goals and priorities for the coming fiscal year (adoption of a tentative annual budget calendar).
- Distribution of budget information to all operating units at a kickoff meeting with the County Administrator. This meeting will serve as a forum to answer questions on budget procedures and to inform department heads of budget policies and priorities for the coming budget year.
- OMB reviews and tabulates all operating budgets, capital improvement projects, and revenue projections. Each submission is analyzed for accuracy, content, and compliance with the previously determined priorities and policies.
- OMB meets with each department to review their budgets in detail and adjust as needed. These meetings give each department head the opportunity to discuss and defend the amounts requested in their individual department budget submission.
- The County Administrator and OMB meet with each department to review and evaluate individual budgets. These meetings provide a forum for the explanation of revisions determined by OMB, and for any additional revisions by the County Administrator.
- Constitutional Officers submit their budgets per statutory guidelines.
- A tentative balanced budget is generated and distributed to the Board by July 15 of each year.
- The Board reviews budget requests during budget workshops.
- The Board certifies proposed millage rates to the Property Appraiser.
- Public hearings are held to adopt the proposed budget, millage rates, and Capital Improvement Program.
- October 1, implementation of the adopted budget and Capital Improvement Program.

A finalized budget is published on County website.

Adopted: March 28, 2000

Amended: September 27, 2011

Amended: December 16, 2014

Amended: August 27, 2019

Amended: April 28, 2020



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## **CAPITAL ASSETS POLICY NO. 07-04**

### **PURPOSE:**

To provide for the safeguarding of fixed assets and to provide County personnel with accounting guidance applicable to the several categories of fixed assets.

### **DEFINITION:**

Terms relating to the accounting for fixed assets are defined in the following paragraphs.

### **Capital Assets.**

Fixed assets are tangible assets of significant value having a useful life that extends beyond one year. The fixed assets included in this accounting system are land, buildings, improvements, infrastructure, equipment, leasehold improvements and intangible assets as further defined. The terms ‘fixed assets’ and ‘capital assets’ may be used interchangeably throughout.

### **Land.**

Land includes the investment, fee simple in real estate other than building and/or improvements.

### **Buildings.**

Buildings include all local government owned buildings except those whose condition prevents their serving any present or future useful purpose. Permanently installed fixtures to or within the building, such as lighting fixtures and plumbing are considered a part of the building. The costs of major improvements to a building, such as additions and renovations, should be capitalized and recorded as a part of the building asset value.

### **Improvements.**

Improvements are physical property of a relatively permanent nature. Examples include storage tanks, parking areas and park facilities.

### **Infrastructure.**

Infrastructure includes capital expenditures relating to roads, curbs and gutters, streets, sidewalks, shoulder safety, drainage systems and lighting systems.

### **Equipment.**

Equipment includes moveable property of a relatively permanent nature and of significant value, such as mobile equipment, office equipment, data processing equipment, machines, tools and office furniture and fixtures. “Relatively permanent” is defined as a useful life span of one year or longer when it is applied to equipment to be inventoried. The County may consistently exercise the option to include other items which it desires to maintain accounting control over. Exceptions to the “significant value” definition and the one-year life rule should be applied consistently.

### **Intangible Assets.**

Intangible assets include software, easements, and right of ways. An intangible asset can only be recognized as an asset if it is identifiable, meaning it can be sold, transferred, licensed, rented,

exchanged, or it arises from contractual or other legal rights as per Governmental Account Standards Board.

### **Leasehold Improvements.**

Costs used to increase the service capacity of a leased asset, such as additions, alterations, remodeling, or renovations.

### **Maintenance.**

Maintenance is defined as expenditures that neither materially add to the value of an asset nor appreciably prolong its life. Rather, maintenance keeps an asset in ordinary efficient operating condition. As such, maintenance costs should not be capitalized.

### **Betterments.**

Betterments consist of the replacement of a unit of an existing asset by an improved or superior unit, usually resulting in a more productive, efficient or longer useful life. Significant betterments are considered as fixed assets and should be added to the value of the asset that is improved. Replacement of a part of an existing asset by another of like quality is not betterment, even though the useful life is maintained or extended.

### **Land Costs.**

The acquisition cost of land includes all expenditures relating to its procurement, such as:

- Purchase price
- Appraisal and negotiation fees
- Title search fees
- Surveying fees
- Costs of consents
- Payment of damages
- Clearing land for use
- Demolishing or removing structures
- Filing costs

### **Building and Other Improvements.**

The acquisition cost of buildings, improvements, leasehold improvements and infrastructure includes all expenditures in connection with its procurement, such as:

- Purchase price or construction costs
- Fixtures attached to the structure
- Architect's fees
- Costs of permits and licenses
- Payment of damages
- Insurance costs during construction
- Interest incurred for the purpose of the project – interest on debt

### **Equipment Costs.**

The acquisition cost of equipment includes all expenditures in connection with its procurement, such as:

- Purchase price or construction costs, before trade-in allowance, less discounts
- Freight or other transportation costs
- Installation costs

### **Software Costs.**

The acquisition cost of software created by the government itself (internally generated), by a contracting party acting on the government's behalf, or the purchase of "off-the-shelf" software.

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### **General Asset Accounts.**

The grouping together of assets that share common characteristics, are placed in service in the same fiscal year, and are depreciated as if they collectively represent one asset. Examples include library resources and radio read meters.

### **Statutory Requirements.**

State issued laws and rules addressing local government Capital Assets as follows:

- Florida Statutes Chapter 274
- Florida Statutes Section 274.01
- Florida Statutes Section 274.02
- Department of Financial Services Rule 69I-73

### **Custodian.**

Each department is responsible for the assets assigned to that department and will act as custodian of the property. As specified in FS 274.03, each custodian shall be responsible to the governmental unit for the safekeeping and proper use of the property entrusted to his or her care.

### **PROCEDURE:**

#### **A. Fixed Asset Accounting Transaction**

1. Statutory requirements regarding Local Government Owned Tangible Personal Property shall be adhered to.
2. The Clerk of Court and Comptroller's Department of Financial Services will create and maintain proper subsidiary ledgers to record fixed asset acquisitions, deletions, and changes for all Constitutional Officers with the exception of the Sheriff's Office per Florida Statutes.
3. The Clerk of Court and Comptroller's Department of Financial Services will balance the subsidiary ledgers to the general ledger on a regular basis.

#### **B. Capitalization Threshold**

The following capitalization thresholds have been established. They are in accordance with Government Finance Officers Association recommended practice, "Establishing Appropriate Capitalization Thresholds for Capital Assets".

- Equipment \$5,000
- Land Capitalize all
- Improvements \$10,000
- General Asset Accounts \$100,000 Annually per group
- Infrastructure \$150,000
- Software \$150,000
- Easements \$150,000
- Right of Way \$150,000
- Leasehold Improvements \$150,000

#### **C. Physical Tagging of Fixed Assets**

1. Asset control numbers will not be assigned to land, building, improvements, leasehold improvements, infrastructure, or intangible assets. Asset control numbers will be assigned to equipment with a cost greater than or equal to \$1,000.
  2. Asset control decals will be consecutively numbered tags supplied by the Clerk of Court and Comptroller's Department of Financial Services. All Board departments and Constitutional Officers with the exception of the Sheriff will use these tags.
  3. The asset control tag will be physically attached to the item of equipment at the time of its addition to the subsidiary ledger. The Clerk of Court and Comptroller's Department of Financial Services will be responsible for coordinating the tagging of equipment.
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#### D. Depreciation

Depreciation is recorded for fixed assets in accordance with Generally Accepted Accounting Principles. Fixed assets are depreciated using the straight-line method over the following estimated useful lives:

- Buildings 20–40 years
- Improvements 20 years
- Improvements –
- Water/Sewer Lines 50 years
- Infrastructure
- Roads 50 years
- Pavement Management 15 years
- Surface Treatment 5 years
- Culverts 50 years
- Drainage 50 years
- Sidewalks 50 years
- Signals 20 years
- Stormwater 50 years
- Shoulder Safety 50 years
- Intangibles per contractual provisions
- Leasehold Improvements life of the lease or life of the improvement, whichever is shorter
- Equipment 5–15 years
- General Asset Accounts based upon group characteristics

#### E. Land Control

The Clerk of Court and Comptroller's Department of Financial Services will maintain a current land ledger and will keep all original deeds of county owned land.

#### F. Buildings, Improvements, Leasehold Improvements, and Infrastructure Control

The Clerk of Court and Comptroller's Department of Financial Services will maintain a current building, improvement, leasehold improvements and infrastructure ledger.

#### G. Equipment Control

1. Each department is responsible for the equipment assigned to that department. The Clerk of Court and Comptroller's Department of Financial Services will add all new equipment purchased with County funds to the appropriate department's inventory. All equipment additions, transfers and other changes shall be reported to the Finance Office by the department electronically via the County managed asset notification system.
2. The Clerk of Court and Comptroller's office will conduct an annual inventory of equipment in accordance with Statutory Requirements. Any discrepancies between the subsidiary ledger and the actual inventory shall be explained by the department and, if unreconciled, will be reported to the Board of County Commissioners.
3. At fiscal year end, the Clerk of Court and Comptroller's Department of Financial Services will send detail listings of equipment to the Constitutional Officers to verify.

Replaces: Policy No. 01-08

Reference: July 28, 1981

Adopted: September 18, 1991

Amended: September 24, 2002

Amended: August 23, 2011

Amended: May 8, 2012

Amended: September 25, 2018

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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024–2025 Annual Budget

## Grant Management Policy 15-01

**Purpose:** The purpose of this Policy is to establish and clearly define the objectives, responsibilities, internal controls, and authority to efficiently maintain compliance with the administration and management of grant awards received by the Hernando County Board of County Commissioners (BOCC).

**Policy:**

*a. Applicability-* This Policy is applicable to all federal, state, and other grant funding received by Hernando County government. This includes but is not limited to Departments under the direction of the County Administrator, agencies/entities administering on behalf of Hernando County and grants administered by the BOCC for other agencies/entities.

*b. Delegation of Authority-*

Implementing Department- Responsibility for administering the grants and maintaining compliance rests within the Department where the grant is implemented. Each Department under the BOCC shall be responsible for proper administration of its own grant projects, and shall designate a "Project Manager" and "Project Administrator" to manage the grant activities to ensure compliance with all grant terms and requirements. The Project Manager and Project Administrator will be required to communicate and involve the Grants Team from the start of the application to close-out.

1. The "Project Manager" (PM) is the person responsible for the management of the grant project; the PM is also responsible for providing all required information necessary for the Project Administrator to complete all required paperwork and reimbursement requests. The Project Manager is accountable for all reimbursement requests and reports prepared by the Project Administrator prior to submittal.

2. The "Project Administrator" (PA) is responsible for ensuring compliance with the grant terms and requirements pertaining to programmatic and financial grant compliance.

Grants Team- The Grants Team includes the Grants and Operations Performance Coordinator (Office of Management and Budget), the Grants Coordinator (Office of Management and Budget), the Grant & Revenue Manager (Clerk of Court and Comptroller-Financial Services)

The collective goal of the Grants Team is to support departments and offices in the successful acquisition and management of grant awards. To this end, each of the members of the Grants Team is assigned as the primary point of contact for a specific phase or purpose in the Grant Lifecycle.

3. The Grants and Operations Performance Coordinator is responsible for coordinating grant application and award notification also known as the pre-award and award phases of the grants lifecycle.

4. The Grants Coordinator is responsible for the award and post-award phases of the grants lifecycle. The Grants Coordinator is responsible for monitoring program compliance, oversight of grant programs, coordination of grant procurement compliance as well as administration of the Grant Management System (GMS).

5. The Clerk of Court and Comptroller, Department of Financial Services, is responsible for the safekeeping of financial records prepared by the BOCC to ensure compliance with federal and state accounting and financial reporting requirements for all departments under the BOCC. The Grant & Revenue Manager or similar position within the Clerk's Department of Financial Services is

responsible for the post-award of the grants lifecycle, including but not limited to, reviewing grant related expenditures and financial grant reporting. The Grant and Revenue Manager also ensures that all grants are properly accounted for on the annual Single Audit Schedule of Expenditures of Federal Awards and State Financial Assistance, which is prepared by the Department of Financial Services.

The Grants Team is responsible for an electronic centralized Grant Management System (GMS) to provide for a uniform tracking of all grants from application, through award and closeout. All Departments must use the GMS for grant reporting and monitoring. The Grants Team is tasked with implementing and monitoring compliance in accordance with this Policy.

*c. Approvals- Application*- All applications for grant awards should be coordinated with the Grants Team prior to submitting the application to the funding agency. Internal approvals are as follows:

1. Applications for Competitive grant awards will be coordinated with the Grants and Operations Performance Coordinator prior to proceeding. Applications for competitive awards should be evaluated for program effectiveness and benefits prior to application.
2. Applications for grant renewals, reoccurring awards, or formula grants should be coordinated by the Project Manager with the Office and Management and Budget through the Grants Coordinator or the Grants and Operations Performance Coordinator. Applications for grant renewals, reoccurring awards, or formula grants shall be evaluated for program effectiveness and benefits prior to application.
3. All applications require approval of the Senior Management in chain of command for the implementing department prior to submission of an agenda item to the County Administrator and BOCC for approval to submit the application.
4. The Project Administrator must submit an agenda item and all application documentation for review, processing and placement on the BOCC agenda for approval. The agenda item must include the total project cost, the grant funding amount (specified as federal, state, or other source) and the required local match amount and percent (if any). Additionally, the agenda memo shall explain the purpose of the grant and request authorization for the submission of the application.
5. In the case of time restraints, where applications amount to less than the threshold(s) established by Section 287.017 F.S. Category Two, as amended\*, or at the County Administrator's discretion, approval of applications is allowable with concurrence from the Grants Team and the Office of Management and Budget. After approval by the County Administrator, or the County Administrator's designee, an agenda item will be submitted to the BOCC for concurrence at the next available meeting. In the event the BOCC disapproves the application, the funding agency will be immediately notified to withdraw the application.
6. Where possible grant applications shall include charges for indirect costs to the maximum allowed in accordance with the specific grant rules.

\* Also see Hernando County Purchasing Manual Section 12.2 (current version)

Award - All grant awards and associated resolutions must be reviewed by Legal and OMB prior to being submitted to the BOCC for approval and signature on the corresponding documents. The current BOCC Chairman or approved designee will be the authorized authority on behalf of the County to sign the grant documents.

Modifications- All amendments/revisions to the grant agreement require the approval of the BOCC. Legal review is required prior to proceeding for BOCC action. Minor amendments/revisions that don't require updates to the grant agreement can be processed administratively, but must be reviewed and approved by the Grants Coordinator prior to submitting to the funding agency.

Close-out - Grant close-out occurs at the implementing Department level in accordance with all requirements and procedures in the grant agreement.

Pass-thru & Sub-recipient- All sub-recipient awards must be approved by the BOCC. Oversight will be the responsibility of the sponsoring Department. A sub-recipient agreement will be brought to the BOCC concurrently (if possible) with the grant award after Legal review.

*d. Administration/Implementation*

i. Training- The Grants Team along with implementing Department staff is responsible for training new employees who work on grant awards. Employees responsible for the management of grant-funded projects will attend both formal and informal training. The Grants Team may also conduct individualized training for a Department or key staff. There will also be mandatory training provided by the Grants Team.

ii. Budgeting- Grants are to be budgeted in accordance with the current Budget Policy (No. 29-01 ). Grants should not be budgeted until officially awarded by the funding/granting agency. Budget Resolutions and Budget Amendments should follow current County OMB Guidelines. If prior approval is required by the granting agency for a budget modification, this should be received before submitting the modification to OMB for processing.1. Each Department is responsible for processing grant matches after reimbursement is received from the granter and shall be done at the same frequency as the grant requirements for reporting (monthly, quarterly, annually, etc.).

iii. Reporting & Reimbursement Requests- Reports are to be submitted timely to all granters. Unless a different frequency is required by the granter, reimbursement requests should be submitted at a minimum quarterly within 45 days of the end of each quarter. A quarterly report will be completed by the Grants Coordinator from GMS identifying untimely reports. This report will be provided to the Director of Office of Management and Budget and the respective Senior Management for the implementing department(s).

iv. Recording Keeping- Ultimately, the responsibility of all grants related documentation rests within the implementing Department administering the grant. The County's Grants Management System (GMS) must be used as the central repository for all grant related records. All grant records should be kept for the retention period specified in the grant agreement. All Departments should maintain an electronic department file for each grant inclusive of all essential documentation requirements including all information that cannot be included in the GMS (such as personal identifiable information - SSN, DOB, etc ...) and maintain those records for the required retention period.

v. Procedures- By incorporation of reference, administration of grant awards governed by this Policy must follow the processes and procedures outlined in the current Grants Manual. Unless specifically noted in the Grants Manual, all other County Policies & Procedures are to be followed accordingly.

vi. Monitoring/Reviews/Audits- All grant related monitoring reviews and audits shall be coordinated with the Grants Team. All corrective actions are to be reviewed by the Grants Team and approved by the implementing Department's Senior Management prior to submittal to the reviewing agency. Once a department receives final determination/opinion of an audit, they are required to submit an agenda item of note to the BOCC.

vii. Fixed Assets - All fixed assets, as outlined in Capital Assets Policy #07-04, that are reimbursed/purchased with grant funds:1. Shall be documented properly upon receipt.2. Shall be disposed of in accordance with the Fleet Surplus Policy and applicable grant requirements.

viii. Accounting- All federal and state grant awards subject to a single audit, or of a significant transaction class, will be accounted for in its own designated grant department in the County's financial system. Additionally, each grant will be given its own unique revenue account. Only allowable and eligible grant and match/sharing related expenditures and revenues should be recorded in the grant department. Exceptions to this rule must be approved by the Grants Team.

ix. Fraud Reporting - All grant awards are subject to the Fraud Policy of Hernando County and to further include the following:1. Anti-Fraud awareness training conducted at least annually.2. Notification to the appropriate federal or state agency in cases of confirmed fraud related to grant funds.

x. Conflict of Interest - All grant awards are subject to the Conflict-of-Interest Policy of Hernando County and to further include the following:

1. Notification to the appropriate federal or state agency in cases of any potential conflict of interest.

2. All violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting a federal award must be immediately reported to the appropriate funding agency.

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e. *Establishment of a Grants Committee*- To further promote the effectiveness and efficiency of the County's grant process and policy, a Grants Committee may be established to regularly meet and discuss grant related matters. Recommendations for changes should be discussed by the Committee for final resolution and recommendation. The Committee may consist of the Grants Team, representatives from Constitutional Offices, Director of Financial Services, County Administrator or designee, County OMB Director, etc.

f. *Compliance* - The County Administrator or Senior Management of their respective departments are responsible for ensuring compliance with the grant management policy 15-01.

Adopted: July 9, 1996

Amended: May 11, 2010

Amended: March 8, 2016

Amended: March 27, 2018

Amended: October 25, 2022



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## **DEBT MANAGEMENT POLICY NO. 41-01**

### I. PURPOSE

To establish guidelines for the issuance and management of the debt of Hernando County, Florida (hereinafter referred to as to “County”). The County is committed to consistent, best practices financial management, including maintaining the financial strength and flexibility of the County and the full and timely repayment of all borrowings.

### II. SCOPE

This debt policy applies to all debt issued by the County. Debt issued by state agencies on behalf of the County is not subject to the provisions of this policy.

### III. CAPITAL BUDGETING AND DEBT ISSUANCE POLICY

#### A. Capital Improvement Plan (CIP)

The CIP serves as the planning guide for the construction of public facilities, infrastructure and other capital purchases in the County. The CIP is designed to balance the need for these assets with the fiscal capability of the County to meet those needs. The County shall issue debt to meet these cash flow needs on a short-term or long-term basis, dependent upon the intended use of the proceeds.

#### B. Long-Term Debt

Long-term debt will be used to finance essential capital projects and certain equipment where it is cost effective, prudent or otherwise determined to be in the best interest of the County. Long-term debt, which includes capital lease financings, should not be used to fund the County’s operations. Capital improvements financed through the issuance of debt will be financed for a period not to exceed the useful life of the facilities or equipment.

#### C. Short-Term Debt

Short-term debt can be used to diversify a debt portfolio, reduce interest costs, provide interim funding for capital projects, provide short term funding for capital assets with a shorter useful life, and to improve the match of assets to liabilities. The County may issue commercial paper, lines of credit, other forms of variable rate debt and synthetic variable rate debt from time to time.

#### D. Issuance Process

Determination of recommendation for the issuance of both short and long-term debt to the Board of County Commissioners should be made by consensus of the following parties:

- County Administrator
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- County Budget Manager/Director
- County Finance Director (Clerk of Court & Comptroller)
- Department Director of financed project
- Independent Financial Advisor, Bond Counsel, Disclosure Counsel
- Other appropriate parties as determined by those listed above

#### IV. MEASURES OF DEBT LEVELS AND DEBT ISSUANCE LIMITS

1. General Obligation Bonds shall have debt ratios necessary to maintain sound credit ratings.
2. Revenue Bonds shall maintain specific coverage ratios not less than the following:
  - i. Utility System Net Revenues excluding connection fees should be at least equal to 110% of maximum combined debt service, and 120% including connection fees.
  - ii. Public Service Tax Revenues should be at least 135% of combined debt service.
  - iii. Sales Tax Revenues should be at least 125% of debt service.
  - iv. State Revenue Sharing moneys should be at least equal to 110% of maximum combined debt service.
  - v. Local Option Gas Tax Revenues should be at least 150% of the combined maximum debt service requirement.

#### V. SALE METHODS

The County, upon advice of its Financial Advisor will determine whether the sale of debt shall be via a competitive sale or a negotiated sale on a case-by-case basis after considering such factors as the size and the complexity of the offering and market conditions.

#### VI. CALL PROVISIONS

Call provisions for the County bond issues shall be made as short as possible considering the impact of shorter call provisions on the interest rate(s) and other factors related to the financing, such as current and expected future interest rate trends and anticipated sources of repayment. The County shall seek to minimize any prepayment premium also considering such factors.

#### VII. DEBT STRUCTURE

##### A. Premium Bonds, Discount Bonds, and Capitalized Interest

The County may utilize various debt structures to accomplish its financing goals. These structures may include, but are not limited to, the use of premium bonds, discount bonds, capital appreciation bonds, variable rate and multimodal bonds, and capitalized interest when appropriate.

##### B. Interest Rate Swaps

The County may consider interest rate swap transactions only as they relate to its debt management program and not as an investment instrument or hedge. Any swap transaction should not include provisions that could impair the outstanding uninsured bond rating of the County.

#### VIII. VARIABLE RATE DEBT

The County may issue variable rate debt obligations in amounts and in proportion to its fixed rate debt that the County, upon advice of its Financial Advisor, determines are appropriate to achieve the County's goals with respect to its credit rating, risk management, debt management flexibility

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and debt service costs. The specific amount of variable rate obligations permitted will be set considering cash reserves, market conditions, matching of current and future assets and liabilities, budget procedures and other factors deemed relevant by the County, its Financial Advisor and national credit rating agencies. Variable rate obligations that are swapped to a fixed rate for a term of greater than five (5) years will be considered as fixed rate obligations.

## IX. DEBT REFUNDING

The County will monitor outstanding debt in relation to existing conditions in the debt market and may refund any outstanding debt when sufficient cost savings can be realized. Refunding outstanding debt may be considered when the net present value savings between the refunded bonds and the refunding bonds is equal to or greater than 3% for either a current refunding or for an advance refunding. A higher savings threshold may be adopted for when the present value savings could vary from the amount presented at closing (i.e. synthetic refunding, put bonds, swaptions, etc.). Conversely, a lower savings level may be acceptable for certain refunding opportunities (i.e. refunding with a very short duration). The County may also refund existing debt for the purpose of revising bond covenants to meet organizational and/or strategic needs of the County.

## X. CREDIT OBJECTIVES

It is the County's intent to maintain and improve the credit ratings on its outstanding bonds. The County will actively seek to adhere to benchmarks and overall debt coverage ratios contemplated in its planning process. The County will also maintain frequent communications with the credit rating agencies and bond insurers.

## XI. CREDIT ENHANCEMENT AND LIQUIDITY

Bond insurance, surety policies, letter of credit, liquidity facilities and other credit enhancements or liquidity facilities, may be used when it provides an economic savings and/or enhances investor demand for the County's obligations.

## XII. REPORTING AND COMPLIANCE

### A. Continuing Disclosure

The County will (1) provide disclosure in connection with the initial sale and distribution of its publicly marketed debt instruments and (2) provide ongoing secondary market information, in compliance with the requirements of applicable federal and state securities laws, rules and regulations.

### B. Debt Service Payments

The County will include the appropriations necessary to make the required debt service payments in its annual budget.

### C. Compliance with Bond Covenants, Federal and State Law

The County shall comply with all covenants and requirements of bond resolutions, and State and Federal laws authorizing and governing the issuance and administration of debt obligations.

### D. Bond Yield Arbitrage Monitoring

The County shall contract for arbitrage calculation services to monitor the earnings on its bond proceeds for each debt series and determine whether a rebate is necessary.

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Adopted: July 16, 2019



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Purchasing Procedures Overview

For the complete Purchasing Policy Manual click here: [Hernando County Purchasing Policies and Procedures](#)

### 1. Purpose

The County maintains a central procurement system which promotes efficiency, economy, and fair and open competition in an effort to reduce the appearance and opportunity for favoritism or impropriety, and to inspire public confidence that all purchases and contracts are awarded equitably and economically. The purpose and objectives of this Purchasing Manual (the “Manual”) are:

- A. To deal fairly and equitably with all vendor/contractors wishing to do business with Hernando County.
- B. To assure adherence to all purchasing laws, regulations, and procedures.
- C. To maximize competition for all procurements.
- D. To administer the contracting function with internal efficiency.
- E. To purchase goods and services at the lowest price, consistent with quality, performance, and delivery requirements from capable vendor/contractors meeting the County’s needs.

This Manual is to serve as a permanent, up-to-date guide to County procurement policies and procedures.

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## 7. Code of Ethics

### Ethics, Generally

Hernando County is committed to a purchasing process which fosters fair and open competition, is conducted under the highest ethical standards, and enjoys the complete confidence of the public. To achieve these purposes, the County subscribes to the following code of ethics:

- A. The County will avoid unfair practices by granting all competitive respondents' equal consideration as required by State, Federal, and County regulations.
- B. The County will conduct business in good faith, demanding honesty and ethical practices from all participants in the purchasing process.
- C. The County will promote positive respondent and vendor/contractor relationships by affording respondent representatives courteous, fair, and ethical treatment.
- D. The County will make every reasonable effort to negotiate equitable and mutually agreeable settlements of dispute or disagreement with a respondent.
- E. The County will avoid involvement in any transactions or activities that could be a conflict between personal interest and the interest of the County.

### Employee Ethics

Employees are subject to the Human Resources Policy - Code of Conduct and Florida Statute Section 112.313 as may be revised and amended from time-to-time. All employees, regardless of position, will maintain high standards of ethics and conduct and will avoid the appearance of unethical or compromising practices in relationships, actions, and communications. Procurement staff shall maintain complete independence and impartiality in dealings with vendors to preserve the integrity of the competitive process and to ensure public confidence in all procurement activities.

In addition, the provisions of Section 112.313, Florida Statutes, pertaining to the standards of conduct for public officers and employees, shall expressly apply to all county officials and employees. A violation of Section 112.313, Florida Statutes, pertaining to purchasing or contractual relationships shall also be deemed a violation of this Manual. Violations of these provisions of ethics and standards of conduct will be subject to disciplinary action up to and including termination of employment.

## 9. Categories, Thresholds and Guidelines

### Delegation of Threshold Amounts

- A. The procurement method and authorization authority vary based upon the amount of the purchase. Generally, all purchases for commodities, equipment and services, when the estimated cost thereof equals or exceeds \$50,000, shall be purchased competitively; purchases below \$50,000.00 shall be handled in the manners specified herein, which are designed to maximize competition and ensure the County is receiving a fair price while balancing the need for an efficient use of staff resources. The Board may waive the competitive solicitation requirements when deemed to be in the best interest of the County. (The threshold amount for the procurement of planning and study activity by professionals is \$35,000, pursuant to section 287.055(3)(a)1., Fla.Stat.. See also section below titled "Request for Qualifications, CCNA" below.)
- B. Table 1 establishes the thresholds and procedures to govern procurement of commodities, equipment and services. Additionally, the authority for approving purchases within the established threshold set forth below is hereby delegated to the person(s) with designated signature authority. For purchases utilizing a Purchasing Card, refer to Appendix 1.
- C. All procurements will be procured in accordance with the methods permitted according to the threshold amounts, and as set forth in this Manual.

### Change Orders

Change orders and contract amendments must be executed by the authorized individual pursuant to Table 1 who approved and executed the original purchase order or contract, unless the change order or contract amendment increases the total dollar amount to such a level that in accordance with Table 1, it shifts to another authorized individual/entity (the approval authority). In such instances the change order or contract amendment will be required to be approved and executed by the new appropriate authority pursuant to Table 1. Change orders and contract amendments shall not be used to avoid any standard purchasing procedure for procurement by the competitive procedures. The valuation of the procurement will be calculated based upon the value of the initial term of the contract to be awarded. The valuation of contract renewals will be based upon the value of the renewal term.

For purposes of construction contracts, the County department shall not be required to have a change order executed by the individual who approved the original purchase order or contract if such change order(s) includes minor changes in the Work not involving an adjustment to the Contract Amount or an extension to the Contract Time which would cumulatively exceed ten percent (10%) of the Original Contract Time.

## 10. Table 1 – Process Thresholds

### 10.1. [Single Written Quotes](#)

Department Director \$0 - \$5,000

Department Director and Chief Procurement Officer \$5,001 - \$10,000

Department Director and Chief Procurement Officer and BOCC N/A

Each category above includes designees of the various parties.

### 10.2. [Three \(3\) Written Quotes](#)

Department Director \$0 - \$5,000

Department Director and Chief Procurement Officer \$5,001 - \$50,000

Department Director and Chief Procurement Officer and BOCC \$50,000+

Each category above includes designees of the various parties.

### 10.3. [Requisitions](#)

Department Director \$0 - \$5,000

Department Director and Chief Procurement Officer \$5,001 - \$50,000

Department Director and Chief Procurement Officer and BOCC \$50,000+

Each category above includes designees of the various parties.

### 10.4. [Non- PO \(Direct\) Payments](#)

Department Director \$0 - \$5,000

Department Director \$5,001 - \$50,000

Department Director \$50,000+

Each category above includes designees of the various parties.

[10.5. Blanket Purchase Order \(Non-Contract\)](#)

Department Director \$0- \$10,000 (Single transaction limit of \$5,000)

Each category above includes designees of the various parties.

[10.6. Contract Amendments](#)

Department Director \$0 - \$5,000

Department Director and Chief Procurement Officer \$5,001 – \$50,000

Department Director and Chief Procurement Officer and BOCC \$50,000+

Each category above includes designees of the various parties.

[10.7. Task Orders](#)

Department Director \$0 - \$5,000

Department Director and Chief Procurement Officer \$5,001 - \$500,000

Each category above includes designees of the various parties.

[10.8. Change Orders](#)

Department Director \$0 - \$2,500

Department Director and Chief Procurement Officer \$2,501 - \$50,000

Department Director and Chief Procurement Officer and BOCC \$50,000+

Each category above includes designees of the various parties.

[10.9. Change Orders where CPO is authorized by BOCC at time of award to approve COs up to budgeted amounts](#)

Department Director \$0 - \$2,500

Department Director and Chief Procurement Officer \$2,501 - \$50,000

Department Director and Chief Procurement Officer \$50,000+ up to budgeted amounts not to exceed 25% of approved contract value. In the event a budget amendment is required, the procedures of the Office of Management and Budget shall apply to the Change Order.

Each category above includes designees of the various parties.





# Fiscal Year 2024-2025 Annual Budget

# DEPARTMENT BUDGETS



# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Area of Operations – Board of County Commissioners



### Area of Operations of Board of County Commissioners

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$1,584,052	\$1,909,444	\$1,958,105	\$48,661	3%
Operating Expense	\$4,282,715	\$4,627,183	\$5,577,581	\$950,398	21%
Capital Outlay	\$2,950,000	\$2,926,995	\$5,421,077	\$2,494,082	85%
Debt Service	\$3,177,143	\$4,873,216	\$4,359,418	(\$513,798)	(11%)
Grants & Aid	\$149,831	\$149,831	\$149,831	\$0	0%
Transfers	\$3,051,613	\$4,294,873	\$3,898,679	(\$396,194)	(9%)
Non-Operating	\$12,715,757	\$15,197,112	\$18,867,492	\$3,670,380	24%
Budget Reserves	\$43,796,095	\$37,290,027	\$40,113,998	\$2,823,971	8%
<b>EXPENSES TOTAL</b>	<b>\$71,707,206</b>	<b>\$71,268,681</b>	<b>\$80,346,181</b>	<b>\$9,077,500</b>	<b>13%</b>
<b>Revenues</b>					
Taxes	\$86,350,667	\$96,064,136	\$102,131,347	\$6,067,211	6%
Intergovernmental	\$17,744,537	\$20,103,267	\$20,269,046	\$165,779	1%
Charges for Services	\$3,695,106	\$4,322,427	\$5,156,936	\$834,509	19%
Fines and Forfeitures	\$30,250	\$30,255	\$30,300	\$45	0%
Miscellaneous	\$755,419	\$773,556	\$777,556	\$4,000	1%
Transfers	\$2,869,748	\$5,753,607	\$4,552,903	(\$1,200,704)	(21%)
Other Sources	\$56,007,262	\$57,300,429	\$72,103,124	\$14,802,695	26%
<b>REVENUES TOTAL</b>	<b>\$167,452,989</b>	<b>\$184,347,677</b>	<b>\$205,021,212</b>	<b>\$20,673,535</b>	<b>11%</b>
<b>Surplus   (Deficit)</b>	<b>\$95,745,783</b>	<b>\$113,078,996</b>	<b>\$124,675,031</b>	<b>-</b>	<b>-</b>

Other Sources Revenue is Balance Forward Cash reserved for specific departments within Board of County Commissioners.

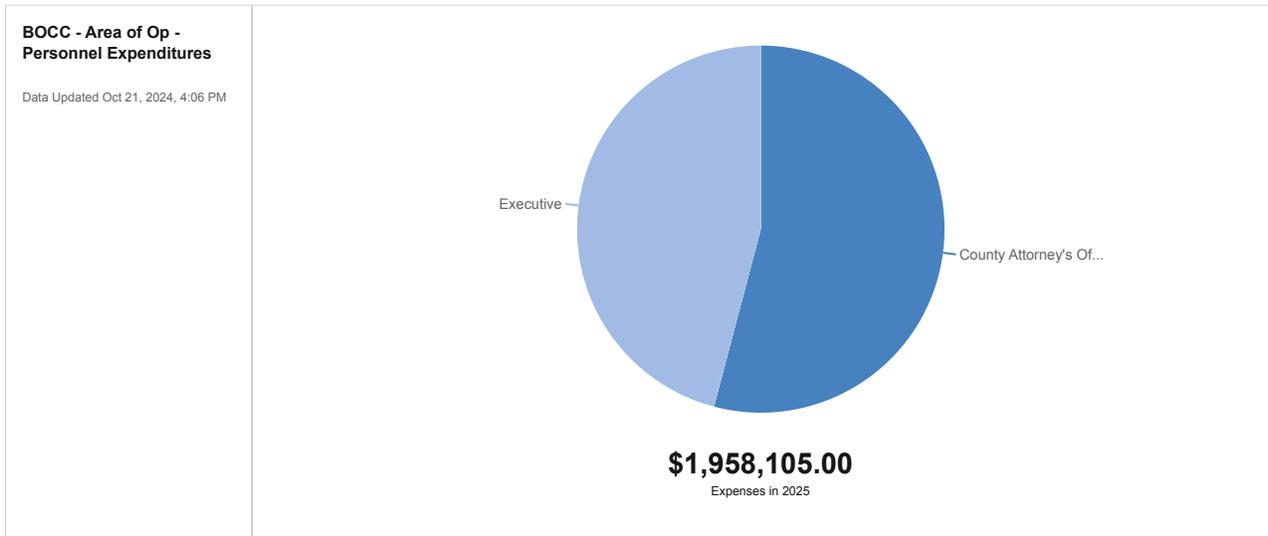
Intergovernmental Revenue consists of State Grants and Revenue Sharing.

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**Board of County Commissioners by Department**

	<b>2022 - 23 Adopted Budget</b>	<b>2023 - 24 Adopted Budget</b>	<b>2024 - 25 Adopted Budget</b>
<b>Executive</b>	\$51,906,112	\$48,113,285	\$56,045,251
<b>Clerk of Court</b>	\$7,623,536	\$9,268,344	\$12,435,042
<b>Tax Collector</b>	\$3,616,500	\$3,916,000	\$4,268,500
<b>Property Appraiser</b>	\$2,915,706	\$3,241,267	\$3,658,141
<b>Supervisor of Elections</b>	\$2,176,515	\$2,687,501	\$2,774,309
<b>Capital Projects</b>	\$2,500,000	\$2,926,995	\$0
<b>County Attorney's Office</b>	\$968,837	\$1,115,289	\$1,164,938
<b>TOTAL</b>	<b>\$71,707,206</b>	<b>\$71,268,681</b>	<b>\$80,346,181</b>

# Personnel Expense by Area of Operations



## BOCC - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
County Attorney's Office	\$907,658	\$899,504	\$1,044,087	\$1,059,438
Executive	\$663,782	\$684,548	\$865,357	\$898,667
<b>TOTAL</b>	<b>\$1,571,440</b>	<b>\$1,584,052</b>	<b>\$1,909,444</b>	<b>\$1,958,105</b>

# Board of County Commissioners – FTE Count

## Area of Operations - BOCC

Job Title	Board of County Commissioners
<b>Allocated FTE Count</b>	
ASSISTANT COUNTY ATTORNEY	3
COUNTY ATTORNEY	1
COUNTY COMMISSIONER	5
PARALEGAL DIRECTOR	1
PARALEGAL II	3
<b>ALLOCATED FTE COUNT</b>	<b>13</b>

## Departments

[Board of County Commissioners \(BOCC\)](#)

[Local Provider Participation Fund \(LPPF\)](#)

[American Rescue Plan Act \(ARPA\)](#)

[Chinsegut Hill](#)

[Slosberg Driver Ed](#)

[Non-Ad Val Bond Series 2022](#)

[Non-Ad Val Bond Val Ref Rev Bd S10](#)

[Non-Ad Val Rev Note 2012](#)

## Check us Out

[BOCC Area of Operation Website](#)



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Board of County Commissioners

The Board of County Commissioners is the chief legislative body in Hernando County. The Board meets the second and fourth Tuesdays of the month at 9 a.m., with the first Tuesday reserved for workshops, as needed. 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 the voters at large and represent the geographical district in which they reside. The Board approves the budget, adopts local ordinances and resolutions and establishes policies which govern the County and ensure the health, safety and welfare of the citizens.

Commissioners' duties are specifically delineated in Chapter 125, Florida Statutes. The Board also serves as the Governing Board for the Hernando County Water & Sewer District, which provides water and sewer systems for residents within the unincorporated areas of the County.

## Goals

Hernando County Government is committed to providing a community of recognized stability and excellence for our citizens by:

- Managing public business in a responsive and efficient manner
- Preserving and enhancing public assets
- Ensuring a safe and healthy community
- Creating continuous improvement by means of a proactive exchange of ideas within the organization and with our customers

### Board Of County Commissioners

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$684,548	\$865,357	\$898,667	\$33,310	4%
Operating Expense	\$536,257	\$579,368	\$1,143,768	\$564,400	97%
Capital Outlay	\$450,000	\$0	\$5,421,077	\$5,421,077	–
Debt Service	\$0	\$0	\$0	\$0	–
Grants & Aid	\$73,053	\$73,053	\$73,053	\$0	0%
Transfers	\$7,500	\$7,500	\$8,000	\$500	7%
<b>EXPENSES TOTAL</b>	<b>\$1,751,358</b>	<b>\$1,525,278</b>	<b>\$7,544,565</b>	<b>\$6,019,287</b>	<b>395%</b>
<b>Revenues</b>					
Charges for Services	\$497,796	\$362,555	\$526,547	\$163,992	45%
<b>REVENUES TOTAL</b>	<b>\$497,796</b>	<b>\$362,555</b>	<b>\$526,547</b>	<b>\$163,992</b>	<b>45%</b>
<b>Surplus   (Deficit)</b>	<b>(\$1,253,562)</b>	<b>(\$1,162,723)</b>	<b>(\$7,018,018)</b>	<b>–</b>	<b>–</b>

Personnel Services increased due to state mandated increase of elected official salaries and Florida Retirement Systems.

Operating Expenses increased due to implementation of strategic plan creation and hardware replacement.

Capital Outlay increased due to the consolidation of the capital project fund, the remaining amount for the Tax Collector Annex Building and ERP Software implementation projects.

Charges for Services revenues is cost allocation charged to all non-general fund departments for assistance from Central Services departments.

## Our People - FTE Count

### Allocated FTE - Fund 0011-01051 BOCC

Area of Operations	0011
Allocated FTE Count	
Board of County Commissioners	5
ALLOCATED FTE COUNT	5



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Local Provider Participation

The Local Provider Participation department tracks pass through funds associated with local providers.

### Local Provider Participa

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$0	\$0	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>
<b>Revenues</b>					
Miscellaneous	\$0	\$0	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Pass through funds.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## American Rescue Plan

The American Rescue Plan provided \$350 billion dollars in emergency funding for state, local, territorial, and Tribal governments to remedy this mismatch between rising costs and falling revenues. This includes:

- \$195 billion for states, (a minimum of \$500 million for each State);
- \$130 billion for local governments (a minimum of \$1.25 billion per state is provided by the statute inclusive of the amounts allocated to local governments within the state);
- \$20 billion for tribal governments; and
- \$4.5 billion for territories

The Rescue Plan provided needed relief to state, local, and Tribal governments to enable them to continue to support the public health response and lay the foundation for a strong and equitable economic recovery. In addition to helping these governments address the revenue losses they have experienced as a result of the crisis, it helped them cover the costs incurred due responding to the public health emergency and provide support for a recovery – including through assistance to households, small businesses and nonprofits, aid to impacted industries, and support for essential workers. It also provided resources for state, local, and Tribal governments to invest in infrastructure, including water, sewer, and broadband services.

## Goals

On March 11, 2021, the American Rescue Plan Act was signed into law and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund which together make up the Coronavirus State and Local Fiscal Recovery Funds (“SLFRF”) program. This program is intended to provide support to State, territorial, local, and Tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents, and businesses.

On May 20, 2021, Hernando County received the first half of the allocation in the amount of \$18,833,344.00. May 2022, Hernando County received the second half of the allocation in the amount of \$18,833,344.00. In collaboration with the Balmoral Group, the County has created a list of projects using the following five statutory categories:

1. To respond to the COVID-19 public health emergency or its negative economic impacts.
  2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to such eligible workers of the recipient or by providing grants to eligible employers that have eligible workers who performed essential work.
  3. For the provision of government services, to the extent of the reduction in revenue of such recipient due to the COVID-19 public health emergency, relative to revenues collected in the most recent full fiscal year of the recipient prior to the emergency.
-

4. To make necessary investments in water, sewer, or broadband infrastructure.
5. Provide Revenue Replacement for minimizing future debt service for citizens.

### ARPA-SLFRF FUND 1555

**Total Award** **\$ 37,666,688.00**

Description	Approved Amount
Weeping Willow Road Sewer Force Main	4,422,445.00
US 41 Ayres Rd	1,500,000.00
Killian Water Plant	6,238,525.00
Baker Act Facility-Lifestream Behavioral Health Center	2,000,000.00
Septic to Sewer	6,052,821.00
Airport Master Stormwater Update	311,879.00
Telecom Force Main at Airport	1,600,000.00
Water Supply System Overhaul-Salvation Army(Subrecipient Agreement)	192,500.00
Essential Worker Bonus BOCC	1,294,205.00
Essential Worker Bonus Cons Off SOE	29,119.00
Essential Worker Bonus Cons Off CCC	231,801.00
Essential Worker Bonus Cons Off TC	122,657.00
Essential Worker Bonus Cons Off PA	99,992.00
South Brooksville-Stormwater	1,061,976.00
State Road 50/Grove Rd Force Main Project	508,768.00
Affordable Housing/Workforce Housing	2,000,000.00
<b>TOTAL</b>	<b>27,666,688.00</b>

Revenue Loss Spending Detail	
Chambers AV Upgrade	83,983.00
Chambers Video Upgrade	168,707.00
Procurement Software	196,620.00
Buy down Debt Service on Judicial Center	9,000,000.00
Digitization and Restoration of County Records	550,690.00
<b>TOTAL</b>	<b>10,000,000.00</b>

American Rescue Plan

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$0	\$0	\$6,500	\$6,500	-
Capital Outlay	\$0	\$500,000	\$743,000	\$243,000	49%
Grants & Aid	-	-	\$200,000	\$200,000	-
Transfers	\$0	\$0	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$949,500</b>	<b>\$449,500</b>	<b>90%</b>

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Revenues</b>					
Intergovernmental	\$0	\$500,000	\$949,500	\$449,500	90%
Miscellaneous	\$0	\$0	\$0	\$0	-
Other Sources	\$0	\$0	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$949,500</b>	<b>\$449,500</b>	<b>90%</b>
<b>Surplus   (Deficit)</b>	\$0	\$0	\$0	-	-

ARPA funds are exclusively grant funds.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Chinsegut Hill

At its January 28, 2020 regular meeting, the Board of County Commissioners unanimously voted to approve public/private partnerships between Hernando County Government, the Tampa Bay History Center and Mid Florida Community Services, Inc. to enter into license agreements for the use and operation of specified portions of the historic Chinsegut Hill property located at 22495 Chinsegut Hill Road in Brooksville.

As part of this partnership, Mid Florida Community Services, Inc. (MFCS) will use and operate the conference center, dining hall, classroom, caretaker’s house, cottages and related facilities for events and activities such as retreat lodging, weddings, trainings, conferences, retreats and community events. MFCS plans to utilize any and all profits to supplement services and activities administered to the low-income and/or vulnerable populations of Hernando County.

“As a sixth generation Floridian, I know how important it is to preserve the history of Chinsegut Hill for the residents of the state of Florida and Hernando County. Returning Chinsegut Hill to full operations will be a huge win – allowing the people of Hernando County to access, visit, and utilize this property is key to future success,” said Mid Florida Community Services, Inc. CEO Michael Georgini. “I appreciate the Board of County Commissioners’ support and appreciate their confidence in Mid Florida Community Services. I look forward to this partnership, and what it will do for Hernando County.”

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

“The Tampa Bay History Center’s ability to tell the stories of this historic and beloved Hernando County landmark and Mid Florida Community Services’ ability to showcase and share the property with the community is something we are most excited for,” said Hernando County Administrator Jeff Rogers. “The expertise and available resources these two organizations can provide will help propel Chinsegut Hill into a positive a healthy future.”

### Chinsegut Hill

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
Expenses					

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
Operating Expense	\$594,165	\$410,246	\$356,454	(\$53,792)	(13%)
Capital Outlay	\$82,000	\$360,735	\$264,757	(\$95,978)	(27%)
<b>EXPENSES TOTAL</b>	<b>\$676,165</b>	<b>\$770,981</b>	<b>\$621,211</b>	<b>(\$149,770)</b>	<b>(19%)</b>
<b>Revenues</b>					
Miscellaneous	\$80,150	\$50,150	\$300	(\$49,850)	(99%)
Transfers	\$42,939	\$53,200	\$56,000	\$2,800	5%
<b>REVENUES TOTAL</b>	<b>\$123,089</b>	<b>\$103,350</b>	<b>\$56,300</b>	<b>(\$47,050)</b>	<b>(46%)</b>
<b>Surplus   (Deficit)</b>	<b>(\$553,076)</b>	<b>(\$667,631)</b>	<b>(\$564,911)</b>	<b>-</b>	<b>-</b>

Chinsegut Hill expenses decreased due to reduced contracted services and janitorial/pest services.

The revenues declined due to reduced cabin rentals.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Dori Slosberg Driver Ed

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

History.—s. 98, ch. 2002-20; s. 10, ch. 2005-164; s. 49, ch. 2006-290.

### D Slosberg Driver Ed

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$30	\$30	\$30	\$0	0%
Budget Reserves	\$1,029,422	\$978,778	\$1,042,402	\$63,624	7%
<b>EXPENSES TOTAL</b>	<b>\$1,029,452</b>	<b>\$978,808</b>	<b>\$1,042,432</b>	<b>\$63,624</b>	<b>7%</b>
<b>Revenues</b>					
Fines and Forfeitures	\$30,000	\$30,000	\$30,000	\$0	0%
Miscellaneous	\$0	\$0	\$0	\$0	-
Other Sources	\$999,452	\$948,808	\$1,012,432	\$63,624	7%
<b>REVENUES TOTAL</b>	<b>\$1,029,452</b>	<b>\$978,808</b>	<b>\$1,042,432</b>	<b>\$63,624</b>	<b>7%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Non-Ad Val Bond Series 2022

Non-Ad Val Bond Series 2022 is a debt related department that solely tracks the debt payments until the debt is paid in full.

### Non-Ad Val Bond Series 2022

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	–	\$0	\$0	\$0	–
Debt Service	–	\$2,781,502	\$2,781,502	\$0	0%
<b>EXPENSES TOTAL</b>	<b>–</b>	<b>\$2,781,502</b>	<b>\$2,781,502</b>	<b>\$0</b>	<b>0%</b>
<b>Revenues</b>					
Miscellaneous	–	\$0	\$0	\$0	–
Transfers	–	\$2,781,502	\$2,781,502	\$0	0%
<b>REVENUES TOTAL</b>	<b>–</b>	<b>\$2,781,502</b>	<b>\$2,781,502</b>	<b>\$0</b>	<b>0%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Non-Ad Val Bond Series 2022 is a debt related department that solely tracks the debt payments until the debt is paid in full.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Non-Ad Val Ref Rev Bd S10

The Non-Ad Val Ref Rev Bd S10 is a debt related department that solely tracks the debt payments until the debt is paid in full.

### Non-Ad Val Ref Rev Bd S10

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$20	\$8	\$8	\$0	0%
Debt Service	\$441,656	\$443,357	\$825	(\$442,532)	(100%)
Budget Reserves	\$8,619	\$6,832	\$6,343	(\$489)	(7%)
<b>EXPENSES TOTAL</b>	<b>\$450,295</b>	<b>\$450,197</b>	<b>\$7,176</b>	<b>(\$443,021)</b>	<b>(98%)</b>
<b>Revenues</b>					
Miscellaneous	\$0	\$0	\$0	\$0	–
Transfers	\$441,657	\$442,533	\$0	(\$442,533)	(100%)
Other Sources	\$8,638	\$7,664	\$7,176	(\$488)	(6%)
<b>REVENUES TOTAL</b>	<b>\$450,295</b>	<b>\$450,197</b>	<b>\$7,176</b>	<b>(\$443,021)</b>	<b>(98%)</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

The Non-Ad Val Ref Rev Bd S10 is a debt related department that solely tracks the debt payments until the debt is paid in full.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Non-Ad Val Rev Note 2012

Non-Ad Val Rev Note 2012 is a debt related department that solely tracks the debt payments until the debt is paid in full.

### Non-Ad Val Rev Note 2012

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$20	\$20	\$20	\$0	0%
Debt Service	\$1,590,281	\$1,585,262	\$1,577,091	(\$8,171)	(1%)
Budget Reserves	\$3,436	\$3,798	\$9,091	\$5,293	139%
<b>EXPENSES TOTAL</b>	<b>\$1,593,737</b>	<b>\$1,589,080</b>	<b>\$1,586,202</b>	<b>(\$2,878)</b>	<b>0%</b>
<b>Revenues</b>					
Miscellaneous	\$0	\$0	\$0	\$0	-
Transfers	\$1,590,283	\$1,585,264	\$1,577,093	(\$8,171)	(1%)
Other Sources	\$3,454	\$3,816	\$9,109	\$5,293	139%
<b>REVENUES TOTAL</b>	<b>\$1,593,737</b>	<b>\$1,589,080</b>	<b>\$1,586,202</b>	<b>(\$2,878)</b>	<b>0%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

Non-Ad Val Rev Note 2012 is a debt related department that solely tracks the debt payments until the debt is paid in full.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Area of Operations – County Administration



### Area of Operations County Administration

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$16,958,252	\$20,833,143	\$23,137,036	\$2,303,893	11%
Operating Expense	\$12,548,360	\$15,412,099	\$16,410,517	\$998,418	6%
Capital Outlay	\$0	\$0	\$0	\$0	–
Grants & Aid	\$0	–	–	\$0	–
Transfers	\$37,950	\$43,950	\$54,880	\$10,930	25%
Non-Operating	\$0	\$0	\$0	\$0	–
Budget Reserves	\$7,133,062	\$6,776,415	\$8,168,766	\$1,392,351	21%
<b>EXPENSES TOTAL</b>	<b>\$36,677,624</b>	<b>\$43,065,607</b>	<b>\$47,771,199</b>	<b>\$4,705,592</b>	<b>11%</b>
<b>Revenues</b>					
Intergovernmental	\$0	\$0	\$0	\$0	–
Charges for Services	\$21,065,286	\$24,957,874	\$29,346,604	\$4,388,730	18%
Miscellaneous	\$18,000	\$0	\$0	\$0	–
Transfers	\$1,320,000	\$1,383,702	\$1,550,400	\$166,698	12%
Other Sources	\$11,624,792	\$11,589,271	\$12,465,139	\$875,868	8%
<b>REVENUES TOTAL</b>	<b>\$34,028,078</b>	<b>\$37,930,847</b>	<b>\$43,362,143</b>	<b>\$5,431,296</b>	<b>14%</b>
<b>Surplus   (Deficit)</b>	<b>(\$2,649,546)</b>	<b>(\$5,134,760)</b>	<b>(\$4,409,056)</b>	<b>–</b>	<b>–</b>

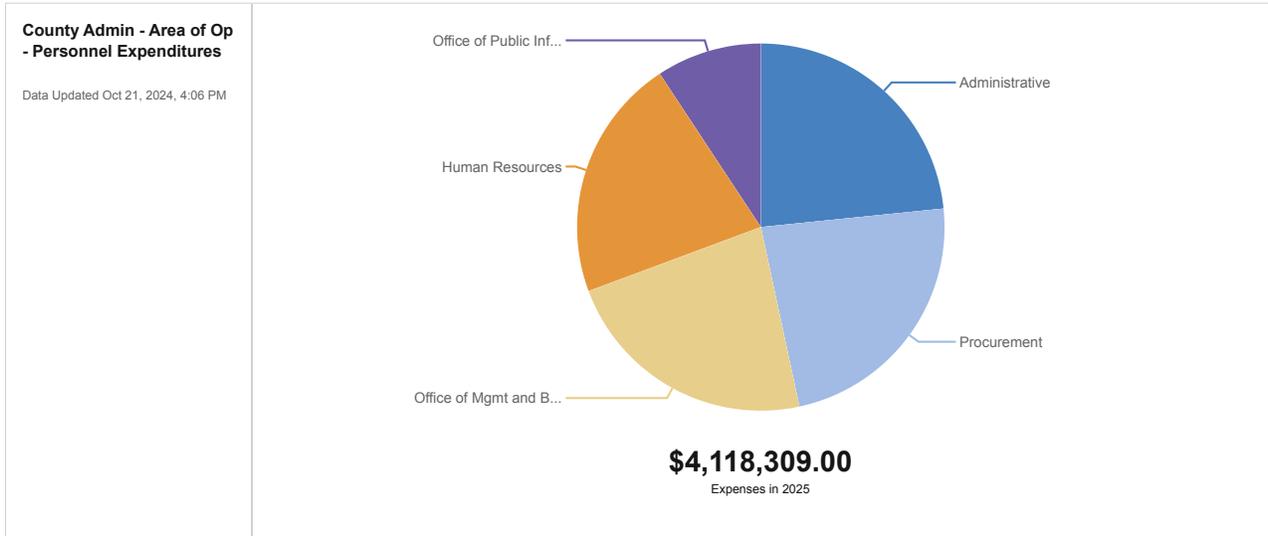
Personnel Charges include new positions for Public Information and Procurement departments. Operating expenses include increased medical costs for the self-insured funds. Charges for Services revenues is cost allocation charged to all non-general fund departments for assistance from Central Services departments. Other Sources Revenue is Balance Forward Cash reserved for specific departments within County Administration. Intergovernmental Revenue consists of State Grants and Revenue Sharing.

### County Administration by Departments

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Human Resources</b>			
Medical Insur Self-Ins	\$18,304,320	\$20,850,435	\$23,359,294
Risk Management	\$6,737,398	\$7,462,924	\$9,034,024
Worker's Comp Self Ins	\$6,730,786	\$7,242,186	\$8,064,481
Insurance Costs	\$1,298,973	\$1,844,520	\$2,028,520
Human Resources	\$762,457	\$608,492	\$720,749
Contrib-Health	\$200	\$200	\$200
<b>HUMAN RESOURCES TOTAL</b>	<b>\$33,834,134</b>	<b>\$38,008,757</b>	<b>\$43,207,268</b>
<b>Administrative</b>			
County Administration	\$805,593	\$863,855	\$1,202,077

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
Computer Replacement	\$600,634	\$586,339	\$593,811
<b>ADMINISTRATIVE TOTAL</b>	<b>\$1,406,227</b>	<b>\$1,450,194</b>	<b>\$1,795,888</b>
<b>Procurement</b>			
Procurement	\$543,921	\$1,119,264	\$1,039,701
<b>PROCUREMENT TOTAL</b>	<b>\$543,921</b>	<b>\$1,119,264</b>	<b>\$1,039,701</b>
<b>Office of Mgmt and Budget</b>			
Office of Mgmt and Budget	\$646,907	\$716,474	\$746,648
Grants Management	\$0	\$0	\$377,252
<b>OFFICE OF MGMT AND BUDGET TOTAL</b>	<b>\$646,907</b>	<b>\$716,474</b>	<b>\$1,123,900</b>
<b>Office of Public Information</b>			
Office-Public Information	\$246,436	\$570,918	\$604,442
<b>OFFICE OF PUBLIC INFORMATION TOTAL</b>	<b>\$246,436</b>	<b>\$570,918</b>	<b>\$604,442</b>
<b>Disaster</b>	\$0	\$1,200,000	\$0
<b>TOTAL</b>	<b>\$36,677,624</b>	<b>\$43,065,607</b>	<b>\$47,771,199</b>

# Personnel Expense by Area of Operations



## County Administration - FTE Count

### Area of Operations - County Admin

Job Title	County Administration
<b>Allocated FTE Count</b>	
ADMINISTRATIVE ASSISTANT II	1
ADMINISTRATIVE ASSISTANT III	1
BENEFITS COORDINATOR	1
BENEFITS MANAGER	1
BUDGET MANAGEMENT ANALYST I	2
BUDGET MANAGEMENT ANALYST II	1
CHIEF PROCUREMENT OFFICER	1
COMMUNITY ENGAGEMENT COORDINATOR	1
CONSTRUCTION PROJECT COORDINATOR	1
COUNTY ADMINISTRATOR	0.8
DEPUTY COUNTY ADMINISTRATOR	0.5
EXECUTIVE OFFICE MANAGER	1
FINANCE AND BUDGET TECHNICIAN	1
GRANT WRITER	1
GRANTS COMPLIANCE ANALYST	1
HUMAN RESOURCES /RISK DIRECTOR	1
HUMAN RESOURCES ASSISTANT	1
HUMAN RESOURCES EMPLOYMENT COORDINATOR	1
HUMAN RESOURCES GENERALIST	1
INTERN/TEMP	1
LEAD AGENDA COORDINATOR	1
MULTIMEDIA COMMUNICATION SPECIALIST	1
OFFICE OF MANAGEMENT AND BUDGET DIRECTOR	1
PROCUREMENT COORDINATOR	3
PUBLIC INFORMATION OFFICER	1
PUBLIC RECORDS SPECIALIST	1
PURCHASING AGENT I	2
PURCHASING AGENT II	2
PURCHASING AGENT II reclass PROCUREMENT MANAGER	1
RISK MANAGEMENT ANALYST	1
WORKERS COMPENSATION AND SAFETY MANAGER	1
<b>ALLOCATED FTE COUNT</b>	<b>35.3</b>

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[Risk Management](#)

[Workers Comp Self Insurance](#)

[Medical Self Insurance](#)

[Office of Management & Budget \(OMB\)](#)

[Procurement](#)

[Public Information Office](#)

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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024–2025 Annual Budget

## County Administration

The Hernando County Senior Leadership Team (SLT) consists of the County Administrator, Deputy County Administrator, Public Information Officer and nine of the County's department directors. This team works together to carry out the directives and policies of the Board of County Commissioners, as well as serve the citizens of Hernando County. The SLT and their staff work hard to make Hernando County a beautiful place to live, work and play.



### County Administration

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$724,651	\$730,287	\$963,271	\$232,984	32%
Operating Expense	\$72,992	\$127,118	\$230,326	\$103,208	81%
Transfers	\$7,950	\$6,450	\$8,480	\$2,030	31%
<b>EXPENSES TOTAL</b>	<b>\$805,593</b>	<b>\$863,855</b>	<b>\$1,202,077</b>	<b>\$338,222</b>	<b>39%</b>
<b>Revenues</b>					
Charges for Services	\$583,678	\$564,774	\$591,020	\$26,246	5%
<b>REVENUES TOTAL</b>	<b>\$583,678</b>	<b>\$564,774</b>	<b>\$591,020</b>	<b>\$26,246</b>	<b>5%</b>
<b>Surplus   (Deficit)</b>	<b>(\$221,915)</b>	<b>(\$299,081)</b>	<b>(\$611,057)</b>	<b>-</b>	<b>-</b>

Personnel Services & Transfers increased due to an FTE being added and annual increases. Operating Expenses increased with the replacement of hardware and overall cost increases. Charge for Services revenues are cost allocation charged by the Central Service department to non-general fund departments for assistance.

### County Administration Managed Grants

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	-	\$46	\$0	(\$46)	(100%)
Capital Outlay	\$6,025,614	\$4,110,627	\$1,031,737	(\$3,078,890)	(75%)
<b>EXPENSES TOTAL</b>	<b>\$6,025,614</b>	<b>\$4,110,673</b>	<b>\$1,031,737</b>	<b>(\$3,078,936)</b>	<b>(75%)</b>
<b>Revenues</b>					
Intergovernmental	\$6,025,614	\$4,110,673	\$1,031,737	(\$3,078,936)	(75%)
<b>REVENUES TOTAL</b>	<b>\$6,025,614</b>	<b>\$4,110,673</b>	<b>\$1,031,737</b>	<b>(\$3,078,936)</b>	<b>(75%)</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

State Grant administered by Department of Economic Opportunity for the infrastructure for the Joint Venture Capital Improvement Project, the Dennis Wilfong Center for Success. FY25 will be the final year of the grant.

## Our People – FTE Count

County Admin

<b>Job Title</b>	<b>0011</b>
<b>Allocated FTE Count</b>	
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
<b>ALLOCATED FTE COUNT</b>	<b>6.3</b>



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Human Resources



The Human Resources Department leads innovative human resources related systems by recruiting and retaining a talented, diverse workforce to ensure excellence in service for employees and others served. The department strives to provide effective human resources related guidance, consultation, and services to all departments. The Human Resources Department is comprised of the functional areas of general human resources operations, benefits and self-insured medical insurance administration, performance management, classification and compensation, new employee onboarding and orientation, employee development/training, labor and employee relations, recruitment and selection, risk management, Worker's Compensation, and employee safety/health services.

## Mission Statement

General Human Resources Operations. Employee and Labor Relations. Benefit Administration. Employee Development. Recruitment and Selection.

## Accomplishments

Implementation of Neogov modules including Insight and Online Hiring Center, Onboard, E-forms and Perform (performance management). Improved background system for recruitment and selection purposes. Implementation of FMLA Source for tracking and approval of employee leave requests.

## Goals

Continued updates and improvements for human resources policies, processes and procedures. Continued incorporation of employee development and training programming, wellness activities and strategies. Improved employee appraisal system. Expansion of employee recognition program. Incorporating the County's core values into all areas of employee relations. Improved system for tracking of retiree insurance.

### Human Resources

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$317,633	\$385,358	\$442,063	\$56,705	15%
Operating Expense	\$440,849	\$219,159	\$272,686	\$53,527	24%

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
Transfers	\$3,975	\$3,975	\$6,000	\$2,025	51%
<b>EXPENSES TOTAL</b>	<b>\$762,457</b>	<b>\$608,492</b>	<b>\$720,749</b>	<b>\$112,257</b>	<b>18%</b>
<b>Revenues</b>					
Charges for Services	\$318,194	\$347,382	\$400,969	\$53,587	15%
Miscellaneous	\$0	\$0	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$318,194</b>	<b>\$347,382</b>	<b>\$400,969</b>	<b>\$53,587</b>	<b>15%</b>
<b>Surplus   (Deficit)</b>	<b>(\$444,263)</b>	<b>(\$261,110)</b>	<b>(\$319,780)</b>	<b>-</b>	<b>-</b>

Personnel Services Expenses increased because of an added position within the department, along with FRS increases.

Operating Expense increased due to employee recognition, technology replacements, education tuition reimbursement, contractual services for FMLA & Cobra administration

Charges for Services revenues is cost allocation due from the non-general fund departments for assistance from Central Service departments.

## Key Projects

Selecting vendor for Retiree Insurance tracking. Incorporating Core Values into HR Related material. Ongoing Neogov implementation.

## Our People – FTE Count

### Human Resources

Job Title	0011
<b>Allocated FTE Count</b>	
BENEFITS COORDINATOR	0.6
BENEFITS MANAGER	0.6
HUMAN RESOURCES /RISK DIRECTOR	0.55
HUMAN RESOURCES ASSISTANT	0.5
HUMAN RESOURCES EMPLOYMENT COORDINATOR	1
HUMAN RESOURCES GENERALIST	0.5
<b>ALLOCATED FTE COUNT</b>	<b>3.75</b>



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Risk Management

Hernando County Risk Management identifies and analyzes risk to implement loss control measures and programs in order to minimize risk to the county while maintaining a safe environment for employees and citizens.

### Risk Management Overview

#### Scope of focus:

- ✓ Provides consultative services for departments to effectively manage risk.
- ✓ Evaluation of risk exposures.
- ✓ Coordination and assistance with employee safety initiatives.
- ✓ Management, tracking, and administration of property and liability claims.

#### What we do:

Hernando County Risk Management identifies and analyzes risk to implement loss control measures and programs in order to minimize risk to the county while maintaining a safe environment for employees and citizens.

- ✓ Review and coordination of certificates of insurance and requirements for agreements, contracts, and facilities usage.



**Accomplishments and Goals:** Overall prevention of risk by promotion of change. Improved risk management process improvements and enhanced programming for tracking of property and liability claims.

## Goals

Overall prevention of risk by promotion of change. Improved risk management process improvements and enhanced programming for tracking of property and liability claims.

#### Risk Management

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$160,539	\$181,686	\$195,246	\$13,560	7%
Operating Expense	\$5,159,025	\$5,868,784	\$7,578,277	\$1,709,493	29%
Transfers	\$2,400	\$2,400	\$2,960	\$560	23%
Budget Reserves	\$1,415,434	\$1,410,054	\$1,257,541	(\$152,513)	(11%)
<b>EXPENSES TOTAL</b>	<b>\$6,737,398</b>	<b>\$7,462,924</b>	<b>\$9,034,024</b>	<b>\$1,571,100</b>	<b>21%</b>
<b>Revenues</b>					
Charges for Services	\$5,325,715	\$6,035,091	\$7,520,610	\$1,485,519	25%
Miscellaneous	\$0	\$0	\$0	\$0	–
Transfers	\$0	\$0	\$0	\$0	–
Other Sources	\$1,411,683	\$1,427,833	\$1,513,414	\$85,581	6%
<b>REVENUES TOTAL</b>	<b>\$6,737,398</b>	<b>\$7,462,924</b>	<b>\$9,034,024</b>	<b>\$1,571,100</b>	<b>21%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Operating Expense increases are due to increase in premiums for insurance coverage for the County's insurance.

Charges for Services revenues are payments from the various departments for their portion of the insurance premiums.

Other Sources revenues are representative of the Balance Forward Cash balances of the fund.

## Our People - FTE Count

### Risk Management

Job Title	5021
<b>Allocated FTE Count</b>	
HUMAN RESOURCES /RISK DIRECTOR	0.35
HUMAN RESOURCES ASSISTANT	0.25
HUMAN RESOURCES GENERALIST	0.25
RISK MANAGEMENT ANALYST	1
<b>ALLOCATED FTE COUNT</b>	<b>1.85</b>



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Workers Comp Self Insurance

Provide timely and quality medical care, lost wages and rehabilitation costs to employee who are injured or become ill within the course and scope of their position as well as provides safety related training and wellness activities for employees.

### Goals

Continued reduction of workplace injuries by identifying and applying safe work practices. Ongoing improvements for Safety Committee programing. Continued addition of training opportunities and education.

#### Workers Comp Self Insurance

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$99,925	\$112,719	\$132,566	\$19,847	18%
Operating Expense	\$3,990,874	\$4,222,015	\$4,252,752	\$30,737	1%
Transfers	\$1,950	\$1,950	\$2,480	\$530	27%
Budget Reserves	\$2,638,037	\$2,905,502	\$3,676,683	\$771,181	27%
<b>EXPENSES TOTAL</b>	<b>\$6,730,786</b>	<b>\$7,242,186</b>	<b>\$8,064,481</b>	<b>\$822,295</b>	<b>11%</b>
<b>Revenues</b>					
Charges for Services	\$1,464,062	\$1,535,759	\$1,575,239	\$39,480	3%
Miscellaneous	\$18,000	\$0	\$0	\$0	-
Transfers	\$0	\$0	\$0	\$0	-
Other Sources	\$5,248,724	\$5,706,427	\$6,489,242	\$782,815	14%
<b>REVENUES TOTAL</b>	<b>\$6,730,786</b>	<b>\$7,242,186</b>	<b>\$8,064,481</b>	<b>\$822,295</b>	<b>11%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

Budget Reserves must have at least 60 days of estimated claims within the fund.

Charges for Services revenues are the payments from the various departments to cover their portion of the premiums.

Other Sources is Balance Forward Cash.

## Our People - FTE Count

#### Workers Comp Self Insurance

<b>Job Title</b>	<b>5031</b>
<b>Allocated FTE Count</b>	
HUMAN RESOURCES /RISK DIRECTOR	0.05
HUMAN RESOURCES ASSISTANT	0.25
HUMAN RESOURCES GENERALIST	0.25
WORKERS COMPENSATION AND SAFETY MANAGER	1
<b>ALLOCATED FTE COUNT</b>	<b>1.55</b>



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# Hernando County, FL Board of County Commissioners

## Fiscal Year 2024–2025 Annual Budget



### Management and Budget

#### What is a budget?

**Financial Plan** – how much are we going to get, when are we going to get it, where are we getting it from and what are we allowed to spend it on. The plan of what is projected to be received in revenue, as well as how much will be spent over the next fiscal year.

**Operations Guide** – using the amount we have, determining who is responsible for having work/services done. Ensuring those bills are paid on time and paid correct amounts.

**Policy Document** – what rules are in place that control what and how we spend the money. It provides information on goals, objectives, service levels, challenges, trends and policies.

**Communications Device** – transparency is key with the public giving them the ability to access information often helps alleviate misinformation. Communicates to the Board and public what is being done with revenue received, particularly taxes.

#### Mission Statement

The mission of the Office of Management and Budget is to provide a financial plan and outline for the Board of County Commissioners and Management staff in order to make educated policy decisions and to ensure their 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.

#### Office of Management & Budget

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$576,187	\$649,613	\$569,941	(\$79,672)	(12%)
Operating Expense	\$61,495	\$57,636	\$168,467	\$110,831	192%
Transfers	\$9,225	\$9,225	\$8,240	(\$985)	(11%)
<b>EXPENSES TOTAL</b>	<b>\$646,907</b>	<b>\$716,474</b>	<b>\$746,648</b>	<b>\$30,174</b>	<b>4%</b>
<b>Revenues</b>					
Charges for Services	\$321,040	\$394,043	\$383,676	(\$10,367)	(3%)
<b>REVENUES TOTAL</b>	<b>\$321,040</b>	<b>\$394,043</b>	<b>\$383,676</b>	<b>(\$10,367)</b>	<b>(3%)</b>
<b>Surplus   (Deficit)</b>	<b>(\$325,867)</b>	<b>(\$322,431)</b>	<b>(\$362,972)</b>	<b>-</b>	<b>-</b>

Personnel Services declined due to allocating Grant Management payroll allocations to the Grants Management Department.

Operating expenses increased due to the budget software, that was previously paid for via grant funds, hitting the department budget for the 1st time.  
Charges for Services revenues is cost allocation charged to all non-general fund departments for assistance from Central Services departments.

## Our People – FTE Count

### Allocated FTE - Fund 0011-01151 OMB

Job Title	0011
<b>Allocated FTE Count</b>	
ADMINISTRATIVE ASSISTANT II	0.5
BUDGET MANAGEMENT ANALYST I	2
BUDGET MANAGEMENT ANALYST II	1
FINANCE AND BUDGET TECHNICIAN	1
OFFICE OF MANAGEMENT AND BUDGET DIRECTOR	0.65
<b>ALLOCATED FTE COUNT</b>	<b>5.15</b>

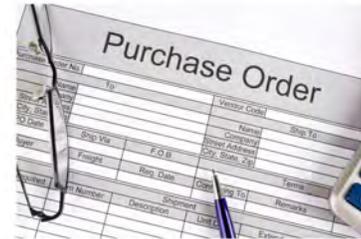


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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Procurement

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, the Florida Sunshine Law and Cone of Silence to ensure fairness, competition and best value.



Also within Procurement, the Grants Management department is responsible for assisting 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.

## Mission Statement

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.

## 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.

### Procurement

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$512,567	\$958,270	\$957,085	(\$1,185)	0%
Operating Expense	\$22,579	\$147,719	\$68,456	(\$79,263)	(54%)
Transfers	\$8,775	\$13,275	\$14,160	\$885	7%
<b>EXPENSES TOTAL</b>	<b>\$543,921</b>	<b>\$1,119,264</b>	<b>\$1,039,701</b>	<b>(\$79,563)</b>	<b>(7%)</b>
<b>Revenues</b>					
Charges for Services	\$373,049	\$430,425	\$878,568	\$448,143	104%
<b>REVENUES TOTAL</b>	<b>\$373,049</b>	<b>\$430,425</b>	<b>\$878,568</b>	<b>\$448,143</b>	<b>104%</b>
<b>Surplus   (Deficit)</b>	<b>(\$170,872)</b>	<b>(\$688,839)</b>	<b>(\$161,133)</b>	<b>-</b>	<b>-</b>

Personnel and operating expenses were reduced by moving grant related staff over to the newly established Grants Management department.

Charge for Services revenues is cost allocation charged to all non-general fund departments for assistance from Central Service Departments.

## Our People - FTE Count

### Procurement

Job Title	0011
<b>Allocated FTE Count</b>	
ADMINISTRATIVE ASSISTANT II	0.5
CHIEF PROCUREMENT OFFICER	1
OFFICE OF MANAGEMENT AND BUDGET DIRECTOR	0.35
PROCUREMENT COORDINATOR	2
PURCHASING AGENT I	2
PURCHASING AGENT II	2
PURCHASING AGENT II reclass PROCUREMENT MANAGER	1

<b>Job Title</b>	<b>0011</b>
ALLOCATED FTE COUNT	8.85

**Grants Management**

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	-	-	\$364,886	\$364,886	-
Operating Expense	-	-	\$7,566	\$7,566	-
Transfers	-	-	\$4,800	\$4,800	-
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$377,252</b>	<b>\$377,252</b>	<b>-</b>
<b>Revenues</b>					
Charges for Services	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$377,252)</b>	<b>-</b>	<b>-</b>

Grants Management department is a newly created department as the demand for increase in grant applications and compliance continues to climb. Previous fiscal years the grant positions were housed within Procurement.

**Allocated FTE - Fund 0011-01152 Grants Management**

<b>Job Title</b>	<b>0011</b>
<b>Allocated FTE Count</b>	
GRANT WRITER	1
GRANTS COMPLIANCE ANALYST	1
PROCUREMENT COORDINATOR	1
<b>ALLOCATED FTE COUNT</b>	<b>3</b>



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Public Information

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 accurate and timely information is provided via our website, social and news media.



## Mission Statement

Hernando County's Public Information Office is dedicated to providing citizens with access and information to their local Government. This department 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 accurate and timely information is provided via our website, social media and news media.

## Accomplishments

Onboarding a brand-new Public Records Portal for citizens to easily access and submit records requests. Hosted several ribbon cuttings for parks and recreation. Created over 20 educational videos for the public.

## Goals

Connect citizens with County departments and engage with residents on County related projects.

## Key Projects

- Managing social media accounts
  - Organizing the Speaker's Bureau that consists of County Employees
  - Attend table top events/help departments share their events with the public
  - Send out media releases
  - Create video content
  - Educate the public on County projects
-

**Public Information**

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$159,062	\$368,388	\$381,887	\$13,499	4%
Operating Expense	\$84,374	\$196,530	\$216,155	\$19,625	10%
Transfers	\$3,000	\$6,000	\$6,400	\$400	7%
<b>EXPENSES TOTAL</b>	<b>\$246,436</b>	<b>\$570,918</b>	<b>\$604,442</b>	<b>\$33,524</b>	<b>6%</b>
<b>Revenues</b>					
Charges for Services	\$58,979	\$52,339	\$56,300	\$3,961	8%
Miscellaneous	\$0	\$0	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$58,979</b>	<b>\$52,339</b>	<b>\$56,300</b>	<b>\$3,961</b>	<b>8%</b>
<b>Surplus   (Deficit)</b>	<b>(\$187,457)</b>	<b>(\$518,579)</b>	<b>(\$548,142)</b>	<b>-</b>	<b>-</b>

Operating Expense increases associated with vehicle M&R and promotional activities. Charges for Services revenues is cost allocation that is charged to all non-general fund departments for assistance from Central Services departments.

## Our People - FTE Count

**Public Information**

Job Title	0011
<b>Allocated FTE Count</b>	
COMMUNITY ENGAGEMENT COORDINATOR	1
MULTIMEDIA COMMUNICATION SPECIALIST	1
PUBLIC INFORMATION OFFICER	1
PUBLIC RECORDS SPECIALIST	1
<b>ALLOCATED FTE COUNT</b>	<b>4</b>



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget



## Jon A. Jouben, County Attorney

The County Attorney is the Chief Legal Officer of the County and as such, may not provide private legal advice to individual citizens, but is instead responsible for protecting the legal rights of the general public.

The County Attorney and his staff serve as counsel to the county commissioners, Planning and Zoning Commission, Contractor's Licensing Board, Supervisor of Elections, Property Appraiser, Clerk of Circuit Court, Tax Collector and all county departments.

Due to inherent conflicts of interest, this office is prohibited from meeting with individual constituents concerning legal matters. If you are having issues with a department, you may contact the deputy county administrator, county administrator, or ask the department director to set up a meeting with our office.

### Mission Statement

The County Attorney's Office provides a variety of legal representation, legal advice, and professional guidance to the Hernando County Board of County Commissioners, County Administrator, County Departments, Brooksville-Tampa Bay Regional Airport (BKV), and boards that have been delegated authority by the Board of County Commissioners. Moreover, the County Attorney's Office occasionally provides counsel to the Supervisor of Elections, Property Appraiser, Clerk of Circuit Court, Tax Collector and Housing Authority.

The County Attorney's Office prosecutes and defends civil actions on behalf of Hernando County government. The office drafts or reviews all county ordinances, resolutions, contracts, interlocal agreements, settlements, releases, bonds, and other written instruments, including those necessary to buy or sell real property. The office is committed to providing quality legal services that include counseling and training to support the functions of county government.

### Accomplishments

- Prosecuted 1,740 Hernando County Code violations wherein the Defendant failed to come into compliance or deliberately, knowingly committed a violation. Provided prosecuting attorney for

Sheriff’s Office deputies and Animal Services Officers, Florida Fish & Wildlife, Building Department, Code Enforcement, and Fire Department code violation hearings.

- Processed 1,086 Civil Restitution Lien Orders to recover costs from those persons sentenced to jail time and issued Satisfactions when any of those liens were paid.
- Responded to 1,993 formal legal requests presented by the Board and their departments/committees as well as the Constitutional Officers; attended 832 meetings; and, prosecuted or defended 64 Civil Court cases on various governmental issues.
- Represented the Clerk of the Circuit in 19 foreclosure and quiet title proceedings, as well as 66 bond estreatures.
- Reviewed and signed closing documents for 36 sales of real property totaling \$2,718,876 and the acquisition of 6 properties worth \$3,905,792.

## Goals

- Continue to keep the office current with the ever-changing world of technology; strive towards a paperless office; retain accurate and precise historical records; remain prepared to respond to the needs of the County.
- Provide our clients with thorough research and expeditious responses.

### County Attorney

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$899,504	\$1,044,087	\$1,059,438	\$15,351	1%
Operating Expense	\$57,333	\$59,202	\$92,700	\$33,498	57%
Transfers	\$12,000	\$12,000	\$12,800	\$800	7%
<b>EXPENSES TOTAL</b>	<b>\$968,837</b>	<b>\$1,115,289</b>	<b>\$1,164,938</b>	<b>\$49,649</b>	<b>4%</b>
<b>Revenues</b>					
Charges for Services	\$299,391	\$253,733	\$215,502	(\$38,231)	(15%)
Miscellaneous	\$2,600	\$11,000	\$5,000	(\$6,000)	(55%)
<b>REVENUES TOTAL</b>	<b>\$301,991</b>	<b>\$264,733</b>	<b>\$220,502</b>	<b>(\$44,231)</b>	<b>(17%)</b>
<b>Surplus   (Deficit)</b>	<b>(\$666,846)</b>	<b>(\$850,556)</b>	<b>(\$944,436)</b>	<b>-</b>	<b>-</b>

Operating expenses increased due to scheduled replacement of laptops and tech related equipment.

Charges for Services revenues is cost allocation charged to all non-general fund departments for assistance from Central Services departments.

Miscellaneous revenues are down due to various representation carrying forward to FY24.

## Our People – FTE Count

### County Attorney

Job Title	0011
<b>Allocated FTE Count</b>	
ASSISTANT COUNTY ATTORNEY	3
COUNTY ATTORNEY	1
PARALEGAL DIRECTOR	1
PARALEGAL II	3
<b>ALLOCATED FTE COUNT</b>	<b>8</b>



# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Insurance Costs

The Insurance costs department is utilized to track insurance costs on an annually and over time.

### Goals

- The goal of the insurance cost department is to ensure the proper coverage for protection from liability, while keeping costs at a minimum to provide that coverage via training and procedures.



Operating expenses increased due to increased premiums.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Medical Insurance–Self Insurance

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

### Goals

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

#### Medical Insurance-Self Insurance

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$14,407,689	\$17,446,822	\$19,130,091	\$1,683,269	10%
Operating Expense	\$1,408,604	\$1,520,730	\$1,579,665	\$58,935	4%
Transfers	\$675	\$675	\$1,360	\$685	101%
Budget Reserves	\$2,487,352	\$1,882,208	\$2,648,178	\$765,970	41%
<b>EXPENSES TOTAL</b>	<b>\$18,304,320</b>	<b>\$20,850,435</b>	<b>\$23,359,294</b>	<b>\$2,508,859</b>	<b>12%</b>
<b>Revenues</b>					
Charges for Services	\$12,555,631	\$15,533,123	\$17,875,284	\$2,342,161	15%
Miscellaneous	\$0	\$0	\$0	\$0	-
Transfers	\$1,320,000	\$1,383,702	\$1,550,400	\$166,698	12%
Other Sources	\$4,428,689	\$3,933,610	\$3,933,610	\$0	0%
<b>REVENUES TOTAL</b>	<b>\$18,304,320</b>	<b>\$20,850,435</b>	<b>\$23,359,294</b>	<b>\$2,508,859</b>	<b>12%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

Personnel Services increased due to change in expected claims for FY25. FY23 & FY24 saw much higher than normal claims.

Operating Expense increased due to higher medical premiums paid to the carrier.

Budget Reserves were increased to maintain higher levels of reserves for claims.

Charges for Services revenues are the payments from the various departments to cover their portion of the benefits based on individual employees elections.

Other Sources is Balance Forward Cash remained constant to hold reserves.

#### Medical Insurance-Self Insurance

Job Title	5121
<b>Allocated FTE Count</b>	
BENEFITS COORDINATOR	0.4
BENEFITS MANAGER	0.4
HUMAN RESOURCES /RISK DIRECTOR	0.05



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024-2025 Annual Budget

## Area of Operations - Utilities



Water



Wastewater



Solid Waste



Fleet

**Includes: Fleet, Solid Waste, Water, Wastewater**

### Area of Operations of Utilities

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$15,402,818	\$18,001,203	\$18,373,487	\$372,284	2%
Operating Expense	\$29,025,822	\$35,122,732	\$38,133,106	\$3,010,374	9%
Capital Outlay	\$49,765,307	\$75,217,644	\$153,543,200	\$78,325,556	104%
Debt Service	\$7,579,500	\$7,535,898	\$9,046,989	\$1,511,091	20%
Grants & Aid	\$49,343	\$51,211	\$53,172	\$1,961	4%
Transfers	\$14,978,204	\$20,743,585	\$47,323,775	\$26,580,190	128%
Non-Operating	\$168,999	\$0	\$22,857	\$22,857	-
Budget Reserves	\$71,077,144	\$88,217,129	\$72,726,498	(\$15,490,631)	(18%)
<b>EXPENSES TOTAL</b>	<b>\$188,047,137</b>	<b>\$244,889,402</b>	<b>\$339,223,084</b>	<b>\$94,333,682</b>	<b>39%</b>
<b>Revenues</b>					
Licenses and Permits	\$6,880,442	\$7,789,542	\$8,271,093	\$481,551	6%
Charges for Services	\$57,029,846	\$60,924,440	\$67,701,387	\$6,776,947	11%
Miscellaneous	\$859,816	\$1,041,351	\$1,289,011	\$247,660	24%
Transfers	\$13,509,564	\$15,683,933	\$42,856,689	\$27,172,756	173%
Other Sources	\$109,767,469	\$159,450,136	\$218,758,499	\$59,308,363	37%
<b>REVENUES TOTAL</b>	<b>\$188,047,137</b>	<b>\$244,889,402</b>	<b>\$338,876,679</b>	<b>\$93,987,277</b>	<b>38%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$346,405)</b>	<b>-</b>	<b>-</b>

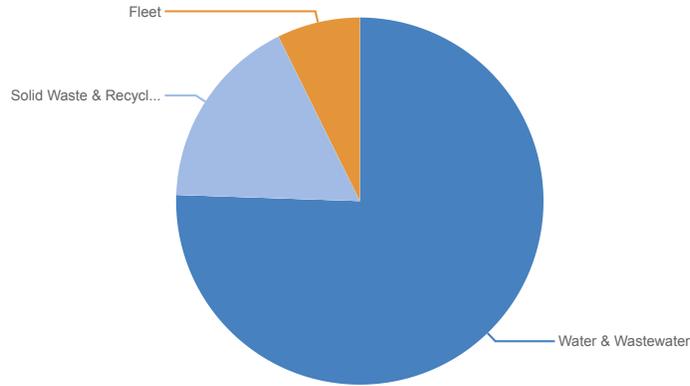
Other Sources Revenue is Balance Forward Cash reserved for specific departments within Utilities.  
Intergovernmental Revenue consists of State Grants and Revenue Sharing.

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
Water & Wastewater	\$136,079,825	\$162,991,668	\$246,818,785
Solid Waste & Recycling	\$39,643,792	\$62,019,092	\$65,735,191
Fleet	\$12,323,520	\$19,878,642	\$26,669,108
<b>TOTAL</b>	<b>\$188,047,137</b>	<b>\$244,889,402</b>	<b>\$339,223,084</b>

# Personnel Expense by Area of Operations

## Utilities - Area of Op - Personnel Expenditures

Data Updated Oct 21, 2024, 4:06 PM



**\$18,373,487.00**

Expenses in 2025

## Utilities - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Water &amp; Wastewater</b>	\$11,270,028	\$11,636,780	\$13,523,192	\$13,878,988
<b>Solid Waste &amp; Recycling</b>	\$2,711,343	\$2,715,671	\$3,128,289	\$3,150,239
<b>Fleet</b>	\$1,153,072	\$1,050,367	\$1,349,722	\$1,344,260
<b>TOTAL</b>	<b>\$15,134,443</b>	<b>\$15,402,818</b>	<b>\$18,001,203</b>	<b>\$18,373,487</b>

## Area of Operations - Utilities

Job Title	Utilities
<b>Allocated FTE Count</b>	
ACCOUNTING CLERK II	1
ACCOUNTING CLERK III	5
ADMINISTRATIVE ASSISTANT II	1
ADMINISTRATIVE ASSISTANT III	1
ASSET INFORMATION SPECIALIST	3
ASSET INFORMATION SPECIALIST (FLEET)	1
BACKFLOW TECHNICIAN	1
BILLING COORDINATOR	1
BILLING/COLLECTION SUPERVISOR	1
CAPITAL PROGRAM MANAGER	1
CHIEF WATER/WASTEWATER PLANT OPERATOR	1
CLERICAL ASSISTANT II	1
COLLECTION SYSTEM TECHNICIAN I	1
COLLECTION TECHNICIAN II	1
COLLECTION/ELECTRICAL MECHANICAL SUPERVISOR	1
COLLECTIONS SPECIALIST	1
COLLECTIONS SYSTEM TECHNICIAN I	3
COLLECTIONS SYSTEM TECHNICIAN II	9
COLLECTIONS SYSTEM WORKER/TECHNICIAN	4
COMMERCIAL ACCOUNT SPECIALIST	1
COMMERCIAL SERVICES ASSISTANT -2100668 neogov request	1
COMPOST/RECYCLE TECH II	1
CUSTOMER CARE SPECIALIST	8
CUSTOMER RELATIONS COORDINATOR	1
CUSTOMER RELATIONS SUPERVISOR	1
DEPUTY COUNTY ADMINISTRATOR	0.2
DEVELOPMENT SERVICES SUPERVISOR (PERMIT)	1
DIRECTOR OF UTILITIES	1
DISTRIBUTION SYSTEM OPERATOR I	8
DISTRIBUTION SYSTEM OPERATOR II	4
DISTRIBUTION SYSTEM OPERATOR II (IS FOR I)	1
DISTRIBUTION SYSTEM WORKER	7
DISTRIBUTION SYSTEM WORKER -WATER	4

Job Title	Utilities
ELECTRICAL/MECHANICAL FOREMAN	1
ELECTRICAL/MECHANICAL SPECIALIST (TRAINEE)	1
ELECTRICAL/MECHANICAL SPECIALIST I	3
ELECTRICAL/MECHANICAL SPECIALIST II	2
ENVIRONMENTAL SPECIALIST	1
ENVIRONMENTAL TECHNICIAN	1
EQUIPMENT AND COMPLIANCE SPECIALIST	1
FACILITY ATTENDANT I	9
FACILITY ATTENDANT II	6
FINANCE COORDINATOR	1
FINANCE MANAGER	2
FINANCE SPECIALIST	1
FLEET MAINTENANCE SUPERVISOR	1
FLEET MANAGER	1
FLEET SERVICE WRITER - dept want RCLS to ASSET INFORMATION SPECIALIST	1
FLEET TECHNICIAN	1
FLEET TECHNICIAN II	7
FLORIDA FRIENDLY LANDSCAPE (FFL) COORDINATOR	1
HEAVY EQUIPMENT OPERATOR	6
HYDROLOGIC AND HYDRAULIC MODELER	1
HYDROLOGIC AND HYDRAULIC MODELER - INTERN	0.5
INDUSTRIAL WASTEWATER PRETREATMENT COORDINATOR	1
LEAD FACILITY ATTENDANT	1
LEAD HEAVY EQUIPMENT OPERATOR	1
MAINTENANCE TECHNICAIN I	1
MAINTENANCE/MATERIALS SUPERVISOR	1
MASTER EVT TECHNICIAN	1
MATERIALS AND SUPPLY COORDINATOR-NEOGOV 2100740 FY25 REQUEST	1
OPERATIONS ASSISTANT	1
OPERATIONS MANAGER	1
OPERATIONS SUPPORT SPECIALIST	2
OUTREACH AND COMPLIANCE SUPERVISOR	1
PERMIT/DEVELOPMENT REVIEW COORDINATOR	1
PROJECT MANAGER	3
PROJECT MANAGER reclassification for PROJECT MANAGER UTILITY LIAISON	1
PROJECT/DESIGN ENGINEER	1
RECYCLING COLLECTION TECHNICIAN	1
RESIDUALS TECHNICIAN	2
REVENUE SPECIALIST	1
SENIOR ACCOUNTING CLERK	3
SERVICE REPRESENTATIVE I	7
SERVICE REPRESENTATIVE II	1
SERVICE REPRESENTATIVE SUPERVISOR	1
SOLID WASTE ENFORCEMENT OFFICER	1
SOLID WASTE FACILITY SUPERVISOR	1
SOLID WASTE OPERATIONS SUPERVISOR	1
SOLID WASTE SERVICE MANAGER	1
STOREROOM SPECIALIST	2
UTILITIES BACKFLOW COORDINATOR	1
UTILITIES BUSINESS MANAGER	1
UTILITIES ENGINEERING/DIVISON MANAGER	1
UTILITIES INSPECTOR II	3
UTILITIES PLANTS SUPERVISOR	1
UTILITIES SENIOR PROJECT MANAGER	1
UTILITIES WORKER II	2
WASTEWATER COLLECTIONS FOREMAN	1
WASTEWATER PLANT OPERATOR I	5
WASTEWATER PLANT OPERATOR II	3
WASTEWATER PLANT OPERATOR III	4
WATER DISTRIBUTION FOREMAN	2
WATER DISTRIBUTION SUPERVISOR	1
WATER PLANT OPERATOR I	1
WATER PLANT OPERATOR II	2
WATER PLANT OPERATOR III	2
WATER PLANT OPERATOR TRAINEE	1

Job Title	Utilities
WATER RESOURCE MANAGER	1
ALLOCATED FTE COUNT	198.7

Utilities

Solid Waste & Recycling

Solid Waste & Recycling - Capital

Solid Waste - Disaster Debris

Fleet

## Check us Out

Utilities Area of Operation Website

Hernando County, Florida

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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024–2025 Annual Budget

## Hernando County Utilities

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

### Goals

#### Accomplishments:

Fitch Upgrades Hernando County (FL) Water and Sewer Revenue Bonds to 'AAA' from 'AA+'. Completed a Revenue Sufficiency Analysis (RSA) for FY22/23, to review the systems operating revenues to adequately fund the identified expenditures and funding requirements, including the capital improvement plan from FY23 to FY29.

Managed 15 Grant/CIP Projects, \$59,576,137 along with 29 other CIP Projects \$135,019,419, to ensure grant reimbursements are timely to maintain sufficient cash on hand/ cash flow for all CIPs.

Decommission Spring Hill Water Reclamation Facility.

Airport Water Reclamation Facility Expansion.

#### Utilities

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$11,636,780	\$13,523,192	\$13,878,988	\$355,796	3%
Operating Expense	\$19,307,545	\$23,236,047	\$24,299,311	\$1,063,264	5%
Capital Outlay	\$61,602,330	\$65,956,912	\$141,130,145	\$75,173,233	114%
Debt Service	\$5,937,089	\$5,934,337	\$5,938,061	\$3,724	0%
Grants & Aid	\$45,343	\$52,211	\$50,672	(\$1,539)	(3%)
Transfers	\$11,378,777	\$17,135,233	\$43,574,459	\$26,439,226	154%
Non-Operating	\$0	\$0	\$22,857	\$22,857	–
Budget Reserves	\$53,314,864	\$72,114,249	\$46,584,229	(\$25,530,020)	(35%)
<b>EXPENSES TOTAL</b>	<b>\$163,222,728</b>	<b>\$197,952,181</b>	<b>\$275,478,722</b>	<b>\$77,526,541</b>	<b>39%</b>
<b>Revenues</b>					
Licenses and Permits	\$4,000	\$7,000	\$12,500	\$5,500	79%
Charges for Services	\$44,443,159	\$46,188,479	\$46,591,993	\$403,514	1%
Miscellaneous	\$400,816	\$400,816	\$451,476	\$50,660	13%
Transfers	\$10,887,374	\$16,668,483	\$43,337,739	\$26,669,256	160%
Other Sources	\$107,487,379	\$134,687,403	\$185,085,014	\$50,397,611	37%
<b>REVENUES TOTAL</b>	<b>\$163,222,728</b>	<b>\$197,952,181</b>	<b>\$275,478,722</b>	<b>\$77,526,541</b>	<b>39%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Capital Outlay increases are due to cost and project increases within the Capital Improvement Plan for Utilities.

Transfers were increased for CIPs

Budget reserves were reduced to provide for capital outlay.

# Our People - FTE Count

## Hernando County Utilities

Job Title	4111
<b>Allocated FTE Count</b>	
ACCOUNTING CLERK II	1
ACCOUNTING CLERK III	3
ADMINISTRATIVE ASSISTANT II	1
ADMINISTRATIVE ASSISTANT III	1
ASSET INFORMATION SPECIALIST	3
BACKFLOW TECHNICIAN	1
BILLING COORDINATOR	1
BILLING/COLLECTION SUPERVISOR	1
CAPITAL PROGRAM MANAGER	1
CHIEF WATER/WASTEWATER PLANT OPERATOR	1
CLERICAL ASSISTANT II	1
COLLECTION SYSTEM TECHNICIAN I	1
COLLECTION TECHNICIAN II	1
COLLECTION/ELECTRICAL MECHANICAL SUPERVISOR	1
COLLECTIONS SPECIALIST	1
COLLECTIONS SYSTEM TECHNICIAN I	3
COLLECTIONS SYSTEM TECHNICIAN II	9
COLLECTIONS SYSTEM WORKER/TECHNICIAN	4
COMMERCIAL ACCOUNT SPECIALIST	1
COMMERCIAL SERVICES ASSISTANT -2100668 neogov request	1
CUSTOMER CARE SPECIALIST	8
CUSTOMER RELATIONS COORDINATOR	1
CUSTOMER RELATIONS SUPERVISOR	1
DEPUTY COUNTY ADMINISTRATOR	0.2
DEVELOPMENT SERVICES SUPERVISOR (PERMIT)	1
DIRECTOR OF UTILITIES	0.75
DISTRIBUTION SYSTEM OPERATOR I	8
DISTRIBUTION SYSTEM OPERATOR II	4
DISTRIBUTION SYSTEM OPERATOR II (IS FOR I)	1
DISTRIBUTION SYSTEM WORKER	7
DISTRIBUTION SYSTEM WORKER -WATER	4
ELECTRICAL/MECHANICAL FOREMAN	1
ELECTRICAL/MECHANICAL SPECIALIST (TRAINEE)	1
ELECTRICAL/MECHANICAL SPECIALIST I	3
ELECTRICAL/MECHANICAL SPECIALIST II	2
FINANCE MANAGER	1
FINANCE SPECIALIST	1
FLORIDA FRIENDLY LANDSCAPE (FFL) COORDINATOR	1
HYDROLOGIC AND HYDRAULIC MODELER	1
HYDROLOGIC AND HYDRAULIC MODELER - INTERN	0.5
INDUSTRIAL WASTEWATER PRETREATMENT COORDINATOR	1
MAINTENANCE TECHNICAIN I	1
MAINTENANCE/MATERIALS SUPERVISOR	1
MATERIALS AND SUPPLY COORDINATOR-NEOGOV 2100740 FY25 REQUEST	1
OPERATIONS ASSISTANT	1
OPERATIONS MANAGER	1
OPERATIONS SUPPORT SPECIALIST	2
PERMIT/DEVELOPMENT REVIEW COORDINATOR	1
PROJECT MANAGER	3
PROJECT MANAGER reclassification for PROJECT MANAGER UTILITY LIAISON	1
PROJECT/DESIGN ENGINEER	1
RESIDUALS TECHNICIAN	2
REVENUE SPECIALIST	1
SENIOR ACCOUNTING CLERK	3
SERVICE REPRESENTATIVE I	7
SERVICE REPRESENTATIVE II	1
SERVICE REPRESENTATIVE SUPERVISOR	1
STOREROOM SPECIALIST	2
UTILITIES BACKFLOW COORDINATOR	1
UTILITIES BUSINESS MANAGER	1

Job Title	4111
UTILITIES ENGINEERING/DIVISION MANAGER	1
UTILITIES INSPECTOR II	3
UTILITIES PLANTS SUPERVISOR	1
UTILITIES SENIOR PROJECT MANAGER	1
UTILITIES WORKER II	2
WASTEWATER COLLECTIONS FOREMAN	1
WASTEWATER PLANT OPERATOR I	5
WASTEWATER PLANT OPERATOR II	3
WASTEWATER PLANT OPERATOR III	4
WATER DISTRIBUTION FOREMAN	2
WATER DISTRIBUTION SUPERVISOR	1
WATER PLANT OPERATOR I	1
WATER PLANT OPERATOR II	2
WATER PLANT OPERATOR III	2
WATER PLANT OPERATOR TRAINEE	1
WATER RESOURCE MANAGER	1
<b>ALLOCATED FTE COUNT</b>	<b>148.45</b>



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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

#### Solid Waste & Recycling

The department processes solid waste (garbage) through proper disposal methods to protect the environment. Similarly, there is a goal to reduce the waste stream generated in Hernando County by promoting the recycling of materials.



The department provides Convenience Centers for residents to properly dispose of solid waste and recycling, while striving to educate residential and commercial companies on proper hazardous waste disposal. Those educational opportunities include providing a disposal area for residential and commercial customers to prevent illegal disposal of tires.

#### Goals

- Investigate other revenue sources to fund daily operations
- Complete a methane master study
- Ensure haulers are reliably collecting solid waste, recycling, and yard waste as stated in the current contract
- Enforce fines and liquidated damages within the terms of the contractual agreement
- Manage the increase of disposal amounts
- Increase participation in recycling to offset the increase in disposal amounts
- Ensure user rates are adequate for the operations of the Solid Waste Facilities
- Perform a rate analysis
- Continue to increase curbside recycling participation rates
- Increase public outreach programs

#### Solid Waste

	ADOPTED BUDGETS				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$2,715,671	\$3,128,289	\$3,150,239	\$21,950	1%
Operating Expense	\$8,559,980	\$10,481,011	\$7,818,703	(\$2,662,308)	(25%)

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
Capital Outlay	\$7,374,500	\$30,626,262	\$25,482,782	(\$5,143,480)	(17%)
Debt Service	\$531,017	\$0	\$1,240,132	\$1,240,132	–
Grants & Aid	\$12,000	\$12,000	\$12,000	\$0	0%
Transfers	\$3,516,165	\$3,523,790	\$3,663,672	\$139,882	4%
Non-Operating	\$168,999	\$0	\$0	\$0	–
Budget Reserves	\$16,765,460	\$14,786,438	\$24,400,653	\$9,614,215	65%
<b>EXPENSES TOTAL</b>	<b>\$39,643,792</b>	<b>\$62,557,790</b>	<b>\$65,768,181</b>	<b>\$3,210,391</b>	<b>5%</b>
<b>Revenues</b>					
Licenses and Permits	\$6,876,442	\$7,782,542	\$8,258,593	\$476,051	6%
Intergovernmental	–	\$299,965	\$32,990	(\$266,975)	(89%)
Charges for Services	\$4,184,310	\$4,946,479	\$5,072,851	\$126,372	3%
Miscellaneous	\$384,000	\$494,500	\$687,535	\$193,035	39%
Transfers	\$3,336,940	\$2,103,933	\$2,365,200	\$261,267	12%
Other Sources	\$24,862,100	\$46,930,371	\$49,351,012	\$2,420,641	5%
<b>REVENUES TOTAL</b>	<b>\$39,643,792</b>	<b>\$62,557,790</b>	<b>\$65,768,181</b>	<b>\$3,210,391</b>	<b>5%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Operating Expense and Capital Outlay decreased due to reduction of capital projects being designed and implemented.

Budget Reserves increased due to the carry forward of the Cell 4 construction loan proceeds received in FY23.

Licenses and Permits and Charges for Services revenues increased due to the board approving rate increases.

Other Sources revenue is Balance Forward Cash

# Our People - FTE Count

## Solid Waste

Job Title	4411
<b>Allocated FTE Count</b>	
ACCOUNTING CLERK III	2
COMPOST/RECYCLE TECH II	1
DIRECTOR OF UTILITIES	0.15
ENVIRONMENTAL SPECIALIST	1
ENVIRONMENTAL TECHNICIAN	1
EQUIPMENT AND COMPLIANCE SPECIALIST	1
FACILITY ATTENDANT I	9
FACILITY ATTENDANT II	6
FINANCE MANAGER	1
HEAVY EQUIPMENT OPERATOR	6
LEAD FACILITY ATTENDANT	1
LEAD HEAVY EQUIPMENT OPERATOR	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
<b>ALLOCATED FTE COUNT</b>	<b>36.15</b>

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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Solid Waste and Recycling – Capital

- Transfer funds to the Capital Fund for equipment replacement (not on the Fleet Program)

### Goals

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

#### Solid Waste and Recycling - Capital

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$198,055	\$80,810	\$106,461	\$25,651	32%
Capital Outlay	\$4,356,000	\$6,467,287	\$1,237,000	(\$5,230,287)	(81%)
Transfers	\$0	\$0	\$0	\$0	–
Budget Reserves	\$2,226,027	\$2,035,285	\$7,588,712	\$5,553,427	273%
<b>EXPENSES TOTAL</b>	<b>\$6,780,082</b>	<b>\$8,583,382</b>	<b>\$8,932,173</b>	<b>\$348,791</b>	<b>4%</b>
<b>Revenues</b>					
Miscellaneous	\$75,000	\$100,000	\$125,000	\$25,000	25%
Transfers	\$500,000	\$500,000	\$500,000	\$0	0%
Other Sources	\$6,205,082	\$7,983,382	\$8,307,173	\$323,791	4%
<b>REVENUES TOTAL</b>	<b>\$6,780,082</b>	<b>\$8,583,382</b>	<b>\$8,932,173</b>	<b>\$348,791</b>	<b>4%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

The amount of Capital Outlay is dependent on what types of projects are being included in the current fiscal budget; hence, reserves build for a future project and capital outlay decreases until a project is ready. When the project is budgeted to occur, capital outlay is increased and reserves are reduced.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Solid Waste – Disaster Debris

- Transfer \$300,000 per year to reserve monies in case of a disaster in Hernando County

## Goals

- Transfer and keep around \$2,000,000 available for storm debris/disaster clean up

### Solid Waste - Disaster Debris

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$50	\$250,015	\$351,515	\$101,500	41%
Grants & Aid	\$12,000	\$12,000	\$12,000	\$0	0%
Budget Reserves	\$1,168,260	\$1,199,501	\$942,568	(\$256,933)	(21%)
<b>EXPENSES TOTAL</b>	<b>\$1,180,310</b>	<b>\$1,461,516</b>	<b>\$1,306,083</b>	<b>(\$155,433)</b>	<b>(11%)</b>
<b>Revenues</b>					
Miscellaneous	\$2,500	\$10,000	\$25,000	\$15,000	150%
Transfers	\$300,000	\$300,000	\$300,000	\$0	0%
Other Sources	\$877,810	\$1,151,516	\$981,083	(\$170,433)	(15%)
<b>REVENUES TOTAL</b>	<b>\$1,180,310</b>	<b>\$1,461,516</b>	<b>\$1,306,083</b>	<b>(\$155,433)</b>	<b>(11%)</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

The amount of Operating Expenses is dependent on storm debris/disaster clean up.



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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

## Area of Operations – Fleet

Central Fueling | Fleet Replacement Program | Vehicle Maintenance

#### Fleet Program

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$1,050,367	\$1,349,722	\$1,344,260	(\$5,462)	0%
Operating Expense	\$4,295,908	\$4,890,586	\$7,032,504	\$2,141,918	44%
Capital Outlay	\$4,785,769	\$10,635,769	\$14,596,288	\$3,960,519	37%
Debt Service	\$1,111,394	\$1,601,561	\$1,868,796	\$267,235	17%
Transfers	\$83,262	\$84,562	\$85,644	\$1,082	1%
Non-Operating	\$0	\$0	\$0	\$0	–
Budget Reserves	\$996,820	\$1,316,442	\$1,741,616	\$425,174	32%
<b>EXPENSES TOTAL</b>	<b>\$12,323,520</b>	<b>\$19,878,642</b>	<b>\$26,669,108</b>	<b>\$6,790,466</b>	<b>34%</b>
<b>Revenues</b>					
Charges for Services	\$8,402,377	\$9,789,482	\$16,036,543	\$6,247,061	64%
Miscellaneous	\$75,000	\$146,035	\$150,000	\$3,965	3%
Other Sources	\$3,846,143	\$9,943,125	\$10,482,565	\$539,440	5%
<b>REVENUES TOTAL</b>	<b>\$12,323,520</b>	<b>\$19,878,642</b>	<b>\$26,669,108</b>	<b>\$6,790,466</b>	<b>34%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

The Fleet Department's operating, capital, and debt services expenses are derived from the department needs and vehicle acquisitions & maintenance. Similarly, the charges for services must align to cover those expenses; hence, as more vehicles have been added, the expenses have increased.

#### Central Fueling

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$127,504	\$94,146	\$99,895	\$5,749	6%
Operating Expense	\$1,405,687	\$1,443,301	\$2,450,799	\$1,007,498	70%
Capital Outlay	\$0	\$0	\$50,000	\$50,000	–
Transfers	\$2,570	\$1,200	\$1,280	\$80	7%

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
Non-Operating	\$0	\$0	\$0	\$0	–
Budget Reserves	\$609,047	\$530,579	\$490,213	(\$40,366)	(8%)
<b>EXPENSES TOTAL</b>	<b>\$2,144,808</b>	<b>\$2,069,226</b>	<b>\$3,092,187</b>	<b>\$1,022,961</b>	<b>49%</b>
<b>Revenues</b>					
Charges for Services	\$1,603,184	\$1,512,940	\$2,473,432	\$960,492	63%
Miscellaneous	\$0	\$0	\$0	\$0	–
Other Sources	\$541,624	\$556,286	\$618,755	\$62,469	11%
<b>REVENUES TOTAL</b>	<b>\$2,144,808</b>	<b>\$2,069,226</b>	<b>\$3,092,187</b>	<b>\$1,022,961</b>	<b>49%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Operating Expense increase is due to fuel prices continuing to climb.  
Charges for Services revenues are the payment for the use of fuel by the various departments,  
increase is in correlation with the operating expense increases.  
Other Sources is Balance Forward Cash.

**Vehicle Maintenance**

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$806,032	\$1,161,074	\$1,144,881	(\$16,193)	(1%)
Operating Expense	\$2,097,582	\$2,544,653	\$3,191,902	\$647,249	25%
Capital Outlay	\$85,769	\$85,769	\$260,000	\$174,231	203%
Transfers	\$78,482	\$82,161	\$83,084	\$923	1%
Budget Reserves	\$185,791	\$480,105	\$444,989	(\$35,116)	(7%)
<b>EXPENSES TOTAL</b>	<b>\$3,253,656</b>	<b>\$4,353,762</b>	<b>\$5,124,856</b>	<b>\$771,094</b>	<b>18%</b>
<b>Revenues</b>					
Charges for Services	\$3,156,193	\$4,092,381	\$4,703,913	\$611,532	15%
Miscellaneous	\$0	\$0	\$0	\$0	–
Other Sources	\$97,463	\$261,381	\$420,943	\$159,562	61%
<b>REVENUES TOTAL</b>	<b>\$3,253,656</b>	<b>\$4,353,762</b>	<b>\$5,124,856</b>	<b>\$771,094</b>	<b>18%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Operating Expense is due to increase in estimate of outside repairs utilized, parts outside of the Vector Parts contract and increase in GPS system.  
Capital Outlay increased due to purchase of lifts for vehicle repairs.  
Charges for Services revenues are the payment for repairs of vehicles and equipment by the various departments.  
Other Sources is Balance Forward Cash.

**Fleet Replacement**

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$116,831	\$94,502	\$99,484	\$4,982	5%
Operating Expense	\$792,639	\$902,632	\$1,389,803	\$487,171	54%
Capital Outlay	\$4,700,000	\$10,550,000	\$14,286,288	\$3,736,288	35%
Debt Service	\$1,111,394	\$1,601,561	\$1,868,796	\$267,235	17%
Transfers	\$2,210	\$1,201	\$1,280	\$79	7%
Non-Operating	\$0	\$0	\$0	\$0	-
Budget Reserves	\$201,982	\$305,758	\$806,414	\$500,656	164%
<b>EXPENSES TOTAL</b>	<b>\$6,925,056</b>	<b>\$13,455,654</b>	<b>\$18,452,065</b>	<b>\$4,996,411</b>	<b>37%</b>
<b>Revenues</b>					
Charges for Services	\$3,643,000	\$4,184,161	\$8,859,198	\$4,675,037	112%
Miscellaneous	\$75,000	\$146,035	\$150,000	\$3,965	3%
Other Sources	\$3,207,056	\$9,125,458	\$9,442,867	\$317,409	3%
<b>REVENUES TOTAL</b>	<b>\$6,925,056</b>	<b>\$13,455,654</b>	<b>\$18,452,065</b>	<b>\$4,996,411</b>	<b>37%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

Operating Expense increased due to vehicle insurance premium increases.  
 Capital Outlay increased due to the number of vehicles due to be replaced in FY2025 along with vehicle price increases.  
 Charges for Services revenues are the payment for the use of fuel by the various departments.  
 Miscellaneous is an estimated increase in the sale of surplus equipment.  
 Other Sources is line of credit or loan draws that will need to be taken to purchase the vehicles mentioned above.

## Our People - FTE Count

**Fleet Program**

Job Title	5011	5071	5081
<b>Allocated FTE Count</b>			
ASSET INFORMATION SPECIALIST (FLEET)	0	1	0
DIRECTOR OF UTILITIES	0.033	0.033	0.033
FINANCE COORDINATOR	0.333	0.333	0.333
FLEET MAINTENANCE SUPERVISOR	0.1	0.8	0.1
FLEET MANAGER	0.333	0.333	0.333
FLEET SERVICE WRITER - dept want RCLS to ASSET INFORMATION SPECIALIST	0	1	0
FLEET TECHNICIAN	0	1	0
FLEET TECHNICIAN II	0	7	0
MASTER EVT TECHNICIAN	0	1	0
<b>ALLOCATED FTE COUNT</b>	<b>0.8</b>	<b>12.5</b>	<b>0.8</b>

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# Hernando County, FL Board of County Commissioners Fiscal Year 2024-2025 Annual Budget

## Community Services – Area of Operations



Parks & Recreation



Sensitive Lands



Waterways



Libraries



Animal Services



Veterans Services



UF Extension

**Includes: Parks & Rec, Sensitive Lands, Waterways and Aquatics, Libraries, Animal Services, UF Extension, Veterans Services**

### Area of Operations Community Services

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$6,017,404	\$7,221,439	\$7,775,475	\$554,036	8%
Operating Expense	\$5,273,614	\$5,321,151	\$6,763,629	\$1,442,478	27%
Capital Outlay	\$2,184,500	\$1,973,235	\$2,083,486	\$110,251	6%
Transfers	\$156,650	\$140,900	\$166,756	\$25,856	18%
Budget Reserves	\$189,850	\$243,909	\$0	(\$243,909)	(100%)
<b>EXPENSES TOTAL</b>	<b>\$13,822,018</b>	<b>\$14,900,634</b>	<b>\$16,789,346</b>	<b>\$1,888,712</b>	<b>13%</b>
<b>Revenues</b>					
Licenses and Permits	\$5,000	\$5,000	\$5,000	\$0	0%
Intergovernmental	\$40,000	\$40,000	\$40,000	\$0	0%
Charges for Services	\$1,037,500	\$1,054,645	\$1,039,715	(\$14,930)	(1%)
Fines and Forfeitures	\$30,750	\$30,750	\$33,745	\$2,995	10%
Miscellaneous	\$192,825	\$140,375	\$89,015	(\$51,360)	(37%)
Transfers	\$42,939	\$53,200	\$56,000	\$2,800	5%
Other Sources	\$251,182	\$294,354	\$623,736	\$329,382	112%
<b>REVENUES TOTAL</b>	<b>\$1,600,196</b>	<b>\$1,618,324</b>	<b>\$1,887,211</b>	<b>\$268,887</b>	<b>17%</b>
<b>Surplus   (Deficit)</b>	<b>(\$12,221,822)</b>	<b>(\$13,282,310)</b>	<b>(\$14,902,135)</b>	<b>-</b>	<b>-</b>

Personnel Services increased due to position requests and annual increase.  
 Operating Expense increased due to maintenance and repairs at various park locations.  
 Capital Outlay decreased due to reduction in number of Capital projects for FY25.  
 Other Sources Revenue is Balance Forward Cash reserved for specific departments within Community Services

Intergovernmental Revenue consists of State Grants and Revenue Sharing

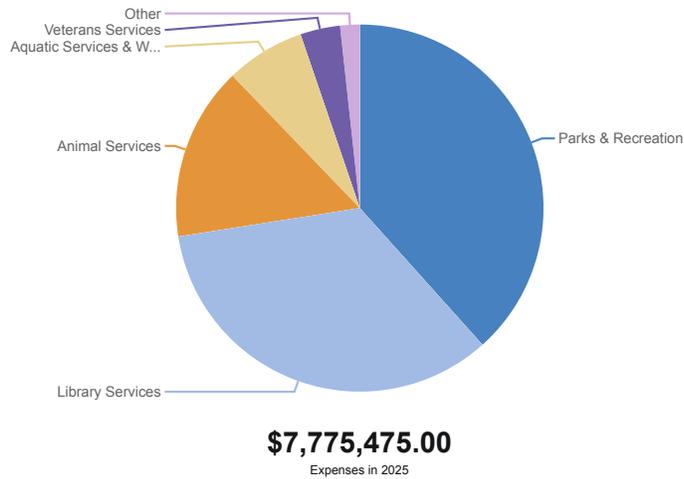
Community Services by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
Parks & Recreation	\$7,216,553	\$6,862,961	\$7,025,889
Library Services	\$3,112,529	\$3,524,389	\$4,107,039
Animal Services	\$1,437,873	\$1,900,757	\$2,213,630
Aquatic Services & Waterways	\$1,080,796	\$1,329,244	\$1,683,736
Sensitive Lands	\$329,216	\$520,568	\$878,183
County Extension	\$447,462	\$489,726	\$584,419
Veterans Services	\$197,588	\$272,989	\$296,450
<b>TOTAL</b>	<b>\$13,822,018</b>	<b>\$14,900,634</b>	<b>\$16,789,346</b>

# Personnel Expense by Area of Operations

## Community Services - Area of Op - Personnel Expenditures

Data Updated Oct 21, 2024, 4:06 PM



## Community Services - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Parks &amp; Recreation</b>	\$1,922,836	\$2,259,591	\$2,709,221	\$2,983,151
<b>Library Services</b>	\$2,210,304	\$2,170,413	\$2,505,276	\$2,655,155
<b>Animal Services</b>	\$831,455	\$921,021	\$1,143,497	\$1,189,568
<b>Aquatic Services &amp; Waterways</b>	\$407,607	\$394,301	\$512,911	\$540,465
<b>Veterans Services</b>	\$185,044	\$181,023	\$243,364	\$273,030
<b>Sensitive Lands</b>	\$78,263	\$91,054	\$107,170	\$134,106
<b>Community Services</b>	\$138,279	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$5,773,788</b>	<b>\$6,017,404</b>	<b>\$7,221,439</b>	<b>\$7,775,475</b>

## Area of Operations - Community Services

Job Title	Community Services
<b>Allocated FTE Count</b>	
ACCOUNTING CLERK III	1
ADMINISTRATIVE ASSISTANT II	1
ADMINISTRATIVE ASSISTANT III	1
ADMINISTRATIVE ASSISTANT III NEOGOV 2100690 reclass to Admin Asst III	1
ADMINISTRATIVE FINANCE COORDINATOR	1
ANIMAL SERVICE COORDINATOR	1
ANIMAL SERVICE MANAGER	1
ANIMAL SERVICE VETERINARIAN	1
AQUATIC SERVICES MANAGER	1
BRANCH SUPERVISOR	4
CATALOGING LIBRARIAN	1
COLLECTIONS DEVELOPMENT COORDINATOR	1
CONSERVATION LANDS SPECIALIST	1
CUSTOMER SERVICE TECHNICIAN I	1
CUSTOMER SERVICE TECHNICIAN II	1
DIRECTOR OF COMMUNITY SERVICES	1
DISTRIBUTION CLERK	1
ELECTRICIAN/MECHANICAL SPECIALIST	1
ENRICHMENT/OUTREACH COORDINATOR	1
EQUIPMENT OPERATOR II	1
GENERAL MAINTENANCE DOCK WORKER	2
HORTICULTURE TECHNICIAN	2
KENNEL WORKER	4
KENNEL WORKER/CUSTOMER SERVICE ASSISTANT	1
KENNEL WORKER/VETERINARY ASSISTANT	1
LIBRARY INFORMATION SPECIALIST II	4
LIBRARY SERVICE ASSISTANT	10
LIBRARY SERVICE ASSISTANT -NEGOV 2100681 (FT)	1
LIBRARY SERVICE ASSISTANT /TECH-NEGOV 2100681 (FT)	1

Job Title	Community Services
LIBRARY SERVICES MANAGER	1
MAINTENANCE DOCK WORKER	3
MAINTENANCE TECHNICIAN CREW LEAD Reclassification of PROJECT MANAGER	1
MAINTENANCE TECHNICIAN I	1
MAINTENANCE TECHNICIAN II/DRIVER/MECHANIC	1
MAINTENANCE TECHNICIAN II/ELECTRIAN	3
MAINTENANCE TECHNICIAN II/IRRIGATION	1
MAINTENANCE WORKER II	8
MAINTENANCE WORKER II (1/2 CENT POSITION)	1
OPERATION SUPERVISOR	1
OPERATIONS COORDINATOR	1
PARK ATTENDANT	4
PARK ATTENDANT (pt)	0.7
PARK ATTENDANT (seasonal pt)	1
PARKS AND RECREATION ADMINISTRATOR	1
PARKS FOREMAN (FIELD AND TURF)	1
PARKS MAINTENANCE FOREMAN	1
PARKS OPERATIONS FOREMAN ASK HR ABOUT THIS	1
PROJECT MANAGER (1/2 cent position)	1
RECREATION LEADER II (SEASONAL)	0.42
RECREATION SPECIALIST	2
REFERENCE LIBRARIAN I	3
SENIOR KENNEL OFFICER	1
SPORTS/LEAGUE COORDINATOR	1
SYSTEM ASSISTANT	1
SYSTEM COORDINATOR	1
VETERAN SERVICES MANAGER	1
VETERAN SERVICES OFFICER	1
VETERINARY TECHNICIAN	1
WATERWAYS MAINTENANCE TECHNICIAN	3
WATERWAYS MAINTENANCE TECHNICIAN- HARVEST VESSEL	1
YOUTH SERVICES LIBRARIAN	2
ALLOCATED FTE COUNT	<b>100.12</b>

Parks and Recreation

Sensitive Lands

Aquatics & Waterways

Public Library System

Animal Services

UF/IFAS County Extension

Veterans Services

Restore Act

FL Boating Improvement Program

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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024–2025 Annual Budget

## Parks and Recreation

The Parks Department oversees operations of 20 parks throughout unincorporated Hernando County. Our responsibilities entail general maintenance for park properties including buildings, facilities, and sports athletic fields as well as piers, boardwalks, and boat ramps that are commonly used throughout our waterways in Hernando County.

The Recreation Department administers and manages programs of recreational activities including leagues, special events, and summer camps as well as reservations, rentals, and issuance of annual park passes. All of these programs enhance quality of life for the diverse population of Hernando County and enable our residents to participate in recreational opportunities.

## Goals

Parks and Recreation Department’s primary goal is to provide safe, clean and functional Parks and Recreation facilities, and to assist in the planning and development of new and improved facilities to meet continued growth within the County. We are committed to fulfilling our mission through visionary leadership, individual dedication, and the responsible use of available resources.

### Parks and Recreation

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$2,259,591	\$2,709,221	\$2,983,151	\$273,930	10%
Operating Expense	\$2,182,414	\$2,386,384	\$2,748,171	\$361,787	15%
Capital Outlay	\$2,026,500	\$941,500	\$611,500	(\$330,000)	(35%)
Transfers	\$53,475	\$54,875	\$61,856	\$6,981	13%
<b>EXPENSES TOTAL</b>	<b>\$6,521,980</b>	<b>\$6,091,980</b>	<b>\$6,404,678</b>	<b>\$312,698</b>	<b>5%</b>
<b>Revenues</b>					
Charges for Services	\$814,500	\$831,645	\$811,715	(\$19,930)	(2%)
Fines and Forfeitures	\$250	\$250	\$245	(\$5)	(2%)
Miscellaneous	\$100,550	\$78,100	\$76,540	(\$1,560)	(2%)
<b>REVENUES TOTAL</b>	<b>\$915,300</b>	<b>\$909,995</b>	<b>\$888,500</b>	<b>(\$21,495)</b>	<b>(2%)</b>
<b>Surplus   (Deficit)</b>	<b>(\$5,606,680)</b>	<b>(\$5,181,985)</b>	<b>(\$5,516,178)</b>	<b>-</b>	<b>-</b>

Personnel Services increased due to wage allocation updates and applicable fringe. Operating expense increased due to CIP 107900 Pine Island Sea Wall (Design @ \$100k) and \$900k construction in FY26. There was also increased costs associated with mowing and temp labor. Capital Outlay has decreased due to reduced number of capital improvement projects for FY25. Charges for Services revenues are due to reallocation of where revenue is recognized for concessions and special events. Parks & Rec is allowing the County's partners to handle the special events such as Red, White and Brew. The Splash Park Construction is scheduled to complete in FY25.

# Our People - FTE Count

## Parks and Recreation

Job Title	0011
<b>Allocated FTE Count</b>	
ADMINISTRATIVE ASSISTANT III NEOGOV 2100690 reclass to Admin Asst III	1
DIRECTOR OF COMMUNITY SERVICES	0.66
ELECTRICIAN/MECHANICAL SPECIALIST	1
EQUIPMENT OPERATOR II	1
GENERAL MAINTENANCE DOCK WORKER	2
HORTICULTURE TECHNICIAN	2
MAINTENANCE DOCK WORKER	3
MAINTENANCE TECHNICIAN I	1
MAINTENANCE TECHNICIAN II/DRIVER/MECHANIC	1
MAINTENANCE TECHNICIAN II/ELECTRIAN	3
MAINTENANCE TECHNICIAN II/IRRIGATION	1
MAINTENANCE WORKER II	8
MAINTENANCE WORKER II (1/2 CENT POSITION)	1
OPERATION SUPERVISOR	1
PARK ATTENDANT	4
PARK ATTENDANT (pt)	0.7
PARK ATTENDANT (seasonal pt)	1
PARKS AND RECREATION ADMINISTRATOR	1
PARKS FOREMAN (FIELD AND TURF)	1
PARKS MAINTENANCE FOREMAN	1
PARKS OPERATIONS FOREMAN ASK HR ABOUT THIS	1
PROJECT MANAGER (1/2 cent position)	1
RECREATION LEADER II (SEASONAL)	0.42
RECREATION SPECIALIST	2
SPORTS/LEAGUE COORDINATOR	1
<b>ALLOCATED FTE COUNT</b>	<b>40.78</b>

## Parks & Recreation Grants

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Capital Outlay	-	\$251,400	\$251,400	\$0	0%
Transfers	-	\$0	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>\$251,400</b>	<b>\$251,400</b>	<b>\$0</b>	<b>0%</b>
<b>Revenues</b>					
Intergovernmental	-	\$250,000	\$250,000	\$0	0%
Transfers	-	\$1,400	\$1,400	\$0	0%
<b>REVENUES TOTAL</b>	<b>-</b>	<b>\$251,400</b>	<b>\$251,400</b>	<b>\$0</b>	<b>0%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

The Veterans Monument should be finished during FY25.

## Impact Fees for Parks & Recreation

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$2,169,616	\$300,000	\$300,000	\$0	0%
Capital Outlay	\$0	\$0	\$723,839	\$723,839	-
Transfers	\$41,240	\$0	\$0	\$0	-
Budget Reserves	\$1,740,182	\$296,271	\$226,875	(\$69,396)	(23%)
<b>EXPENSES TOTAL</b>	<b>\$3,951,038</b>	<b>\$596,271</b>	<b>\$1,250,714</b>	<b>\$654,443</b>	<b>110%</b>
<b>Revenues</b>					

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
Licenses and Permits	\$520,702	\$490,949	\$475,729	(\$15,220)	(3%)
Miscellaneous	\$0	\$0	\$0	\$0	-
Other Sources	\$3,430,336	\$105,322	\$774,985	\$669,663	636%
<b>REVENUES TOTAL</b>	<b>\$3,951,038</b>	<b>\$596,271</b>	<b>\$1,250,714</b>	<b>\$654,443</b>	<b>110%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

Impact Fees are used for Capital Projects within the applicable district associated with growth in the community.

The Parks Master Plan for all districts is the next thing planned for Parks Impact fees.

Other Sources is Balance Forward Cash.

**Scoreboard Sponsorships**

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	-	\$0	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Revenues</b>					
Charges for Services	-	\$0	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

Businesses and Individuals can sponsor various scoreboards around the county parks for advertising purposes.



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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024–2025 Annual Budget

## Sensitive Lands

The mission of Hernando County’s Environmentally Sensitive Lands (ESL) program is to preserve the County’s natural, cultural, and scenic resources while enhancing the quality of life for present and future generations. The ESL program is responsible for the management of five County-owned or managed preserves: Chinsegut Hill, Cypress Lakes, Fickett Hammock, Lake Townsen, and Peck Sink. Together, these five preserves cover 1,087 acres completely within Hernando County. Because many of the preserves adjoin or are in close proximity to other conservation lands, they additionally serve as important components of a regional and statewide network of conservation areas.

### Goals

- Construction of an informational kiosk at Fickett Hammock Preserve.
- Construction of an informational kiosk and pavilion at Cypress Lakes Preserve.

#### Goals:

The Conservation Element of the Hernando County 2040 Comprehensive Plan (Hernando County 2018) was consulted for guidance in the development of the Land Management Plan Update for all ESL Preserves. All portions of the Land Management Plan are consistent with the Conservation Element and share its six goals:

1. Protect 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

#### Key Projects:

Removal of invasive species and restoration of an upland pine (sandhill) community at the Chinsegut Hill historic property.

Construction of recreational facilities including a restroom, observation boardwalk, and kayak/canoe launch at Cypress Lakes Preserve.

Restoration of sandhill community and permitting of a Gopher Tortoise recipient site at Lake Townsen Preserve.

#### Sensitive Lands

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$91,054	\$107,170	\$134,106	\$26,936	25%
Operating Expense	\$186,662	\$261,898	\$567,301	\$305,403	117%
Capital Outlay	\$50,000	\$150,000	\$175,000	\$25,000	17%

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
Transfers	\$1,500	\$1,500	\$1,776	\$276	18%
<b>EXPENSES TOTAL</b>	<b>\$329,216</b>	<b>\$520,568</b>	<b>\$878,183</b>	<b>\$357,615</b>	<b>69%</b>
<b>Revenues</b>					
Intergovernmental	\$0	\$0	\$0	\$0	–
Miscellaneous	\$7,200	\$7,200	\$7,200	\$0	0%
<b>REVENUES TOTAL</b>	<b>\$7,200</b>	<b>\$7,200</b>	<b>\$7,200</b>	<b>\$0</b>	<b>0%</b>
<b>Surplus   (Deficit)</b>	<b>(\$322,016)</b>	<b>(\$513,368)</b>	<b>(\$870,983)</b>	<b>–</b>	<b>–</b>

Personnel Services increased due to reallocation of Community Services Director salary and benefits.

Operating expenses increased due to Lake Townsen Gopher Tortoise recipient site monitoring, bushhogging/mowing trails/trailhead, mechanical vegetation management (tree removal), Prescribed burning through FFS (Lake Townsen, Cypress Lakes, Chinsegut Hill), Bayport restoration planting, and repairs & maintenance @ Cypress Lakes security residence (new screens, siding repairs, gutter installation, driveway repairs).

## Our People – FTE Count

### Sensitive Lands

Job Title	0011
<b>Allocated FTE Count</b>	
CONSERVATION LANDS SPECIALIST	1
DIRECTOR OF COMMUNITY SERVICES	0.11
<b>ALLOCATED FTE COUNT</b>	<b>1.11</b>



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Aquatic Services

### What We Do:

The Aquatic Services and Waterways Department was created to assist in efforts to protect and enhance our vital freshwater and marine resources and promote recreation and tourism on the waterways in a manner that will preserve and improve the natural ecosystem. This includes conducting waterways maintenance and providing guidance to the Waterways Advisory Committee.

Aquatic Services manages completion of projects such as marine habitat enhancement projects, new boat ramps and facilities, management of aquatic plants in lakes, and management of project funded through grants such as RESTORE funds.

Waterways Maintenance consists of maintenance of the County’s network of aids-to-navigation, docks, boat ramps, piers, lights, signage, and buoys consistent with state and federal regulations. This also includes the removal of hazards from waterways such as fallen trees. Maintenance of boating speed and safety zones and collaborating 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. Waterways also supports the Building Department by completing the initial inspections for permitting of residential and commercial seawalls, docks, and boat lifts.

## Goals

### • Accomplishments:

Aquatic Services completed the following projects:

- State Road Canal Maintenance Dredge
- Lake Townsen Boat Ramp Design and Permitting
- Aquatic Plant Management of Hunters Lake – Herbicide Treatment
- Seagrass Mitigation Monitoring for Hernando Beach Channel Dredging

### Goals:

Aquatic Services:

- Initiate Lake Townsen Boat Ramp Construction (FBIP).
- Continue design and permitting of large-scale artificial reef program funded through RESTORE and continue small scale deployments at the Bendickson Reef.
- Aquatic plant management to assist with large abundance of tussocks in waterbodies throughout the County by utilizing the Eco Harvester vessel.

Waterways Maintenance:

- Replace Floating Docks at Bayport and Hernando Beach boat ramps.
  - Continue to refurbish offshore navigation light tripods.
-

- Continue maintenance of all navigational aids.
- Upgrade waterways facilities and docks.

**Key Projects:**

- Artificial Reef Deployment at Bendickson Expansion
- RESTORE 14-1 Artificial Reef Program
- CIP 112090 Freshwater Boat Ramp Master Plan

**Aquatic Services and Waterways**

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$394,301	\$512,911	\$540,465	\$27,554	5%
Operating Expense	\$377,995	\$410,424	\$665,310	\$254,886	62%
Capital Outlay	\$20,000	\$70,000	\$100,000	\$30,000	43%
Transfers	\$7,500	\$9,000	\$9,776	\$776	9%
<b>EXPENSES TOTAL</b>	<b>\$799,796</b>	<b>\$1,002,335</b>	<b>\$1,315,551</b>	<b>\$313,216</b>	<b>31%</b>
<b>Revenues</b>					
Licenses and Permits	\$5,000	\$5,000	\$5,000	\$0	0%
Miscellaneous	\$0	\$0	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>0%</b>
<b>Surplus   (Deficit)</b>	<b>(\$794,796)</b>	<b>(\$997,335)</b>	<b>(\$1,310,551)</b>	<b>-</b>	<b>-</b>

Operating expenses mainly increased due to a Canal Maintenance Study - Phase II & Surveying of Mud and Withlacoochee River

## Our People - FTE Count

**Aquatic Services & Waterways**

Job Title	0011
<b>Allocated FTE Count</b>	
AQUATIC SERVICES MANAGER	1
DIRECTOR OF COMMUNITY SERVICES	0.11
MAINTENANCE TECHNICIAN CREW LEAD Reclassification of PROJECT MANAGER	1
WATERWAYS MAINTENANCE TECHNICIAN	3
WATERWAYS MAINTENANCE TECHNICIAN- HARVEST VESSEL	1
<b>ALLOCATED FTE COUNT</b>	<b>6.11</b>



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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024–2025 Annual Budget

## Library Services

**Mission:** The Hernando County Public Library System is an innovative center for lifelong community enrichment, education, and entertainment providing quality resources and services in a welcoming, customer friendly environment.

**Vision:** The Hernando County Public Library System will be the dynamic, constantly evolving center of our community by embracing the wisdom of the past, the technologies of the future, and the needs and contributions of our customers.

## Goals

- Maintain a Knowledgeable, Creative and Engaged Staff
- Offer Exceptional Customer Service
- Grow Early Learning Initiatives
- Expand Artistic and Cultural Offerings
- Expand Service to Disadvantaged and Underserved Populations
- Increase Strategic Partnerships in the Community
- Create Collections and Services to Support Community Priorities and Needs

### Library Services

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$2,170,413	\$2,505,276	\$2,655,155	\$149,879	6%
Operating Expense	\$886,574	\$723,308	\$905,757	\$182,449	25%
Capital Outlay	\$0	\$240,000	\$196,000	(\$44,000)	(18%)
Transfers	\$45,360	\$48,360	\$54,576	\$6,216	13%
<b>EXPENSES TOTAL</b>	<b>\$3,102,347</b>	<b>\$3,516,944</b>	<b>\$3,811,488</b>	<b>\$294,544</b>	<b>8%</b>
<b>Revenues</b>					
Charges for Services	\$27,000	\$27,000	\$30,000	\$3,000	11%
Miscellaneous	\$1,500	\$1,500	\$1,550	\$50	3%
<b>REVENUES TOTAL</b>	<b>\$28,500</b>	<b>\$28,500</b>	<b>\$31,550</b>	<b>\$3,050</b>	<b>11%</b>
<b>Surplus   (Deficit)</b>	<b>(\$3,073,847)</b>	<b>(\$3,488,444)</b>	<b>(\$3,779,938)</b>	<b>-</b>	<b>-</b>

Personnel Services increased due to two staff members moving to full time, including benefits. Operating expenses increased due to added building security at all four libraries, added software, and insurance & bonds–premium increasing. Capital Outlay decreased due to no projects budgeted in FY25.

### Library Grants

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$638,261	\$218,752	\$548,903	\$330,151	151%
Capital Outlay	\$212,050	\$0	\$265,800	\$265,800	-
Budget Reserves	\$0	\$0	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$850,311</b>	<b>\$218,752</b>	<b>\$814,703</b>	<b>\$595,951</b>	<b>272%</b>

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Revenues</b>					
Intergovernmental	\$0	\$0	\$0	\$0	–
Other Sources	\$850,311	\$218,752	\$814,703	\$595,951	272%
<b>REVENUES TOTAL</b>	<b>\$850,311</b>	<b>\$218,752</b>	<b>\$814,703</b>	<b>\$595,951</b>	<b>272%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Library grants consist of State Aid that is provided by the state each year within the state budget.

## Our People – FTE Count

### Library Services

Job Title	0011
<b>Allocated FTE Count</b>	
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	4
LIBRARY SERVICE ASSISTANT	10
LIBRARY SERVICE ASSISTANT -NEOGOV 2100681 (FT)	1
LIBRARY SERVICE ASSISTANT /TECH-NEOGOV 2100681 (FT)	1
LIBRARY SERVICES MANAGER	1
OPERATIONS COORDINATOR	1
REFERENCE LIBRARIAN I	3
SYSTEM ASSISTANT	1
SYSTEM COORDINATOR	1
YOUTH SERVICES LIBRARIAN	2
<b>ALLOCATED FTE COUNT</b>	<b>34.11</b>

### 1781 Library Estate Funds

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$10,182	\$7,445	\$270,551	\$263,106	3,534%
Capital Outlay	–	–	\$25,000	\$25,000	–
<b>EXPENSES TOTAL</b>	<b>\$10,182</b>	<b>\$7,445</b>	<b>\$295,551</b>	<b>\$288,106</b>	<b>3,870%</b>
<b>Revenues</b>					
Miscellaneous	\$0	\$0	\$0	\$0	–
Other Sources	\$10,182	\$7,445	\$295,551	\$288,106	3,870%
<b>REVENUES TOTAL</b>	<b>\$10,182</b>	<b>\$7,445</b>	<b>\$295,551</b>	<b>\$288,106</b>	<b>3,870%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

The Library Estate Funds are used for the purposes outlined in the estate plan of the individual or organization that provided them for library specific programming.

### Impact Fees for Libraries

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$7,585	\$4,085	\$4,085	\$0	0%
Capital Outlay	–	–	\$200,000	\$200,000	–
Transfers	\$63,612	\$63,411	\$63,084	(\$327)	(1%)
Budget Reserves	\$227,929	\$427,127	\$341,397	(\$85,730)	(20%)
<b>EXPENSES TOTAL</b>	<b>\$299,126</b>	<b>\$494,623</b>	<b>\$608,566</b>	<b>\$113,943</b>	<b>23%</b>
<b>Revenues</b>					

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
Licenses and Permits	\$100,000	\$128,000	\$128,000	\$0	0%
Miscellaneous	\$2,500	\$0	\$0	\$0	-
Other Sources	\$196,626	\$366,623	\$480,566	\$113,943	31%
<b>REVENUES TOTAL</b>	<b>\$299,126</b>	<b>\$494,623</b>	<b>\$608,566</b>	<b>\$113,943</b>	<b>23%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

Capital Outlay is for Capital Improvement Project 112203 to conduct a Libraries Master Plan.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Animal Services

At Hernando County Animal Services (HCAS) our mission is to Rescue, Rehome and Reunite stray or abused animals. Our mission combines elements of public safety, animal welfare, and services to our community for their beloved pets. HCAS also serves an important role in natural or manmade disasters that require emergency pet-friendly sheltering.

### Goals

**Rescue:** HCAS works hand in hand with the animal control authority to provide medical expertise and housing for abused animals that are seized from their owners. The animals taken under these circumstances are provided for in all aspects including medical care and expert veterinary testimony to support criminal and civil investigations.

**Rehome:** HCAS will rehome animals that become county property through county ordinance and state law. Most of our animals are rehomed through adoptions from our shelter or transfers to rescue

organizations. All animals that are adopted or sent to rescues are sterilized, rabies vaccinated, microchipped, and receive a county license as required.

**Reunite:** HCAS receives animals found as strays in Hernando County. Once we receive the animal, we begin efforts to locate an owner. This includes checking for a microchip, posting photos of the animal online and reviewing lost reports. We reunite hundreds of animals annually with their family.

**Pet friendly Sheltering:** HCAS serves as Hernando County's Emergency Support Services 17 (ESF-17) representatives. We work closely with Emergency Management to set up pet-friendly shelters during disasters. These are typically set up in designated Hernando County Schools where the animals are housed in one section of the school and the owners in another. Prior activations have shown we have the capacity to arrange functional housing for over 700 animals.

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**Animal Services**

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$921,021	\$1,143,497	\$1,189,568	\$46,071	4%
Operating Expense	\$489,702	\$523,610	\$627,062	\$103,452	20%
Capital Outlay	\$6,000	\$211,000	\$373,000	\$162,000	77%
Transfers	\$21,150	\$22,650	\$24,000	\$1,350	6%
<b>EXPENSES TOTAL</b>	<b>\$1,437,873</b>	<b>\$1,900,757</b>	<b>\$2,213,630</b>	<b>\$312,873</b>	<b>16%</b>
<b>Revenues</b>					
Charges for Services	\$196,000	\$196,000	\$198,000	\$2,000	1%
Fines and Forfeitures	\$30,500	\$30,500	\$33,500	\$3,000	10%
Miscellaneous	\$3,425	\$3,425	\$3,425	\$0	0%
<b>REVENUES TOTAL</b>	<b>\$229,925</b>	<b>\$229,925</b>	<b>\$234,925</b>	<b>\$5,000</b>	<b>2%</b>
<b>Surplus   (Deficit)</b>	<b>(\$1,207,948)</b>	<b>(\$1,670,832)</b>	<b>(\$1,978,705)</b>	<b>-</b>	<b>-</b>

Operating Expense and Capital Outlay increased due to the funding of the design of the shelter expansion & isolation ward and repair of barn and stall area.

## Our People - FTE Count

**Animal Services**

Job Title	0011
<b>Allocated FTE Count</b>	
ADMINISTRATIVE ASSISTANT III	1
ANIMAL SERVICE COORDINATOR	1
ANIMAL SERVICE MANAGER	1
ANIMAL SERVICE VETERINARIAN	1
CUSTOMER SERVICE TECHNICIAN I	1
CUSTOMER SERVICE TECHNICIAN II	1
ENRICHMENT/OUTREACH COORDINATOR	1
KENNEL WORKER	4
KENNEL WORKER/CUSTOMER SERVICE ASSISTANT	1
KENNEL WORKER/VETERINARY ASSISTANT	1
SENIOR KENNEL OFFICER	1
VETERINARY TECHNICIAN	1
<b>ALLOCATED FTE COUNT</b>	<b>15</b>



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## UF/IFAS County Extension

The University of Florida's Institute of Food and Agricultural Sciences (UF/IFAS) Extension Hernando County is a federal, state, and county partnership dedicated to developing knowledge in agriculture, human and natural resources, and the life sciences and to making that knowledge accessible to sustain and enhance the quality of human life.

There are Extension offices in all 67 counties of Florida. Here at UF/IFAS Extension Hernando County, we have five faculty members (or agents), two multi-county faculty, and two support staff. Each faculty member specializes in a different program area, suited for their clientele within Hernando. Faculty specialize in 4-H Youth Development, financial management, residential horticulture, commercial horticulture, marine science, natural resources, agriculture, urban pest management, livestock, and sustainable agriculture and food systems.

## Goals

It is estimated that for every \$1 invested in agricultural research and Extension, there is a return of \$20 to the community (Alston, Anderson et. al. 2010).

In addition, Hernando County has available to them University of Florida research specialists and the latest scientific publications, as a result of having a UF/IFAS Extension service the county.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Veterans Services

Veterans Services aims to assist Veterans with finding the proper support they need in their post-service life.

### Goals

Veterans Services strives to provide resources to help Veterans maintain the best quality of life they can.



Veterans Services personnel services costs increased due to FRS retirement contributions adjustments.

## Our People – FTE Count

### Veterans Services

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



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Restore Act Fund

### Overview

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

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

### Goals

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

#### Restore Act Fund

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$0	\$0	\$0	\$0	–
Operating Expense	\$106,815	\$77,217	\$77,217	\$0	0%
Capital Outlay	\$128,125	\$2,556,475	\$3,124,470	\$567,995	22%
<b>EXPENSES TOTAL</b>	<b>\$234,940</b>	<b>\$2,633,692</b>	<b>\$3,201,687</b>	<b>\$567,995</b>	<b>22%</b>
<b>Revenues</b>					
Intergovernmental	\$234,940	\$2,633,692	\$3,201,687	\$567,995	22%
<b>REVENUES TOTAL</b>	<b>\$234,940</b>	<b>\$2,633,692</b>	<b>\$3,201,687</b>	<b>\$567,995</b>	<b>22%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>



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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024–2025 Annual Budget

## FL Boating Improvement Program

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

Eligible uses of program funds include:

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

## Goals

Notable projects includes:

CIP 111260 Lake Townsen Boat Ramp

### FL Boating Improvement Pgm

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	–	\$0	\$0	\$0	–
Operating Expense	\$68,000	\$83,000	\$20,000	(\$63,000)	(76%)
Capital Outlay	\$39,305	\$200,000	\$579,477	\$379,477	190%
Transfers	\$23,150	\$0	\$9,956	\$9,956	–
Budget Reserves	\$189,850	\$243,909	\$0	(\$243,909)	(100%)
<b>EXPENSES TOTAL</b>	<b>\$320,305</b>	<b>\$526,909</b>	<b>\$609,433</b>	<b>\$82,524</b>	<b>16%</b>
<b>Revenues</b>					
Intergovernmental	\$56,155	\$240,000	\$271,292	\$31,292	13%
Miscellaneous	\$0	\$0	\$0	\$0	–
Transfers	\$23,150	\$0	\$9,956	\$9,956	–
Other Sources	\$241,000	\$286,909	\$328,185	\$41,276	14%
<b>REVENUES TOTAL</b>	<b>\$320,305</b>	<b>\$526,909</b>	<b>\$609,433</b>	<b>\$82,524</b>	<b>16%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

FL Boating Improvement Program operating and capital outlay expenses increased due to CIP 111260 Lake Townsen Boat Ramp, design and construction.

Other sources increased to setaside for the project.



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# Hernando County, FL Board of County Commissioners

## Fiscal Year 2024-2025 Annual Budget

### Economic Development – Area of Operations



Airport



Economic Development



Tourism

**Includes: Airport, Economic Development and Tourism**

#### Area of Operations Economic Development

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$1,227,021	\$1,382,709	\$1,505,043	\$122,334	9%
Operating Expense	\$2,125,391	\$3,121,588	\$3,129,234	\$7,646	0%
Capital Outlay	\$308,118	\$832,500	\$854,403	\$21,903	3%
Debt Service	\$229,142	\$229,142	\$237,786	\$8,644	4%
Grants & Aid	\$225,800	\$225,800	\$350,000	\$124,200	55%
Transfers	\$354,135	\$249,431	\$1,110,182	\$860,751	345%
Budget Reserves	\$6,233,760	\$6,261,735	\$8,558,843	\$2,297,108	37%
<b>EXPENSES TOTAL</b>	<b>\$10,703,367</b>	<b>\$12,302,905</b>	<b>\$15,745,491</b>	<b>\$3,442,586</b>	<b>28%</b>
<b>Revenues</b>					
Taxes	\$1,581,905	\$2,000,000	\$2,240,000	\$240,000	12%
Charges for Services	\$1,000	\$1,000	\$0	(\$1,000)	(100%)
Miscellaneous	\$2,490,482	\$2,568,455	\$2,732,533	\$164,078	6%
Transfers	\$185,118	\$0	\$0	\$0	–
Other Sources	\$3,672,225	\$5,143,730	\$8,423,210	\$3,279,480	64%
<b>REVENUES TOTAL</b>	<b>\$7,930,730</b>	<b>\$9,713,185</b>	<b>\$13,395,743</b>	<b>\$3,682,558</b>	<b>38%</b>
<b>Surplus   (Deficit)</b>	<b>(\$2,772,637)</b>	<b>(\$2,589,720)</b>	<b>(\$2,349,748)</b>	<b>–</b>	<b>–</b>

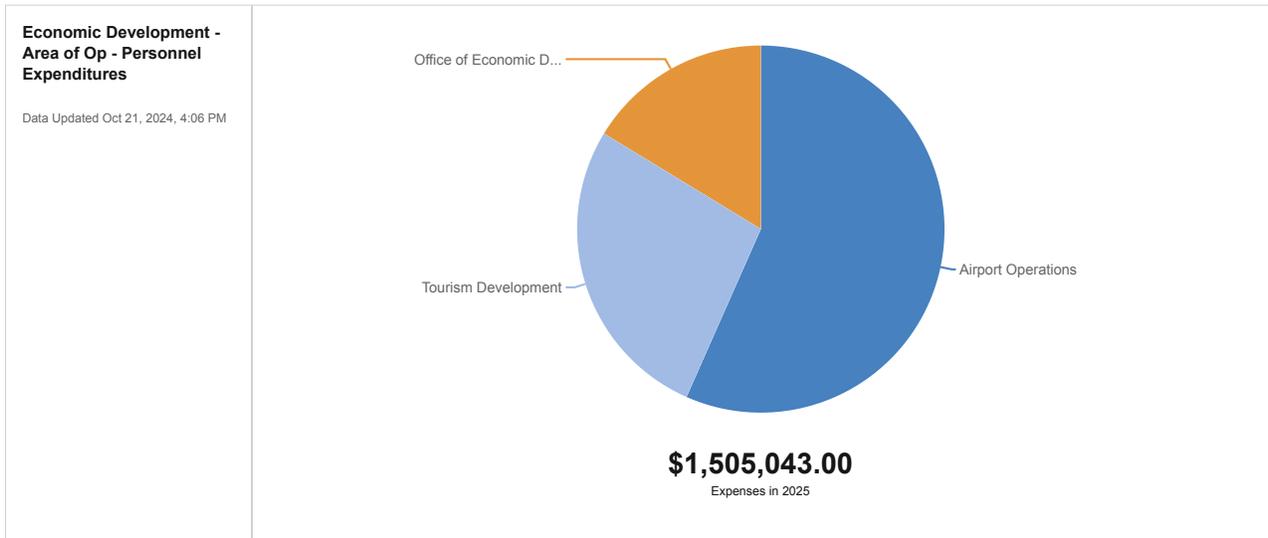
Other Sources Revenue is Balance Forward Cash reserved for specific departments within Economic Development.

## Intergovernmental Revenue consists of State Grants and Revenue Sharing.

### Economic Development by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Airport Operations</b>	\$4,920,591	\$5,358,181	\$7,337,937
<b>Tourism Development</b>	\$2,973,883	\$4,299,610	\$5,996,841
<b>Office of Economic Development</b>	\$2,808,893	\$2,645,114	\$2,410,713
<b>TOTAL</b>	<b>\$10,703,367</b>	<b>\$12,302,905</b>	<b>\$15,745,491</b>

# Personnel Expense by Area of Operations



## Economic Development - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Airport Operations</b>	\$655,978	\$700,372	\$768,529	\$852,286
<b>Tourism Development</b>	\$329,163	\$332,093	\$391,686	\$407,524
<b>Office of Economic Development</b>	\$113,720	\$194,556	\$222,494	\$245,233
<b>TOTAL</b>	<b>\$1,098,861</b>	<b>\$1,227,021</b>	<b>\$1,382,709</b>	<b>\$1,505,043</b>

## Area of Operations - Economic Development

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

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[Economic Development Area of Operation Website](#)

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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

## Economic Development

Improve the local economy through recruitment, retention, and expansion of targeted industries. Foster an environment where they can prosper to create meaningful jobs and investment in the County. This will be accomplished in a manner which does not degrade our high quality of life or community standards.



#### Economic Development

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$194,556	\$222,494	\$245,233	\$22,739	10%
Operating Expense	\$177,632	\$230,915	\$267,935	\$37,020	16%
Capital Outlay	–	\$750,000	\$764,403	\$14,403	2%
Grants & Aid	\$225,800	\$225,800	\$350,000	\$124,200	55%
Transfers	\$3,000	\$3,000	\$3,200	\$200	7%
Budget Reserves	\$2,207,905	\$1,212,905	\$779,942	(\$432,963)	(36%)
<b>EXPENSES TOTAL</b>	<b>\$2,808,893</b>	<b>\$2,645,114</b>	<b>\$2,410,713</b>	<b>(\$234,401)</b>	<b>(9%)</b>
<b>Revenues</b>					
Miscellaneous	\$36,256	\$55,394	\$60,465	\$5,071	9%
<b>REVENUES TOTAL</b>	<b>\$36,256</b>	<b>\$55,394</b>	<b>\$60,465</b>	<b>\$5,071</b>	<b>9%</b>
<b>Surplus   (Deficit)</b>	<b>(\$2,772,637)</b>	<b>(\$2,589,720)</b>	<b>(\$2,350,248)</b>	<b>–</b>	<b>–</b>

Economic Incentive Grants & Aid increased due to impact and building permit fees for new projects.

## Our People – FTE Count

#### Allocated FTE - Economic Development Dept

Job Title	Economic Development
<b>Allocated FTE Count</b>	
ADMINISTRATIVE ASSISTANT II	0.05
ADMINISTRATIVE ASSISTANT III	0.05
BUSINESS RETENTION MANAGER	1
ECONOMIC DEVELOPMENT DIRECTOR	0.4

Job Title	Economic Development
MARKETING COORDINATOR	0.5
ALLOCATED FTE COUNT	2

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# Hernando County, Board of County Commissioners

## Fiscal Year 2024-2025 Annual Budget

### Airport

Brooksville-Tampa Bay Regional Airport & Technology Center (BKV), is a general aviation facility and technology center encompassing 2,400 acres that is owned by the Hernando County Board of County Commissioners. The BKV team guides this award-winning airport with professional integrity and a focus on service, safety, and economic development. Airport tenants and the Hernando County community gain cost-effective and high-quality general aviation and business facilities through BKV land leasing services while improving Hernando County’s economy.



#### Airport

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$700,372	\$768,529	\$852,286	\$83,757	11%
Operating Expense	\$1,195,941	\$1,279,074	\$1,423,710	\$144,636	11%
Capital Outlay	\$1,260,917	\$834,087	\$6,163,659	\$5,329,572	639%
Debt Service	\$229,142	\$229,142	\$237,786	\$8,644	4%
Transfers	\$301,896	\$186,931	\$1,044,262	\$857,331	459%
Budget Reserves	\$2,269,400	\$2,995,568	\$3,814,455	\$818,887	27%
<b>EXPENSES TOTAL</b>	<b>\$5,957,668</b>	<b>\$6,293,331</b>	<b>\$13,536,158</b>	<b>\$7,242,827</b>	<b>115%</b>
<b>Revenues</b>					
Intergovernmental	–	\$99,650	\$103,467	\$3,817	4%
Miscellaneous	\$2,452,226	\$2,511,061	\$2,670,068	\$159,007	6%
Transfers	\$475,314	\$175,231	\$1,031,782	\$856,551	489%
Other Sources	\$3,030,128	\$3,507,389	\$9,730,841	\$6,223,452	177%
<b>REVENUES TOTAL</b>	<b>\$5,957,668</b>	<b>\$6,293,331</b>	<b>\$13,536,158</b>	<b>\$7,242,827</b>	<b>115%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Personnel Services shows an increase due to an adjustment in FY24 that has been corrected in FY25.

Capital outlay increased mainly due to CIP 11918 Runway Rehabilitation & Shift.

Reserves were reduced to adjust for Capital projects and for Grant Matches.

Airport funding will require updates, upon grant funding getting recognized.

**Allocation FTE - Fund 4311**

<b>Job Title</b>	<b>4311</b>
<b>Allocated FTE Count</b>	
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
<b>ALLOCATED FTE COUNT</b>	<b>7.8</b>

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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Tourist Development Tax

### What We Do:

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.

### Goals

#### Accomplishments:

In FY2023, the Tourism Department brought in \$2,277,712 in TDT Collections; an increase of 12.5% over FY2022.

We launched the Florida Tale Trail of Mermaid Statues; selling 27 statues in our first round. The Mermaid Tale Trail unveiling at Weeki Wachee Springs garnered both live morning show coverage and national media attention valued at over \$1.2 Million.

Promoting the 75th Anniversary of Weeki Wachee Springs State Park, the destination has enjoyed coverage from around the world, including Southern Living Magazine, The New Yorker Magazine, Parade Magazine and The Daily Telegraph in the UK.

#### Goals:

Continue to grow the Mermaid Tale Trail

Develop and launch two additional attractions trails with digital passport programs

Increase Tourism in shoulder seasons and off-peak seasons

Continue to define and develop the Florida Adventure Travel Network in conjunction with Visit Florida and the ATTA

#### Key Projects:

Implement the new Strategic Plan, including new messaging and advertising channels

Develop more partner co-op advertising programs

#### Tourist Development Tax

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$332,093	\$391,686	\$407,524	\$15,838	4%
Operating Expense	\$836,096	\$1,795,162	\$1,562,151	(\$233,011)	(13%)
Transfers	\$49,239	\$59,500	\$62,720	\$3,220	5%
Budget Reserves	\$1,756,455	\$2,053,262	\$3,964,446	\$1,911,184	93%
<b>EXPENSES TOTAL</b>	<b>\$2,973,883</b>	<b>\$4,299,610</b>	<b>\$5,996,841</b>	<b>\$1,697,231</b>	<b>39%</b>
<b>Revenues</b>					
Taxes	\$1,581,905	\$2,000,000	\$2,240,000	\$240,000	12%
Charges for Services	\$1,000	\$1,000	\$0	(\$1,000)	(100%)
Miscellaneous	\$2,000	\$2,000	\$2,000	\$0	0%
Other Sources	\$1,388,978	\$2,296,610	\$3,754,841	\$1,458,231	63%

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
REVENUES TOTAL	\$2,973,883	\$4,299,610	\$5,996,841	\$1,697,231	39%
Surplus   (Deficit)	\$0	\$0	\$0	-	-

Tourist Development Tax operating expenses decreased, due to the timing of initiatives; hence, reserves increased accordingly aligned with that.

## Our People - FTE Count

### Tourist Development Tax

<b>Job Title</b>	<b>1261</b>
<b>Allocated FTE Count</b>	
ADMINISTRATIVE ASSISTANT II	1
ECONOMIC DEVELOPMENT DIRECTOR	0.2
MANAGER TOURISM DEVELOPMENT	1
MULTIMEDIA COMMUNICATION SPECIALIST	1
TOURISM MARKETING SPECIALIST	1
<b>ALLOCATED FTE COUNT</b>	<b>4.2</b>



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Airport Industrial Park Transfer

Airport Industrial Park Transfer tracks activity associated with rental/leases for hangers and space at the airport property.



Airport Industrial Park Transfer remained flat, due to established agreements staying at the same level.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Transportation Trust

### What We Do:

The Department of Public Works is responsible for maintaining a safe, quality transportation infrastructure for the citizens and visitors who live, work and travel throughout Hernando County.

The Engineering Division provides civil, facility and traffic engineering design and project management for the Commission, Board of County Commissioners departments, other governmental agencies and constitutional offices.

The Road Maintenance and Traffic divisions maintain more than 1,200 miles of paved roadways, 350 miles of unpaved roadways, 230 miles of concrete sidewalk, 40 miles of multi-use paths, signage, traffic control devices and streetscapes.

## Goals

### Accomplishments:

#### Engineering:

- English Sparrow Road Paving
- Eskimo Curlew Road Paving
- Hope Hill Road Resurfacing
- Lambeth Road Resurfacing
- SR50/Cortez Blvd New Frontage Road (East of I75)
- Deltona Boulevard New Sidewalk
- Howell Avenue New Sidewalk

#### Road Maintenance:

- Potholes Filled: 460+
- Roads Graded: 320+ miles
- Swales Cleaned/Dug Out: 61,300+ LF
- Culverts Cleaned: 220+ Locations
- Right-of-Way Tree Trimming: 287,800+ LF
- Right-of-Way Trash Pickup: 870+ Instances

#### Traffic:

- Accepted Maintenance of 4 New Traffic Signals
- Signal Preventative Maintenance: 430+
- Signal Resets: 50+
- Sign Repair/Installations: 600+

#### Stormwater Management:

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- Coronado/Godfrey Drainage Improvement
- Weeki Wachee Springs Flood Improvements (10 drainage locations)

**Goals:**

Department of Public Works strives to provide the services necessary to maintain infrastructure in a safe, economical and responsive manner.

**Key Projects:**

- Anderson Snow @ Corporate Way Intersection Improvements
- Barclay Road Multilaning
- County Line @ Linden Signalization
- Lake Lindsey Road Phase 4 Resurfacing
- Spring Hill Area 4C Resurfacing
- South Brooksville BMP-2 Drainage Improvements
- West Landover Sidewalk

**Transportation Trust**

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$8,129,277	\$9,426,292	\$9,690,130	\$263,838	3%
Operating Expense	\$1,695,774	\$4,275,316	\$7,120,199	\$2,844,883	67%
Capital Outlay	\$20,000	\$31,000	\$35,000	\$4,000	13%
Grants & Aid	\$7,604	\$6,000	\$6,000	\$0	0%
Transfers	\$227,712	\$222,711	\$235,564	\$12,853	6%
Budget Reserves	\$4,628,106	\$4,912,649	\$3,652,619	(\$1,260,030)	(26%)
<b>EXPENSES TOTAL</b>	<b>\$14,708,473</b>	<b>\$18,873,968</b>	<b>\$20,739,512</b>	<b>\$1,865,544</b>	<b>10%</b>
<b>Revenues</b>					
Taxes	\$9,822,243	\$11,419,093	\$12,621,462	\$1,202,369	11%
Licenses and Permits	\$5,000	\$0	\$0	\$0	-
Intergovernmental	\$130,000	\$139,000	\$141,000	\$2,000	1%
Charges for Services	\$589,000	\$596,000	\$1,334,300	\$738,300	124%
Fines and Forfeitures	\$0	\$0	\$0	\$0	-
Miscellaneous	\$66,230	\$75,670	\$94,750	\$19,080	25%
Transfers	\$0	\$0	\$0	\$0	-
Other Sources	\$4,096,000	\$6,644,205	\$6,548,000	(\$96,205)	(1%)
<b>REVENUES TOTAL</b>	<b>\$14,708,473</b>	<b>\$18,873,968</b>	<b>\$20,739,512</b>	<b>\$1,865,544</b>	<b>10%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

Transportation Trust operating expenses increased due to repair/maint of vehicles, fleet related charges, fuel (oil & lubricants too), and materials costs.

Insurance & bonds - premium also increased and scheduled computer replacements identified by the IT department.

Revenues increased due to increased charges.

## Our People - FTE Count

**Transportation Trust**

Job Title	1011
<b>Allocated FTE Count</b>	
ACCOUNTING CLERK III	1
ADMINISTRATIVE ASSISTANT II	1
ADMINISTRATIVE ASSISTANT III	1
ASSISTANT COUNTY ENGINEER	1
ASSISTANT PUBLIC WORKS DIRECTOR	1
CAD DRAFTER	1
CONTRACTS AND TRAINING COORDINATOR	1
CREW LEADER	7
CUSTOMER SERVICE SPECIALIST	1

Job Title	1011
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	22
EXECUTIVE OFFICE MANAGER	1
FIELD SUPERVISOR	4
FINANCE MANAGER	1
FINANCE SPECIALIST	1
HEAVY EQUIPMENT OPERATOR	3
HEAVY EQUIPMENT OPERATOR -2100585	1
LEAD DPW INSPECTOR	1
MAINTENANCE WORKER II	13
MAINTENANCE WORKER II - 2100584	1
OPERATIONS ASSISTANT	1
OPERATIONS COORDINATOR	1
PROJECT MANAGER	2
PROPERTY MANAGEMENT ASSOCIATE I	1
PROPERTY MANAGEMENT ASSOCIATE II	1
REAL PROPERTY SUPERVISOR	1
ROW PERMIT TECHNICIAN	1
SENIOR DATA SPECIALIST	1
SENIOR PROJECT MANAGER	1
SIGNAL PROJECT MANAGER	1
SITE PLAN REVIEW COORDINATOR	1
SPECIAL ASSESSMENT COORDINATOR	1
SPECIAL EQUIPMENT OPERATOR	8
TRAFFIC ENGINEER	1
TRAFFIC ENGINEERING ASSISTANT II	1
TRAFFIC SIGNAL TECHNICIAN I	4
TRAFFIC SIGNAL TECHNICIAN II	2
TRAFFIC SIGNAL TECHNICIAN III	1
TRAFFIC TECHNICIAN I	3
TRAFFIC TECHNICIAN I DBL CK (TRAFFIC SIGNAL TECHNICIAN I 2100586)	1
TRAFFIC TECHNICIAN II	1
WAREHOUSE AND SHOP TECHNICIAN	1
ALLOCATED FTE COUNT	107.8



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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024–2025 Annual Budget

## Gas Taxes

### Constitutional Fuel Tax (2 Cents)

Article XII, Section 9(c), Florida Constitution

Sections 206.41(1)(a), 206.45, 206.47, 336.023, and 336.024, Florida Statutes

Pursuant to constitutional authorization and statutory implementation, a state tax of 2 cents per gallon on motor fuel is levied.<sup>1</sup> 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.<sup>4</sup> 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**

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$0	\$0	\$76,874	\$76,874	–
Operating Expense	\$7,974,699	\$4,982,924	\$4,200,742	(\$782,182)	(16%)
Capital Outlay	\$10,828,335	\$11,695,120	\$23,135,035	\$11,439,915	98%
Grants & Aid	\$0	\$0	\$0	\$0	–
Transfers	\$1,253,681	\$1,240,459	\$3,916,220	\$2,675,761	216%
Budget Reserves	\$12,828,567	\$14,601,268	\$5,141,254	(\$9,460,014)	(65%)
<b>EXPENSES TOTAL</b>	<b>\$32,885,282</b>	<b>\$32,519,771</b>	<b>\$36,470,125</b>	<b>\$3,950,354</b>	<b>12%</b>
<b>Revenues</b>					
Taxes	\$5,507,165	\$5,756,202	\$6,011,240	\$255,038	4%
Intergovernmental	\$4,352,417	\$7,004,964	\$11,697,344	\$4,692,380	67%
Charges for Services	\$468,870	\$638,805	\$0	(\$638,805)	(100%)
Fines and Forfeitures	\$0	\$0	\$0	\$0	–
Miscellaneous	\$18,000	\$16,000	\$0	(\$16,000)	(100%)
Transfers	\$905,270	\$0	\$2,252,541	\$2,252,541	–
Other Sources	\$21,633,560	\$19,103,800	\$16,509,000	(\$2,594,800)	(14%)
<b>REVENUES TOTAL</b>	<b>\$32,885,282</b>	<b>\$32,519,771</b>	<b>\$36,470,125</b>	<b>\$3,950,354</b>	<b>12%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Operating Expense decreased due to a reduction of project assessments completing, which then increased the capital outlay amount to initiate those projects.



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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024–2025 Annual Budget

## Mass Transit

There are currently three types of public transportation services available to residents of Hernando County. The Hernando County Board of County Commissioners provides fixed-route and Americans with Disabilities Act (ADA) demand response service. Fixed-route service operates along a designated route with set stops on a predetermined schedule. ADA service provides curb-to-curb service (including a connection to the fixed route service) to eligible riders within 3/4 mile on either side of a fixed-route. ADA service is required when providing a fixed-route service. For additional information on the ADA service, eligibility requirements and/or how to apply for rider status, please visit the [ADA Service](#).

Transportation Disadvantaged Service is provided door-to-door for county residents that are unable to drive or do not have available transportation due to age, income or disability. The State’s Commission for the Transportation Disadvantaged contracts with Mid-Florida Community Services Inc. d/b/a Trans-Hernando to provide this transportation service. To use this service, the rider will have to contact Trans-Hernando by calling (352) 799-1510.

## Goals

### Mass Transit

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$300,691	\$275,332	\$305,537	\$30,205	11%
Operating Expense	\$3,520,617	\$5,970,393	\$11,625,591	\$5,655,198	95%
Capital Outlay	\$1,615,000	\$1,442,659	\$1,916,034	\$473,375	33%
Transfers	\$4,988	\$12,310	\$4,800	(\$7,510)	(61%)
<b>EXPENSES TOTAL</b>	<b>\$5,441,295</b>	<b>\$7,700,694</b>	<b>\$13,851,962</b>	<b>\$6,151,268</b>	<b>80%</b>
<b>Revenues</b>					
Intergovernmental	\$4,842,483	\$6,547,165	\$12,647,037	\$6,099,872	93%
Charges for Services	\$158,871	\$38,070	\$0	(\$38,070)	(100%)
Miscellaneous	\$0	\$0	\$0	\$0	–
Transfers	\$439,941	\$1,115,459	\$1,204,925	\$89,466	8%
<b>REVENUES TOTAL</b>	<b>\$5,441,295</b>	<b>\$7,700,694</b>	<b>\$13,851,962</b>	<b>\$6,151,268</b>	<b>80%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Intergovernmental revenue is an increase of funding from State and Federal Transit grants, resulting in more operating expenses being spent to provide additional services.

<b>Job Title</b>	
<b>Allocated FTE Count</b>	
ALLOCATED FTE COUNT	<b>0</b>



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Stormwater Management MSTU

The mission of the Stormwater Management Program is to provide comprehensive management and control of Stormwater throughout the County. Cooperative watershed study and management along with the Southwest Florida Water Management District, accomplishment of the National Pollution Discharge Elimination System certification.

### Goals

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

#### Stormwater Management MSTU

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$216,184	\$303,486	\$333,478	\$29,992	10%
Operating Expense	\$256,442	\$206,340	\$245,147	\$38,807	19%
Capital Outlay	\$3,721,260	\$5,485,925	\$4,146,400	(\$1,339,525)	(24%)
Grants & Aid	\$1,070	\$1,100	\$1,300	\$200	18%
Transfers	\$3,000	\$3,000	\$3,840	\$840	28%
Budget Reserves	\$1,400,558	\$918,968	\$2,332,105	\$1,413,137	154%
<b>EXPENSES TOTAL</b>	<b>\$5,598,514</b>	<b>\$6,918,819</b>	<b>\$7,062,270</b>	<b>\$143,451</b>	<b>2%</b>
<b>Revenues</b>					
Taxes	\$1,382,714	\$1,607,508	\$1,776,770	\$169,262	11%
Intergovernmental	\$1,200,000	\$1,231,000	\$1,271,000	\$40,000	3%
Charges for Services	\$25,000	\$20,000	\$45,000	\$25,000	125%
Miscellaneous	\$5,500	\$155,500	\$155,500	\$0	0%
Other Sources	\$2,985,300	\$3,904,811	\$3,814,000	(\$90,811)	(2%)
<b>REVENUES TOTAL</b>	<b>\$5,598,514</b>	<b>\$6,918,819</b>	<b>\$7,062,270</b>	<b>\$143,451</b>	<b>2%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

Personnel services increased due to an allocation adjustment between departments.

The increase of Operating Expenses is due to the increase of outsourced engineering services contracts and street sweeping services.

The decrease of Capital Outlay is a decrease in expected land acquisitions for right of way and less capital improvement projects.

Charges for Services revenues are Engineering fees being charged to other departments and agencies for in house services.

## Our People – FTE Count

#### Stormwater Management MSTU

Job Title	7552
Allocated FTE Count	

Job Title	7552
ENGINEER II	0.4
STORMWATER ENGINEER	1
WATER RESOURCE SPECIALIST TRAINEE reclassification Water Resource Specialist	1
ALLOCATED FTE COUNT	2.4



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Facilities

The facilities department ensures the County buildings are built and maintained properly.

### Facilities

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$2,174,578	\$2,571,098	\$2,786,837	\$215,739	8%
Operating Expense	\$2,988,953	\$3,400,325	\$4,198,026	\$797,701	23%
Capital Outlay	\$1,564,047	\$3,462,500	\$3,471,958	\$9,458	0%
Transfers	\$55,500	\$55,500	\$60,800	\$5,300	10%
<b>EXPENSES TOTAL</b>	<b>\$6,783,078</b>	<b>\$9,489,423</b>	<b>\$10,517,621</b>	<b>\$1,028,198</b>	<b>11%</b>
<b>Revenues</b>					
Charges for Services	\$102,500	\$116,550	\$133,283	\$16,733	14%
Miscellaneous	\$32,612	\$28,902	\$30,419	\$1,517	5%
<b>REVENUES TOTAL</b>	<b>\$135,112</b>	<b>\$145,452</b>	<b>\$163,702</b>	<b>\$18,250</b>	<b>13%</b>
<b>Surplus   (Deficit)</b>	<b>(\$6,647,966)</b>	<b>(\$9,343,971)</b>	<b>(\$10,353,919)</b>	<b>-</b>	<b>-</b>

Facilities capital outlay decreased, due to major capital projects completing.

Many of the projects as associated with Maintenance & Repair. Notable projects includes:

- GOVERNMENT CENTER PARKING LOT SEAL & STRIPE WITH VARIOUS ASPHALT REPAIRS. PROJECT ID# 111979
- WEST SIDE LIBRARY PARKING LOT & STAFF PARKING OVERLAY. PROJECT ID# 111985
- RECORDS STORAGE ELEVATOR MODERNIZATION. PROJECT ID# 111981
- COURTHOUSE ROOF REPLACEMENT. PROJECT ID# 111896
- SPRING HILL DRIVE & US 19 WATERFALL LETTER RESTORATION.

Transfers increased due to the self-insurance fund.

The Charges for services increase is associated with increased billings.

## Our People – FTE Count

### Facilities

Job Title	0011
<b>Allocated FTE Count</b>	
ADMINISTRATIVE ASSISTANT II	1
CUSTODIAN I	11
CUSTODIAN SUPERVISOR	1
FACILITIES MAINTENANCE MANAGER	1
FACILITIES PROJECT COORDINATOR	1
FINANCE SPECIALIST	1
FLOOR TECHNICIAN	3
HORTICULTURE TECHNICIAN	1

Job Title	0011
LEAD CUSTODIAN	2
LEAD HORTICULTURE TECHNICIAN	1
MAINTENANCE TECHNICIAN I	1
MAINTENANCE TECHNICIAN II	12
PROJECT COORDINATOR	1
PROJECT MANAGER	1
ALLOCATED FTE COUNT	38



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Impact Fee – Roads

Impact Fees are used for Capital Projects within the applicable district associated with growth in the community.

### Impact Fee - Roads

	ADOPTED BUDGETS				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Capital Outlay	\$7,179,975	\$7,179,975	\$10,185,000	\$3,005,025	42%
Transfers	\$165,640	\$0	\$0	\$0	–
Budget Reserves	\$4,495,285	\$5,709,025	\$1,130,000	(\$4,579,025)	(80%)
<b>EXPENSES TOTAL</b>	<b>\$11,840,900</b>	<b>\$12,889,000</b>	<b>\$11,315,000</b>	<b>(\$1,574,000)</b>	<b>(12%)</b>
<b>Revenues</b>					
Licenses and Permits	\$1,215,000	\$1,060,000	\$1,862,000	\$802,000	76%
Miscellaneous	\$0	\$0	\$0	\$0	–
Other Sources	\$10,625,900	\$11,829,000	\$9,453,000	(\$2,376,000)	(20%)
<b>REVENUES TOTAL</b>	<b>\$11,840,900</b>	<b>\$12,889,000</b>	<b>\$11,315,000</b>	<b>(\$1,574,000)</b>	<b>(12%)</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Capital Outlay increased and Budget Reserves decreased for the capital improvement projects, largest being Barclay Ave improvements.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## IF Srchg I-75 and SR 50

Impact Fees are used for Capital Projects within the applicable district associated with growth in the community.

### IF Srchg I-75 & SR50

	ADOPTED BUDGETS				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Capital Outlay	\$0	\$0	\$0	\$0	–
Budget Reserves	\$0	\$171,868	\$217,784	\$45,916	27%
<b>EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$171,868</b>	<b>\$217,784</b>	<b>\$45,916</b>	<b>27%</b>
<b>Revenues</b>					
Licenses and Permits	\$0	\$28,000	\$28,000	\$0	0%
Miscellaneous	\$0	\$0	\$0	\$0	–
Other Sources	\$0	\$143,868	\$189,784	\$45,916	32%
<b>REVENUES TOTAL</b>	<b>\$0</b>	<b>\$171,868</b>	<b>\$217,784</b>	<b>\$45,916</b>	<b>27%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Impact Fees are used for Capital Projects within the applicable district associated with growth in the community. Reserves are maintained until the balance is built up for a project, after proper planning & engineering.



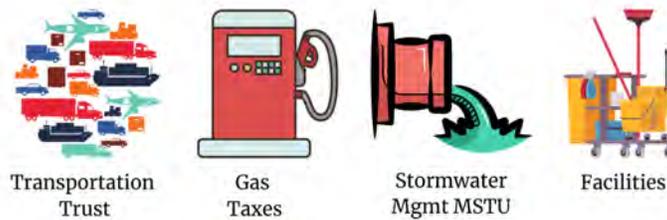
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# Hernando County, FL Board of County Commissioners

## Fiscal Year 2024-2025 Annual Budget

### Area of Operations – Public Works



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

#### Area of Operations Public Works

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$10,208,281	\$12,300,872	\$12,810,445	\$509,573	4%
Operating Expense	\$12,829,227	\$12,894,276	\$15,828,305	\$2,934,029	23%
Capital Outlay	\$24,894,792	\$26,916,875	\$28,476,898	\$1,560,023	6%
Grants & Aid	\$8,674	\$7,100	\$7,300	\$200	3%
Transfers	\$1,691,602	\$1,521,670	\$4,569,674	\$3,048,004	200%
Budget Reserves	\$22,857,918	\$21,000,122	\$13,234,585	(\$7,765,537)	(37%)
<b>EXPENSES TOTAL</b>	<b>\$72,490,494</b>	<b>\$74,640,915</b>	<b>\$74,927,207</b>	<b>\$286,292</b>	<b>0%</b>
<b>Revenues</b>					
Taxes	\$19,852,172	\$21,934,133	\$23,726,672	\$1,792,539	8%
Intergovernmental	\$3,989,657	\$4,013,024	\$4,055,020	\$41,996	1%
Charges for Services	\$1,185,370	\$1,371,355	\$1,512,583	\$141,228	10%
Fines and Forfeitures	\$0	\$0	\$0	\$0	-
Miscellaneous	\$122,342	\$276,072	\$280,669	\$4,597	2%
Transfers	\$220,030	\$8,100	\$0	(\$8,100)	(100%)
Other Sources	\$40,977,830	\$37,752,816	\$35,071,000	(\$2,681,816)	(7%)
<b>REVENUES TOTAL</b>	<b>\$66,347,401</b>	<b>\$65,355,500</b>	<b>\$64,645,944</b>	<b>(\$709,556)</b>	<b>(1%)</b>
<b>Surplus   (Deficit)</b>	<b>(\$6,143,093)</b>	<b>(\$9,285,415)</b>	<b>(\$10,281,263)</b>	<b>-</b>	<b>-</b>

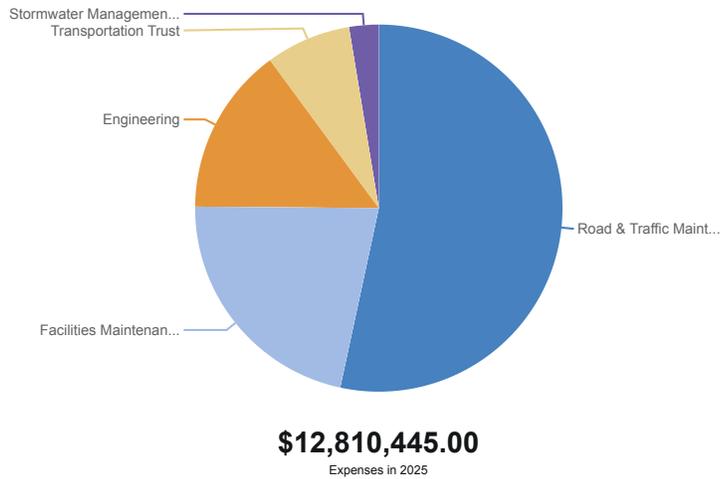
Public Works by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
Gas Taxes	\$45,906,802	\$39,409,161	\$36,680,460
Road & Traffic Maintenance	\$6,007,323	\$9,391,148	\$12,136,748
Facilities Maintenance	\$6,783,078	\$9,489,423	\$10,517,621
Stormwater Management	\$5,598,514	\$6,918,819	\$7,062,270
Transportation Trust	\$6,117,182	\$6,892,321	\$6,021,581
Engineering	\$2,074,095	\$2,531,943	\$2,508,527
Department of Public Works	\$3,500	\$8,100	\$0
<b>TOTAL</b>	<b>\$72,490,494</b>	<b>\$74,640,915</b>	<b>\$74,927,207</b>

# Personnel Expense by Area of Operations

## DPW - Area of Op - Personnel Expenditures

Data Updated Oct 21, 2024, 4:06 PM



## DPW - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Road &amp; Traffic Maintenance</b>	\$5,225,134	\$5,459,053	\$6,585,802	\$6,837,023
<b>Facilities Maintenance</b>	\$2,112,162	\$2,174,578	\$2,571,098	\$2,786,837
<b>Engineering</b>	\$1,246,887	\$1,521,821	\$1,891,636	\$1,893,729
<b>Transportation Trust</b>	\$968,677	\$836,645	\$948,850	\$959,378
<b>Stormwater Management</b>	\$192,137	\$216,184	\$303,486	\$333,478
<b>Department of Public Works</b>	\$3,121	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$9,748,118</b>	<b>\$10,208,281</b>	<b>\$12,300,872</b>	<b>\$12,810,445</b>

## Area of Operations - Public Works

Job Title	Department of Public Works
<b>Allocated FTE Count</b>	
ACCOUNTING CLERK III	1
ADMINISTRATIVE ASSISTANT II	2
ADMINISTRATIVE ASSISTANT III	1
ASSISTANT COUNTY ENGINEER	1
ASSISTANT PUBLIC WORKS DIRECTOR	1
CAD DRAFTER	1
CONTRACTS AND TRAINING COORDINATOR	1
CREW LEADER	7
CUSTODIAN I	11
CUSTODIAN SUPERVISOR	1
CUSTOMER SERVICE SPECIALIST	1
DEPUTY COUNTY ADMINISTRATOR	0.2
DIRECTOR OF PUBLIC WORKS	1
DPW INSPECTOR I	4
DPW INSPECTOR II	2
ENGINEER II	1
ENGINEERING DEVELOPMENT COORDINATOR	1
EQUIPMENT OPERATOR	22
EXECUTIVE OFFICE MANAGER	1
FACILITIES MAINTENANCE MANAGER	1
FACILITIES PROJECT COORDINATOR	1
FIELD SUPERVISOR	4
FINANCE MANAGER	1
FINANCE SPECIALIST	2
FLOOR TECHNICIAN	3
HEAVY EQUIPMENT OPERATOR	3
HEAVY EQUIPMENT OPERATOR -2100585	1
HORTICULTURE TECHNICIAN	1
LEAD CUSTODIAN	2
LEAD DPW INSPECTOR	1

Job Title	Department of Public Works
LEAD HORTICULTURE TECHNICIAN	1
MAINTENANCE TECHNICIAN I	1
MAINTENANCE TECHNICIAN II	12
MAINTENANCE WORKER II	13
MAINTENANCE WORKER II - 2100584	1
OPERATIONS ASSISTANT	1
OPERATIONS COORDINATOR	1
PROJECT COORDINATOR	1
PROJECT MANAGER	3
PROPERTY MANAGEMENT ASSOCIATE I	1
PROPERTY MANAGEMENT ASSOCIATE II	1
REAL PROPERTY SUPERVISOR	1
ROW PERMIT TECHNICIAN	1
SENIOR DATA SPECIALIST	1
SENIOR PROJECT MANAGER	1
SIGNAL PROJECT MANAGER	1
SITE PLAN REVIEW COORDINATOR	1
SPECIAL ASSESSMENT COORDINATOR	1
SPECIAL EQUIPMENT OPERATOR	8
STORMWATER ENGINEER	1
TRAFFIC ENGINEER	1
TRAFFIC ENGINEERING ASSISTANT II	1
TRAFFIC SIGNAL TECHNICIAN I	4
TRAFFIC SIGNAL TECHNICIAN II	2
TRAFFIC SIGNAL TECHNICIAN III	1
TRAFFIC TECHNICIAN I	3
TRAFFIC TECHNICIAN I DBL CK (TRAFFIC SIGNAL TECHNICIAN I 2100586)	1
TRAFFIC TECHNICIAN II	1
WAREHOUSE AND SHOP TECHNICIAN	1
WATER RESOURCE SPECIALIST TRAINEE reclassification Water Resource Specialist	1
ALLOCATED FTE COUNT	<b>148.2</b>

[Transportation Trust](#)

[Gas Taxes](#)

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[Stormwater Management MSTU](#)

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[DPW Area of Operation Website](#)

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# Hernando County, FL Board of County Commissioners

## Fiscal Year 2024-2025 Annual Budget

### Development Services – Area of Operations



Code Enforcement



Planning & Zoning



Building



Unsafe Building

**Includes: Building, Unsafe Buildings, Zoning, Planning, Code Enforcement**

#### Area of Operations Development Services

	ADOPTED BUDGETS				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$5,665,938	\$7,148,909	\$7,648,249	\$499,340	7%
Operating Expense	\$2,976,178	\$3,036,744	\$3,785,470	\$748,726	25%
Capital Outlay	\$201,000	\$213,000	\$776,000	\$563,000	264%
Transfers	\$110,663	\$116,026	\$134,560	\$18,534	16%
Budget Reserves	\$3,125,800	\$3,939,167	\$4,094,566	\$155,399	4%
<b>EXPENSES TOTAL</b>	<b>\$12,079,578</b>	<b>\$14,453,846</b>	<b>\$16,438,845</b>	<b>\$1,984,999</b>	<b>14%</b>
<b>Revenues</b>					
Licenses and Permits	\$5,257,599	\$5,704,541	\$6,103,794	\$399,253	7%
Charges for Services	\$888,803	\$1,057,985	\$1,860,796	\$802,811	76%
Fines and Forfeitures	\$131,000	\$136,000	\$321,200	\$185,200	136%
Miscellaneous	\$103,548	\$310,160	\$107,213	(\$202,947)	(65%)
Transfers	\$0	\$0	\$0	\$0	-
Other Sources	\$4,063,879	\$4,883,134	\$5,913,572	\$1,030,438	21%
<b>REVENUES TOTAL</b>	<b>\$10,444,829</b>	<b>\$12,091,820</b>	<b>\$14,306,575</b>	<b>\$2,214,755</b>	<b>18%</b>
<b>Surplus   (Deficit)</b>	<b>(\$1,634,749)</b>	<b>(\$2,362,026)</b>	<b>(\$2,132,270)</b>	<b>-</b>	<b>-</b>

Other Sources Revenue is Balance Forward Cash reserved for specific departments within Developmental Services  
 Intergovernmental Revenue consists of State Grants and Revenue Sharing

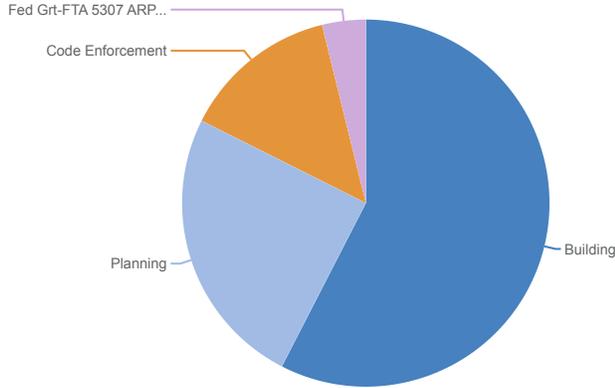
Development Services by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
Building	\$8,739,750	\$9,736,256	\$11,062,808
Planning	\$1,325,979	\$2,676,954	\$3,326,096
Code Enforcement	\$1,191,037	\$1,534,289	\$1,552,269
Mass Transit-FTA Sec 5307	\$1,821,923	\$886,799	\$752,553
Mass Transit-FTA Sec 5307	\$0	\$0	\$3,244,806
Mass Transit-FTA Sec 5307	\$100,000	\$1,196,852	\$1,932,031
MASS TRANSIT-FTA SEC 5307	\$0	\$0	\$3,167,009
Fed Grt-FTA 5307 #20.507	\$1,576,222	\$647,884	\$526,418
Mass Transit-FTA Sec 5307	\$1,208,747	\$425,092	\$924,725
Mass Transit-FTA Sec 5311	\$0	\$1,998,087	\$0
Mass Transit-FTA Sec 5307	\$0	\$721,024	\$721,024
Mass Transit-FTA Sec 5307	\$49,597	\$460,793	\$853,850
M Transit-Grants	\$0	\$0	\$982,282
Mass Transit-FTA Sec 5339	\$0	\$498,203	\$446,143
Zoning Services	\$724,187	\$6	\$0
Mass Transit-FTA Sec 5339	\$0	\$0	\$700,262
Mass Transit-FTA Sec 5311	\$0	\$666,904	\$0
Mass Transit-FTA Sec 5311	\$481,306	\$70,033	\$0
Fed Grt-FTA 5307 ARPA	\$200,000	\$0	\$310,337
MASS TRNST-FTA S5311	\$0	\$0	\$501,690
Mass Transit-FTA Sec 5307	\$0	\$120,923	\$272,804
MASS TRNST-FTA S5311	\$0	\$0	\$65,872
<b>TOTAL</b>	<b>\$17,418,747</b>	<b>\$21,640,099</b>	<b>\$31,342,979</b>

# Personnel Expense by Area of Operations

## Developmental Services - Area of Op - Personnel Expenditures

Data Updated Oct 21, 2024, 4:06 PM



**\$7,953,786.00**  
Expenses in 2025

### Developmental Services - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Building</b>	\$3,434,517	\$3,576,070	\$4,317,671	\$4,577,800
<b>Planning</b>	\$748,270	\$713,670	\$1,790,345	\$1,976,356
<b>Code Enforcement</b>	\$655,405	\$801,863	\$1,040,888	\$1,094,093
<b>Zoning Services</b>	\$455,976	\$574,335	\$5	\$0
<b>Mass Transit-FTA Sec 5307</b>	\$222,142	\$252,701	\$135,426	\$0
<b>Fed Grt-FTA 5307 ARPA</b>	\$0	\$0	\$0	\$305,537
<b>Fed Grt-FTA 5307 #20.507</b>	\$59,872	\$47,990	\$139,906	\$0
<b>TOTAL</b>	<b>\$5,576,182</b>	<b>\$5,966,628</b>	<b>\$7,424,241</b>	<b>\$7,953,786</b>

### Area of Operations - Developmental Services

Job Title	Developmental Services
<b>Allocated FTE Count</b>	
ACCOUNTING CLERK III	2
ADMINISTRATIVE ASSISTANT III	2
AGENDA COORDINATOR	1
BUILDING OFFICIAL	1
CLERK II	1
CODE ENFORCEMENT MANAGER	1
CODE ENFORCEMENT OFFICER	6
CODE ENFORCEMENT SUPERVISOR	1
CUSTOMER CARE SPECIALIST	1
CUSTOMER RELATIONS COORDINATOR	1
CUSTOMER SERVICE TECHNICIAN II	1
CUSTOMER SERVICE TECHNICIAN III	1
CUSTOMER SERVICES TECHNICIAN II	2
CUSTOMER SERVICES TECHNICIAN II	2
DEPUTY BUILDING OFFICIAL	1
DEPUTY COUNTY ADMINISTRATOR	0.1
DEVELOPMENT OPERATIONS MANAGER	1
DEVELOPMENT SERVICES DIRECTOR	1
DEVELOPMENT SERVICES FACILITATOR	1
DUAL CERT INSP/PL EX- I	1
FIELD INVESTIGATOR	3
FIELD OPERATIONS MANAGER	1
FINANCE SUPERVISOR	1
FLOODPLAIN MANAGER	1
INSPECTOR/PLANS EXAMINER	16
INSPECTOR/PLANS EXAMINER (neo gov rq 2100251)	1
LEAD ENVIROMENTAL PLANNER	1
LEAD PERMIT COORDINATOR	1
OPERATIONS SUPPORT SPECIALIST	2

Job Title	Developmental Services
PERMIT COORDINATOR	10
PERMIT SUPERVISOR	1
PLANNER I	3
PLANNER II	3
PLANNING ADMINISTRATOR	1
PLANNING AND ZONING TECHNICIAN	3
WATER RESOURCE ENFORCEMENT OFFICER	2
ZONING AND CUSTOMER CARE TECHNICIAN	2
ZONING COORDINATOR	1
ZONING INSPECTOR	2
ZONING MANAGER	1
ALLOCATED FTE COUNT	<b>84.1</b>

[Building Department and Unsafe Buildings Program](#)

[Planning & Zoning](#)

[Code Enforcement](#)

[Landscape Enhancement](#)

[Impact Fee - Public Buildings](#)

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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Building Division & Unsafe Buildings Program

The Hernando County Building Department is to promote health, safety, and welfare of the residents of Hernando County through efficient and effective implementation of building codes and County regulations. Services include but not limited to permit issuance, inspections, contractor registrations, certificates of occupancy, fee schedules, and public service announcements.

### Goals

Implement the new Invoice Cloud so customers can pay for their permits faster without additional wait time and new Permitting Software Program.

#### Building Division

	ADOPTED BUDGETS				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$3,576,070	\$4,317,671	\$4,577,800	\$260,129	6%
Operating Expense	\$2,132,569	\$2,004,912	\$2,360,713	\$355,801	18%
Capital Outlay	\$201,000	\$213,000	\$776,000	\$563,000	264%
Transfers	\$69,900	\$69,900	\$80,360	\$10,460	15%
Budget Reserves	\$2,443,864	\$2,809,840	\$2,971,207	\$161,367	6%
<b>EXPENSES TOTAL</b>	<b>\$8,423,403</b>	<b>\$9,415,323</b>	<b>\$10,766,080</b>	<b>\$1,350,757</b>	<b>14%</b>
<b>Revenues</b>					
Licenses and Permits	\$4,731,448	\$5,127,903	\$5,392,756	\$264,853	5%
Charges for Services	\$177,500	\$196,150	\$452,618	\$256,468	131%
Fines and Forfeitures	\$500	\$2,000	\$1,800	(\$200)	(10%)
Miscellaneous	\$95,110	\$300,660	\$91,160	(\$209,500)	(70%)
Transfers	\$0	\$0	\$0	\$0	–
Other Sources	\$3,418,845	\$3,788,610	\$4,827,746	\$1,039,136	27%
<b>REVENUES TOTAL</b>	<b>\$8,423,403</b>	<b>\$9,415,323</b>	<b>\$10,766,080</b>	<b>\$1,350,757</b>	<b>14%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Operating Expense increased due to consultants working on policy and code updates.  
Capital Outlay increased for the master plan and expansion of the building department complex.

## Our People – FTE Count

#### Building Division

Job Title	4611
<b>Allocated FTE Count</b>	
ACCOUNTING CLERK III	2
BUILDING OFFICIAL	1
CLERK II	1
CUSTOMER CARE SPECIALIST	1
CUSTOMER RELATIONS COORDINATOR	1
CUSTOMER SERVICE TECHNICIAN II	1
CUSTOMER SERVICES TECHNICIAN II	1
CUSTOMER SERVICES TECHNICIAN II	1
DEPUTY BUILDING OFFICIAL	1
DEPUTY COUNTY ADMINISTRATOR	0.1

Job Title	4611
DEVELOPMENT OPERATIONS MANAGER	1
DEVELOPMENT SERVICES DIRECTOR	0.563
DEVELOPMENT SERVICES FACILITATOR	0.563
DUAL CERT INSP/PL EX- I	1
FIELD INVESTIGATOR	3
FIELD OPERATIONS MANAGER	1
FINANCE SUPERVISOR	1
FLOODPLAIN MANAGER	1
INSPECTOR/PLANS EXAMINER	16
INSPECTOR/PLANS EXAMINER (neo gov rq 2100251)	1
LEAD PERMIT COORDINATOR	1
OPERATIONS SUPPORT SPECIALIST	2
PERMIT COORDINATOR	10
PERMIT SUPERVISOR	1
<b>ALLOCATED FTE COUNT</b>	<b>50.225</b>

**Unsafe Buildings**

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$110,361	\$119,346	\$104,238	(\$15,108)	(13%)
Budget Reserves	\$205,986	\$201,587	\$192,490	(\$9,097)	(5%)
<b>EXPENSES TOTAL</b>	<b>\$316,347</b>	<b>\$320,933</b>	<b>\$296,728</b>	<b>(\$24,205)</b>	<b>(8%)</b>
<b>Revenues</b>					
Charges for Services	\$110,359	\$117,280	\$105,068	(\$12,212)	(10%)
Miscellaneous	\$0	\$0	\$0	\$0	-
Transfers	\$0	\$0	\$0	\$0	-
Other Sources	\$205,988	\$203,653	\$191,660	(\$11,993)	(6%)
<b>REVENUES TOTAL</b>	<b>\$316,347</b>	<b>\$320,933</b>	<b>\$296,728</b>	<b>(\$24,205)</b>	<b>(8%)</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Planning and Zoning

The Planning Department encourages quality growth and development through its management of the County’s Comprehensive Plan and Land Development Regulations. We are involved with rezoning, master plan review, special exception permits, conditional use permits and concurrency; while working in tandem with the Zoning Department, and Code Enforcement. The department conducts the review of new development projects and provides expertise to the Planning & Zoning Commission and the Board of County Commissioners.

### Goals

A goal for the Planning Department is to keep up with the growth within the County, while maintaining quality reviews.

#### Planning

	ADOPTED BUDGETS				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$713,670	\$1,790,345	\$1,976,356	\$186,011	10%
Operating Expense	\$217,001	\$429,829	\$875,646	\$445,817	104%
Capital Outlay	\$0	\$0	\$0	\$0	–
Transfers	\$11,888	\$29,250	\$34,600	\$5,350	18%
<b>EXPENSES TOTAL</b>	<b>\$942,559</b>	<b>\$2,249,424</b>	<b>\$2,886,602</b>	<b>\$637,178</b>	<b>28%</b>
<b>Revenues</b>					
Licenses and Permits	–	\$555,438	\$699,438	\$144,000	26%
Charges for Services	\$140,000	\$469,055	\$1,008,110	\$539,055	115%
Miscellaneous	\$1,200	\$1,400	\$2,800	\$1,400	100%
<b>REVENUES TOTAL</b>	<b>\$141,200</b>	<b>\$1,025,893</b>	<b>\$1,710,348</b>	<b>\$684,455</b>	<b>67%</b>
<b>Surplus   (Deficit)</b>	<b>(\$801,359)</b>	<b>(\$1,223,531)</b>	<b>(\$1,176,254)</b>	<b>–</b>	<b>–</b>

Planning and zoning personnel increased due to staffing adjustments and P & Z consolidating. Operating expenses increased mainly due to consulting services associated with: FEE ANALYSIS PLANNING/ZONING & TOWER REVIEWS PER ORDINANCE.

Revenues increased associated with growth and increased charges for services.

### Our People – FTE Count

#### Planning

Job Title	0011
<b>Allocated FTE Count</b>	
ADMINISTRATIVE ASSISTANT III	1
AGENDA COORDINATOR	1
CUSTOMER SERVICES TECHNICIAN II	1
CUSTOMER SERVICES TECHNICIAN II	1
DEVELOPMENT SERVICES DIRECTOR	0.313
DEVELOPMENT SERVICES FACILITATOR	0.313

Job Title	0011
LEAD ENVIROMENTAL PLANNER	1
PLANNER I	3
PLANNER II	3
PLANNING ADMINISTRATOR	1
PLANNING AND ZONING TECHNICIAN	3
ZONING AND CUSTOMER CARE TECHNICIAN	2
ZONING COORDINATOR	1
ZONING INSPECTOR	2
ZONING MANAGER	1
ALLOCATED FTE COUNT	21.625



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Code Enforcement

Hernando County realizes the need to enforce property maintenance standards and zoning regulations to ensure a reasonable quality of life for its residents. We strive to lower the number of public nuisances and unsafe conditions by working with our citizens.

As a citizen, you can play an important role in keeping the communities and neighborhoods of this county attractive, clean, and safe. Here are just a few of the things you can do to help if you reside in Hernando County:

- Check with Development Services before you build to determine if a permit is needed
- Check with Zoning or Code Enforcement to determine what is allowed in your zoning district
- Keep your trash cleaned up and disposed of properly
- Conceal or remove inoperable vehicles
- Keep temporary signs on private property and not in the county right-of-ways

### Code Enforcement

	ADOPTED BUDGETS				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$801,863	\$1,040,888	\$1,094,093	\$53,205	5%
Operating Expense	\$373,236	\$476,526	\$438,576	(\$37,950)	(8%)
Transfers	\$15,938	\$16,875	\$19,600	\$2,725	16%
<b>EXPENSES TOTAL</b>	<b>\$1,191,037</b>	<b>\$1,534,289</b>	<b>\$1,552,269</b>	<b>\$17,980</b>	<b>1%</b>
<b>Revenues</b>					
Licenses and Permits	\$21,208	\$21,200	\$11,600	(\$9,600)	(45%)
Charges for Services	\$311,394	\$275,500	\$295,000	\$19,500	7%
Fines and Forfeitures	\$90,500	\$94,000	\$279,400	\$185,400	197%
Miscellaneous	\$4,238	\$5,100	\$10,253	\$5,153	101%
<b>REVENUES TOTAL</b>	<b>\$427,340</b>	<b>\$395,800</b>	<b>\$596,253</b>	<b>\$200,453</b>	<b>51%</b>
<b>Surplus   (Deficit)</b>	<b>(\$763,697)</b>	<b>(\$1,138,489)</b>	<b>(\$956,016)</b>	<b>-</b>	<b>-</b>

Transfers increased slightly to align with transfers to the self insurance fund.

Revenues increased due to increased enforcement.

## Our People – FTE Count

### Code Enforcement

Job Title	0011
<b>Allocated FTE Count</b>	
ADMINISTRATIVE ASSISTANT III	1
CODE ENFORCEMENT MANAGER	1
CODE ENFORCEMENT OFFICER	6
CODE ENFORCEMENT SUPERVISOR	1
CUSTOMER SERVICE TECHNICIAN III	1
DEVELOPMENT SERVICES DIRECTOR	0.125
DEVELOPMENT SERVICES FACILITATOR	0.125
WATER RESOURCE ENFORCEMENT OFFICER	2
<b>ALLOCATED FTE COUNT</b>	<b>12.25</b>



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Landscape Enhancement

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

### Landscape Enhancement

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$5,346	\$5,831	\$5,797	(\$34)	(1%)
Transfers	\$0	\$0	\$0	\$0	–
Budget Reserves	\$378,074	\$421,699	\$433,697	\$11,998	3%
<b>EXPENSES TOTAL</b>	<b>\$383,420</b>	<b>\$427,530</b>	<b>\$439,494</b>	<b>\$11,964</b>	<b>3%</b>
<b>Revenues</b>					
Fines and Forfeitures	\$40,000	\$40,000	\$40,000	\$0	0%
Miscellaneous	\$3,000	\$3,000	\$3,000	\$0	0%
Other Sources	\$340,420	\$384,530	\$396,494	\$11,964	3%
<b>REVENUES TOTAL</b>	<b>\$383,420</b>	<b>\$427,530</b>	<b>\$439,494</b>	<b>\$11,964</b>	<b>3%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

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



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Impact Fee – Public Buildings

Impact Fees are used for Capital Projects within the applicable district associated with growth in the community.

### IF Public Buildings

	ADOPTED BUDGETS				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$137,582	\$124,000	\$124,000	\$0	0%
Capital Outlay	\$0	\$0	\$0	\$0	–
Transfers	\$159,028	\$158,527	\$157,710	(\$817)	(1%)
Budget Reserves	\$1,092,910	\$737,110	\$2,980,236	\$2,243,126	304%
<b>EXPENSES TOTAL</b>	<b>\$1,389,520</b>	<b>\$1,019,637</b>	<b>\$3,261,946</b>	<b>\$2,242,309</b>	<b>220%</b>
<b>Revenues</b>					
Licenses and Permits	\$1,140,000	\$988,000	\$988,000	\$0	0%
Miscellaneous	\$0	\$0	\$0	\$0	–
Other Sources	\$249,520	\$31,637	\$2,273,946	\$2,242,309	7,088%
<b>REVENUES TOTAL</b>	<b>\$1,389,520</b>	<b>\$1,019,637</b>	<b>\$3,261,946</b>	<b>\$2,242,309</b>	<b>220%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Impact Fees are used for Capital Projects within the applicable district associated with growth in the community.



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# Hernando County, FL Board of County Commissioners

## Fiscal Year 2024-2025 Annual Budget

### Area of Operations – Public Safety

*excluding Law Enforcement*



Fire Services



Emergency Services



Emergency Mgmt



Mosquito Control

**Includes: Fire, Emergency Medical Services, Emergency Management, Mosquito Control**

#### Area of Operations Public Safety excluding Law Enforcement

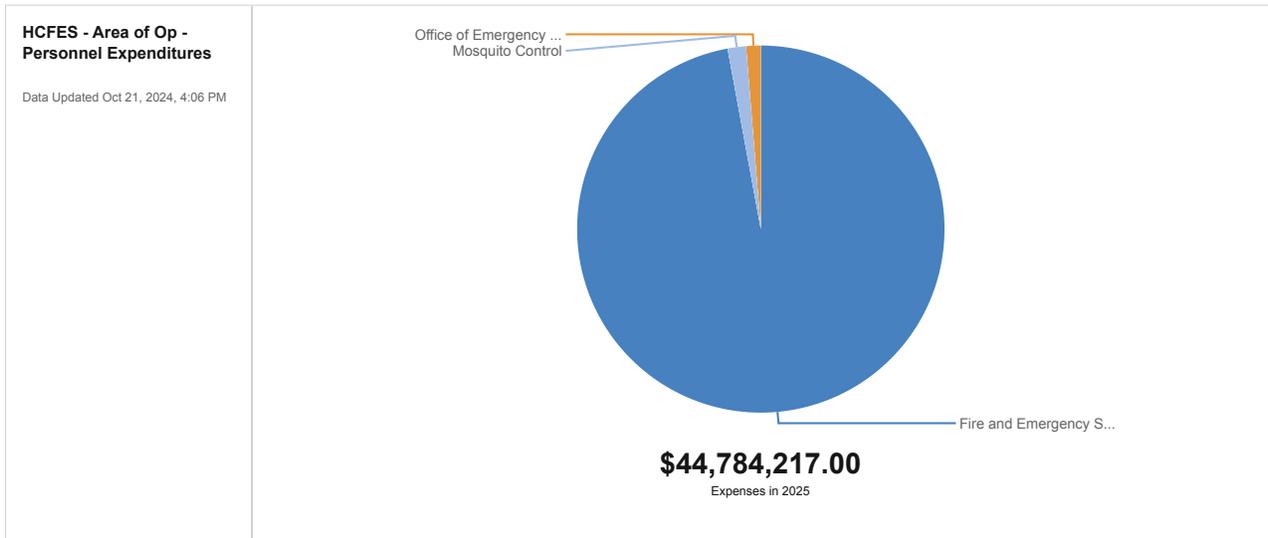
ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$34,450,853	\$39,072,871	\$44,784,217	\$5,711,346	15%
Operating Expense	\$13,832,220	\$16,787,425	\$18,402,542	\$1,615,117	10%
Capital Outlay	\$881,500	\$4,111,435	\$4,159,813	\$48,378	1%
Debt Service	\$1,047,354	\$804,601	\$918,974	\$114,373	14%
Grants & Aid	\$8,552	\$8,552	\$8,552	\$0	0%
Transfers	\$859,917	\$1,416,847	\$1,410,181	(\$6,666)	0%
Non-Operating	\$59,800	\$59,800	\$59,800	\$0	0%
Budget Reserves	\$20,868,997	\$21,462,163	\$38,135,780	\$16,673,617	78%
<b>EXPENSES TOTAL</b>	<b>\$72,009,193</b>	<b>\$83,723,694</b>	<b>\$107,879,859</b>	<b>\$24,156,165</b>	<b>29%</b>
<b>Revenues</b>					
Taxes	\$11,052,142	\$12,846,628	\$14,200,440	\$1,353,812	11%
Licenses and Permits	\$27,692,472	\$32,245,073	\$37,455,520	\$5,210,447	16%
Intergovernmental	\$56,000	\$51,000	\$65,000	\$14,000	27%
Charges for Services	\$8,242,952	\$13,097,300	\$14,663,910	\$1,566,610	12%
Fines and Forfeitures	\$0	\$0	\$0	\$0	-
Miscellaneous	\$266,460	\$506,919	\$501,750	(\$5,169)	(1%)
Transfers	\$892,819	\$935,488	\$1,023,204	\$87,716	9%
Other Sources	\$23,268,186	\$23,432,136	\$39,039,471	\$15,607,335	67%
<b>REVENUES TOTAL</b>	<b>\$71,471,031</b>	<b>\$83,114,544</b>	<b>\$106,949,295</b>	<b>\$23,834,751</b>	<b>29%</b>
<b>Surplus   (Deficit)</b>	<b>(\$538,162)</b>	<b>(\$609,150)</b>	<b>(\$930,564)</b>	<b>-</b>	<b>-</b>

#### Public Safety by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Fire and Emergency Services</b>	\$70,296,086	\$81,822,854	\$105,773,376
<b>Mosquito Control</b>	\$1,179,746	\$1,297,490	\$1,272,719

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
Office of Emergency Management	\$533,362	\$603,350	\$833,764
TOTAL	\$72,009,193	\$83,723,694	\$107,879,859

# Personnel Expense by Area of Operations



## HCFES - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Fire and Emergency Services</b>	\$32,079,997	\$33,548,332	\$38,066,500	\$43,486,412
<b>Mosquito Control</b>	\$448,523	\$493,374	\$596,362	\$722,246
<b>Office of Emergency Management</b>	\$418,778	\$409,148	\$410,009	\$575,559
<b>Mosquito Control Grants</b>	\$52,008	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$32,999,306</b>	<b>\$34,450,853</b>	<b>\$39,072,871</b>	<b>\$44,784,217</b>

# Public Safety - FTE Count

## Area of Operations - Public Safety

Job Title	Public Safety
<b>Allocated FTE Count</b>	
ACCOUNTING CLERK III	2
ACCREDITATION AND COMPLIANCE OFFICER	1
ADMINISTRATIVE ASSISTANT III	2
BATTALION CHIEF / MEDIC	9
CAPTAIN MEDIC	45
COMMUNICATION SPECIALIST	1
COMMUNICATIONS MANAGER	1
COMMUNITY RISK REDUCTION MANAGER -2100782	1
COUNTY ADMINISTRATOR	0.2
DEPUTY FIRE CHIEF	1
DIRECTOR OF PUBLIC SAFETY	1
DIVISION CHIEF: PROF STANDARDS	1
DIVISION CHIEF: TRAINING AND SAFETY	2
DRIVER ENGINEER MEDIC I	40
DRIVER/ENGINEER/PARAMEDIC	5
EMERGENCY MANAGEMENT DEPUTY DIRECTOR	1
EMERGENCY MANAGEMENT DIRECTOR	1
EMERGENCY PLANNER I	1
EMERGENCY SPECIALIST I	1
EMS MANAGER	1
FINANCE MANAGER	1
FINANCE SPECIALIST	1
FINANCE SUPERVISOR	1
FIRE INSPECTOR-neogov 2100725 for FY25	4
FIREFIGHTER EMT I	68
FIREFIGHTER EMT II	14
FIREFIGHTER MEDIC I	34
FIREFIGHTER MEDIC II	66

Job Title	Public Safety
HYDRANT MAINTENANCE TECHNICIAN	2
LEAD PREVENTION MANAGER	1
LIEUTENANT PARAMEDIC	8
LOGISTICS COORDINATOR	1
LOGISTICS MANAGER	1
LOGISTICS TECHNICIAN	2
MAINTENANCE TECHNICIAN II	2
MOSQUITO CONTROL DIRECTOR	1
MOSQUITO CONTROL SUPPORT SPECIALIST	1
MOSQUITO CONTROL SURVEY ASSISTANT-NEOGOV 2100730 FY25	1
MOSQUITO CONTROL SURVEY ASSISTANT-SEASONAL	1
MOSQUITO CONTROL TECHNICIAN I	1
MOSQUITO CONTROL TECHNICIAN I-neogov 2100726 for FY25	1
MOSQUITO CONTROL TECHNICIAN I-neogov 2100727 for FY25	1
MOSQUITO CONTROL TECHNICIAN II-neogov 2100728 for FY25	1
MOSQUITO CONTROL TECHNICIAN II-neogov 2100729 for FY25	1
OPIOID EMS SUPERVISOR	1
OPIOID PARAMEDIC	2
PARAMEDIC	8
PARAMEDIC-SINGLE CERT	4
PAYROLL COORDINATOR II	1
QUALITY ASSURANCE	1
SENIOR PROJECT MANAGER - FIRE DEPT	1
SPRAY DRIVER	0.338
SURVEILLANCE TECHNICIAN	0.338
TECHNICIAN ASSISTANCE	0.338
TRAINING CAPTAIN	3
TRAINING CAPTAIN budgeted for 4 months dept request	1
<b>ALLOCATED FTE COUNT</b>	<b>355.213</b>

[Fire](#)

[Emergency Medical Service](#)

[Emergency Management](#)

[Mosquito Control](#)

[Impact Fee - Fire and Ambulance](#)

**Check us Out**

[Public Safety Area of Operation Website](#)

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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## HC Fire Rescue – Fire

Thank you in advance for your time in reviewing the following Hernando County Fire Rescue fiscal year 23/24 budget proposal. The recommendations outlined are some of the actions we can work on to realize our belief to provide the best service possible to residents of and visitors to the Hernando County.

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

### Goals

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

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

#### HC Fire Rescue - Fire

	ADOPTED BUDGETS				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$21,631,820	\$23,886,462	\$24,361,292	\$474,830	2%
Operating Expense	\$7,754,962	\$9,025,421	\$8,542,554	(\$482,867)	(5%)
Capital Outlay	\$550,222	\$2,195,011	\$949,063	(\$1,245,948)	(57%)
Debt Service	\$704,233	\$536,739	\$741,865	\$205,126	38%
Transfers	\$547,007	\$862,269	\$691,768	(\$170,501)	(20%)
Non-Operating	\$35,904	\$35,904	\$35,904	\$0	0%
Budget Reserves	\$11,520,665	\$10,545,197	\$15,084,872	\$4,539,675	43%
<b>EXPENSES TOTAL</b>	<b>\$42,744,813</b>	<b>\$47,087,003</b>	<b>\$50,407,318</b>	<b>\$3,320,315</b>	<b>7%</b>
<b>Revenues</b>					
Taxes	\$0	\$0	\$0	\$0	–
Licenses and Permits	\$27,692,472	\$32,245,073	\$37,455,520	\$5,210,447	16%
Intergovernmental	\$35,000	\$30,000	\$35,000	\$5,000	17%
Charges for Services	\$98,000	\$150,000	\$150,000	\$0	0%
Fines and Forfeitures	\$0	\$0	\$0	\$0	–
Miscellaneous	\$213,781	\$451,140	\$420,724	(\$30,416)	(7%)
Transfers	\$0	\$50,000	\$273,646	\$223,646	447%
Other Sources	\$14,705,560	\$14,160,790	\$12,072,428	(\$2,088,362)	(15%)
<b>REVENUES TOTAL</b>	<b>\$42,744,813</b>	<b>\$47,087,003</b>	<b>\$50,407,318</b>	<b>\$3,320,315</b>	<b>7%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

HC Fire Rescue – Fire had decreases in operating, capital outlay, and transfers associated with updated allocation percentages between the fire and rescue departments.  
 Revenues increased due to rate changes derived from an approved independent study.

## Our People – FTE Count

**HC Fire Rescue - Fire**

Job Title	1661
<b>Allocated FTE Count</b>	
ACCOUNTING CLERK III	1
ACCREDITATION AND COMPLIANCE OFFICER	0.5
ADMINISTRATIVE ASSISTANT III	1.5
BATTALION CHIEF / MEDIC	5.61
CAPTAIN MEDIC	29.5
COMMUNICATION SPECIALIST	0.5
COMMUNICATIONS MANAGER	0.5
COMMUNITY RISK REDUCTION MANAGER -2100782	1
COUNTY ADMINISTRATOR	0.1
DEPUTY FIRE CHIEF	0.43
DIRECTOR OF PUBLIC SAFETY	0.48
DIVISION CHIEF: PROF STANDARDS	0.5
DIVISION CHIEF: TRAINING AND SAFETY	1
DRIVER ENGINEER MEDIC I	39.5
DRIVER/ENGINEER/PARAMEDIC	5
FINANCE MANAGER	0.45
FINANCE SPECIALIST	0.5
FINANCE SUPERVISOR	0.48
FIRE INSPECTOR-neogov 2100725 for FY25	4
FIREFIGHTER EMT I	46
FIREFIGHTER EMT II	14
FIREFIGHTER MEDIC I	18
FIREFIGHTER MEDIC II	18
HYDRANT MAINTENANCE TECHNICAN	2
LEAD PREVENTION MANAGER	1
LIEUTENANT PARAMEDIC	1
LOGISTICS COORDINATOR	0.45
LOGISTICS MANAGER	0.45
LOGISTICS TECHNICIAN	0.9
MAINTENANCE TECHNICIAN II	0.96
PAYROLL COORDINATOR II	0.5
QUALITY ASSURANCE	0.25
SENIOR PROJECT MANAGER - FIRE DEPT	0.5
TRAINING CAPTAIN	1.5
TRAINING CAPTAIN budgeted for 4 months dept request	0.5
<b>ALLOCATED FTE COUNT</b>	<b>198.56</b>



# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## HC Fire Rescue – Rescue

Members of the Hernando County Board of County Commissioners,

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

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

### Goals

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

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

#### Fire Rescue - Rescue

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$11,916,511	\$14,180,038	\$19,125,120	\$4,945,082	35%
Operating Expense	\$5,615,783	\$7,203,482	\$9,128,857	\$1,925,375	27%
Capital Outlay	\$392,800	\$1,916,424	\$3,210,750	\$1,294,326	68%
Debt Service	\$343,121	\$267,862	\$177,109	(\$90,753)	(34%)
Grants & Aid	\$8,552	\$8,552	\$8,552	\$0	0%
Transfers	\$295,855	\$537,523	\$697,741	\$160,218	30%
Non-Operating	\$23,896	\$23,896	\$23,896	\$0	0%
Budget Reserves	\$9,091,276	\$10,673,074	\$22,994,033	\$12,320,959	115%
<b>EXPENSES TOTAL</b>	<b>\$27,687,794</b>	<b>\$34,810,851</b>	<b>\$55,366,058</b>	<b>\$20,555,207</b>	<b>59%</b>
<b>Revenues</b>					
Taxes	\$11,052,142	\$12,846,628	\$14,200,440	\$1,353,812	11%
Intergovernmental	\$21,000	\$21,000	\$30,000	\$9,000	43%
Charges for Services	\$8,132,652	\$12,942,000	\$14,510,610	\$1,568,610	12%

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
Miscellaneous	\$52,679	\$54,779	\$80,026	\$25,247	46%
Transfers	\$0	\$25,000	\$40,000	\$15,000	60%
Other Sources	\$8,429,321	\$8,921,444	\$26,504,982	\$17,583,538	197%
<b>REVENUES TOTAL</b>	<b>\$27,687,794</b>	<b>\$34,810,851</b>	<b>\$55,366,058</b>	<b>\$20,555,207</b>	<b>59%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

HC Fire Rescue – Rescue line item increases are associated with allocation changes for expenses between the fire and rescue departments. This change aligns with applicable uses and better balances resource between the departments, when compared to the previous methodology. Reserves/Other sources have increased associated with setting aside funds for future capital projects/purchases and the need for additional fire/rescue locations.

## Our People – FTE Count

### HC Fire Rescue - Rescue

Job Title	1691
<b>Allocated FTE Count</b>	
ACCOUNTING CLERK III	1
ACCREDITATION AND COMPLIANCE OFFICER	0.5
ADMINISTRATIVE ASSISTANT III	0.5
BATTALION CHIEF / MEDIC	3.39
CAPTAIN MEDIC	15.5
COMMUNICATION SPECIALIST	0.5
COMMUNICATIONS MANAGER	0.5
COUNTY ADMINISTRATOR	0.1
DEPUTY FIRE CHIEF	0.42
DIRECTOR OF PUBLIC SAFETY	0.4
DIVISION CHIEF: PROF STANDARDS	0.5
DIVISION CHIEF: TRAINING AND SAFETY	1
DRIVER ENGINEER MEDIC I	0.5
EMS MANAGER	1
FINANCE MANAGER	0.45
FINANCE SPECIALIST	0.5
FINANCE SUPERVISOR	0.47
FIREFIGHTER EMT I	22
FIREFIGHTER MEDIC I	16
FIREFIGHTER MEDIC II	48
LIEUTENANT PARAMEDIC	7
LOGISTICS COORDINATOR	0.45
LOGISTICS MANAGER	0.45
LOGISTICS TECHNICIAN	0.9
MAINTENANCE TECHNICIAN II	0.94
OPIOID EMS SUPERVISOR	1
OPIOID PARAMEDIC	2
PARAMEDIC	8
PARAMEDIC-SINGLE CERT	4
PAYROLL COORDINATOR II	0.5
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
<b>ALLOCATED FTE COUNT</b>	<b>141.72</b>



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Impact Fee – Fire & Ambulance

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

### Goals

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

#### Impact Fee - Ambulance

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$100,000	\$0	\$20,000	\$20,000	–
Capital Outlay	\$0	\$0	\$0	\$0	–
Budget Reserves	\$116,191	\$177,082	\$86,301	(\$90,781)	(51%)
<b>EXPENSES TOTAL</b>	<b>\$216,191</b>	<b>\$177,082</b>	<b>\$106,301</b>	<b>(\$70,781)</b>	<b>(40%)</b>
<b>Revenues</b>					
Licenses and Permits	\$48,000	\$48,000	\$54,000	\$6,000	13%
Miscellaneous	\$0	\$0	\$0	\$0	–
Other Sources	\$168,191	\$129,082	\$52,301	(\$76,781)	(59%)
<b>REVENUES TOTAL</b>	<b>\$216,191</b>	<b>\$177,082</b>	<b>\$106,301</b>	<b>(\$70,781)</b>	<b>(40%)</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Impact Fees are used for Capital expenditures within the applicable district associated with growth in the community, particular for this fund new ambulances. Currently the average cost of an ambulance is \$500,000.

#### Impact Fee - Fire-HC Fire

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$150,000	\$220,000	\$220,000	\$0	0%
Capital Outlay	\$0	\$0	\$50,000	\$50,000	–
Budget Reserves	\$2,126,621	\$2,065,982	\$1,926,779	(\$139,203)	(7%)
<b>EXPENSES TOTAL</b>	<b>\$2,276,621</b>	<b>\$2,285,982</b>	<b>\$2,196,779</b>	<b>(\$89,203)</b>	<b>(4%)</b>
<b>Revenues</b>					
Licenses and Permits	\$410,000	\$240,000	\$350,000	\$110,000	46%
Miscellaneous	\$0	\$0	\$0	\$0	–
Other Sources	\$1,866,621	\$2,045,982	\$1,846,779	(\$199,203)	(10%)
<b>REVENUES TOTAL</b>	<b>\$2,276,621</b>	<b>\$2,285,982</b>	<b>\$2,196,779</b>	<b>(\$89,203)</b>	<b>(4%)</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Impact Fees are used for Capital Projects within the applicable district associated with growth in the community.

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**Impact Fee Fire**

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Capital Outlay	\$0	\$0	\$0	\$0	-
Budget Reserves	\$0	\$66,187	\$63,978	(\$2,209)	(3%)
<b>EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$66,187</b>	<b>\$63,978</b>	<b>(\$2,209)</b>	<b>(3%)</b>
<b>Revenues</b>					
Licenses and Permits	\$0	\$6,000	\$0	(\$6,000)	(100%)
Miscellaneous	\$0	\$0	\$0	\$0	-
Other Sources	\$0	\$60,187	\$63,978	\$3,791	6%
<b>REVENUES TOTAL</b>	<b>\$0</b>	<b>\$66,187</b>	<b>\$63,978</b>	<b>(\$2,209)</b>	<b>(3%)</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

Impact Fees are used for Capital Projects within the applicable district associated with growth in the community.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Emergency Management

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

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

### Goals

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

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

The following budget recommendations are respectfully submitted for your review and consideration.

#### Emergency Management

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$409,148	\$410,009	\$575,559	\$165,550	40%
Operating Expense	\$604,244	\$292,082	\$506,857	\$214,775	74%
Capital Outlay	\$0	\$35,000	\$0	(\$35,000)	(100%)
Transfers	\$6,525	\$6,525	\$7,840	\$1,315	20%
<b>EXPENSES TOTAL</b>	<b>\$1,019,917</b>	<b>\$743,616</b>	<b>\$1,090,256</b>	<b>\$346,640</b>	<b>47%</b>
<b>Revenues</b>					
Intergovernmental	\$387,229	\$140,266	\$256,492	\$116,226	83%
Miscellaneous	\$99,326	\$0	\$0	\$0	–
Transfers	\$0	\$0	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$486,555</b>	<b>\$140,266</b>	<b>\$256,492</b>	<b>\$116,226</b>	<b>83%</b>
<b>Surplus   (Deficit)</b>	<b>(\$533,362)</b>	<b>(\$603,350)</b>	<b>(\$833,764)</b>	<b>–</b>	<b>–</b>

Emergency Management's increase in Operating Expense is associated with FEMA instructors, local mitigation strategy (LMS), and Alert Hernando.

# Our People - FTE Count

## Emergency Management

Job Title	0011
<b>Allocated FTE Count</b>	
ACCOUNTING CLERK III	0
DEPUTY FIRE CHIEF	0.15
DIRECTOR OF PUBLIC SAFETY	0.1
DIVISION CHIEF: TRAINING AND SAFETY	0
EMERGENCY MANAGEMENT DEPUTY DIRECTOR	1
EMERGENCY MANAGEMENT DIRECTOR	1
EMERGENCY PLANNER I	1
EMERGENCY SPECIALIST I	1
FINANCE MANAGER	0.1
FINANCE SPECIALIST	0
FINANCE SUPERVISOR	0.05
LOGISTICS COORDINATOR	0.1
LOGISTICS MANAGER	0.1
LOGISTICS TECHNICIAN	0.2
MAINTENANCE TECHNICIAN II	0.1
SENIOR PROJECT MANAGER - FIRE DEPT	0
<b>ALLOCATED FTE COUNT</b>	<b>4.9</b>



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Mosquito Control

### What We Do:

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

### Goals

#### Accomplishments:

We set 48 traps throughout the county and sample 35 sentinel chickens weekly during the season from April to November. Every winter we pre-treat thousands of stormwater structures to prevent breeding. So far this year we have treated 1,254, and 857 other sites. Pools of mosquitoes (maximum 50) are tested by our lab each week. Participated in a study with University of South Florida that resulted in a publication in the Journal of Medical Entomology.

#### Goals:

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

#### Key Projects:

While we do not have our own CIP plan, we're hoping to be part of the county's CIP in finding our own facility that better suites our needs. Purchase and deploy an outreach/education trailer for events and festivals.

#### Mosquito Control Local

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$493,374	\$596,362	\$722,246	\$125,884	21%
Operating Expense	\$413,986	\$440,906	\$473,966	\$33,060	7%
Capital Outlay	\$0	\$0	\$0	\$0	–
Transfers	\$10,530	\$10,530	\$12,832	\$2,302	22%
Budget Reserves	\$257,056	\$243,892	\$56,875	(\$187,017)	(77%)
<b>EXPENSES TOTAL</b>	<b>\$1,174,946</b>	<b>\$1,291,690</b>	<b>\$1,265,919</b>	<b>(\$25,771)</b>	<b>(2%)</b>
<b>Revenues</b>					
Taxes	\$0	\$0	\$0	\$0	–
Intergovernmental	\$0	\$0	\$0	\$0	–
Charges for Services	\$12,300	\$5,300	\$3,300	(\$2,000)	(38%)
Miscellaneous	\$0	\$1,000	\$1,000	\$0	0%
Transfers	\$892,819	\$935,488	\$799,558	(\$135,930)	(15%)
Other Sources	\$269,827	\$349,902	\$462,061	\$112,159	32%
<b>REVENUES TOTAL</b>	<b>\$1,174,946</b>	<b>\$1,291,690</b>	<b>\$1,265,919</b>	<b>(\$25,771)</b>	<b>(2%)</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Mosquito Control Local personnel services increased due to additional staff. Transfers increased due to increased health insurance cost transfers.

The reserve balance was reduced to allocate those reserves back into the General Fund, directly, instead of within a sub-department.

## Our People - FTE Count

### Mosquito Control Local

Job Title	1171
<b>Allocated FTE Count</b>	
DIRECTOR OF PUBLIC SAFETY	0.02
MOSQUITO CONTROL DIRECTOR	1
MOSQUITO CONTROL SUPPORT SPECIALIST	1
MOSQUITO CONTROL SURVEY ASSISTANT-NEOGOV 2100730 FY25	1
MOSQUITO CONTROL SURVEY ASSISTANT-SEASONAL	1
MOSQUITO CONTROL TECHNICIAN I	1
MOSQUITO CONTROL TECHNICIAN I-neogov 2100726 for FY25	1
MOSQUITO CONTROL TECHNICIAN I-neogov 2100727 for FY25	1
MOSQUITO CONTROL TECHNICIAN II-neogov 2100728 for FY25	1
MOSQUITO CONTROL TECHNICIAN II-neogov 2100729 for FY25	1
SPRAY DRIVER	0.338
SURVEILLANCE TECHNICIAN	0.338
TECHNICIAN ASSISTANCE	0.338
<b>ALLOCATED FTE COUNT</b>	<b>10.033</b>

### State Mosquito Control

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$0	\$0	\$0	\$0	-
Operating Expense	\$37,079	\$86,517	\$35,617	(\$50,900)	(59%)
Capital Outlay	\$41,800	\$111,651	\$40,000	(\$71,651)	(64%)
Transfers	\$0	\$0	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$78,879</b>	<b>\$198,168</b>	<b>\$75,617</b>	<b>(\$122,551)</b>	<b>(62%)</b>
<b>Revenues</b>					
Intergovernmental	\$78,579	\$77,028	\$61,117	(\$15,911)	(21%)
Miscellaneous	\$300	\$300	\$300	\$0	0%
Transfers	\$0	\$0	\$0	\$0	-
Other Sources	\$0	\$120,840	\$14,200	(\$106,640)	(88%)
<b>REVENUES TOTAL</b>	<b>\$78,879</b>	<b>\$198,168</b>	<b>\$75,617</b>	<b>(\$122,551)</b>	<b>(62%)</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

State funding was reduced for FY25, reductions across all categories reflect that.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## State Mosquito Control Local

This department tracks the activity associated with the State Mosquito Control Local

### Goals

State Mosquito Control Local tracks activity associated with insecticides & pesticides, education & training, and equipment.

#### State Mosquito Control

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$0	\$0	\$0	\$0	–
Operating Expense	\$37,079	\$86,517	\$35,617	(\$50,900)	(59%)
Capital Outlay	\$41,800	\$111,651	\$40,000	(\$71,651)	(64%)
Transfers	\$0	\$0	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$78,879</b>	<b>\$198,168</b>	<b>\$75,617</b>	<b>(\$122,551)</b>	<b>(62%)</b>
<b>Revenues</b>					
Intergovernmental	\$78,579	\$77,028	\$61,117	(\$15,911)	(21%)
Miscellaneous	\$300	\$300	\$300	\$0	0%
Transfers	\$0	\$0	\$0	\$0	–
Other Sources	\$0	\$120,840	\$14,200	(\$106,640)	(88%)
<b>REVENUES TOTAL</b>	<b>\$78,879</b>	<b>\$198,168</b>	<b>\$75,617</b>	<b>(\$122,551)</b>	<b>(62%)</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

State Mosquito Control Local expenses and applicable revenues reduced associated with equipment purchases that occurred in the prior year that weren't needed again.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Welfare Services

### What We Do:

State Mandate – Indigent Burial/Cremation

### Goals

### Accomplishments:

Counties are responsible for the final disposition of unclaimed and indigent bodies not accepted by the anatomical board.

#### Welfare Services

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Grants & Aid	\$39,500	\$44,700	\$44,700	\$0	0%
<b>EXPENSES TOTAL</b>	<b>\$39,500</b>	<b>\$44,700</b>	<b>\$44,700</b>	<b>\$0</b>	<b>0%</b>
<b>Revenues</b>					
Miscellaneous	\$0	\$0	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>
<b>Surplus   (Deficit)</b>	<b>(\$39,500)</b>	<b>(\$44,700)</b>	<b>(\$44,700)</b>	<b>–</b>	<b>–</b>

Welfare Services expenses remained the same.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Social Services

Our goal is to assist residents to resolve their interim health and social needs, promote self-sufficiency, and enhance or maintain their quality of life through state mandates, contracted services, direct services, advocacy, and community partnerships.

### Goals

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

#### Social Services

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$325,034	\$736,735	\$792,766	\$56,031	8%
Operating Expense	\$59,071	\$61,638	\$145,353	\$83,715	136%
Transfers	\$6,000	\$10,500	\$12,800	\$2,300	22%
<b>EXPENSES TOTAL</b>	<b>\$390,105</b>	<b>\$808,873</b>	<b>\$950,919</b>	<b>\$142,046</b>	<b>18%</b>
<b>Revenues</b>					
Miscellaneous	\$10,000	\$3,000	\$1,000	(\$2,000)	(67%)
<b>REVENUES TOTAL</b>	<b>\$10,000</b>	<b>\$3,000</b>	<b>\$1,000</b>	<b>(\$2,000)</b>	<b>(67%)</b>
<b>Surplus   (Deficit)</b>	<b>(\$380,105)</b>	<b>(\$805,873)</b>	<b>(\$949,919)</b>	<b>-</b>	<b>-</b>

Social Services operating expenses increased primarily due to funds being set aside for the South Brooksville CRA Plan, if grant funding isn't secured.

## Our People – FTE Count

#### Social Services

<b>Area of Operations</b>	<b>0011</b>
<b>Allocated FTE Count</b>	
Housing & Support Services	8
<b>ALLOCATED FTE COUNT</b>	<b>8</b>





# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Affordable Housing

### What We Do:

The Hernando County Housing Authority is committed to advocating and ensuring the provision of adequate affordable housing for Hernando County citizens, especially those with very-low, low and moderate incomes, so that Hernando County will have strong, diverse and viable communities.

### Accomplishments:

We assist approximately 400 families through our Section 8 rental assistance program, assisted Hernando County residents with CARES funds for past due rent, utilities and mortgage payments in the amount of \$362,411.97.

### Goals:

To provide Affordable Housing Assistance and Solutions to our community.

#### Affordable Housing

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	–	–	\$0	\$0	–
Operating Expense	\$0	\$0	\$0	\$0	–
Transfers	–	–	\$0	\$0	–
Budget Reserves	\$14,660	\$30,988	\$35,304	\$4,316	14%
<b>EXPENSES TOTAL</b>	<b>\$14,660</b>	<b>\$30,988</b>	<b>\$35,304</b>	<b>\$4,316</b>	<b>14%</b>
<b>Revenues</b>					
Miscellaneous	\$0	\$0	\$0	\$0	–
Other Sources	\$14,660	\$30,988	\$35,304	\$4,316	14%
<b>REVENUES TOTAL</b>	<b>\$14,660</b>	<b>\$30,988</b>	<b>\$35,304</b>	<b>\$4,316</b>	<b>14%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Affordable Housing has reserves maintained for the future.

#### State Housing In Partnership

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	–	–	\$0	\$0	–
Operating Expense	\$3,338,946	\$3,338,946	\$2,665,325	(\$673,621)	(20%)
Transfers	\$0	\$0	\$50,000	\$50,000	–
Budget Reserves	\$1,129,627	\$3,877,311	\$4,423,393	\$546,082	14%
<b>EXPENSES TOTAL</b>	<b>\$4,468,573</b>	<b>\$7,216,257</b>	<b>\$7,138,718</b>	<b>(\$77,539)</b>	<b>(1%)</b>
<b>Revenues</b>					
Intergovernmental	\$1,896,694	\$1,896,694	\$1,553,083	(\$343,611)	(18%)
Miscellaneous	\$408,000	\$408,000	\$208,000	(\$200,000)	(49%)
Other Sources	\$2,163,879	\$4,911,563	\$5,377,635	\$466,072	9%
<b>REVENUES TOTAL</b>	<b>\$4,468,573</b>	<b>\$7,216,257</b>	<b>\$7,138,718</b>	<b>(\$77,539)</b>	<b>(1%)</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

### Key Projects:

Section 8 Rental Assistance Program, State Housing Initiative Partnership (SHIP) for Down Payment Assistance and Homeowner Rehabilitation.  
Line items will adjust based on grant funding levels.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Kass Circle Neighborhood CRA

### What We Do:

The Kass Circle Revitalization program was established to implement the Kass Circle Redevelopment Plan as adopted by the Board of County Commissioners in 2019. The plan allows the Kass Circle community to regain a sense of identity and restore community culture, while addressing critical community concerns such as economic development, housing and homelessness, community identity and community-oriented policing and completing key capital improvement projects to enhance the community.

### Goals

#### Goals:

The goals of the Kass Circle Revitalization program are to implement key capital improvement projects, including utilities, transportation, parks and recreation, sidewalks and landscaping to restore the vitality of Spring Hill’s original town center.

#### Key Projects:

Spring Hill Drive Safety Improvements - Signage and Wayfinding - Landscape Enhancement - Residential Road Paving - Utilities Improvements - Community Park initiatives - Sidewalk improvements

Kass Cir Neighborhood CRA

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$440	\$440	\$440	\$0	0%
Capital Outlay	\$75,000	\$75,000	\$225,000	\$150,000	200%
Budget Reserves	\$955	\$31	\$2,588	\$2,557	8,248%
<b>EXPENSES TOTAL</b>	<b>\$76,395</b>	<b>\$75,471</b>	<b>\$228,028</b>	<b>\$152,557</b>	<b>202%</b>
<b>Revenues</b>					
Miscellaneous	\$0	\$0	\$0	\$0	-
Transfers	\$440	\$440	\$118,940	\$118,500	26,932%
Other Sources	\$75,955	\$75,031	\$109,088	\$34,057	45%
<b>REVENUES TOTAL</b>	<b>\$76,395</b>	<b>\$75,471</b>	<b>\$228,028</b>	<b>\$152,557</b>	<b>202%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

Kass Cir Neighborhood CRA tracks activity associated with the CRA. Notable projects, associated with Capital Outlay are:

CIP 111844 Kass Circle Landscaping Improvements

CIP 111843 Phase 1 Kass Circle Signage and Wayfinding



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## St Housing Init Prtnershp

### What We Do:

The Hernando County Housing Authority is committed to advocating and ensuring the provision of adequate affordable housing for Hernando County citizens, especially those with very-low, low and moderate incomes, so that Hernando County will have strong, diverse and viable communities.

### Goals

#### Accomplishments:

We assist approximately 400 families through our Section 8 rental assistance program, assisted Hernando County residents with CARES funds for past due rent, utilities and mortgage payments in the amount of \$362,411.97.

#### Goals:

To provide Affordable Housing Assistance and Solutions to our community.

#### Key Projects:

Section 8 Rental Assistance Program, State Housing Initiative Partnership (SHIP) for Down Payment Assistance and Homeowner Rehabilitation.

#### St Housing Init Prtnershp

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	–	–	\$0	\$0	–
Operating Expense	\$3,338,946	\$3,338,946	\$2,665,325	(\$673,621)	(20%)
Transfers	\$0	\$0	\$50,000	\$50,000	–
Budget Reserves	\$1,129,627	\$3,877,311	\$4,423,393	\$546,082	14%
<b>EXPENSES TOTAL</b>	<b>\$4,468,573</b>	<b>\$7,216,257</b>	<b>\$7,138,718</b>	<b>(\$77,539)</b>	<b>(1%)</b>
<b>Revenues</b>					
Intergovernmental	\$1,896,694	\$1,896,694	\$1,553,083	(\$343,611)	(18%)
Miscellaneous	\$408,000	\$408,000	\$208,000	(\$200,000)	(49%)
Other Sources	\$2,163,879	\$4,911,563	\$5,377,635	\$466,072	9%
<b>REVENUES TOTAL</b>	<b>\$4,468,573</b>	<b>\$7,216,257</b>	<b>\$7,138,718</b>	<b>(\$77,539)</b>	<b>(1%)</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

St Housing Init Prtnershp expenses reduced associated with a reduction in contracted services; hence, reserves increased accordingly.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Health Unit Trust Fund

The Health Unit Trust Fund tracks activity associated with providing aid to government agencies.

### Goals

Health Unit Trust Fund provides aid to government agencies.

#### Health Unit Trust Fund

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$842,834	\$845,421	\$845,421	\$0	0%
Grants & Aid	\$199,756	\$199,756	\$249,756	\$50,000	25%
Budget Reserves	\$712,128	\$1,074,235	\$1,649,441	\$575,206	54%
<b>EXPENSES TOTAL</b>	<b>\$1,754,718</b>	<b>\$2,119,412</b>	<b>\$2,744,618</b>	<b>\$625,206</b>	<b>29%</b>
<b>Revenues</b>					
Taxes	\$1,337,797	\$1,555,289	\$1,719,053	\$163,764	11%
Miscellaneous	\$0	\$0	\$0	\$0	–
Other Sources	\$416,921	\$564,123	\$1,025,565	\$461,442	82%
<b>REVENUES TOTAL</b>	<b>\$1,754,718</b>	<b>\$2,119,412</b>	<b>\$2,744,618</b>	<b>\$625,206</b>	<b>29%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Health Unit Trust Fund grants and aid amount increased, due to increased funding and need.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Grants – Health & Human Services

Grants -Health & Human Services

### Goals

Grants -Health & Human Services

#### Grants -Health & Human Services

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	–	–	\$178,738	\$178,738	–
Operating Expense	\$735,612	\$1,056,630	\$916,630	(\$140,000)	(13%)
Transfers	\$0	\$0	\$3,200	\$3,200	–
<b>EXPENSES TOTAL</b>	<b>\$735,612</b>	<b>\$1,056,630</b>	<b>\$1,098,568</b>	<b>\$41,938</b>	<b>4%</b>
<b>Revenues</b>					
Taxes	–	–	\$182,350	\$182,350	–
Intergovernmental	\$458,719	\$458,719	\$458,719	\$0	0%
Miscellaneous	\$276,893	\$597,911	\$457,499	(\$140,412)	(23%)
Transfers	\$0	\$0	\$0	\$0	–
Other Sources	\$0	\$0	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$735,612</b>	<b>\$1,056,630</b>	<b>\$1,098,568</b>	<b>\$41,938</b>	<b>4%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Grants -Health & Human Services

## Our People – FTE Count

#### Allocated FTE - Fund 0011-01051 BOCC

<b>Area of Operations</b>	<b>0011</b>
<b>Allocated FTE Count</b>	
Board of County Commissioners	5
<b>ALLOCATED FTE COUNT</b>	<b>5</b>



# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Contrib - Other Human Svc

### What We Do:

State Mandate - Children's Medical Exam F.S. - 39.304

### Goals

#### Accomplishments:

Requires the county in which the child is a resident to bear the initial costs of the physical examination of the allegedly abused or neglected child.



Contrib - Other Human Svc expenses remained the same.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Contrib - Mental Health

### What We Do:

In an effort to ensure a continuum of integrated and comprehensive services will be available within the district local match is required 3:1 state to local ratio.

### Goals

#### Goals:

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

#### Key Projects:

Collaborative efforts Bay Care Behavioral Health; Premier Community Health Care ( Behavioral Health Services); C.O.R.E ( Community paramedicine Program (2025)

#### Contrib - Mental Health

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Grants & Aid	\$525,000	\$525,000	\$525,000	\$0	0%
<b>EXPENSES TOTAL</b>	<b>\$525,000</b>	<b>\$525,000</b>	<b>\$525,000</b>	<b>\$0</b>	<b>0%</b>
<b>Revenues</b>					
-	-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Surplus   (Deficit)</b>	<b>(\$525,000)</b>	<b>(\$525,000)</b>	<b>(\$525,000)</b>	<b>-</b>	<b>-</b>

Contrib - Mental Health expenses remained the same.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Contrib - Health

Contrib - Health tracks a small amount of operating supplies.

### Contrib - Health

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$200	\$200	\$200	\$0	0%
<b>EXPENSES TOTAL</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>	<b>\$0</b>	<b>0%</b>
<b>Revenues</b>					
-	-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Surplus   (Deficit)</b>	<b>(\$200)</b>	<b>(\$200)</b>	<b>(\$200)</b>	<b>-</b>	<b>-</b>

Contrib - Health is \$200 for operating supplies. There was no actual activity in FY 24 or FY23.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Indigent Care

### What We Do:

State Mandate – Medicaid Reimbursement F.S. 409.915

State Mandate – Health Care Responsibility Act F.S. 154-.301-.316

### Goals

#### Accomplishments:

Medicaid – Although the State is responsible for the full portion of the state share of matching funds required by Medicaid programs, the state charge the counties an annual contribution. The total annual contribution shall be the total contribution for prior FY adjusted by the percentage change in the State Medicaid expenditures determine by the Social services Estimating Conference. HCRA – Counties are required to subsidize the cost of their indigent residents treated in participating out of county hospitals. Any hospital admitting or treating any out of county patient who may qualify as indigent shall within 30 days notify the county known or thought to be the county of residency of such admission or forfeit their reimbursement.

#### Indigent Care

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$33,000	\$51,000	\$56,000	\$5,000	10%
Grants & Aid	\$2,972,739	\$3,169,161	\$3,684,437	\$515,276	16%
<b>EXPENSES TOTAL</b>	<b>\$3,005,739</b>	<b>\$3,220,161</b>	<b>\$3,740,437</b>	<b>\$520,276</b>	<b>16%</b>
<b>Revenues</b>					
–	–	–	–	–	–
<b>REVENUES TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Surplus   (Deficit)</b>	<b>(\$3,005,739)</b>	<b>(\$3,220,161)</b>	<b>(\$3,740,437)</b>	<b>–</b>	<b>–</b>

Indigent Care increased due to medicaid cost increases and transportation services.



# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Opioid Settlement

The Opioid Settlement department tracks available funds associated with targeted dollars to address the Opioid problem.

### Goals

Hernando County, being a “non-qualified county” per the Florida Opioid Allocation and Statewide Response Agreement Between the State of Florida Department of Legal Affairs, Office of the Attorney General, and Certain Local Governments in the State of Florida (the “Opioid Agreement”), Regional Opioid Settlement Funds (the “Interlocal”), have been allocated funded through the Managing Entity and counties will work with managing entities to expend funds on Approved Purposes and Core Strategies as directed by the Opioid Abatement Task Force or Council.

#### Opioid Settlement

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Grants & Aid	–	\$202,286	\$791,555	\$589,269	291%
Budget Reserves	–	\$0	\$324,251	\$324,251	–
<b>EXPENSES TOTAL</b>	<b>–</b>	<b>\$202,286</b>	<b>\$1,115,806</b>	<b>\$913,520</b>	<b>452%</b>
<b>Revenues</b>					
Miscellaneous	–	\$0	\$833,215	\$833,215	–
Other Sources	–	\$202,286	\$282,591	\$80,305	40%
<b>REVENUES TOTAL</b>	<b>–</b>	<b>\$202,286</b>	<b>\$1,115,806</b>	<b>\$913,520</b>	<b>452%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Grants & aid increased due to available funds to meet the goals required of the funding.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## DCF Opioid Abatement

Hernando County in Florida is actively responding to the opioid crisis utilizing abatement funds.

### Goals

Hernando County is actively responding to the opioid crisis by use of abatement funds to remediate and abate the impacts of the opioid crisis. The goal of the county is address the crisis through programs, strategies, and initiatives for opioid and substance abuse education, treatment, prevention, recovery, and other related program and services identified as Core Strategies and Approved Uses of the Florida Opioid Allocation and Statewide Response Agreement.

#### DCF Opioid Abatement

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	–	–	\$183,995	\$183,995	–
Transfers	–	–	\$3,200	\$3,200	–
<b>EXPENSES TOTAL</b>	<b>–</b>	<b>–</b>	<b>\$187,195</b>	<b>\$187,195</b>	<b>–</b>
<b>Revenues</b>					
Charges for Services	–	–	\$187,790	\$187,790	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>\$187,790</b>	<b>\$187,790</b>	<b>–</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$595</b>	<b>–</b>	<b>–</b>

DCF Opioid Abatement is a new department.

### Our People – FTE Count

#### DCF Opioid Abatement

<b>Job Title</b>	<b>0011</b>
<b>Allocated FTE Count</b>	
OPIOID/SUBSTANCE ABUSE ANALYST	1
OPIOID/SUBSTANCE ABUSE RESOURCE COORDINATOR	1
<b>ALLOCATED FTE COUNT</b>	<b>2</b>



# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Medical Examiner

### What We Do:

The Medical Examiners Act, [Chapter 406, Florida Statutes](#), was enacted by the 1970 Legislature in order to establish minimum and uniform standards of excellence in statewide medical examiner services.

The Districts 5 & 24 Medical Examiner’s Office serves the people of six counties in Central Florida. District 5, which mirrors the Fifth Judicial Circuit, includes Citrus, Hernando, Lake, Marion, Seminole, and Sumter Counties. The District covers approximately 4,700 sq. miles in Central Florida and has a population of approximately 1,090,000 people. District 24 encompasses Seminole County, part of the 18th Judicial Circuit, has an additional population of approximately 460,000.

The Office is comprised of a staff of board–certified forensic pathologists, medicolegal death investigators, forensic autopsy technicians, an experienced forensic records coordinator and an in-house transport staff, as well as administrative and other support staff.

Florida's District Medical Examiners are appointed by the Governor based upon recommendations of the Florida Medical Examiner Commission. District Medical Examiners serve at the pleasure of the Governor and are appointed for three year terms. District Medical Examiners may be appointed to additional, consecutive terms.

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

## Goals

### 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

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$519,265	\$1,067,422	\$718,156	(\$349,266)	(33%)
<b>EXPENSES TOTAL</b>	<b>\$519,265</b>	<b>\$1,067,422</b>	<b>\$718,156</b>	<b>(\$349,266)</b>	<b>(33%)</b>
<b>Revenues</b>					
–	–	–	–	–	–
<b>REVENUES TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Surplus   (Deficit)</b>	<b>(\$519,265)</b>	<b>(\$1,067,422)</b>	<b>(\$718,156)</b>	<b>–</b>	<b>–</b>

Medical Examiner costs decreased due to the timing of the proposed facility construction. This budget will increase when the share of that project is confirmed and quantified.



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# Hernando County, FL Board of County Commissioners

## Fiscal Year 2024-2025 Annual Budget

### Area of Operations – Housing & Supportive Services



Welfare



Social Services



Affordable Housing



Community Redevelopment

**Includes: Affordable Housing, Social Services, Welfare Services, Community Redevelopment**

#### Area of Operations Housing & Supportive Services

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$325,034	\$736,735	\$976,761	\$240,026	33%
Operating Expense	\$1,999,810	\$2,659,421	\$3,342,470	\$683,049	26%
Capital Outlay	\$75,000	\$75,000	\$225,000	\$150,000	200%
Grants & Aid	\$3,736,995	\$4,140,903	\$5,295,448	\$1,154,545	28%
Transfers	\$6,000	\$10,500	\$16,000	\$5,500	52%
Budget Reserves	\$727,743	\$1,105,254	\$2,011,584	\$906,330	82%
<b>EXPENSES TOTAL</b>	<b>\$6,870,582</b>	<b>\$8,727,813</b>	<b>\$11,867,263</b>	<b>\$3,139,450</b>	<b>36%</b>
<b>Revenues</b>					
Taxes	\$1,337,797	\$1,555,289	\$1,719,053	\$163,764	11%
Intergovernmental	–	–	\$750,000	\$750,000	–
Charges for Services	–	–	\$187,790	\$187,790	–
Miscellaneous	\$10,000	\$3,000	\$834,215	\$831,215	27,707%
Transfers	\$440	\$440	\$168,940	\$168,500	38,295%
Other Sources	\$507,536	\$872,428	\$1,452,548	\$580,120	66%
<b>REVENUES TOTAL</b>	<b>\$1,855,773</b>	<b>\$2,431,157</b>	<b>\$5,112,546</b>	<b>\$2,681,389</b>	<b>110%</b>
<b>Surplus   (Deficit)</b>	<b>(\$5,014,809)</b>	<b>(\$6,296,656)</b>	<b>(\$6,754,717)</b>	–	–

Personnel Services increased due to additional positions requested for FY25 for Opioid and Housing Support.

Capital Outlay increased due to Wayfinding sign project within Kass Circle CRA.

Grants & Aid increased to provide grants for Opioid and Department of Health Services in addition to standard amounts.

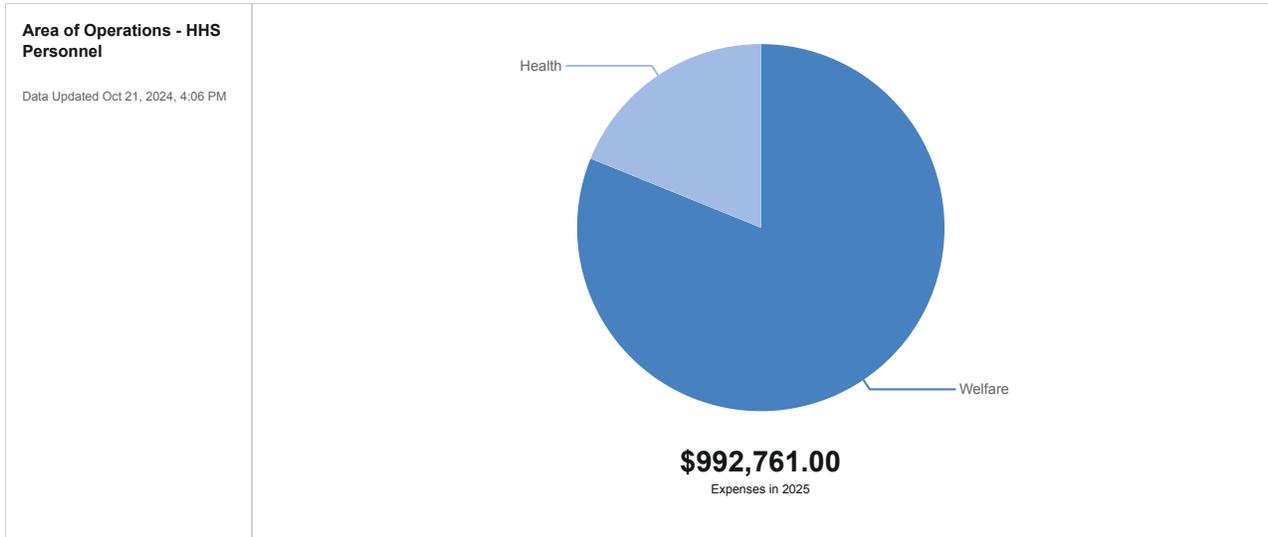
Other Sources Revenue is Balance Forward Cash reserved for specific departments within Housing & Supportive Services.

Intergovernmental Revenue consists of State Grants and Revenue Sharing

**Housing Support Services by Department**

	<b>2022 - 23 Adopted Budget</b>	<b>2023 - 24 Adopted Budget</b>	<b>2024 - 25 Adopted Budget</b>
<b>Welfare</b>	\$3,994,809	\$5,184,656	\$5,497,712
<b>Health</b>	\$2,784,718	\$3,436,698	\$6,106,219
<b>Housing</b>	\$91,055	\$106,459	\$263,332
<b>TOTAL</b>	<b>\$6,870,582</b>	<b>\$8,727,813</b>	<b>\$11,867,263</b>

# Personnel Expense by Area of Operations



## Area of Operations - HHS Personnel

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Welfare</b>	\$252,827	\$331,034	\$747,235	\$805,566
<b>Health</b>	\$0	\$0	\$0	\$187,195
<b>TOTAL</b>	<b>\$252,827</b>	<b>\$331,034</b>	<b>\$747,235</b>	<b>\$992,761</b>

## HHS

Job Title	Housing & Support Services
<b>Allocated FTE Count</b>	
ADMINISTRATIVE FINANCE COORDINATOR	1
COMMUNITY DEVELOPMENT SPECIALIST	1
HEALTH AND HUMAN SERVICES SPECIALIST	3
HOUSING AND SUPPORTIVE SERVICES DIRECTOR	1
HOUSING COORDINATOR	1
HOUSING SPECIALIST-RMB by SHIP	1
<b>ALLOCATED FTE COUNT</b>	<b>8</b>

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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Youth Court

### What We Do:

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

## Goals

### Accomplishments:

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

### 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.

### Key Projects:

The Youth Court program is currently engaged providing services through stakeholder partnerships and grant funding.

#### Youth Court

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$48,423	\$65,915	\$76,211	\$10,296	16%
Operating Expense	\$4,251	\$6,587	\$7,093	\$506	8%
Transfers	\$1,500	\$1,500	\$1,600	\$100	7%
Budget Reserves	\$82,812	\$65,525	\$82,713	\$17,188	26%
<b>EXPENSES TOTAL</b>	<b>\$136,986</b>	<b>\$139,527</b>	<b>\$167,617</b>	<b>\$28,090</b>	<b>20%</b>
<b>Revenues</b>					
Charges for Services	\$41,000	\$41,000	\$41,000	\$0	0%
Miscellaneous	\$0	\$0	\$0	\$0	–
Other Sources	\$95,986	\$98,527	\$126,617	\$28,090	28%
<b>REVENUES TOTAL</b>	<b>\$136,986</b>	<b>\$139,527</b>	<b>\$167,617</b>	<b>\$28,090</b>	<b>20%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Youth Court Personnel Services expenses increased due to FRS retirement increases and life & health insurance increases.

Reserves & Other sources increased, due to a budget balance being maintained for the future.

## Our People – FTE Count

**Youth Court**

<b>Fund</b>	<b>1248</b>
<b>Allocated FTE Count</b>	
1248	1
<b>ALLOCATED FTE COUNT</b>	<b>1</b>



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## State Attorney – Article V

This department tracks the activity associated with the State Attorney – Article V related expenses.

### State Attorney - Article V

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$12,336	\$10,910	\$11,450	\$540	5%
<b>EXPENSES TOTAL</b>	<b>\$12,336</b>	<b>\$10,910</b>	<b>\$11,450</b>	<b>\$540</b>	<b>5%</b>
<b>Revenues</b>					
-	-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Surplus   (Deficit)</b>	<b>(\$12,336)</b>	<b>(\$10,910)</b>	<b>(\$11,450)</b>	<b>-</b>	<b>-</b>

State Attorney – Article V remained relatively flat, aside from a slight increase in property lease.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Public Defender – Article V

### What We Do:

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

### Goals

#### 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

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$3,685	\$3,860	\$3,865	\$5	0%
<b>EXPENSES TOTAL</b>	<b>\$3,685</b>	<b>\$3,860</b>	<b>\$3,865</b>	<b>\$5</b>	<b>0%</b>
<b>Revenues</b>					
-	-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Surplus   (Deficit)</b>	<b>(\$3,685)</b>	<b>(\$3,860)</b>	<b>(\$3,865)</b>	<b>-</b>	<b>-</b>

Public Defender – Article V expenses remained consistent.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Court Related Technology

### What We Do:

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

### Goals

#### 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.

#### 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.

#### Key Projects:

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

#### Court Related Technology

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$279,689	\$323,516	\$339,924	\$16,408	5%
Operating Expense	\$622,611	\$763,759	\$953,384	\$189,625	25%
Capital Outlay	\$72,225	\$71,500	\$82,500	\$11,000	15%
Transfers	\$4,500	\$4,500	\$4,800	\$300	7%
Budget Reserves	\$377,556	\$347,053	\$164,654	(\$182,399)	(53%)
<b>EXPENSES TOTAL</b>	<b>\$1,356,581</b>	<b>\$1,510,328</b>	<b>\$1,545,262</b>	<b>\$34,934</b>	<b>2%</b>
<b>Revenues</b>					
Charges for Services	\$350,000	\$350,000	\$350,000	\$0	0%
Miscellaneous	\$1,000	\$1,000	\$1,000	\$0	0%
Transfers	\$524,087	\$524,087	\$524,087	\$0	0%
Other Sources	\$481,494	\$635,241	\$670,175	\$34,934	5%
<b>REVENUES TOTAL</b>	<b>\$1,356,581</b>	<b>\$1,510,328</b>	<b>\$1,545,262</b>	<b>\$34,934</b>	<b>2%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

Operating expenses increased due to Hernando County increases due to legislature COLA and merit raises (2k each) and one additional staff member to cover Hernando, Citrus & Sumter via professional services. Technology, hardware and software, updates are also included in that line.

# Our People - FTE Count

## Court Related Technology

<b>Fund</b>	<b>1482</b>
<b>Allocated FTE Count</b>	
1482	3
<b>ALLOCATED FTE COUNT</b>	<b>3</b>



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Court Improvement Fund

### What We Do:

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

### Goals

#### 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.

#### 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.

#### Key Projects:

Courthouse Expansion and campus wide security upgrades.

#### Court Improvement Fund

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$18,080	\$102,969	\$43,504	(\$59,465)	(58%)
Capital Outlay	\$0	\$0	\$590,800	\$590,800	–
Transfers	\$0	\$0	\$0	\$0	–
Budget Reserves	\$3,022,110	\$2,993,815	\$6,049,305	\$3,055,490	102%
<b>EXPENSES TOTAL</b>	<b>\$3,040,190</b>	<b>\$3,096,784</b>	<b>\$6,683,609</b>	<b>\$3,586,825</b>	<b>116%</b>
<b>Revenues</b>					
Charges for Services	\$330,000	\$330,000	\$330,000	\$0	0%
Miscellaneous	\$0	\$0	\$0	\$0	–
Other Sources	\$2,710,190	\$2,766,784	\$6,353,609	\$3,586,825	130%
<b>REVENUES TOTAL</b>	<b>\$3,040,190</b>	<b>\$3,096,784</b>	<b>\$6,683,609</b>	<b>\$3,586,825</b>	<b>116%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Court Improvement Fund Capital Outlay is associated with CIP 112198 Govt Ctr Courtroom Refresh – Equip and network infrastructure– Judicial Courtroom D & E FY25, B & C in FY26, and F & G in FY27.

Reserves/other sources increased as setaside for projects.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Court System – Article V

This department tracks the activity associated with the Article V –Court System.



Court System – Article V expenses remained flat.



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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Guardian Ad Litem

### What We Do:

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

### Goals

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.

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



Guardian Ad Litem operating expenses increased due to mobile services and technology increases.



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# Hernando County, FL Board of County Commissioners

## Fiscal Year 2024-2025 Annual Budget

### Judicial - Area of Operations



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

#### Area of Operations Judicial

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$525,548	\$612,284	\$653,529	\$41,245	7%
Operating Expense	\$787,291	\$1,017,352	\$1,236,915	\$219,563	22%
Capital Outlay	\$72,225	\$71,500	\$673,300	\$601,800	842%
Transfers	\$10,500	\$10,500	\$11,200	\$700	7%
Budget Reserves	\$4,012,728	\$3,842,837	\$6,570,416	\$2,727,579	71%
<b>EXPENSES TOTAL</b>	<b>\$5,408,292</b>	<b>\$5,554,473</b>	<b>\$9,145,360</b>	<b>\$3,590,887</b>	<b>65%</b>
<b>Revenues</b>					
Charges for Services	\$951,292	\$951,292	\$951,292	\$0	0%
Fines and Forfeitures	\$324	\$324	\$324	\$0	0%
Miscellaneous	\$1,400	\$1,400	\$1,400	\$0	0%
Transfers	\$524,087	\$524,087	\$524,087	\$0	0%
Other Sources	\$3,877,402	\$4,026,715	\$7,616,910	\$3,590,195	89%
<b>REVENUES TOTAL</b>	<b>\$5,354,505</b>	<b>\$5,503,818</b>	<b>\$9,094,013</b>	<b>\$3,590,195</b>	<b>65%</b>
<b>Surplus   (Deficit)</b>	<b>(\$53,787)</b>	<b>(\$50,655)</b>	<b>(\$51,347)</b>	<b>-</b>	<b>-</b>

Capital Outlay includes CIP 112198 Govt Ctr Courtroom Refresh - Equip and network infrastructure- Judicial Courtroom D & E FY25, B & C in FY26, and F & G in FY27.

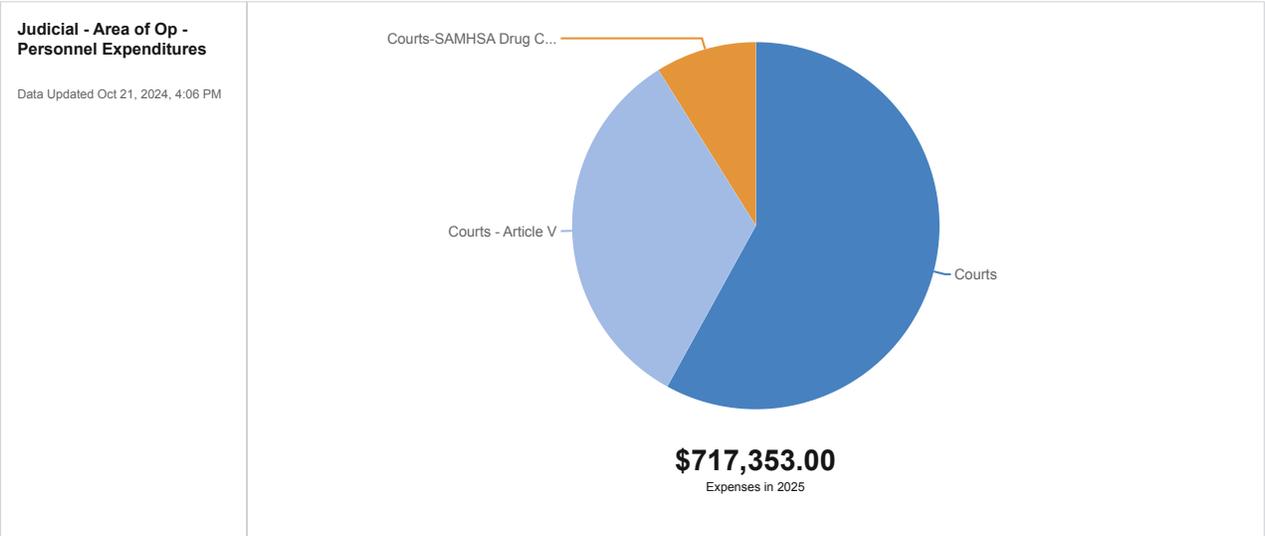
Other Sources Revenue is Balance Forward Cash reserved for specific departments within Judicial Services.

Intergovernmental Revenue consists of State Grants and Revenue Sharing.

Judicial by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
Courts	\$4,540,087	\$4,752,974	\$8,405,532
Courts - Article V	\$868,205	\$801,499	\$739,828
TOTAL	\$5,408,292	\$5,554,473	\$9,145,360

# Personnel Expense by Area of Operations



Judicial - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Courts</b>	\$340,582	\$328,112	\$389,431	\$416,135
<b>Courts - Article V</b>	\$193,891	\$197,436	\$222,853	\$237,394
<b>Courts-SAMHSA Drug Court</b>	\$54,610	\$0	\$62,022	\$63,824
<b>Courts-SAMHSA Drug Court</b>	\$0	\$55,906	\$0	\$0
<b>TOTAL</b>	<b>\$589,083</b>	<b>\$581,454</b>	<b>\$674,306</b>	<b>\$717,353</b>

Judicial - Area of Operations

Job Title	Judicial
<b>Allocated FTE Count</b>	
COURT PROGRAM SPECIALIST I	2
PROGRAM ASSISTANT	1
SENIOR USER SUPPORT ANALYST	1
STAFF ATTORNEY	1
SYSTEM ADMINISTRATOR	1
USER SUPPORT ANALYST	1
<b>ALLOCATED FTE COUNT</b>	<b>7</b>

Youth Court

State Attorney - Article V

Public Defender - Article V

Court Related Technology

Court Improvement Fund

Court System - Article V

Guardian Ad Litem

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# Hernando County, FL Board of County Commissioners

## Fiscal Year 2024-2025 Annual Budget

### MSBUs



Paving



Lighting



Multi-Purpose



Fire Hydrants



Trash

#### Area of Operations MSBU

	ADOPTED BUDGETS				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$9,374,900	\$10,114,892	\$9,990,630	(\$124,262)	(1%)
Capital Outlay	\$12,200	\$0	\$0	\$0	-
Debt Service	\$921,875	\$873,355	\$809,610	(\$63,745)	(7%)
Transfers	\$216,530	\$0	\$0	\$0	-
Budget Reserves	\$5,743,560	\$5,129,953	\$5,687,920	\$557,967	11%
<b>EXPENSES TOTAL</b>	<b>\$16,269,065</b>	<b>\$16,118,200</b>	<b>\$16,488,160</b>	<b>\$369,960</b>	<b>2%</b>
<b>Revenues</b>					
Licenses and Permits	\$10,101,278	\$11,016,060	\$10,789,636	(\$226,424)	(2%)
Miscellaneous	\$127,970	\$143,625	\$248,835	\$105,210	73%
Transfers	\$0	\$0	\$0	\$0	-
Other Sources	\$6,039,817	\$4,958,515	\$5,449,689	\$491,174	10%
<b>REVENUES TOTAL</b>	<b>\$16,269,065</b>	<b>\$16,118,200</b>	<b>\$16,488,160</b>	<b>\$369,960</b>	<b>2%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

Other Sources Revenue is Balance Forward Cash reserved for specific departments within Community Services

Intergovernmental Revenue consists of State Grants and Revenue Sharing

#### MSBUs by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
MSBU Other	\$11,280,099	\$11,864,836	\$12,279,988
MSBU Paving	\$2,917,721	\$2,197,632	\$2,128,216
MSBU Street Lighting	\$1,694,278	\$1,671,387	\$1,685,147
MSBU Multi-Purp	\$332,890	\$340,268	\$350,758
MSBU Fire	\$44,077	\$44,077	\$44,051
<b>TOTAL</b>	<b>\$16,269,065</b>	<b>\$16,118,200</b>	<b>\$16,488,160</b>

# Trash Collection MSBU Department

Trash Collection MSBU

## Check us Out

MSBUs Area of Operation Website

Hernando County, Florida

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# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Trash Collection MSBU

Collect the annual garbage collection cost from residents in the universal area annually through a MSBU to pay Republic Services for the services rendered.

### Goals

To continue collecting funds for the universal garbage collection MSBU's and paying Republic Services for the services rendered.

#### Trash Collection MSBU

	ADOPTED BUDGETS				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$7,963,053	\$8,708,176	\$8,596,383	(\$111,793)	(1%)
Budget Reserves	\$3,134,579	\$2,990,280	\$3,504,639	\$514,359	17%
<b>EXPENSES TOTAL</b>	<b>\$11,097,632</b>	<b>\$11,698,456</b>	<b>\$12,101,022</b>	<b>\$402,566</b>	<b>3%</b>
<b>Revenues</b>					
Licenses and Permits	\$8,034,952	\$8,985,294	\$8,851,928	(\$133,366)	(1%)
Miscellaneous	\$85,000	\$100,000	\$205,135	\$105,135	105%
Other Sources	\$2,977,680	\$2,613,162	\$3,043,959	\$430,797	16%
<b>REVENUES TOTAL</b>	<b>\$11,097,632</b>	<b>\$11,698,456</b>	<b>\$12,101,022</b>	<b>\$402,566</b>	<b>3%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

Budget Reserves were increased to cover services rendered during FY2024.  
Other Sources is Balance Forward Cash.



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# CONSTITUTIONALS







# Hernando County, FL Board of County Commissioners Fiscal Year 2024-2025 Annual Budget

**Doug Chorvat, Jr. – Clerk of the Circuit Court & Comptroller**

[Clerk Website](#)

## Constitutionals - Clerk of Court

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Non-Operating	\$7,623,536	\$9,268,344	\$12,435,042	\$3,166,698	34%
<b>EXPENSES TOTAL</b>	<b>\$7,623,536</b>	<b>\$9,268,344</b>	<b>\$12,435,042</b>	<b>\$3,166,698</b>	<b>34%</b>
<b>Revenues</b>					
Charges for Services	\$2,650,351	\$3,577,869	\$4,290,887	\$713,018	20%
Other Sources	\$400,000	\$400,000	\$0	(\$400,000)	(100%)
<b>REVENUES TOTAL</b>	<b>\$3,050,351</b>	<b>\$3,977,869</b>	<b>\$4,290,887</b>	<b>\$313,018</b>	<b>8%</b>
<b>Surplus   (Deficit)</b>	<b>(\$4,573,185)</b>	<b>(\$5,290,475)</b>	<b>(\$8,144,155)</b>	<b>-</b>	<b>-</b>



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

Prior to the voters overwhelmingly selecting Doug to represent the citizens of Hernando County as Clerk of Circuit Court and Comptroller in November 2018, Doug was brought into the Clerk's Office

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

### **Duties & Responsibilities**

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

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

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

### **Budget Regulations for Clerk of the Circuit Court & Comptroller**

Florida Statute 218.35 County fee officers; financial matters.—(1) Each county fee officer shall establish an annual budget for carrying out the powers, duties, and operations of his or her office for the next county fiscal year. The budget must be balanced so that the total of estimated receipts, including balances brought forward, equals the total of estimated expenditures and reserves. The budgeting of segregated funds must be made in a manner that retains the relation between program and revenue source, as provided by law.

(2) The clerk of the circuit court, functioning in his or her capacity as clerk of the circuit and county courts and as clerk of the board of county commissioners, shall prepare his or her budget in two parts:

(a) The budget for funds necessary to perform court-related functions as provided in s. 28.36.

(b) The budget relating to the requirements of the clerk as clerk of the board of county commissioners, county auditor, and custodian or treasurer of all county funds and other county-related duties, which shall be annually prepared and submitted to the board of county commissioners pursuant to s. 129.03(2), for each fiscal year. Expenditures must be itemized in accordance with the uniform accounting system prescribed by the Department of Financial Services as follows:

1. Personnel services.
2. Operating expenses.
3. Capital outlay.
4. Debt service.
5. Grants and aids.
6. Other uses.

(3) The clerk of the circuit court shall furnish to the board of county commissioners or the county budget commission all relevant and pertinent information that the board or commission deems necessary, including expenditures at the subobject code level in accordance with the uniform accounting system prescribed by the Department of Financial Services.



## Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County  
20 N. Main Street, Brooksville, FL 34601 - (352) 754-4201

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May 31, 2024

Hernando County Board of County Commissioners  
20 North Main Street  
Brooksville, FL 34601  
Via Electronic Mail

Dear Honorable Commissioners:

The Office of the Clerk of Circuit Court and County Comptroller respectfully requests a total budget authority of \$12,591,036.00 for fiscal year 2024-25.

We have not been apprised of the new health care costs for FY 2025, therefore a second request may be forthcoming should we be notified by the County of changes to the health care rates.

The budget includes funding based upon the following statutory object codes:

Personal Services	\$ 6,065,550
Operating Expenses	6,046,086
Capital Outlay	300,000
Debt Service	0
Grants and Aids	0
Other Uses (Article V - Court Communications)	5,000
CARE ATC	174,400

Pursuant to Florida Statute 218.35(2), I hereby certify that the amounts requested are reasonable and necessary for the statutory and constitutional functions that my office performs on behalf of county government. My staff and I have worked diligently to ensure that we are operating at the most efficient levels possible while continuing to provide the excellent service our constituents have come to expect.

Respectfully submitted,

Doug Chorvat, Jr.  
Clerk of Circuit Court & Comptroller



# Hernando County, FL Board of County Commissioners Fiscal Year 2024–2025 Annual Budget

## Sheriff Al Nienhuis

[Sheriff Website](#)

### Constitutionals - Sheriff

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Non-Operating	\$69,575,299	\$77,895,773	\$87,580,148	\$9,684,375	12%
<b>EXPENSES TOTAL</b>	<b>\$69,575,299</b>	<b>\$77,895,773</b>	<b>\$87,580,148</b>	<b>\$9,684,375</b>	<b>12%</b>
<b>Revenues</b>					
Charges for Services	\$4,371,235	\$4,428,969	\$4,630,679	\$201,710	5%
Miscellaneous	\$57,000	\$62,500	\$62,500	\$0	0%
Other Sources	\$780,000	\$286,000	\$303,000	\$17,000	6%
<b>REVENUES TOTAL</b>	<b>\$5,208,235</b>	<b>\$4,777,469</b>	<b>\$4,996,179</b>	<b>\$218,710</b>	<b>5%</b>
<b>Surplus   (Deficit)</b>	<b>(\$64,367,064)</b>	<b>(\$73,118,304)</b>	<b>(\$82,583,969)</b>	<b>-</b>	<b>-</b>



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

### Duties & Responsibilities

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

## Budget Regulations for Sheriff

Florida Statute 30.49 Budgets.—(1) Pursuant to s. 129.03(2), each sheriff shall annually prepare and submit to the board of county commissioners a proposed budget for carrying out the powers, duties, and operations of the office for the next fiscal year. The fiscal year of the sheriff commences on October 1 and ends September 30 of each year.(2) (a) The proposed budget must show the estimated amounts of all proposed expenditures for operating and equipping the sheriff's office and jail, excluding the cost of construction, repair, or capital improvement of county buildings during the fiscal year. The expenditures must be categorized at the appropriate fund level in accordance with the following functional categories:1. General law enforcement.2. Corrections and detention alternative facilities.3. Court services, excluding service of process. (b) The sheriff shall submit a sworn certificate along with the proposed budget stating that the proposed expenditures are reasonable and necessary for the proper and efficient operation of the office for the next fiscal year. (c) Within the appropriate fund and functional category, expenditures must be itemized in accordance with the uniform accounting system prescribed by the Department of Financial Services, as follows:1. Personnel services.2. Operating expenses.3. Capital outlay.4. Debt service.5. Grants and aids.6. Other uses. (d) The sheriff shall submit to the board of county commissioners for consideration and inclusion in the county budget, as deemed appropriate by the county, requests for construction, repair, or capital improvement of county buildings operated or occupied by the sheriff.(3) The sheriff shall furnish to the board of county commissioners or the budget commission, if there is a budget commission in the county, all relevant and pertinent information concerning expenditures made in previous fiscal years and proposed expenditures which the board or commission deems necessary, including expenditures at the subobject code level in accordance with the uniform accounting system prescribed by the Department of Financial Services. The board or commission may not amend, modify, increase, or reduce any expenditure at the subobject code level. The board or commission may not require confidential information concerning details of investigations which is exempt from s. 119.07(1). (4) The board of county commissioners or the budget commission, as appropriate, may require the sheriff to correct mathematical, mechanical, factual, and clerical errors and errors as to form in the proposed budget. At the hearings held pursuant to s. 200.065, the board or commission may amend, modify, increase, or reduce any or all items of expenditure in the proposed budget, as certified by the sheriff pursuant to paragraphs (2)(a)-(c), and shall approve such budget, as amended, modified, increased, or reduced. The board or commission must give written notice of its action to the sheriff and specify in such notice the specific items amended, modified, increased, or reduced. The budget must include the salaries and expenses of the sheriff's office, cost of operation of the county jail, purchase, maintenance and operation of equipment, including patrol cars, radio systems, transporting prisoners, court duties, and all other salaries, expenses, equipment, and investigation expenditures of the entire sheriff's office for the previous year. (a) The sheriff, within 30 days after receiving written notice of such action by the board or commission, in person or in his or her office, may file an appeal by petition to the Administration Commission. The petition must set forth the budget proposed by the sheriff, in the form and manner prescribed by the Executive Office of the Governor and approved by the Administration Commission, and the budget as approved by the board of county commissioners or the budget commission and shall contain the reasons or grounds for the appeal. Such petition shall be filed with the Executive Office of the Governor, and a copy served upon the board or commission from the decision of which appeal is taken by delivering the same to the chair or president thereof or to the clerk of the circuit court. (b) The board or commission shall have 5 days following delivery of a copy of such petition to file a reply with the Executive Office of the Governor, and shall deliver a copy of such reply to the sheriff.(5) Upon receipt of the petition, the Executive Office of the Governor shall provide for a budget hearing at which the matters presented in the petition and the reply shall be considered. A report of the findings and recommendations of the Executive Office of the Governor thereon shall be promptly submitted to the Administration Commission, which, within 30 days, shall either approve the action of the board or commission as to each separate item, or approve the budget as proposed by the sheriff as to each separate item, or amend or modify the budget as to each separate item within the limits of the proposed board of expenditures and the

expenditures as approved by the board of county commissioners or the budget commission, as the case may be. The budget as approved, amended, or modified by the Administration Commission shall be final.(6) The board of county commissioners and the budget commission, if there is a budget commission within the county, shall include in the county budget the items of proposed expenditures as set forth in the budget required by this section to be submitted, after the budget has been reviewed and approved as provided herein; and the board or commission, as the case may be, shall include the reserve for contingencies provided herein for each budget of the sheriff in the reserve for contingencies in the budget of the appropriate county fund.(7) The reserve for contingencies in the budget of a sheriff shall be governed by the same provisions governing the amount and use of the reserve for contingencies appropriated in the county budget, except that the reserve for contingency in the budget of the sheriff shall be appropriated upon written request of the sheriff.(8) The items placed in the budget of the board of county commissioners pursuant to this law shall be subject to the same provisions of law as the county annual budget; except that no amendments may be made to the appropriations for the sheriff's office except as requested by the sheriff.(9) The proposed expenditures in the budget shall be submitted to the board of county commissioners or budget commission, if there is a budget commission within the county, by June 1 each year; and the budget shall be included by the board or commission, as the case may be, in the budget of either the general fund or the fine and forfeiture fund, or in part of each.(10) If in the judgment of the sheriff an emergency should arise by reason of which the sheriff would be unable to perform his or her duties without the expenditure of larger amounts than those provided in the budget, he or she may apply to the board of county commissioners for the appropriation of additional amounts. If the board of county commissioners approves the sheriff's request, no further action is required on either party. If the board of county commissioners disapproves a portion or all of the sheriff's request, the sheriff may apply to the Administration Commission for the appropriation of additional amounts. The sheriff shall at the same time deliver a copy of the application to the Administration Commission, the board of county commissioners, and the budget commission, if there is a budget commission within the county. The Administration Commission may require a budget hearing on the application, after due notice to the sheriff and to the boards, and may grant or deny an increase or increases in the appropriations for the sheriff's offices. If any increase is granted, the board of county commissioners, and the budget commission, if there is a budget commission in the county, shall amend accordingly the budget of the appropriate county fund or funds. Such budget shall be brought into balance, if possible, by application of excess receipts in such county fund or funds. If such excess receipts are not available in sufficient amount, the county fund budget or budgets shall be brought into balance by adding an item of "Vouchers unpaid" in the appropriate amount to the receipts side of the budget, and provision for paying such vouchers shall be made in the budget of the county fund for the next fiscal year.(11) Notwithstanding any provision of law to the contrary, a sheriff may include a clothing and maintenance allowance for plainclothes deputies within his or her budget.(12) Notwithstanding any other law, and in order to effectuate, fulfill, and preserve the independence of sheriffs as specified in s. 30.53, a sheriff may transfer funds between the fund and functional categories and object and subobject code levels after his or her budget has been approved by the board of county commissioners or budget commission.

# **Hernando County Sheriff's Office**



**Proposed**  
**Annual Budget**  
**Fiscal Year 2024 - 2025**



Hernando County Sheriff's Office

May 31, 2024

Honorable Chair Elizabeth Narverud and Board Members  
Hernando County Board of County Commissioners  
20 North Main Street, Room 460  
Brooksville, FL 34601

Dear Chair and Commissioners:

Enclosed you will find my budget request for Fiscal Year 2024-2025, submitted in compliance with Florida Statute 30.49. These proposed expenditures are reasonable and necessary for the proper and efficient operation of the office for the next fiscal year.

I would like to begin by thanking the Board of County Commissioners (BOCC) and the County Administrator for your collaboration and support over the past year. Together, we continue to face new issues and opportunities. Our shared commitment to effective communication and cooperation is instrumental in serving the needs of our citizens.

As our county experiences continued growth in both residential and commercial sectors, it is imperative that public safety services evolve accordingly. This requires keeping up with the many residential and commercial development projects and the associated projected population growth. Our county continues to experience an **inflation rate of more than 3%** and a **growth rate of approximately 12%** this year. As the county plans for the development of the community and growing the commercial and industrial opportunities, this growth necessitates a proportional enhancement of public safety services.

In light of current and future growth, my proposed budget includes those funds necessary to ensure we have adequate law enforcement, court security, detention, and corresponding support services in place to maintain a safe county for our current and future residents. We ensure we have enough staff to handle expected workloads, with backup plans for different days and times, using on-call help when needed during non-peak hours.

Along with growth also comes increased demands related to providing around-the-clock law enforcement, detention, and dispatching services. This budget includes several mandated financial impacts to consider. For the second year in a row, inflation has driven costs up across all areas of the budget, from supplies and gas prices to personnel costs. It is important to note that, contrary to what some might believe, the vast majority of a sheriff's proposed budget is *directly* related to personnel costs.

Maintaining a full-service law enforcement, detention, and court services agency, one that fulfills our statutory obligations and meets the needs of our citizens, now and in the future, therefore, is challenging during the best of times. We continue to feel significant pressure from regional public employers that are competing to both attract and retain employees, especially ones that can meet the extremely high standards a law enforcement agency demands of its applicants. Many regional employers, for example, are offering higher salaries and substantial hiring bonuses.

In response to these and other pressures, we must continue to work together and must focus on necessary increases in personnel expenditures. Since the Sheriff's Office mission relies on people rather than projects, our effectiveness depends on our ability to continue **attracting and retaining** the best personnel. My staff, toward that end, constantly conducts in-depth research to ensure we remain both equitable and competitive when compared to our regional competitors.

It is noteworthy that according to Florida Tax Watch, Hernando County ranks as the 27<sup>th</sup> largest county in the state, yet it currently stands at 56<sup>th</sup> in public safety expenditures.

Our budgetary approach to addressing personnel needs and responding to the growth in Hernando County is strategic and forward-thinking. The Academy Program has played a significant role in helping us fill deputy vacancies, while still maintaining our very high standards. Working together, HCSO and Simpson Tech have offered both full-time and part-time academies this past year. These efforts enable my office to recruit locally and meet the staffing needs of the community. Given the growth of the county, providing such long-term and cost-effective solutions requires an initial and ongoing investment in this worthwhile program. That is the reason I must request that the driving pad and shooting range be a top-priority this year, *since these two projects are at least two to three years behind schedule.*

Consistent with county operations, the Sheriff's Office must manage mandated costs. As you are probably aware, operational and administrative costs are rising exponentially in many cases. It is important to note that mandated increases in personnel costs alone will require an additional obligation of **\$3.7 million**, accounting for a **4.73%** budget increase from last fiscal year before including needed staffing requests. While such increases are notable, they are unavoidable for a large public safety agency.

Furthermore, the collaborative efforts of our Information Technology department on several county-wide projects such as the much-needed radio system upgrade, the CAD project, and Next Generation 911 implementation demonstrate a commitment to staying at the forefront of technological support for law enforcement. As cybersecurity becomes increasingly critical, we must also protect against attacks. Accordingly, additional funds have been added to the budget to facilitate enhancing our network security. These initiatives not only improve operational efficiency but also enhance the agency's ability to adapt to emerging challenges and meet the evolving needs of the community.

My commitment to fiscal responsibility remains steadfast, entailing a thorough internal budget planning process that accurately identifies our agency's prioritized needs and leverages alternate funding sources whenever possible. Our process involves middle managers up to the level of the Colonel who work to prioritize needs prior to being presented to me. Documentation supporting the original requested needs of the agency resulted in an **increase to our budget of 29%**. However, we had to make some difficult decisions resulting in a **\$13 million reduction** of the initial proposed budget. We take this approach seriously, always striving to present only the most pressing needs and optimal solutions to the BOCC with a goal to stay well below the historical and projected revenue growth.

Toward that end, we believe that County financial growth can be measured by looking at the three current and main general fund revenue sources: Ad Valorem Tax, State Revenue Sharing, and the current Local ½ Cent Sales Tax. These sources illustrate the financial growth in the county's general fund budgets. Over the past five years, Hernando County has seen a cumulative increase of 73% in these three revenue streams, averaging 15% per year. In comparison, the Sheriff's Office has

experienced a cumulative increase in budget requests of 39% over the same period, averaging 8% per year. Had the Sheriff's Office budget requests grown at the same rate as the county's actual revenue collection, its budget would be more than \$19.5 million higher than it is today.

	FY2020	FY2021	FY2022	FY2023	FY2024 - Actuals not yet available
<b>Actual Revenue Received</b>	18.4%	9.1%	15.0%	18.6%	12.0%
<b>Sheriff's Budget</b>	5.1%	4.7%	7.3%	10.1%	12.0%
<b>Sheriff's Budget requested BELOW Growth</b>	13.3%	4.5%	7.7%	8.5%	0.0%

In conclusion, our ongoing partnership is crucial for addressing the current economic challenges and ensuring that the Sheriff's Office remains well-equipped to fulfill its mission of protecting and serving the community. Just like fire and emergency medical services, law enforcement, detention, and dispatch services are vital and must be funded at a level that is better than reasonable when compared to similar-sized counties.

I would be glad to provide more detailed information regarding the mandates, cost increases, and workload analyses affecting this year's budget proposal. *I welcome and strongly encourage your questions and constructive discussion.* Please feel free to call my assistant and set up a meeting time that is convenient for you over the next month. I stand ready to work together with you through the budgeting process in the furtherance of our mutual responsibilities to the citizens of Hernando County.

I thank you in advance for your support.

Sincerely,

Al Nienhuis  
 Sheriff

AN/tsr

**HERNANDO COUNTY SHERIFF'S OFFICE  
BUDGET CERTIFICATION  
ANNUAL BUDGET 2024-2025**

To: Board of County Commissioners  
Hernando County, Florida

I hereby submit to you the following proposed budget for the operation of the Hernando County Sheriff's Office for the fiscal year beginning October 1, 2024 and ending September 30, 2025.

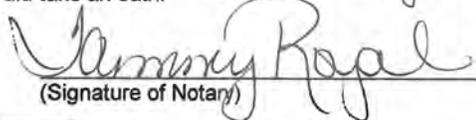
	Law Enforcement	Detention	Courthouse
Personnel Services	\$ 54,157,738	\$ 18,654,556	\$ 1,847,835
Operating Expenditures	7,485,928	2,933,308	523,883
Capital Outlay	1,933,900	43,000	-
<b>Totals</b>	<b>\$ 63,577,566</b>	<b>\$ 21,630,864</b>	<b>\$ 2,371,718</b>
<b>HCSO Reserves held by BOCC</b>	<b>\$ 15,894,392</b>	<b>\$ 5,407,716</b>	<b>\$ 592,930</b>

I further certify that these proposed expenditures are reasonable and necessary for the proper and efficient operation of the Hernando County Sheriff's Office for the ensuing year.

  
\_\_\_\_\_  
Al Nienhuis  
Sheriff of Hernando County

STATE OF FLORIDA  
HERNANDO COUNTY

The foregoing instrument was acknowledged before me this 31<sup>st</sup> day of May, 2024, by Al Nienhuis who is personally known to me and who did take an oath.

  
\_\_\_\_\_  
(Signature of Notary)

Tammy Royal  
\_\_\_\_\_  
(Printed Name of Notary)

Se. Exec. Assistant  
\_\_\_\_\_  
(Title and Stamp)



**Hernando County Sheriff's Office**  
**Proposed Fiscal Year 2024 - 2025**

**Law Enforcement**

Law Enforcement is a statutory responsibility of the Sheriff. The Law Enforcement budget funds functions like Patrol, Specialty Units, Investigations, Civil and Warrants, School Safety, and Animal Enforcement. It also includes support functions such as Forensics, Crime Analysis, Property & Evidence, Professional Standards, administrative functions and countywide dispatch services.

Revenues are collected from various contracts and a few miscellaneous sources. The revenues earned by the Sheriff's Office help reduce the amount of budget monies needed from taxpayers.

	Approved FY2024	Proposed FY2025	FY2024-2025 Difference
School Resource Officer Program	\$ 2,526,792	\$ 2,653,132	\$ 126,340
City of Brooksville Contract	1,110,216	1,165,727	55,511
Emergency Dispatch Fees	578,640	595,999	17,359
Civil Fees	130,000	130,000	-
Miscellaneous Revenues	62,500	62,500	-
<b>Total - Revenue</b>	<b>\$ 4,408,148</b>	<b>\$ 4,607,358</b>	<b>\$ 199,210</b>

	Actual Expenditures FY2023	Approved Budget FY2024	Proposed Budget FY2025	FY2024 to FY2025 Difference
<b>Personnel Services</b>				
Wages - Sworn and Civilian	\$ 24,367,780	\$ 29,452,461	\$ 33,191,391	\$ 3,738,930
Wages - Part Time	614,333	689,000	696,000	7,000
Wages - Overtime	626,639	358,850	393,150	34,300
Wages - Incentive	133,460	130,920	134,160	3,240
Benefits - FICA Taxes	1,941,806	2,265,360	2,528,044	262,684
Benefits - Retirement	6,314,648	8,134,840	9,141,655	1,006,815
Benefits - Insurance	6,929,278	6,854,804	6,887,866	33,062
Benefits - Workers Compensation	765,611	1,057,158	1,185,472	128,314
Benefits - Unemployment	2,902	-	-	-
	<b>\$ 41,696,457</b>	<b>\$ 48,943,393</b>	<b>\$ 54,157,738</b>	<b>\$ 5,214,345</b>
<b>Operating Expenditures</b>				
Professional Services	\$ 76,920	\$ 58,000	\$ 55,775	\$ (2,225)
Contracted Services	843,043	111,545	118,470	6,925
Investigations	(25,146)	87,400	76,000	(11,400)
Travel & Per Diem	60,412	78,147	140,198	62,051
Communications & Utilities	651,137	576,358	727,125	150,767
Rental and Leases	88,224	145,305	130,288	(15,017)
Insurance	837,248	898,810	978,558	79,748
Repair and Maintenance	391,961	396,130	679,880	283,750
Supplies & Printing	2,607,099	2,024,590	2,684,138	659,548
Maintenance Agreements	1,038,427	1,586,105	1,580,042	(6,063)
Fees and Licenses	9,659	10,600	10,900	300
Dues & Training	195,240	129,845	304,554	174,709
	<b>\$ 6,774,224</b>	<b>\$ 6,102,835</b>	<b>\$ 7,485,928</b>	<b>\$ 1,383,093</b>
Capital Outlay & Debt Service	\$ 2,470,661	\$ 1,404,600	\$ 1,933,900	\$ 529,300
<b>Total - Expenditures</b>	<b>\$ 50,941,342</b>	<b>\$ 56,450,828</b>	<b>\$ 63,577,566</b>	<b>\$ 7,126,738</b>
<b>Law Enforcement - Net Impact to General Fund:</b>	<b>\$ 52,042,680</b>	<b>\$ 58,970,208</b>	<b>\$ 69,970,208</b>	<b>\$ 6,927,528</b>

## Hernando County Sheriff's Office Budget Proposed Fiscal Year 2024 - 2025

### Detention

By statute, the Hernando County jail is the responsibility of the Board of County Commissioners but the Sheriff currently manages the jail and its programs. The Detention budget includes the costs of operating and managing the Hernando County Detention Center. The functions include Booking, Classification, Housing, in-house Medical Services, Maintenance, Transportation, and Administration. Revenues include a work squad contract with the County for inmate labor.

Several revenue sources help reduce the budget impact on taxpayers. These include the collection of reimbursements for inmate medical services, garnishment of inmate social security benefits during incarceration, and charging processing fees and subsistence fees to those able to pay.

	Approved FY2024	Proposed FY2025	FY2024 to FY2025 Difference
Inmate Work Squad - Dept of Public Works	\$ 83,322	\$ 85,822	\$ 2,500
Inmate Medical Reimbursements	40,000	41,000	1,000
Inmate Social Security	28,000	24,000	(4,000)
Inmate Processing Fees	38,000	38,000	-
Inmate Subsistence Fees	180,000	200,000	20,000
<b>Total - Revenue</b>	<b>\$ 369,322</b>	<b>\$ 388,822</b>	<b>\$ 19,500</b>

	Actual Expenditures FY2023	Approved Budget FY2024	Proposed Budget FY2025	FY2024 to FY2025 Difference
<b>Personnel Services</b>				
Wages - Sworn and Civilian	\$ 8,607,795	\$ 10,393,157	\$ 11,474,606	\$ 1,081,449
Wages - Part Time	41,298	-	-	-
Wages - Overtime	282,611	177,400	212,800	35,400
Wages - Incentive	33,847	33,120	33,840	720
Benefits - FICA Taxes	681,024	795,072	870,592	75,520
Benefits - Retirement	2,236,761	2,897,027	3,168,513	271,486
Benefits - Insurance	2,142,186	2,374,774	2,468,490	93,716
Benefits - Workers Compensation	333,983	375,640	425,715	50,075
	<b>\$ 14,359,505</b>	<b>\$ 17,046,190</b>	<b>\$ 18,654,556</b>	<b>\$ 1,608,366</b>
<b>Operating Expenditures</b>				
Contracted Services	\$ 106,320	\$ 148,980	\$ 126,080	\$ (22,900)
Travel, Per Diem & Prisoner Transport	41,550	42,000	55,850	13,850
Communications & Utilities	566,640	519,900	560,100	40,200
Insurance	138,651	156,400	230,688	74,288
Repair and Maintenance	41,655	20,700	22,650	1,950
Supplies & Printing	1,490,958	1,472,465	1,827,894	355,429
Maintenance Agreements	30,733	67,550	67,550	-
Fees and Licenses	590	925	925	-
Dues & Training	12,360	18,850	41,571	22,721
	<b>\$ 2,429,457</b>	<b>\$ 2,447,770</b>	<b>\$ 2,933,308</b>	<b>\$ 485,538</b>
<b>Capital Outlay</b>				
	\$ -	\$ -	\$ 43,000	\$ 43,000
<b>Total - Expenditures</b>	<b>\$ 16,788,962</b>	<b>\$ 19,493,960</b>	<b>\$ 21,630,864</b>	<b>\$ 2,136,904</b>
<b>Detention - Net Impact to General Fund:</b>		<b>\$ 19,124,638</b>	<b>\$ 21,242,042</b>	<b>\$ 2,117,404</b>

**Hernando County Sheriff's Office**  
**Proposed Fiscal Year 2024 - 2025**

**Courthouse Security**

Courthouse security is a statutory responsibility of the Sheriff. The Courthouse Security budget funds courthouse security, courthouse holding cell security and bailiff duties, as required by the presiding judge.

	Actual Expenditures FY2023	Approved Budget FY2024	Proposed Budget FY2025	FY2024 to FY2025 Difference
<b>Personnel Services</b>				
Wages - Sworn and Civilian	\$ 925,461	\$ 967,760	\$ 1,134,195	\$ 166,435
Wages - Overtime	1,011	1,000	-	(1,000)
Wages - Incentive	8,963	8,640	10,680	2,040
Benefits - FICA Taxes	69,775	74,043	85,793	11,750
Benefits - Retirement	265,842	315,399	369,905	54,506
Benefits - Insurance	183,599	189,518	190,258	740
Benefits - Workers Compensation	46,009	48,853	57,004	8,151
	<b>\$ 1,500,660</b>	<b>\$ 1,605,213</b>	<b>\$ 1,847,835</b>	<b>\$ 242,622</b>
<b>Operating Expenditures</b>				
Contracted Services	\$ 271,989	\$ 304,522	\$ 482,160	\$ 177,638
Travel & Per Diem	-	450	450	-
Insurance	12,715	17,400	19,373	1,973
Repair and Maintenance	-	1,050	1,050	-
Maintenance Equipment	11,726	12,000	12,000	-
Supplies	9,547	9,950	8,450	(1,500)
Books, Dues and Training	91	400	400	-
	<b>\$ 306,068</b>	<b>\$ 345,772</b>	<b>\$ 523,883</b>	<b>\$ 178,111</b>
<b>Total - Expenditures</b>	<b>\$ 1,806,728</b>	<b>\$ 1,950,985</b>	<b>\$ 2,371,718</b>	<b>\$ 420,733</b>

**Note:**

\*FY2025 Courthouse remodel added additional entrance requiring additional security needs by 58% or \$177,638

**Hernando County Sheriff's Office  
Inmate Revenue Fund  
FY2024 - 2025**

The Inmate Revenue Fund is generated through the extra effort of the Sheriff and his staff in housing inmates from federal and other county jurisdictions. This not only makes good use of any available beds the jail has, but allows the Sheriff's Office to fund those positions that make the program possible and pay for most repair and maintenance without any costs to local taxpayers. The expenditures listed in the below budget are paid for from this program.

**The available fund balance as of May 2024 is approximately \$6 million**

	Actual Expenditures FY2023	Approved Budget FY2024	Proposed Budget FY2025	FY2024 to FY2025 Difference
<b>Revenue Source</b>				
Federal Inmate Revenue	\$ 2,184,225	\$ 2,200,000	\$ 2,300,000	\$ 100,000
Pasco County Inmate Revenue	1,321,200	1,000,000	1,400,000	400,000
Interest Income	903	-	-	-
<b>Total - Revenue</b>	<b>\$ 3,506,328</b>	<b>\$ 3,200,000</b>	<b>\$ 3,700,000</b>	<b>\$ 500,000</b>
<b>Personnel Services</b>				
Wages - Sworn and Civilian	\$ 1,266,934	\$ 1,382,534	\$ 1,565,080	\$ 182,546
Wages - Overtime	21,342	10,000	15,000	5,000
Wages - Incentive	4,588	4,320	5,520	1,200
Benefits - FICA Taxes	96,078	103,707	117,389	13,682
Benefits - Retirement	320,129	385,217	430,708	45,491
Benefits - Insurance	363,001	351,332	368,081	16,749
Benefits - Workers Compensation	47,308	45,839	56,904	11,065
	<b>\$ 2,119,380</b>	<b>\$ 2,282,949</b>	<b>\$ 2,558,682</b>	<b>\$ 275,733</b>
<b>Operating Expenditures</b>				
Utilities	\$ -	\$ 74,000	\$ 78,000	\$ 4,000
Rental & Leases	43,546	47,500	51,000	3,500
Insurance	17,648	23,400	24,722	1,322
Maintenance Equipment & Radio	15,945	2,132	13,198	11,066
Supplies	163,875	203,500	231,433	27,933
	<b>\$ 241,014</b>	<b>\$ 350,532</b>	<b>\$ 398,353</b>	<b>\$ 47,821</b>
Repair & Maintenance - Building	\$ 36,481	\$ -	\$ -	\$ -
Capital Outlay - Internal Building/Equipment	86,953	481,200	540,000	58,800
<b>Total Repair &amp; Maintenance from 2 Year Plan</b>	<b>\$ 123,434</b>	<b>\$ 481,200</b>	<b>\$ 540,000</b>	<b>\$ 58,800</b>
<b>Total - Expenditures</b>	<b>\$ 2,483,828</b>	<b>\$ 3,114,681</b>	<b>\$ 3,497,035</b>	<b>\$ 382,354</b>

Projects listed in the 3 Year Maintenance & Improvement Plan on the next page are included in this budget if projects are to be completed by the Sheriff's Office staff (typically internal building repairs). The amount for FY2025 is **\$540,000**. The projects involving structural building repairs are to be completed by County Facilities Maintenance and included in Fund 1203 in the Sheriff's Revenue Fund in the BOCC budget. The amount for FY2025 is **\$3,620,000**. The County portion is also noted in the 3 Year Maintenance & Improvement Plan on the next page.

## Hernando County Detention Center - 3 Year Maintenance & Improvement Plan

Projects listed in the 3 Year Maintenance & Improvement Plan are included in the Sheriff's Inmate Revenue Fund budget if projects are to be completed by the Sheriff's Office staff (typically internal building repairs). The amount for FY2025 is \$540,000. The projects involving structural building repairs are to be completed by County Facilities Maintenance and included in Fund 1203 in the Sheriff's Revenue Fund in the BOCC budget. The revenue earned from this program is budgeted to pay for \$3,620,000 out of the Sheriff's Revenue Fund held by the BOCC.

Area	Year	Project Description	HCSO Budget	BOCC Budget
Bravo Unit	2025	Replace four main Bravo Air Conditioning Units Bravo		\$ 1,100,000
Bravo Unit	2025	Replace Bravo Roof		\$ 600,000
Jail	2025	Replace 6 AC Units		\$ 120,000
Alpha/Admin	2025	Replace roof in Administration and Alpha*		\$ 1,800,000
Jail	2025	Cameras for intake areas/quarantine (20 cells)/A800 & B200	\$ 80,000	
Alpha/Charlie	2025	Recreation yards caged top/roof	\$ 35,000	
Bravo Unit	2025	Replace Bravo doors with larger windows and food chute	\$ 375,000	
Alpha	2025	Alpha 800 Mental Health Build Out	\$ 50,000	

**Funds needed for 2025 Projects: \$ 540,000 \$ 3,620,000**

Operational Core	2026	Upgrade/Update door control system (MTI/Need cost estimates)*		\$ 227,800
Jail	2026	Replace 5 AC Units		\$ 100,000
Jail	2026	Warehouse construction - (Nothing new. Extend contract for leased warehouse) - DESIGN		\$ 350,000
Jail	2026	Replace Fire Alarm System		\$ 750,000
Operational Core	2026	Mental Health Unit*		\$ 3,000,000
Exterior	2026	Parking lot resurface*		\$ 300,000
Operational (CF201)	2026	Security bollards at front of jail 2022 move to HCSO - can't complete until Alpha project completed.*	\$ 25,000	
Alpha (CF202)	2026	Renovate control room*	\$ 50,000	
Operational Core (CF201)	2026	Fence entire property (including heavy security fence and concrete apron) <i>Stand by until warehouse build</i>	\$ 385,000	

**Funds needed for 2026 Projects: \$ 460,000 \$ 4,727,800**

Maintenance	2027	Build one maintenance shop		\$ 350,000
Master Plan	2027	Mental Health Unit		\$ 3,000,000
Operational Core (CF202)	2027	Upgrade jail management system - Discuss Allowability in IRF	\$ 500,000	

**Funds needed for 2027 Projects: \$ 500,000 \$ 3,350,000**

\* Projects to be included in master plan if approved.

**\$ 1,500,000 \$ 11,697,800**

**ESTIMATED TOTAL**

**\$ 13,197,800**

**Hernando County Sheriff's Office  
E911 Fund Budget  
FY2024 - 2025**

This budget includes the proceeds of telephone charges collected for the installation and operation of an Emergency 911 System. Use of funding is restricted to pay certain costs associated with the E911 system.

	Actual Expenditures FY2023	Approved Budget FY2024	Proposed Budget FY2025	FY2024 to FY2025 Difference
<b>Revenue Source</b>				
State E911 Non-Wireless Fee	\$ 191,483	\$ 195,000	\$ 180,000	\$ (15,000)
Special Disbursement	1,200	-	-	-
State E911 Wireless Fee	703,121	685,000	750,000	65,000
Pre-Paid	103,394	105,000	105,000	-
CHS Maintenance	58,323	-	-	-
Interest - Operating	1,653	1,500	1,500	-
Balance Forward Cash	-	1,326,380	1,464,391	138,011
<b>Total - Revenue</b>	<b>\$ 1,059,174</b>	<b>\$ 2,312,880</b>	<b>\$ 2,500,891</b>	<b>\$ 188,011</b>
<b>Personnel Services</b>				
Wages - Sworn and Civilian	\$ 409,544	\$ 578,690	\$ 635,710	\$ 57,020
Wages - Overtime	1,000	1,000	-	(1,000)
Benefits - FICA Taxes	31,113	44,184	48,282	4,098
Benefits - Retirement	69,439	98,548	110,111	11,563
Benefits - Insurance	125,631	175,028	179,650	4,622
Benefits - Workers Compensation	2,608	1,450	5,329	3,879
	<b>\$ 639,335</b>	<b>\$ 898,900</b>	<b>\$ 979,082</b>	<b>\$ 80,182</b>
<b>Operating Expenditures</b>				
Contracted Services	\$ 23,200	\$ 20,000	\$ 20,000	\$ -
Travel & Per Diem	663	5,700	11,500	5,800
Communications Services	90,341	115,000	45,000	(70,000)
Insurance	8,456	1,200	3,600	2,400
Repair and Maintenance	-	10,000	5,000	(5,000)
Supplies & Printing	52,257	16,060	55,800	39,740
Maintenance Agreements	92,090	109,000	123,000	14,000
Dues & Training	65,869	32,000	35,000	3,000
	<b>\$ 332,876</b>	<b>\$ 308,960</b>	<b>\$ 298,900</b>	<b>\$ (10,060)</b>
<b>Capital Outlay</b>	<b>\$ 43,033</b>	<b>\$ 25,000</b>	<b>\$ 300,000</b>	<b>\$ 275,000</b>
<b>Reserve for Contingencies</b>	<b>\$ -</b>	<b>\$ 1,080,020</b>	<b>\$ 922,909</b>	<b>\$ (157,111)</b>
<b>Total - Expenditures</b>	<b>\$ 1,015,244</b>	<b>\$ 2,312,880</b>	<b>\$ 2,500,891</b>	<b>\$ 188,011</b>
<b>Change in Fund Balance</b>	<b>\$ 43,930</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

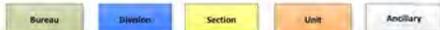
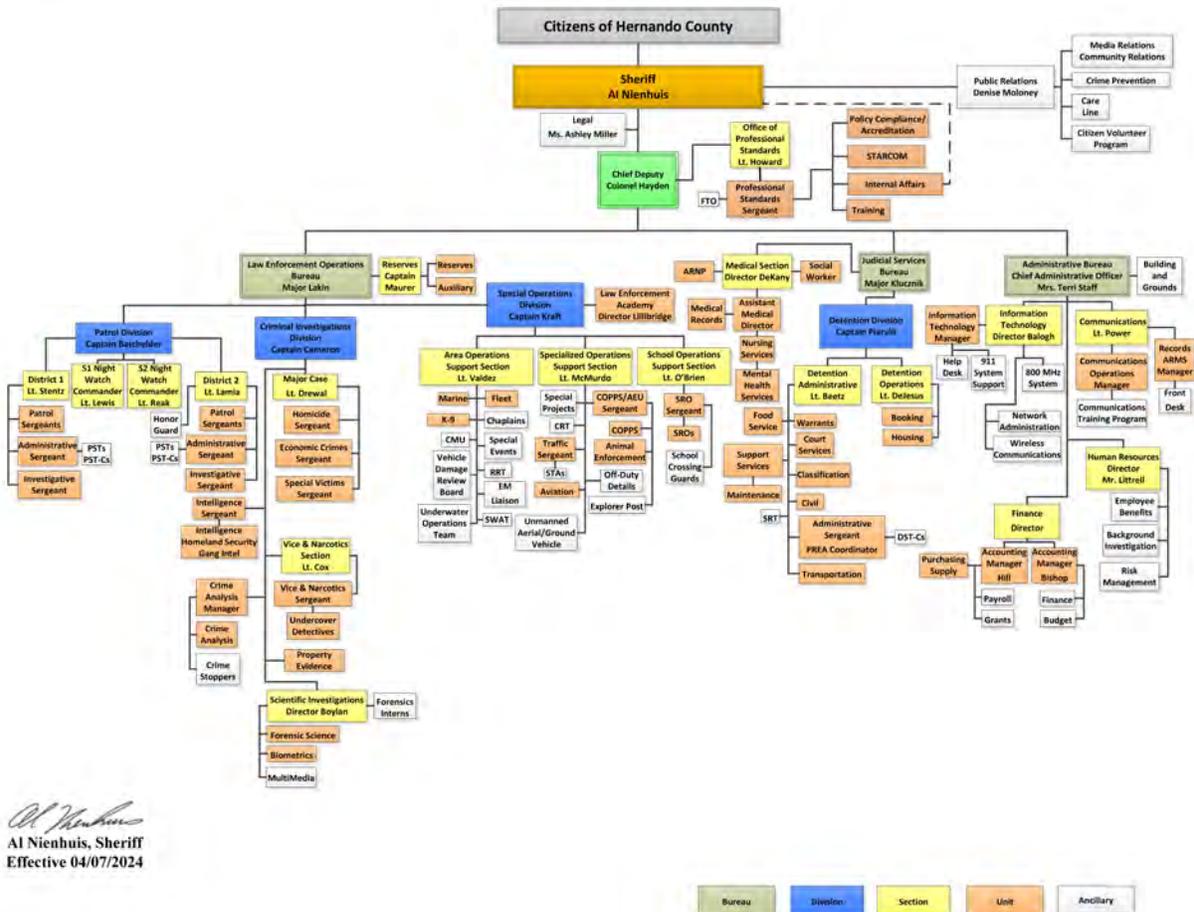
**Hernando County Sheriff's Office**  
**800 MHz Fund**  
**FY2024 - 2025**

This budget derives its resources from lease payments for space leased on the tower sites, fees assessed to each radio user department for maintenance contract costs, and a \$12.50 fee included in each fine paid for a traffic citation. The 800 MHz system is maintained to provide radio communications for all public safety and County radio users.

	Actual Expenditures FY2023	Approved Budget FY2024	Proposed Budget FY2025	FY2024 to FY2025 Difference
<b>Revenue Source</b>				
Revenue Radio	\$ 626,808	\$ 630,000	\$ 630,000	\$ -
Fines and Forfeitures	115,486	110,000	130,000	20,000
Tower Lease	88,800	88,700	90,000	1,300
Interest Income	268	-	-	-
Balance Forward Cash	-	960,651	1,179,399	218,748
<b>Total - Revenue</b>	<b>\$ 831,362</b>	<b>\$ 1,789,351</b>	<b>\$ 2,029,399</b>	<b>\$ 240,048</b>
<b>Operating Expenditures</b>				
Contracted Services	\$ 27,231	\$ 100,000	\$ -	\$ (100,000)
Utilities	25,381	67,200	50,000	(17,200)
Rental and Leases	242,189	255,000	262,000	7,000
Insurance	23,546	56,000	28,000	(28,000)
Repair and Maintenance	8,131	20,000	10,000	(10,000)
Maintenance Agreements	197,099	100,000	32,150	(67,850)
Operating Supplies	752	500	2,500	2,000
	<b>\$ 524,329</b>	<b>\$ 598,700</b>	<b>\$ 384,650</b>	<b>\$ (214,050)</b>
<b>Reserve for Contingencies</b>	<b>\$ -</b>	<b>\$ 1,190,651</b>	<b>\$ 1,644,749</b>	<b>\$ 454,098</b>
<b>Total - Expenditures</b>	<b>\$ 524,329</b>	<b>\$ 1,789,351</b>	<b>\$ 2,029,399</b>	<b>\$ 240,048</b>
<b>Change in Fund Balance</b>	<b>\$ 307,033</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

	Law Enforcement Trust Fund	Crime Prevention	HCSO Revenue Fund	Fed Forfeitures--Justice	Fed Forfeitures--Treasury	Impact Fees--Law Enforcement	Impact Fees--Jail
BCC Account Description	FUND 1201	FUND 1202	FUND 1203	FUND 1205	FUND 1206	FUND 3361	FUND 3362
3241101 Imp Fees - Res Law Enf						130,000	
3241102 Imp Fees - Res Jail							11,000
3241201 Imp Fees - Comm Law Enf						46,000	
3241202 Imp Fees - Comm Jail							3,500
3590030 Forfeit / Confiscated Funds	45,000						
3590050 Court Costs - Crime Prevention		65,000					
3659001 Sale of Confiscated Materials	5,000						
3611500 Interest / Investments		3,000					
3613000 Change in Fair Value - Inv							
3864004 Transfer In--Inmate Revenue			3,700,000				
3899090 Balance Forward Cash (Budget Only)	448,700	154,617	6,479,751	602,480	50,281	465,681	98,118
<b>Total Revenue</b>	<b>498,700</b>	<b>222,617</b>	<b>10,179,751</b>	<b>602,480</b>	<b>50,281</b>	<b>641,681</b>	<b>112,618</b>
5303101 Professional Services	1,500						
5303401 Contracted Services	27,000	1,000					
5304606 Repair / Maintenance Software		6,000					
5304701 Printing and Binding	500	2,000					
5304801 Promotional Activities	5,000	32,500					
5304902 Advertising - Other	6,100	56,000					
5304922 Fees / Costs - Other	23,500						
5304959 Fees / Costs - Bank Charges	50	50		30	30		
5305201 Operating Supplies	200	100					
5305205 Clothing & Uniforms		5,000					
5305221 Operating Supplies - Computer Software	1,000						
5305264 Uncapitalized Equip	1,000						
5304601 Repair / Maintenance Building			3,620,000				
5606401 Equipment \$5,000 or More				600,000	50,000	641,681	112,618
5808201 Aid to Private Organizations	20,200						
5909192 Fees & Costs--Jail Operations			2,957,035				
5909193 Fees & Costs--R&M Jail			540,000				
5909911 Budget Reserves--Grants				2,450	251		
5909969 Budget Reserves--Jail Repairs (Budget Only)			3,062,716				
5909999 Budget Reserves / Cash Forward (Budget Only)	412,650	119,967					
<b>Total Expenditures</b>	<b>498,700</b>	<b>222,617</b>	<b>10,179,751</b>	<b>602,480</b>	<b>50,281</b>	<b>641,681</b>	<b>112,618</b>

*Al Nienhuis*  
 Al Nienhuis, Sheriff  
 Effective 04/07/2024







# Hernando County, FL Board of County Commissioners Fiscal Year 2024-2025 Annual Budget

## Shirley Anderson – Supervisor of Elections

Supervisor of Elections Website

### Constitutionals - Supervisor Of Elections

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Non-Operating	\$2,176,515	\$2,687,501	\$2,774,309	\$86,808	3%
<b>EXPENSES TOTAL</b>	<b>\$2,176,515</b>	<b>\$2,687,501</b>	<b>\$2,774,309</b>	<b>\$86,808</b>	<b>3%</b>
<b>Revenues</b>					
Other Sources	\$50,000	\$0	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Surplus   (Deficit)</b>	<b>(\$2,126,515)</b>	<b>(\$2,687,501)</b>	<b>(\$2,774,309)</b>	<b>-</b>	<b>-</b>



Shirley Anderson was elected as our Supervisor of Elections in 2012. During her tenure she has used precious resources to make the office run efficient and transparent. She manages a vital department which employs 11 full time workers – however those numbers swell during an election to 350+. Since taking office in 2013 Supervisor Anderson has instituted the following programs:

- Implemented Spanish language voting materials
- Clear Ballot Audit System
- Ballot Trax
- ADA accessible Vote-by-Mail
- Vote in Honor of a Vet
- Adopt a Precinct
- Double Click Democracy – an online school election program

Currently, she is the chair of District 7 for the Florida Supervisor of Elections (FSE) and serves on the FSE Board of Directors. She also has earned distinctions as a Master Florida Certified Election

Professional (MFCEP-state certification) and Certified Elections Registration Administrator (CERA-federal certification)

Prior to being elected Shirley served as District Director for Congressman Rich Nugent. She also served in that capacity under Congresswoman Ginny Brown-Waite.

Ms. Anderson is a fifth generation Floridian who has called Hernando County her home for the past twenty-three years. She is a mother of three grown children and grandmother of nine. She is a graduate of USF.

She believes her role as Supervisor of Elections is one of the most important elected offices.

Although this office is seldom referred to unless there is a problem, she regards this position as the gatekeeper to our democracy and feels honored to be entrusted with this important position.

## 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.
-



# Shirley Anderson

HERNANDO COUNTY SUPERVISOR OF ELECTIONS

16264 Spring Hill Drive  
Brooksville, FL 34604  
P: 352.754.4125 • F: 352.754.4425

May 31, 2024

Board of County Commissioners  
Via Electronic Mail Only

Dear Commissioners,

Pursuant to Florida Statute 129.201, I am attaching the budget request for the Supervisor of Elections for the 2024-2025 fiscal year. The total amount of the request is \$2,774,309.

Election(s) costs differ from year to year based on the type of election(s). This budget request reflects:

- 2024 General Election.
- Increased costs of operating and administrative expenses.
- Increased costs of in-person voting due to changes in voting trends and recent legislation.
- Increase security protocols.

This request also includes \$1,600 per full-time employee, totaling \$19,200 for CareATC costs that we now are required to budget for.

I hereby certify that the attached budget request is reasonable and necessary for the statutory and constitutional functions that my office performs.

Respectfully,

Shirley Anderson  
Hernando County Supervisor of Elections

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[www.HernandoVotes.gov](http://www.HernandoVotes.gov) • e-mail: [Election@HernandoVotes.gov](mailto:Election@HernandoVotes.gov)

[Hernando County, Florida](#)

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[Office of Management & Budget webpage](#)



# Hernando County, FL Board of County Commissioners Fiscal Year 2024-2025 Annual Budget

## John C. Emerson, CFA – Property Appraiser

[Property Appraiser Website](#)

### Constitutionals - Property Appraiser

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Non-Operating	\$2,915,706	\$3,241,267	\$3,658,141	\$416,874	13%
<b>EXPENSES TOTAL</b>	<b>\$2,915,706</b>	<b>\$3,241,267</b>	<b>\$3,658,141</b>	<b>\$416,874</b>	<b>13%</b>
<b>Revenues</b>					
Other Sources	\$60,000	\$60,000	\$60,000	\$0	0%
<b>REVENUES TOTAL</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$0</b>	<b>0%</b>
<b>Surplus   (Deficit)</b>	<b>(\$2,855,706)</b>	<b>(\$3,181,267)</b>	<b>(\$3,598,141)</b>	<b>-</b>	<b>-</b>



John Emerson is a Florida native and was raised in Hernando County. Of his 40 plus years in the real estate appraisal field, 35 of those were spent working in Hernando County’s Property Appraisal Office.

He started in the office in 1988 as a commercial appraiser. He later became the chief appraiser and then chief deputy before he was elected as the property appraiser in 2012.

Emerson is a State Certified General Appraiser and a Florida Real Estate Broker. At the recent Property Appraiser's Association of Florida (PAAF) conference, John Emerson was awarded the past President's award in recognition of his outstanding achievements and accomplishments serving as President on behalf of PAAF.

## **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.

### **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.

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 s. 192.091.

**JOHN C. EMERSON, CFA**  
**HERNANDO COUNTY PROPERTY APPRAISER**  
**PHONE: (352) 754-4190**  
**WEBSITE: [www.hernandocounty.us/pa](http://www.hernandocounty.us/pa)**

◆ **BROOKSVILLE OFFICE** ◆  
201 Howell Avenue, Suite 300  
Brooksville, FL 34601-2042

Fax Numbers:  
Administration (352) 754-4198  
Real Property/Tangible (352) 754-4198  
Exemptions/Central GIS (352) 754-4194



"To Serve & Assess With Fairness"

◆ **WESTSIDE OFFICE** ◆  
7525 Forest Oaks Blvd.  
Spring Hill, FL 34606-2400  
Fax Numbers:

Addressing (352) 688-5060  
Exemptions (352) 688-5088

May 31, 2024

To: Albert Bertram, OMB Director  
From: John C. Emerson, Property Appraiser  
Re: FY 24-25 Budget

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Attached please find a copy of the Signed Certification Sheet and Exhibit A, which is a summary of the Property Appraiser's Operating Budget by Appropriation Category for FY24-25. The operating budget shows an increase of \$459,823 and represents a 12.96% increase over current year.

Because our budget is due to the Department of Revenue (DOR) on June 1st and decisions regarding benefits and insurance are not finalized by the Board of County Commissioners, we have increased our previous figures by 10%. More funds may be requested if decisions are made that surpass what the Hernando County Property Appraiser has budgeted.

This budget will be adjusted by the DOR once the Property Appraiser's salary has been determined and retirement rates have been finalized. Per DOR, the proposed budget shows the Property Appraiser's current salary, FICA/Medicare Tax and retirement calculations.

The percentage breakdown to be used in the FY25 Quarterly Billings for Property Appraiser's Operating Budget:

BCC/BPI/Cities:	87.1876%
Transportation Trust:	4.8208%
County Health:	0.6566%
EMS MSTU:	5.4220%
Stormwater:	0.6786%
SWFWMD:	1.2344%

Attached is a copy of the FY24-25 Addressing Budget, which is 100% charged to the General Fund.

A copy of the FY24-25 GIS Planning Business Unit and GIS Environmental Services Business Unit are also included.

It is estimated at this time, that approximately \$50,000 will be turned back to the county at the end of Fiscal Year 2025 as excess funds. It is also estimated that approximately \$10,000 will be returned to the Board at the end of Fiscal Year 2025 representing fees collected for services.

**BUDGET REQUEST FOR PROPERTY APPRAISERS**

I, **John Emerson**, the Property Appraiser of **Hernando** County, Florida, certify the proposed budget for the period of October 1, 2024, through September 30, 2025, contains information that is an accurate presentation of our work program during this period and expenditures during prior periods (section 195.087, F.S.).

  
\_\_\_\_\_  
Property Appraiser Signature

5-31-24  
\_\_\_\_\_  
Date

**BUDGET REQUEST FOR PROPERTY APPRAISERS  
SUMMARY OF THE 2024-25 BUDGET BY APPROPRIATION CATEGORY**

HERNANDO  
COUNTY

EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2022-23 (2)	APPROVED BUDGET 2023-24 (3)	ACTUAL EXPENDITURES 3/31/24 (4)	REQUEST 2024-25 (5)	(INCREASE/DECREASE)		AMOUNT APPROVED 2024-25 (7)	(INCREASE/DECREASE)	
					AMOUNT (6)	% (6a)		AMOUNT (8)	% (8a)
PERSONNEL SERVICES (Sch. 1-1A)	2,559,015	3,013,497	1,392,751	3,355,789	342,292	11.36%			
OPERATING EXPENSES (Sch. II)	340,416	423,364	118,695	532,024	108,660	25.67%			
OPERATING CAPITAL OUTLAY (Sch. III)		12,000		90,000	78,000	650.00%			
NON-OPERATING (Sch. IV)		99,129		30,000	(69,129)	-69.74%			
TOTAL EXPENDITURES	\$2,899,430	\$3,547,990	\$1,511,446	\$4,007,813	\$459,823	12.96%			
NUMBER OF POSITIONS		35		35					
					COL (5) - (3)	COL (6) / (3)			

Fund 065 - Addressing Services				5/28/2024
FY25 Budget				
Addressing Service Fund 065		FY25		FY24
<b>PERSONNEL SERVICES</b>				
5101250	Salaries & Wages - Regular	89,795		
5102150	FICA	5,542		
5102151	Mandatory Medicare	1,296		
5102252	Reg Retirement Contributions	12,182		
5102350	Life/Health/Disability Insurance	38,376		
5102450	Workers Compensation	116		
<b>Total Personnel Services</b>		<b>147,308</b>		<b>130,404</b>
<b>OPERATING EXPENSES</b>				
5303450	Care ATC Cost (\$1600/emp per BOCC)	3,200	3,200	5,000
5303151	Professional Services - EDP			
Total Professional Services-EDP		0		0
5304050	Travel & Per Diem			
Total Travel & Per Diem		0		0
5304251	Postage		0	-
5304654	Repairs & Maintenance - EDP			
Finance Plus-Financial Software (1/3 paid by Fund 055)		4,334		
ArcGIS Standard Concurrent Use Primary Maintenance		2,200		per ESRI cost increase 2024
ArcGIS Standard Concurrent Use Secondary Maint		2,200		per ESRI cost increase 2024
Microsoft Office 365 licenses each \$360 total \$720		720		
Total Repairs & Maintenance-EDP			9,454	8,024
5304750	Printing and Binding	264	264	264
5304953	EDP License Fees			
Total EDP License Fees		0		0
5304959	Current Chgs & Obligations - Other		0	0
5305151	Office Supplies - Maps & Charts		0	0
5305159	Office Supplies - Other	200	200	200
5305260	Operating Supplies - Uncap EDP ...Replacement Monitors/cables (\$300)			0
5305261	Operating Supplies - Office Equipment Replacement: adding machines, printer, fax, scanner	1,000	1,000	1,000
5305262	Operating Supplies - Office Furniture (Chairs)	300	300	300
5305453	Education IAAO 600 Class Classes remote each \$550 total \$1100.	1,100		
Total Education			1,100	900
5305454	Dues/Membership			
Total Dues/Membership			0	0
<b>Total Operating Expenses</b>			<b>15,518</b>	<b>13,688</b>
<b>CAPITAL OUTLAY</b>				
5606451	Machines & Equipment - EDP ...Replacement PC			0
<b>Total Capital Outlay</b>			<b>0</b>	<b>0</b>
<b>Total Addressing Budget</b>		<b>162,826</b>	<b>162,826</b>	<b>144,092</b>
Total Budget FY25		\$162,826		
Total Budget FY24		\$144,092		
% Increase		13.00%		

0011-01901-5309190

<b>Planning GIS Technician</b>		5/28/2024		
			<b>FY25 Budget</b>	
<b>PERSONNEL SERVICES</b>				
GL Account				
5101250	Salaries & Wages - Regular		\$40,909	
5102150	FICA		\$2,525	
5102151	Mandatory Medicare		\$500	
5102252	Retirement Contributions		\$5,550	
5102350	Life/Health/Disability Insurance		\$19,188	
5102450	Workers Compensation		\$53	
5102550	Unemployment Compensation		\$0	
<b>Total Personnel Services</b>				<b>\$68,815</b>
<b>OPERATING EXPENSES</b>				
5303450	Other Contractual Services (Care ATC Fee per BOCC)		\$1,600	
5303151	Professional Services - EDP			
5303153	Professional Services - GIS/Mapping			
5303165	Professional Services			
5304050	Travel & Per Diem			
5304252	Transportation - Freight			
5304651	Repairs & Maintenance - Equip			
5304654	Repairs & Maintenance - EDP		\$4,200	per ESRI cost increase 2024
	ArcGIS Pro Advanced Concurrent Use Secondary			
	Microsoft Office 365 licenses each \$360		\$360	
5304953	EDP Licensing Fees			
5304750	Printing and Binding - Business Cards		\$30	
5304959	Current Chgs & Obligations - Other			
5305159	Office Supplies		\$50	
5305255	Operating Supplies - Software			
5305260	Operating Supplies - Uncap EDP (CPU/monitors/cables)		\$1,850	
5305261	Operating Supplies - Office Equipment			
5305262	Operating Supplies - Office Furniture		\$250	
5305453	Education (IAAO Course 600)		\$550	
5305454	Membership Dues			
<b>Total Operating Expenses</b>				<b>\$8,890</b>
<b>CAPITAL OUTLAY</b>				
5606451	Machines & Equipment - EDP			
5606453	Machines & Equipment - Office Equipment			
<b>Total Capital Outlay</b>			<b>\$0</b>	<b>\$0</b>
<b>Emergency Contingency</b>				
5909594				
<b>Total Emergency Contingency</b>			<b>\$0</b>	<b>\$0</b>
<b>Total GISP Budget</b>			<b>\$77,705</b>	<b>\$77,705</b>
<b>FY25 Request</b>	<b>\$77,705</b>			
<b>FY24 Request</b>	<b>\$67,185</b>			
<b>Increase over current year</b>	<b>\$10,520</b>			

0011-01751-5303401

Environmental Services GIS Business Unit			
5/28/2024			
FY25 Budget		FY25	
<b>PERSONNEL SERVICES</b>			
GL Account			
5101250	Salaries & Wages - Regular	\$40,125	
5102150	FICA	\$2,476	
5102151	Mandatory Medicare	\$579	
5102252	Retirement Contributions	\$5,443	
5102350	Life/Health/Disability Insurance	\$19,188	
5102450	Workers Compensation	\$795	
5102550	Unemployment Compensation	\$0	
<b>Total Personnel Services</b>			<b>\$68,606</b>
<b>OPERATING EXPENSES</b>			
5303450	Other Contractual Services (Care ATC Fee per BOCC)	\$1,600	
5303151	Professional Services - EDP		
5303153	Professional Services - GIS/Mapping		
5303165	Professional Services		
5304050	Travel & Per Diem DOR IAAO 600 Class		
5304252	Transportation - Freight		
5304651	Repairs & Maintenance - Equip		
5304654	Repairs & Maintenance - EDP	\$2,200	per ESRI cost increase 2024
	ArcGIS Pro Standard Concurrent Use Secondary - MS Office Pro Plus - \$315		
	Microsoft Office 365 licenses each \$360	360	
5304953	EDP Licensing Fees		
5304750	Printing and Binding	\$50	
5304959	Current Chgs & Obligations - Other	\$100	
5305159	Office Supplies	\$50	
5305255	Operating Supplies - Software		
5305260	Operating Supplies - Uncap EDP (CPU/Monitor/Cables)	\$1,850	
5305261	Operating Supplies - Office Equipment		
5305262	Operating Supplies - Office Furniture (Chair)		
5305453	Education DOR IAAO 600 Class remote	\$550	
5305454	Membership Dues		
	Field Shirts	\$100	
<b>Total Operating Expenses</b>			<b>\$6,860</b>
<b>CAPITAL OUTLAY</b>			
5606451	Machines & Equipment		
5606453	Machines & Equipment - Office Equipment		
<b>Total Capital Outlay</b>			<b>\$0</b>
<b>Emergency Contingency</b>			
5909594			
<b>Total Emergency Contingency</b>			<b>\$0</b>
<b>Total GISE Budget</b>		<b>\$75,466</b>	<b>\$75,466</b>
Total Budget FY25		\$75,466	
Total Budget FY24		\$69,732	
Increase over current year		\$5,734	
4111-07096-5303401			



# Hernando County, FL Board of County Commissioners Fiscal Year 2024-2025 Annual Budget

**Honorable Sally L. Daniel, CFC – Tax Collector**

[Tax Collector Website](#)

**Constitutionals - Tax Collector**

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$3,616,500	\$3,916,000	\$4,268,500	\$352,500	9%
<b>EXPENSES TOTAL</b>	<b>\$3,616,500</b>	<b>\$3,916,000</b>	<b>\$4,268,500</b>	<b>\$352,500</b>	<b>9%</b>
<b>Revenues</b>					
Other Sources	\$850,000	\$750,000	\$750,000	\$0	0%
<b>REVENUES TOTAL</b>	<b>\$850,000</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$0</b>	<b>0%</b>
<b>Surplus   (Deficit)</b>	<b>(\$2,766,500)</b>	<b>(\$3,166,000)</b>	<b>(\$3,518,500)</b>	<b>-</b>	<b>-</b>



Born in Michigan, Sally Daniel moved to Hernando County in 1974. She married her husband, Michael, in 1976. They have two wonderful daughters, Katina Real (H-Mike) and Billie Jo Phillips (H-Frank).

In 1983, Sally started her career with the Hernando County Tax Collector. Throughout her years of service to Hernando County, she has processed many types of transactions in the office. Sally has worked in Property Taxes, DMV, Occupational Licenses, Hunting & Fishing Licenses, Phone Operator, Human Resources, Payroll and the Finance Department. At times, you will still find her answering phones or working at the counter in all three offices.

In 1986, Mrs. Daniel completed coursework with the University of Florida and Florida State University, rendering her a Certified Florida Collector Assistant with the Florida Department of

Revenue. Unopposed, she was elected in 2012, 2016 and 2020. After being elected, Sally completed all prerequisites for the Department of Revenue in 2013 and is a Certified Florida Collector.

Sally is very involved with the Florida Tax Collector's Association, currently on the Board of Directors and is Chair of the Hunting & Fishing Coalition for the State of Florida. Some of Sally's past and current affiliations have included being Vice President and serving on the Board for Habitat for Humanity of Hernando, being Treasurer and Secretary and serving on the Board for Kiwanis Club of Brooksville, and serving on the Board for the Lighthouse for the Blind. In her free time, she enjoys fishing and reading.

## Duties & 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.

**Toni Brady**

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**From:** Amy L Blackburn  
**Sent:** Wednesday, May 29, 2024 10:32 AM  
**To:** Albert Bertram  
**Cc:** Sally Daniel; Jeffrey Rogers; Toni Brady; Tameka L Thompson  
**Subject:** FY 2025 Tax Collector Fees

Good morning Albert,

Per F.S. 192.091 the Tax Collector is to charge fees of 10% of the first \$100,000; 5% of the next \$100,000; 3% of the balance up to the assessed value of \$50 million; and 2% on the balance. Based on the Property Appraiser's reported taxable value of \$17,070,000,000; 2023 Tax roll millage rates (FY 2024); and the BCC fees charged YTD of \$5,160,730.60 - it is estimated FY 2025 fees will be:

Fees Charged to General Fund: \$ 4,250,000  
Total BCC fees charged (including General Fund): \$5,750,000  
Postage for General Fund: \$ 18,500

FY 2024 unused fees for the General Fund are estimated at \$750,000.

Have a great day!  
Amy

*Amy Blackburn, CFCA*  
Chief Deputy Finance and Administration  
Representing Sally L. Daniel, CFC  
Hernando County Tax Collector  
20 N Main St. room 112  
Brooksville, FL 34601  
Phone (352) 510-6657  
Fax (352) 754-1189  
[www.hernandotax.us](http://www.hernandotax.us)  
[alblackburn@hernandocounty.us](mailto:alblackburn@hernandocounty.us)



"If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing"



# Fiscal Year 2024-2025 Annual Budget

# INDEX







# Fiscal Year 2024-2025 Annual Budget

## Resolution Adopting FY25 Budget

RESOLUTION NO.: 24-209

A RESOLUTION TO ADOPT THE TAX RATE AND CERTIFY THE LEVY TO THE PROPERTY APPRAISER OF HERNANDO COUNTY.

WHEREAS, the provisions of Chapter 129 and Chapter 200, Florida Statutes, provide the procedure for levying ad valorem millage and adopting the County's annual budget for Fiscal Year 2025; and the Board of County Commissioners of Hernando County, Florida, has complied with said laws and has provided for the adoption of said Budget, which said Budget includes all items that are necessary and proper as provided by law for the County; and

WHEREAS, the Hernando County Board of County Commissioners, pursuant to the authority vested in them under the laws of the State of Florida, is authorized to levy ad valorem taxes on property within the County; and

WHEREAS, the Hernando County Board of County Commissioners has determined that an ad valorem tax levy upon all property of the County subject to County taxes is necessary to provide funds for budgeted expenditures.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. That there is hereby levied and assessed as a County tax, as designated by the laws of the State of Florida, on the tax roll for the year 2024 a uniform ad valorem tax on all property in the County of Hernando subject to County taxes hereinafter set forth; as determined for County tax purposes, on the assessed valuation of such property which said ad valorem tax levies are as shown on the attached Exhibit "A".

SECTION 2. That the Clerk of Circuit Court is hereby authorized to change the revenue and expenditure items within the above said budget to ensure a balanced budget at such time as the amount of tax revenues available to the County for County purposes on the basis of the attached millage is finally ascertained.

SECTION 3. That the said tax levy in the amount set forth on Exhibit "A", is hereby certified to the Hernando County Property Appraiser for extension on the 2024 Tax Rolls of Hernando County.

ADOPTED in Special Session this 24<sup>th</sup> day of September 2024, A.D.



BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

Attest: *[Signature]*  
DOUG CHORVAT, JR.  
CLERK

By: *[Signature]*  
ELIZABETH NARVERUD  
CHAIRPERSON

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY  
BY *[Signature]*  
County Attorney's Office

Exhibit "A"

<b>County Wide Millage Rates</b>	<b>2023/2024 Rates</b>	<b>Rolled-Back Rates</b>	<b>2024/2025 Final Rates</b>	<b>Percentage Over (Under) Roll-Back</b>
BCC General Fund	6.6997	6.2661	6.4497	2.93%
BCC County Health	0.1102	0.1031	0.1102	6.89%
BCC Transportation Trust	0.8091	0.7567	0.8091	6.92%

# Resolution Adopting FY25 MSTUs

RESOLUTION NO.: 24-210

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

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

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

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

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

WHEREAS, the Hernando County Board of County Commissioners has approved by formal action, the required tax levies for the two MSTU's; and have provided for the adoption of the 2025 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 2024, a uniform ad valorem tax on all property within said MSTU subject to County taxes, in an amount as set forth in the attached Exhibit "A". Said ad valorem tax

levy is hereby certified to the Hernando County Property Appraiser for extension on the 2024 tax rolls of Hernando County.

SECTION 2. That there is hereby levied and assessed within the Stormwater Management Program MSTU on the tax roll for the year 2024, a uniform ad valorem tax on all property within said MSTU subject to County taxes, in an amount as set forth in the attached Exhibit "A". Said ad valorem tax levy is hereby certified to the Hernando County Property Appraiser for extension on the 2024 tax rolls of Hernando County.

ADOPTED in Special Session this 24th day of September 2024, A.D.

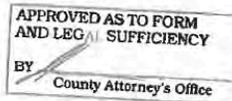
(SEAL)



Attest: *Doug Chorvat Jr.*  
DOUG CHORVAT JR.  
CLERK

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

By: *Elizabeth Narverud*  
ELIZABETH NARVERUD  
CHAIRPERSON



<b>MSTU Millage Rates</b>	<b>2023/2024 Rates</b>	<b>Rolled-Back Rates</b>	<b>2024/2025 Final Rates</b>	<b>Percentage Over (Under) Roll-Back</b>
Emergency Medical Svc MSTU	0.9100	0.8511	0.9100	6.92%
Stormwater MSTU	0.1139	0.1065	0.1139	6.95%

# Resolution Adopting FY25 MSBUs

RESOLUTION NO. 24-211

A RESOLUTION TO ADOPT THE 2024 NON-AD VALOREM ASSESSMENT ROLLS AND 2025 BUDGETS FOR EIGHTY-SEVEN (87) MUNICIPAL SERVICE BENEFIT UNITS AND CERTIFYING SAID ASSESSMENT ROLLS FOR COLLECTION BY THE HERNANDO COUNTY TAX COLLECTOR AS AUTHORIZED BY FLORIDA STATUTES, CHAPTERS 125 & 197.

WHEREAS, pursuant to Chapter 125.01 and Chapter 197.3632, Florida Statutes, and pursuant to the Hernando County ordinances listed on the attached Exhibit "A," the Hernando County Board of County Commissioners has created Municipal Service Benefit Units as listed on the attached Exhibit "A," which is attached hereto and is incorporated as a part of this document.

WHEREAS, these eight-seven (87) Municipal Service Benefit units have adopted and submitted budgets for the same year which said budget was approved by the Hernando County Board of County Commissioners on September 24, 2024; and

WHEREAS, a non-ad valorem assessment roll has been prepared for each of the units listed on the attached Exhibit "A" which shows the lots and lands assessed, the amount of assessment against each lot or parcel, and the manner of repayment of said assessment; and

WHEREAS, the Board of County Commissioners desires to approve these eighty-seven (87) non-ad valorem assessments in order to provide funds for budgeted expenditures; and

WHEREAS, the Board of County Commissioners desires to impose an interest rate of 12 percent (12%) per year for delinquent payments; and

WHEREAS, said non-ad valorem assessments are to be included on the annual ad valorem tax bill mailed by the Tax Collector.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. The non-ad valorem assessment rolls, as filed with the Clerk of the Circuit Court for the Municipal Service Benefit Units listed on Exhibit "A" are hereby confirmed, approved, ratified and adopted.

**SECTION 2.** Each of the non-ad valorem assessment rolls shall be recorded by the Clerk of the Circuit Court in a special assessment book for each of the Municipal Service Benefit Units. This Resolution shall be recorded in the O.R. Books of Hernando County and shall constitute notice of the levying of the non-ad valorem taxes against each of the parcels reflected in the special assessment books.

**SECTION 3.** The assessments shall constitute a lien upon all real property of the unit as of the date ad valorem taxes become liens. Unless fully paid and discharged or barred by law, said annual service charges shall remain liens equal in rank and dignity with the lien of County ad valorem taxes and superior in rank and dignity to all other liens, encumbrances, titles and claims in, to or against the real property involved. If the annual assessment levied on a lot is not paid, a tax certificate pertaining to the property may be sold by the tax collector as set forth in Chapter 197, Florida Statutes.

**SECTION 4.** The assessment rolls, identified in Section 1 hereof, are hereby certified to the Hernando County Tax Collector for mailing and collection.

ADOPTED in Special Session this 24th day of September 2024, A.D.



(SEAL)  
Attest: *[Signature]*, Deputy Clerk  
DOUG CHORVAT JR.  
CLERK

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

By: *[Signature]*  
ELIZABETH NARVERUD  
CHAIRPERSON

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY  
By: *[Signature]*  
County Attorney's Office

**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 24, 2024.

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	44,693.00	N/A	\$12,101,022.00	\$202.56
2	7561	3	Ridge Manor West Street Lighting	93-24	368.00	105	\$27,432.00	\$45.00
3	7691	6	Deerfield Street Lighting	93-23	248.00	68	\$26,400.00	\$55.00
4	7671	7	Lakeside Acres Street Lighting	93-22	132.00	45	\$17,790.00	\$30.00
5	7671	12	Silverthorn Street Lighting	96-23	935.00	266	\$116,700.00	\$90.00
6	7531	28	Ridge Manor Street Lighting	92-17	1,134.50	103	\$16,600.00	\$10.00
7	1661	36	Hernando County Consolidated Fire	93-11	See Detail	N/A	\$54,734,623.00	
							<i>Base Fee-all parcels (107,059.67 units)</i>	\$20.36
							<i>Unimproved Land per parcel (21,858 units)</i>	\$19.36
							<i>acreage 0 units)</i>	\$0.00
							<i>Residence-per unit (89,109 units)</i>	\$345.26
							<i>Commercial Inspection Fee-per business (3,129 units)</i>	\$160.74
							<i>Agricultural Building-per SF (14,777 units)</i>	\$0.00
							<i>Industrial/Warehouse/Gov-per SF (6,988,162 units)</i>	\$0.20
							<i>Churches-per SF (1,527,019 units)</i>	\$0.07
							<i>Commercial -per SF (14,944,842 units)</i>	\$0.18
							<i>Hospital/Nursing Home-per SF (783,608 units)</i>	\$1.18
							<i>River Run Club House-per unit (119 units)</i>	\$9.70
							<i>Greenbrier-per unit/Lot (100 units)</i>	\$3.57
							<i>Camp-A-Wild-per unit/Lot (211 units)</i>	\$12.14
8	7111	40	Hernando Beach Units 13 B-C Street Lighting	91-17	424.00	149	\$25,550.00	\$42.00
9	7121	41	Windridge Street Lighting	91-17	23.00	15	\$9,814.00	\$156.00
10	7211	46	Regency Oaks Multipurpose	91-17	474.00	125	\$68,250.00	\$55.00
11	7231	47	Berkeley Manor Multipurpose	97-24	433.00	116	\$67,300.00	\$70.00
12	7041	48	Spring Hill Street Lighting 33101.50	91-17	32,959.00	4,456	\$727,600.00	\$14.00
13	7061	49	Village at Hill 'N Dale Street Lighting	91-17	84.00	15	\$5,590.00	\$45.00
14	7031	50	River Country Multipurpose	97-22	See Detail	183	\$128,380.00	
					469.00	<i>Residential units</i>		\$151.00
					64.00	<i>Commercial units</i>		\$97.00
15	7201	52	Potterfield Garden Acres Street Lighting	91-17	128.00	17	\$9,470.00	\$25.00
16	7181	55	Seven Hills Street Lighting	97-25	1,281.00	387	\$118,830.00	\$52.00
17	7221	57	Hill 'N Dale Street Lighting	91-17	622.00	177	\$56,422.00	\$32.00
18	7541	61	Damac Estates Street Lighting	92-07	164.00	28	\$11,895.00	\$30.00
19	7312	62	Dogwood Fire Hydrant	97-28	235.50	N/A	\$42,598.00	\$177.88
20	7401	66	Hernando Beach Street Lighting	91-17	2,278.50	31	\$9,730.00	\$2.00
21	7361	67	Barony Woods East Street Lighting Ph 66	91-17	0.00	N/A	\$1,900.00	\$0.00
22	7511	69	Hernando Beach Boatlift Maintenance	92-16	944.00	N/A	\$97,500.00	\$35.00
23	7101	80	Braewood Street Lighting	91-17	100.00	11	\$8,075.00	\$30.00
24	7331	83	Holland Springs Multipurpose	91-37	0.00	N/A	\$15,400.00	\$0.00
25	7521	88	Weeki Wachee Woodlands Street Lighting	92-16	667.50	84	\$21,250.00	\$16.00
26	4411	99	Solid Waste Disposal (Landfill)	00-01	See Detail	N/A	\$18,923,801.00	
							<i>Single Family Residence-per unit (85,204 units)</i>	\$88.04
							<i>Multi Family Residence/Condo-per unit (1,783 units)</i>	\$88.61
							<i>Class I Solid Waste (per ton)</i>	\$60.50
							<i>Construction &amp; Demolition Debris-per ton</i>	\$76.00
							<i>Yard Trash-per ton</i>	\$54.50
							<i>Tire Disposal/18" and under-per ton</i>	\$150.00
							<i>Tire Disposal/20"-per ton</i>	\$150.00
							<i>Tire Disposal/Off-Road-per ton</i>	\$200.00
							<i>Travel Trailer/RV without Tires-flat fee</i>	\$230.00
							<i>Travel Trailer/RV with Tires-flat fee</i>	\$255.00
							<i>Single-wide Mobile Home without Tires-flat fee</i>	\$400.00
							<i>Single-wide Mobile Home with Tires-flat fee</i>	\$450.00
							<i>Double-wide Mobile Home without Tires-flat fee</i>	\$790.00
							<i>Double-wide Mobile Home with Tires-flat fee</i>	\$825.00
27	7931	124	Mitchell Heights Street Lighting	00-09	106.00	24	\$9,100.00	\$65.00
28	7901	125	Fort Dade Street Lighting	00-16	164.00	37	\$9,600.00	\$45.00
29	7941	126	The Oaks Grounds Maintenance	00-18	273.00	N/A	\$23,850.00	\$45.00
30	7102	144	Galwood Acres Street Lighting	04-22	187.00	39	\$15,263.00	\$30.00
31	7032	145	Orchard Park Phase III Multipurpose	04-23	56.00	19	\$17,278.00	\$226.00
32	7042	152	Silver Ridge Street Lighting	08-13	165.00	39	\$24,000.00	\$80.00
33	7044	162	South Brooksville Lighting	09-11	375.34	84	\$17,968.00	\$29.00
34	7987	180	Phillips Road East Paving	12-14	0.00	N/A	\$17,480.00	\$0.00
35	7988	181	Puffin Road Paving	12-15	0.00	N/A	\$10,400.00	\$0.00
36	7989	182	Grass Finch Road Paving	12-16	0.00	N/A	\$13,450.00	\$0.00
37	7990	183	Harris Hawk Road Paving	12-17	0.00	N/A	\$18,264.00	\$0.00
38	7991	184	Ostrom/Allen Road Paving	13-15	0.00	N/A	\$20,240.00	\$0.00
39	7992	185	Hancock Lake Road Paving	14-02	31.25	N/A	\$28,514.00	\$463.00
40	7993	186	Banes Roush Road Paving	13-19	0.00	N/A	\$12,200.00	\$0.00
41	7994	187	Crum Road Paving	13-13	25.50	N/A	\$20,079.00	\$346.00
42	7995	188	Elder Road Paving	13-21	0.50	N/A	\$10,395.00	\$563.00
43	7944	189	Royal Highlands 2013-Area A	13-25	0.00	N/A	\$32,370.00	\$0.00
44	7986	190	Helene/Allen Road Paving	13-24	0.00	N/A	\$14,700.00	\$0.00
45	7945	191	Royal Highlands 2013- Area B	13-35	851.00	N/A	\$297,700.00	\$220.00
46	7946	192	Royal Highlands 2013-Area C	13-36	206.00	N/A	\$68,000.00	\$250.00
47	7948	193	Royal Highlands 2013-Area E	13-40	89.50	N/A	\$63,200.00	\$308.00
48	7949	194	Royal Highlands 2013-Area F	13-41	45.00	N/A	\$33,300.00	\$304.00
49	7421	195	West Hernando Street Lighting	13-42	3,380.00	1,192	\$329,700.00	\$55.00
50	7950	196	Royal Highlands Area G	14-20	150.00	N/A	\$73,600.00	\$218.00
51	7998	197	Paramount Area Road Paving	14-21	22.50	N/A	\$25,600.00	\$311.00
52	7997	198	Golden Warbler Road Paving	14-23	17.50	N/A	\$20,100.00	\$266.00
53	7932	199	Pine Warbler Road Paving	15-15	49.50	N/A	\$38,300.00	\$283.00
54	7933	200	Mabelly Road Paving	15-16	66.00	N/A	\$20,300.00	\$274.00
55	7934	201	Mexican Canary Road Paving	15-17	15.50	N/A	\$20,400.00	\$473.00
56	7951	202	Royal Highlands Area I	15-18	160.50	N/A	\$70,500.00	\$254.00
57	7935	203	Godwit Area Road Paving	15-19	18.00	N/A	\$27,800.00	\$383.00
58	7936	204	Pelican Ave. Road Paving	15-20	12.00	N/A	\$18,700.00	\$401.00
59	7937	205	Furley Ave. Road Paving	15-21	13.50	N/A	\$21,400.00	\$385.00
60	7322	208	Pristine Place Multipurpose	15-22	703.00	201	\$127,400.00	\$76.00
61	7701	207	Carmel Area Road Paving	16-19	54.50	N/A	\$38,500.00	\$402.00
62	7702	208	Fainted Burnng Road Paving	16-20	32.00	N/A	\$18,100.00	\$356.00
63	7943	209	RH Area B Driveway Aprons	17-04	36.00	N/A	\$11,639.00	\$271.00
64	7704	210	Jaybird Road Paving	17-09	46.50	N/A	\$39,700.00	\$364.00
65	7707	211	Quill Ave. Road Paving	17-10	7.50	N/A	\$10,400.00	\$424.00
66	7926	212	Taylor Street Milling	17-11	19.50	N/A	\$12,400.00	\$340.00

67	7703	213	Jackdaw Road Paving	17-19	13.00	N/A	\$15,000.00	\$355.00
68	7706	214	Old Sawaw Ave. Road Paving	17-20	39.00	N/A	\$28,600.00	\$393.00
69	7939	215	Tinamou Area Road Paving	17-21	63.50	N/A	\$35,173.00	\$443.00
70	7940	218	Alberfa Street Road Paving	17-23	20.00	N/A	\$32,300.00	\$598.00
71	7705	217	Kodiak Wren Road Paving	17-24	18.50	N/A	\$17,400.00	\$358.00
72	7938	218	Wood Owl Ave Road Paving	17-25	37.00	N/A	\$34,700.00	\$442.00
73	7927	219	Sweet Gum Road Millings	17-34	31.00	N/A	\$16,800.00	\$340.00
74	7928	220	Nordica Rd Road Paving	17-36	15.50	N/A	\$68,700.00	\$376.00
75	7926	221	Marsh Wren Ave Road Paving	17-35	8.50	N/A	\$17,000.00	\$663.00
76	7930	222	Piping Plover Area Road Paving	17-37	62.00	N/A	\$28,786.00	\$330.00
77	7942	223	White Rd Road Paving	17-38	30.00	N/A	\$35,300.00	\$681.00
78	7960	224	Dolqueib Lane Area	18-03	63.00	N/A	\$30,074.00	\$364.00
79	7980	225	Royal Highlands Area L	18-04	57.00	N/A	\$34,400.00	\$375.00
80	7919	226	Michigan Ave Paving	18-25	38.00	N/A	\$217,900.00	\$447.00
81	7920	228	Hurricane Drve Paving	18-23	23.00	N/A	\$19,600.00	\$738.00
82	7708	229	Pheasant Ave Paving	18-26	135.50	N/A	\$60,500.00	\$412.00
83	7999	230	Mandrake/Canary Rd	20-14	16.50	N/A	\$181,700.00	\$993.00
84	4614	600	Unsafe Structure Abatement	15-02	11.00	N/A	\$298,728.00	\$0.00
85	9011	605	Nuisance Abatement	20-09	22.00	N/A	\$120,000.00	\$0.00
86	7917	236	Penn SU/Scout Duck Paving	22-22	51.00	N/A	\$0.00	\$0.00
87	7710	237	Kensington Woods Street Lighting *	23-13	139.00	28	\$11,600.00	\$68.00

\* New MSBUs created in accordance with Florida Statutes and BCC Policy.

## Resolution Adopting Local Providers Participation Fund

AN ASSESSMENT RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA, AUTHORIZING AND ADOPTING A NON-AD VALOREM SPECIAL ASSESSMENT WITHIN THE COUNTY LIMITS FOR THE PURPOSE OF BENEFITTING ASSESSED PROPERTIES THROUGH ENHANCED MEDICAID PAYMENTS FOR LOCAL SERVICES; FINDING AND DETERMINING THAT CERTAIN REAL PROPERTY IS SPECIALLY BENEFITED BY THE ASSESSMENT; COLLECTING THE ASSESSMENT AGAINST THE REAL PROPERTY; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED ASSESSMENT AND THE METHOD OF ITS COLLECTION; AUTHORIZING AND DIRECTING THE PUBLICATION OF NOTICES IN CONNECTION THEREWITH; PROVIDING FOR CERTAIN OTHER AUTHORIZATIONS AND DELEGATIONS OF AUTHORITY AS NECESSARY; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, hospitals in Hernando County's jurisdiction (the "Hospitals") annually provide millions of dollars of uncompensated care to uninsured persons and those who qualify for Medicaid because Medicaid, on average, covers only 60% of the costs of the health care services actually provided by Hospitals to Medicaid-eligible persons, leaving hospitals with significant uncompensated costs; and

**WHEREAS**, the State of Florida (the "State") received federal authority to establish the Statewide Medicaid Managed Care Hospital directed payment program (the "DPP") to offset hospitals' uncompensated Medicaid costs and improve quality of care provided to Florida's Medicaid population; and

**WHEREAS**, Hospitals have asked Hernando County (the "County") to impose a non-ad valorem special assessment upon certain real property interests held by the Hospitals to help finance the non-federal share of the State's Medicaid program; and

**WHEREAS**, the only real properties interests that will be subject to the non-ad valorem assessments authorized herein are those belonging to the Hospitals; and

**WHEREAS**, the County recognizes that one or more of the Hospitals within the County's boundaries may be located upon real property leased from governmental entities and that such Hospitals may be assessed because courts do not make distinctions on the application of special assessments based on "property interests" but rather on the distinction of the classifications of real property being assessed; and

**WHEREAS**, the funding raised by the County assessment will, through intergovernmental transfers ("IGTs") provided consistent with federal guidelines, support additional funding for Medicaid payments to Hospitals; and

**WHEREAS**, the County acknowledges that the Hospital properties assessed will benefit directly and especially from the assessment as a result of the above-described additional funding provided to said Hospitals; and

**WHEREAS**, the County has determined that a logical relationship exists between the services provided by the Hospitals, which will be supported by the assessment, and the special and particular benefit to the real property of the Hospitals; and

**WHEREAS**, the County has an interest in promoting access to health care for its low-income and uninsured residents; and

**WHEREAS**, leveraging additional federal support through the above-described IGTs to fund Medicaid payments to the Hospitals for health care services directly and specifically benefits the Hospitals' property interests and supports their continued ability to provide those services; and

**WHEREAS**, imposing an assessment limited to Hospital properties to help fund the provision of these services and the achievement of certain quality standards by the Hospitals to residents of the County is a valid public purpose that benefits the health, safety, and welfare of the citizens of the County; and

**WHEREAS**, the assessment ensures the financial stability and viability of the Hospitals providing such services; and

**WHEREAS**, the Hospitals are important contributors to the County's economy, and the financial benefit to these Hospitals directly and specifically supports their mission, as well as their ability to grow, expand, and maintain their facilities in concert with the population growth in the jurisdiction of the County; and

**WHEREAS**, the Board finds the assessment will enhance the Hospitals' ability to grow, expand, maintain, improve, and increase the value of their Hernando County properties and facilities under all present circumstances and those of the foreseeable future; and

**WHEREAS**, the County is proposing a properly apportioned assessment by which all Hospitals will be assessed at a uniform rate that is compliant with 42 C.F.R. § 433.68(d); and

**WHEREAS**, on August 24, 2021, the Board of County Commissioners adopted Ordinance 2021-16, enabling the County to levy a uniform non-ad valorem special assessment, which is fairly and reasonably apportioned among the Hospitals' property interests within the County's jurisdictional limits, to establish and maintain a system of funding for IGTs to support the non-federal share of Medicaid payments, thus directly and specially benefiting Hospital properties.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA:**

**Section 1. Definitions.** As used in this Resolution, the following capitalized terms, not otherwise defined herein or in the Ordinance, shall have the meanings below, unless the context otherwise requires.

*Assessed Property* means the real property in the County to which an Institutional Health Care Provider holds a right of possession and right of use through an ownership or leasehold interest, thus making the property subject to the Assessment.

*Assessment* means a non-ad valorem special assessment imposed by the County on

*Assessment* means a non-ad valorem special assessment imposed by the County on Assessed Property to fund the non-federal share of Medicaid and Medicaid managed care payments that will benefit hospitals providing Local Services in the County.

*Assessment Coordinator* means the person appointed to administer the Assessment imposed pursuant to this Article, or such person's designee.

*Board* means the Board of County Commissioners of Hernando County, Florida.

*Comptroller* means the Hernando County Comptroller, ex officio Clerk to the Board, or other such person as may be duly authorized to act on such person's behalf.

*County* means Hernando County, Florida.

*Fiscal Year* means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the County.

*Institutional Health Care Provider* means a private for-profit or not-for-profit hospital that provides inpatient hospital services.

*Local Services* means the provision of health care services to Medicaid, indigent, and uninsured members of the Hernando County community.

*Non-Ad Valorem Assessment Roll* means the special assessment roll prepared by the County.

*Ordinance* means the Hernando County Local Provider Participation Fund Ordinance codified in Chapter 15, Article II of the Hernando County Code of Ordinances.

*Tax Collector* means the Hernando County Tax Collector.

**Section 2. Authority.** Pursuant to Article VIII, Section 1(f) of the Constitution of the State of Florida, Chapter 125 of the Florida Statutes, and the Hernando County Local Provider Participation Fund Ordinance, the Board is hereby authorized to impose a special assessment against private for-profit and not-for-profit hospitals located within the County to fund the non-federal share of Medicaid payments associated with Local Services.

**Section 3. Special Assessment.** The non-ad valorem special assessment discussed herein shall be imposed, levied, collected, and enforced against Assessed Properties located within the County. Proceeds from the Assessment shall be used to benefit Assessed Properties through a directed payment program that will benefit the Assessed Properties for Local Services.

When imposed, the Assessment shall constitute a lien upon the Assessed Properties owned by Hospitals and/or a lien upon improvements on the Property made by Hospital leaseholders equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Payments made by Assessed Properties may not be passed along to patients of the Assessed Property as a surcharge or as any other form of additional patient charge. Failure to pay may cause foreclosure proceedings, which could result in loss of title, to commence.

**Section 4. Assessment Scope, Basis, and Use.** Funds generated from the Assessment shall be used only to:

1. Provide to the Florida Agency for Health Care Administration the non-federal share of the Medicaid hospital directed payment program for payments to be made directly or indirectly in support of hospitals serving Medicaid beneficiaries; and
2. Reimburse the County for administrative costs associated with the implementation of the Assessment authorized by the Ordinance.

If, at the end of the Fiscal Year, additional amounts remain in the local provider participation fund, the Board is hereby authorized either (a) to retain such amounts in the fund to transfer to the Agency in the next fiscal year for use as the non-federal share of Medicaid hospital payments, or (b) if requested to do so by the Assessed Properties, to refund to Assessed Properties, in proportion to amounts paid in during the Fiscal Year, all or a portion of the unutilized local provider participation fund.

If, after the Assessment funds are transferred to the Agency, the Agency returns some or all of the transferred funding to the County (including, but not limited to, a return of the non-federal share after a disallowance of matching federal funds), the Board is hereby authorized to refund to Assessed Properties, in proportion to amounts paid in during the Fiscal Year, the amount of such returned funds.

**Section 5. Computation of Assessment.** The Assessment shall equal 0.29% of net patient revenue for each Assessed Property specified in the Non-Ad Valorem Assessment Roll that is attached hereto as Exhibit "A". The amount of the Assessment required of each Assessed Property may not exceed an amount that, when added to the amount of other hospital assessments levied by the state or local government, exceeds the maximum percent of the aggregate net patient revenue of all Assessed Hospitals in the state permitted by 42 C.F.R. § 433.68(f)(3)(i)(A). Assessments for each Assessed Property will be derived from data contained in cost reports and/or in the Florida Hospital Uniform Reporting System, as available from the Florida Agency for Health Care Administration.

**Section 6. Timing and Method of Collection.** The amount of the assessment is to be collected pursuant to the Alternative Method outlined in §197.3631, Fla Stat.

The County shall provide Assessment bills by first class mail to the owner of each affected Hospital. The bill or accompanying explanatory material shall include: (1) a reference to this Resolution, (2) the total amount of the hospital's Assessment for the appropriate period, (3) the location at which payment will be accepted, (4) the date on which the Assessment is due, and (5) a statement that the Assessment constitutes a lien against assessed property and/or improvements equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments.

No act of error or omission on the part of the Comptroller, Property Appraiser, Tax Collector, Assessment Coordinator, Board, or their deputies or employees shall operate to release or discharge any obligation for payment of the Assessment imposed by the Board under the Ordinance and this resolution.

**Section 7. Public Hearing.** The Board has heard and considered objections of all interested persons prior to rendering a decision on the Assessment and attached Non-Ad Valorem

Assessment Roll that is attached hereto as Exhibit "A".

**Section 8. Responsibility for Enforcement.** The County and its agent, if any, shall maintain the duty to enforce the prompt collection of the Assessment by the means provided herein. The duties related to collection of assessments may be enforced at the suit of any holder of obligations in a court of competent jurisdiction by mandamus or other appropriate proceedings or actions.

**Section 9. Severability.** If any clause, section, or provision of this resolution is declared unconstitutional or invalid for any reason or cause, the remaining portion hereof shall be in full force and effect and shall be valid as if such invalid portion thereof had not been incorporated herein.

**Section 10. Effective Date.** This Resolution to be effective immediately upon adoption. This Resolution duly adopted this 24th day of September, 2024.

ADOPTED at a public meeting in Brooksville, Hernando County, Florida in Regular Session on the 24th day of September, 2024 A.D.

(SEAL)



Attest: Doug Gierwat, Jr.  
Clerk

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

By: E. Narverud  
Elizabeth Narverud  
Chairperson

Approved for Form and Legal Sufficiency

County Attorney's Office

## Directed Payment Program Letter of Agreement

THIS LETTER OF AGREEMENT (LOA) is made and entered into in duplicate on the 24<sup>th</sup> day of September 2024, by and between **Hernando County LPPF** (the "IGT Provider") on behalf of **Region 3**, and the State of Florida, Agency for Health Care Administration (the "Agency"), for good and valuable consideration, the receipt and sufficiency of which is acknowledged.

### DEFINITIONS

"Intergovernmental Transfers (IGTs)" means transfers of funds from a non-Medicaid governmental entity (e.g., counties, hospital taxing districts, providers operated by state or local government) to the Medicaid agency. IGTs must be compliant with 42 CFR Part 433 Subpart B.

"Medicaid" means the medical assistance program authorized by Title XIX of the Social Security Act, 42 U.S.C. §§ 1396 et seq., and regulations thereunder, as administered in Florida by the Agency.

"Directed Payment Program (DPP)," pursuant to the General Appropriation Act, Laws of Florida 2024-231, is the program that provides direct supplemental payments to eligible public and private entities that provide inpatient and outpatient services to Medicaid managed care recipients.

### A. GENERAL PROVISIONS

1. Per House Bill 5001, the General Appropriations Act of State Fiscal Year 2024-2025, passed by the 2024 Florida Legislature, the Hernando County LPPF and the Agency agree that the Hernando County LPPF will remit IGT funds to the Agency in an amount not to exceed the total of **\$2,047,300.00**. The Hernando County LPPF and the Agency have agreed that these IGT funds will only be used for the DPP program.
2. The Hernando County LPPF will return the signed LOA to the Agency.
3. The Hernando County LPPF will pay IGT funds to the Agency in an amount not to exceed the total of **\$2,047,300.00**. The Hernando County LPPF will transfer payments to the Agency in the following manner:
  - a. Per Florida Statute 409.908, annual payments for the months of July 2024 through June 2025 are due to the Agency no later than October 31, 2024, unless an alternative plan is specifically approved by the agency.
  - b. The Agency will bill the Hernando County LPPF when payment is due.
4. The Hernando County LPPF and the Agency agree that the Agency will maintain necessary records and supporting documentation applicable to health services covered by this LOA in accordance with public records laws and established retention schedules.
  - a. AUDITS AND RECORDS
    - i. Hernando County LPPF agrees to maintain books, records, and documents (including electronic storage media) pertinent to performance under this LOA in accordance with generally accepted accounting procedures and practices, which sufficiently and properly reflect all revenues and expenditures of funds provided.
    - ii. Hernando County LPPF agrees to assure that these records shall be subject at all reasonable times to inspection, review, or audit by state personnel and other personnel duly authorized by the Agency, as well as by federal personnel.
    - iii. Hernando County LPPF agrees to comply with public record laws as outlined in section 119.0701, Florida Statutes.
  - b. RETENTION OF RECORDS
    - i. The Hernando County LPPF agrees to retain all financial records, supporting documents, statistical records, and any other documents (including electronic storage media) pertinent to performance under this LOA for a period of six (6) years after termination of this LOA, or if an audit has been initiated and audit findings have not been resolved at the end of six (6) years, the records shall be retained until resolution of the audit findings.
    - ii. Persons duly authorized by the Agency and federal auditors shall have full access to and the right to examine any of said records and documents.
    - iii. The rights of access in this section must not be limited to the required retention period but shall last as long as the records are retained.
  - c. MONITORING
    - i. Hernando County LPPF agrees to permit persons duly authorized by the Agency to inspect any records, papers, and documents of the Hernando County LPPF which are relevant to this LOA.
  - d. ASSIGNMENT AND SUBCONTRACTS
    - i. The Hernando County LPPF agrees to neither assign the responsibility of this LOA to another party nor subcontract for any of the work contemplated under this LOA without prior written approval of the Agency. No such approval by the Agency of any assignment or subcontract shall be deemed in any event or in any manner to provide for the incurrence of any obligation of the Agency in addition to the total dollar amount agreed upon in this LOA. All such assignments or subcontracts shall be subject to the conditions of this LOA and to any conditions of approval that the Agency shall deem necessary.
5. This LOA may only be amended upon written agreement signed by both parties. The Hernando County LPPF and the Agency agree that any modifications to this LOA shall be in the same form, namely the exchange of signed copies of a revised LOA.
6. Hernando County LPPF confirms that there are no pre-arranged agreements (contractual or otherwise) between the respective counties, taxing districts, and/or the providers to redirect any portion of these aforementioned supplemental payments in order to satisfy non-Medicaid, non-uninsured, and non-underinsured activities.
7. Hernando County LPPF agrees the following provision shall be included in any agreements between Hernando County LPPF and local providers where IGT funding is provided pursuant to this LOA. Funding provided in this agreement shall be prioritized so that designated IGT funding shall first be used to fund the Medicaid program and used

secondarily for other purposes.

8. This LOA covers the period of July 1, 2024, through June 30, 2025, and shall be terminated September 30, 2025, which includes the states certified forward period.
9. This LOA may be executed in multiple counterparts, each of which shall constitute an original, and each of which shall be fully binding on any party signing at least one counterpart.

DPP Local Intergovernmental Transfers	
Program / Amount	State Fiscal Year 2024-2025
Estimated IGTs	\$2,047,300.00
<b>Total Funding Not to Exceed</b>	<b>\$2,047,300.00</b>

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

HERNANDO COUNTY LPPF

SIGNED BY:   
NAME: Elizabeth N. [unclear]  
TITLE: Chairperson  
DATE: 9-24-2024



STATE OF FLORIDA, AGENCY FOR HEALTH CARE ADMINISTRATION

SIGNED BY: \_\_\_\_\_  
NAME: Tom Wallace  
TITLE: Deputy Secretary for Health Care Finance and Data  
DATE: \_\_\_\_\_

APPROVED AS TO FORM AND LEGAL SUFFICIENCY  
BY:   
County Attorney's Office

Facility	Mandatory Payment
	0.29% NPR
TGH – Brooksville	\$ 369,156
Encompass Health Rehabilitation Hospital of Spring Hill	94,943
HCA Florida Oak Hill Hospital	1,035,097
Springbrook Hospital	42,523

Hernando County, Florida

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[County Website](#)



# Fiscal Year 2024–2025 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 amounting 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

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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.

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**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, 1/2 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.

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**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 1/2 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.

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**Mandate** – Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

**Mill, Millage** – 1/1000 of one dollar; used in computing taxes by multiplying the rate times taxable value divided by 1,000. Example: a millage rate of 5.60: taxable value of \$50,000 =  $(\$50,000/1,000) \times \$5.60 = \$280.00$ .

**Mission Statement** – Describes the overall broad purpose of an entity to which all efforts are directed. A mission statement describes general purposes and values, states the overall reason for existence in terms of results, and show direction.

**Modified Accrual Basis of Accounting** – A basis of accounting for governmental funds in which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred.

**Municipal Services Benefit Unit (MSBU)** – A specific benefit unit established by the Board of County Commissioners, via an adopted ordinance, which derives a specific benefit for which a levy or special assessment is imposed to defray part or all of the cost of providing that benefit.

**Municipal Services Taxing Unit (MSTU)** – A specific taxing unit established by the Board of County Commissioners, via an adopted ordinance, which derives an indirect benefit for which an ad valorem tax levy is imposed to defray part or all of the cost of providing that benefit.

**Non-operating Expenditures** – Costs of government services that are not directly attributable to a specific County program or operation. Examples include debt service obligations and contributions to community service organizations.

**Non-operating Revenue** – Income received by a government not directly attributable to providing a service. An example would be interest on investments.

**Non-taxing Revenue** – Revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for services, fines and forfeitures, and other miscellaneous revenue.

**Object Category** – An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into Personal Services, Operating Expenses, Debt Service, Capital Outlay, and Other categories for budgetary analysis and financial reporting purposes. The State of Florida Uniform Accounting System mandates certain object codes.

**Objective** – A defined method to accomplish an established goal; a unit of measurement for performance for the following budget cycle.

**Operating Budget** – Financial plan that presents proposed expenditures for the fiscal year and estimates of revenue to finance them.

**Operating Expenses** – The costs associated with the annual operation of a particular department or division. Operating expenditures vary between departments and/or divisions due to the variations in the requirements for each program area. Operating expenses can include expenditures for travel and per diem, office supplies, postage, advertising costs, insurance premiums, telephone bills, utility charges, and other costs associated with the day-to-day operation of the department or division.

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**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.

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**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.

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**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.

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# Fiscal Year 2024-2025 Annual Budget

## Acronyms

ACOE United States Army Corps of Engineers  
AED Automatic External Defibrillator  
ALS Advanced Life Support  
ARP 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

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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

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# Fiscal Year 2024-2025 Annual Budget

## **CAPITAL IMPROVEMENT PLAN**





# Fiscal Year 2024-2025 Annual Budget

## Capital Improvement Plan FY 2025 - 2029



Example of Composting Facility



Example of Burn Building for Public Training Safety Complex



Animal Services Expansion



Fire Station Construction

For detailed project information please see [CIP Plan 2025-2029](#)



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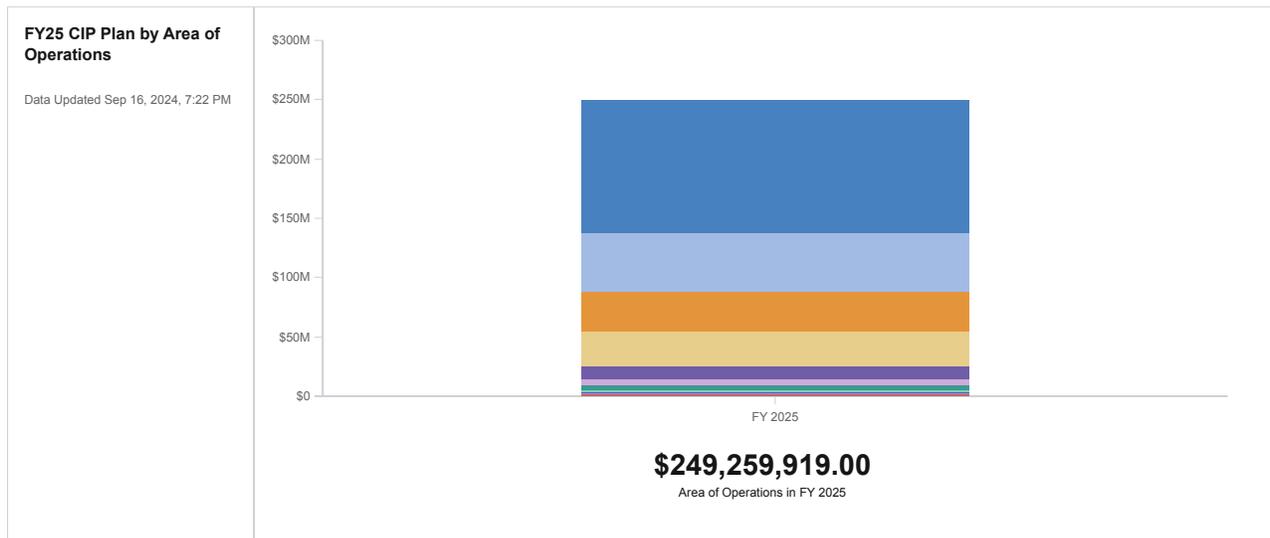


# Fiscal Year 2025–2029 Annual Budget

## Capital Improvement Plan

### Summary of FY 2025 CIP Plan by Area of Operations

The below graph reflects total amount of CIP projects in FY2025 Budget by Area of Operations



The below graph reflects total amount of CIP projects in FY2025 Budget by Area of Operations

FY25 CIP Plan by Area of Operations

Area of Operations	FY 2025
<b>Amount</b>	
Board of County Commissioners	\$5,621,079
Community Services	\$2,347,986
Department of Public Works	\$28,567,398
Developmental Services	\$600,000
Economic Development	\$914,403
Future CIP	\$33,926,138
Grants	\$49,097,085
Housing & Support Services	\$225,000
Impact Fees	\$11,409,032
Judicial	\$590,800
Public Safety	\$3,868,000
Utilities	\$112,092,998

<b>Area of Operations</b>	<b>FY 2025</b>
AMOUNT	<b>\$249,259,919</b>

**FY25 CIP by Area by Project**

Area of Operations	Proposal Name	Fund Description	Amount	Period Year	Account Number
<b>Board of County Commissioners</b>			\$5,621,079		
	112046 County Administration Building Renovation	General Fund	\$200,000	2025	0011-01051-000000-5303101
	110270 Comprehensive ERP Software	General Fund	\$3,500,000	2025	0011-01051-000000-5606801
	111960 Tax Collector Annex Building-Westside	General Fund	\$1,921,079	2025	0011-01051-000000-5606201
<b>Community Services</b>			\$2,347,986		
	111440 Chinsegut Hill Renovations	General Fund	\$179,757	2025	0011-01703-000000-5606201
	111906 Linda Pedersen Tower Removal	General Fund	\$50,000	2025	0011-04441-000000-5606301
	112029 Main Library Electrical Remodel	General Fund	\$66,000	2025	0011-04601-000000-5606301
	111908 Pine Island - Playground Replacement	General Fund	\$280,000	2025	0011-04441-000000-5606301
	112030 WH Library Staff Parking Lot Paving	General Fund	\$130,000	2025	0011-04601-000000-5606301
	112077 Delta Woods Tennis Court Conv - Pickle Ball	General Fund	\$175,000	2025	0011-04441-000000-5606301
	111998 HCAS Service Area Asphalt	General Fund	\$80,000	2025	0011-01421-000000-5304601
	112088 Parks Admin Building - Office Remodel	General Fund	\$100,000	2025	0011-04441-000000-5606301
	111997 HCAS Building Expansion & Renovation	General Fund	\$70,000	2025	0011-01421-000000-5606301
	111260 Lake Townsen Park Boat Ramp	FL Boating Improvemnt Pgm	\$50,000	2025	1051-04571-000000-5606301
	111997 HCAS Building Expansion & Renovation	General Fund	\$184,000	2025	0011-01421-000000-5606301
	111260 Lake Townsen Park Boat Ramp	FL Boating Improvemnt Pgm	\$298,185	2025	1051-04571-000000-5606301
	112032 HCAS Remodel Pole Barn and Stalls	General Fund	\$85,000	2025	0011-01421-000000-5606301
	111260 Lake Townsen Park Boat Ramp	FL Boating Improvemnt Pgm	-\$9,956	2025	1051-04571-000000-5606301
	111888 Chinsegut Hill ADA Improvements	General Fund	\$85,000	2025	0011-01703-000000-5606301
	112090 Freshwater Boat Ramp Master Plan	General Fund	\$100,000	2025	0011-01461-000000-5606301
	112078 Composite Trash Receptacles	General Fund	\$50,000	2025	0011-04441-000000-5304601
	107900 Pine Island - Stem Wall	General Fund	\$100,000	2025	0011-04441-000000-5303101
	111848 Cypress Lakes Observation Boardwalk	General Fund	\$175,000	2025	0011-01231-000000-5606383
	112010 Chinsegut Cabins 4-7/Caretaker House Re-roof	General Fund	\$100,000	2025	0011-01703-000000-5304601
<b>Department of Public Works</b>			\$28,567,398		
	109860 Mariner @ Landover South Intersection Improvement	County Fuel Tax	\$495,000	2025	1015-03221-000000-5616307
	100380 Barclay Avenue Multilaning	LOGT 1-6 Fuel-Genl Transp	\$5,341,300	2025	1017-03231-000000-5616360
	109840 Fiber Optic-Spring Hill Dr. (Mariner-Coronado)	County Fuel Tax	-\$107,000	2025	1015-03221-000000-5616307
	112060 Mariner Blvd Median Improvements	County Fuel Tax	\$700,000	2025	1015-03221-000000-5616310
	109840 Fiber Optic-Spring Hill Dr. (Mariner-Coronado)	County Fuel Tax	\$5,000	2025	1015-03221-000000-5616307
	111993 Sheriff's Office Hurricane Window Treatment	General Fund	\$85,000	2025	0011-01701-000000-5606201
	109840 Fiber Optic-Spring Hill Dr. (Mariner-Coronado)	County Fuel Tax	\$107,000	2025	1015-03221-000000-5616307
	111992 Sheriff's Office A/C #2 and #3	General Fund	\$100,000	2025	0011-01701-000000-5606201
	106040 Fiber Optic - Northcliffe (Deltona-Explorer)	County Fuel Tax	\$250,000	2025	1015-03221-000000-5616307
	111987 Westside Government Center Building and Privacy Wall Painting/Repair	General Fund	\$86,958	2025	0011-01701-000000-5606201
	112191 Waterfall Drive Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$608,500	2025	1022-03241-000000-5616305
	111986 Westside Government Center A/C Replacement	General Fund	\$250,000	2025	0011-01701-000000-5606201
	112191 Waterfall Drive Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$92,000	2025	1022-03241-000000-5616305

Area of Operations	Proposal Name	Fund Description	Amount	Period Year	Account Number
	111984 Westside Library A/C #1 and #3	General Fund	\$70,000	2025	0011-01701-000000-5606201
	112189 WPA Road Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$845,000	2025	1022-03241-000000-5616305
	111981 Record Storage Elevator Modernization	General Fund	\$225,000	2025	0011-01701-000000-5606201
	112181 Anderson Snow Road Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$455,000	2025	1022-03241-000000-5616305
	111977 EOC Chiller Replacement	General Fund	\$255,000	2025	0011-01701-000000-5606201
	112181 Anderson Snow Road Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$45,000	2025	1022-03241-000000-5616305
	111976 Courthouse Fire Alarm Device Replacement-Phase II	General Fund	\$70,000	2025	0011-01701-000000-5606201
	112020 Shoal Line Boulevard Resurfacing	Addl LOGT 1-5 Gas-Res Rds	-\$50,000	2025	1022-03241-000000-5616305
	111899 Government Ctr Phase 2 A/C Controls Replacement	General Fund	\$200,000	2025	0011-01701-000000-5606201
	112020 Shoal Line Boulevard Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$50,000	2025	1022-03241-000000-5616305
	111898 WS Library A/C #4 & VAV Replacement	General Fund	\$250,000	2025	0011-01701-000000-5606201
	111951 Spring Hill Drive Ph 1 Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$2,070,000	2025	1022-03241-000000-5616305
	110690 Government Center Chiller #3 Replacement	General Fund	\$300,000	2025	0011-01701-000000-5606201
	111951 Spring Hill Drive Ph 1 Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$230,000	2025	1022-03241-000000-5616305
	110680 Sheriff's Office Fire Alarm Replacement	General Fund	\$75,000	2025	0011-01701-000000-5606201
	111946 Powell Road Resurfacing (California to Suncoast)	Addl LOGT 1-5 Gas-Res Rds	\$2,200,000	2025	1022-03241-000000-5616305
	110670 Westside Government Ctr Soffit Replacement	General Fund	\$150,000	2025	0011-01701-000000-5606201
	109790 Thrasher Ave (US19 to Mellon) Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$32,500	2025	1022-03241-000000-5616305
	110480 GC Desi A/C Unit Replacement #5 & #6	General Fund	\$250,000	2025	0011-01701-000000-5606201
	108240 Dr Martin Luther King Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$55,000	2025	1022-03241-000000-5616305
	110430 GC Desi A/C Unit Replacement #1 & #2	General Fund	\$250,000	2025	0011-01701-000000-5606201
	108240 Dr Martin Luther King Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$552,000	2025	1022-03241-000000-5616305
	110420 GC Desi A/C Unit Replacement #3 & #4	General Fund	\$250,000	2025	0011-01701-000000-5606201
	112201 Pinehurst Drive Culvert Slip lining	Stormwater Mgmt MSTU	\$175,000	2025	7552-09552-000000-5606309
	112012 Government Center Atrium RTU Replacement	General Fund	\$55,000	2025	0011-01701-000000-5606201
	112199 Cobblestone Drive Culvert Slip lining	Stormwater Mgmt MSTU	\$225,000	2025	7552-09552-000000-5606309
	111987 Westside Government Center Building and Privacy Wall Painting/Repair	General Fund	\$10,000	2025	0011-01701-000000-5303101
	112057 Old Crystal River Road Drainage Improvement	Stormwater Mgmt MSTU	\$350,000	2025	7552-09552-000000-5606309
	111981 Record Storage Elevator Modernization	General Fund	\$20,000	2025	0011-01701-000000-5303101
	111814 Peck Sink Drainage Improvements Phase II	Stormwater Mgmt MSTU	-\$1,200,000	2025	7552-09552-000000-5606309
	111977 EOC Chiller Replacement	General Fund	\$20,000	2025	0011-01701-000000-5303101
	111814 Peck Sink Drainage Improvements Phase II	Stormwater Mgmt MSTU	\$1,200,000	2025	7552-09552-000000-5606309
	111976 Courthouse Fire Alarm Device Replacement-Phase II	General Fund	\$20,000	2025	0011-01701-000000-5303101
	111813 Peck Sink Drainage Improvements Phase I	Stormwater Mgmt MSTU	-\$400,000	2025	7552-09552-000000-5606309
	111975 Coast Guard Auxiliary Parking Lot Overlay	General Fund	-\$5,000	2025	0011-01701-000000-5303101
	111813 Peck Sink Drainage Improvements Phase I	Stormwater Mgmt MSTU	\$400,000	2025	7552-09552-000000-5606309
	111975 Coast Guard Auxiliary Parking Lot Overlay	General Fund	\$5,000	2025	0011-01701-000000-5303101
	111140 Calienta Roadway Improvements	Stormwater Mgmt MSTU	\$596,400	2025	7552-09552-000000-5606309
	111898 WS Library A/C #4 & VAV Replacement	General Fund	\$22,500	2025	0011-01701-000000-5303101
	108510 Culbreath Rd@Carr Creek Flood Improvement	Stormwater Mgmt MSTU	\$2,750,000	2025	7552-09552-000000-5606309
	111896 Courthouse Roof Replacement	General Fund	\$35,000	2025	0011-01701-000000-5303101
	111809 Evergreen Woods @ SR50 Signalization Imprv	County Fuel Tax	\$1,000,000	2025	1015-03221-000000-5616307
	111821 Brooksville Health Dept Parking Lot Overlay	General Fund	\$20,000	2025	0011-01701-000000-5303101
	111150 Cyril Drive Bypass	Constitutional Gas Tax	\$1,728,550	2025	1013-03211-000000-5616306

Area of Operations	Proposal Name	Fund Description	Amount	Period Year	Account Number
	110680 Sheriff's Office Fire Alarm Replacement	General Fund	\$25,000	2025	0011-01701-000000-5303101
	111810 Petit Lane Realignment	Constitutional Gas Tax	\$470,000	2025	1013-03211-000000-5616306
	110670 Westside Government Ctr Soffit Replacement	General Fund	\$25,000	2025	0011-01701-000000-5303101
	111988 Westside Government Center Interior Painting/Carpet Replacement	General Fund	\$100,000	2025	0011-01701-000000-5304601
	112015 New Facilities Maintenance Building	General Fund	\$250,000	2025	0011-01701-000000-5606101
	111982 Record Storage Weatherproofing and Painting	General Fund	\$75,000	2025	0011-01701-000000-5304601
	111985 Westside Library Parking Lot Overlay	General Fund	\$60,000	2025	0011-01701-000000-5606301
	111925 Linda Pedersen Rec Ctr Roof Replacement	General Fund	\$35,000	2025	0011-01701-000000-5304601
	111979 Government Center Parking Lot Seal and Stripe	General Fund	\$240,000	2025	0011-01701-000000-5606301
	111896 Courthouse Roof Replacement	General Fund	\$530,000	2025	0011-01701-000000-5304601
	111975 Coast Guard Auxiliary Parking Lot Overlay	General Fund	-\$175,000	2025	0011-01701-000000-5606301
	111821 Brooksville Health Dept Parking Lot Overlay	General Fund	\$205,000	2025	0011-01701-000000-5304601
	111975 Coast Guard Auxiliary Parking Lot Overlay	General Fund	\$175,000	2025	0011-01701-000000-5606301
	110660 East Side Library Soffit Replacement	General Fund	\$85,000	2025	0011-01701-000000-5304601
	111992 Sheriff's Office A/C #2 and #3	General Fund	\$10,000	2025	0011-01701-000000-5303101
	110620 Records Storage Roof Replacement	General Fund	\$185,000	2025	0011-01701-000000-5304601
	112200 Dan Brown Hill Road Surface Treatment	Constitutional Gas Tax	\$1,400,000	2025	1013-03211-000000-5616313
	112004 Ayers/Culbreath/Hayman Intersection Improv	LOGT 1-6 Fuel-Genl Transp	\$265,000	2025	1017-03231-000000-5606101
	111893 Hayman Road Safety Upgrade	Addl LOGT 1-5 Gas-Res Rds	\$586,690	2025	1022-03241-000000-5616306
	111989 Sheriff's Office, Fleet, Property and Fuel Island Exterior Painting	General Fund	\$150,000	2025	0011-01701-000000-5304601
<b>Developmental Services</b>			\$600,000		
	112064 Parking Lot Expansion	Hern Co Development Svcs	\$400,000	2025	4611-07811-000000-5626301
	112035 Bldg Division-Warehouse/Office Space Build Out	Hern Co Development Svcs	\$200,000	2025	4611-07811-000000-5626301
<b>Economic Development</b>			\$914,403		
	111938 Cyril Drive Bypass Water & Wastewater Improvement	General Fund	\$375,000	2025	0011-01771-000000-5626302
	112204 Control Tower Rehabilitation	Airport/Industrial Park	\$150,000	2025	4311-07411-000000-5304601
	112202 Gunnery Backstop Renovation	General Fund	\$14,403	2025	0011-01771-000000-5606301
	111938 Cyril Drive Bypass Water & Wastewater Improvement	General Fund	\$375,000	2025	0011-01771-000000-5626322
<b>Future CIP</b>			\$33,926,138		
	111930 Public Safety Training Facility	Undetermined Funding Source	\$8,000,000	2025	UNFUND-UNFUND-000000-5699999
	108200 Replace ADA Paratransit Vehicles	Future Grant Funding	\$450,000	2025	FUTGRT-FUTGRT-000000-5699999
	111970 Fire Station No. 16	Undetermined Funding Source	\$1,500,000	2025	UNFUND-UNFUND-000000-5699999
	109220 Transit Shelter (s) & Amenities	Future Grant Funding	\$230,000	2025	FUTGRT-FUTGRT-000000-5699999
	112091 Aquatic Services & Waterways Building	Undetermined Funding Source	\$3,800,000	2025	UNFUND-UNFUND-000000-5699999
	111817 Anderson Snow & Corporate Blvd Improvements	Future Grant Funding	\$7,170,900	2025	FUTGRT-FUTGRT-000000-5699999
	101520 Fire Station No. 15	Undetermined Funding Source	\$6,820,000	2025	UNFUND-UNFUND-000000-5699999
	111817 Anderson Snow & Corporate Blvd Improvements	Future Grant Funding	-\$7,170,900	2025	FUTGRT-FUTGRT-000000-5699999
	112008 Septic to Sewer Dist. A Ph 2	Undetermined Funding Source	\$800,000	2025	UNFUND-FUTGRT-000000-5699999
	111841 Fixed Route Vehicle (Ridge Manor Connector)	Future Grant Funding	\$595,203	2025	FUTGRT-FUTGRT-000000-5699999
	112020 Shoal Line Boulevard Resurfacing	Future Grant Funding	\$1,055,935	2025	FUTGRT-FUTGRT-000000-5616305
	111842 Transfer Facility	Future Grant Funding	\$5,000,000	2025	FUTGRT-FUTGRT-000000-5699999
	111944 Hernando Beach WW Resiliency	Future Grant Funding	\$2,000,000	2025	FUTGRT-FUTGRT-000000-5699999
	112024 Airfield Wildlife Fencing - Phase 1	Future Grant Funding	\$50,000	2025	FUTGRT-FUTGRT-000000-5699999
	112024 Airfield Wildlife Fencing - Phase 1	Future Grant Funding	\$1,700,000	2025	FUTGRT-FUTGRT-000000-5699999

Area of Operations	Proposal Name	Fund Description	Amount	Period Year	Account Number
	112095 Glideslope Replacement	Future Grant Funding	\$125,000	2025	FUTGRT-FUTGRT-000000-5699999
	108190 Replace Heavy Duty Fixed-Route Vehicles	Future Grant Funding	\$1,800,000	2025	FUTGRT-FUTGRT-000000-5699999
<b>Grants</b>			\$49,097,085		
	111892 CR581/Emerson Rd Resurfacing (Pwl to SR50)	Addl LOGT 1-5 Gas-Res Rds	\$1,300,000	2025	1022-34608-000000-5616305
	111260 Lake Townsen Park Boat Ramp	FL Boating Improvemnt Pgm	\$200,000	2025	1051-37202-000000-5606378
	111817 Anderson Snow & Corporate Blvd Improvements	Constitutional Gas Tax	\$7,170,900	2025	1013-34606-000000-5616306
	106360 Killian Water Plant Upgrades	HCUD Renewal and Replcmnt	\$991,231	2025	4121-33590-000000-5676510
	111893 Hayman Road Safety Upgrade	Addl LOGT 1-5 Gas-Res Rds	\$467,000	2025	1022-34605-000000-5616306
	106360 Killian Water Plant Upgrades	HCUD Renewal and Replcmnt	\$3,500,000	2025	4121-33590-000000-5676510
	111350 Northcliffe Force Main	HCUD - Capital	\$2,600,000	2025	4144-33508-000000-5626322
	110390 Glen WWTP Upgrades	HCUD - Capital	\$3,900,000	2025	4144-33503-000000-5626323
	112025 Airport Admin Bldg HVAC	Airport/Industrial Park	\$365,000	2025	4311-34302-000000-5626301
	110020 W Landover (Northcliffe-Elgin) Sidewalk LAP	Constitutional Gas Tax	\$1,585	2025	1013-34603-000000-5616371
	111805 SR50/Grove Road Force Main	HCUD Renewal and Replcmnt	\$500,000	2025	4121-33596-000000-5626322
	111961 Septic to Sewer District A Phase 1	HCUD - Capital	\$11,077,428	2025	4144-33505-000000-5626322
	111280 Fox Chapel Middle School Sidewalk LAP	Constitutional Gas Tax	\$648,673	2025	1013-34610-000000-5616371
	111917 Runway Conversion	Airport/Industrial Park	\$1,837,901	2025	4311-34299-000000-5666537
	111140 Calienta Roadway Improvements	Restore Act Fund	\$2,996,345	2025	3135-33906-000000-5606309
	111260 Lake Townsen Park Boat Ramp	FL Boating Improvemnt Pgm	\$41,248	2025	1051-37201-000000-5606378
	111937 Telecom Pumping Station & Corp. Blvd.	HCUD - Capital	\$1,273,051	2025	4144-33591-000000-5626322
	111801 Runway 27 Extension	Airport/Industrial Park	\$174,163	2025	4311-34282-000000-5626555
	111270 Eastside Elementary Sidewalk LAP	Constitutional Gas Tax	\$321,076	2025	1013-34609-000000-5616371
	111150 Cyril Drive Bypass	Constitutional Gas Tax	\$1,732,970	2025	1013-34702-000000-5616306
	108210 Bus Stop ADA Improvements	General Fund	\$200,000	2025	0011-34000-000000-5606303
	110030 S Linden (Spring Hill-Jessica) Sidewalk LAP	Constitutional Gas Tax	\$1,065,395	2025	1013-34607-000000-5616371
	111886 US41 FM Ayers Rd to Runway Drive	HCUD Connection Fee-Sewer	\$1,170,709	2025	4133-33594-000000-5626322
	111806 The Hut Pumping Station Upgrade and Force Main	HCUD - Capital	\$1,153,596	2025	4144-33507-000000-5626323
	111806 The Hut Pumping Station Upgrade and Force Main	HCUD - Capital	\$1,500,000	2025	4144-33507-000000-5626323
	111918 Runway 3-21 Rehabilitation & Shift	Airport/Industrial Park	\$2,608,814	2025	4311-34303-000000-5626586
	108210 Bus Stop ADA Improvements	General Fund	\$300,000	2025	0011-34000-000000-5606303
<b>Housing &amp; Support Services</b>			\$225,000		
	111844 Kass Circle Landscaping Improvements	Kass Cir Neighborhood CRA	\$75,000	2025	1278-02841-000000-5626319
	111843 Phase 1 Kass Circle Signage and Wayfinding	Kass Cir Neighborhood CRA	\$150,000	2025	1278-02841-000000-5626319
<b>Impact Fees</b>			\$11,409,032		
	112004 Ayers/Culbreath/Hayman Intersection Improv	Impact Fee-Road Dist 3	-\$59,741	2025	3333-03323-000000-5606101
	111927 Hernando Beach Parking Expansion	Impact Fee-Park Dist 3	-\$100,000	2025	3343-04543-000000-5303101
	100380 Barclay Avenue Multilaning	Impact Fee-Road Dist 4	\$5,000,000	2025	3334-03324-000000-5616360
	112036 Anderson Snow Quad Baseball/Softball Phase III Design	Impact Fee-Park Dist 3	\$75,000	2025	3343-04543-000000-5303101
	100380 Barclay Avenue Multilaning	Impact Fee-Road Dist 4	\$610,000	2025	3334-03324-000000-5616360
	111927 Hernando Beach Parking Expansion	Impact Fee-Park Dist 3	\$100,000	2025	3343-04543-000000-5303101
	100380 Barclay Avenue Multilaning	Impact Fee-Road Dist 4	\$150,000	2025	3334-03324-000000-5616360
	100380 Barclay Avenue Multilaning	Impact Fee-Road Dist 1	-\$772,324	2025	3331-03321-000000-5616360
	100380 Barclay Avenue Multilaning	Impact Fee-Road Dist 4	-\$1,511,900	2025	3334-03324-000000-5616360
	100380 Barclay Avenue Multilaning	Impact Fee-Road Dist 1	\$772,324	2025	3331-03321-000000-5616360
	100380 Barclay Avenue Multilaning	Impact Fee-Road Dist 4	\$299,673	2025	3334-03324-000000-5616360

Area of Operations	Proposal Name	Fund Description	Amount	Period Year	Account Number
	112036 Anderson Snow Quad Baseball/Softball Phase III Design	Impact Fee-Park Dist 1	\$75,000	2025	3341-04541-000000-5303101
	112036 Anderson Snow Quad Baseball/Softball Phase III Design	Impact Fee-Park Dist 2	\$75,000	2025	3342-04542-000000-5303101
	112203 Library Master Plan	Impact Fee-Library	\$200,000	2025	3351-04792-000000-5606301
	112036 Anderson Snow Quad Baseball/Softball Phase III Design	Impact Fee-Park Dist 4	\$75,000	2025	3344-04544-000000-5303101
	100380 Barclay Avenue Multilaning	Impact Fee-Road Dist 1	\$5,158,000	2025	3331-03321-000000-5616360
	112004 Ayers/Culbreath/Hayman Intersection Improv	Impact Fee-Road Dist 3	\$339,000	2025	3333-03323-000000-5606101
	111929 Joint Use Facility/Infrastructure-Dennis Wilfong Center for Success	Impact Fee - Public Bldgs	\$124,000	2025	3321-01662-000000-5303101
	112041 Anderson Snow - Add Two (2) Athletic Fields	Impact Fee-Park Dist 2	\$750,000	2025	3342-04542-000000-5606226
	105900 Coastal Way Intersection Improvements	Impact Fee-Road Dist 1	-\$600,000	2025	3331-03321-000000-5616330
	105900 Coastal Way Intersection Improvements	Impact Fee-Road Dist 1	\$650,000	2025	3331-03321-000000-5616330
<b>Judicial</b>			\$590,800		
	112198 Government Center - Courtroom Refresh	Court Improvement Fund	\$590,800	2025	1481-02311-000000-5606201
<b>Public Safety</b>			\$3,868,000		
	112017 Fire Station 3 Driveway	HC Fire Rescue - Fire	\$18,000	2025	1661-02261-000000-5303101
	101520 Fire Station No. 15	HC Fire Rescue - Rescue	-\$3,200,000	2025	1691-02491-000000-5606359
	112054 Alpha & Administration Roof Replacement	HCSO Revenue Fund	\$1,800,000	2025	1203-02114-000000-5304601
	101520 Fire Station No. 15	HC Fire Rescue - Rescue	\$3,200,000	2025	1691-02491-000000-5606359
	111887 Scullery Wall Replacement	HCSO Revenue Fund	\$50,000	2025	1203-02114-000000-5304631
	112052 A/C unit Replacements	HCSO Revenue Fund	\$120,000	2025	1203-02114-000000-5606301
	111887 Scullery Wall Replacement	HCSO Revenue Fund	\$18,000	2025	1203-02114-000000-5304631
	112017 Fire Station 3 Driveway	HC Fire Rescue - Fire	\$90,000	2025	1661-02261-000000-5304601
	111859 Bravo Unit Roof Replacement	HCSO Revenue Fund	\$600,000	2025	1203-02114-000000-5304601
	111856 Bravo Unit - Air Conditioning Unit Replace	HCSO Revenue Fund	\$1,100,000	2025	1203-02114-000000-5606301
	112017 Fire Station 3 Driveway	HC Fire Rescue - Rescue	\$60,000	2025	1691-02491-000000-5304601
	112017 Fire Station 3 Driveway	HC Fire Rescue - Rescue	\$12,000	2025	1691-02491-000000-5303101
<b>Utilities</b>			\$112,092,998		
	111944 Hernando Beach WW Resiliency	HCUD Renewal and Replcmnt	-\$1,300,000	2025	4121-33510-000000-5626323
	112063 Hermosa PS & FM Improvements	HCUD Renewal and Replcmnt	\$1,100,000	2025	4121-07201-000000-5626323
	111944 Hernando Beach WW Resiliency	HCUD Renewal and Replcmnt	\$1,300,000	2025	4121-33510-000000-5626323
	111944 Hernando Beach WW Resiliency	HCUD Renewal and Replcmnt	\$350,000	2025	4121-07201-000000-5626323
	111944 Hernando Beach WW Resiliency	HCUD Renewal and Replcmnt	\$500,000	2025	4121-33510-000000-5626323
	111300 Dab Lift Station Replacement	HCUD Renewal and Replcmnt	\$400,000	2025	4121-07201-000000-5626323
	112075 Barclay Ave. Widening Utility Improv PH 1	HCUD Renewal and Replcmnt	\$50,000	2025	4121-07201-000000-5626302
	110610 HCUD Administration Bldg & Wiscon Facility & Fuel Island	HCUD - Capital	\$3,702,983	2025	4144-07244-000000-5626301
	112055 US 301 Water Main & Force Main Improvement-FDOT	HCUD Renewal and Replcmnt	\$3,315,975	2025	4121-07201-000000-5626302
	111941 Sherman Hill Area Diversions	HCUD - Capital	\$219,600	2025	4144-07244-000000-5626322
	112001 Weeki Wachee Woodlands Water Main	HCUD Renewal and Replcmnt	\$200,000	2025	4121-07201-000000-5626302
	111884 Silvan Grove FM to US41	HCUD - Capital	\$200,000	2025	4144-07244-000000-5626322
	111959 Calienta Street Improvements	HCUD Renewal and Replcmnt	\$500,000	2025	4121-07201-000000-5626302
	111900 Cell 1 Road Construction	Solid Waste/Recyc-Capital	\$200,000	2025	4471-07691-000000-5626301
	111290 Crestview-Pine Rdg-Oakton Water Main Replacement	HCUD Renewal and Replcmnt	\$50,000	2025	4121-07201-000000-5626302
	111840 Cell 3 Lateral Gas Collection System	Solid Waste/Recyc-Capital	\$500,000	2025	4471-07691-000000-5626301
	112066 Centralia Wells & Transmission Line to Hexam	HCUD - Capital	\$2,000,000	2025	4144-07244-000000-5626303
	112070 Hydro Tank Replacements	HCUD Renewal and Replcmnt	\$180,000	2025	4121-07201-000000-5626303
	111942 Ridge Manor West WTP Well#2	HCUD - Capital	\$500,000	2025	4144-07244-000000-5626303

Area of Operations	Proposal Name	Fund Description	Amount	Period Year	Account Number
	112075 Barclay Ave. Widening Utility Improv PH 1	HCUD Renewal and Replcmnt	\$50,000	2025	4121-07201-000000-5626322
	111943 Ridge Manor West WTP Upgrades & Raw WM	HCUD - Capital	\$1,200,000	2025	4144-07244-000000-5626303
	112055 US 301 Water Main & Force Main Improvement-FDOT	HCUD Renewal and Replcmnt	\$1,560,458	2025	4121-07201-000000-5626322
	111880 Gretna Water System improvements	HCUD - Capital	\$1,200,000	2025	4144-07244-000000-5626303
	111959 Calienta Street Improvements	HCUD Renewal and Replcmnt	\$500,000	2025	4121-07201-000000-5626322
	111808 Wiscon Water Treatment Plant	HCUD - Capital	\$4,779,116	2025	4144-07244-000000-5626303
	112073 Companero Entra Water Main Replacements	HCUD Renewal and Replcmnt	\$150,000	2025	4121-07201-000000-5636302
	111808 Wiscon Water Treatment Plant	HCUD - Capital	\$2,735,000	2025	4144-07244-000000-5626303
	112071 I 75 Force Main Connection	HCUD Connection Fee-Sewer	\$200,000	2025	4133-07215-000000-5626322
	112072 HCUD Admin & Wiscon Access and Surveillance	Hernando County Utilities	\$120,000	2025	4111-07121-000000-5626501
	111941 Sherman Hill Area Diversions	HCUD - Capital	\$219,600	2025	4144-07244-000000-5626302
	111958 Ridge Manor WRF Exp & Emergency Ops Structure	HCUD Connection Fee-Sewer	\$6,000,000	2025	4133-07215-000000-5626323
	111882 Beaches PRV's	HCUD - Capital	\$300,000	2025	4144-07244-000000-5626302
	111958 Ridge Manor WRF Exp & Emergency Ops Structure	HCUD - Capital	\$54,000,000	2025	4144-07244-000000-5626323
	112072 HCUD Admin & Wiscon Access and Surveillance	Hernando County Utilities	\$120,000	2025	4111-07111-000000-5626501
	111879 Nantucket Pump Station Pump & Panel Upgrade	HCUD - Capital	\$60,000	2025	4144-07244-000000-5626323
	112068 HCUD Admin Generator	Hernando County Utilities	\$125,000	2025	4111-07091-000000-5626501
	111804 County Line Rd-Ayers Rd Pumping Station-FM	HCUD - Capital	\$1,500,000	2025	4144-07244-000000-5626323
	111840 Cell 3 Lateral Gas Collection System	Solid Waste/Recyc-Capital	\$50,000	2025	4471-07691-000000-5303103
	111804 County Line Rd-Ayers Rd Pumping Station-FM	HCUD - Capital	\$150,000	2025	4144-07244-000000-5626323
	112072 HCUD Admin & Wiscon Access and Surveillance	Hernando County Utilities	\$560,000	2025	4111-07091-000000-5626501
	110390 Glen WWTP Upgrades	HCUD - Capital	\$13,200,000	2025	4144-07244-000000-5626323
	110390 Glen WWTP Upgrades	HCUD - Capital	\$7,900,000	2025	4144-07244-000000-5626323
	109260 Vac Truck Dump Station	HCUD - Capital	\$450,266	2025	4144-07244-000000-5626323
	106360 Killian Water Plant Upgrades	HCUD Renewal and Replcmnt	\$995,000	2025	4121-07201-000000-5676510
			<b>\$249,259,919</b>		

Hernando County, Florida

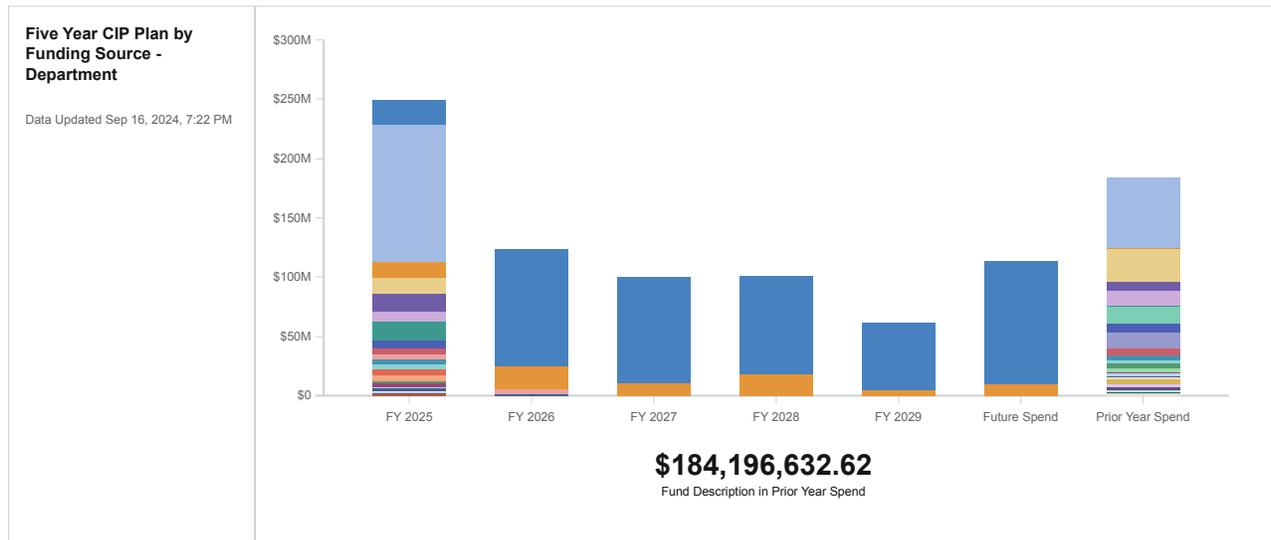
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# Fiscal Year 2024-2025 Annual Budget

## Capital Improvement Plan

### FY 2025 - FY2029 Five Year CIP Plan by Funding Source



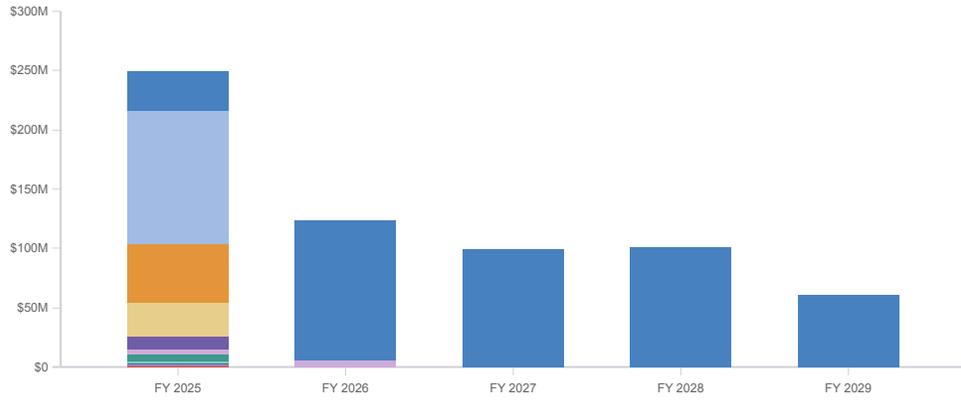
Five Year CIP Plan by Funding Source - Department

Fund Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future Spend	Prior Year Spend
<b>Amount</b>							
Add LOGT 1-5 Gas-Res Rds	\$9,538,690	\$0	\$0	\$0	\$0	\$0	\$12,012,431
Airport/Industrial Park	\$5,135,878	\$400,000	\$0	\$0	\$0	\$0	\$5,595,985
American Rescue Plan Act	\$0	\$0	\$0	\$0	\$0	\$0	\$501,068
Constitutional Gas Tax	\$14,539,149	\$0	\$0	\$0	\$0	\$0	\$7,859,565
County Fuel Tax	\$2,450,000	\$725,000	\$0	\$0	\$0	\$0	\$300,000
Court Improvement Fund	\$590,800	\$0	\$0	\$0	\$0	\$0	\$0
FL Boating Improvemnt Pgm	\$579,477	\$0	\$0	\$0	\$0	\$0	\$3,921
Fleet Replacement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$2,209,517
Future Cell Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$13,402,271
Future Grant Funding	\$13,006,138	\$18,550,000	\$10,295,000	\$18,620,650	\$4,600,000	\$10,000,000	\$577,500
GASB 34-STORMWATER MGMT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$13,939,697	\$0	\$0	\$0	\$0	\$0	\$27,566,262
General Fund-Capital Proj	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HC Fire Rescue - Fire	\$108,000	\$0	\$0	\$0	\$0	\$0	\$4,197,513
HC Fire Rescue - Rescue	\$72,000	\$0	\$0	\$0	\$0	\$0	\$3,040,841
HCSO Revenue Fund	\$3,688,000	\$4,427,800	\$350,000	\$0	\$0	\$0	\$266,950
HCUD - Capital	\$115,820,640	\$0	\$0	\$0	\$0	\$0	\$60,181,042
HCUD Connection Fee-Sewer	\$7,370,709	\$0	\$0	\$0	\$0	\$0	\$7,013,047
HCUD Connection Fee-Water	\$0	\$0	\$0	\$0	\$0	\$0	\$2,850,000
HCUD Renewal and Replcmnt	\$14,892,664	\$0	\$0	\$0	\$0	\$0	\$628,768
Hern Co Development Svcs	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0
Hernando County Utilities	\$925,000	\$0	\$0	\$0	\$0	\$0	\$3,000,000
IF Srchg I-75/SR50	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fund Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future Spend	Prior Year Spend
Impact Fee - Fire-HC Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$480,000
Impact Fee - Public Bldgs	\$124,000	\$0	\$0	\$0	\$0	\$0	\$2,156,418
Impact Fee-Ambulance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Fire-Hem 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	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Park Dist 1	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Park Dist 2	\$825,000	\$0	\$0	\$0	\$0	\$0	\$2,288,116
Impact Fee-Park Dist 3	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Park Dist 4	\$75,000	\$0	\$0	\$0	\$0	\$0	\$300,000
Impact Fee-Road Dist 1	\$5,208,000	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Road Dist 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Road Dist 3	\$279,259	\$0	\$0	\$0	\$0	\$0	\$352,000
Impact Fee-Road Dist 4	\$4,547,773	\$0	\$0	\$0	\$0	\$0	\$3,715,905
Kass Cir Neighborhood CRA	\$225,000	\$0	\$0	\$0	\$0	\$0	\$115,055
LOGT 1-6 Fuel-Genl Transp	\$5,606,300	\$0	\$0	\$0	\$0	\$0	\$582,210
Non-Ad Val Ref Rev Bd S10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Ad Val Rev Note 2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restore Act Fund	\$2,996,345	\$0	\$0	\$0	\$0	\$0	\$943,234
Solid Waste And Recycling	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste/Recyc-Capital	\$750,000	\$0	\$0	\$0	\$0	\$0	\$3,251,469
Stormwater Mgmt MSTU	\$4,096,400	\$0	\$0	\$0	\$0	\$0	\$2,656,763
Tourist Development Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
Transportation Trust Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$411,993
Undetermined Funding Source	\$20,920,000	\$99,571,207	\$88,343,100	\$82,658,700	\$56,173,500	\$103,550,000	\$185,000
Waste Mgmt Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$15,251,789
<b>AMOUNT</b>	<b>\$249,259,919</b>	<b>\$123,674,007</b>	<b>\$98,988,100</b>	<b>\$101,279,350</b>	<b>\$60,773,500</b>	<b>\$113,550,000</b>	<b>\$184,196,633</b>

**Five Year CIP Plan by Funding Source - Area of Operations**

Data Updated Sep 16, 2024, 7:22 PM



**\$60,773,500.00**  
Area of Operations in FY 2029

**Five Year CIP Plan by Funding Source - Area of Operations**

Area of Operations	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
<b>Amount</b>					
Board of County Commissioners	\$5,621,079	\$0	\$0	\$0	\$0
Community Services	\$2,347,986	\$0	\$0	\$0	\$0
Department of Public Works	\$28,567,398	\$725,000	\$0	\$0	\$0
Developmental Services	\$600,000	\$0	\$0	\$0	\$0
Economic Development	\$914,403	\$400,000	\$0	\$0	\$0
Future CIP	\$33,926,138	\$118,121,207	\$98,638,100	\$101,279,350	\$60,773,500
Grants	\$49,097,085	\$0	\$0	\$0	\$0
Housing & Support Services	\$225,000	\$0	\$0	\$0	\$0
Impact Fees	\$11,409,032	\$0	\$0	\$0	\$0
Judicial	\$590,800	\$0	\$0	\$0	\$0
Public Safety	\$3,868,000	\$4,427,800	\$350,000	\$0	\$0
Utilities	\$112,092,998	\$0	\$0	\$0	\$0
<b>AMOUNT</b>	<b>\$249,259,919</b>	<b>\$123,674,007</b>	<b>\$98,988,100</b>	<b>\$101,279,350</b>	<b>\$60,773,500</b>

Hernando County, Florida

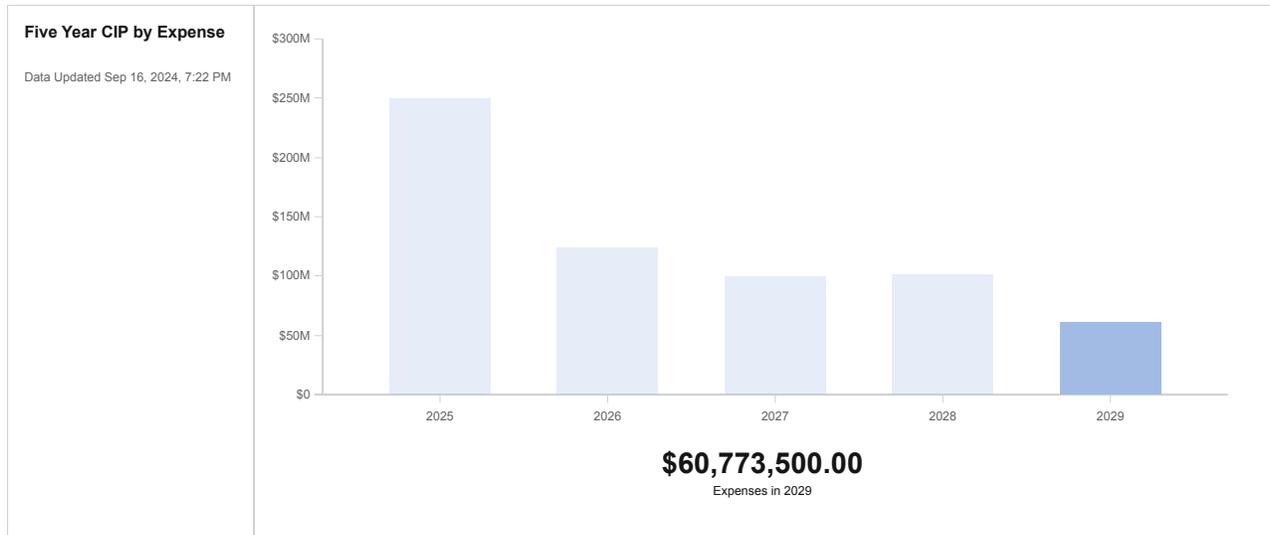
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# Fiscal Year 2025-2029 Annual Budget

## Capital Improvement Plan

### Summary of FY 2025 - FY2029 Five Year CIP Plan by Expense Type



Five Year CIP by Expense

	2024 - 25 CIP Budget	2025 - 26 CIP Budget	2026 - 27 CIP Budget	2027 - 28 CIP Budget	2028 - 29 CIP Budget
<b>Capital Outlay</b>	\$243,885,419	\$122,746,207	\$98,988,100	\$101,279,350	\$60,773,500
<b>Operating Expense</b>	\$5,374,500	\$527,800	\$0	\$0	\$0
<b>Transfers</b>	\$0	\$400,000	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$249,259,919</b>	<b>\$123,674,007</b>	<b>\$98,988,100</b>	<b>\$101,279,350</b>	<b>\$60,773,500</b>

Hernando County, Florida

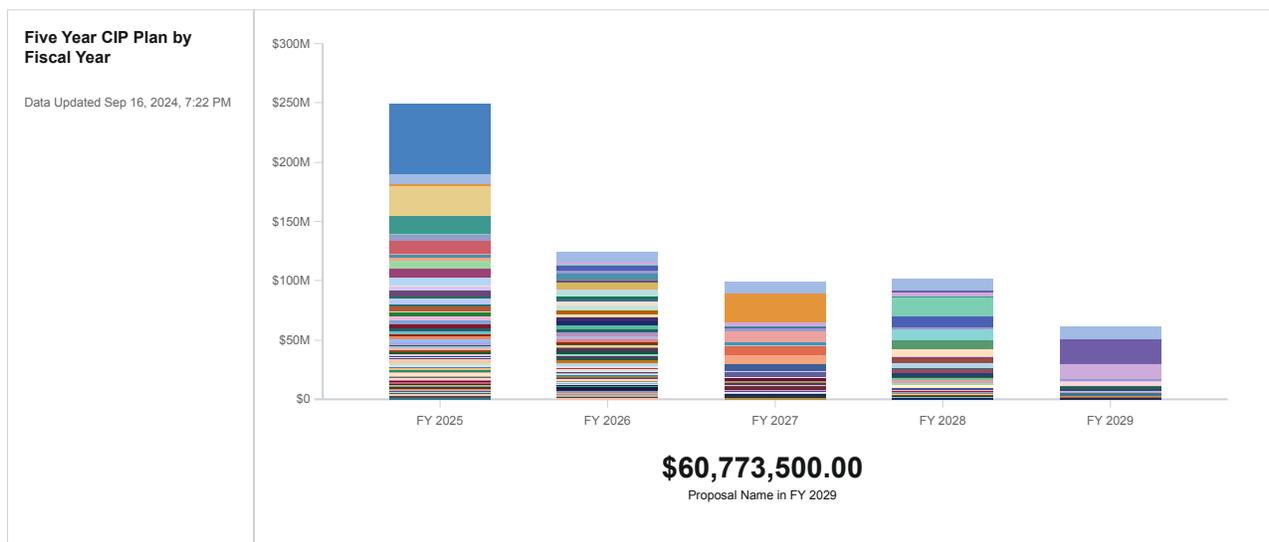
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# Fiscal Year 2025-2029 Annual Budget

## Capital Improvement Plan

### FY 2025 - FY2029 Five Year CIP Plan by Project



#### Five Year CIP Plan by Fiscal Year

Proposal Name	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
<b>Amount</b>					
100360 Ernie Wever Park Improvements	\$0	\$700,000	\$0	\$0	\$0
100380 Barclay Avenue Multilaning	\$15,047,073	\$520,000	\$1,250,000	\$1,250,000	\$0
101010 Lockhart Water Treatment Plant Expansion	\$0	\$0	\$0	\$0	\$0
101160 SR 50 East Side Water Main	\$0	\$0	\$0	\$0	\$0
101520 Fire Station No. 15	\$6,820,000	\$0	\$0	\$0	\$0
102000 SR 50 East Side Force Main	\$0	\$0	\$0	\$0	\$0
104370 Westside Government Ctr Parking Lot Overlay	\$0	\$0	\$0	\$0	\$0
104390 Sheriff's Office Parking Lot Overlay	\$0	\$0	\$0	\$0	\$0
105310 DPW Building Security	\$0	\$0	\$0	\$0	\$0
105840 SR50 Frontage Road West of Mariner	\$0	\$0	\$0	\$0	\$953,500
105860 SR50 Frontage Road East of I-75	\$0	\$0	\$0	\$0	\$0
105900 Coastal Way Intersection Improvements	\$50,000	\$0	\$0	\$0	\$0
105930 Star Road Improvements	\$0	\$250,000	\$0	\$0	\$0
105940 Weeping Willow Road Improvements	\$0	\$250,000	\$0	\$0	\$0
106020 Fiber Optic - SR50 (Wiscon to Cobb)	\$0	\$568,460	\$0	\$0	\$0
106040 Fiber Optic - Northcliffe (Deltona-Explorer)	\$250,000	\$725,000	\$0	\$0	\$0
106220 South Brooksville BMP-2 Drainage Improvement	\$0	\$3,000,000	\$0	\$0	\$0
106360 Killian Water Plant Upgrades	\$5,486,231	\$0	\$0	\$0	\$0
107900 Pine Island - Stem Wall	\$100,000	\$900,000	\$0	\$0	\$0
107960 Administration Building	\$0	\$0	\$0	\$0	\$0
107990 Bayou Drive Repair & Restoration	\$0	\$0	\$0	\$0	\$0

Proposal Name	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
108010 Linda Pedersen Park Improvements	\$0	\$0	\$0	\$0	\$0
108190 Replace Heavy Duty Fixed-Route Vehicles	\$1,800,000	\$600,000	\$600,000	\$600,000	\$600,000
108200 Replace ADA Paratransit Vehicles	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
108210 Bus Stop ADA Improvements	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
108240 Dr Martin Luther King Resurfacing	\$607,000	\$0	\$0	\$0	\$0
108290 Culbreath Road Resurfacing	\$0	\$0	\$0	\$2,374,000	\$0
108380 Endsley Road Resurfacing	\$0	\$0	\$0	\$0	\$0
108410 Redfox Lane Resurfacing	\$0	\$0	\$135,000	\$0	\$0
108420 Lambeth Road Resurfacing	\$0	\$0	\$0	\$0	\$0
108440 Hope Hill Road Resurfacing	\$0	\$0	\$0	\$0	\$0
108510 Culbreath Rd@Carr Creek Flood Improvement	\$2,750,000	\$0	\$0	\$0	\$0
108540 Peck Sink Trail and Overlook	\$0	\$0	\$0	\$0	\$0
109220 Transit Shelter (s) & Amenities	\$230,000	\$300,000	\$300,000	\$300,000	\$300,000
109240 Replace ADA Specialty Vehicle	\$0	\$0	\$0	\$0	\$0
109260 Vac Truck Dump Station	\$450,266	\$0	\$0	\$0	\$0
109360 Hernando County's Package Plants Connection	\$0	\$0	\$0	\$0	\$0
109370 Elgin Boulevard Force Main	\$0	\$0	\$0	\$0	\$0
109470 Airport WWTP Expansion to 6MGD	\$0	\$0	\$0	\$0	\$0
109550 Geranium Avenue Stormwater Retrofit	\$0	\$0	\$0	\$0	\$0
109570 Northcliffe Blvd Stormwater Retrofit	\$0	\$0	\$0	\$0	\$0
109710 Ranchette Road Resurfacing	\$0	\$0	\$0	\$0	\$0
109720 Cassandra Way Resurfacing	\$0	\$0	\$0	\$0	\$0
109730 Pocahontas Drive Resurfacing	\$0	\$0	\$0	\$0	\$0
109740 Cimarron Way Resurfacing	\$0	\$0	\$0	\$0	\$0
109750 Cobb Road Resurfacing	\$0	\$3,184,750	\$0	\$0	\$0
109760 Garden Grove Resurfacing	\$0	\$0	\$0	\$0	\$0
109770 Spring Hill Area 4B Resurfacing	\$0	\$0	\$0	\$0	\$0
109790 Thrasher Ave (US19 to Mellon) Resurfacing	\$32,500	\$650,000	\$0	\$0	\$0
109800 Thrasher Ave (Mellon to Pomp) Resurfacing	\$0	\$65,000	\$650,000	\$0	\$0
109840 Fiber Optic-Spring Hill Dr. (Mariner-Coronado)	\$5,000	\$107,000	\$0	\$0	\$0
109850 Cobblestone @ Spring Hill Intersection Improvement	\$0	\$0	\$0	\$575,000	\$0
109860 Mariner @ Landover South Intersection Improvement	\$495,000	\$0	\$0	\$0	\$0
109870 Mariner @ Elgin Signage & Markings Upgrade	\$0	\$0	\$0	\$0	\$0
109880 Croom Road Resurfacing	\$0	\$0	\$0	\$0	\$0
109890 School Zone Upgrade - Challenger K-8	\$0	\$0	\$0	\$0	\$0
109900 Mariner West Frontage Road	\$0	\$0	\$0	\$474,000	\$577,500
109910 Lake Lindsey Rd (Snow Mem-41) Resurfacing	\$0	\$1,500,000	\$0	\$0	\$0
109980 Jenkins Creek - Fishing Pier	\$0	\$0	\$0	\$0	\$0
110010 Deltona Blvd Sidewalk (Elgin to SR50) Lap	\$0	\$0	\$0	\$0	\$0
110020 W Landover (Northcliffe-Elgin) Sidewalk LAP	\$1,585	\$0	\$0	\$0	\$0
110030 S Linden (Spring Hill-Jessica) Sidewalk LAP	\$1,065,395	\$0	\$0	\$0	\$0
110040 Elgin Blvd (Deltona-Mariner) Sidewalk LAP	\$0	\$0	\$0	\$0	\$0
110080 Powell Road Stormwater Improvements	\$0	\$100,000	\$0	\$0	\$0
110180 School Zone Upgrade - Spring Hill Elem	\$0	\$0	\$0	\$0	\$0
110190 School Zone Upgrade-Brooksville Elem & HHS	\$0	\$0	\$0	\$0	\$0
110210 School Zone Upgrade - Pine Grove/WHMS/CHS	\$0	\$0	\$0	\$0	\$0
110220 School Zone Upgrade - Explorer K-8	\$0	\$0	\$0	\$0	\$0
110230 School Zone Upgrade - Fox Chapel Middle	\$0	\$0	\$0	\$0	\$0
110240 School Zone Upgrade - Springstead High	\$0	\$0	\$0	\$0	\$0
110260 School Zone Upgrade - JD Floyd Elementary	\$0	\$0	\$0	\$0	\$0
110270 Comprehensive ERP Software	\$3,500,000	\$500,000	\$601,000	\$601,000	\$399,000
110350 Anderson Snow Splash Park	\$0	\$0	\$0	\$0	\$0
110390 Glen WWTP Upgrades	\$25,000,000	\$0	\$0	\$0	\$0
110420 GC Desi A/C Unit Replacement #3 & #4	\$250,000	\$0	\$0	\$0	\$0
110430 GC Desi A/C Unit Replacement #1 & #2	\$250,000	\$0	\$0	\$0	\$0
110480 GC Desi A/C Unit Replacement #5 & #6	\$250,000	\$0	\$0	\$0	\$0
110530 Class I Cell 4	\$0	\$0	\$0	\$0	\$0
110550 Composting Facility	\$0	\$3,100,000	\$0	\$0	\$0
110610 HCUD Administration Bldg & Wiscon Facility & Fuel Island	\$3,702,983	\$0	\$0	\$0	\$0
110620 Records Storage Roof Replacement	\$185,000	\$0	\$0	\$0	\$0
110660 East Side Library Soffit Replacement	\$85,000	\$0	\$0	\$0	\$0
110670 Westside Government Ctr Soffit Replacement	\$175,000	\$0	\$0	\$0	\$0
110680 Sheriff's Office Fire Alarm Replacement	\$100,000	\$0	\$0	\$0	\$0
110690 Government Center Chiller #3 Replacement	\$300,000	\$0	\$0	\$0	\$0
110700 Government Center Exterior Painting	\$0	\$0	\$0	\$0	\$0

Proposal Name	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
110850 English Sparrow Road Surface Treatment	\$0	\$0	\$0	\$0	\$0
110870 Telecom & Technology Drive Ext (Phase I)	\$0	\$0	\$0	\$0	\$0
110930 Eskimo Curlew Road Surface Treatment	\$0	\$0	\$0	\$0	\$0
110950 Nodoc Road Surface Treatment	\$0	\$0	\$0	\$0	\$0
110960 Glenchester Drive Surface Treatment	\$0	\$0	\$0	\$0	\$0
110970 Emerald Drive Surface Treatment	\$0	\$0	\$0	\$0	\$0
110980 Chimney Rock Drive Surface Treatment	\$0	\$560,000	\$0	\$0	\$0
110990 Benes Roush Road Surface Treatment	\$0	\$345,600	\$0	\$0	\$0
111000 Arbor Street Surface Treatment	\$0	\$0	\$0	\$0	\$0
111010 San Antonio Road Surface Treatment	\$0	\$340,000	\$0	\$0	\$0
111140 Calienta Roadway Improvements	\$3,592,745	\$0	\$0	\$0	\$0
111150 Cyril Drive Bypass	\$3,461,520	\$0	\$0	\$0	\$0
111260 Lake Townsen Park Boat Ramp	\$579,477	\$500,000	\$0	\$0	\$0
111270 Eastside Elementary Sidewalk LAP	\$321,076	\$0	\$0	\$0	\$0
111280 Fox Chapel Middle School Sidewalk LAP	\$648,673	\$0	\$0	\$0	\$0
111290 Crestview-Pine Rdg-Oakton Water Main Replacement	\$50,000	\$500,000	\$0	\$0	\$0
111300 Dab Lift Station Replacement	\$400,000	\$0	\$0	\$0	\$0
111330 Keysville Ave Area Water Main Replacement	\$0	\$0	\$0	\$0	\$0
111350 Northcliffe Force Main	\$2,600,000	\$0	\$0	\$0	\$0
111420 Lake Townsen ADA Access Road	\$0	\$0	\$0	\$0	\$0
111440 Chinsegut Hill Renovations	\$179,757	\$0	\$0	\$0	\$0
111480 Fire Station No. 2	\$0	\$0	\$0	\$0	\$0
111650 Fort Dade Resurfacing(Citrus Way to Cobb)	\$0	\$0	\$0	\$0	\$0
111670 Fort Dade Resurfacing(Cobb-Ponce DeLeon)	\$0	\$0	\$0	\$0	\$0
111690 Grove Road Resurfacing	\$0	\$0	\$250,000	\$1,250,000	\$0
111700 Powell Road Resurfacing	\$0	\$2,250,000	\$0	\$0	\$0
111710 Sunshine Grove Road Resurfacing	\$0	\$0	\$60,000	\$1,200,000	\$0
111720 Lakewood Subdivision Resurfacing	\$0	\$0	\$0	\$0	\$0
111730 Spring Hill Area 4C Resurfacing	\$0	\$0	\$0	\$0	\$0
111801 Runway 27 Extension	\$174,163	\$0	\$0	\$6,200,000	\$0
111802 Chalmers Pumping Station Upgrade	\$0	\$0	\$0	\$0	\$0
111804 County Line Rd-Ayers Rd Pumping Station-FM	\$1,650,000	\$0	\$0	\$0	\$0
111805 SR50/Grove Road Force Main	\$500,000	\$0	\$0	\$0	\$0
111806 The Hut Pumping Station Upgrade and Force Main	\$2,653,596	\$0	\$0	\$0	\$0
111808 Wiscon Water Treatment Plant	\$7,514,116	\$0	\$0	\$0	\$0
111809 Evergreen Woods @ SR50 Signalization Imprv	\$1,000,000	\$0	\$0	\$0	\$0
111810 Petit Lane Realignment	\$470,000	\$0	\$0	\$0	\$0
111812 Lehigh Avenue Drainage Improvements	\$0	\$0	\$0	\$0	\$0
111813 Peck Sink Drainage Improvements Phase I	\$0	\$0	\$1,550,000	\$0	\$0
111814 Peck Sink Drainage Improvements Phase II	\$0	\$0	\$0	\$1,737,500	\$0
111816 Ridge Manor Road Paving	\$0	\$0	\$0	\$0	\$0
111817 Anderson Snow & Corporate Blvd Improvements	\$7,170,900	\$0	\$0	\$0	\$0
111821 Brooksville Health Dept Parking Lot Overlay	\$225,000	\$0	\$0	\$0	\$0
111822 Artificial Reef Program	\$0	\$1,000,000	\$1,000,000	\$0	\$0
111823 Spring Hill Drive Safety Improvements	\$0	\$275,000	\$0	\$0	\$0
111824 DWP Tennis Courts Replacement Lights	\$0	\$0	\$0	\$0	\$0
111825 ASP Resurfacing Parking Lot	\$0	\$0	\$0	\$0	\$0
111827 Lark Avenue Culvert Slip Lining	\$0	\$250,000	\$0	\$0	\$0
111828 Emerson Road Culvert Slip Lining	\$0	\$60,000	\$0	\$0	\$0
111829 Imogene Lane Culvert Slip Lining	\$0	\$0	\$250,000	\$0	\$0
111833 Taxiway A East Extension	\$0	\$0	\$0	\$3,500,000	\$0
111834 T-Hanger Development	\$0	\$0	\$0	\$4,395,650	\$0
111839 Building Division Land	\$0	\$0	\$0	\$0	\$0
111840 Cell 3 Lateral Gas Collection System	\$550,000	\$0	\$0	\$0	\$0
111841 Fixed Route Vehicle (Ridge Manor Connector)	\$595,203	\$150,000	\$0	\$0	\$0
111842 Transfer Facility	\$5,000,000	\$3,000,000	\$2,000,000	\$2,000,000	\$2,000,000
111843 Phase 1 Kass Circle Signage and Wayfinding	\$150,000	\$0	\$0	\$0	\$0
111844 Kass Circle Landscaping Improvements	\$75,000	\$0	\$0	\$0	\$0
111845 Kass Circle Sidewalk Improvements	\$0	\$260,194	\$0	\$0	\$0
111848 Cypress Lakes Observation Boardwalk	\$175,000	\$0	\$0	\$0	\$0
111849 Cypress Lakes Kayak Launch	\$0	\$0	\$0	\$0	\$0
111850 Fickett Hammock Pavilion	\$0	\$0	\$0	\$0	\$0
111854 Booking Elevator Modernization	\$0	\$0	\$0	\$0	\$0
111856 Bravo Unit - Air Conditioning Unit Replace	\$1,100,000	\$0	\$0	\$0	\$0
111858 Jail-Warehouse Construction	\$0	\$50,000	\$350,000	\$0	\$0

Proposal Name	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
111859 Bravo Unit Roof Replacement	\$600,000	\$0	\$0	\$0	\$0
111860 Parking Lot Resurface	\$0	\$300,000	\$0	\$0	\$0
111861 Mental Health Unit	\$0	\$3,000,000	\$0	\$0	\$0
111879 Nantucket Pump Station Pump & Panel Upgrade	\$60,000	\$0	\$0	\$0	\$0
111880 Gretna Water System improvements	\$1,200,000	\$0	\$8,962,200	\$0	\$0
111881 Gretna to Spring Hill Dr Transmission Main	\$0	\$0	\$0	\$0	\$0
111882 Beaches PRV's	\$300,000	\$0	\$0	\$0	\$0
111883 Spring Hill Booster PS Canopy	\$0	\$0	\$0	\$0	\$0
111884 Silvan Grove FM to US41	\$200,000	\$0	\$0	\$0	\$0
111886 US41 FM Ayers Rd to Runway Drive	\$1,170,709	\$0	\$0	\$0	\$0
111887 Scullery Wall Replacement	\$68,000	\$0	\$0	\$0	\$0
111888 Chinsegut Hill ADA Improvements	\$85,000	\$0	\$0	\$0	\$0
111890 Wildflower Drive Resurfacing	\$0	\$0	\$81,000	\$0	\$0
111891 Country Oak Drive Resurfacing	\$0	\$116,000	\$0	\$0	\$0
111892 CR581/Emerson Rd Resurfacing (Pwl to SR50)	\$1,300,000	\$0	\$0	\$0	\$0
111893 Hayman Road Safety Upgrade	\$1,053,690	\$0	\$0	\$0	\$0
111895 Hunters Lake Dredge	\$0	\$1,500,000	\$0	\$0	\$0
111896 Courthouse Roof Replacement	\$565,000	\$0	\$0	\$0	\$0
111897 Government Center Roof Replacement	\$0	\$742,500	\$0	\$0	\$0
111898 WS Library A/C #4 & VAV Replacement	\$272,500	\$0	\$0	\$0	\$0
111899 Government Ctr Phase 2 A/C Controls Replacement	\$200,000	\$285,000	\$305,000	\$0	\$0
111900 Cell 1 Road Construction	\$200,000	\$0	\$0	\$0	\$0
111901 West Convenience Center Concrete	\$0	\$0	\$0	\$0	\$0
111902 NW Facility Administration Bldg Generator	\$0	\$0	\$0	\$0	\$0
111903 Skate Park Restrooms Replacement	\$0	\$0	\$0	\$0	\$0
111904 Skate Park Ramp Replacement-Pioneer Park	\$0	\$0	\$0	\$600,000	\$0
111905 Lake Townsen Fishing Pier Replacement	\$0	\$500,000	\$0	\$0	\$0
111906 Linda Pedersen Tower Removal	\$50,000	\$0	\$0	\$0	\$0
111908 Pine Island - Playground Replacement	\$280,000	\$0	\$0	\$0	\$0
111909 Skate Park   Kennedy Park Playground Replacement	\$0	\$0	\$0	\$0	\$0
111910 Ernie Wever - Playground Replacement	\$0	\$280,000	\$0	\$0	\$0
111911 Delta Woods - Playground Replacement	\$0	\$0	\$0	\$0	\$0
111913 New Constitutional Building	\$0	\$0	\$0	\$1,600,000	\$20,700,000
111914 Ernie Wever Shop Replacement	\$0	\$0	\$1,000,000	\$0	\$0
111915 Anderson Snow Recreation Center	\$0	\$0	\$600,000	\$0	\$0
111916 Lake House Stage	\$0	\$0	\$0	\$0	\$300,000
111917 Runway Conversion	\$1,837,901	\$3,250,000	\$0	\$0	\$0
111918 Runway 3-21 Rehabilitation & Shift	\$2,608,814	\$5,000,000	\$2,500,000	\$0	\$0
111919 Eastside Roadway Improvements	\$0	\$0	\$0	\$0	\$0
111920 Cypress Lakes Preserve Trailhead Restroom	\$0	\$0	\$0	\$0	\$0
111921 Peck Sink Pavilion	\$0	\$0	\$0	\$0	\$0
111922 Wildlife Hazard Remediation	\$0	\$0	\$0	\$0	\$0
111923 Air Traffic Control Tower (ATCT) Radios	\$0	\$0	\$0	\$0	\$0
111924 Veteran's Park Fitness Court	\$0	\$0	\$0	\$0	\$0
111925 Linda Pedersen Rec Ctr Roof Replacement	\$35,000	\$0	\$0	\$0	\$0
111926 Alpha & Medical Units-Exterior Seal & Paint	\$0	\$0	\$0	\$0	\$0
111927 Hernando Beach Parking Expansion	\$0	\$750,000	\$0	\$0	\$0
111929 Joint Use Facility/Infrastructure-Dennis Wilfong Center for Success	\$124,000	\$0	\$0	\$0	\$0
111930 Public Safety Training Facility	\$8,000,000	\$8,000,000	\$10,000,000	\$10,000,000	\$10,000,000
111931 West side Hangar Facility	\$0	\$0	\$0	\$0	\$0
111932 School Zone Upgrade Powell Middle School	\$0	\$0	\$0	\$0	\$0
111936 Utility Billing Software	\$0	\$0	\$0	\$0	\$0
111937 Telecom Pumping Station & Corp. Blvd.	\$1,273,051	\$0	\$0	\$0	\$0
111938 Cyril Drive Bypass Water & Wastewater Improvement	\$750,000	\$0	\$0	\$0	\$0
111939 Highpoint Gardens Drainage Improvements	\$0	\$200,000	\$0	\$0	\$0
111940 Milgate Court Paving MSBU	\$0	\$0	\$0	\$0	\$0
111941 Sherman Hill Area Diversions	\$439,200	\$0	\$0	\$0	\$0
111942 Ridge Manor West WTP Well#2	\$500,000	\$0	\$0	\$0	\$0
111943 Ridge Manor West WTP Upgrades & Raw WM	\$1,200,000	\$0	\$0	\$0	\$0
111944 Hernando Beach WW Resiliency	\$2,850,000	\$0	\$0	\$0	\$0
111945 Warbler Road Paving MSBU	\$0	\$0	\$0	\$0	\$0
111946 Powell Road Resurfacing (California to Suncoast)	\$2,200,000	\$0	\$0	\$0	\$0
111947 Landover Boulevard Ph 1 Resurfacing	\$0	\$880,000	\$0	\$0	\$0
111948 Landover Boulevard Ph 2 Resurfacing	\$0	\$1,200,000	\$0	\$0	\$0
111949 Landover Boulevard Ph 3 Resurfacing	\$0	\$550,000	\$0	\$0	\$0

Proposal Name	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
111950 County Line at Linden Signalization	\$0	\$0	\$0	\$0	\$0
111951 Spring Hill Drive Ph 1 Resurfacing	\$2,300,000	\$0	\$0	\$0	\$0
111952 Spring Hill Drive Ph 2 Resurfacing	\$0	\$2,300,000	\$0	\$0	\$0
111953 Spring Hill Drive Ph 3 Resurfacing	\$0	\$0	\$2,300,000	\$0	\$0
111954 Spring Hill Drive Ph 4 Resurfacing	\$0	\$0	\$0	\$2,300,000	\$0
111955 Weeki Wachee School Complex Road Improvements	\$0	\$0	\$0	\$400,000	\$4,000,000
111956 Westside Elementary Turn Lane	\$0	\$0	\$0	\$0	\$0
111957 Fire Station #3 Signal Replacement	\$0	\$0	\$0	\$0	\$0
111958 Ridge Manor WRF Exp & Emergency Ops Structure	\$60,000,000	\$0	\$0	\$0	\$0
111959 Calienta Street Improvements	\$1,000,000	\$0	\$0	\$0	\$0
111960 Tax Collector Annex Building-Westside	\$1,921,079	\$0	\$0	\$0	\$0
111961 Septic to Sewer District A Phase 1	\$11,077,428	\$0	\$0	\$0	\$0
111962 Veteran's Memorial Monument	\$0	\$0	\$0	\$0	\$0
111963 Hernando Park Tennis Conversion	\$0	\$0	\$0	\$0	\$0
111964 Peck Sink Improvements	\$0	\$0	\$0	\$0	\$0
111965 FBO Apron Taxiway A1 and Taxiway D Rehabilitation	\$0	\$400,000	\$1,570,000	\$0	\$0
111966 Flight Path Drive Drainage Improvements	\$0	\$800,000	\$0	\$0	\$0
111967 Taxiway B Rejuvenation	\$0	\$500,000	\$0	\$0	\$0
111968 Taxiway C Design & Construction	\$0	\$0	\$800,000	\$0	\$750,000
111969 Croom Road Resurfacing(US41 to Jacobson)	\$0	\$300,000	\$0	\$0	\$0
111970 Fire Station No. 16	\$1,500,000	\$200,000	\$7,000,000	\$0	\$0
111971 Brooksville Health Department Public R/R ADA Renovation	\$0	\$82,500	\$0	\$0	\$0
111972 Chinsegut Manor House Re-Painting	\$0	\$0	\$0	\$0	\$0
111973 County Admin Weatherproofing/Painting	\$0	\$0	\$0	\$0	\$0
111974 Coast Guard A/C Replacement	\$0	\$95,000	\$0	\$0	\$0
111975 Coast Guard Auxiliary Parking Lot Overlay	\$0	\$180,000	\$0	\$0	\$0
111976 Courthouse Fire Alarm Device Replacement-Phase II	\$90,000	\$0	\$0	\$0	\$0
111977 EOC Chiller Replacement	\$275,000	\$0	\$0	\$0	\$0
111978 EOC Roof Replacement	\$0	\$250,000	\$0	\$0	\$0
111979 Government Center Parking Lot Seal and Stripe	\$240,000	\$0	\$0	\$0	\$0
111980 Lykes Library Shingle Re-Roofing	\$0	\$0	\$100,000	\$0	\$0
111981 Record Storage Elevator Modernization	\$245,000	\$0	\$0	\$0	\$0
111982 Record Storage Weatherproofing and Painting	\$75,000	\$0	\$0	\$0	\$0
111983 Tourism Re-Roof and Gutters	\$0	\$90,000	\$0	\$0	\$0
111984 Westside Library A/C #1 and #3	\$70,000	\$0	\$0	\$0	\$0
111985 Westside Library Parking Lot Overlay	\$60,000	\$0	\$0	\$0	\$0
111986 Westside Government Center A/C Replacement	\$250,000	\$0	\$0	\$0	\$0
111987 Westside Government Center Building and Privacy Wall Painting/Repair	\$96,958	\$0	\$0	\$0	\$0
111988 Westside Government Center Interior Painting/Carpet Replacement	\$100,000	\$0	\$0	\$0	\$0
111989 Sheriff's Office, Fleet, Property and Fuel Island Exterior Painting	\$150,000	\$0	\$0	\$0	\$0
111990 Sheriff's Office Re-Roof & Skylight Removal	\$0	\$750,000	\$0	\$0	\$0
111991 Sheriff's Office A/C #1, #8, #11 and #12	\$0	\$0	\$0	\$0	\$0
111992 Sheriff's Office A/C #2 and #3	\$110,000	\$0	\$0	\$0	\$0
111993 Sheriff's Office Hurricane Window Treatment	\$85,000	\$0	\$0	\$0	\$0
111994 HCFES Fire Engine	\$0	\$0	\$0	\$0	\$0
111995 Fuel Island	\$0	\$0	\$0	\$0	\$0
111996 HCFES Ladder Truck	\$0	\$0	\$0	\$0	\$0
111997 HCAS Building Expansion & Renovation	\$254,000	\$3,500,000	\$125,000	\$125,000	\$0
111998 HCAS Service Area Asphalt	\$80,000	\$0	\$0	\$0	\$0
111999 Door Control Upgrade-Alpha Bravo Central	\$0	\$227,800	\$0	\$0	\$0
112000 Airfield Security & Access Control Upgrade	\$0	\$1,000,000	\$0	\$0	\$0
112001 Weeki Wachee Woodlands Water Main	\$200,000	\$0	\$0	\$0	\$0
112002 Pine Island Dredging	\$0	\$0	\$500,000	\$0	\$0
112003 Blackberry Court Paving MSBU	\$0	\$0	\$0	\$0	\$0
112004 Ayers/Culbreath/Hayman Intersection Improv	\$544,259	\$2,100,000	\$0	\$0	\$0
112005 Penn State/Scaup Duck Paving MSBU	\$0	\$0	\$0	\$0	\$0
112007 Quality Drive Bypass FM	\$0	\$0	\$68,000	\$520,000	\$0
112008 Septic to Sewer Dist. A Ph 2	\$800,000	\$800,000	\$0	\$14,900,000	\$0
112009 Rivard Boulevard Resurfacing	\$0	\$0	\$0	\$0	\$0
112010 Chinsegut Cabins 4-7/Caretaker House Re-roof	\$100,000	\$0	\$0	\$0	\$0
112011 Government Center Domestic Water Pump System	\$0	\$0	\$0	\$0	\$0
112012 Government Center Atrium RTU Replacement	\$55,000	\$0	\$0	\$0	\$0
112013 Lykes Library Parking Lot Overlay	\$0	\$0	\$0	\$0	\$0
112014 Government Center Basement/1st Flr Atrium Flooring Rplcmnt	\$0	\$0	\$0	\$0	\$0

Proposal Name	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
112015 New Facilities Maintenance Building	\$250,000	\$3,500,000	\$0	\$0	\$0
112016 Logistics Warehouse	\$0	\$6,350,000	\$0	\$0	\$0
112017 Fire Station 3 Driveway	\$180,000	\$0	\$0	\$0	\$0
112018 Fire Station 4 Driveway	\$0	\$0	\$0	\$0	\$0
112019 Hayman Road Resurfacing	\$0	\$3,157,260	\$0	\$0	\$0
112020 Shoal Line Boulevard Resurfacing	\$1,055,935	\$0	\$0	\$0	\$0
112021 Chinsegut Int/Ext Painting of (7) Cabins	\$0	\$65,000	\$0	\$0	\$0
112022 Chinsegut Cabins 1-7 Flooring Replacement	\$0	\$90,000	\$0	\$0	\$0
112023 Westside Roadway Improvements	\$0	\$0	\$150,000	\$1,350,000	\$0
112024 Airfield Wildlife Fencing - Phase 1	\$1,750,000	\$0	\$0	\$0	\$0
112025 Airport Admin Bldg HVAC	\$365,000	\$0	\$0	\$0	\$0
112026 Brittle Rd Lizzie Hart Sink Stormwater Imp	\$0	\$0	\$0	\$0	\$0
112027 Wallien Drive North Culvert Lining	\$0	\$0	\$0	\$0	\$0
112028 Wallien Drive South Culvert Replacement	\$0	\$0	\$0	\$0	\$0
112029 Main Library Electrical Remodel	\$66,000	\$0	\$0	\$0	\$0
112030 WH Library Staff Parking Lot Paving	\$130,000	\$0	\$0	\$0	\$0
112031 HCAS Kennel Epoxy	\$0	\$0	\$0	\$0	\$0
112032 HCAS Remodel Pole Barn and Stalls	\$85,000	\$0	\$0	\$0	\$0
112035 Bldg Division-Warehouse/Office Space Build Out	\$200,000	\$2,000,000	\$0	\$0	\$0
112036 Anderson Snow Quad Baseball/Softball Phase III Design	\$300,000	\$0	\$0	\$0	\$0
112037 Anderson Snow Park - Lighting For T-Ball	\$0	\$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	\$0	\$500,000	\$0
112040 - Master Plan for All Parks	\$0	\$0	\$0	\$0	\$0
112041 Anderson Snow - Add Two (2) Athletic Fields	\$750,000	\$0	\$0	\$0	\$0
112042 Delta Woods - Handball/Basketball Reconfig	\$0	\$0	\$0	\$500,000	\$0
112043 Admin Support Vehicle	\$0	\$0	\$0	\$0	\$0
112045 Jenkins Creek Boat Ramp Replacement	\$0	\$3,000,000	\$0	\$0	\$0
112046 County Administration Building Renovation	\$200,000	\$2,750,000	\$0	\$0	\$0
112047 Fire Station 17	\$0	\$800,000	\$8,000,000	\$0	\$0
112048 Fire Station 18	\$0	\$0	\$800,000	\$8,700,000	\$0
112049 Kettering Road Multilaning	\$0	\$4,059,000	\$1,107,000	\$9,594,000	\$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	\$0	\$3,000,000	\$0	\$0	\$0
112052 A/C unit Replacements	\$120,000	\$100,000	\$0	\$0	\$0
112053 Fire Alarm Replacement	\$0	\$750,000	\$0	\$0	\$0
112054 Alpha & Administration Roof Replacement	\$1,800,000	\$0	\$0	\$0	\$0
112055 US 301 Water Main & Force Main Improvement-FDOT	\$4,876,433	\$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
112058 Andy Pella Drive Resurfacing	\$0	\$0	\$0	\$0	\$0
112059 Philatelic Drive Resurfacing	\$0	\$0	\$0	\$0	\$0
112060 Mariner Blvd Median Improvements	\$700,000	\$0	\$0	\$0	\$0
112061 Bay Drive Culvert	\$0	\$0	\$0	\$0	\$0
112062 Fillmore Street Culvert	\$0	\$0	\$0	\$0	\$0
112063 Hermosa PS & FM Improvements	\$1,100,000	\$0	\$0	\$0	\$0
112064 Parking Lot Expansion	\$400,000	\$0	\$0	\$0	\$0
112065 HCAS Full Facility Generator	\$0	\$325,000	\$0	\$0	\$0
112066 Centralia Wells & Transmission Line to Hexam	\$2,000,000	\$0	\$24,386,000	\$0	\$0
112067 Glen WRF Expansion to 6 MGD	\$0	\$2,200,000	\$0	\$0	\$0
112068 HCUD Admin Generator	\$125,000	\$1,150,000	\$0	\$0	\$0
112069 Keysville PH 2	\$0	\$100,000	\$500,000	\$0	\$0
112070 Hydro Tank Replacements	\$180,000	\$1,135,000	\$0	\$0	\$0
112071   75 Force Main Connection	\$200,000	\$2,600,000	\$0	\$0	\$0
112072 HCUD Admin & Wiscon Access and Surveillance	\$800,000	\$0	\$0	\$0	\$0
112073 Companero Entra Water Main Replacements	\$150,000	\$411,643	\$0	\$0	\$0
112074 Springhill AC FM/Condos FM PH 2	\$0	\$250,000	\$0	\$3,274,650	\$0
112075 Barclay Ave. Widening Utility Improv PH 1	\$100,000	\$735,000	\$0	\$0	\$0
112076 Jenkins Creek Restroom Replacement	\$0	\$300,000	\$0	\$0	\$0
112077 Delta Woods Tennis Court Conv - Pickle Ball	\$175,000	\$0	\$0	\$0	\$0
112078 Composite Trash Receptacles	\$50,000	\$0	\$0	\$0	\$0
112079 Delta Woods Shuffleboard Conversion	\$0	\$50,000	\$0	\$0	\$0
112080 New Roof for Ridge Manor Concession	\$0	\$60,000	\$0	\$0	\$0
112081 Ridge Manor Dog Park	\$0	\$0	\$0	\$200,000	\$0
112082 Bayport Park Restroom Replacement	\$0	\$0	\$300,000	\$0	\$0

Proposal Name	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
112083 Rogers Park Restroom Replacement	\$0	\$300,000	\$0	\$0	\$0
112084 Lake House Improvements	\$0	\$225,000	\$0	\$0	\$0
112085 Lake Townsen Dog Park	\$0	\$0	\$75,000	\$0	\$0
112086 Pine Island Park Restroom Replacement	\$0	\$0	\$0	\$300,000	\$0
112087 Rogers Park Parking Lot Addition	\$0	\$0	\$300,000	\$0	\$0
112088 Parks Admin Building -Office Remodel	\$100,000	\$0	\$0	\$0	\$0
112089 Main Library Remodel	\$0	\$557,500	\$4,155,000	\$0	\$0
112090 Freshwater Boat Ramp Master Plan	\$100,000	\$0	\$0	\$0	\$0
112091 Aquatic Services & Waterways Building	\$3,800,000	\$0	\$0	\$0	\$0
112092 Channel Entry Navigational Marker Upgrades	\$0	\$100,000	\$0	\$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	\$125,000	\$0	\$0	\$0	\$0
112096 Fire Station 12 Driveway	\$0	\$750,000	\$0	\$0	\$0
112097 Fire Station 9	\$0	\$0	\$250,000	\$8,000,000	\$0
112098 Government Center #2, #3 & #4 Elevator Modernization	\$0	\$0	\$0	\$0	\$500,000
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	\$0	\$75,000	\$0	\$0
112104 County Administration Carpet Replacement/Interior Painting	\$0	\$0	\$100,000	\$0	\$0
112105 Little Red Schoolhouse Exterior Renovation	\$0	\$0	\$125,000	\$0	\$0
112106 Lykes Library A/C System #2 Replacement	\$0	\$0	\$75,000	\$0	\$0
112107 Sheriff's Office Carpet Replacement	\$0	\$0	\$75,000	\$0	\$0
112108 Brooksville Health Department - Fire Alarm Replacement	\$0	\$0	\$0	\$150,000	\$0
112109 County Extension Roof Replacement	\$0	\$0	\$0	\$150,000	\$0
112110 East Side Library & Spring Hill Library A/C Replacement	\$0	\$0	\$0	\$175,000	\$0
112111 WestSide Library Exterior Restoration	\$0	\$0	\$0	\$75,000	\$0
112112 Courthouse #1 and #2 Chiller Replacement	\$0	\$0	\$0	\$0	\$385,000
112113 Mosquito Control Facility	\$0	\$5,160,000	\$0	\$0	\$0
112181 Anderson Snow Road Resurfacing	\$500,000	\$0	\$0	\$0	\$0
112182 Northcliff Boulevard Phase 2 Resurfacing	\$0	\$0	\$0	\$1,095,250	\$0
112183 Powell Road Resurfacing	\$0	\$0	\$0	\$4,400,000	\$0
112184 Northcliff Boulevard Phase 1 Resurfacing	\$0	\$296,000	\$1,968,000	\$0	\$0
112185 Cedar Lane Resurfacing	\$0	\$0	\$0	\$0	\$1,319,950
112186 Ridge Manor Boulevard Resurfacing	\$0	\$0	\$0	\$0	\$1,238,550
112187 Citrus Way Resurfacing	\$0	\$927,000	\$0	\$0	\$0
112188 Deltona Boulevard Resurfacing	\$0	\$984,000	\$0	\$0	\$0
112189 WPA Road Resurfacing	\$845,000	\$0	\$0	\$0	\$0
112190 Navy Drive Resurfacing	\$0	\$0	\$0	\$157,300	\$0
112191 Waterfall Drive Resurfacing	\$700,500	\$0	\$0	\$0	\$0
112192 Fairway Drive Resurfacing	\$0	\$0	\$0	\$243,000	\$0
112193 Hickory Hill Road Resurfacing	\$0	\$770,000	\$0	\$0	\$0
112194 Myers Road Resurfacing	\$0	\$0	\$0	\$738,000	\$0
112195 Lockhart Road Resurfacing	\$0	\$1,891,900	\$0	\$0	\$0
112196 Fleet Maintenance Building	\$0	\$660,000	\$6,000,000	\$0	\$0
112197 Spring Hill Drive Ph 5 Resurfacing	\$0	\$0	\$0	\$0	\$2,300,000
112198 Government Center - Courtroom Refresh	\$590,800	\$649,900	\$714,900	\$0	\$0
112199 Cobblestone Drive Culvert Slip lining	\$225,000	\$0	\$0	\$0	\$0
112200 Dan Brown Hill Road Surface Treatment	\$1,400,000	\$0	\$0	\$0	\$0
112201 Pinehurst Drive Culvert Slip lining	\$175,000	\$0	\$0	\$0	\$0
112202 Gunnery Backstop Renovation	\$14,403	\$0	\$0	\$0	\$0
112203 Library Master Plan	\$200,000	\$0	\$0	\$0	\$0
112204 Control Tower Rehabilitation	\$150,000	\$0	\$0	\$0	\$0
112205 Quality Drive Flume Replacement	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$249,259,919	\$123,674,007	\$98,988,100	\$101,279,350	\$60,773,500

Hernando County, Florida

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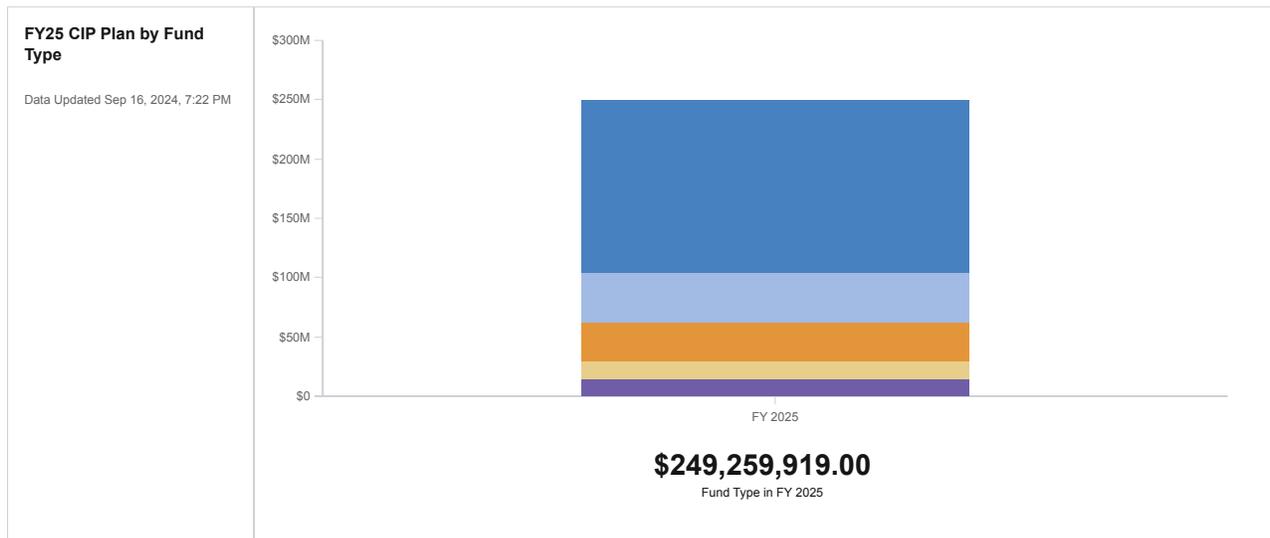


# Fiscal Year 2025–2029 Annual Budget

## Capital Improvement Plan

### Summary of FY 2025 CIP Plan by Fund Type

The below graph reflects total amount of CIP projects in FY2025 Budget by Fund Type.



The below table reflects total amount of CIP projects in FY2025 Budget by Fund Type.

FY25 CIP Plan by Fund Type

Fund Type	FY 2025
Capital	\$14,405,377
CIP Projects	\$33,926,138
Enterprise	\$145,494,891
General Fund	\$13,939,697
Special Revenue	\$41,493,816
<b>AMOUNT</b>	<b>\$249,259,919</b>

Hernando County, Florida

|  
County Website



# Fiscal Year 2025–2029 Annual Budget

## Capital Improvement Plan

### Summary of FY 2025 CIP Plan by Expense Type

The below graph reflects total amount of CIP projects in FY2025 Budget by Expense Type



The below table reflects total amount of CIP projects in FY2025 Budget by Expense Type

FY25 CIP Plan by Expense Type

Account Category (Ex)	FY 2025
<b>Amount</b>	
Capital Outlay	\$243,885,419
Operating Expense	\$5,374,500
<b>AMOUNT</b>	<b>\$249,259,919</b>

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