



**Hernando County**  
**Board of County Commissioners**  
**Budget Workshop**

**Budget Workshop**  
**Minutes**

**July 11, 2024**

**CALL TO ORDER**

The meeting was called to order at 9:00 a.m. on Thursday, July 11, 2024, in the John Law Ayers County Commission Chambers, Government Center, Brooksville, Florida.

<b><u>Attendee Name</u></b>	<b><u>Title</u></b>
Elizabeth Narverud	Chairwoman
Brian Hawkins	Vice Chairman
Jerry Campbell	Second Vice Chairman
Steve Champion	Commissioner
Albert Bertram	Office of Management and Budget Director
Toni Brady	Deputy County Administrator
Jon Jouben	County Attorney
Jeffrey Rogers	County Administrator
Heidi Kurppe	Deputy Clerk
Patricia Tapia	Deputy Clerk

Comm. John Allocco was not present at the meeting.

**Invocation**

**Pledge of Allegiance**

**AGENDA**

**Motion**

To approve the Agenda.

<b>RESULT:</b>	<b>ADOPTED</b>
<b>MOVER:</b>	Steve Champion
<b>SECONDER:</b>	Brian Hawkins
<b>AYES:</b>	Champion, Narverud, Campbell and Hawkins
<b>ABSENT:</b>	Allocco

**COUNTY ADMINISTRATOR JEFFREY ROGERS**

**Presentation of FY 2024-25 Recommended Budget**

**Presentation by Tax Collector's Office Regarding FY 2024-25 Proposed Budget**

**Presentation by Property Appraiser's Office Regarding FY 2024-25 Proposed Budget**

**Presentation by Supervisor of Elections Office Regarding FY 2024-25 Proposed Budget**

**Presentation by Clerk of Circuit Court and Comptroller's Office Regarding FY 2024-25 Proposed Budget**

**RECESS/RECONVENE**

The Board recessed at 10:45 a.m. and reconvened at 10:55 a.m.

**Presentation by Sheriff's Office Regarding FY 2024-25 Proposed Budget**

**CITIZENS' COMMENTS**

Citizens commented on various topics and issues.

**Presentation of FY 2024-25 Recommended Budget**

Comm. Hawkins requested to direct the staff to proceed with two options: (1) a 0.125 millage reduction which would keep 25% reserves and bring us to about 5% over the rollback rate and (2) a 0.0485 millage reduction, and to bring back to the Board for discussion at the July 30, 2024 Board meeting.

**ADJOURNMENT**

The meeting was adjourned at 12:00 p.m.



# Board of County Commissioners Budget Workshop

Meeting: 07/11/2024  
Department: Administration  
Prepared By: Colleen Conko  
Initiator: Jeffrey Rogers  
DOC ID: 14281  
Legal Request Number:  
Bid/Contract Number:

## AGENDA ITEM

### TITLE

Presentation of FY 2024-25 Recommended Budget

### BRIEF OVERVIEW

Budget Workshop FY 2024-25 to submit the recommended budget to the Board of County Commissioners.

### FINANCIAL IMPACT

Budgets for consideration.

### LEGAL NOTE

NA

### RECOMMENDATION

Budget workshop to present a high-level overview of the Fiscal Year 2025 budget to include presentations from various departments where necessary.

### REVIEW PROCESS

Toni Brady	Approved	07/03/2024	4:25 PM
Albert Bertram	Approved	07/03/2024	4:48 PM
Pamela Hare	Approved	07/03/2024	4:50 PM
Heidi Kurppe	Approved	07/05/2024	8:24 AM
Toni Brady	Approved	07/05/2024	9:23 AM
Jeffrey Rogers	Approved	07/05/2024	10:22 AM
Colleen Conko	Approved	07/05/2024	10:23 AM



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

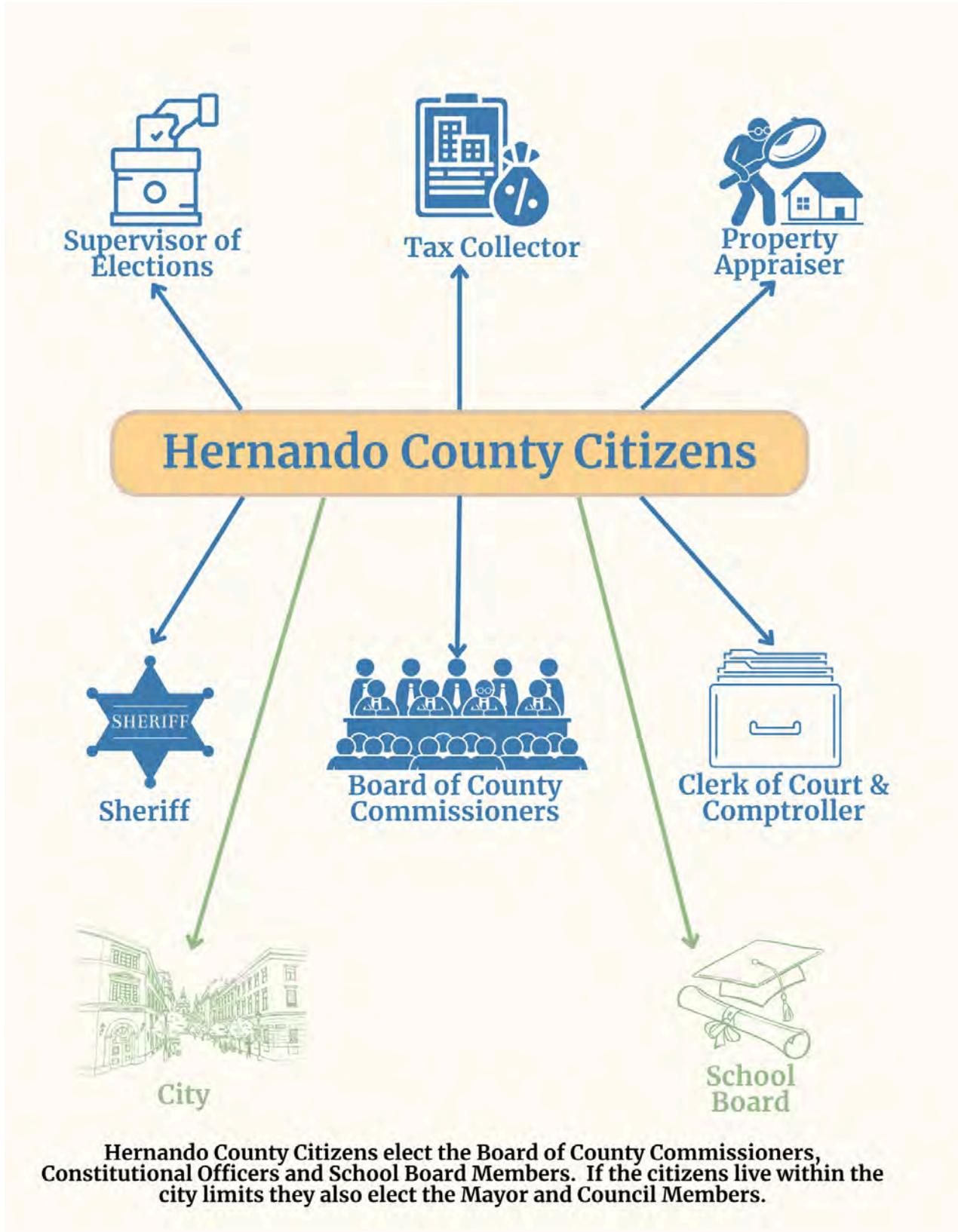
Recommended Budget – July 11, 2024



# OVERVIEW



# Hernando County Citizens



# Message from the Administrator



## BOARD OF COUNTY COMMISSIONERS

20 NORTH MAIN STREET • ROOM 263 • BROOKSVILLE, FLORIDA 34601  
P 352.754.4002 • F 352.754.4477 • W [www.HernandoCounty.us](http://www.HernandoCounty.us)

July 11, 2024

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

Chairperson and Members:

We are pleased to present the Hernando County Recommended Budget for Fiscal Year 2024-25 to the Board of County Commissioners (BOCC) and the Citizens of Hernando County. Developed with input from County departments and senior staff, requests from Constitutional Officers, and feedback from citizens, this budget provides my funding plan for the projects, programs and policies that have been established by the Board.

This past year we have accomplished and made progress on significant infrastructure improvements. Some of the projects include groundbreaking of Splash Park, Fire Station 5, 6, and 2 reconstruction and improvements, Courthouse remodel and security upgrade, scoreboard upgrades, addition of Pickle ball courts, playground upgrades, Water and Wastewater plant and transmission system updates, addition of new roadway signals, and sidewalks.

Significant progress has been made in Economic Development projects which is vital for the future economic situation of the county to reduce the amount of funding that is obtained from homeowners. The successful projects include Cabot Citrus Farms, Barrette Outdoors Manufacturing Factory, Pem-Air corporate headquarters, Cardinal Point Industrial project, and Dr. Dennis Wilfong Center for Success.

The County was victim to a network interruption that impacted our ability to serve the citizens of Hernando County. There are increased financial investment in technology to improve the county computer network in the recommended Budget with the Clerk's Office for our combined IT departments. This situation is a reminder that it is important to maintain adequate reserves for unknown events, and that it is important to invest in infrastructure. As the



community and the world changes the government should also be changing and investing in to maintain a safe and enjoyable quality of life for our residents.

The current FY25 recommended budget along with conservative spending has allowed a projected cash carried forward balance of \$ 369,654,587.

The Fiscal Year 2025 budget is \$889,053,042 which is an 15.86 percent increase over the Fiscal Year 2024 Adopted Budget. General Fund reserves are recommended at 25 percent, which is above the 18.5 percent County Reserves policy, and equal to the 25 percent goal the BOCC has directed. Adequate reserves are critical to absorb unanticipated economic revenue losses and unexpected expenditures.

The General Fund ad-valorum rate for this year is recommended to remain constant at 6.6997 mills. Hernando County is the 27<sup>th</sup> largest county in the state of Florida. Currently, we are the 36<sup>th</sup> highest ad-valorum tax rate in the state. Hernando County Total Property Tax Rate is 15.96 mills.

Looking at the Per capita total Property Tax rates; Hernando is currently ranked number 44 of 67 counties in the state of Florida. This information is from Florida Tax Watch report, 2023 How Florida Counties Compare.

The Disaster Recovery program established in FY21 for hurricane storm debris removal continues to be funded through Solid Waste and is available to minimize financial impacts to Hernando County for any storm event.

This budget provides full funding for the Constitutional officers requested budgets. The County recognizes and appreciates the cooperation of all of the Constitutional officers in working to provide an efficient local government to serve all citizens.

The County is growing through residential and commercial development. This year, the current rate of growth is 10.53 percent which added a taxable value increase of \$ 1,564,270,328. The County continues to grow; however, at a slower rate than the previous two years. 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 complemented by a growth in commercial businesses to maintain and lower the rate of taxes in the county. We do have several commercial structures under construction, and the prioritization of economic development will assist in bringing more commercial development to our community.

The Fiscal Year 2025 Recommended Budget also includes several important financial impacts to consider. Mandated expenses the county has to pay have maintained and, in most instances, have increased. These expenses include, County Courthouse and Court System, Jail, Animal Control, Juvenile Detention, Emergency Management, Medicaid, Indigent Care, Health Department, Mental Health & Substance Abuse, and Medical Examiners among others.

There are forty-one (41) new positions in the Recommended Budget including (13) in the General Fund located (1) in Code Enforcement, two (2) in Planning & Zoning, one (1) in Facilities, two (2) in Parks and Recreation, two (2) in Human Resources, three (3) in Housing and Support Services, (1) Office of Management and Budget, and one (1) in County Administration. Additionally, (1) in Public Works, two (2) in Mosquito Control, and twenty-five (25) in Fire and Emergency Services.

Included in this budget are investments to maintain the quality of life as the county grows and changes from a rural community to a rural/ urban community.

This FY 2025 Recommended Budget has a proposed \$168,548,448 in Capital Improvement projects from all funding sources. This General Fund has a proposed \$10,266,981 in funding for Capital Improvement to maintain the quality of life as the County grows and changes.

Hernando County has significant environmental assets. The Recommended budget includes projects to improve and protect our environment. The projects include septic to sewer construction, wastewater plant upgrades and Pine Island seawall strengthen designs.

Fire Rescue demands increase as the community grows. They ensure we keep the same level of service for the citizens as the community grows. This budget includes Construction of Fire Station 15 and funding of the first quarter for personnel at Fire Station 15. A new Fire Engine is funded for Fire Station 15 also.

Maintenance of existing assets is always the top priority for funding of Capital projects. Significant funding is allocated to maintenance of county buildings, including roof replacements, air Conditioner replacement, and parking lot resurfacing.

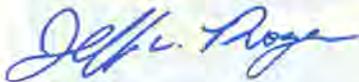
Traffic congestion has been a concern in the county and is increasingly getting to be a more significant concern. This budget does include funding to widen a portion of Barclay Avenue and Coastal Way intersection improvements, along with a new signal at Evergreen Woods and Cortez Boulevard. The County does not have a funding source for funding roadway capacity expansions to keep up with growth. The sales surtax the BOCC has approved for the general election ballot in November provides funding for transportation projects.

This budget does not include funding for a Capital Improvement Fund that we funded in past budgets. Capital Improvement Funds allow for needed infrastructure improvements to proceed when unforeseen circumstances, or price increases occur beyond budgeted amounts. I recommend the BOCC continue to look to provide a Capital Improvement Fund reserve when funding allows, especially during times of growth and increased inflation to be able to accomplish the needed projects for the community.

I recommend the BOCC continue to look at diversification of revenue sources. Revenue sources that are not based on property valuation will minimize that amount of revenue required of homeowners in our community and reduce impacts to services during lower economic times.

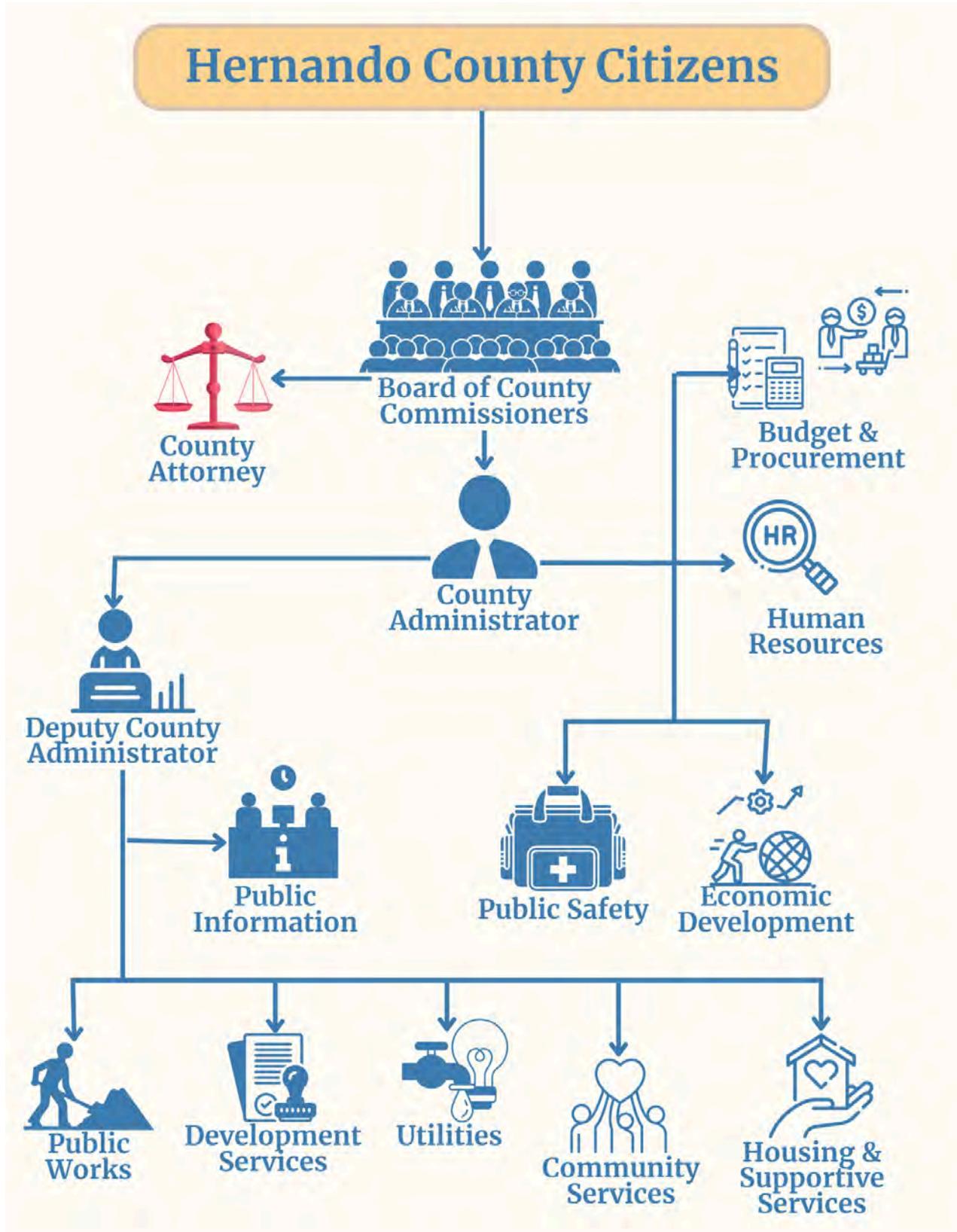
I recommend the BOCC keep the ad-valorem millage the same this year, maintain an adequate reserve level and invest in infrastructure in the county to accommodate for growth.

Sincerely,

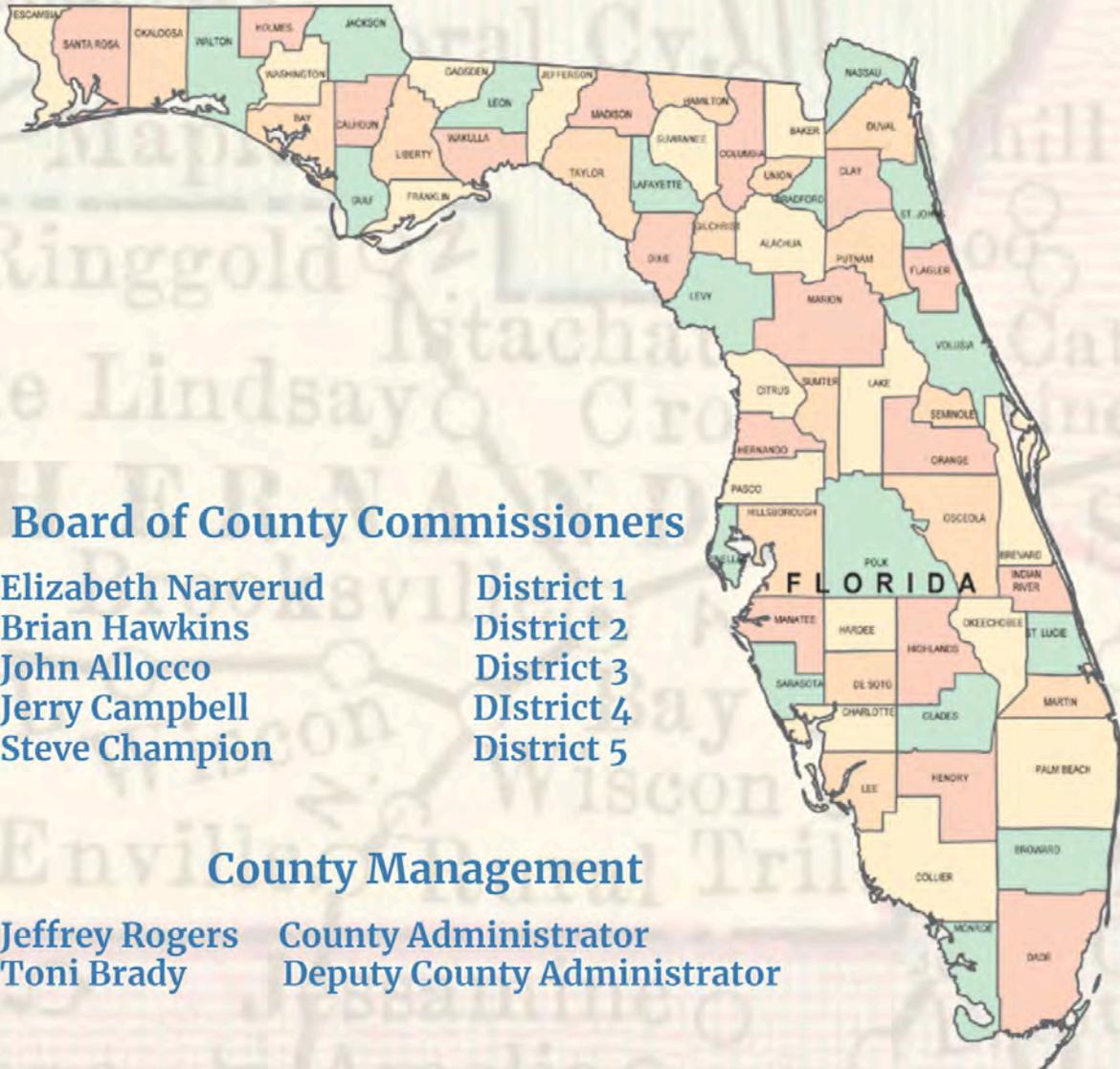


Jeffrey Rogers, P.E.  
County Administrator

# Hernando County Board of County Commissioners



# Hernando County, Florida



## Board of County Commissioners

Elizabeth Narverud	District 1
Brian Hawkins	District 2
John Allocco	District 3
Jerry Campbell	District 4
Steve Champion	District 5

## County Management

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 Niennuis	Sheriff



# 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

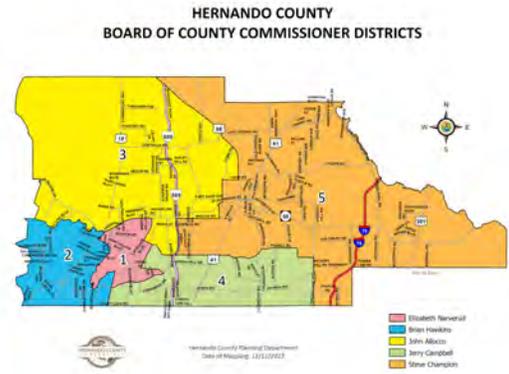
Hernando County School Board Liaison  
Hernando County Community Alliance  
Fine Arts Council  
Early Learning Coalition Board of Directors

## 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





# Commissioner Brian Hawkins

## Vice Chair

### District 2

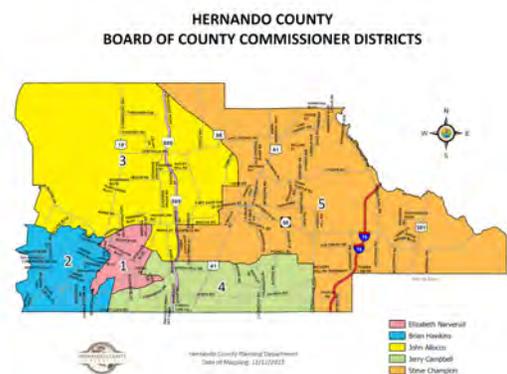
*Elected: November 8, 2022*

*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





# 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.

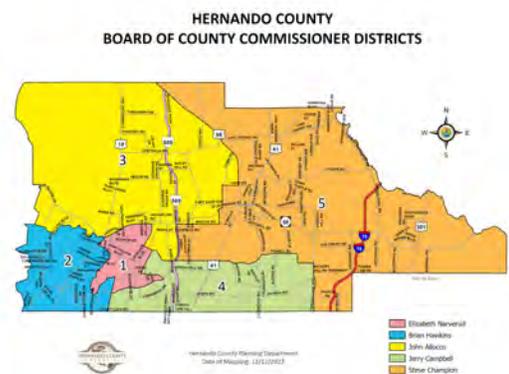
He has been active in several professional organizations, the Greater Hernando County Chamber of Commerce and is currently the Chairman of the Hernando County Republican Party. Early in his professional career, he volunteered as athletic trainer for Springstead and Hernando High schools. John and his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





# 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”.

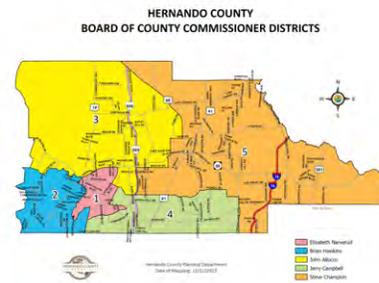
Commissioner Campbell believes in servant leadership and welcomes all comments, concerns, feedback and ideas through his county email.

## 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





# 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.

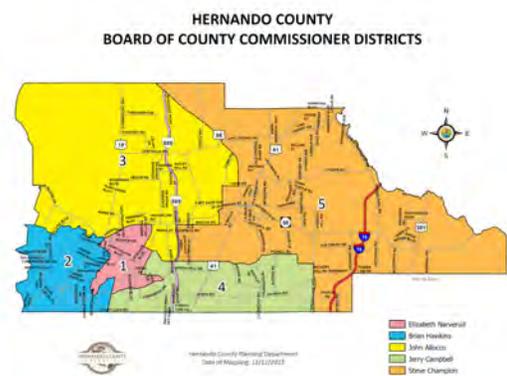
Commissioner Champion was elected to the Board of County Commissioners in November 2016 and was re-elected in 2020. He has previously served as Chairman in 2018 and 2022, and Vice Chairman in 2017. He is a lifelong member of the National Rifle Association and an annual sponsor for the Hernando High School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



## County Administration

### County Administrator – Jeff Rogers, P.E.



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

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

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

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

### Deputy County Administrator – Toni Brady



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

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

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

Brady was born and raised in Spring Hill and has been married to her high school sweetheart for 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.

# 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. Weeki Wachee, the only other city in the county, incorporated many decades ago to appear on Florida maps to promote the Weeki Wachee Springs as the “City of Mermaids.” Unincorporated areas include 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.

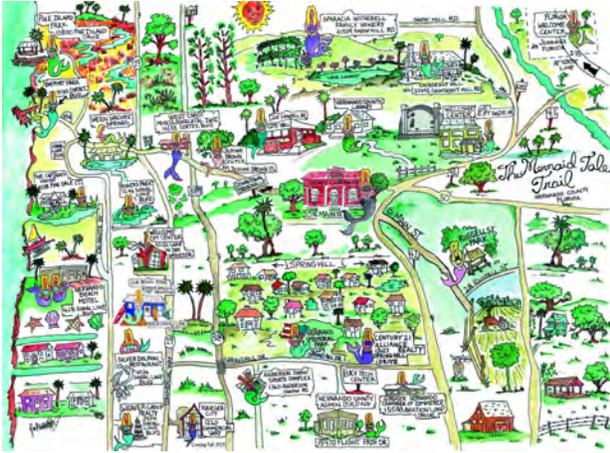
The Board of County Commissioners has a responsibility to provide general government services (fire/rescue, library services, and building inspections), to oversee the development of infrastructure (roads, utility systems, parks, government buildings), and to determine regulations regarding zoning and 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 of Historic Places has 9 properties and districts listed on the National Register of Historic Places:

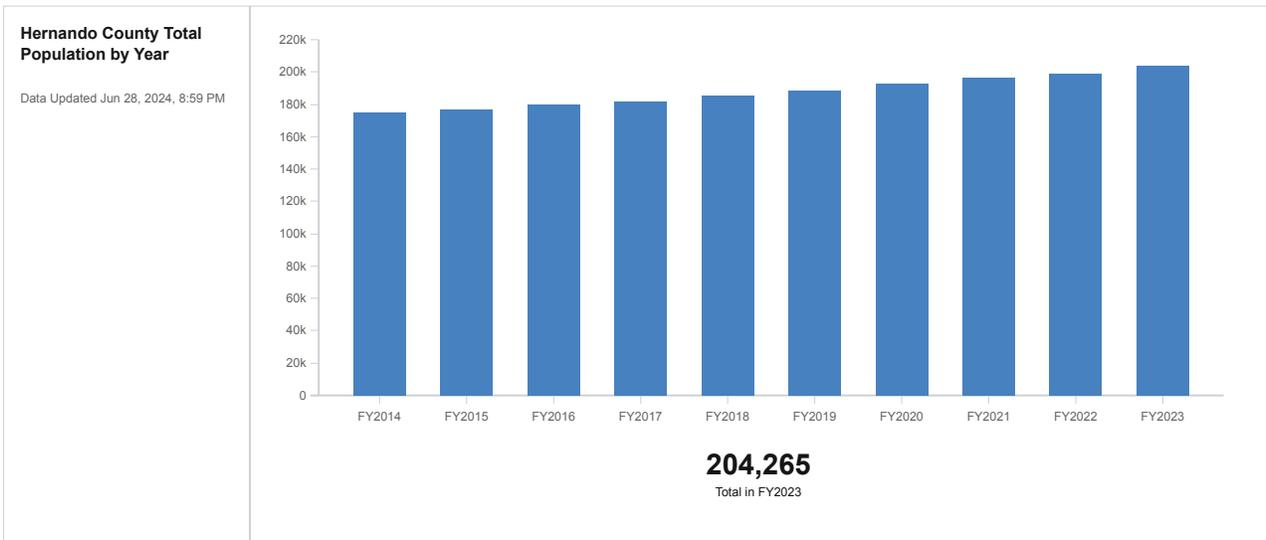
- Chinsegut Hill Manor House
- William Sherman Jennings House
- May-Stringer House
- Richloam General Store and Post Office
- Judge Willis Russel House
- Frank Saxon House
- Sinclair Service Station
- South Brooksville Ave Historic District
- Spring Lake Community Center
- Weeki Wachee Springs State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



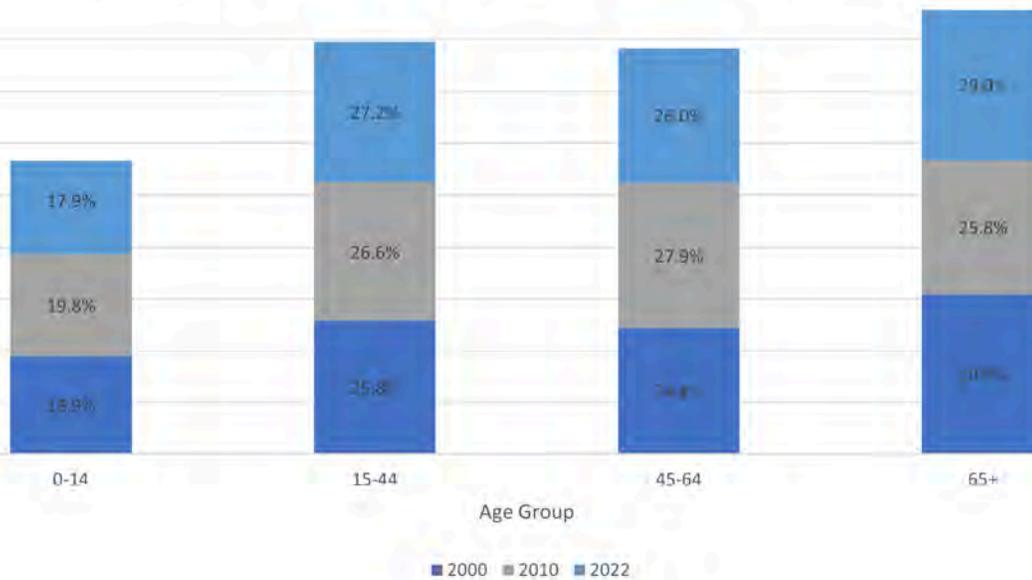
Hernando County has a population of 204,265, an 16.75% increase for the ten year period. That is an average of 1.68% annually. Estimated population for 2025 is 210,300.

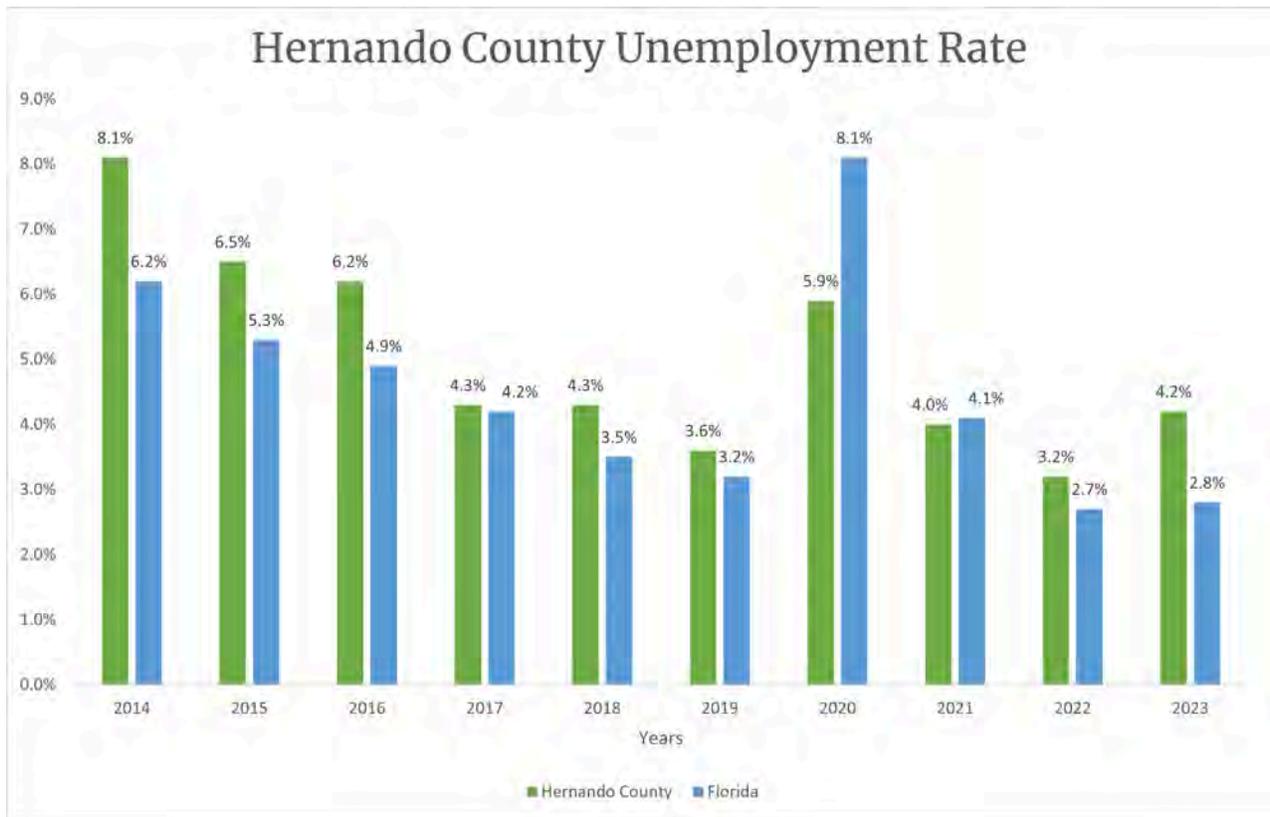
*Sources: Hernando Annual Comprehensive Financial Report 2023  
 Bureau of Economic and Business Research (BEBR), University of Florida*

## Population Growth Hernando County Compared to Florida



## Hernando County Population by Age Distribution





## 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.

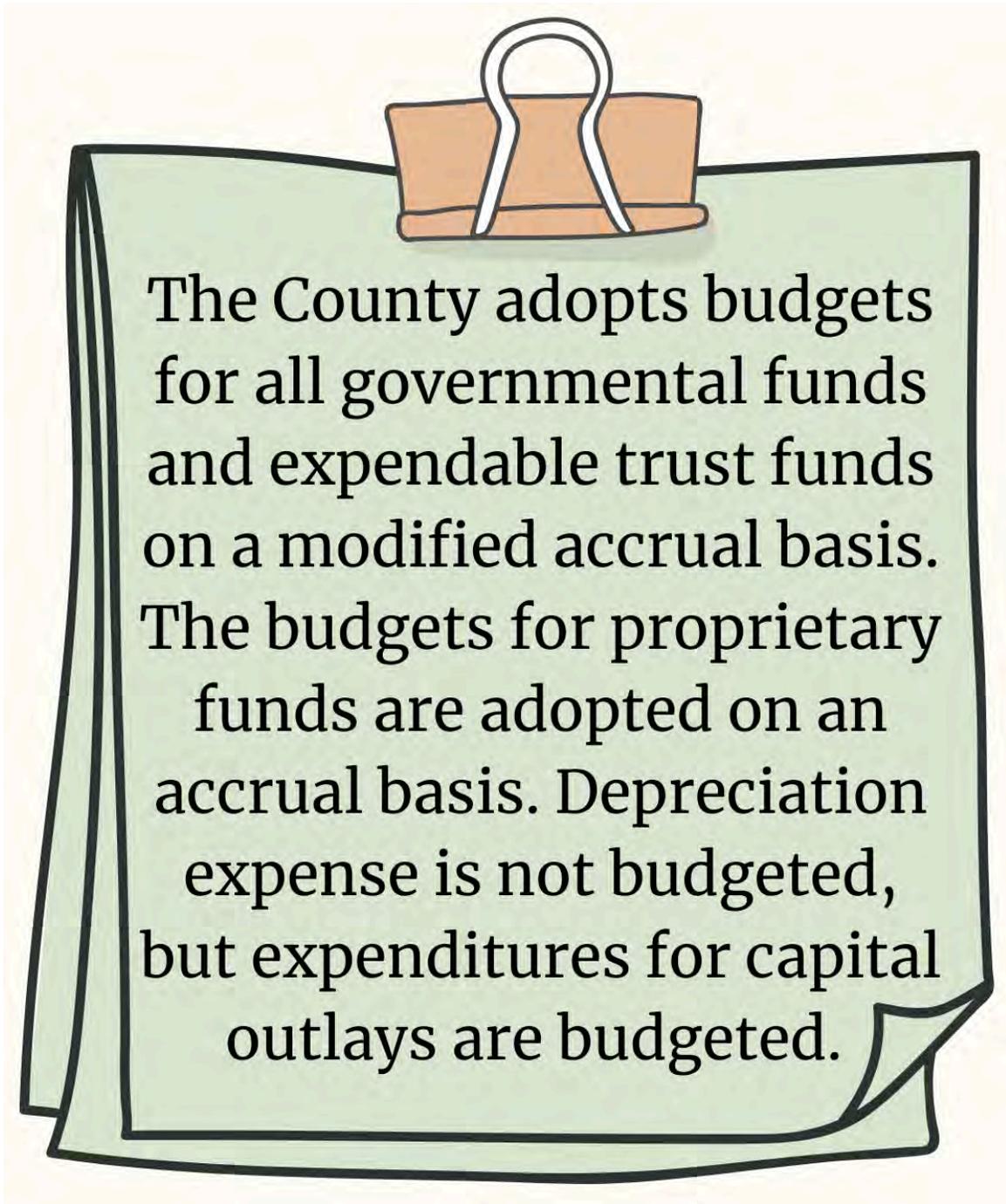
*Source: Hernando Annual Comprehensive Financial Report 2023*

### 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

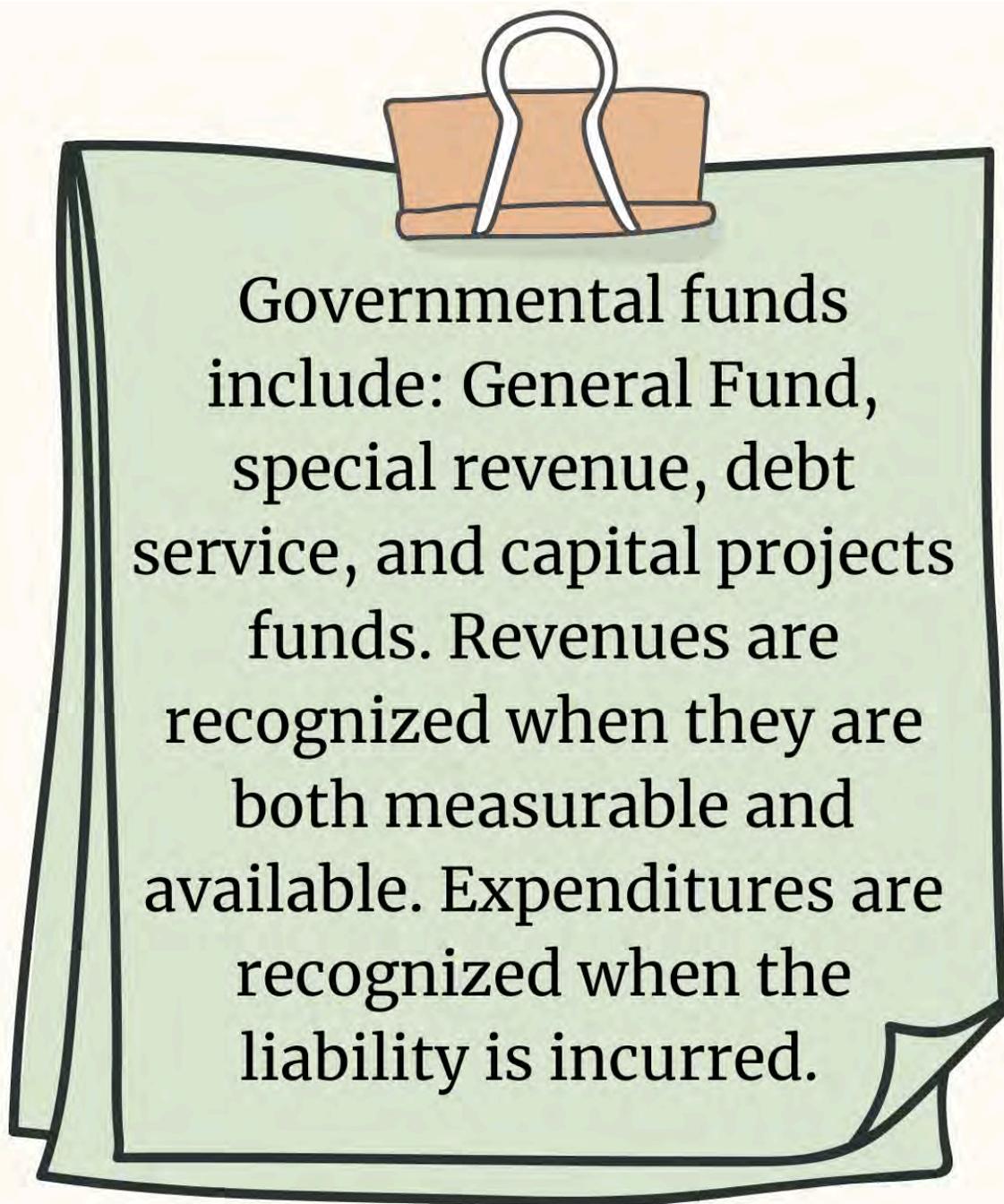
### Top 10 Employers 2023

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

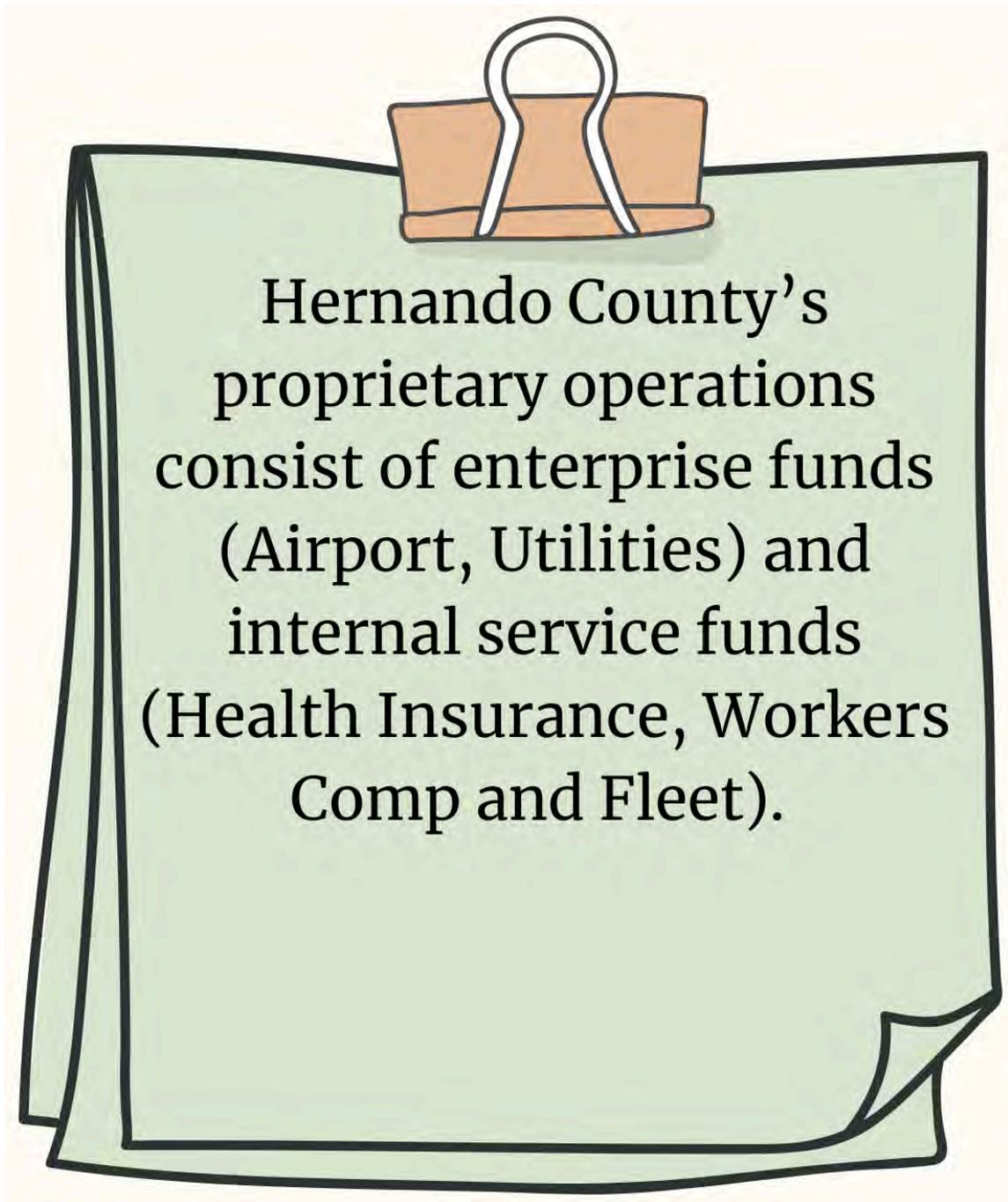


The County adopts budgets for all governmental funds and expendable trust funds on a modified accrual basis. The budgets for proprietary funds are adopted on an accrual basis. Depreciation expense is not budgeted, but expenditures for capital outlays are budgeted.

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.

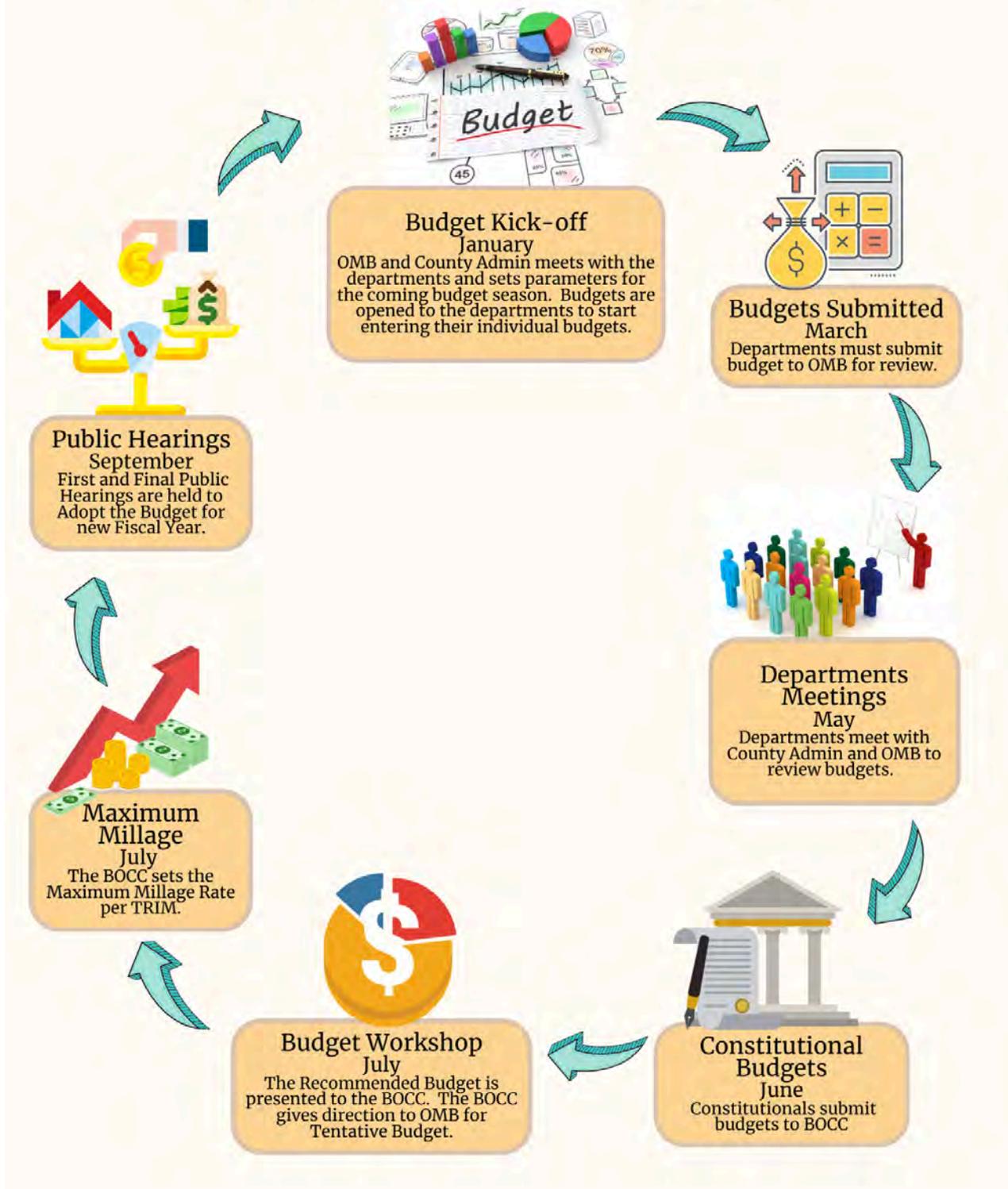


Exceptions to this general rule include: (1) accumulated sick and vacation pay, which are not recorded as expenditures because these amounts will not be paid from expendable available resources and (2) principle and interest on general long-term debt, which are recognized when due.



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.

# 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 1 through September 30. 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 9, 2024	Budget Discussion, BOCC direction and approval of Budget	BOCC/OMB
January 26, 2024	Budget preparation information to Departments via County	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.	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
August 19, 2024	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 10, 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][f])	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

Published 01/09/2024

## 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** 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.

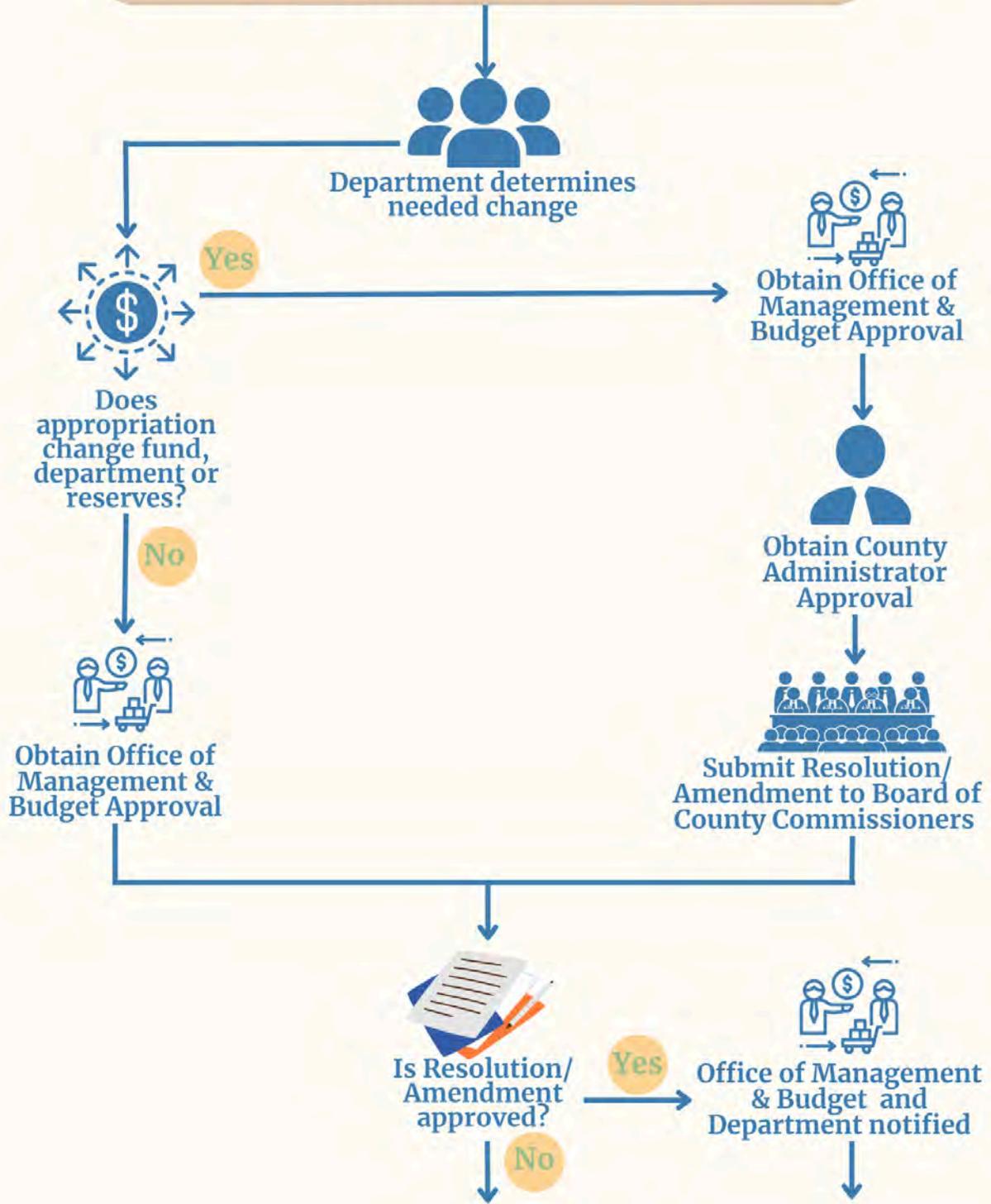
### **BUDGET AMENDMENT**

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.

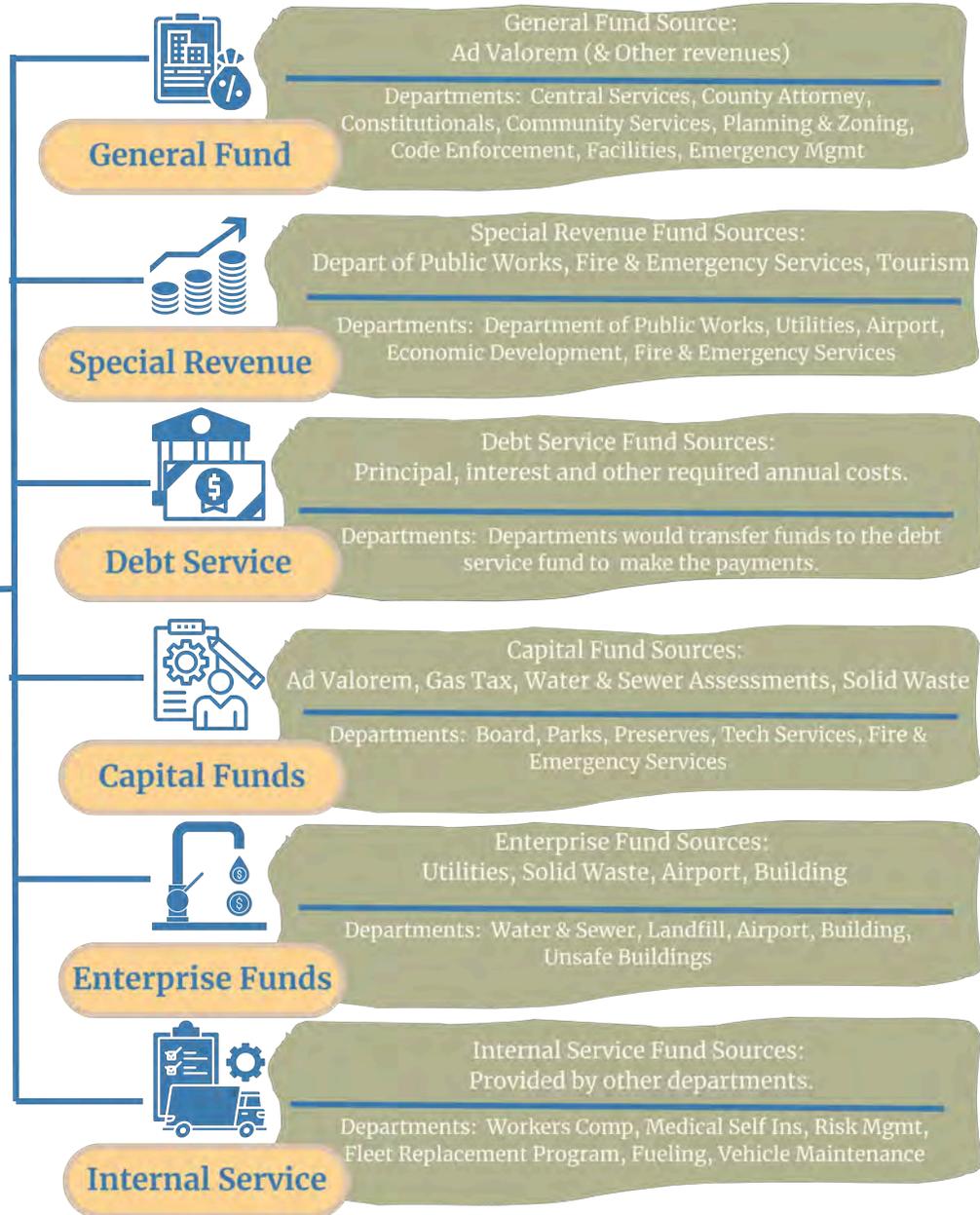
# Budget Amendment Process



# FINANCIAL SUMMARIES



# Department/Fund Matrix



# Three Year Budget Comparison

## FY 25 Recommended Budget 3-year Comparison

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$93,900,035	\$110,993,606	\$121,642,014	\$10,648,408	10%
Operating Expense	\$112,201,751	\$129,121,619	\$137,226,725	\$8,105,106	6%
Capital Outlay	\$126,115,120	\$168,683,567	\$186,591,706	\$17,908,139	11%
Debt Service	\$12,955,014	\$14,316,212	\$15,823,480	\$1,507,268	11%
Grants & Aid	\$4,208,395	\$4,617,597	\$5,894,003	\$1,276,406	28%
Transfers	\$21,917,271	\$28,790,030	\$53,072,821	\$24,282,791	84%
Non-Operating	\$85,088,384	\$96,254,366	\$107,788,751	\$11,534,385	12%
Budget Reserves	\$205,517,597	\$214,596,157	\$261,013,902	\$46,417,745	22%
<b>EXPENSES TOTAL</b>	<b>\$661,903,567</b>	<b>\$767,373,154</b>	<b>\$889,053,402</b>	<b>\$121,680,248</b>	<b>16%</b>
<b>Revenues</b>					
Taxes	\$120,174,683	\$134,400,186	\$149,608,786	\$15,208,600	11%
Licenses and Permits	\$53,555,993	\$59,952,165	\$67,106,989	\$7,154,824	12%
Intergovernmental	\$39,428,673	\$47,849,412	\$40,177,131	(\$7,672,281)	(16%)
Charges for Services	\$100,163,761	\$113,826,412	\$126,980,763	\$13,154,351	12%
Fines and Forfeitures	\$402,324	\$412,329	\$615,569	\$203,240	49%
Miscellaneous	\$5,885,381	\$6,927,324	\$7,685,908	\$758,584	11%
Transfers	\$21,917,271	\$28,790,030	\$56,298,521	\$27,508,491	96%
Other Sources	\$320,375,481	\$375,215,296	\$440,579,735	\$65,364,439	17%
<b>REVENUES TOTAL</b>	<b>\$661,903,567</b>	<b>\$767,373,154</b>	<b>\$889,053,402</b>	<b>\$121,680,248</b>	<b>16%</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.

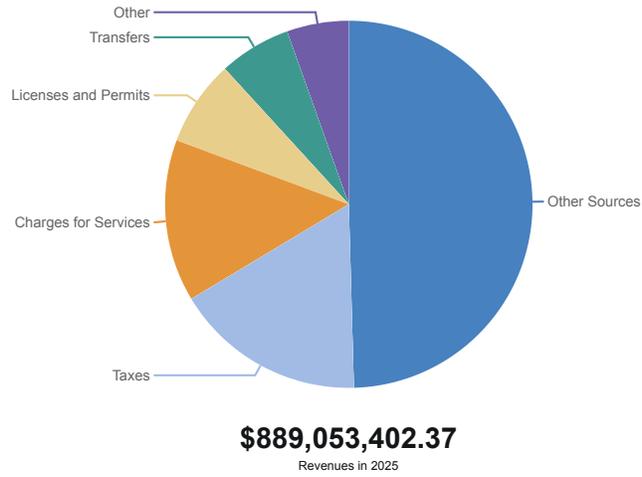
**Miscellaneous** includes rents and royalties from Airport leases, rent of other real property owned by the County and Payment in Lieu of Taxes from local hospitals.

**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.

**Revenue Budget by Type - All Funds**

Data Updated Jul 03, 2024, 2:45 PM



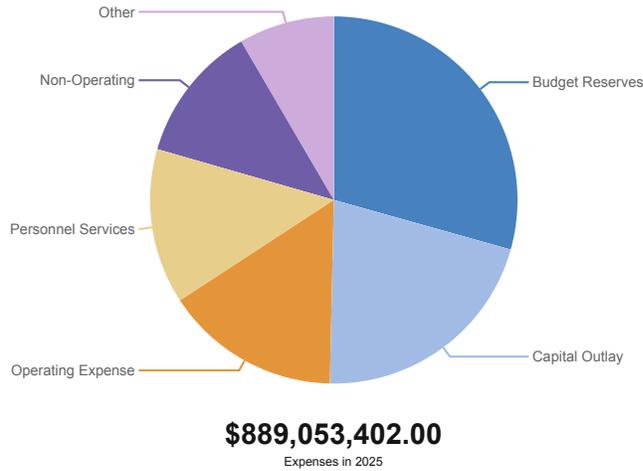
**Revenue Budget by Type - All Funds**

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
<b>Other Sources</b>				
Balance Forward Cash	\$263,309,698	\$282,737,329	\$326,682,458	\$369,654,587
Loan Proceeds	\$30,143,438	\$3,343,578	\$9,057,056	\$63,374,465
Proprietary Non-Operating	\$12,465,808	\$28,495,984	\$34,091,982	\$1,985,883
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>\$440,579,735</b>
<b>Taxes</b>				
Ad Valorem	\$95,878,202	\$108,466,075	\$121,983,576	\$135,011,268
Local Option Fuel Tax	\$7,463,951	\$7,776,507	\$7,996,919	\$8,417,820
Communications Services Taxes	\$1,450,478	\$1,479,488	\$1,509,078	\$3,029,078
Local Option	\$1,182,355	\$1,581,905	\$2,000,000	\$2,240,000
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>\$149,608,786</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	\$49,002,884
Public Safety	\$12,944,888	\$13,379,937	\$18,335,844	\$20,156,500
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	\$1,080,514
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>\$126,980,763</b>
<b>Licenses and Permits</b>				
Special Assessments	\$43,664,191	\$44,576,192	\$50,917,675	\$56,779,966
Permits	\$4,139,749	\$5,306,391	\$5,773,341	\$6,163,194
Impact Fees	\$2,421,000	\$3,619,202	\$3,191,949	\$4,096,729
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>\$67,106,989</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	\$10,650,031
State Grants	\$2,159,276	\$7,964,889	\$9,540,891	\$3,575,951
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>\$40,177,131</b>
<b>Transfers</b>				
Transfers - Between Funds	\$20,906,347	\$20,042,426	\$25,449,916	\$56,100,963
Transfers - Same Fund	\$1,647,008	\$1,874,845	\$3,340,114	\$197,558
<b>TRANSFERS TOTAL</b>	<b>\$22,553,355</b>	<b>\$21,917,271</b>	<b>\$28,790,030</b>	<b>\$56,298,521</b>

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended 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	\$2,114,443
Interest and Other Earnings	\$1,059,826	\$438,009	\$502,325	\$824,084
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>\$7,685,908</b>
<b>Fines and Forfeitures</b>				
Local Ordinance Violations	\$160,500	\$191,000	\$196,000	\$384,200
Other	\$202,600	\$210,750	\$215,750	\$230,745
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>\$615,569</b>
<b>TOTAL</b>	<b>\$623,106,376</b>	<b>\$661,903,567</b>	<b>\$767,373,154</b>	<b>\$889,053,402</b>

**Expense Budget by Type - All Funds**

Data Updated Jul 03, 2024, 2:45 PM



**Expense Budget by Type - All Funds**

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
<b>Budget Reserves</b>				
Reserves	\$205,820,643	\$205,517,597	\$214,596,157	\$261,013,902
<b>BUDGET RESERVES TOTAL</b>	<b>\$205,820,643</b>	<b>\$205,517,597</b>	<b>\$214,596,157</b>	<b>\$261,013,902</b>
<b>Capital Outlay</b>				
Infrastructure	\$53,723,688	\$83,776,263	\$97,492,048	\$122,446,904
Construction in Progress	\$23,182,873	\$15,330,780	\$30,103,007	\$29,831,204
Machinery and Equipment	\$7,716,663	\$9,003,891	\$14,837,147	\$21,293,456
Buildings	\$13,020,000	\$11,742,136	\$16,566,715	\$5,382,401
Intangible Assets	\$6,965,575	\$5,500,000	\$5,550,000	\$3,500,000
Land	\$865,000	\$550,000	\$4,134,650	\$4,111,741
Books/Publications/Libr Matls	\$277,540	\$212,050	\$0	\$26,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$105,751,339</b>	<b>\$126,115,120</b>	<b>\$168,683,567</b>	<b>\$186,591,706</b>
<b>Operating Expense</b>				
Other Services	\$26,033,055	\$32,082,104	\$31,967,851	\$33,167,443
Other Current Charges	\$17,837,530	\$18,356,070	\$21,772,787	\$23,092,884
Operating Supplies	\$10,630,470	\$14,059,073	\$18,258,926	\$21,754,114
Insurance	\$13,327,347	\$14,806,136	\$16,735,526	\$19,251,005
Repair and Maintenance	\$12,324,659	\$12,202,804	\$18,358,802	\$19,717,666
Professional Services	\$7,513,747	\$9,326,892	\$9,251,235	\$7,501,930
Utility Services	\$4,466,561	\$4,737,352	\$4,923,457	\$5,249,561
Rentals and Leases	\$2,199,038	\$2,155,272	\$2,655,220	\$2,639,950
Road Materials and Supplies	\$1,205,550	\$1,544,190	\$1,509,940	\$1,462,219
Promotional Activities	\$511,781	\$656,563	\$1,273,458	\$622,747
Freight and Postage Svcs	\$497,710	\$578,641	\$542,300	\$621,950
Training	\$455,113	\$397,555	\$622,257	\$754,779
Books/Memberships	\$520,056	\$564,994	\$345,016	\$366,632
Travel & Per Diem	\$196,179	\$225,752	\$319,087	\$384,710
Office Supplies	\$187,405	\$199,193	\$219,293	\$280,701
Accounting & Auditing	\$191,000	\$191,000	\$191,000	\$201,860
Printing and Binding	\$115,792	\$118,160	\$175,464	\$156,576
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>\$137,226,725</b>
<b>Personnel Services</b>				
Salary and Wages	\$50,172,594	\$52,540,041	\$59,704,655	\$62,552,043
Benefits	\$39,097,969	\$41,359,994	\$51,288,951	\$59,089,971
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$89,270,563</b>	<b>\$93,900,035</b>	<b>\$110,993,606</b>	<b>\$121,642,014</b>
<b>Non-Operating</b>				
Fees and Costs	\$76,124,215	\$84,859,585	\$96,194,566	\$107,728,951
Other Non-Operating	\$0	\$228,799	\$59,800	\$59,800
<b>NON-OPERATING TOTAL</b>	<b>\$76,124,215</b>	<b>\$85,088,384</b>	<b>\$96,254,366</b>	<b>\$107,788,751</b>
<b>Transfers</b>				
Transfers - Between Funds	\$20,906,347	\$20,042,426	\$25,449,916	\$52,420,985
Transfers - Same Fund	\$1,647,008	\$1,874,845	\$3,340,114	\$651,836

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
<b>TRANSFERS TOTAL</b>	<b>\$22,553,355</b>	<b>\$21,917,271</b>	<b>\$28,790,030</b>	<b>\$53,072,821</b>
<b>Debt Service</b>				
Principal	\$7,455,948	\$9,622,568	\$9,309,084	\$9,504,802
Interest	\$3,243,790	\$3,331,621	\$5,006,303	\$6,283,803
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>\$15,823,480</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	\$414,111
<b>GRANTS &amp; AID TOTAL</b>	<b>\$14,672,030</b>	<b>\$4,208,395</b>	<b>\$4,617,597</b>	<b>\$5,894,003</b>
<b>TOTAL</b>	<b>\$623,106,376</b>	<b>\$661,903,567</b>	<b>\$767,373,154</b>	<b>\$889,053,402</b>

## 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. Current board direction maintains a 25% fund balance in General Fund.

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			
Revenues	2021 Actuals	2022 Actuals	2023 Actuals
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
Capital Outlay	7,729,843	8,157,892	9,938,732
<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			
Revenues	2021 Actuals	2022 Actuals	2023 Actuals
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>	<b>20,884,532</b>	<b>21,690,814</b>	<b>27,495,215</b>
<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	16,257,166
Economic Environment	-	-	-
Human Services	-	-	-
Culture and Recreation	-	-	-
Court Operations	-	-	-
<b>Debt Service</b>			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
<b>Capital Outlay</b>	<b>8,123,696</b>	<b>2,897,797</b>	<b>4,788,833</b>
<b>Total Expenditures</b>	<b>21,922,065</b>	<b>17,759,045</b>	<b>21,059,803</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,037,533)</b>	<b>3,931,769</b>	<b>6,435,412</b>
<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>	<b>46,086</b>	<b>90,777</b>	<b>104,219</b>
<b>Net Change in Fund Balances</b>	<b>(991,447)</b>	<b>4,022,546</b>	<b>6,539,631</b>
Fund Balances at Beginning of Year	33,032,472	32,041,025	36,063,571
<b>Fund Balances at End of Year</b>	<b>\$ 32,041,025</b>	<b>\$ 36,063,571</b>	<b>\$ 42,603,202</b>
	Percent (%) Change	12.55%	18.13%

Major Governmental Funds			
Impact Fees Capital Project Fund			
Revenues	2021 Actuals	2022 Actuals	2023 Actuals
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	-	-	-
Capital Outlay	2,408,568	1,099,108	-
<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**

Revenues	2021 Actuals	2022 Actuals	2023 Actuals
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
Capital Outlay	147,891	3,356,821	2,823,123
<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 *			
Revenues	2021 Actuals	2022 Actuals	2023 Actuals
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>	<b>17,482,995</b>	<b>-</b>	<b>23,635,224</b>
<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>	<b>38,208</b>	<b>-</b>	<b>1,126,242</b>
<b>Total Expenditures</b>	<b>13,951,392</b>	<b>-</b>	<b>17,453,036</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>3,531,603</b>	<b>-</b>	<b>6,182,188</b>
<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>	<b>(1,520,420)</b>	<b>-</b>	<b>2,195,197</b>
<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>	<b>\$ 8,107,694</b>	<b>\$ -</b>	<b>\$ 19,256,348</b>
Percent (%) Change	0.00%	N/A	N/A

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

Major Governmental Funds			
American Rescue Plan Act			
Revenues	2021 Actuals	2022 Actuals	2023 Actuals
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**

Revenues	2021 Actuals	2022 Actuals	2023 Actuals
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
<b>Total Revenues</b>	<b>30,903,959</b>	<b>53,494,730</b>	<b>40,326,491</b>
<b>Expenditures</b>			
<b>Current</b>			
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
<b>Debt Service</b>			
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
<b>Total Expenditures</b>	<b>30,811,787</b>	<b>52,640,591</b>	<b>46,998,070</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>92,172</b>	<b>854,139</b>	<b>(6,671,579)</b>
<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
<b>Total Other Financing Sources (Uses)</b>	<b>5,671,482</b>	<b>6,244,536</b>	<b>13,820,293</b>
<b>Net Change in Fund Balances</b>	<b>5,763,654</b>	<b>7,098,675</b>	<b>7,148,714</b>
Fund Balances at Beginning of Year	32,512,076	46,383,424	60,964,648
<b>Fund Balances at End of Year</b>	<b>\$ 38,275,730</b>	<b>\$ 53,482,099</b>	<b>\$ 68,113,362</b>
Percent (%) Change		39.73%	27.36%

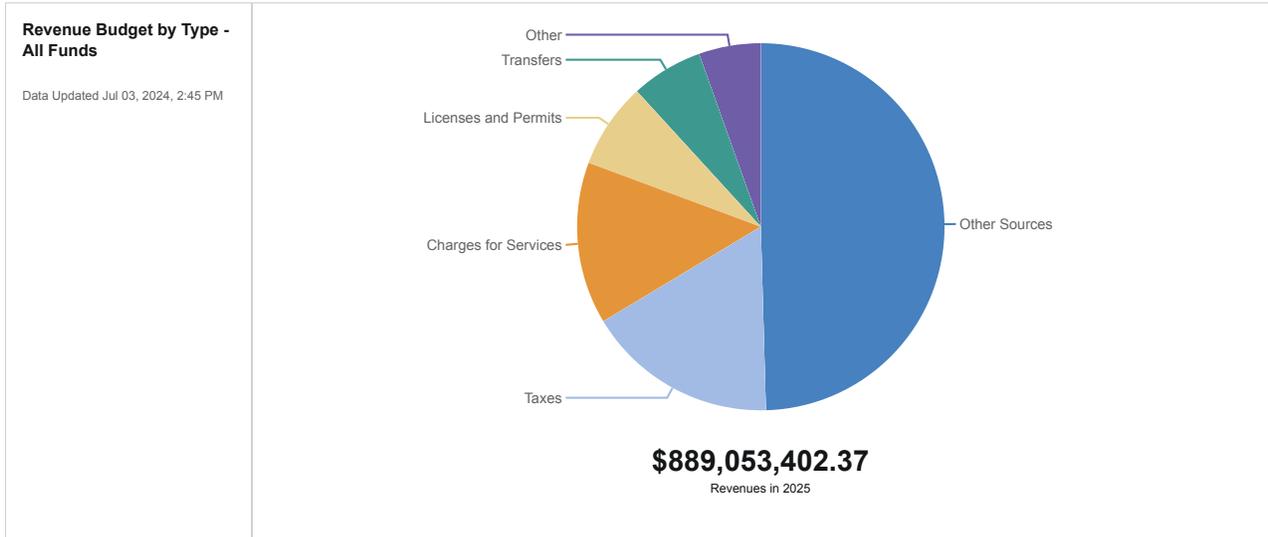
**Total Governmental Funds**

<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	34,603,448
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
<b>Capital Outlay</b>	<b>20,394,951</b>	<b>23,608,393</b>	<b>36,115,167</b>
<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%

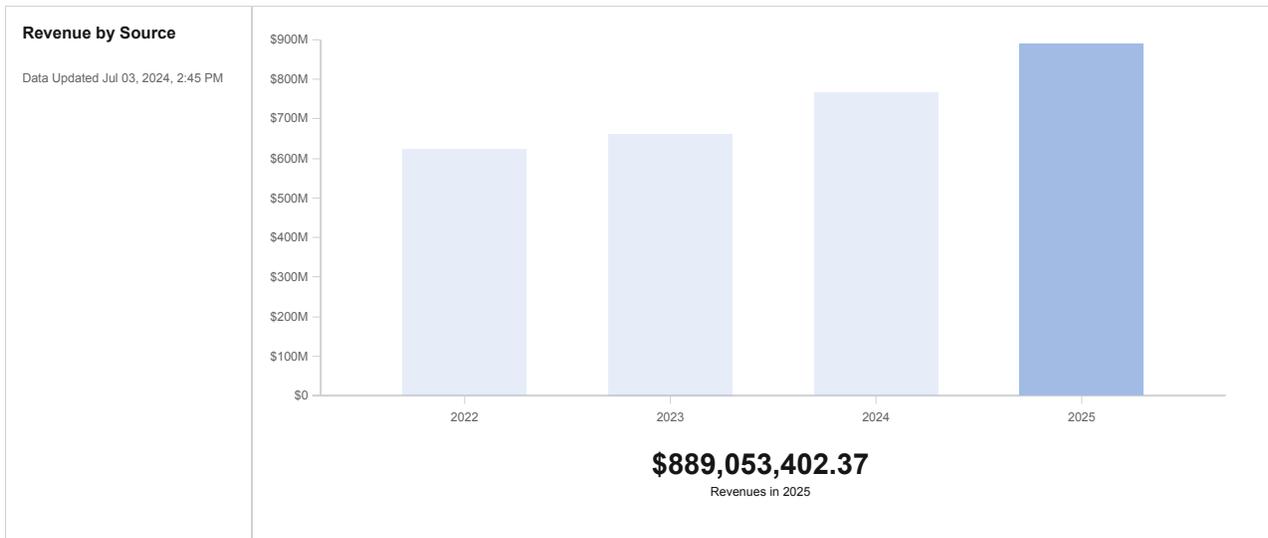
Source: Hernando County Annual Comprehensive Financial Report: Statement of Revenues, Expenditures and Changes in Fund Balances reports from the appropriate reference year.

# Revenues

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



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

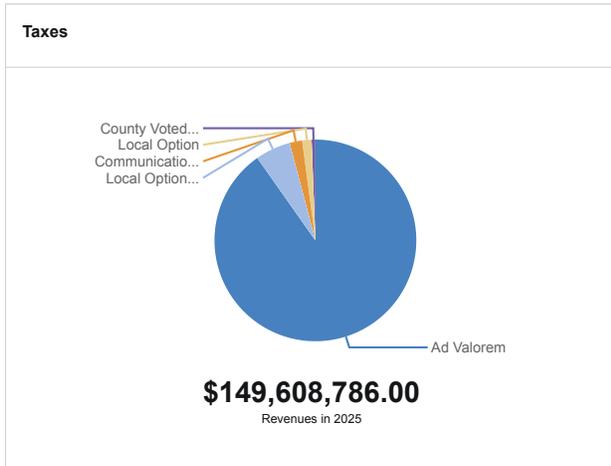


## Revenue Summary FY 2022-2025

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
<b>Other Sources</b>	\$311,058,950	\$320,375,481	\$375,215,296	\$440,579,735
<b>Taxes</b>	\$106,806,102	\$120,174,683	\$134,400,186	\$149,608,786
<b>Charges for Services</b>	\$93,015,543	\$100,163,761	\$113,826,412	\$126,980,763
<b>Licenses and Permits</b>	\$50,276,840	\$53,555,993	\$59,952,165	\$67,106,989
<b>Intergovernmental</b>	\$32,630,007	\$39,428,673	\$47,849,412	\$40,177,131
<b>Transfers</b>	\$22,553,355	\$21,917,271	\$28,790,030	\$56,298,521
<b>Miscellaneous</b>	\$6,401,905	\$5,885,381	\$6,927,324	\$7,685,908
<b>Fines and Forfeitures</b>	\$363,674	\$402,324	\$412,329	\$615,569

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
TOTAL	\$623,106,376	\$661,903,567	\$767,373,154	\$889,053,402

# Tax Revenues



**Taxes**

Category	2025
Ad Valorem	\$135,011,268.00
Local Option Fuel Tax	\$8,417,820.00
Communications Services Taxes	\$3,029,078.00
Local Option	\$2,240,000.00
County Voted Fuel Tax	\$910,620.00

## Taxes by Department

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
<b>Board of County Commissioners</b>				
Executive				
General Fund	\$77,474,669	\$86,350,667	\$96,064,136	\$107,540,271
<b>EXECUTIVE TOTAL</b>	<b>\$77,474,669</b>	<b>\$86,350,667</b>	<b>\$96,064,136</b>	<b>\$107,540,271</b>
<b>BOARD OF COUNTY COMMISSIONERS TOTAL</b>	<b>\$77,474,669</b>	<b>\$86,350,667</b>	<b>\$96,064,136</b>	<b>\$107,540,271</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>
<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>\$149,608,786</b>

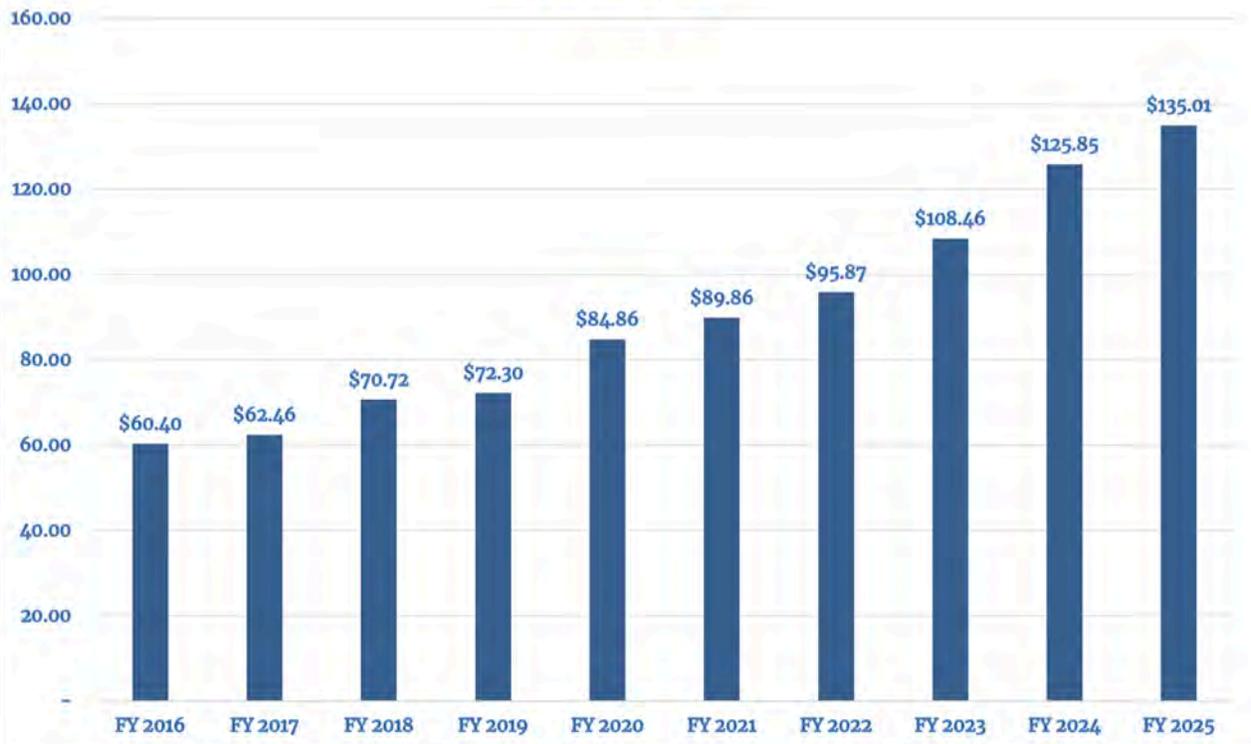
## Ad Valorem Taxes

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 Recommended 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)



## 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.

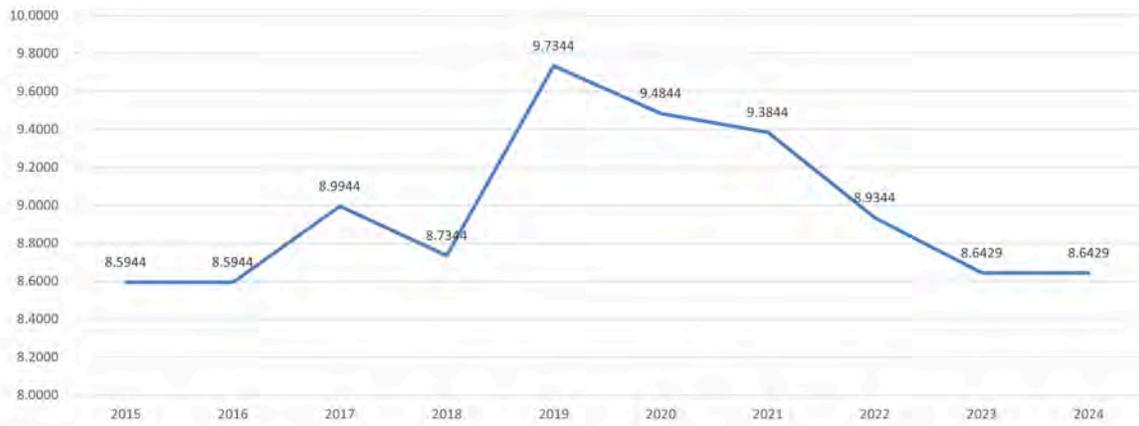
**Rolled Back Rate:** a millage rate that will bring in ad valorem revenues equal to the prior year's dollar amount. The value of new construction is excluded from the calculation of the roll back rate.

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

### Millage Rate Trend



### TOTAL COUNTY MILLAGE



MILLAGE ANALYSIS FY25 RECOMMENDED BUDGET					
HERNANDO COUNTY, BOARD OF COUNTY COMMISSIONERS					
	FY24 Adopted Millage	FY24 Adopted Ad Val Tax	FY25 Recommended Millage	FY25 Recommended Ad Val Tax	Increase/ (Decrease) FY24 to FY25
<b>TAXING AUTHORITY</b>					
<b>Countywide Revenue</b>					
BOARD OF COUNTY COMMISSIONERS:					
General Fund	6.6997	\$94,555,058	6.6997	\$104,511,193	11%
Transportation Trust	0.8091	\$1,419,093	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>7.6190</b>	<b>\$118,851,708</b>	<b>11%</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>8.6429</b>	<b>\$134,823,918</b>	<b>11%</b>

<b>MILLAGE ANALYSIS FY25 RECOMMENDED BUDGET</b>				
<b>HERNANDO COUNTY, ALL TAXING AUTHORITIES</b>				
	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
	<b>Adopted Millage</b>	<b>Adopted Millage</b>	<b>Adopted Millage</b>	<b>Recommended Millage</b>
<b>TAXING AUTHORITY</b>				
<b>Countywide Revenue</b>				
<b>BOARD OF COUNTY COMMISSIONERS:</b>				
General Fund	7.4412	6.9912	6.6997	6.6997
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>7.6190</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>8.6429</b>
<b>School District</b>				
by State Law Schools	3.5290	3.2770	3.0920	3.0920
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>6.3400</b>
<b>Other Taxing Agencies</b>				
SFWMD	0.2535	0.2260	0.2043	0.2043
<b>Total Other Taxing Agencies</b>	<b>0.2535</b>	<b>0.2260</b>	<b>0.2043</b>	<b>0.2043</b>
<b>Total All Tax Authorities</b>	<b>16.4149</b>	<b>15.6854</b>	<b>15.1872</b>	<b>15.1872</b>
<b>Municipalities</b>				
City of Brooksville	5.9000	5.9000	5.9000	5.9000

Non-BOCC millage is reflected at 2023 rates until TRIM notices are sent.

## 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 recommended millage of 8.6429, a typical County portion of a tax bill would be \$2,592.87 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 Recommended Millage	FY25 Tax amount
General Fund	6.6997	\$2,009.91
Transportation Trust	0.8091	\$242.73
County Health	0.1102	\$33.06
<b>Subtotal County</b>	<b>7.6190</b>	<b>\$2,285.70</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>8.6429</b>	<b>\$2,592.87</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 Recommended:

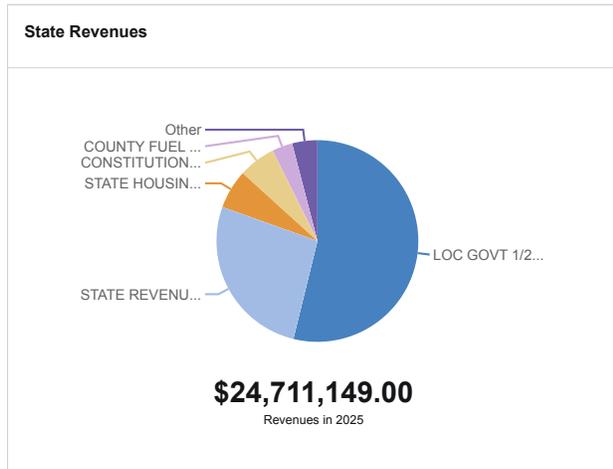
Typical Tax Bill compared to Last Year	FY24 Adopted Tax	FY 25 Recommended Tax	Change	% Change
General Fund	\$2,009.91	\$2,009.91	\$0.00	0%
Transportation Trust	\$242.73	\$242.73	\$0.00	0%
County Health	\$33.06	\$33.06	\$0.00	0%
<b>Subtotal County</b>	<b>\$2,285.70</b>	<b>\$2,285.70</b>	<b>\$0.00</b>	<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>	<b>\$0.00</b>	<b>0%</b>
<b>Total Including Unincorporated Areas</b>	<b>\$2,592.87</b>	<b>\$2,592.87</b>	<b>\$0.00</b>	<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.

# 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.



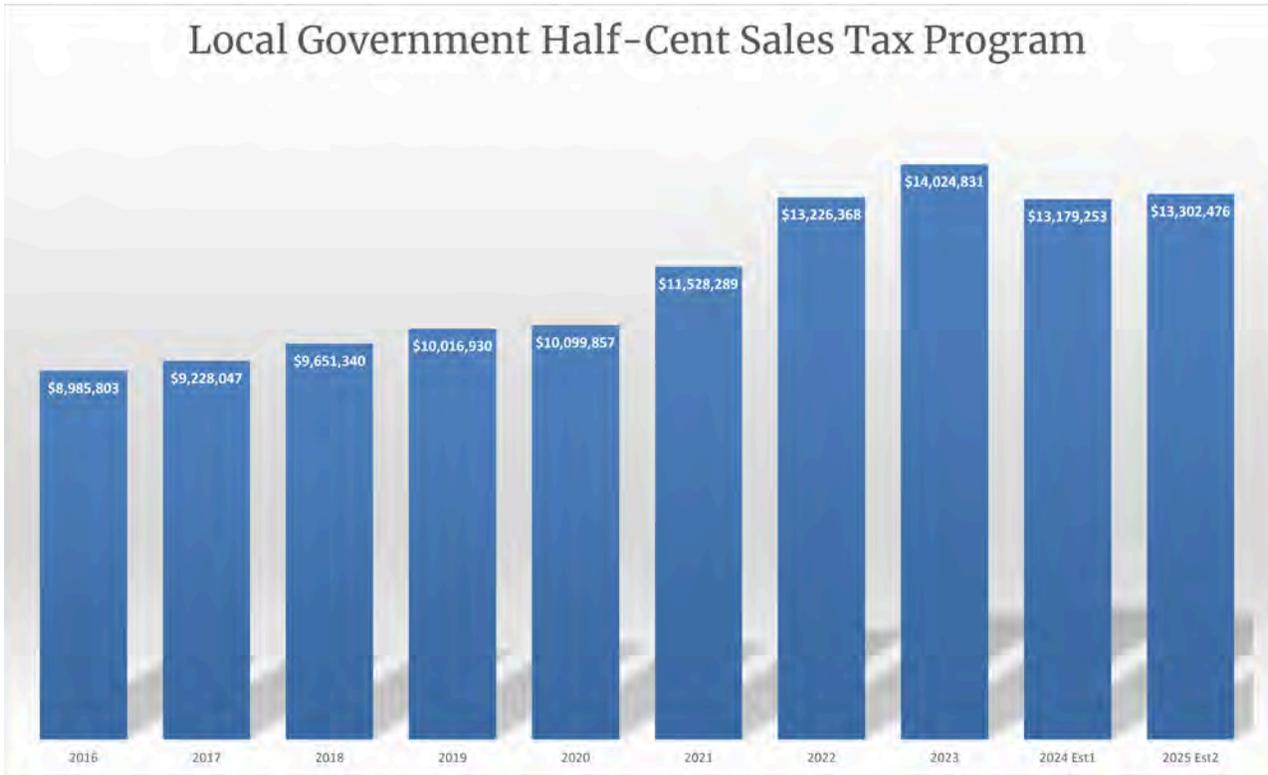
Category	2025
LOC GOVT 1/2 CNT SALE TX	\$13,302,476.00
STATE REVENUE SHARING	\$6,577,610.00
STATE HOUSING INIT. PTNSP	\$1,553,083.00
CONSTITUTIONAL GAS TX 80%	\$1,466,100.00
COUNTY FUEL TX-F.S.206.60	\$810,400.00
Other	\$1,001,480.00

## State Revenues by Department

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

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

## Local Government Half-Cent Sales Tax Program



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.**

## County Revenue Sharing Program

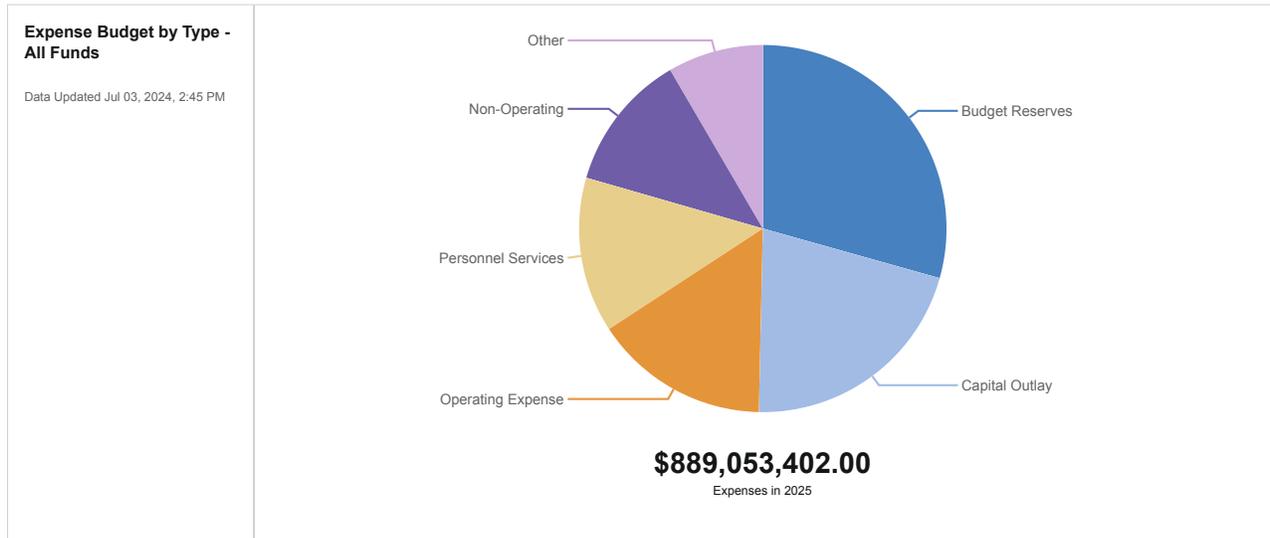


2024 is estimated using year-to-date actuals plus last monthly estimates.

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

# 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.

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	\$17,182,555
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	\$4,372,853	\$0	\$0	\$0
Airport/Ind Park Transfer	\$0	\$0	\$0	\$72,555	\$0	\$0
Alberta St Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$33,558
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	\$2,227,653	\$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	\$52,424	\$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	\$124,563	\$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	\$0	\$0	\$0	\$0
AP-RNWY 3/21 REHAB SHIFT	\$0	\$0	\$1,003,771	\$0	\$0	\$0
AP-Rnwy/Txwy Decouple Con	\$0	\$0	\$0	\$0	\$0	\$0
AP-RUNWAY CONVERSATION	\$0	\$0	\$1,837,250	\$0	\$0	\$0
AP-Shde Hnger 41577719401	\$0	\$0	\$0	\$0	\$0	\$0
AP-Tech&Tele 44199119401	\$0	\$0	\$0	\$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	\$1,242,043	\$0	\$0
ARPA-GENERAL GOVT LATCF	\$0	\$0	\$0	\$0	\$0	\$0
Audio Visual Technology	\$0	\$0	\$0	\$0	\$0	\$220
Barony Woods E Litg Ph 66	\$0	\$0	\$0	\$0	\$0	\$3,060
BCC-CTY Government & Education Center	\$0	\$0	\$0	\$1,365,556	\$0	\$0
Benes Roush Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$11,244
Berkeley Manor Multi-Purp	\$0	\$0	\$0	\$0	\$0	\$65,249
Blackberry Ct Road Paving	\$0	\$0	\$0	\$0	\$0	\$0
Board of Co Commissioners	\$0	\$0	\$0	\$7,498,230	\$0	\$0
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
BOND PROCEEDS S2022	\$0	\$0	\$12,925,810	\$0	\$0	\$0
Braewood Lighting	\$0	\$0	\$0	\$0	\$0	\$9,778
Building Division	\$0	\$0	\$10,766,080	\$0	\$0	\$0
Business Development	\$0	\$0	\$0	\$1,278,165	\$0	\$0
C & D Operations	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improv-LOGT 1-6	\$0	\$0	\$0	\$0	\$0	\$5,775,676
Capital Improvement Pgm	\$0	\$0	\$0	\$0	\$0	\$500
Carnes Area Rd Paving	\$0	\$0	\$0	\$0	\$0	\$37,648
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	\$255,985	\$0	\$0
Class I Operations	\$0	\$0	\$15,653,928	\$0	\$0	\$0
Clerk of Circuit Court	\$0	\$0	\$0	\$12,591,036	\$0	\$0
Code Enforcement	\$0	\$0	\$0	\$1,551,985	\$0	\$0
Computer Replacement	\$0	\$0	\$0	\$0	\$593,811	\$0
Connection Fees-Sewer	\$0	\$0	\$9,701,728	\$0	\$0	\$0

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
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	\$43,357,084	\$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	\$2,001,624	\$0	\$0	\$0
Cooperative Extension Svc	\$0	\$0	\$0	\$584,419	\$0	\$0
County Administration	\$0	\$0	\$0	\$1,196,426	\$0	\$0
County Attorney's Office	\$0	\$0	\$0	\$1,166,835	\$0	\$0
County Fuel Tax	\$0	\$0	\$0	\$0	\$0	\$3,927,742
Court Improvement Fund	\$0	\$0	\$0	\$0	\$0	\$6,683,609
Court Innov-Drug Court	\$0	\$0	\$0	\$0	\$0	\$504,506
Court System-Article V	\$0	\$0	\$0	\$28,890	\$0	\$0
Courts Technology	\$0	\$0	\$0	\$0	\$0	\$945,845
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	\$228,359
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	\$12,478
Debt Service/Transfers	\$0	\$0	\$0	\$4,223,439	\$0	\$0
Debt Srv-Reserv-Const GT	\$0	\$0	\$0	\$0	\$0	\$11,865,266
Deerfield Acres St Ltg	\$0	\$0	\$0	\$0	\$0	\$27,770
Dept of Juvenile Justice	\$0	\$0	\$0	\$697,600	\$0	\$0
Destination Develop	\$0	\$0	\$0	\$0	\$0	\$1,009,988
Dev-Hmgrp 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	\$2,165,517
DPW-Des Calienta Dr Imp	\$0	\$0	\$0	\$0	\$0	\$0
DPW-Des&Con Cyril Dr Imp	\$0	\$0	\$0	\$0	\$0	\$0
DPW-Fr Dade Ave Resurf	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Linden SW Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Bville Elm SW Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Bville Elm SW Des	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Deltna Elm Sw Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Deltona SW Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Deltona Sw Design	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Eastside SW Des	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Elgin Blvd SW Des	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Elgin Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Explorer SW Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Freeport SW Des	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP JD Floyd SW Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Landover SW Des	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Linden SW Design	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Westside S/W Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Westside S/W Des	\$0	\$0	\$0	\$0	\$0	\$0
DPW-Lke Townsen Boat Ramp	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LKE TOWNSEN BOAT RAMP	\$0	\$0	\$0	\$0	\$0	\$200,000
DPW-RIDGE MANOR RD PAVING	\$0	\$0	\$0	\$0	\$0	\$0
DPW-Traffic Division	\$0	\$0	\$0	\$0	\$0	\$2,386,326
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	\$1,562,905	\$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 Gulfw Wind Retro	\$0	\$0	\$0	\$0	\$0	\$0
Em-Hmgrp Gulwnd Ele&Retro	\$0	\$0	\$0	\$25,000	\$0	\$0

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
EM-VULNERABILITY ASSESSMT	\$0	\$0	\$0	\$142,200	\$0	\$0
Emergency Management	\$0	\$0	\$0	\$825,918	\$0	\$0
EMG Empa Enhancements	\$0	\$0	\$0	\$89,292	\$0	\$0
EMG-Empa Grt 31.063	\$0	\$0	\$0	\$0	\$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	\$2,525,180
English Sparrow Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$26,587
Facilities Maintenance	\$0	\$0	\$0	\$7,405,300	\$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	\$567,632	\$0	\$0
Fed Grt-FTA 5307 ARPA	\$0	\$0	\$0	\$152,458	\$0	\$0
Fire Rescue Fund-Disaster	\$0	\$0	\$0	\$0	\$0	\$0
FL Boating Imprvmt 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	\$18,307,465	\$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	\$10,899
Furley Ave Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$21,859
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	\$28,386
Golden Ave Rd Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Golden Warbler Rd Pv MSBU	\$0	\$0	\$0	\$0	\$0	\$20,900
Grants Management	\$0	\$0	\$0	\$377,252	\$0	\$0
Grass Finch Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$12,581
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	\$18,567
H Bch U13 B-C Ph 40	\$0	\$0	\$0	\$0	\$0	\$24,831
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	\$50,183,672
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
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	\$9,120,067
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	\$361,656
HCSO-Equit Share Treasury	\$0	\$0	\$0	\$0	\$0	\$51,738
HCSO-SCAAP/Alien AssistNC	\$0	\$0	\$0	\$0	\$0	\$0
HCUD - Capital	\$0	\$0	\$104,073,803	\$0	\$0	\$0
HCUD Administration	\$0	\$0	\$3,691,391	\$0	\$0	\$0
HCUD Billing	\$0	\$0	\$1,592,498	\$0	\$0	\$0
HCUD Customer Svs-Finance	\$0	\$0	\$1,081,155	\$0	\$0	\$0
HCUD Engineering	\$0	\$0	\$2,933,721	\$0	\$0	\$0
HCUD Meter Reading	\$0	\$0	\$1,072,775	\$0	\$0	\$0
HCUD SRF Glen Precon	\$0	\$0	\$0	\$0	\$0	\$0
HCUD SRF Precon 270100	\$0	\$0	\$0	\$0	\$0	\$0

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
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	\$10,425,391	\$0	\$0	\$0
HCUD Water Operations	\$0	\$0	\$8,647,833	\$0	\$0	\$0
HCUD- HB WW RESILIENCY	\$0	\$0	\$1,300,000	\$0	\$0	\$0
HCUD- Septic Incentive Program	\$0	\$0	\$0	\$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	\$73,220,586	\$0	\$0	\$0
HCUD-ELGIN FM WG021	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-Finance Admin	\$0	\$0	\$720,992	\$0	\$0	\$0
HCUD-Glen Wrf Improvement	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-HUT ST&FM WG024	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-NORTHCLIFFE FM WG026	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-Oakley ISL Swr P129	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-Package Plant Con	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-Reclm H20 Trans N696	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-Septic Connect SCIP	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-Septic to Sewer PH1	\$0	\$0	\$0	\$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	\$13,948
Hern Beach Boatlift	\$0	\$0	\$0	\$0	\$0	\$93,254
Hern Beach Vol Fire Comp	\$0	\$0	\$0	\$0	\$0	\$1,453
Hernando Beach Ltg Ph 65	\$0	\$0	\$0	\$0	\$0	\$10,236
Hernando/Citrus MPO Gen	\$0	\$0	\$0	\$0	\$0	\$486,719
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	\$17,923
Household Haz Wste Oper	\$0	\$0	\$366,521	\$0	\$0	\$0
Human Resources	\$0	\$0	\$0	\$713,619	\$0	\$0
Hurricane Dr Rd Paving	\$0	\$0	\$0	\$0	\$0	\$20,098
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	\$104,864	\$0	\$0	\$0	\$0	\$0
Impact Fee-Law Enforcemnt	\$582,568	\$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	\$498,839	\$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
Impact Fee-Road Dist 1	\$5,035,676	\$0	\$0	\$0	\$0	\$0
Impact Fee-Road Dist 2	\$808,146	\$0	\$0	\$0	\$0	\$0
Impact Fee-Road Dist 3	\$706,741	\$0	\$0	\$0	\$0	\$0
Impact Fee-Road Dist 4	\$6,540,327	\$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	\$16,010
Jail Medical/Other	\$0	\$0	\$0	\$367,560	\$0	\$0
Jaybird Road Paving	\$0	\$0	\$0	\$0	\$0	\$40,586
Kass Cir Neighborhood CRA	\$0	\$0	\$0	\$0	\$0	\$228,028
Kodiak Wren Rd Paving	\$0	\$0	\$0	\$0	\$0	\$17,270
Lakeside Acres Street Ltg	\$0	\$0	\$0	\$0	\$0	\$20,165
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	\$60,638
Library Estate Funds	\$0	\$0	\$0	\$0	\$0	\$5,662
Library Services	\$0	\$0	\$0	\$3,564,374	\$0	\$0
Library State Aid	\$0	\$0	\$0	\$316,900	\$0	\$0

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
Library State Aid FY18	\$0	\$0	\$0	\$0	\$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
Maberly Road Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$21,768
Mandrake/Canary Rd Pav	\$0	\$0	\$0	\$0	\$0	\$182,488
Marsh Wren Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$17,637
Marvelwood Area Rd Paving	\$0	\$0	\$0	\$0	\$0	\$36,277
Mass Transit System	\$0	\$0	\$0	\$8,100	\$0	\$0
Mass Transit-FTA Sec 5307	\$0	\$0	\$0	\$5,526,045	\$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	\$1,198,465	\$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	\$20,998
Michigan Ave Rd Paving	\$0	\$0	\$0	\$0	\$0	\$216,900
Milgate Ct Rd Paving	\$0	\$0	\$0	\$0	\$0	\$0
Mitchell Heights St Ltg	\$0	\$0	\$0	\$0	\$0	\$11,824
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	\$30,105
MPO-FHWA PI Funds	\$0	\$0	\$0	\$0	\$0	\$801,244
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	\$19,264
Mtn Mockingbird/Marv Pav	\$0	\$0	\$0	\$0	\$0	\$0
Ninth-Ct Fuel Tax-Res Rds	\$0	\$0	\$0	\$0	\$0	\$5,360,248
Non-Ad Val Ref Rev Bd S10	\$0	\$449,709	\$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	\$1,594,373	\$0	\$0	\$0	\$0
Nordica Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$66,411
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	\$26,302
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	\$18,792
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	\$19,583
Paramount Area Pv MSBU	\$0	\$0	\$0	\$0	\$0	\$27,245
Parks & Recreation	\$0	\$0	\$0	\$6,399,790	\$0	\$0
Pelican Ave Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$19,519
PGA Ltg Ph 52	\$0	\$0	\$0	\$0	\$0	\$9,980
Pheasant Ave Rd Paving	\$0	\$0	\$0	\$0	\$0	\$63,289
Phillips East Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$16,602
Phillips Rd Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$27,159
Pine Warbler Pv MSBU	\$0	\$0	\$0	\$0	\$0	\$39,151
Piping Plover Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$28,786
Planning	\$0	\$0	\$0	\$2,755,756	\$0	\$0
Planning Trans Disadv(TD)	\$0	\$0	\$0	\$0	\$0	\$11,506

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
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	\$122,738
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	\$216,248
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	\$9,867
Quill Ave Road Paving	\$0	\$0	\$0	\$0	\$0	\$10,302
RA-Bayou Dr Improvements	\$128,125	\$0	\$0	\$0	\$0	\$0
Ra-Linda Pederson Improv	\$28,350	\$0	\$0	\$0	\$0	\$0
Recycling Operations	\$0	\$0	\$1,268,123	\$0	\$0	\$0
Regency Oaks Light Ph 46	\$0	\$0	\$0	\$0	\$0	\$65,488
Renewal and Replacement	\$0	\$0	\$14,689,788	\$0	\$0	\$0
Rescue Fund-Disaster	\$0	\$0	\$0	\$0	\$0	\$0
Ridge Manor Ltg	\$0	\$0	\$0	\$0	\$0	\$17,212
Ridge Manor West St Ltg	\$0	\$0	\$0	\$0	\$0	\$27,432
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	\$120,932
Road Maint-Constit Gas Tax	\$0	\$0	\$0	\$0	\$0	\$5,500
Road Maint-LOGT 1-6	\$0	\$0	\$0	\$0	\$0	\$2,666,362
Road Maintenance Division	\$0	\$0	\$0	\$0	\$0	\$9,964,357
Royal Highlands "A" Pav	\$0	\$0	\$0	\$0	\$0	\$19,454
Royal Highlands "B" Pav	\$0	\$0	\$0	\$0	\$0	\$294,418
Royal Highlands "C" Pav	\$0	\$0	\$0	\$0	\$0	\$86,501
Royal Highlands "E" Pav	\$0	\$0	\$0	\$0	\$0	\$62,357
Royal Highlands "F" Pav	\$0	\$0	\$0	\$0	\$0	\$31,745
Royal Highlands "G" Pav	\$0	\$0	\$0	\$0	\$0	\$82,017
Royal Highlands "I" Pav	\$0	\$0	\$0	\$0	\$0	\$77,356
Royal Highlands "L" Pav	\$0	\$0	\$0	\$0	\$0	\$34,976
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	\$116,369
Sheriff	\$0	\$0	\$0	\$85,208,430	\$0	\$0
SHIP Grant-Housing Auth	\$0	\$0	\$0	\$0	\$0	\$7,138,718
Silver Ridge St Ltg MSBU	\$0	\$0	\$0	\$0	\$0	\$25,893
Silverthorn St Lighting	\$0	\$0	\$0	\$0	\$0	\$152,986
SLFRF-Airport Master Plan	\$0	\$0	\$0	\$0	\$0	\$0
SLFRF-ARPA S BVILE STMWTR	\$0	\$0	\$0	\$0	\$0	\$500,000
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	\$0	\$0	\$0	\$0
SLFRF-SR 50 & Grove FM	\$0	\$0	\$0	\$0	\$0	\$0
SLFRF-Tel/Corp Pump & FM	\$0	\$0	\$0	\$0	\$0	\$0
SLFRF-US 41 Force Main	\$0	\$0	\$0	\$0	\$0	\$0
SLFRF-Weeping Willow Swr	\$0	\$0	\$0	\$0	\$0	\$0
Social Services	\$0	\$0	\$0	\$948,631	\$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	\$743,150
State Attorney-Article V	\$0	\$0	\$0	\$11,450	\$0	\$0
State Atty Technology	\$0	\$0	\$0	\$0	\$0	\$364,382
State Rd Canal Dredg MSBU	\$0	\$0	\$0	\$0	\$0	\$16,977
Stormwater Mgmt MSTU	\$0	\$0	\$0	\$0	\$0	\$6,981,658
Supervisor of Elections	\$0	\$0	\$0	\$2,774,309	\$0	\$0
SW-COMPOST PILOT PROJECT	\$0	\$0	\$32,990	\$0	\$0	\$0

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
Sweetgum Rd Millings MSBU	\$0	\$0	\$0	\$0	\$0	\$17,775
Tax Collector	\$0	\$0	\$0	\$4,268,500	\$0	\$0
Taylor St Millings MSBU	\$0	\$0	\$0	\$0	\$0	\$13,332
Technology Services	\$0	\$0	\$0	\$0	\$0	\$0
The Oaks Ground Maint	\$0	\$0	\$0	\$0	\$0	\$24,685
Tinamou Area Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$35,173
Tourist Development	\$0	\$0	\$0	\$0	\$0	\$4,657,764
Traffic-Construct-Gas Tax	\$0	\$0	\$0	\$0	\$0	\$300
Traffic-LOGT 1-6	\$0	\$0	\$0	\$0	\$0	\$625,800
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	\$4,084,064
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	\$4,843,606	\$0
Veteran's Memorial Monument	\$0	\$0	\$0	\$251,400	\$0	\$0
Veteran's Services	\$0	\$0	\$0	\$294,464	\$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	\$6,078
W W Woodlands Ltg	\$0	\$0	\$0	\$0	\$0	\$22,103
Warbler Road Paving	\$0	\$0	\$0	\$0	\$0	\$0
Waste Tire Operations	\$0	\$0	\$126,932	\$0	\$0	\$0
Water Conservation	\$0	\$0	\$435,436	\$0	\$0	\$0
Waterways Maintenance-TT	\$0	\$0	\$0	\$0	\$0	\$58,551
Welfare Services	\$0	\$0	\$0	\$44,700	\$0	\$0
West Hernando St Ltg	\$0	\$0	\$0	\$0	\$0	\$315,921
White Rd Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$39,867
Windridge Lighting Ph 41	\$0	\$0	\$0	\$0	\$0	\$9,814
Wood Owl Ave Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$35,274
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>\$21,418,082</b>	<b>\$4,825,584</b>	<b>\$327,502,152</b>	<b>\$224,203,017</b>	<b>\$67,294,868</b>	<b>\$243,809,699</b>

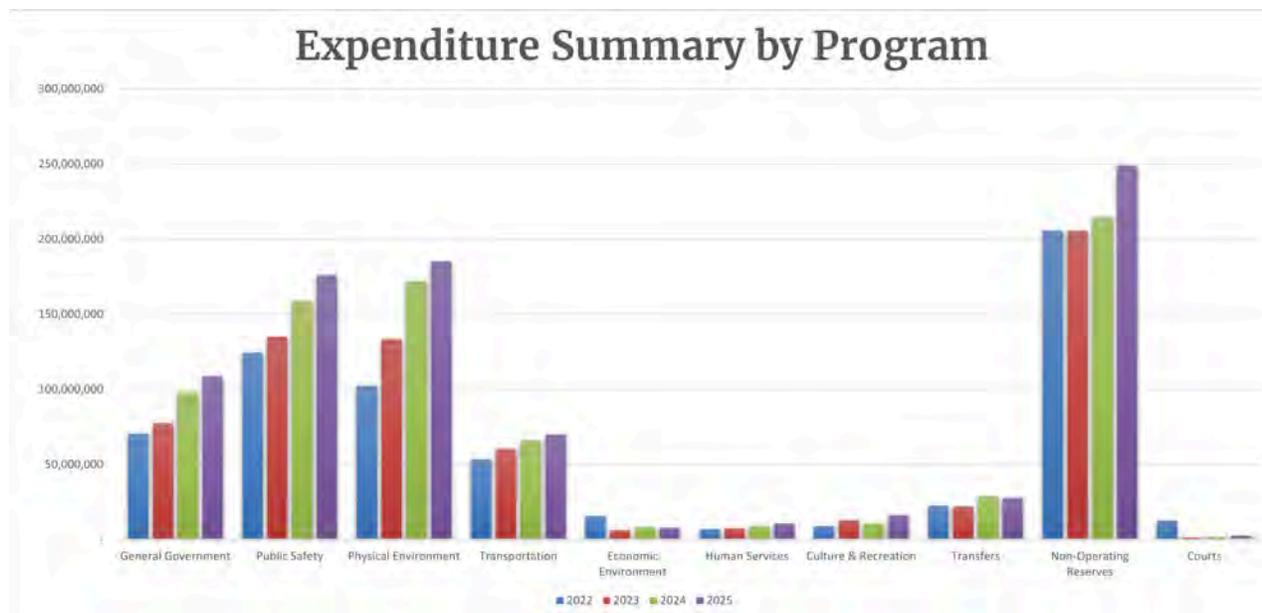
Financial information in this section of the budget document is intended to summarize hundreds of individual accounts that Hernando County utilizes to track its financial transactions. These accounts appear in detail in the budget presentations by department. To facilitate the reading process of this 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:



## 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.

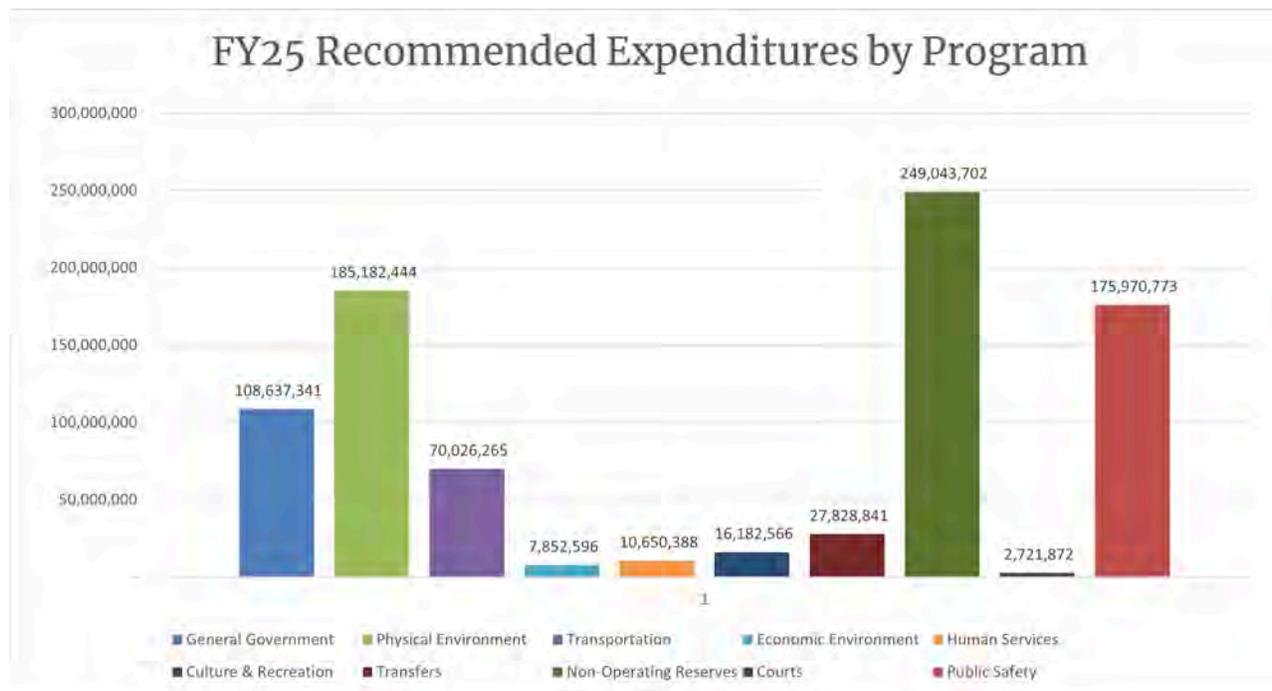
**Human Services** – Cost of providing services for the care, treatment and control of human illness, injury or handicap; and for the welfare of the community as a whole and its individuals. This includes Hospital Services, Health Services, Mental Health Services, Public Assistance Services, Developmental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

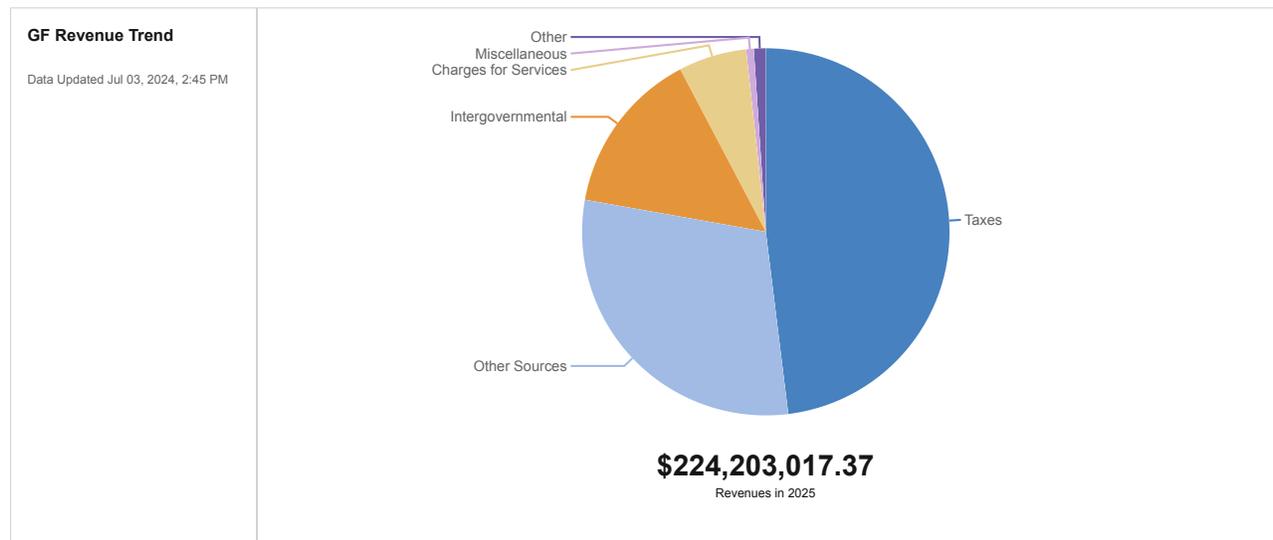
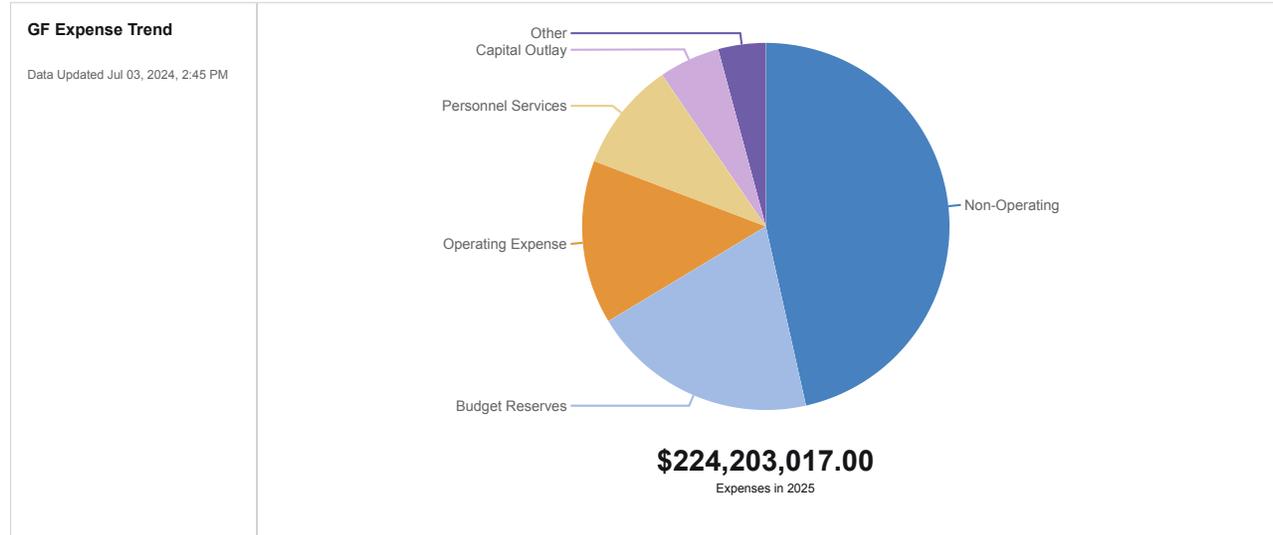
**Other Non-Operating** – Use of funds that do not represent expenditures for operating or capital purposes. This category includes Reserves.

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



# General Fund

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



## General Fund Total Budget

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
<b>Revenues</b>				
Taxes	\$77,474,669	\$86,350,667	\$96,064,136	\$107,722,621
Other Sources	\$66,974,264	\$56,626,029	\$56,844,893	\$66,691,045
Intergovernmental	\$22,560,168	\$29,623,542	\$32,357,529	\$32,501,304
Charges for Services	\$10,392,093	\$11,621,096	\$12,494,179	\$13,445,912
Miscellaneous	\$1,676,965	\$1,465,769	\$1,668,138	\$1,491,919
Transfers	\$613,311	\$1,361,928	\$2,114,367	\$1,464,733
Licenses and Permits	\$505,843	\$526,151	\$581,638	\$572,038
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>\$224,203,017</b>
<b>Expenses</b>				
Non-Operating	\$73,773,923	\$82,291,056	\$93,092,885	\$104,231,916
Budget Reserves	\$44,495,916	\$44,962,523	\$37,513,524	\$44,569,989
Operating Expense	\$21,877,929	\$22,245,432	\$28,470,153	\$32,327,681

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
Personnel Services	\$14,161,128	\$15,073,672	\$19,269,701	\$21,657,850
Capital Outlay	\$7,603,923	\$14,737,411	\$15,117,376	\$12,034,984
Grants & Aid	\$14,378,949	\$3,912,870	\$4,114,492	\$4,753,968
Transfers	\$3,486,047	\$3,328,513	\$4,608,659	\$4,626,629
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>\$224,203,017</b>
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

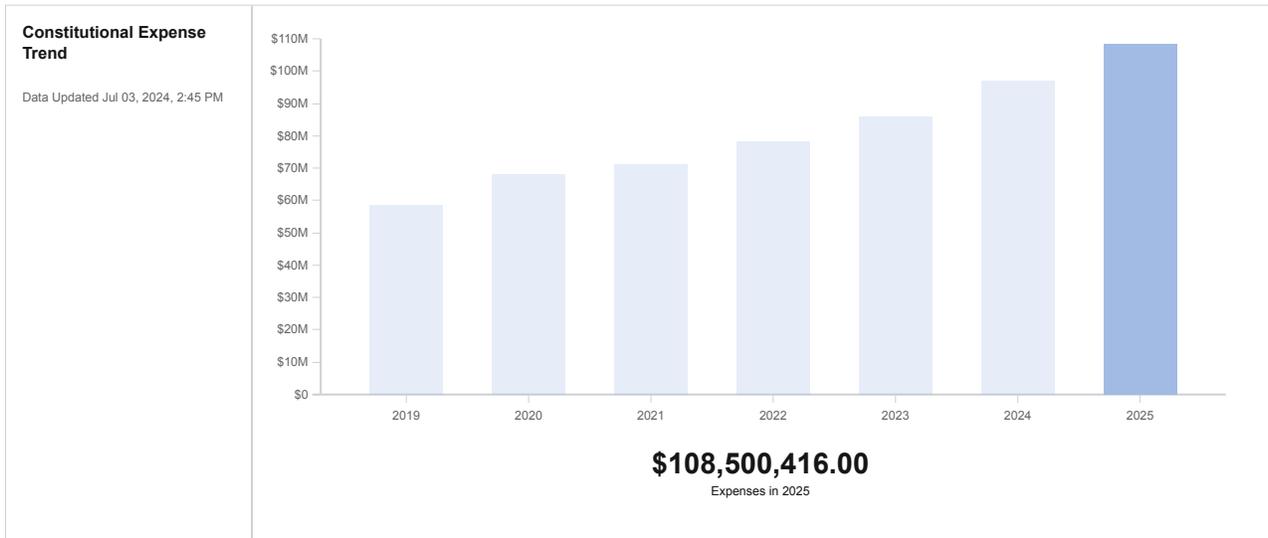
#### Constitutionals

	ADOPTED BUDGETS		RECOMMENDED BUDGET	Difference	Percent Change
	FY2023	FY2024	FY2025		
<b>Expenses</b>					
01951 - Clerk of Circuit Court	\$7,623,536	\$9,268,344	\$12,591,036	\$3,322,692	36%
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	\$85,208,430	\$7,312,657	9%
<b>EXPENSES TOTAL</b>	<b>\$85,907,556</b>	<b>\$97,008,885</b>	<b>\$108,500,416</b>	<b>\$11,491,531</b>	<b>12%</b>
<b>Revenues</b>					
01951 - Clerk of Circuit Court	\$3,050,351	\$3,977,869	\$3,577,869	(\$400,000)	(10%)
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	\$4,996,180	\$218,711	5%
<b>REVENUES TOTAL</b>	<b>\$9,218,586</b>	<b>\$9,565,338</b>	<b>\$9,384,049</b>	<b>(\$181,289)</b>	<b>(2%)</b>
<b>Difference</b>	<b>(\$76,688,970)</b>	<b>(\$87,443,547)</b>	<b>(\$99,116,367)</b>	<b>-</b>	<b>-</b>

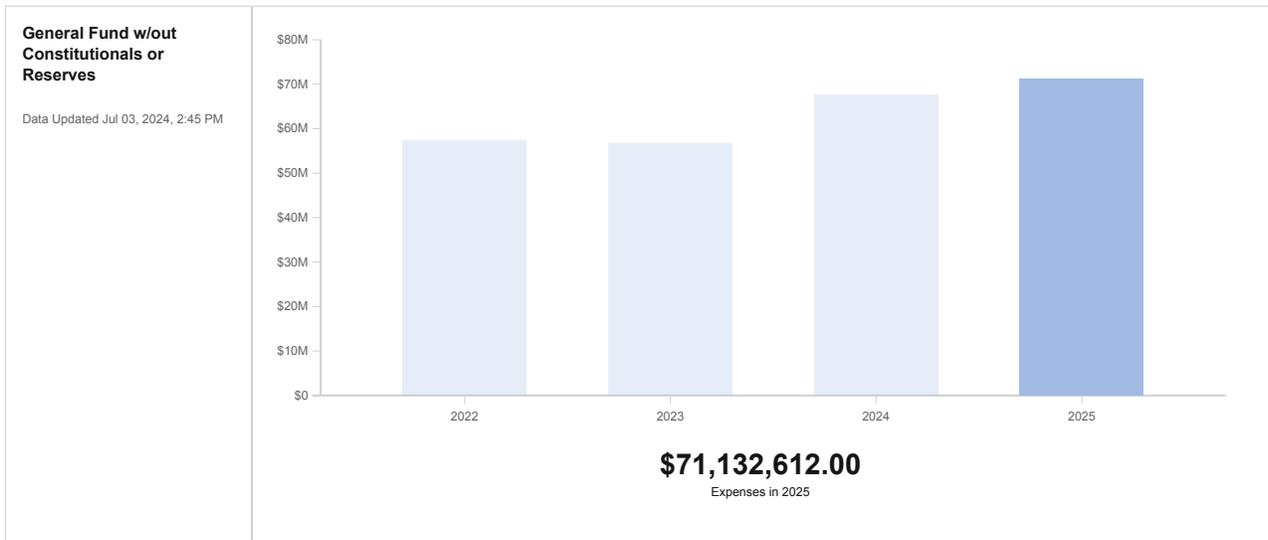
#### General Fund w/out Constitutionals or Reserves

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
<b>Operating Expense</b>	\$17,392,099	\$18,628,932	\$24,554,153	\$28,059,181
<b>Personnel Services</b>	\$14,161,128	\$15,073,672	\$19,269,701	\$21,657,850
<b>Capital Outlay</b>	\$7,603,923	\$14,737,411	\$15,117,376	\$12,034,984
<b>Grants &amp; Aid</b>	\$14,378,949	\$3,912,870	\$4,114,492	\$4,753,968
<b>Transfers</b>	\$3,486,047	\$3,328,513	\$4,608,659	\$4,626,629
<b>Debt Service</b>	\$535,848	\$1,145,206	\$63,095	\$0
<b>TOTAL</b>	<b>\$57,557,994</b>	<b>\$56,826,603</b>	<b>\$67,727,476</b>	<b>\$71,132,612</b>

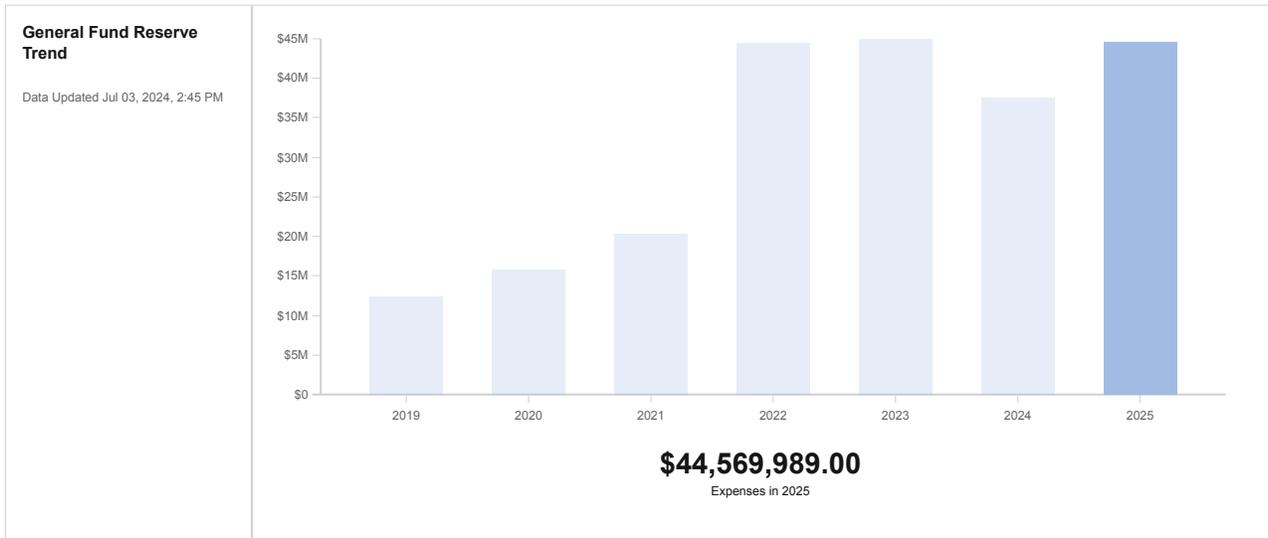
# Constitutionals



# General Fund excluding Constitutionals and Reserves



# 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.

## 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 FY2023	Adopted Budget FY2024	Recommended Budget FY2025	Projected Budget FY2026	Projected Budget FY2027
<b>Expenditures</b>					
Personnel Services	15,073,672	19,269,701	21,892,321	23,205,860	24,598,212
Operating Expense	22,245,432	28,470,153	32,216,821	34,149,830	36,198,820
Capital Outlay	12,237,411	15,117,376	12,034,984	12,757,083	15,946,354
Debt Service	1,145,206	63,095	-	-	-
Grants & Aid	3,912,870	4,114,492	4,753,968	5,039,206	5,341,558
Transfers	3,328,513	4,608,659	4,626,629	4,904,227	5,198,480
Non-Operating	82,291,056	93,092,885	104,231,916	110,485,831	121,534,414
Budget Reserves	44,962,523	37,513,524	44,467,736	47,135,800	47,135,800
<b>Total Expenditures</b>	<b>185,196,682</b>	<b>202,249,885</b>	<b>224,224,375</b>	<b>237,677,838</b>	<b>255,953,639</b>
<b>Revenues</b>					
Taxes	86,350,667	96,064,136	103,073,806	109,258,234	115,813,728
Licenses and Permits	526,151	581,638	572,038	606,360	612,424
Intergovernmental	29,623,542	32,357,529	32,501,304	34,451,382	34,795,896
Charges for Services	11,621,096	12,494,179	13,445,912	14,252,667	14,395,193
Fines and Forfeitures	121,500	125,005	313,445	332,252	335,574
Miscellaneous	1,465,769	1,668,138	1,491,919	1,581,434	1,597,248
Transfers	611,928	2,114,367	1,464,733	1,552,617	1,568,143
Other Sources	54,876,029	56,844,893	67,091,045	71,116,508	71,827,673
<b>Total Revenues</b>	<b>185,196,682</b>	<b>202,249,885</b>	<b>219,954,202</b>	<b>233,151,454</b>	<b>240,945,880</b>

# 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.

## State Court Systems

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

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

## Medicaid

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

## Indigent Care

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

## Health Department

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

## 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.

## Medical Examiners

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

## Child Protective Services

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

## 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.

## 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.

## 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 Recommended Budget
Public Safety	\$29,627,859	\$34,971,984	\$40,525,363
Department of Public Works	\$5,664,074	\$6,374,892	\$6,676,683
Utilities	\$4,928,106	\$5,501,752	\$6,038,198
Housing & Support Services	\$3,779,364	\$4,249,213	\$5,447,883
Community Services	\$2,479,841	\$2,658,342	\$2,824,927
Developmental Services	\$980,165	\$1,351,986	\$1,556,561
MSBUs	\$1,174,760	\$1,152,950	\$1,107,050
Board of County Commissioners	\$852,947	\$1,020,135	\$1,057,716
Economic Development	\$486,206	\$621,615	\$776,478
County Administration	\$433,864	\$637,961	\$763,340
Grants	\$265,105	\$333,847	\$303,501
Judicial	\$68,449	\$86,685	\$90,286
<b>TOTAL</b>	<b>\$50,740,740</b>	<b>\$58,961,362</b>	<b>\$67,167,986</b>

### General Fund Mandates

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended 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	\$3,069,484
Community Services	\$2,403,333	\$2,655,341	\$2,821,927
Board of County Commissioners	\$852,947	\$1,020,135	\$1,057,716
County Administration	\$373,670	\$561,250	\$675,396
Developmental Services	\$321,416	\$485,721	\$564,946
Grants	\$77,444	\$138,242	\$184,583
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>\$34,584,877</b>

### General Fund Mandates - Detail

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended 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			

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
Emergency Management	\$96,542	\$76,196	\$124,488
<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	\$3,069,484
<b>FACILITIES MAINTENANCE TOTAL</b>	<b>\$2,610,341</b>	<b>\$2,931,290</b>	<b>\$3,069,484</b>
<b>DEPARTMENT OF PUBLIC WORKS TOTAL</b>	<b>\$2,610,341</b>	<b>\$2,931,290</b>	<b>\$3,069,484</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	\$179,985
Little Rock Cannery	\$11,220	\$0	\$0
<b>PARKS &amp; RECREATION TOTAL</b>	<b>\$1,557,219</b>	<b>\$1,677,248</b>	<b>\$1,629,372</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>\$2,821,927</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	\$208,206
<b>ADMINISTRATIVE TOTAL</b>	<b>\$137,897</b>	<b>\$162,587</b>	<b>\$208,206</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	\$85,318

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
<b>HUMAN RESOURCES TOTAL</b>	<b>\$54,458</b>	<b>\$75,337</b>	<b>\$85,318</b>
Office of Public Information			
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>\$675,396</b>
<b>Developmental Services</b>			
Planning			
Planning	\$102,175	\$281,276	\$331,892
<b>PLANNING TOTAL</b>	<b>\$102,175</b>	<b>\$281,276</b>	<b>\$331,892</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>\$564,946</b>
<b>Grants</b>			
Mass Transit Grants			
Mass Transit-FTA Sec 5307	\$35,871	\$24,924	\$24,924
Fed Grt-FTA 5307 #20.507	\$6,473	\$27,218	\$27,218
Mass Transit-FTA Sec 5307	\$14,000	\$15,000	\$28,000
Fed Grt-FTA 5307 ARPA	\$0	\$0	\$54,700
<b>MASS TRANSIT GRANTS TOTAL</b>	<b>\$56,344</b>	<b>\$67,142</b>	<b>\$134,842</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>\$184,583</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>\$34,584,877</b>

## 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	FY20	FY21	FY22	FY23	FY24	
HCUD-FINANCE ADMIN	Enterprise	7	7	7	6	6	6
BUILDING DIVISION	Enterprise	37.1	38.1	45.1	46.6	47.1	50.23
WASTE TIRE OPERATIONS	Enterprise	0.45	0.55	0.52	0.52	0.52	0.47
HCUD WATER OPERATIONS	Enterprise	44	44	43	44	44	44
C & D OPERATIONS	Enterprise	0.15	0.15	0	0	0	0
HCUD ENGINEERING	Enterprise	11	11	12	13	13	15.2
RECYCLING OPERATIONS	Enterprise	2.11	3.2	4.2	4.2	4.45	4.43
HCUD BILLING	Enterprise	8.5	8.5	7.5	8.5	8.5	9.5
AIRPORT OPERATIONS	Enterprise	5.4	5.9	6.85	7.8	7.8	7.8
HCUD ADMINISTRATION	Enterprise	2.95	2.95	2.95	2.95	2.95	2.95
HCUD METER READING	Enterprise	9	9	9	9	9	9
HCUD CUSTOMER SVS/FINANCE	Enterprise	14.5	14.5	14.5	14.5	13.5	11.8
CLASS I OPERATIONS	Enterprise	15.78	16.36	16.58	16.58	16.33	18
WATER CONSERVATION	Enterprise	2	2	2	2	2	2
HCUD WASTEWATER OPERATION	Enterprise	45	45	45	48	48	48
CONVENIENCE CENTER OPER	Enterprise	12.42	12.6	12.55	12.55	12.55	10.95
HOUSEHOLD HAZ WASTE OPER	Enterprise	2.34	2.29	2.3	2.3	2.3	2.3
PLANNING-MASS TRANSIT SYS	General Fund	0	0	0	0.51	3.25	
SENSITIVE LANDS	General Fund	1	1	1	1	1	1.11
HHS - CDBG ENTITLEMENT	General Fund	0	0	0	0	0	2
LITTLE ROCK CANNERY	General Fund	0	0	0	0	0	0
COOPERATIVE EXTENSION SVC	General Fund	0	0	0	0	0	0
AQUATIC SERVICES	General Fund	0.4	0.4	0.8	0.8	6	6.11
LIBRARY SERVICES	General Fund	33	32	32	33.24	33.44	34.11
CODE ENFORCEMENT	General Fund	6.5	7.5	8.5	10.625	11.75	12.25
EMG-EMPA GRT 31.063	General Fund	0	0	0	0	0	0
EMG EMPA ENHANCEMENTS	General Fund	0	0	0	0	0	0
BUSINESS DEVELOPMENT	General Fund	1.4	1.9	0.95	2	2	2
PLANNING-MASS TRANSIT SYS	General Fund	0	0	0	0	0	3
PLANNING	General Fund	5.32	5.32	7.37	7.925	17	21.63
COUNTY ATTORNEY'S OFFICE	General Fund	8	8	8	8	8	8
PLANNING-MASS TRANSIT SYS	General Fund	0	0	0	2.815	0	0
COMMUNITY SERVICES	General Fund	0	0	1	0	0	0
ANIMAL SERVICES	General Fund	11.25	12.125	12.625	14.1	15.1	15
PURCHASING AND CONTRACTS	General Fund	6	5.5	5.35	5.85	8.85	8.85
GRANTS MANAGEMENT	General Fund	0	0	0	0	0	3
OPIOID ABATEMENT	General Fund	0	0	0	0	0	2
SOCIAL SERVICES	General Fund	3	3	3	4	7	8
FACILITIES MAINTENANCE	General Fund	35	36	36	37	37	38
TECHNOLOGY SERVICES	General Fund	0	0	0	0	0	0
EMERGENCY MANAGEMENT	General Fund	4.1	4.1	4.35	4.35	4.35	4.9
BOARD OF CO COMMISSIONERS	General Fund	5	5	5	5	5	5
HUMAN RESOURCES	General Fund	2.15	2.15	2.15	2.65	2.65	3.75
VETERAN'S SERVICES	General Fund	3	3	3	3.01	3.01	3.01
OFFICE OF MGMT AND BUDGET	General Fund	4	4	5.65	6.15	6.15	5.15
PLANNING-MASS TRANSIT SYS	General Fund	2.43	2.43	3.13	0	0	0

Department Title	Fund Type	FY20	FY21	FY22	FY23	FY24		
COUNTY ADMINISTRATION	General Fund	4.3	4.3	4.77	6.3	5.3	6.3	
PARKS & RECREATION	General Fund	30.7	30.7	33.085	37.73	37.77	40.78	
ZONING - GF	General Fund	4.5	4.5	6	8.625	0	0	
OFFICE-PUBLIC INFORMATION	General Fund	3	3	2.75	2	4	4	
RISK MANAGEMENT	Internal Service	1.35	1.35	1.35	1.6	1.6	1.85	
CENTRAL FUELING SYSTEM	Internal Service	1.35	1.35	1.713	1.713	1.367	0.8	
FLEET REPLACEMENT PROGRAM	Internal Service	1.85	1.85	1.473	1.473	1.367	0.8	
VEHICLE MAINTENANCE	Internal Service	12.9	12.9	10.913	9.913	11.367	12.5	
WORKER'S COMP SELF INS	Internal Service	1.05	1.05	1.05	1.3	1.3	1.55	
MEDICAL INSUR SELF-INS	Internal Service	0.45	0.45	0.45	0.45	0.45	0.85	
LOGISTICS - RESCUE	Special Revenue	2.85	2.85	2.78	0	0	0	
HC FIRE RESCUE - RESCUE	Special Revenue	88.36	91.36	91.07	100.57	114.66	151.22	
EMS DIVISION-FIRE	Special Revenue	0	0	0.2	0	0	0	
HCFR TRAINING - FIRE	Special Revenue	1.43	1.43	1.28	0	0	0	
LOGISTICS - FIRE	Special Revenue	2.15	2.15	2.12	0	0	0	
HCFR TRAINING - RESCUE	Special Revenue	1.57	1.57	1.7	0	0	0	
HC FIRE RESCUE - FIRE	Special Revenue	176.33	188.33	185.88	191.26	197.17	186.06	
COURTS TECHNOLOGY	Special Revenue	3	3	3	3	3	3	
TOURIST DEVELOPMENT	Special Revenue	5.2	5.2	4.2	4.2	4.2	4.2	
YOUTH COURT	Special Revenue	1	1	1	1	1	1	
COURTS-SAMHSA DRUG COURT	Special Revenue	0	0	0	1	1	0	
COURTS-SAMHSA DRUG COURT	Special Revenue	0	1	1	0	0	1	
COURT INNOV-DRUG COURT	Special Revenue	3	3	3	3	3	3	
SENSITIVE LANDS	Special Revenue	0	0	0	0	0	0	
MOSQ CONTROL STATE 1	Special Revenue	1	1	1	0	0	0	
MOSQUITO CONTROL LOCAL	Special Revenue	6.02	6.02	6.02	7.02	8.033	10.03	
MPO-CITRUS TD PLANNING	Special Revenue	0	0	0	0	0	0	
MPO-HERNANDO TD PLANNING	Special Revenue	0	0	0	0	0	0	
STORMWATER MGMT MSTU	Special Revenue	2	2	2	2	2	2.4	
MPO-FHWA PL	Special Revenue	0	0	0	0	0	0	
MPO-CITRUS TD PLANNING	Special Revenue	0	0	0	0	0	0	
MPO-FTA SEC 5305D 20.505	Special Revenue	0	0	0	0	0	0	
PLANNING TRANS DISADV(TD)	Special Revenue	0	0	0	0	0	0	
MPO-FHWA PL FUNDS 20.205	Special Revenue	0	0	0	0	0	0	
HERNANDO/CITRUS MPO GEN	Special Revenue	5.25	5.25	5	5	4	3	
ROAD MAINT-LOGT 1-6	Special Revenue	0	3	0	0	0	0	
DPW-TRAFFIC DIVISION	Special Revenue	10.25	10.25	11.25	14.25	15.25	15.25	
DPW-ADMINISTRATION	Special Revenue	8.7	9.2	11.2	9.2	9.2	9.2	
HCFR-PARAMEDICINE PGM	Special Revenue	0	0	0	0	0	3	
EMS DIVISION-RESCUE	Special Revenue	0	0	2.8	0	0	0	
ROAD MAINTENANCE DIVISION	Special Revenue	60.75	60.75	63.75	64.75	64.75	65.75	
WATERWAYS MAINTENANCE-TT	Special Revenue	3.6	3.6	4.2	4.2	0	0	
ENGINEERING	Special Revenue	14	14	13.53	17	17	17.6	
		<b>809.16</b>	<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	
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

Department Title	FY20	FY21	FY22	FY23	FY24	
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
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	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>

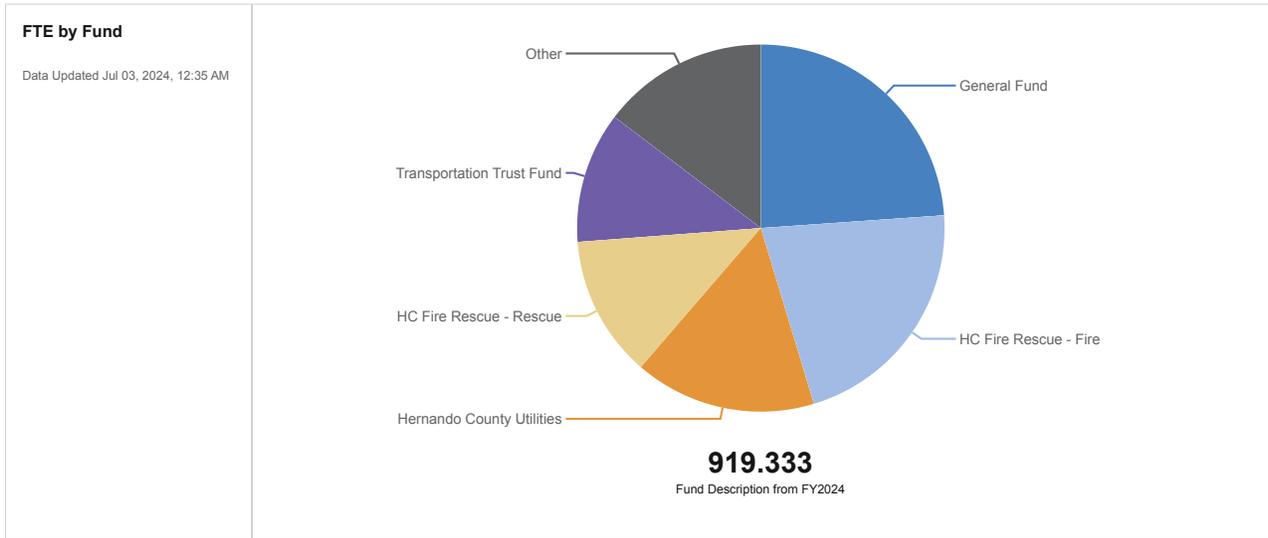
## HCFES - Hernando County Fire & Emergency Services | EMS MSTU - Emergency Medical Services Municipal Services Taxing Unit

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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

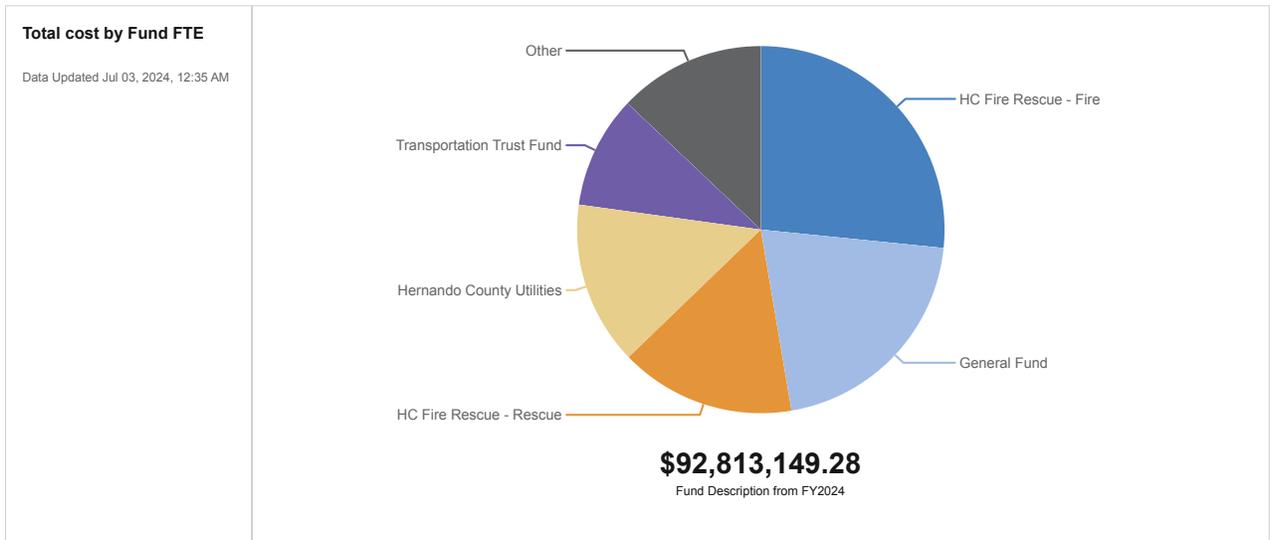
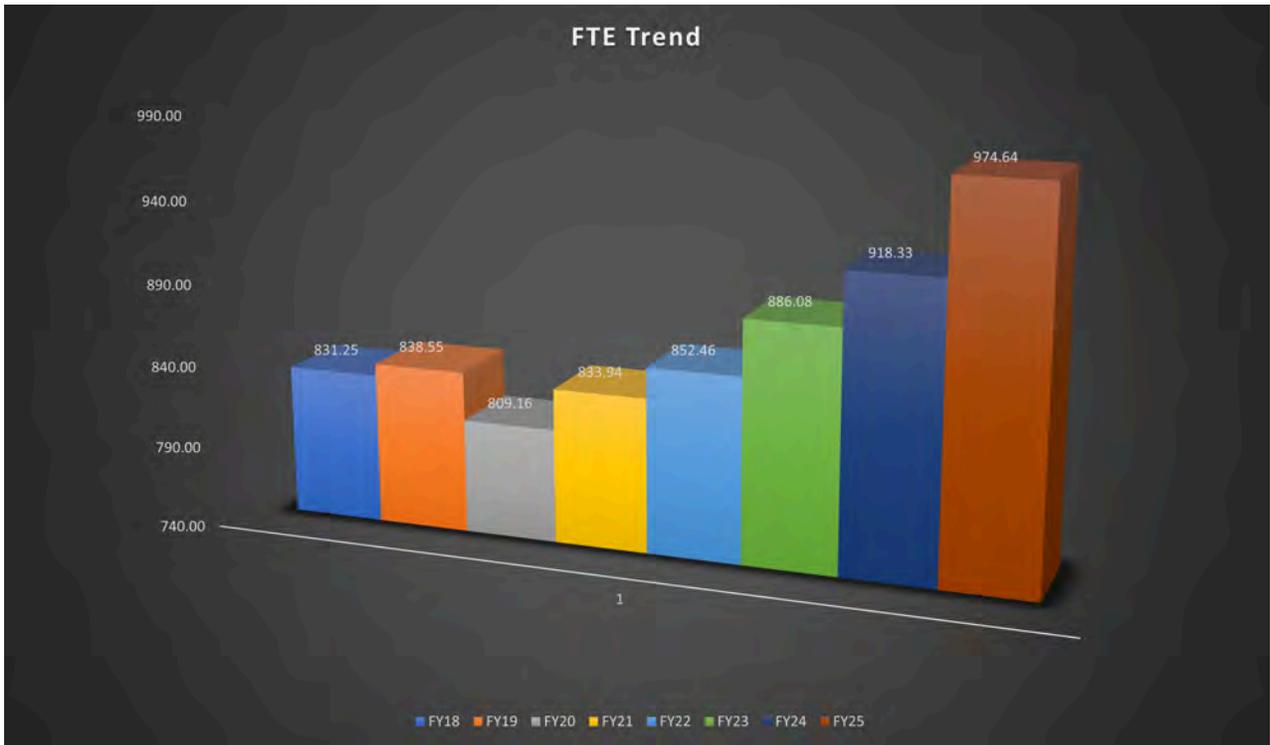
possible catastrophic health issues. FY25 health insurance program includes a 7% increase in the premiums.

# Total BOCC FTE by Fund



**FTE by Fund**

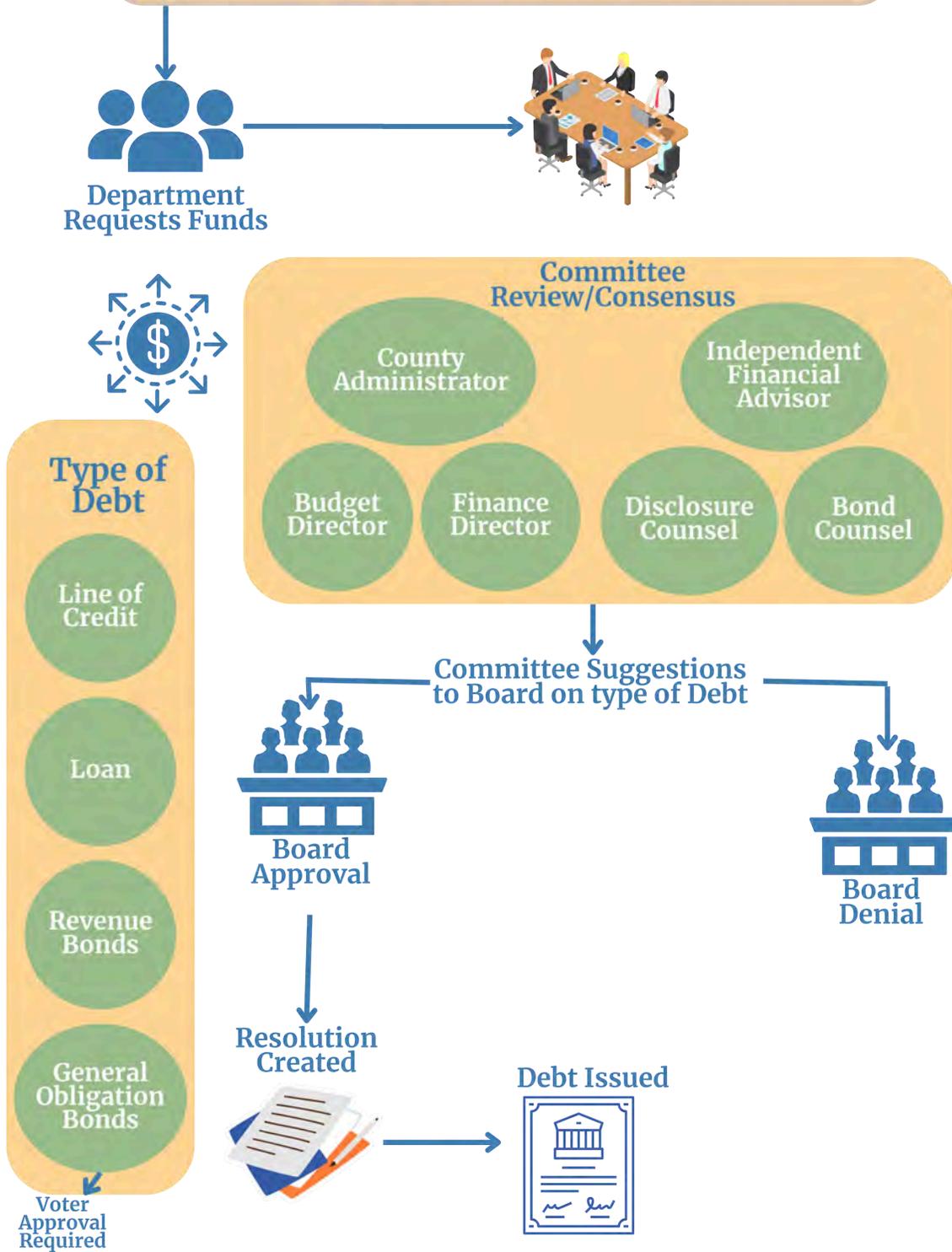
Fund Description	FY2024
<b>Allocated FTE Count</b>	
Transportation Trust Fund	106.2
Court-Related Technology	3
Hernando County Utilities	146.95
Fleet Replacement Program	0.8
Hern Co Development Svcs	47.1
Addl Court Cost (939.185)	4
Hernando/Citrus MPO	4
Solid Waste And Recycling	36.15
Airport/Industrial Park	7.8
Central Fueling System	0.8
HC Fire Rescue - Rescue	114.66
HC Fire Rescue - Fire	197.17
Medical Insur Self-Ins	0.45
Worker's Comp Self Insur	1.3
Risk Management	1.6
Stormwater Mgmt MSTU	2
Mosquito Control Local	8.033
Tourist Development Tax	4.2
General Fund	219.62
Youth Court	1
Vehicle Maintenance	12.5
<b>ALLOCATED FTE COUNT</b>	<b>919.333</b>



**Total cost by Fund FTE**

<b>Fund Description</b>	<b>FY2024</b>
<b>Total Cost</b>	
Transportation Trust Fund	\$9,186,241
Court-Related Technology	\$329,718
Hernando County Utilities	\$13,362,301
Fleet Replacement Program	\$81,495
Hern Co Development Svcs	\$4,204,011
Addl Court Cost (939.185)	\$288,493
Hernando/Citrus MPO	\$524,596
Solid Waste And Recycling	\$2,902,627
Airport/Industrial Park	\$808,070
Central Fueling System	\$81,450
HC Fire Rescue - Rescue	\$14,343,399
HC Fire Rescue - Fire	\$24,685,235
Medical Insur Self-Ins	\$69,442
Worker's Comp Self Insur	\$113,060
Risk Management	\$179,671
Stormwater Mgmt MSTU	\$250,974
Mosquito Control Local	\$605,384
Tourist Development Tax	\$402,052
General Fund	\$19,239,548
Youth Court	\$68,183
Vehicle Maintenance	\$1,087,198
<b>TOTAL COST</b>	<b>\$92,813,149</b>

# Debt Approval Process



# FISCAL POLICIES



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

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

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

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

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

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

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

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

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

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

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

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

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

### **Budget Revenue Policy.**

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

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

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

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

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

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

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

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

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.

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.

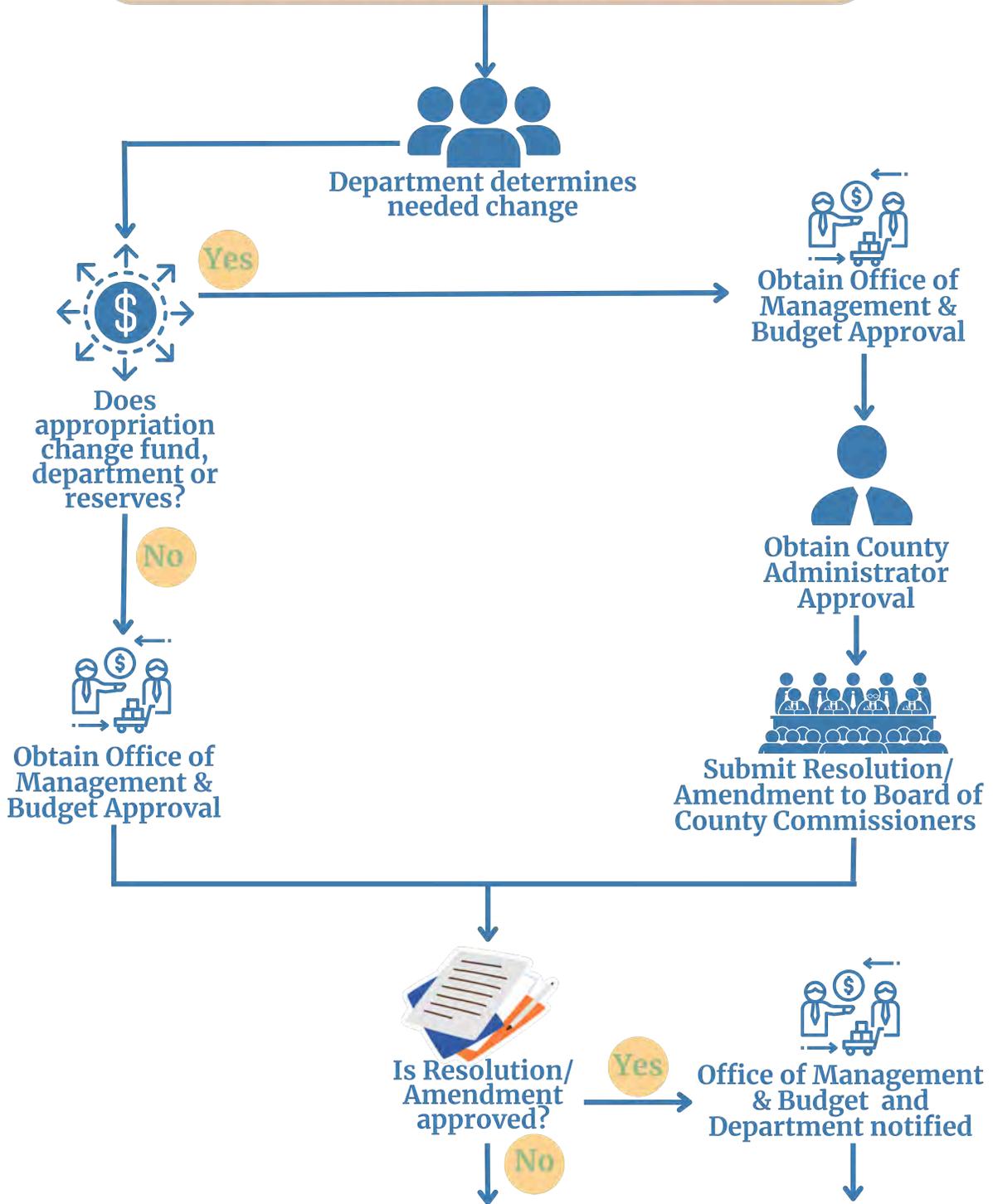
A budget resolution is processed for Board approval to recognize an unanticipated excess amount of an anticipated revenue and revenue from an unanticipated source. A resolution is also required when transferring revenues between funds. In general, a budget resolution with Board approval is required anytime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

# CAPITAL ASSETS POLICY NO. 07-04

## **PURPOSE:**

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

## **DEFINITION:**

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

### **Capital Assets.**

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

### **Land.**

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

### **Buildings.**

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

### **Improvements.**

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

### **Infrastructure.**

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

### **Equipment.**

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

### **Intangible Assets.**

Intangible assets include software, easements, and right of ways. An intangible asset can only be recognized as an asset if it is identifiable, meaning it can be sold, transferred, licensed, rented, exchanged, or it arises from contractual or other legal rights as per Governmental Account Standards Board.

### **Leasehold Improvements.**

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

### **Maintenance.**

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

#### **Betterments.**

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

#### **Land Costs.**

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

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

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

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

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

#### **Equipment Costs.**

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

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

#### **Software Costs.**

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

#### **General Asset Accounts.**

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

#### **Statutory Requirements.**

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

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

### **Custodian.**

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

### **PROCEDURE:**

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

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

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

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

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

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

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

#### **D. Depreciation**

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

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

#### E. Land Control

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

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

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

#### G. Equipment Control

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

Replaces: Policy No. 01-08

Reference: July 28, 1981

Adopted: September 18, 1991

Amended: September 24, 2002

Amended: August 23, 2011

Amended: May 8, 2012

Amended: September 25, 2018

# 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.<sup>1</sup> 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:<sup>1</sup> Shall be documented properly upon receipt.<sup>2</sup> 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:<sup>1</sup> Anti-Fraud awareness training conducted at least annually.<sup>2</sup> Notification to the appropriate federal or state agency in cases of confirmed fraud related to grant funds.

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

1. Notification to the appropriate federal or state agency in cases of any potential conflict of interest.
2. All violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting a federal award must be immediately reported to the appropriate funding agency.

e. *Establishment of a Grants Committee*- To further promote the effectiveness and efficiency of the County's grant process and policy, a Grants Committee may be established to regularly meet and discuss grant related matters. Recommendations for changes should be discussed by the Committee for final resolution and recommendation. The Committee may consist of the Grants Team, 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

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

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

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

## V. SALE METHODS

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

## VI. CALL PROVISIONS

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

## VII. DEBT STRUCTURE

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

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

### B. Interest Rate Swaps

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

## VIII. VARIABLE RATE DEBT

The County may issue variable rate debt obligations in amounts and in proportion to its fixed rate debt that the County, upon advice of its Financial Advisor, determines are appropriate to achieve the County's goals with respect to its credit rating, risk management, debt management flexibility and debt service costs. The specific amount of variable rate obligations permitted will be set considering cash reserves, market conditions, matching of current and future assets and liabilities, budget procedures and other factors deemed relevant by the County, its Financial Advisor and national credit rating agencies. Variable rate obligations that are swapped to a fixed rate for a term of greater than five (5) years will be considered as fixed rate obligations.

## IX. DEBT REFUNDING

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

#### X. CREDIT OBJECTIVES

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

#### XI. CREDIT ENHANCEMENT AND LIQUIDITY

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

#### XII. REPORTING AND COMPLIANCE

##### A. Continuing Disclosure

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

##### B. Debt Service Payments

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

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

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

##### D. Bond Yield Arbitrage Monitoring

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

Adopted: July 16, 2019

# Purchasing Procedures Overview

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

## 1. Purpose

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

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

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

## 7. Code of Ethics

### Ethics, Generally

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

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

### Employee Ethics

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

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

## 9. Categories, Thresholds and Guidelines

### Delegation of Threshold Amounts

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

### Change Orders

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

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

## 10. Table 1 – Process Thresholds

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

Department Director \$0 - \$5,000

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

Department Director and Chief Procurement Officer and BOCC N/A

Each category above includes designees of the various parties.

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

Department Director \$0 - \$5,000

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

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

Each category above includes designees of the various parties.

### 10.3. [Requisitions](#)

Department Director \$0 - \$5,000

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

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

Each category above includes designees of the various parties.

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

Department Director \$0 - \$5,000

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

Department Director \$50,000+

Each category above includes designees of the various parties.

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

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

Each category above includes designees of the various parties.

[10.6. Contract Amendments](#)

Department Director \$0 - \$5,000

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

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

Each category above includes designees of the various parties.

[10.7. Task Orders](#)

Department Director \$0 - \$5,000

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

Each category above includes designees of the various parties.

[10.8. Change Orders](#)

Department Director \$0 - \$2,500

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

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

Each category above includes designees of the various parties.

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

Department Director \$0 - \$2,500

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

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

Each category above includes designees of the various parties.

# BUDGETS BY DEPARTMENT



# Area of Operations – Board of County Commissioners



## Area of Operations of Board of County Commissioners

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$1,584,052	\$1,909,444	\$1,960,002	\$50,558	3%
Operating Expense	\$4,282,715	\$4,627,183	\$5,531,246	\$904,063	20%
Capital Outlay	\$2,950,000	\$2,926,995	\$5,421,077	\$2,494,082	85%
Debt Service	\$3,177,143	\$4,873,216	\$4,810,121	(\$63,095)	(1%)
Grants & Aid	\$149,831	\$149,831	\$149,831	\$0	0%
Transfers	\$3,051,613	\$4,294,873	\$4,244,239	(\$50,634)	(1%)
Non-Operating	\$12,715,757	\$15,197,112	\$19,023,486	\$3,826,374	25%
Budget Reserves	\$43,796,095	\$37,290,027	\$44,414,921	\$7,124,894	19%
<b>EXPENSES TOTAL</b>	<b>\$71,707,206</b>	<b>\$71,268,681</b>	<b>\$85,554,923</b>	<b>\$14,286,242</b>	<b>20%</b>
<b>Revenues</b>					
Taxes	\$86,350,667	\$96,064,136	\$107,540,271	\$11,476,135	12%
Intergovernmental	\$17,744,537	\$20,103,267	\$20,269,046	\$165,779	1%
Charges for Services	\$3,695,106	\$4,322,427	\$4,321,157	(\$1,270)	0%
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	\$5,003,607	(\$750,000)	(13%)
Other Sources	\$56,007,262	\$57,300,429	\$67,099,862	\$9,799,433	17%
<b>REVENUES TOTAL</b>	<b>\$167,452,989</b>	<b>\$184,347,677</b>	<b>\$205,041,799</b>	<b>\$20,694,122</b>	<b>11%</b>
<b>Surplus   (Deficit)</b>	<b>\$95,745,783</b>	<b>\$113,078,996</b>	<b>\$119,486,876</b>	<b>-</b>	<b>-</b>

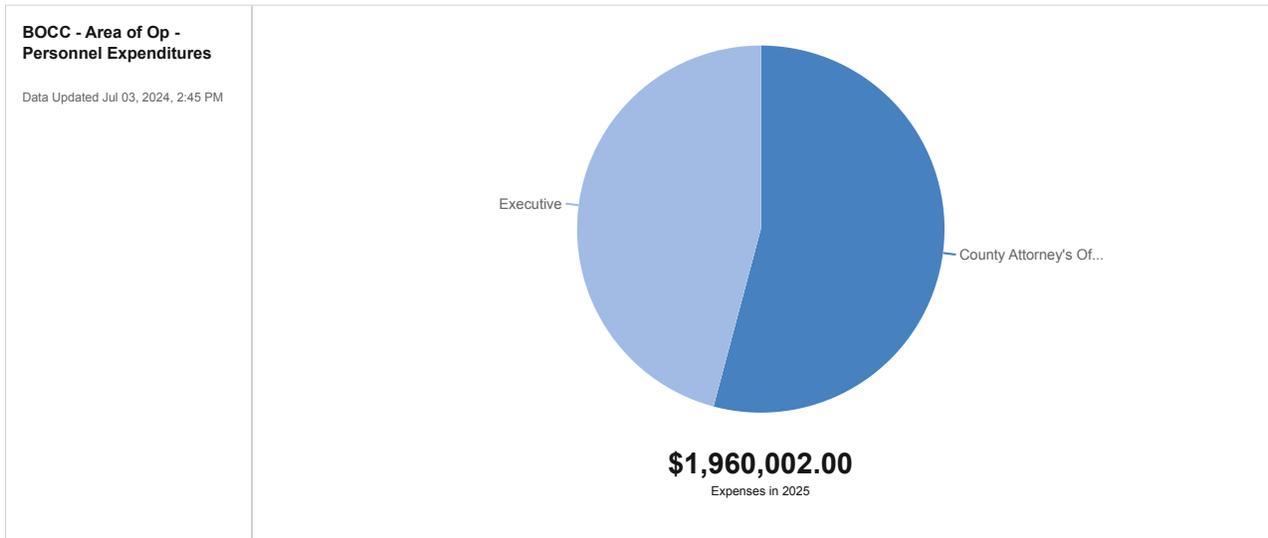
Other Sources Revenue is Balance Forward Cash reserved for specific departments within Board of County Commissioners.

Intergovernmental Revenue consists of State Grants and Revenue Sharing.

**Board of County Commissioners by Department**

	<b>2022 - 23 Adopted Budget</b>	<b>2023 - 24 Adopted Budget</b>	<b>2024 - 25 Recommended Budget</b>
<b>Executive</b>	\$51,906,112	\$48,113,285	\$61,096,102
<b>Clerk of Court</b>	\$7,623,536	\$9,268,344	\$12,591,036
<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	\$1,166,835
<b>TOTAL</b>	<b>\$71,707,206</b>	<b>\$71,268,681</b>	<b>\$85,554,923</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 Recommended Budget
County Attorney's Office	\$907,658	\$899,504	\$1,044,087	\$1,061,335
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>\$1,960,002</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>

## Check us Out

[BOCC Area of Operation Website](#)



## 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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$899,504	\$1,044,087	\$1,061,335	\$17,248	2%
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>\$1,166,835</b>	<b>\$51,546</b>	<b>5%</b>
<b>Revenues</b>					
Charges for Services	\$299,391	\$253,733	\$256,733	\$3,000	1%
Miscellaneous	\$2,600	\$11,000	\$5,000	(\$6,000)	(55%)
<b>REVENUES TOTAL</b>	<b>\$301,991</b>	<b>\$264,733</b>	<b>\$261,733</b>	<b>(\$3,000)</b>	<b>(1%)</b>
<b>Surplus   (Deficit)</b>	<b>(\$666,846)</b>	<b>(\$850,556)</b>	<b>(\$905,102)</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 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>

# 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-ADOPTED-RECOMMENDED					
	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	\$1,097,433	\$518,065	89%
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>\$7,498,230</b>	<b>\$5,972,952</b>	<b>392%</b>
<b>Revenues</b>					
Charges for Services	\$497,796	\$362,555	\$362,555	\$0	0%
<b>REVENUES TOTAL</b>	<b>\$497,796</b>	<b>\$362,555</b>	<b>\$362,555</b>	<b>\$0</b>	<b>0%</b>
<b>Surplus   (Deficit)</b>	<b>(\$1,253,562)</b>	<b>(\$1,162,723)</b>	<b>(\$7,135,675)</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**

<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>

# 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-ADOPTED-RECOMMENDED				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$0	\$0	\$0	\$0	-
Capital Outlay	\$0	\$500,000	\$500,000	\$0	0%
Transfers	\$0	\$0	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>0%</b>
<b>Revenues</b>					
Intergovernmental	\$0	\$500,000	\$500,000	\$0	0%
Miscellaneous	\$0	\$0	\$0	\$0	-
Other Sources	\$0	\$0	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>0%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

# 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

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$72,555	\$72,555	\$72,555	\$0	0%
<b>EXPENSES TOTAL</b>	<b>\$72,555</b>	<b>\$72,555</b>	<b>\$72,555</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>(\$72,555)</b>	<b>(\$72,555)</b>	<b>(\$72,555)</b>	<b>-</b>	<b>-</b>

Airport Industrial Park Transfer remained flat, due to established agreements staying at the same level.

# 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-ADOPTED-RECOMMENDED					
	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>

# Area of Operations – County Administration



County Admin



Public Information



Budget



Procurement



Human Resources



Risk Mgmt



Self Insurance

## Area of Operations County Administration

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$16,958,252	\$20,833,143	\$23,117,142	\$2,283,999	11%
Operating Expense	\$12,548,360	\$15,412,099	\$16,407,150	\$995,051	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	\$8,179,246	\$1,402,831	21%
<b>EXPENSES TOTAL</b>	<b>\$36,677,624</b>	<b>\$43,065,607</b>	<b>\$47,758,418</b>	<b>\$4,692,811</b>	<b>11%</b>
<b>Revenues</b>					
Intergovernmental	\$0	\$0	\$0	\$0	–
Charges for Services	\$21,065,286	\$24,957,874	\$28,825,034	\$3,867,160	15%
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>\$42,840,573</b>	<b>\$4,909,726</b>	<b>13%</b>
<b>Surplus   (Deficit)</b>	<b>(\$2,649,546)</b>	<b>(\$5,134,760)</b>	<b>(\$4,917,845)</b>	<b>–</b>	<b>–</b>

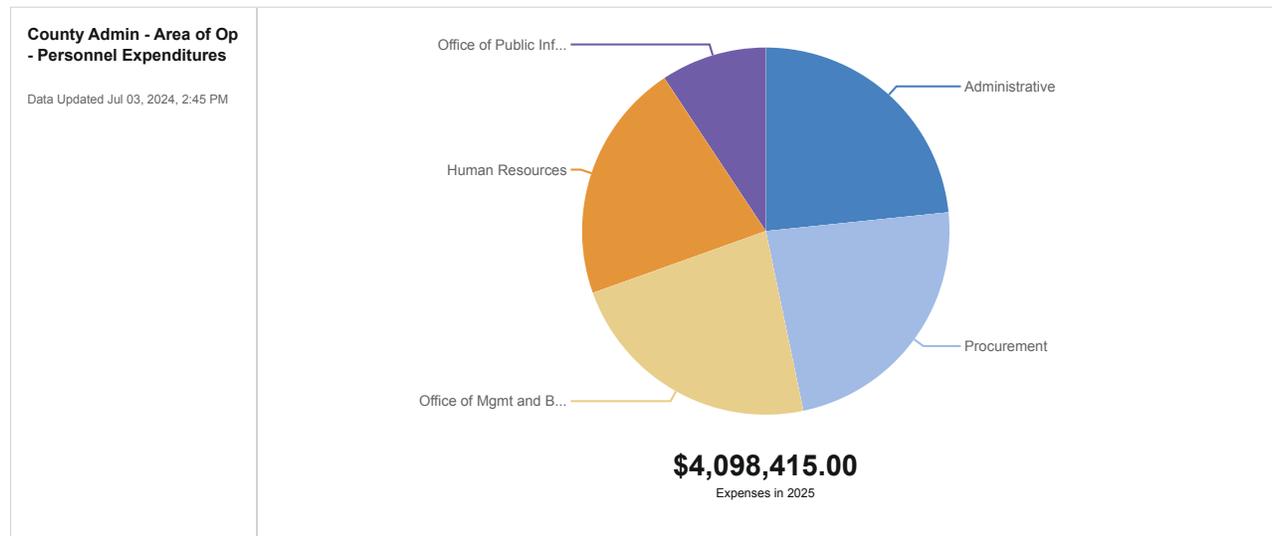
Personnel Charges include new positions for Public Information and Procurement departments. Operating expenses include increase medical costs for the self-insured funds. Charges for Services revenues is cost allocation charged to all non-general fund departments for assistance from Central Services departments. 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 Recommended 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	\$713,619
Contrib-Health	\$200	\$200	\$200
<b>HUMAN RESOURCES TOTAL</b>	<b>\$33,834,134</b>	<b>\$38,008,757</b>	<b>\$43,200,138</b>
<b>Administrative</b>			
County Administration	\$805,593	\$863,855	\$1,196,426
Computer Replacement	\$600,634	\$586,339	\$593,811
<b>ADMINISTRATIVE TOTAL</b>	<b>\$1,406,227</b>	<b>\$1,450,194</b>	<b>\$1,790,237</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

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
OFFICE OF PUBLIC INFORMATION TOTAL	\$246,436	\$570,918	\$604,442
Disaster	\$0	\$1,200,000	\$0
TOTAL	\$36,677,624	\$43,065,607	\$47,758,418

# 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
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 AND GRANTS MANAGER	1
PROCUREMENT COORDINATOR	2
PROCUREMENT COORDINATOR - GRANTS	1
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>

## Check us Out

[County Administration Area of Operation Website](#)

# 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.



Personnel Services & Transfers increased due to an FTE being added and annual increases. Operating Expenses increased with the addition of strategic planning proposal and implementation.

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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	–	\$46	\$46	\$0	0%
Capital Outlay	\$6,025,614	\$4,110,627	\$1,365,510	(\$2,745,117)	(67%)
<b>EXPENSES TOTAL</b>	<b>\$6,025,614</b>	<b>\$4,110,673</b>	<b>\$1,365,556</b>	<b>(\$2,745,117)</b>	<b>(67%)</b>
<b>Revenues</b>					
Intergovernmental	\$6,025,614	\$4,110,673	\$1,365,556	(\$2,745,117)	(67%)
<b>REVENUES TOTAL</b>	<b>\$6,025,614</b>	<b>\$4,110,673</b>	<b>\$1,365,556</b>	<b>(\$2,745,117)</b>	<b>(67%)</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

Job Title	0011
<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>



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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$317,633	\$385,358	\$434,933	\$49,575	13%
Operating Expense	\$440,849	\$219,159	\$272,686	\$53,527	24%
Transfers	\$3,975	\$3,975	\$6,000	\$2,025	51%
<b>EXPENSES TOTAL</b>	<b>\$762,457</b>	<b>\$608,492</b>	<b>\$713,619</b>	<b>\$105,127</b>	<b>17%</b>
<b>Revenues</b>					
Charges for Services	\$318,194	\$347,382	\$347,382	\$0	0%
Miscellaneous	\$0	\$0	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$318,194</b>	<b>\$347,382</b>	<b>\$347,382</b>	<b>\$0</b>	<b>0%</b>
<b>Surplus   (Deficit)</b>	<b>(\$444,263)</b>	<b>(\$261,110)</b>	<b>(\$366,237)</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>

# 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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$160,539	\$181,686	\$194,098	\$12,412	7%
Operating Expense	\$5,159,025	\$5,868,784	\$7,582,703	\$1,713,919	29%
Transfers	\$2,400	\$2,400	\$2,960	\$560	23%
Budget Reserves	\$1,415,434	\$1,410,054	\$1,254,263	(\$155,791)	(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

<b>Job Title</b>	<b>5021</b>
<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>

# 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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$99,925	\$112,719	\$131,356	\$18,637	17%
Operating Expense	\$3,990,874	\$4,222,015	\$4,244,718	\$22,703	1%
Transfers	\$1,950	\$1,950	\$2,480	\$530	27%
Budget Reserves	\$2,638,037	\$2,905,502	\$3,685,927	\$780,425	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>



# 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 elevate 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-ADOPTED-RECOMMENDED					
	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	\$394,043	\$0	0%
<b>REVENUES TOTAL</b>	<b>\$321,040</b>	<b>\$394,043</b>	<b>\$394,043</b>	<b>\$0</b>	<b>0%</b>
<b>Surplus   (Deficit)</b>	<b>(\$325,867)</b>	<b>(\$322,431)</b>	<b>(\$352,605)</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

<b>Job Title</b>	<b>0011</b>
<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>

## 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.



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
OFFICE OF MANAGEMENT AND BUDGET DIRECTOR	0.35
PROCUREMENT AND GRANTS MANAGER	1
PROCUREMENT COORDINATOR	2
PURCHASING AGENT I	2
PURCHASING AGENT II	2
PURCHASING AGENT II reclass PROCUREMENT MANAGER	1
<b>ALLOCATED FTE COUNT</b>	<b>8.85</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

Job Title	0011
<b>Allocated FTE Count</b>	

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

## 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-ADOPTED-RECOMMENDED					
	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	\$52,339	\$0	0%

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
Miscellaneous	\$0	\$0	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$58,979</b>	<b>\$52,339</b>	<b>\$52,339</b>	<b>\$0</b>	<b>0%</b>
<b>Surplus   (Deficit)</b>	<b>(\$187,457)</b>	<b>(\$518,579)</b>	<b>(\$552,103)</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>

## 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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$14,407,689	\$17,446,822	\$19,125,336	\$1,678,514	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	\$2,652,933	\$770,725	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 decreased due to change in expected claims for FY25. FY23 & FY24 saw much higher than normal claims.

Operating Expense is due to increase in medical premiums paid to the carrier.

Budget Reserves were reduced to cover additional claims paid above estimated amounts during FY2024.

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.

#### Medical Insurance-Self Insurance

<b>Job Title</b>	<b>5121</b>
<b>Allocated FTE Count</b>	
BENEFITS COORDINATOR	0.4
BENEFITS MANAGER	0.4
HUMAN RESOURCES /RISK DIRECTOR	0.05
<b>ALLOCATED FTE COUNT</b>	<b>0.85</b>

# Area of Operations – Utilities



Water



Wastewater



Solid Waste



Fleet

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

## Area of Operations of Utilities

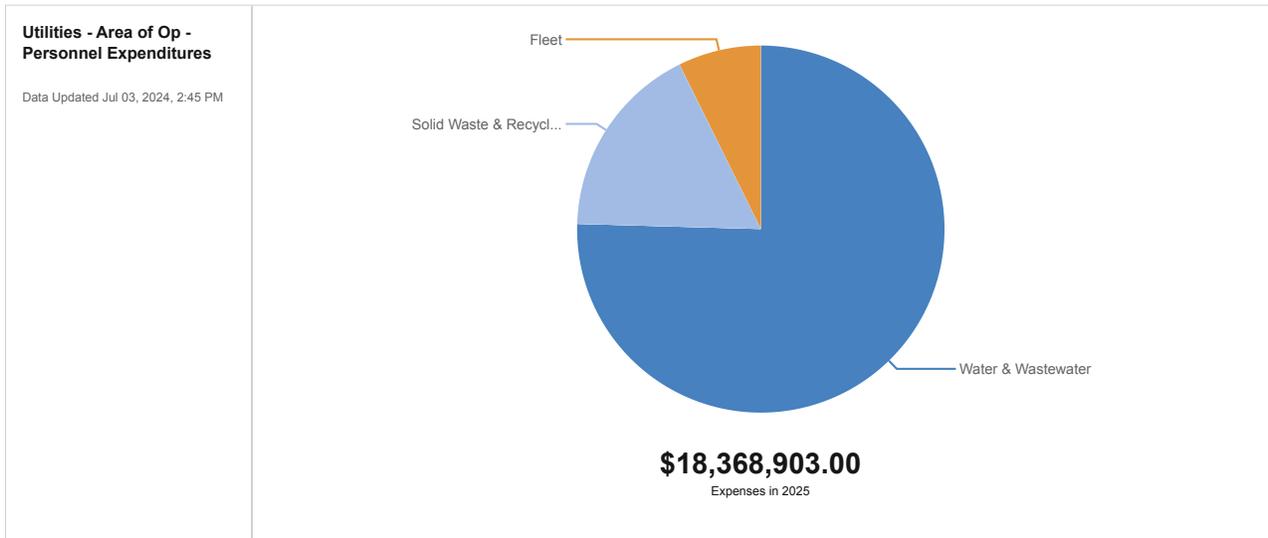
ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$15,402,818	\$18,001,203	\$18,368,903	\$367,700	2%
Operating Expense	\$29,025,822	\$35,122,732	\$37,080,562	\$1,957,830	6%
Capital Outlay	\$49,765,307	\$75,217,644	\$128,670,308	\$53,452,664	71%
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	\$44,378,182	\$23,634,597	114%
Non-Operating	\$168,999	\$0	\$0	\$0	–
Budget Reserves	\$71,077,144	\$88,217,129	\$97,321,018	\$9,103,889	10%
<b>EXPENSES TOTAL</b>	<b>\$188,047,137</b>	<b>\$244,889,402</b>	<b>\$334,919,134</b>	<b>\$90,029,732</b>	<b>37%</b>
<b>Revenues</b>					
Licenses and Permits	\$6,880,442	\$7,789,542	\$8,797,410	\$1,007,868	13%
Charges for Services	\$57,029,846	\$60,924,440	\$67,275,537	\$6,351,097	10%
Miscellaneous	\$859,816	\$1,041,351	\$1,289,011	\$247,660	24%
Transfers	\$13,509,564	\$15,683,933	\$44,096,821	\$28,412,888	181%
Other Sources	\$109,767,469	\$159,450,136	\$210,721,830	\$51,271,694	32%
<b>REVENUES TOTAL</b>	<b>\$188,047,137</b>	<b>\$244,889,402</b>	<b>\$332,180,609</b>	<b>\$87,291,207</b>	<b>36%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,738,525)</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.

## Utilities by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
<b>Water &amp; Wastewater</b>	\$136,079,825	\$162,991,668	\$241,174,236
<b>Solid Waste &amp; Recycling</b>	\$39,643,792	\$62,019,092	\$67,501,640
<b>Fleet</b>	\$12,323,520	\$19,878,642	\$26,243,258
<b>TOTAL</b>	<b>\$188,047,137</b>	<b>\$244,889,402</b>	<b>\$334,919,134</b>

# Personnel Expense by Area of Operations



## Utilities - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
<b>Water &amp; Wastewater</b>	\$11,270,028	\$11,636,780	\$13,523,192	\$13,858,702
<b>Solid Waste &amp; Recycling</b>	\$2,711,343	\$2,715,671	\$3,128,289	\$3,167,750
<b>Fleet</b>	\$1,153,072	\$1,050,367	\$1,349,722	\$1,342,451
<b>TOTAL</b>	<b>\$15,134,443</b>	<b>\$15,402,818</b>	<b>\$18,001,203</b>	<b>\$18,368,903</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/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 COORDINATOR- RECLASS TO SW ENFORCEMENT OFFICER PG 7	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/DIVISION MANAGER	1
UTILITIES INSPECTOR II	3
UTILITIES PLANTS SUPERVISOR	1
UTILITIES SENIOR PROJECT MANAGER	1
UTILITIES WORKER II	3
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

Job Title	Utilities
ALLOCATED FTE COUNT	198.7

Fleet

Solid Waste

Water and Wastewater

## Check us Out

[Utilities Area of Operation Website](#)

# 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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$11,636,780	\$13,523,192	\$13,858,702	\$335,510	2%
Operating Expense	\$19,307,545	\$23,236,047	\$23,301,285	\$65,238	0%
Capital Outlay	\$61,602,330	\$65,956,912	\$87,331,500	\$21,374,588	32%
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	\$40,629,039	\$23,493,806	137%
Non-Operating	\$0	\$0	\$0	\$0	-
Budget Reserves	\$53,314,864	\$72,114,249	\$70,157,477	(\$1,956,772)	(3%)
<b>EXPENSES TOTAL</b>	<b>\$163,222,728</b>	<b>\$197,952,181</b>	<b>\$241,266,736</b>	<b>\$43,314,555</b>	<b>22%</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	\$43,276,264	\$26,607,781	160%
Other Sources	\$107,487,379	\$134,687,403	\$150,934,503	\$16,247,100	12%
<b>REVENUES TOTAL</b>	<b>\$163,222,728</b>	<b>\$197,952,181</b>	<b>\$241,266,736</b>	<b>\$43,314,555</b>	<b>22%</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.

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

Job Title	4111
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/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
UTILITIES ENGINEERING/DIVISION MANAGER	1
UTILITIES INSPECTOR II	3
UTILITIES PLANTS SUPERVISOR	1
UTILITIES SENIOR PROJECT MANAGER	1
UTILITIES WORKER II	3
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

<b>Job Title</b>	<b>4111</b>
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>

# Fleet

## Central Fueling | Fleet Replacement Program | Vehicle Maintenance

### Fleet Program

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$1,050,367	\$1,349,722	\$1,342,451	(\$7,271)	(1%)
Operating Expense	\$4,295,908	\$4,890,586	\$6,347,658	\$1,457,072	30%
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	\$85,971	\$1,409	2%
Non-Operating	\$0	\$0	\$0	\$0	-
Budget Reserves	\$996,820	\$1,316,442	\$2,002,094	\$685,652	52%
<b>EXPENSES TOTAL</b>	<b>\$12,323,520</b>	<b>\$19,878,642</b>	<b>\$26,243,258</b>	<b>\$6,364,616</b>	<b>32%</b>
<b>Revenues</b>					
Charges for Services	\$8,402,377	\$9,789,482	\$15,610,693	\$5,821,211	59%
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>\$26,243,258</b>	<b>\$6,364,616</b>	<b>32%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

### Central Fueling

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$127,504	\$94,146	\$100,480	\$6,334	7%
Operating Expense	\$1,405,687	\$1,443,301	\$2,374,003	\$930,702	64%
Capital Outlay	\$0	\$0	\$50,000	\$50,000	-
Transfers	\$2,570	\$1,200	\$1,280	\$80	7%
Non-Operating	\$0	\$0	\$0	\$0	-
Budget Reserves	\$609,047	\$530,579	\$566,424	\$35,845	7%
<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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$806,032	\$1,161,074	\$1,141,902	(\$19,172)	(2%)
Operating Expense	\$2,097,582	\$2,544,653	\$2,879,747	\$335,094	13%
Capital Outlay	\$85,769	\$85,769	\$260,000	\$174,231	203%

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
Transfers	\$78,482	\$82,161	\$83,411	\$1,250	2%
Budget Reserves	\$185,791	\$480,105	\$478,546	(\$1,559)	0%
<b>EXPENSES TOTAL</b>	<b>\$3,253,656</b>	<b>\$4,353,762</b>	<b>\$4,843,606</b>	<b>\$489,844</b>	<b>11%</b>
<b>Revenues</b>					
Charges for Services	\$3,156,193	\$4,092,381	\$4,422,663	\$330,282	8%
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>\$4,843,606</b>	<b>\$489,844</b>	<b>11%</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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$116,831	\$94,502	\$100,069	\$5,567	6%
Operating Expense	\$792,639	\$902,632	\$1,093,908	\$191,276	21%
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	\$957,124	\$651,366	213%
<b>EXPENSES TOTAL</b>	<b>\$6,925,056</b>	<b>\$13,455,654</b>	<b>\$18,307,465</b>	<b>\$4,851,811</b>	<b>36%</b>
<b>Revenues</b>					
Charges for Services	\$3,643,000	\$4,184,161	\$8,714,598	\$4,530,437	108%
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>\$18,307,465</b>	<b>\$4,851,811</b>	<b>36%</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>

## Solid Waste & Recycling

Process solid waste (garbage) through proper disposal methods to protect the environment. Reduce the waste stream generated in Hernando County by promoting the recycling of materials.

Provide Convenience Centers for residents to properly dispose of solid waste and recycling. Educate residential and commercial companies on proper hazardous waste disposal. Provide a disposal area for residential and commercial customers preventing illegal disposal of tires.



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 COORDINATOR- RECLASS TO SW ENFORCEMENT OFFICER PG 7	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>

# Community Services – Area of Operations



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

## Area of Operations Community Services

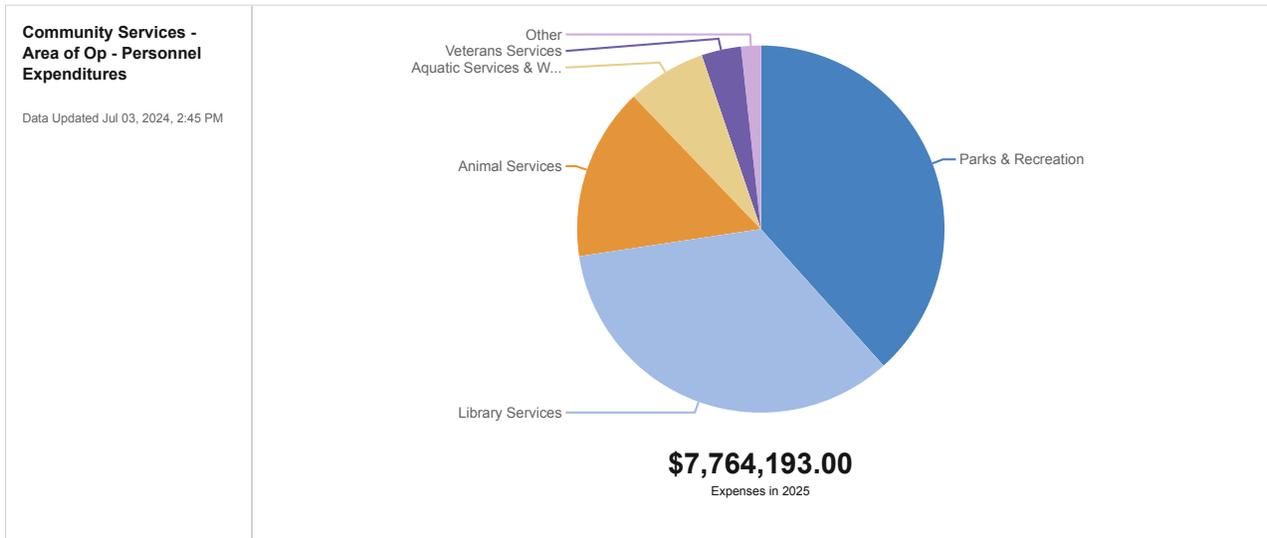
ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$6,017,404	\$7,221,439	\$7,764,193	\$542,754	8%
Operating Expense	\$5,273,614	\$5,321,151	\$6,389,631	\$1,068,480	20%
Capital Outlay	\$2,184,500	\$1,973,235	\$1,310,500	(\$662,735)	(34%)
Transfers	\$156,650	\$140,900	\$179,800	\$38,900	28%
Budget Reserves	\$189,850	\$243,909	\$235,185	(\$8,724)	(4%)
<b>EXPENSES TOTAL</b>	<b>\$13,822,018</b>	<b>\$14,900,634</b>	<b>\$15,879,309</b>	<b>\$978,675</b>	<b>7%</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	\$333,847	\$39,493	13%
<b>REVENUES TOTAL</b>	<b>\$1,600,196</b>	<b>\$1,618,324</b>	<b>\$1,597,322</b>	<b>(\$21,002)</b>	<b>(1%)</b>
<b>Surplus   (Deficit)</b>	<b>(\$12,221,822)</b>	<b>(\$13,282,310)</b>	<b>(\$14,281,987)</b>	<b>-</b>	<b>-</b>

Personnel Services increased due to position requests and annual increase.  
 Operating Expense increased due to  
 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 Recommended Budget
Parks & Recreation	\$7,216,553	\$6,862,961	\$6,655,775
Library Services	\$3,112,529	\$3,524,389	\$3,570,036
Animal Services	\$1,437,873	\$1,900,757	\$2,227,653
Aquatic Services & Waterways	\$1,080,796	\$1,329,244	\$1,668,779
Sensitive Lands	\$329,216	\$520,568	\$878,183
County Extension	\$447,462	\$489,726	\$584,419
Veterans Services	\$197,588	\$272,989	\$294,464
<b>TOTAL</b>	<b>\$13,822,018</b>	<b>\$14,900,634</b>	<b>\$15,879,309</b>

# Personnel Expense by Area of Operations



## Community Services - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
<b>Parks &amp; Recreation</b>	\$1,922,836	\$2,259,591	\$2,709,221	\$2,978,263
<b>Library Services</b>	\$2,210,304	\$2,170,413	\$2,505,276	\$2,660,426
<b>Animal Services</b>	\$831,455	\$921,021	\$1,143,497	\$1,180,741
<b>Aquatic Services &amp; Waterways</b>	\$407,607	\$394,301	\$512,911	\$539,613
<b>Veterans Services</b>	\$185,044	\$181,023	\$243,364	\$271,044
<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>\$7,764,193</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
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 SUPERVISOR- neogov 2100665	1
KENNEL WORKER	4
KENNEL WORKER/CUSTOMER SERVICE ASSISTANT	1
KENNEL WORKER/VETERINARY ASSISTANT	1
LIBRARY INFORMATION SPECIALIST II/TECHNICIAN	1
LIBRARY INFORMATION SPECIALIST II	4
LIBRARY SERVICE ASSISTANT	9.6
LIBRARY SERVICE ASSISTANT -NEOGOV 2100681 (FT)	1

Job Title	Community Services
LIBRARY SERVICE ASSISTANT /TECH-NEOGOV 2100681 (FT)	1
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
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>99.72</b>

Parks and Recreation

Sensitive Lands

Aquatics & Waterways

Public Library System

Animal Services

UF/IFAS County Extension

Veterans Services

## 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.

#### Animal Services

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$921,021	\$1,143,497	\$1,180,741	\$37,244	3%
Operating Expense	\$489,702	\$523,610	\$626,912	\$103,302	20%
Capital Outlay	\$6,000	\$211,000	\$373,000	\$162,000	77%
Transfers	\$21,150	\$22,650	\$47,000	\$24,350	108%
<b>EXPENSES TOTAL</b>	<b>\$1,437,873</b>	<b>\$1,900,757</b>	<b>\$2,227,653</b>	<b>\$326,896</b>	<b>17%</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>(\$1,992,728)</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

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 SUPERVISOR- neogov 2100665	1
KENNEL WORKER	4
KENNEL WORKER/CUSTOMER SERVICE ASSISTANT	1
KENNEL WORKER/VETERINARY ASSISTANT	1
VETERINARY TECHNICIAN	1
<b>ALLOCATED FTE COUNT</b>	<b>15</b>

# 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
- Lake Townsen Boat Ramp Design and Permitting

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$394,301	\$512,911	\$539,613	\$26,702	5%
Operating Expense	\$377,995	\$410,424	\$651,205	\$240,781	59%
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>\$1,300,594</b>	<b>\$298,259</b>	<b>30%</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>(\$1,295,594)</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>

# 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-ADOPTED-RECOMMENDED					
	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	\$83,000	\$0	0%
Capital Outlay	\$39,305	\$200,000	\$250,000	\$50,000	25%
Transfers	\$23,150	\$0	\$0	\$0	–
Budget Reserves	\$189,850	\$243,909	\$235,185	(\$8,724)	(4%)
<b>EXPENSES TOTAL</b>	<b>\$320,305</b>	<b>\$526,909</b>	<b>\$568,185</b>	<b>\$41,276</b>	<b>8%</b>
<b>Revenues</b>					
Intergovernmental	\$56,155	\$240,000	\$240,000	\$0	0%
Miscellaneous	\$0	\$0	\$0	\$0	–
Transfers	\$23,150	\$0	\$0	\$0	–
Other Sources	\$241,000	\$286,909	\$328,185	\$41,276	14%
<b>REVENUES TOTAL</b>	<b>\$320,305</b>	<b>\$526,909</b>	<b>\$568,185</b>	<b>\$41,276</b>	<b>8%</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.

## 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.

#### Cooperative Extension

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$0	\$0	\$0	\$0	-
Operating Expense	\$447,462	\$489,726	\$584,419	\$94,693	19%
<b>EXPENSES TOTAL</b>	<b>\$447,462</b>	<b>\$489,726</b>	<b>\$584,419</b>	<b>\$94,693</b>	<b>19%</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>(\$447,462)</b>	<b>(\$489,726)</b>	<b>(\$584,419)</b>	<b>-</b>	<b>-</b>

# 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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$2,170,413	\$2,505,276	\$2,660,426	\$155,150	6%
Operating Expense	\$886,574	\$723,308	\$849,372	\$126,064	17%
Capital Outlay	\$0	\$240,000	\$0	(\$240,000)	(100%)
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>\$3,564,374</b>	<b>\$47,430</b>	<b>1%</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>(\$3,532,824)</b>	<b>-</b>	<b>-</b>

Operating Expense increased due to rise in costs.  
Capital Outlay decreased due to no projects budgeted in FY25.

### Library Grants

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$638,261	\$218,752	\$291,900	\$73,148	33%
Capital Outlay	\$212,050	\$0	\$25,000	\$25,000	-
Budget Reserves	\$0	\$0	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$850,311</b>	<b>\$218,752</b>	<b>\$316,900</b>	<b>\$98,148</b>	<b>45%</b>
<b>Revenues</b>					
Intergovernmental	\$0	\$0	\$0	\$0	-
Other Sources	\$850,311	\$218,752	\$316,900	\$98,148	45%
<b>REVENUES TOTAL</b>	<b>\$850,311</b>	<b>\$218,752</b>	<b>\$316,900</b>	<b>\$98,148</b>	<b>45%</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
COLLECTIONS DEVELOPMENT COORDINATOR	1
DIRECTOR OF COMMUNITY SERVICES	0.11
DISTRIBUTION CLERK	1
LIBRARY INFORMATION SPECIALIST II/TECHNICIAN	1
LIBRARY INFORMATION SPECIALIST II	4
LIBRARY SERVICE ASSISTANT	9.6
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>33.71</b>

**1781 Library Estate Funds**

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$10,182	\$7,445	\$4,662	(\$2,783)	(37%)
Capital Outlay	–	–	\$1,000	\$1,000	–
<b>EXPENSES TOTAL</b>	<b>\$10,182</b>	<b>\$7,445</b>	<b>\$5,662</b>	<b>(\$1,783)</b>	<b>(24%)</b>
<b>Revenues</b>					
Miscellaneous	\$0	\$0	\$0	\$0	–
Other Sources	\$10,182	\$7,445	\$5,662	(\$1,783)	(24%)
<b>REVENUES TOTAL</b>	<b>\$10,182</b>	<b>\$7,445</b>	<b>\$5,662</b>	<b>(\$1,783)</b>	<b>(24%)</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 programing.

**Impact Fees for Libraries**

ADOPTED-ADOPTED-RECOMMENDED					
	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	\$63,411	\$0	0%
Budget Reserves	\$227,929	\$427,127	\$341,070	(\$86,057)	(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>					
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.

## 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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$2,259,591	\$2,709,221	\$2,978,263	\$269,042	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>\$6,399,790</b>	<b>\$307,810</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>(\$5,511,290)</b>	<b>-</b>	<b>-</b>

Operating expense increased due to higher costs.

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.

### 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

Job Title	0011
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
ALLOCATED FTE COUNT	40.78

**Parks & Recreation Grants**

ADOPTED-ADOPTED-RECOMMENDED					
	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-ADOPTED-RECOMMENDED					
	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	\$750,000	\$750,000	–
Transfers	\$41,240	\$0	\$0	\$0	–
Budget Reserves	\$1,740,182	\$296,271	(\$99,286)	(\$395,557)	(134%)
<b>EXPENSES TOTAL</b>	<b>\$3,951,038</b>	<b>\$596,271</b>	<b>\$950,714</b>	<b>\$354,443</b>	<b>59%</b>
<b>Revenues</b>					
Licenses and Permits	\$520,702	\$490,949	\$475,729	(\$15,220)	(3%)
Miscellaneous	\$0	\$0	\$0	\$0	–
Other Sources	\$3,430,336	\$105,322	\$474,985	\$369,663	351%
<b>REVENUES TOTAL</b>	<b>\$3,951,038</b>	<b>\$596,271</b>	<b>\$950,714</b>	<b>\$354,443</b>	<b>59%</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.

Other Sources is Balance Forward Cash.



Businesses and Individuals can sponsor various scoreboards around the county parks for advertising purposes.

# 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-ADOPTED-RECOMMENDED					
	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%
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 XXX.

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>

# Economic Development - Area of Operations



Airport



Economic Development



Tourism

**Includes: Airport, Economic Development and Tourism**

## Area of Operations Economic Development

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$1,227,021	\$1,382,709	\$1,500,220	\$117,511	8%
Operating Expense	\$2,125,391	\$3,121,588	\$3,072,045	(\$49,543)	(2%)
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	\$111,186	(\$138,245)	(55%)
Budget Reserves	\$6,233,760	\$6,261,735	\$6,756,035	\$494,300	8%
<b>EXPENSES TOTAL</b>	<b>\$10,703,367</b>	<b>\$12,302,905</b>	<b>\$12,881,675</b>	<b>\$578,770</b>	<b>5%</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	\$8,094,121	\$2,950,391	57%
<b>REVENUES TOTAL</b>	<b>\$7,930,730</b>	<b>\$9,713,185</b>	<b>\$13,066,654</b>	<b>\$3,353,469</b>	<b>35%</b>
<b>Surplus   (Deficit)</b>	<b>(\$2,772,637)</b>	<b>(\$2,589,720)</b>	<b>\$184,979</b>	<b>-</b>	<b>-</b>

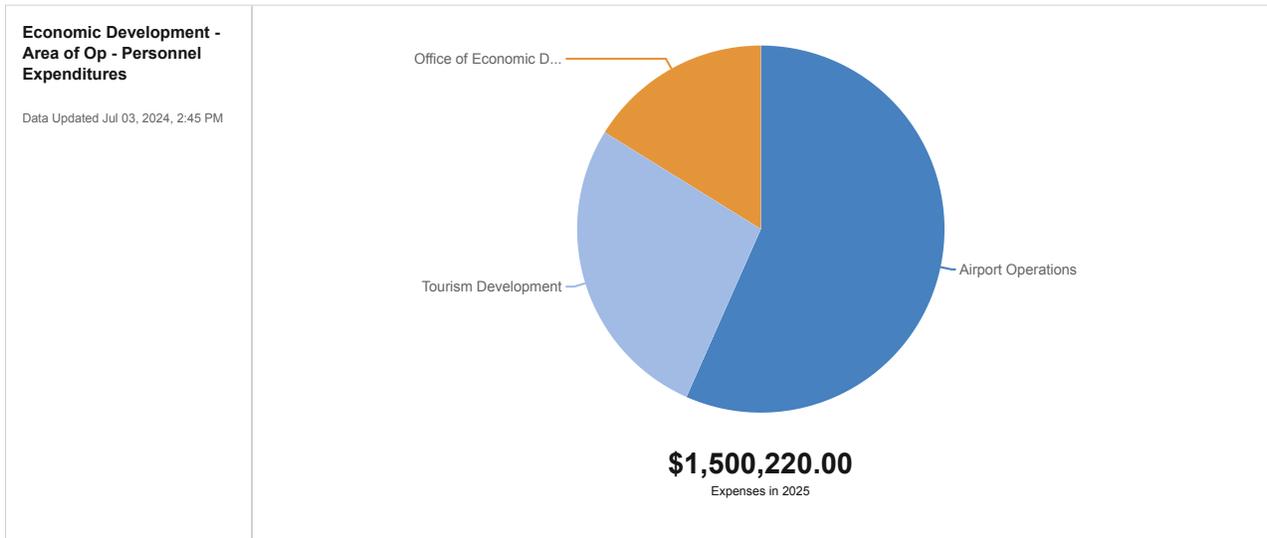
Other Sources Revenue is Balance Forward Cash reserved for specific departments within Economic Development.

Intergovernmental Revenue consists of State Grants and Revenue Sharing.

## Economic Development by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
<b>Airport Operations</b>	\$4,920,591	\$5,358,181	\$4,372,853
<b>Tourism Development</b>	\$2,973,883	\$4,299,610	\$5,667,752
<b>Office of Economic Development</b>	\$2,808,893	\$2,645,114	\$2,841,070
<b>TOTAL</b>	<b>\$10,703,367</b>	<b>\$12,302,905</b>	<b>\$12,881,675</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 Recommended Budget
<b>Airport Operations</b>	\$655,978	\$700,372	\$768,529	\$849,660
<b>Tourism Development</b>	\$329,163	\$332,093	\$391,686	\$407,933
<b>Office of Economic Development</b>	\$113,720	\$194,556	\$222,494	\$242,627
<b>TOTAL</b>	<b>\$1,098,861</b>	<b>\$1,227,021</b>	<b>\$1,382,709</b>	<b>\$1,500,220</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>

## Economic Development

## Airport

## Tourism

**Check us Out**

[Economic Development Area of Operation Website](#)

# 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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$700,372	\$768,529	\$849,660	\$81,131	11%
Operating Expense	\$1,195,941	\$1,279,074	\$1,396,080	\$117,006	9%
Capital Outlay	\$1,260,917	\$834,087	\$3,230,562	\$2,396,475	287%
Debt Service	\$229,142	\$229,142	\$237,786	\$8,644	4%
Transfers	\$301,896	\$186,931	\$48,066	(\$138,865)	(74%)
Budget Reserves	\$2,269,400	\$2,995,568	\$1,875,824	(\$1,119,744)	(37%)
<b>EXPENSES TOTAL</b>	<b>\$5,957,668</b>	<b>\$6,293,331</b>	<b>\$7,637,978</b>	<b>\$1,344,647</b>	<b>21%</b>
<b>Revenues</b>					
Intergovernmental	–	\$99,650	\$0	(\$99,650)	(100%)
Miscellaneous	\$2,452,226	\$2,511,061	\$2,670,068	\$159,007	6%
Transfers	\$475,314	\$175,231	\$59,908	(\$115,323)	(66%)
Other Sources	\$3,030,128	\$3,507,389	\$4,908,002	\$1,400,613	40%
<b>REVENUES TOTAL</b>	<b>\$5,957,668</b>	<b>\$6,293,331</b>	<b>\$7,637,978</b>	<b>\$1,344,647</b>	<b>21%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Airport funding will change once grant funding is recognized.

## Allocation FTE - Fund 4311

Job Title	4311
<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>

# 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; in 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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$332,093	\$391,686	\$407,933	\$16,247	4%
Operating Expense	\$836,096	\$1,795,162	\$1,532,593	(\$262,569)	(15%)
Transfers	\$49,239	\$59,500	\$59,920	\$420	1%
Budget Reserves	\$1,756,455	\$2,053,262	\$3,667,306	\$1,614,044	79%
<b>EXPENSES TOTAL</b>	<b>\$2,973,883</b>	<b>\$4,299,610</b>	<b>\$5,667,752</b>	<b>\$1,368,142</b>	<b>32%</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	\$3,425,752	\$1,129,142	49%
<b>REVENUES TOTAL</b>	<b>\$2,973,883</b>	<b>\$4,299,610</b>	<b>\$5,667,752</b>	<b>\$1,368,142</b>	<b>32%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

Tourist Development Tax operating expenses decreased, due to the timing of initiatives; hence, reserves increased accordingly aligned with that.

## Our People – FTE Count

<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>

# 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 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
MARKETING COORDINATOR	0.5
<b>ALLOCATED FTE COUNT</b>	<b>2</b>

# 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:

- 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-ADOPTED-RECOMMENDED				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$8,129,277	\$9,426,292	\$9,677,584	\$251,292	3%
Operating Expense	\$1,695,774	\$4,275,316	\$7,209,367	\$2,934,051	69%
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	\$235,980	\$13,269	6%
Budget Reserves	\$4,628,106	\$4,912,649	\$4,020,564	(\$892,085)	(18%)
<b>EXPENSES TOTAL</b>	<b>\$14,708,473</b>	<b>\$18,873,968</b>	<b>\$21,184,495</b>	<b>\$2,310,527</b>	<b>12%</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	\$6,992,983	\$348,778	5%
<b>REVENUES TOTAL</b>	<b>\$14,708,473</b>	<b>\$18,873,968</b>	<b>\$21,184,495</b>	<b>\$2,310,527</b>	<b>12%</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
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

Job Title	1011
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 ASSISTANT reclass to PROPERTY MANAGEMENT ASSOCIATE II	1
PROPERTY MANAGEMENT ASSOCIATE I	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

# 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.

## Goals

### Gas Taxes

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$0	\$0	\$0	\$0	–
Operating Expense	\$7,974,699	\$4,982,924	\$4,082,832	(\$900,092)	(18%)
Capital Outlay	\$10,828,335	\$11,695,120	\$9,580,300	(\$2,114,820)	(18%)
Grants & Aid	\$0	\$0	\$0	\$0	–
Transfers	\$1,253,681	\$1,240,459	\$1,204,925	(\$35,534)	(3%)
Budget Reserves	\$12,828,567	\$14,601,268	\$15,358,837	\$757,569	5%
<b>EXPENSES TOTAL</b>	<b>\$32,885,282</b>	<b>\$32,519,771</b>	<b>\$30,226,894</b>	<b>(\$2,292,877)</b>	<b>(7%)</b>
<b>Revenues</b>					
Taxes	\$5,507,165	\$5,756,202	\$6,011,240	\$255,038	4%
Intergovernmental	\$4,352,417	\$7,004,964	\$2,643,020	(\$4,361,944)	(62%)
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	\$0	\$0	–
Other Sources	\$21,633,560	\$19,103,800	\$21,572,634	\$2,468,834	13%
<b>REVENUES TOTAL</b>	<b>\$32,885,282</b>	<b>\$32,519,771</b>	<b>\$30,226,894</b>	<b>(\$2,292,877)</b>	<b>(7%)</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 improvement projects as a result of increased costs and decreased expected revenues from the State.

# 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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$300,691	\$275,332	\$422,990	\$147,658	54%
Operating Expense	\$3,520,617	\$5,970,393	\$8,211,515	\$2,241,122	38%
Capital Outlay	\$1,615,000	\$1,442,659	\$1,968,094	\$525,435	36%
Transfers	\$4,988	\$12,310	\$17,110	\$4,800	39%
<b>EXPENSES TOTAL</b>	<b>\$5,441,295</b>	<b>\$7,700,694</b>	<b>\$10,619,709</b>	<b>\$2,919,015</b>	<b>38%</b>
<b>Revenues</b>					
Intergovernmental	\$4,842,483	\$6,547,165	\$9,369,012	\$2,821,847	43%
Charges for Services	\$158,871	\$38,070	\$41,214	\$3,144	8%
Miscellaneous	\$0	\$0	\$0	\$0	-
Transfers	\$439,941	\$1,115,459	\$1,213,025	\$97,566	9%
<b>REVENUES TOTAL</b>	<b>\$5,441,295</b>	<b>\$7,700,694</b>	<b>\$10,623,251</b>	<b>\$2,922,557</b>	<b>38%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,542</b>	<b>-</b>	<b>-</b>

Intergovernmental revenue is increase funding from State and Federal Transit grants, resulting in more operating expenses being spent to provide additional services.



# 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-ADOPTED-RECOMMENDED					
	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	\$252,730	\$46,390	22%
Capital Outlay	\$3,721,260	\$5,485,925	\$4,471,400	(\$1,014,525)	(18%)
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	\$1,918,910	\$999,942	109%
<b>EXPENSES TOTAL</b>	<b>\$5,598,514</b>	<b>\$6,918,819</b>	<b>\$6,981,658</b>	<b>\$62,839</b>	<b>1%</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	\$3,733,388	(\$171,423)	(4%)
<b>REVENUES TOTAL</b>	<b>\$5,598,514</b>	<b>\$6,918,819</b>	<b>\$6,981,658</b>	<b>\$62,839</b>	<b>1%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

The amount of Operating Expenses are due to the xxx

The amount of Capital Outlay is dependent on xxx

Charges for Services revenues are xxx

## Our People – FTE Count

### Stormwater Management MSTU

<b>Job Title</b>	<b>7552</b>
<b>Allocated FTE Count</b>	
ENGINEER II	0.4
STORMWATER ENGINEER	1
WATER RESOURCE SPECIALIST TRAINEE reclassification Water Resource Specialist	1
<b>ALLOCATED FTE COUNT</b>	<b>2.4</b>

# Facilities

## Facilities

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$2,174,578	\$2,571,098	\$2,789,603	\$218,505	8%
Operating Expense	\$2,988,953	\$3,400,325	\$3,574,897	\$174,572	5%
Capital Outlay	\$1,564,047	\$3,462,500	\$980,000	(\$2,482,500)	(72%)
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>\$7,405,300</b>	<b>(\$2,084,123)</b>	<b>(22%)</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>(\$7,241,598)</b>	<b>-</b>	<b>-</b>

Facilities capital outlay decreased, due to a reduction in building improvement projects budgeted above the capital threshold.

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
LEAD CUSTODIAN	2
LEAD HORTICULTURE TECHNICIAN	1
MAINTENANCE TECHNICIAN I	1
MAINTENANCE TECHNICIAN II	12
PROJECT COORDINATOR	1
PROJECT MANAGER	1
<b>ALLOCATED FTE COUNT</b>	<b>38</b>

# Impact Fee – Roads

Impact Fees are used for Capital Projects within the applicable district associated with growth in the community.

## Impact Fee - Roads

	ADOPTED-ADOPTED-RECOMMENDED				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Capital Outlay	\$7,179,975	\$7,179,975	\$11,897,784	\$4,717,809	66%
Transfers	\$165,640	\$0	\$0	\$0	–
Budget Reserves	\$4,495,285	\$5,709,025	\$1,193,106	(\$4,515,919)	(79%)
<b>EXPENSES TOTAL</b>	<b>\$11,840,900</b>	<b>\$12,889,000</b>	<b>\$13,090,890</b>	<b>\$201,890</b>	<b>2%</b>
<b>Revenues</b>					
Licenses and Permits	\$1,215,000	\$1,060,000	\$1,870,000	\$810,000	76%
Miscellaneous	\$0	\$0	\$0	\$0	–
Other Sources	\$10,625,900	\$11,829,000	\$11,220,890	(\$608,110)	(5%)
<b>REVENUES TOTAL</b>	<b>\$11,840,900</b>	<b>\$12,889,000</b>	<b>\$13,090,890</b>	<b>\$201,890</b>	<b>2%</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.

# Area of Operations – Public Works



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

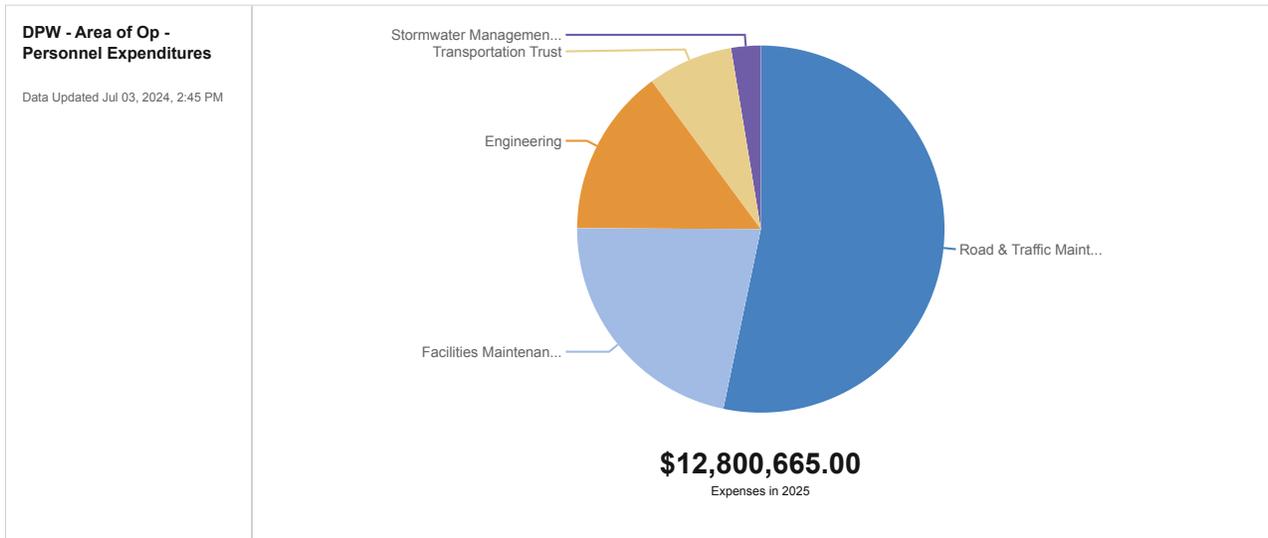
## Area of Operations Public Works

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$10,208,281	\$12,300,872	\$12,800,665	\$499,793	4%
Operating Expense	\$12,829,227	\$12,894,276	\$15,199,175	\$2,304,899	18%
Capital Outlay	\$24,894,792	\$26,916,875	\$21,738,390	(\$5,178,485)	(19%)
Grants & Aid	\$8,674	\$7,100	\$7,300	\$200	3%
Transfers	\$1,691,602	\$1,521,670	\$2,005,545	\$483,875	32%
Budget Reserves	\$22,857,918	\$21,000,122	\$31,179,376	\$10,179,254	48%
<b>EXPENSES TOTAL</b>	<b>\$72,490,494</b>	<b>\$74,640,915</b>	<b>\$82,930,451</b>	<b>\$8,289,536</b>	<b>11%</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	\$8,100	\$0	0%
Other Sources	\$40,977,830	\$37,752,816	\$46,164,360	\$8,411,544	22%
<b>REVENUES TOTAL</b>	<b>\$66,347,401</b>	<b>\$65,355,500</b>	<b>\$75,747,404</b>	<b>\$10,391,904</b>	<b>16%</b>
<b>Surplus   (Deficit)</b>	<b>(\$6,143,093)</b>	<b>(\$9,285,415)</b>	<b>(\$7,183,047)</b>	<b>–</b>	<b>–</b>

Public Works by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
Gas Taxes	\$45,906,802	\$39,409,161	\$47,409,449
Road & Traffic Maintenance	\$6,007,323	\$9,391,148	\$12,350,683
Facilities Maintenance	\$6,783,078	\$9,489,423	\$7,405,300
Stormwater Management	\$5,598,514	\$6,918,819	\$6,981,658
Transportation Trust	\$6,117,182	\$6,892,321	\$6,250,081
Engineering	\$2,074,095	\$2,531,943	\$2,525,180
Department of Public Works	\$3,500	\$8,100	\$8,100
<b>TOTAL</b>	<b>\$72,490,494</b>	<b>\$74,640,915</b>	<b>\$82,930,451</b>

# Personnel Expense by Area of Operations



## DPW - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
<b>Road &amp; Traffic Maintenance</b>	\$5,225,134	\$5,459,053	\$6,585,802	\$6,819,816
<b>Facilities Maintenance</b>	\$2,112,162	\$2,174,578	\$2,571,098	\$2,789,603
<b>Engineering</b>	\$1,246,887	\$1,521,821	\$1,891,636	\$1,897,299
<b>Transportation Trust</b>	\$968,677	\$836,645	\$948,850	\$960,469
<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>\$12,800,665</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 ASSISTANT reclass to PROPERTY MANAGEMENT ASSOCIATE II	1
PROPERTY MANAGEMENT ASSOCIATE I	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
<b>ALLOCATED FTE COUNT</b>	<b>148.2</b>

## Transportation Trust

## Gas Taxes

## Stormwater Management MSTU

## Facilities

# Check us Out

[DPW Area of Operation Website](#)

# Development Services – Area of Operations



**Includes: Building, Unsafe Buildings, Zoning, Planning, Code Enforcement**

## Area of Operations Development Services

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$5,665,938	\$7,148,909	\$7,654,302	\$505,393	7%
Operating Expense	\$2,976,178	\$3,036,744	\$3,578,038	\$541,294	18%
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	\$4,153,862	\$214,695	5%
<b>EXPENSES TOTAL</b>	<b>\$12,079,578</b>	<b>\$14,453,846</b>	<b>\$16,296,762</b>	<b>\$1,842,916</b>	<b>13%</b>
<b>Revenues</b>					
Licenses and Permits	\$5,257,599	\$5,704,541	\$5,959,794	\$255,253	4%
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	\$5,913,555	\$1,030,421	21%
<b>REVENUES TOTAL</b>	<b>\$10,444,829</b>	<b>\$12,091,820</b>	<b>\$14,162,558</b>	<b>\$2,070,738</b>	<b>17%</b>
<b>Surplus   (Deficit)</b>	<b>(\$1,634,749)</b>	<b>(\$2,362,026)</b>	<b>(\$2,134,204)</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

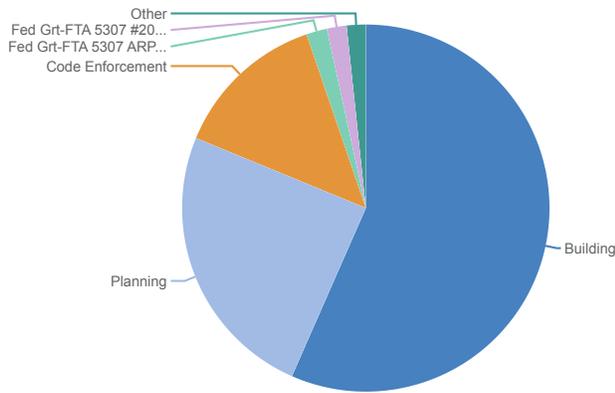
	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
<b>Building</b>	\$8,739,750	\$9,736,256	\$11,062,808
<b>Planning</b>	\$1,325,979	\$2,676,954	\$3,195,250
<b>Code Enforcement</b>	\$1,191,037	\$1,534,289	\$1,551,985
Mass Transit-FTA Sec 5307	\$1,821,923	\$886,799	\$821,611
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	\$567,632
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
Mass Transit-FTA Sec 5339	\$0	\$498,203	\$498,203
<b>Zoning Services</b>	\$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
Mass Transit-FTA Sec 5307	\$0	\$120,923	\$272,804

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
Fed Grt-FTA 5307 ARPA	\$200,000	\$0	\$152,458
TOTAL	\$17,418,747	\$21,640,099	\$26,421,652

# Personnel Expense by Area of Operations

## Developmental Services - Area of Op - Personnel Expenditures

Data Updated Jul 03, 2024, 2:45 PM



**\$8,077,292.00**  
Expenses in 2025

### Developmental Services - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
<b>Building</b>	\$3,434,517	\$3,576,070	\$4,317,671	\$4,570,983
<b>Planning</b>	\$748,270	\$713,670	\$1,790,345	\$1,989,510
<b>Code Enforcement</b>	\$655,405	\$801,863	\$1,040,888	\$1,093,809
<b>Zoning Services</b>	\$455,976	\$574,335	\$5	\$0
<b>Mass Transit-FTA Sec 5307</b>	\$222,142	\$252,701	\$135,426	\$135,426
<b>Fed Grt-FTA 5307 #20.507</b>	\$59,872	\$47,990	\$139,906	\$139,906
<b>Fed Grt-FTA 5307 ARPA</b>	\$0	\$0	\$0	\$147,658
<b>TOTAL</b>	<b>\$5,576,182</b>	<b>\$5,966,628</b>	<b>\$7,424,241</b>	<b>\$8,077,292</b>

### Area of Operations - Developmental Services

Job Title	Developmental Services
<b>Allocated FTE Count</b>	
ACCOUNTING CLERK II	1
ACCOUNTING CLERK III	1
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 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 INVESTIGATOR SUPERVISOR	1
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

Job Title	Developmental Services
OPERATIONS SUPPORT SPECIALIST	2
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

Zoning

Planning

Code Enforcement

Mass Transit

**Check us Out**

Developmental Services Area of Operation Website

# Building Division

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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$3,576,070	\$4,317,671	\$4,570,983	\$253,312	6%
Operating Expense	\$2,132,569	\$2,004,912	\$2,282,639	\$277,727	14%
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	\$3,056,098	\$246,258	9%
<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 II	1
ACCOUNTING CLERK III	1
BUILDING OFFICIAL	1
CLERK II	1
CUSTOMER CARE SPECIALIST	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
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 INVESTIGATOR SUPERVISOR	1
FIELD OPERATIONS MANAGER	1
FINANCE SUPERVISOR	1
FLOODPLAIN MANAGER	1
INSPECTOR/PLANS EXAMINER	16
INSPECTOR/PLANS EXAMINER (neo gov rq 2100251)	1

<b>Job Title</b>	<b>4611</b>
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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$110,361	\$119,346	\$119,346	\$0	0%
Budget Reserves	\$205,986	\$201,587	\$177,382	(\$24,205)	(12%)
<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>	\$0	\$0	\$0	-	-

# Planning

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-ADOPTED-RECOMMENDED				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$713,670	\$1,790,345	\$1,989,510	\$199,165	11%
Operating Expense	\$217,001	\$429,829	\$731,646	\$301,817	70%
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>\$2,755,756</b>	<b>\$506,332</b>	<b>23%</b>
<b>Revenues</b>					
Licenses and Permits	–	\$555,438	\$555,438	\$0	0%
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>\$1,566,348</b>	<b>\$540,455</b>	<b>53%</b>
<b>Surplus   (Deficit)</b>	<b>(\$801,359)</b>	<b>(\$1,223,531)</b>	<b>(\$1,189,408)</b>	<b>–</b>	<b>–</b>

Planning personnel increased due to staffing adjustments.

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
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
<b>ALLOCATED FTE COUNT</b>	<b>21.625</b>

# 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-ADOPTED-RECOMMENDED				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$801,863	\$1,040,888	\$1,093,809	\$52,921	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>\$1,551,985</b>	<b>\$17,696</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>(\$955,732)</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>

# 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**

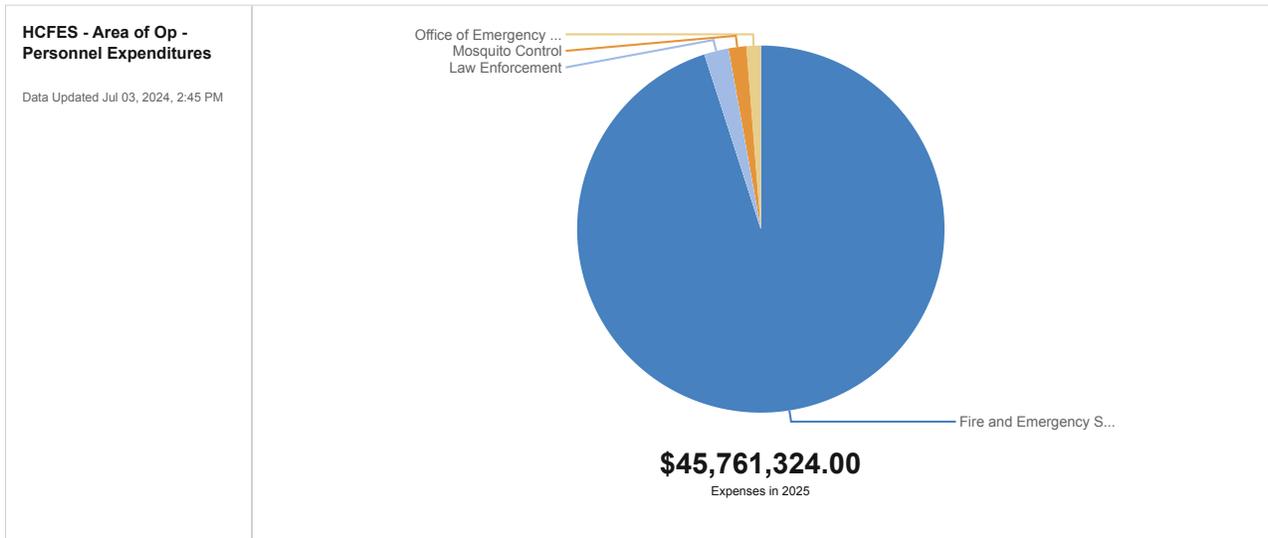
## Area of Operations Public Safety

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$35,073,730	\$39,971,771	\$45,761,324	\$5,789,553	14%
Operating Expense	\$15,581,170	\$19,258,235	\$21,839,281	\$2,581,046	13%
Capital Outlay	\$1,047,750	\$5,471,435	\$5,379,813	(\$91,622)	(2%)
Debt Service	\$1,047,354	\$804,601	\$918,974	\$114,373	14%
Grants & Aid	\$29,752	\$29,752	\$28,752	(\$1,000)	(3%)
Transfers	\$859,917	\$1,416,847	\$1,638,581	\$221,734	16%
Non-Operating	\$72,203,628	\$81,057,254	\$88,765,265	\$7,708,011	10%
Budget Reserves	\$29,465,584	\$27,164,777	\$43,269,783	\$16,105,006	59%
<b>EXPENSES TOTAL</b>	<b>\$155,308,885</b>	<b>\$175,174,672</b>	<b>\$207,601,773</b>	<b>\$32,427,101</b>	<b>19%</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	\$14,150,687	\$19,142,769	\$20,961,090	\$1,818,321	9%
Fines and Forfeitures	\$210,000	\$215,000	\$230,000	\$15,000	7%
Miscellaneous	\$416,560	\$663,119	\$659,250	(\$3,869)	(1%)
Transfers	\$892,819	\$935,488	\$799,558	(\$135,930)	(15%)
Other Sources	\$35,582,979	\$34,998,141	\$51,728,387	\$16,730,246	48%
<b>REVENUES TOTAL</b>	<b>\$90,053,659</b>	<b>\$101,097,218</b>	<b>\$126,099,245</b>	<b>\$25,002,027</b>	<b>25%</b>
<b>Surplus   (Deficit)</b>	<b>(\$65,255,226)</b>	<b>(\$74,077,454)</b>	<b>(\$81,502,528)</b>	<b>-</b>	<b>-</b>

## Public Safety by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
<b>Fire and Emergency Services</b>	\$70,296,086	\$81,822,854	\$105,549,730
<b>Mosquito Control</b>	\$1,179,746	\$1,297,490	\$1,272,719
<b>Office of Emergency Management</b>	\$533,362	\$603,350	\$825,918
<b>TOTAL</b>	<b>\$72,009,193</b>	<b>\$83,723,694</b>	<b>\$107,648,367</b>

# 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 Recommended Budget
<b>Fire and Emergency Services</b>	\$32,079,997	\$33,548,332	\$38,066,500	\$43,486,412
<b>Law Enforcement</b>	\$550,566	\$622,877	\$898,900	\$979,082
<b>Mosquito Control</b>	\$448,523	\$493,374	\$596,362	\$720,277
<b>Office of Emergency Management</b>	\$418,778	\$409,148	\$410,009	\$575,553
<b>Mosquito Control Grants</b>	\$52,008	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$33,549,872</b>	<b>\$35,073,730</b>	<b>\$39,971,771</b>	<b>\$45,761,324</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

Job Title	Public Safety
FIREFIGHTER MEDIC II	66
HYDRANT MAINTENANCE TECHNICAN	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](#)

**Check us Out**

[Public Safety Area of Operation Website](#)

# 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-ADOPTED-RECOMMENDED				
	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	\$8,390,885	(\$634,536)	(7%)
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	\$776,608	(\$85,661)	(10%)
Non-Operating	\$35,904	\$35,904	\$35,904	\$0	0%
Budget Reserves	\$11,520,665	\$10,545,197	\$14,928,055	\$4,382,858	42%
<b>EXPENSES TOTAL</b>	<b>\$42,744,813</b>	<b>\$47,087,003</b>	<b>\$50,183,672</b>	<b>\$3,096,669</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	\$50,000	\$0	0%
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>\$50,183,672</b>	<b>\$3,096,669</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>

# 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-ADOPTED-RECOMMENDED					
	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	\$9,008,555	\$1,805,073	25%
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	\$849,141	\$311,618	58%
Non-Operating	\$23,896	\$23,896	\$23,896	\$0	0%
Budget Reserves	\$9,091,276	\$10,673,074	\$22,962,935	\$12,289,861	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%
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>

# Impact Fee – Fire – HC Fire

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 - Fire-HC Fire

	ADOPTED-ADOPTED-RECOMMENDED				
	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.

# 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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$409,148	\$410,009	\$575,553	\$165,544	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	\$0	(\$6,525)	(100%)
<b>EXPENSES TOTAL</b>	<b>\$1,019,917</b>	<b>\$743,616</b>	<b>\$1,082,410</b>	<b>\$338,794</b>	<b>46%</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>(\$825,918)</b>	<b>-</b>	<b>-</b>

Emergency Management increase in Operating Expense is associated with FEMA instructors, local mitigation strategy (LMS), and alter 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

<b>Job Title</b>	<b>0011</b>
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>

# 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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$493,374	\$596,362	\$720,277	\$123,915	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	\$58,844	(\$185,048)	(76%)
<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

<b>Job Title</b>	<b>1171</b>
<b>Allocated FTE Count</b>	
DIRECTOR OF PUBLIC SAFETY	0.02
MOSQUITO CONTROL DIRECTOR	1
MOSQUITO CONTROL SUPPORT SPECIALIST	1

Job Title	1171
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-ADOPTED-RECOMMENDED					
	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.

# Aquatic Plant Mgmt

## What We Do:

Aquatic Plant Management is available if/when a body of water is producing a large number of mosquitoes who breed on aquatic plants. We can do so for residents who own part of the water body, or assist the Department of Public Works with clearing aquatic or invasive weeds and plants in natural areas or along right of ways.

## Goals

### Accomplishments:

This project used to be funded by SFWMD to manage aquatic weeds on water bodies they managed, now the service is available upon request. Our technicians are licenses in aquatic weeds and natural areas, with some having right-of-way licenses as well. These licenses are required through the state which has continuing education units to maintain.

### Goals:

Goals are to provide the service when needed. Funding is primarily for technician training.

### Key Projects:

There are no current projects at this time. However the department was instrumental in a Brazilian pepper project for DPW a few years ago.



Aquatic Plant Mgmt had a slight increase associated with travel and training.

# Kass Cir 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

### Accomplishments:

The design and engineering of the Spring Hill Drive Safety Improvements is scheduled for completion in Summer 2022.

### 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-ADOPTED-RECOMMENDED					
	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

# Affordable Housing

The Affordable Housing department is established for future activity with the goal of providing affordable housing to the community.

## Affordable Housing

ADOPTED-ADOPTED-RECOMMENDED					
	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-ADOPTED-RECOMMENDED					
	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>

# 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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$325,034	\$736,735	\$974,473	\$237,738	32%
Operating Expense	\$1,999,810	\$2,659,421	\$2,506,470	(\$152,951)	(6%)
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>\$11,028,975</b>	<b>\$2,301,162</b>	<b>26%</b>
<b>Revenues</b>					
Taxes	\$1,337,797	\$1,555,289	\$1,719,053	\$163,764	11%
Charges for Services	–	–	\$187,790	\$187,790	–
Miscellaneous	\$10,000	\$3,000	\$834,215	\$831,215	27,707%
Transfers	\$440	\$440	\$118,940	\$118,500	26,932%
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>\$4,312,546</b>	<b>\$1,881,389</b>	<b>77%</b>
<b>Surplus   (Deficit)</b>	<b>(\$5,014,809)</b>	<b>(\$6,296,656)</b>	<b>(\$6,716,429)</b>	<b>–</b>	<b>–</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.

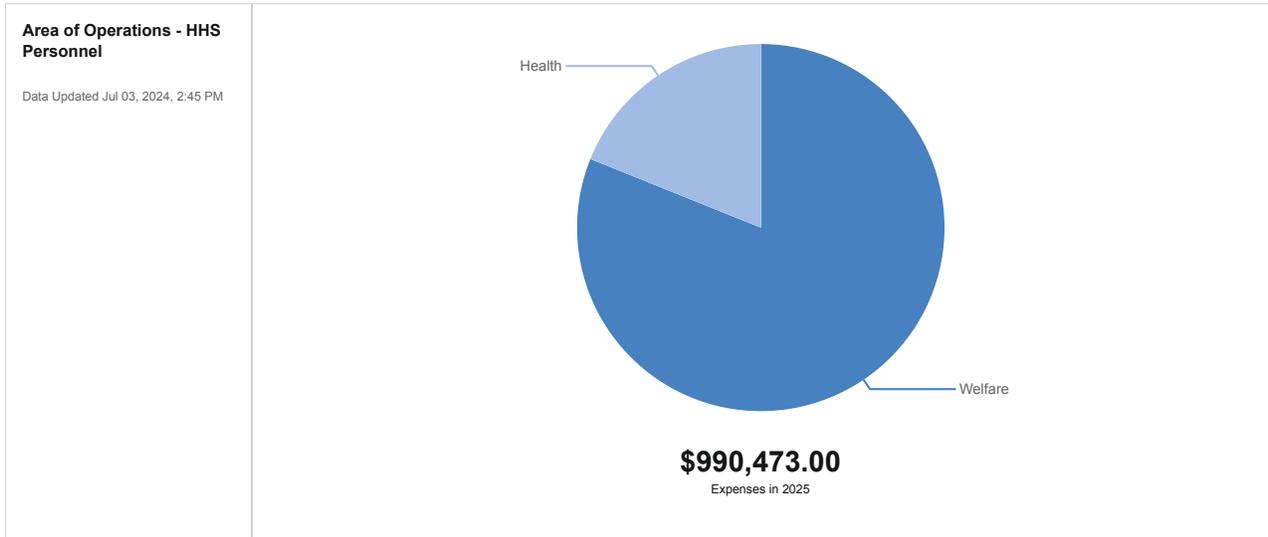
Other Sources Revenue is Balance Forward Cash reserved for specific departments within Housing & Supportive Services.

Intergovernmental Revenue consists of State Grants and Revenue Sharing

## Housing Support Services by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
<b>Welfare</b>	\$3,994,809	\$5,184,656	\$5,495,424
<b>Health</b>	\$2,784,718	\$3,436,698	\$5,270,219
<b>Housing</b>	\$91,055	\$106,459	\$263,332
<b>TOTAL</b>	<b>\$6,870,582</b>	<b>\$8,727,813</b>	<b>\$11,028,975</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 Recommended Budget
<b>Welfare</b>	\$252,827	\$331,034	\$747,235	\$803,278
<b>Health</b>	\$0	\$0	\$0	\$187,195
<b>TOTAL</b>	<b>\$252,827</b>	<b>\$331,034</b>	<b>\$747,235</b>	<b>\$990,473</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>

# 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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$525,548	\$612,284	\$648,641	\$36,357	6%
Operating Expense	\$787,291	\$1,017,352	\$1,305,794	\$288,442	28%
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	\$6,506,425	\$2,663,588	69%
<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>

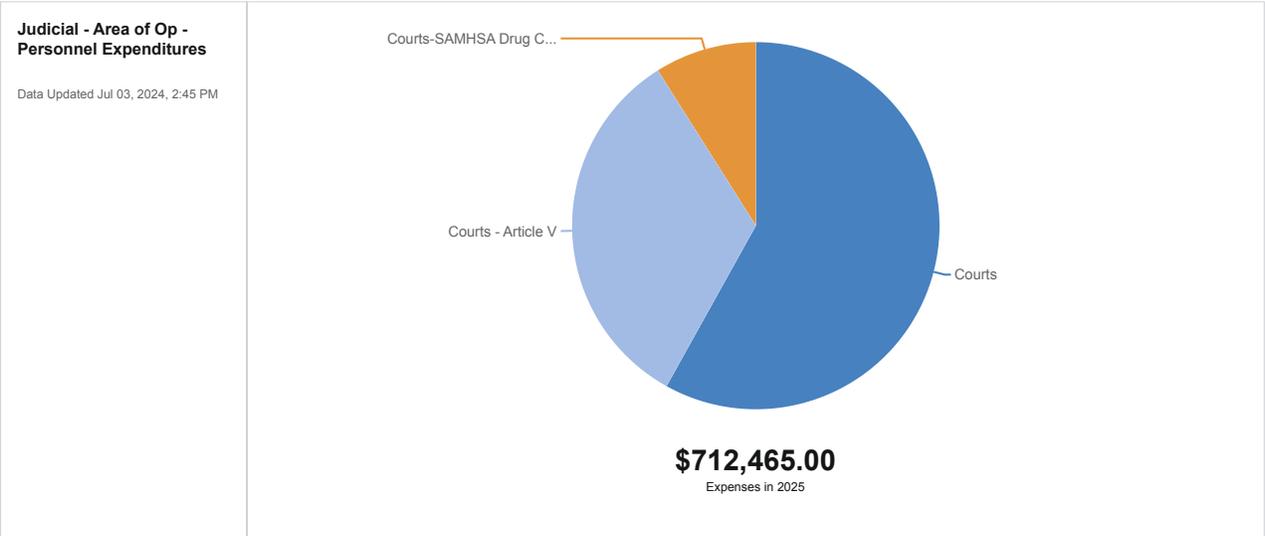
Other Sources Revenue is Balance Forward Cash reserved for specific departments within Judicial Services.

Intergovernmental Revenue consists of State Grants and Revenue Sharing.

Judicial by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
<b>Courts</b>	\$4,540,087	\$4,752,974	\$8,405,532
<b>Courts - Article V</b>	\$868,205	\$801,499	\$739,828
<b>TOTAL</b>	<b>\$5,408,292</b>	<b>\$5,554,473</b>	<b>\$9,145,360</b>

# 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 Recommended Budget
<b>Courts</b>	\$340,582	\$328,112	\$389,431	\$413,788
<b>Courts - Article V</b>	\$193,891	\$197,436	\$222,853	\$234,853
<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>\$712,465</b>

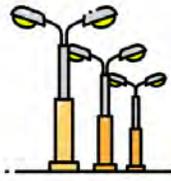
**Judicial - Area of Operations**

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>

# MSBUs



Paving



Lighting



Multi-Purpose



Fire Hydrants



Trash



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 Recommended Budget
MSBU Other	\$11,280,099	\$11,864,836	\$12,278,684
MSBU Paving	\$2,917,721	\$2,197,632	\$2,134,899
MSBU Street Lighting	\$1,694,278	\$1,671,387	\$1,733,120
MSBU Multi-Purp	\$332,890	\$340,268	\$344,120
MSBU Fire	\$44,077	\$44,077	\$44,051
<b>TOTAL</b>	<b>\$16,269,065</b>	<b>\$16,118,200</b>	<b>\$16,534,874</b>

## Check us Out

[MSBUs Area of Operation Website](#)

# CONSTITUTIONALS



# Doug Chorvat, Jr. – Clerk of the Circuit Court & Comptroller

[Clerk Website](#)

## Constitutionals - Clerk of Court

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Non-Operating	\$7,623,536	\$9,268,344	\$12,591,036	\$3,322,692	36%
<b>EXPENSES TOTAL</b>	<b>\$7,623,536</b>	<b>\$9,268,344</b>	<b>\$12,591,036</b>	<b>\$3,322,692</b>	<b>36%</b>
<b>Revenues</b>					
Charges for Services	\$2,650,351	\$3,577,869	\$3,577,869	\$0	0%
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>\$3,577,869</b>	<b>(\$400,000)</b>	<b>(10%)</b>
<b>Surplus   (Deficit)</b>	<b>(\$4,573,185)</b>	<b>(\$5,290,475)</b>	<b>(\$9,013,167)</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

# Sheriff Al Nienhuis

Sheriff Website

## Constitutionals - Sheriff

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Non-Operating	\$69,575,299	\$77,895,773	\$85,208,430	\$7,312,657	9%
<b>EXPENSES TOTAL</b>	<b>\$69,575,299</b>	<b>\$77,895,773</b>	<b>\$85,208,430</b>	<b>\$7,312,657</b>	<b>9%</b>
<b>Revenues</b>					
Charges for Services	\$4,371,235	\$4,428,969	\$4,630,680	\$201,711	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>\$4,996,180</b>	<b>\$218,711</b>	<b>5%</b>
<b>Surplus   (Deficit)</b>	<b>(\$64,367,064)</b>	<b>(\$73,118,304)</b>	<b>(\$80,212,250)</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.

P.O. BOX 10070 - BROOKSVILLE, FL 34603-0070    FAX 352 796-0493    PHONE 352 754-6830

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.

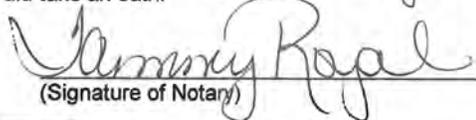
	Law Enforcement	Detention	Courthouse
Personnel Services	\$ 54,157,738	\$ 18,654,556	\$ 1,847,835
Operating Expenditures	7,485,928	2,933,308	523,883
Capital Outlay	1,933,900	43,000	-
<b>Totals</b>	<b>\$ 63,577,566</b>	<b>\$ 21,630,864</b>	<b>\$ 2,371,718</b>
<b>HCSO Reserves held by BOCC</b>	<b>\$ 15,894,392</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**

<b>ESTIMATED TOTAL</b>	<b>\$ 13,197,800</b>
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**Hernando County Sheriff's Office  
E911 Fund Budget  
FY2024 - 2025**

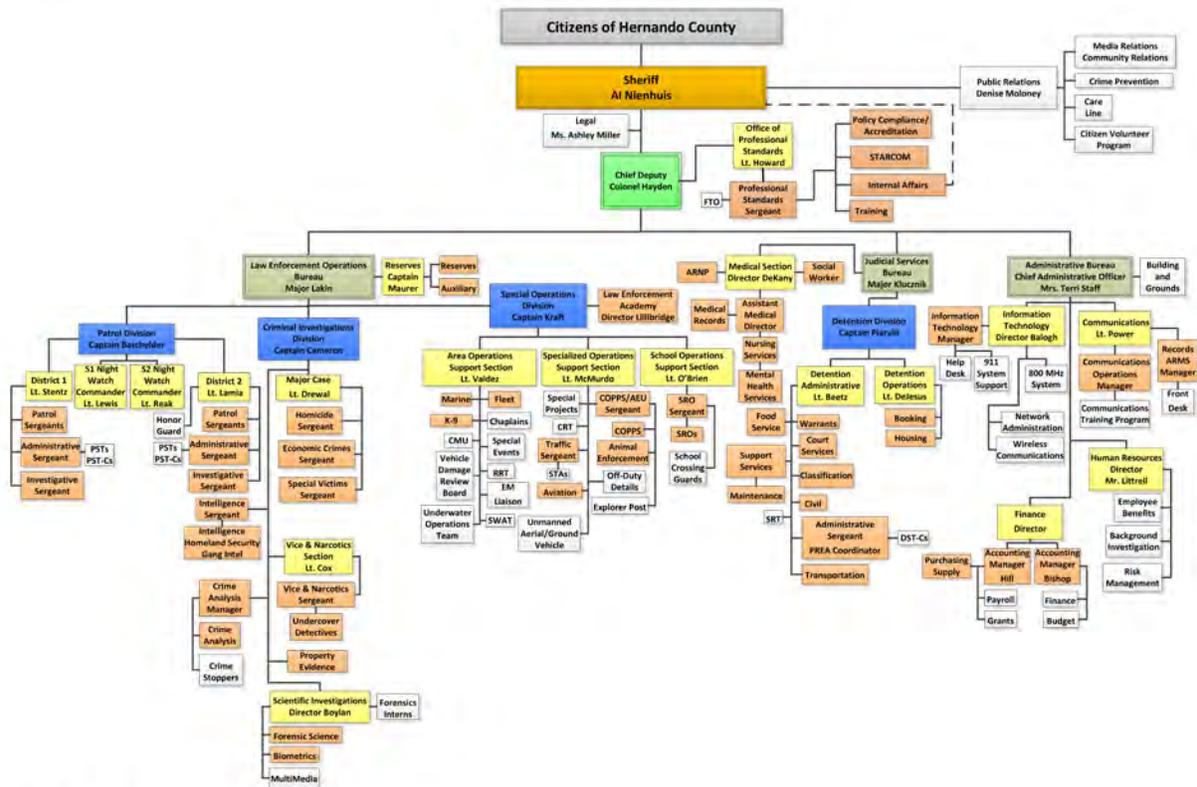
This budget includes the proceeds of telephone charges collected for the installation and operation of an Emergency 911 System. Use of funding is restricted to pay certain costs associated with the E911 system.

	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>



*Al Nienhuis*  
 Al Nienhuis, Sheriff  
 Effective 04/07/2024



# Shirley Anderson – Supervisor of Elections

Supervisor of Elections Website

## Constitutionals - Supervisor Of Elections

ADOPTED-ADOPTED-RECOMMENDED					
	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)

# John C. Emerson, CFA – Property Appraiser

Property Appraiser Website

## Constitutionals - Property Appraiser

ADOPTED-ADOPTED-RECOMMENDED					
	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



◆ **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%			
<b>TOTAL EXPENDITURES</b>	<b>\$2,899,430</b>	<b>\$3,547,990</b>	<b>\$1,511,446</b>	<b>\$4,007,813</b>	<b>\$459,823</b>	<b>12.96%</b>			
<b>NUMBER OF POSITIONS</b>		<b>35</b>		<b>35</b>					
					COL (5) - (3)	COL (6) / (3)			

Fund 055 - Addressing Services				5/28/2024
FY25 Budget				
Addressing Service Fund 055		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		\$40,908		
5102150	FICA		\$2,525		
5102151	Mandatory Medicare		\$580		
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 800)		\$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			

# Honorable Sally L. Daniel, CFC – Tax Collector

Tax Collector Website

## Constitutionals - Tax Collector

ADOPTED-ADOPTED-RECOMMENDED					
	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"

# INDEX



# 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 improvements, improvements, improvements to other public facilities, and equipment over \$50,000, with a useful life of at least ten years.

**Capital Outlay - Construction and Improvements** - Major construction projects that increase the value of the county's fixed assets.

**Capital Outlay - Equipment** - Durable items more than \$1,000 value which are non-consumable (e.g., vehicles, computers) but do not include capital items such as buildings.

**Capital Project Funds** – Used to account for financial resources to be used for acquisition or construction of major capital facilities (other than those financed by proprietary or trust funds).

**Cash Basis** – A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**Certificates of Participation** – A type of lease financing where the lessee makes debt service payments to the lessor in exchange for the asset being leased. However, the lessor sells certificates that represent a share of the lease payments to investors.

**Commercial Paper** – Short-term, unsecured promissory notes issued in either registered or bearer form, and usually backed by a line of credit with a bank. Maturities do not exceed 270 days and generally average 30-45 days.

**Contingency Reserve** – A budgetary reserve to provide for emergency or unanticipated expenditures during the fiscal year.

**Contracted Services** – Services rendered to the county by private firms, individuals or other county departments on a contract basis. Examples include consulting services and legal services.

**County Administrator** – The Chief Executive Officer of the county appointed by the Board of County Commissioners.

**County Share** – The difference between the total expenditures and the amount of revenues supplied by other sources, which is necessary to support the department or program.

**Debt Service** – The costs and payments associated with payment of general long-term debt of principal and interest resulting from the issuance of bonds or other financing.

**Debt Service Funds** – Used to account for accumulation of resources for, and payment of, general long-term debt principal and interest. Specific revenue sources are pledged to provide repayment of various bond issues.

**Dedicated** – Committed for a particular use or function.

**Deficit** – The excess of expenditures over revenues during a fiscal year.

**Dependent Special District** – A special district, organized to perform a single, or restricted number of governmental functions, whose budget is established by the governing body of the County to which it is dependent, i.e., Municipal Service Benefit Unit (MSBU), Municipal Service Taxing Unit (MSTU).

**Depreciation** – The periodic expiration of an asset's useful life.

**Economic** – Of, or relating to the production, development, and management of material wealth, as of a country or household.

**Encumbrance** – The commitment of appropriated funds to purchase an item or service.

**Enhancement** – An improvement to a programmatic service level.

**Enterprise Fund** – A governmental accounting fund in which the services provided is financed and operated similarly to those of a private business enterprise, i.e., through user charges such as

Hernando County Utilities Department.

**Expenditure** – Decreases in financial resources for the procurement of assets or the cost of goods and/or services received.

**Expenses** – Charges incurred for operation, maintenance, interest and other charges.

**Final Millage** – The tax rate adopted in the final public budget hearing of a taxing authority.

**Fiscal Year (FY)** – The annual budget year for the county which runs from October 1 through September 30.

**Fixed Assets** – Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than building, i.e., recreation facilities, parking lots, etc.; machinery and equipment with a life expectancy of one year or more.

**Franchise Fees** – User fees charged by the county for use of public rights of way by utility companies. The fee is typically a percentage of gross revenues of the utility company.

**Full-time Equivalency (FTE)** – The percentage of a full year's employment, e.g., one full year's 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.

**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.

**Mandate** – Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

**Mill, Millage** – 1/1000 of one dollar; used in computing taxes by multiplying the rate times taxable value divided by 1,000. Example: a millage rate of 5.60: taxable value of \$50,000 = (\$50,000/1,000)

x \$5.60 = \$280.00.

**Mission Statement** – Describes the overall broad purpose of an entity to which all efforts are directed. A mission statement describes general purposes and values, states the overall reason for existence in terms of results, and show direction.

**Modified Accrual Basis of Accounting** – A basis of accounting for governmental funds in which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred.

**Municipal Services Benefit Unit (MSBU)** – A specific benefit unit established by the Board of County Commissioners, via an adopted ordinance, which derives a specific benefit for which a levy or special assessment is imposed to defray part or all of the cost of providing that benefit.

**Municipal Services Taxing Unit (MSTU)** – A specific taxing unit established by the Board of County Commissioners, via an adopted ordinance, which derives an indirect benefit for which an ad valorem tax levy is imposed to defray part or all of the cost of providing that benefit.

**Non-operating Expenditures** – Costs of government services that are not directly attributable to a specific County program or operation. Examples include debt service obligations and contributions to community service organizations.

**Non-operating Revenue** – Income received by a government not directly attributable to providing a service. An example would be interest on investments.

**Non-taxing Revenue** – Revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for services, fines and forfeitures, and other miscellaneous revenue.

**Object Category** – An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into Personal Services, Operating Expenses, Debt Service, Capital Outlay, and Other categories for budgetary analysis and financial reporting purposes. The State of Florida Uniform Accounting System mandates certain object codes.

**Objective** – A defined method to accomplish an established goal; a unit of measurement for performance for the following budget cycle.

**Operating Budget** – Financial plan that presents proposed expenditures for the fiscal year and estimates of revenue to finance them.

**Operating Expenses** – The costs associated with the annual operation of a particular department or division. Operating expenditures vary between departments and/or divisions due to the variations in the requirements for each program area. Operating expenses can include expenditures for travel and per diem, office supplies, postage, advertising costs, insurance premiums, telephone bills, utility charges, and other costs associated with the day-to-day operation of the department or division.

**Operating Revenue** – Revenue directly related to a fund's primary service activities. They consist primarily of users charges for services.

**Personnel Services** – The costs associated with the salaries and benefits paid to county employees. Personal Services include regular salaries, overtime wages, Class C travel, FICA matching taxes,

retirement contributions, life and health insurance, workers' compensation premiums, and unemployment charges.

**Program Area** – A specialized area of service within a divisional unit of government. For example, Pavement Management could be considered a program area within the Road Maintenance Division of the Public Works Department.

**Property Appraiser** – The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

**Property Tax** – A tax levied on the assessed value (net of any exemptions) of real or personal property.

**Proposed Millage** – The tax rate certified to the property appraiser by each taxing authority within a county. This proposed millage rate is placed on the proposed tax notice sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed without renotifying the property owners.

**Proprietary Fund** – Fund category that often emulates the private sector and focuses on the measurement of net income. User charges and fees fund expenditures.

**Rebudgets** – Funds budgeted for specific items or projects that were not completed during the prior budget year and budgeted again in the new fiscal year.

**Reserves** – A specified amount of funds set aside to meet future or unanticipated expenses. Expenditure of reserve funds requires approval of the Board of County Commissioners.

**Revenue** – Funds that a government receives as income. These receipts may include the payments, interest earnings, service charges, grants, and intergovernmental payments.

**Revenue Bonds** – Bonds usually sold for constructing or purchasing capital projects. Reliable revenue other than ad valorem taxes is pledged as the source for funding to pay bond principal and interest.

**Revenue Estimates** – A formal estimate of how much revenue will be earned from a specific revenue source for some future period, such as the next fiscal year.

**Rolled Back or Roll Back Rate** – A tax rate that will generate the same tax dollar revenue as in the current fiscal year based on the new assessed value exclusive of new construction.

**Service Level** – Services or products, which result from actual or anticipated output of a given program. Focus is on results, not measures of workload (for example, for the Sheriff's Office – the number of assaults investigated is a workload measure, while the number of assaults cases cleared is a service level).

**Sinking Fund** – An amount sometimes called a debt service fund, into which the issuer makes periodic deposits to assure the timely availability of sufficient monies for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments there from are determined by the terms of the bond contract.

**Special Revenue Fund** – A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Statute** – A written law enacted by a duly organized and constituted legislative body.

**Tax Base** – The total property valuations on which each taxing authority levies its tax rates.

**Tax Rate** – Amount of tax stated in terms of a unit of the tax base. For example, 5.000 mills yield \$5 per \$1,000 of taxable value.

**Taxes** – Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. It does not include charges for services such as water and sewer service charges.

**Tax Rate Limit** – Maximum legal property tax rate at which a municipality may levy a tax. It may apply to or for a particular purpose, or for general purposes.

**Tax Roll** – The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

**Tax Year** – The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2005 calendar year would be used to compute the ad valorem taxes levied for the FY 2006 budget.

**Taxable Valuation** – The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the \$25,000 exemption allowed if the owner uses the property as the principal residence. There are also exemptions for disability, government owned, nonprofit owned property and widow's exemption.

**Tentative Millage** – The tax rate adopted in the first public budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing, unless notifying property owners by mail of an increase.

**Transfers** – Amount of funds shifted from one fund to another for a specified purpose.

**TRIM Notice** – “TRuth In Millage,” a tentative tax notice sent to all property owners in August to provide information reflecting tentatively adopted millage rates.

**Truth in Millage Law** – Also called the TRIM bill. A 1980 law enacted by the Florida legislature, which changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

**Trust and Agency Funds** – Funds used to account for assets held by the county in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

**Unencumbered Balance** – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of funds still available for future needs.

**Unfunded Mandate** – Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional legislative, administrative, executive, or judicial action as a direct order or that is required as a condition of aid without an aligned funding source.

**Unincorporated Area** – Portion of the county not within the boundaries of any municipality.

**User Fees** – Fees charged for direct receipt of a public service.

**Utility Tax** – A tax levied by the county on consumption of various utilities such as electricity, telephone, gas, and water. The basic tax rate may be levied up to 10.0% of gross receipts or most utility services or commodities.

**Voted Millage** – Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.

# 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  
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

# CAPITAL IMPROVEMENT PLAN



# Capital Improvement Plan

## FY 2025 - 2029



Example of Composting Facility



Example of Burn Building for Public Training Safety Complex



Animal Services Expansion

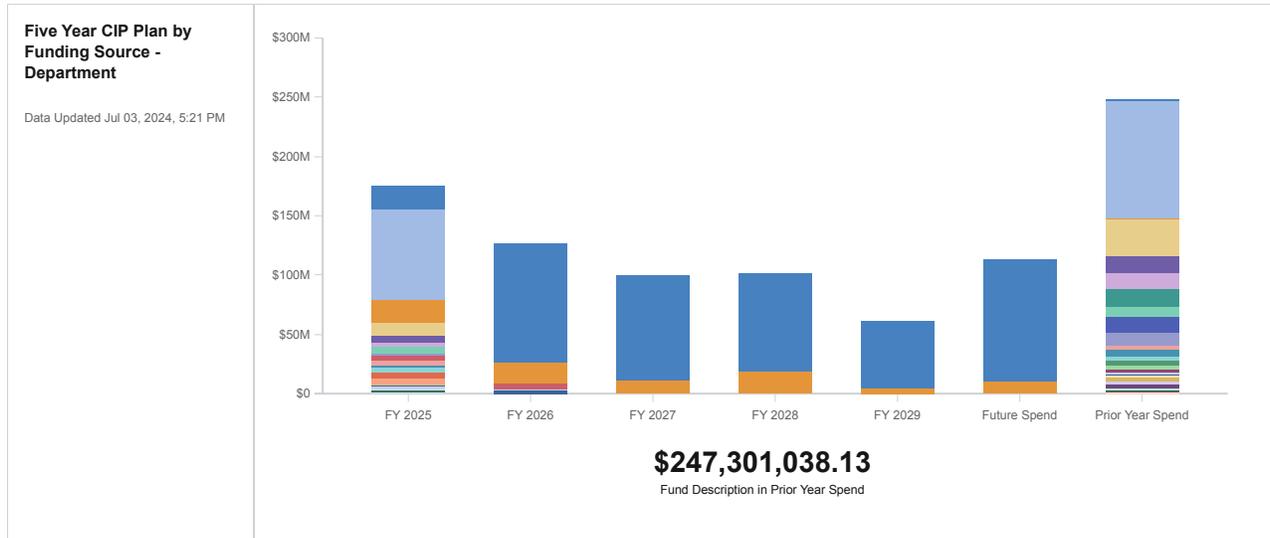


Fire Station Construction

For detailed project information please see [CIP Plan 2025-2029](#).

# Capital Improvement Plan

## FY 2025 – FY2029 Five Year CIP Plan by Funding Source



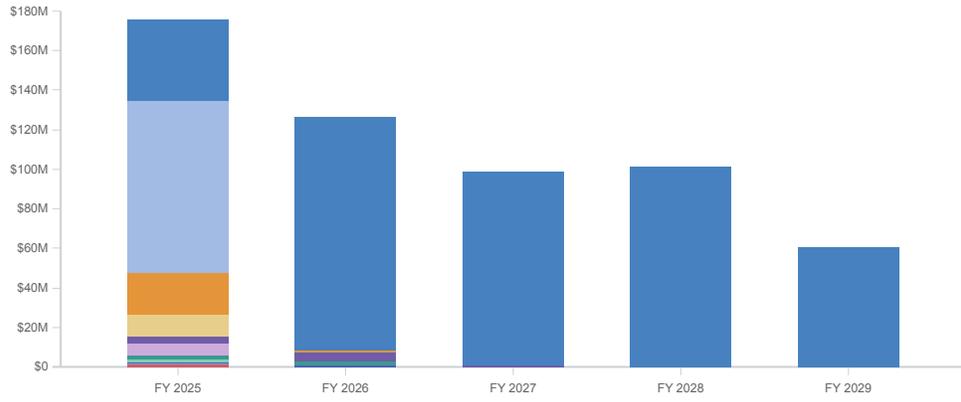
### Five Year CIP Plan by Funding Source - Department

Fund Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future Spend	Prior Year Spend
<b>Amount</b>							
Addl LOGT 1-5 Gas-Res Rds	\$6,071,690	\$0	\$0	\$0	\$0	\$0	\$14,212,431
Airport/Industrial Park	\$1,324,163	\$400,000	\$0	\$0	\$0	\$0	\$5,645,985
American Rescue Plan Act	\$0	\$0	\$0	\$0	\$0	\$0	\$501,068
Constitutional Gas Tax	\$1,870,000	\$0	\$0	\$0	\$0	\$0	\$11,029,464
County Fuel Tax	\$1,807,000	\$725,000	\$0	\$0	\$0	\$0	\$1,050,000
Court Improvement Fund	\$590,800	\$0	\$0	\$0	\$0	\$0	\$0
FL Boating Improvemnt Pgm	\$250,000	\$0	\$0	\$0	\$0	\$0	\$46,540
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	\$20,540,038	\$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	\$10,266,981	\$0	\$0	\$0	\$0	\$0	\$30,667,566
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	\$3,620,000	\$4,427,800	\$350,000	\$0	\$0	\$0	\$316,950
HCUD - Capital	\$75,274,200	\$0	\$0	\$0	\$0	\$0	\$100,134,908
HCUD Connection Fee-Sewer	\$6,200,000	\$0	\$0	\$0	\$0	\$0	\$8,183,757
HCUD Connection Fee-Water	\$0	\$0	\$0	\$0	\$0	\$0	\$2,850,000
HCUD Renewal and Replomnt	\$3,280,000	\$0	\$0	\$0	\$0	\$0	\$13,194,775
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
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-Hern Bch	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Jail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Law Enforcemnt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Library	\$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

Fund Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future Spend	Prior Year Spend
Impact Fee-Road Dist 1	\$5,035,676	\$0	\$0	\$0	\$0	\$0	\$50,000
Impact Fee-Road Dist 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee-Road Dist 3	\$339,000	\$0	\$0	\$0	\$0	\$0	\$352,000
Impact Fee-Road Dist 4	\$4,248,100	\$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	\$0	\$2,400,000	\$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	\$4,421,400	\$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	\$99,639,207	\$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>\$175,719,348</b>	<b>\$126,142,007</b>	<b>\$98,988,100</b>	<b>\$101,279,350</b>	<b>\$60,773,500</b>	<b>\$113,550,000</b>	<b>\$247,301,038</b>

**Five Year CIP Plan by Funding Source - Area of Operations**

Data Updated Jul 03, 2024, 5:21 PM



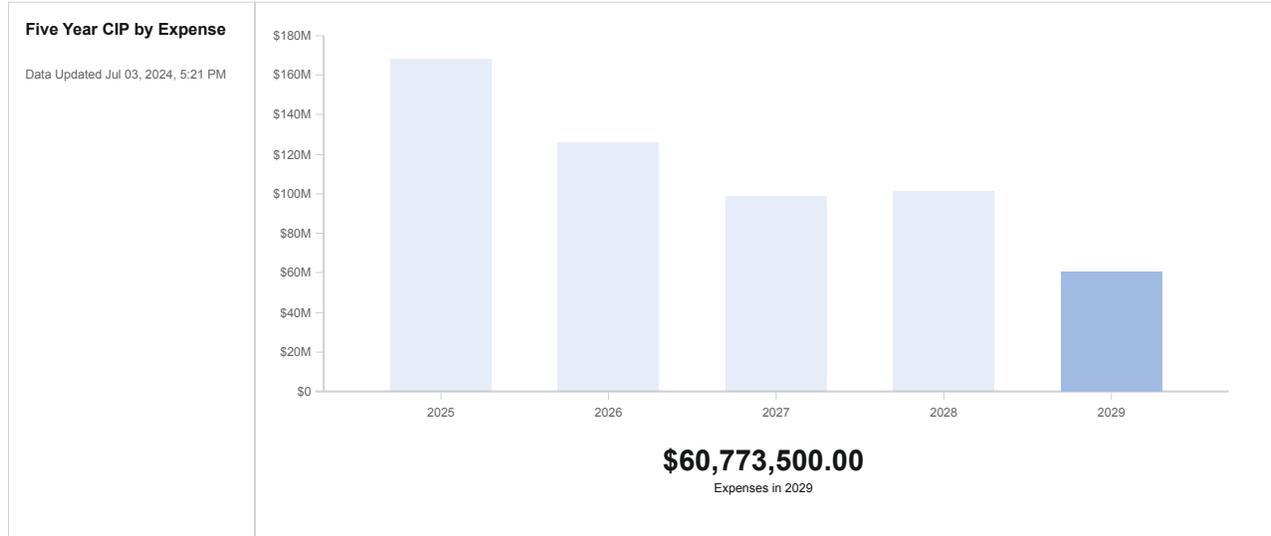
**\$60,773,500.00**  
Area of Operations in FY 2029

**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	\$5,621,078	\$0	\$0	\$0	\$0
Community Services	\$1,499,000	\$0	\$0	\$0	\$0
Department of Public Works	\$21,708,890	\$725,000	\$0	\$0	\$0
Developmental Services	\$600,000	\$0	\$0	\$0	\$0
Economic Development	\$914,403	\$400,000	\$0	\$0	\$0
Future CIP	\$41,460,038	\$118,189,207	\$98,638,100	\$101,279,350	\$60,773,500
Grants	\$1,874,163	\$2,400,000	\$0	\$0	\$0
Housing & Support Services	\$225,000	\$0	\$0	\$0	\$0
Impact Fees	\$10,996,776	\$0	\$0	\$0	\$0
Judicial	\$590,800	\$0	\$0	\$0	\$0
Public Safety	\$3,800,000	\$4,427,800	\$350,000	\$0	\$0
Utilities	\$86,429,200	\$0	\$0	\$0	\$0
<b>AMOUNT</b>	<b>\$175,719,348</b>	<b>\$126,142,007</b>	<b>\$98,988,100</b>	<b>\$101,279,350</b>	<b>\$60,773,500</b>

# Capital Improvement Plan

## Summary of FY 2025 – FY2029 Five Year CIP Plan by Expense Type

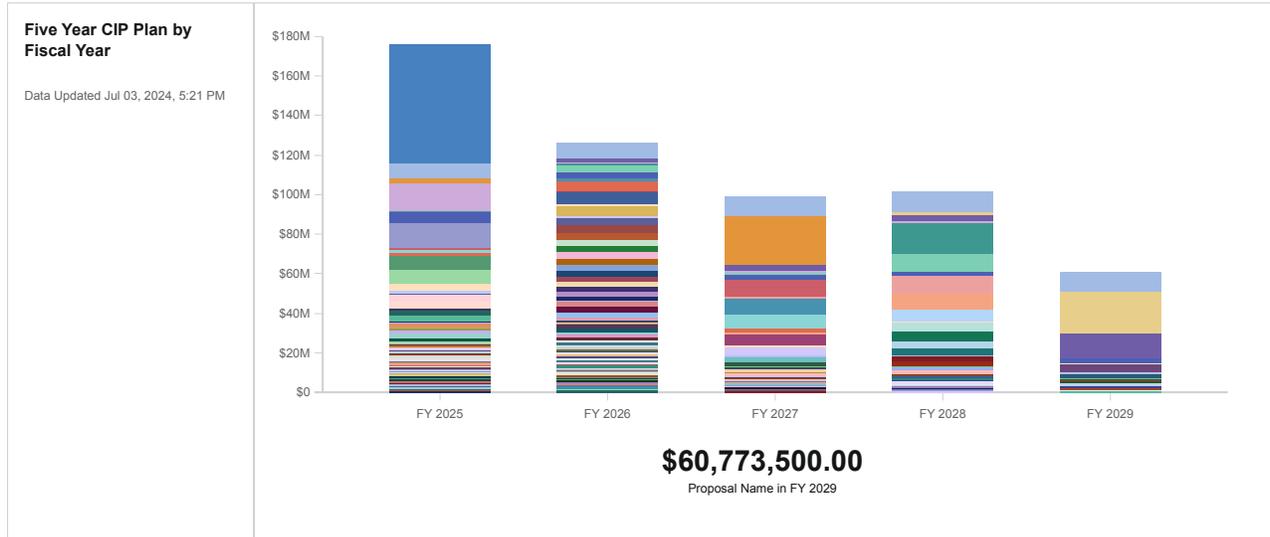


**Five Year CIP by Expense**

	2024 - 25 CIP Budget	2025 - 26 CIP Budget	2026 - 27 CIP Budget	2027 - 28 CIP Budget	2028 - 29 CIP Budget
<b>Capital Outlay</b>	\$170,882,848	\$125,214,207	\$98,988,100	\$101,279,350	\$60,773,500
<b>Operating Expense</b>	\$4,586,500	\$527,800	\$0	\$0	\$0
<b>Transfers</b>	\$250,000	\$400,000	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$175,719,348</b>	<b>\$126,142,007</b>	<b>\$98,988,100</b>	<b>\$101,279,350</b>	<b>\$60,773,500</b>

# 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	\$13,975,076	\$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	\$650,000	\$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)	\$0	\$725,000	\$0	\$0	\$0
106220 South Brooksville BMP-2 Drainage Improvement	\$0	\$3,000,000	\$0	\$0	\$0
106360 Killian Water Plant Upgrades	\$0	\$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
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

Proposal Name	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
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	\$0	\$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)	\$107,000	\$0	\$0	\$0	\$0
109850 Cobblestone @ Spring Hill Intersection Improvement	\$0	\$0	\$0	\$575,000	\$0
109860 Mariner @ Landover South Intersection Improvement	\$0	\$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	\$0	\$0	\$0	\$0	\$0
110030 S Linden (Spring Hill-Jessica) Sidewalk LAP	\$0	\$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	\$13,200,000	\$0	\$0	\$0	\$0
110420 GC Desi A/C Unit Replacement #3 & #4	\$0	\$0	\$0	\$0	\$0
110430 GC Desi A/C Unit Replacement #1 & #2	\$0	\$0	\$0	\$0	\$0
110480 GC Desi A/C Unit Replacement #5 & #6	\$0	\$0	\$0	\$0	\$0
110530 Class I Cell 4	\$0	\$0	\$0	\$0	\$0
110550 Composting Facility	\$0	\$3,100,000	\$0	\$0	\$0
110610 HCUD Administration Bldg & Wiscon Facility & Fuel Island	\$0	\$0	\$0	\$0	\$0
110620 Records Storage Roof Replacement	\$0	\$0	\$0	\$0	\$0
110660 East Side Library Soffit Replacement	\$0	\$0	\$0	\$0	\$0
110670 Westside Government Ctr Soffit Replacement	\$0	\$0	\$0	\$0	\$0
110680 Sheriff's Office Fire Alarm Replacement	\$0	\$0	\$0	\$0	\$0
110690 Government Center Chiller #3 Replacement	\$0	\$0	\$0	\$0	\$0
110700 Government Center Exterior Painting	\$0	\$0	\$0	\$0	\$0
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	\$596,400	\$2,400,000	\$0	\$0	\$0

Proposal Name	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
111150 Cyril Drive Bypass	\$0	\$0	\$0	\$0	\$0
111260 Lake Townsen Park Boat Ramp	\$250,000	\$500,000	\$0	\$0	\$0
111270 Eastside Elementary Sidewalk LAP	\$0	\$0	\$0	\$0	\$0
111280 Fox Chapel Middle School Sidewalk LAP	\$0	\$0	\$0	\$0	\$0
111290 Crestview-Pine Rdg-Oakton Water Main Replacement	\$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	\$0	\$0	\$0	\$0	\$0
111420 Lake Townsen ADA Access Road	\$0	\$0	\$0	\$0	\$0
111440 Chinsegut Hill Renovations	\$0	\$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	\$0	\$0	\$0	\$0	\$0
111805 SR50/Grove Road Force Main	\$0	\$0	\$0	\$0	\$0
111806 The Hut Pumping Station Upgrade and Force Main	\$0	\$0	\$0	\$0	\$0
111808 Wiscon Water Treatment Plant	\$2,735,000	\$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	\$0	\$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
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	\$0	\$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	\$0	\$0	\$0	\$0	\$0
111883 Spring Hill Booster PS Canopy	\$0	\$0	\$0	\$0	\$0
111884 Silvan Grove FM to US41	\$0	\$0	\$0	\$0	\$0
111886 US41 FM Ayers Rd to Runway Drive	\$0	\$0	\$0	\$0	\$0

Proposal Name	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
111887 Scullery Wall Replacement	\$0	\$0	\$0	\$0	\$0
111888 Chinsegut Hill ADA Improvements	\$0	\$0	\$0	\$0	\$0
111890 Wildflower Drive Resurfacing	\$0	\$0	\$81,000	\$0	\$0
111891 Country Oak Drive Resurfacing	\$0	\$116,000	\$0	\$0	\$0
111892 CR581/Emerson Rd Resurfacing (Pwl to SR50)	\$500,000	\$0	\$0	\$0	\$0
111893 Hayman Road Safety Upgrade	\$586,690	\$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	\$22,500	\$250,000	\$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	\$0	\$3,250,000	\$0	\$0	\$0
111918 Runway 3-21 Rehabilitation & Shift	\$1,000,000	\$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	\$0	\$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.	\$0	\$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	\$3,300,000	\$0	\$0	\$0	\$0
111945 Warbler Road Paving MSBU	\$0	\$0	\$0	\$0	\$0
111946 Powell Road Resurfacing (California to Suncoast)	\$0	\$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
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

Proposal Name	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
111958 Ridge Manor WRF Exp & Emergency Ops Structure	\$60,000,000	\$0	\$0	\$0	\$0
111959 Calienta Street Improvements	\$0	\$0	\$0	\$0	\$0
111960 Tax Collector Annex Building-Westside	\$1,921,078	\$0	\$0	\$0	\$0
111961 Septic to Sewer District A Phase 1	\$0	\$0	\$0	\$0	\$0
111962 Veteran's Memorial Monument	\$0	\$0	\$0	\$0	\$0
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	\$0	\$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	\$0	\$0	\$0	\$0	\$0
111985 Westside Library Parking Lot Overlay	\$60,000	\$0	\$0	\$0	\$0
111986 Westside Government Center A/C Replacement	\$0	\$0	\$0	\$0	\$0
111987 Westside Government Center Building and Privacy Wall Painting/Repair	\$0	\$0	\$0	\$0	\$0
111988 Westside Government Center Interior Painting/Carpet Replacement	\$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	\$0	\$0	\$0	\$0	\$0
111993 Sheriff's Office Hurricane Window Treatment	\$0	\$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	\$0	\$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	\$604,000	\$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	\$0	\$0	\$0	\$0	\$0
112011 Government Center Domestic Water Pump System	\$0	\$0	\$0	\$0	\$0
112012 Government Center Atrium RTU Replacement	\$0	\$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
112015 New Facilities Maintenance Building	\$0	\$3,750,000	\$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

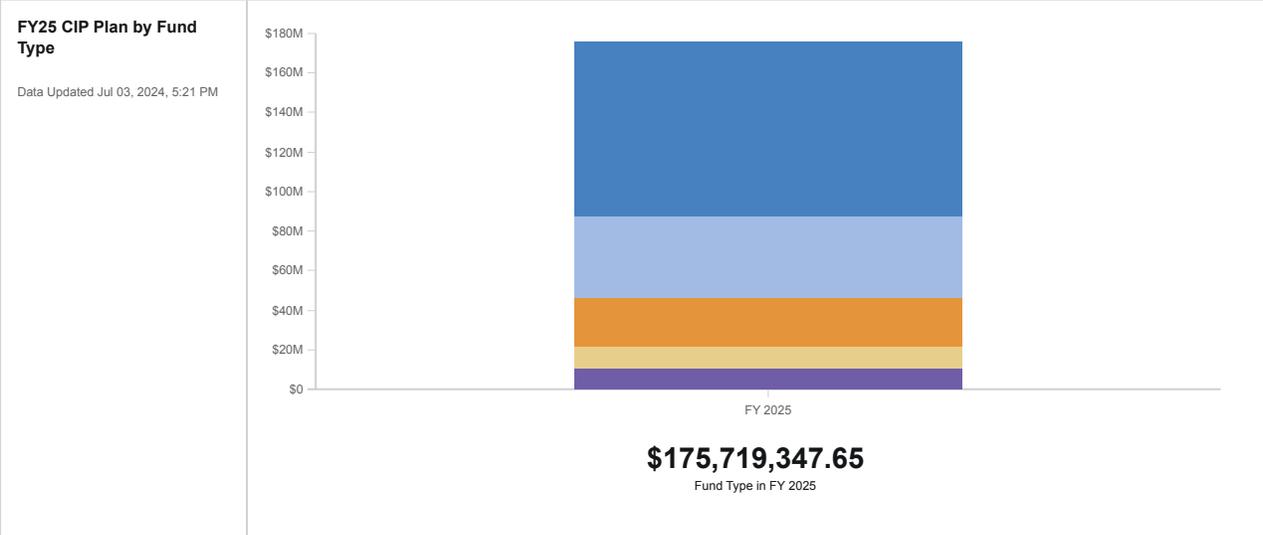
Proposal Name	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
112022 Chinsegut Cabins 1-7 Flooring Replacement	\$0	\$90,000	\$0	\$0	\$0
112023 Westside Roadway Improvements	\$0	\$0	\$150,000	\$1,350,000	\$0
112024 Airfield Wildlife Fencing - Phase 1	\$1,750,000	\$0	\$0	\$0	\$0
112025 Airport Admin Bldg HVAC	\$363,000	\$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	\$0	\$0	\$0	\$0	\$0
112030 WH Library Staff Parking Lot Paving	\$0	\$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	\$0	\$0	\$0	\$0	\$0
112056 Clipper Court Drainage Improvement	\$325,000	\$0	\$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 I 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
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

Proposal Name	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
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 Cobbleston 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
<b>AMOUNT</b>	<b>\$175,719,348</b>	<b>\$126,142,007</b>	<b>\$98,988,100</b>	<b>\$101,279,350</b>	<b>\$60,773,500</b>

# 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.

Fund Type	FY 2025
<b>Amount</b>	
Capital	\$10,996,776
CIP Projects	\$41,460,038
Enterprise	\$88,353,363
General Fund	\$10,266,981
Special Revenue	\$24,642,190
<b>AMOUNT</b>	<b>\$175,719,348</b>

# 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

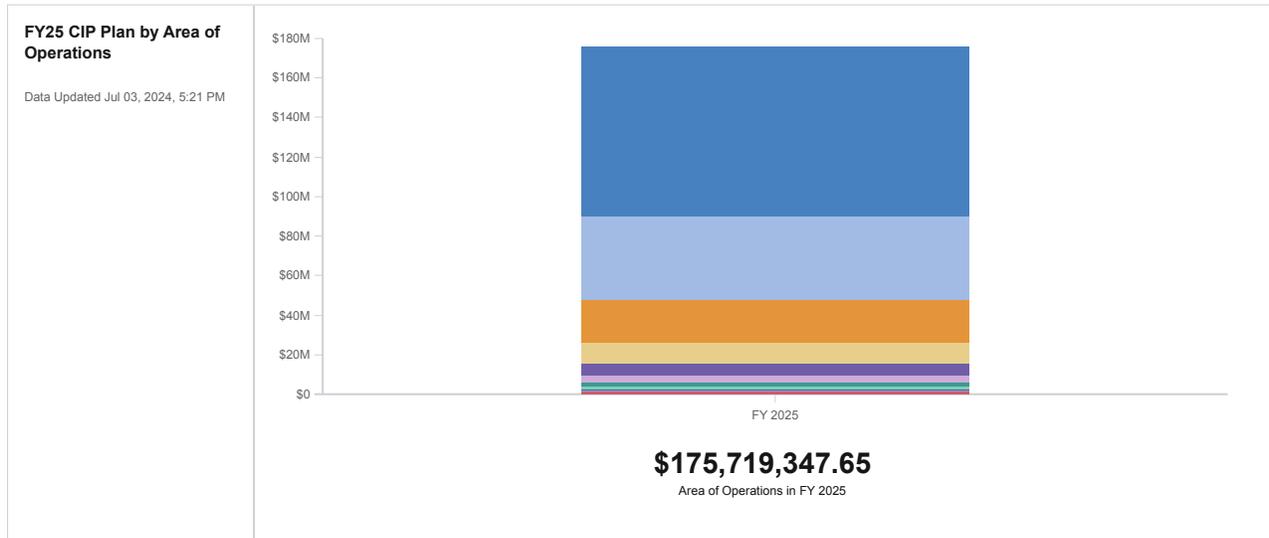
FY25 CIP Plan by Expense Type

Account Category (Ex)	FY 2025
<b>Amount</b>	
Capital Outlay	\$170,882,848
Operating Expense	\$4,586,500
Transfers	\$250,000
<b>AMOUNT</b>	<b>\$175,719,348</b>

# 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	\$5,621,078
Community Services	\$1,499,000
Department of Public Works	\$21,708,890
Developmental Services	\$600,000
Economic Development	\$914,403
Future CIP	\$41,460,038
Grants	\$1,874,163
Housing & Support Services	\$225,000
Impact Fees	\$10,996,776
Judicial	\$590,800
Public Safety	\$3,800,000
Utilities	\$86,429,200
<b>AMOUNT</b>	<b>\$175,719,348</b>

FY25 CIP by Area by Project

Area of Operations	Proposal Name	Fund Description	Amount	Period Year
<b>Board of County Commissioners</b>			\$5,621,078	
	112046 County Administration Building Renovation	General Fund	\$200,000	2025
	110270 Comprehensive ERP Software	General Fund	\$3,500,000	2025

Area of Operations	Proposal Name	Fund Description	Amount	Period Year
	111960 Tax Collector Annex Building-Westside	General Fund	\$1,921,078	2025
<b>Community Services</b>			\$1,499,000	
	111998 HCAS Service Area Asphalt	General Fund	\$80,000	2025
	112088 Parks Admin Building -Office Remodel	General Fund	\$100,000	2025
	112032 HCAS Remodel Pole Barn and Stalls	General Fund	\$85,000	2025
	112077 Delta Woods Tennis Court Conv - Pickle Ball	General Fund	\$175,000	2025
	111997 HCAS Building Expansion & Renovation	General Fund	\$184,000	2025
	111908 Pine Island - Playground Replacement	General Fund	\$280,000	2025
	111997 HCAS Building Expansion & Renovation	General Fund	\$70,000	2025
	111906 Linda Pedersen Tower Removal	General Fund	\$50,000	2025
	112078 Composite Trash Receptacles	General Fund	\$50,000	2025
	111260 Lake Townsen Park Boat Ramp	FL Boating Improvemnt Pgm	\$50,000	2025
	111848 Cypress Lakes Observation Boardwalk	General Fund	\$175,000	2025
	112090 Freshwater Boat Ramp Master Plan	General Fund	\$100,000	2025
	107900 Pine Island - Stem Wall	General Fund	\$100,000	2025
<b>Department of Public Works</b>			\$21,708,890	
	111809 Evergreen Woods @ SR50 Signalization Imprv	County Fuel Tax	\$1,000,000	2025
	100380 Barclay Avenue Multilaning	LOGT 1-6 Fuel-Genl Transp	\$5,341,300	2025
	112191 Waterfall Drive Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$608,500	2025
	112060 Mariner Blvd Median Improvements	County Fuel Tax	\$700,000	2025
	112191 Waterfall Drive Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$92,000	2025
	111977 EOC Chiller Replacement	General Fund	\$255,000	2025
	112189 WPA Road Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$845,000	2025
	111899 Government Ctr Phase 2 A/C Controls Replacement	General Fund	\$200,000	2025
	112181 Anderson Snow Road Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$455,000	2025
	111892 CR581/Emerson Rd Resurfacing (Pwl to SR50)	Addl LOGT 1-5 Gas-Res Rds	\$250,000	2025
	112181 Anderson Snow Road Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$45,000	2025
	111981 Record Storage Elevator Modernization	General Fund	\$225,000	2025
	112020 Shoal Line Boulevard Resurfacing	Addl LOGT 1-5 Gas-Res Rds	-\$50,000	2025
	111981 Record Storage Elevator Modernization	General Fund	\$20,000	2025
	112020 Shoal Line Boulevard Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$50,000	2025
	111975 Coast Guard Auxiliary Parking Lot Overlay	General Fund	-\$5,000	2025
	109790 Thrasher Ave (US19 to Mellon) Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$32,500	2025
	111975 Coast Guard Auxiliary Parking Lot Overlay	General Fund	\$5,000	2025
	111951 Spring Hill Drive Ph 1 Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$2,070,000	2025
	111977 EOC Chiller Replacement	General Fund	\$20,000	2025
	111951 Spring Hill Drive Ph 1 Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$230,000	2025
	111896 Courthouse Roof Replacement	General Fund	\$35,000	2025
	108240 Dr Martin Luther King Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$55,000	2025
	111985 Westside Library Parking Lot Overlay	General Fund	\$60,000	2025
	108240 Dr Martin Luther King Resurfacing	Addl LOGT 1-5 Gas-Res Rds	\$552,000	2025
	111975 Coast Guard Auxiliary Parking Lot Overlay	General Fund	-\$175,000	2025
	112201 Pinehurst Drive Culvert Slip lining	Stormwater Mgmt MSTU	\$175,000	2025
	111975 Coast Guard Auxiliary Parking Lot Overlay	General Fund	\$175,000	2025
	112199 Cobbleston Drive Culvert Slip lining	Stormwater Mgmt MSTU	\$225,000	2025
	111979 Government Center Parking Lot Seal and Stripe	General Fund	\$240,000	2025
	111813 Peck Sink Drainage Improvements Phase I	Stormwater Mgmt MSTU	-\$400,000	2025
	111898 WS Library A/C #4 & VAV Replacement	General Fund	\$22,500	2025
	111813 Peck Sink Drainage Improvements Phase I	Stormwater Mgmt MSTU	\$400,000	2025
	111810 Petit Lane Realignment	Constitutional Gas Tax	\$470,000	2025
	112057 Old Crystal River Road Drainage Improvement	Stormwater Mgmt MSTU	\$350,000	2025

Area of Operations	Proposal Name	Fund Description	Amount	Period Year
	111988 Westside Government Center Interior Painting/Carpet Replacement	General Fund	\$100,000	2025
	108510 Culbreath Rd@Carr Creek Flood Improvement	Stormwater Mgmt MSTU	\$2,750,000	2025
	111982 Record Storage Weatherproofing and Painting	General Fund	\$75,000	2025
	111140 Calienta Roadway Improvements	Stormwater Mgmt MSTU	\$596,400	2025
	111896 Courthouse Roof Replacement	General Fund	\$530,000	2025
	111814 Peck Sink Drainage Improvements Phase II	Stormwater Mgmt MSTU	-\$1,200,000	2025
	112200 Dan Brown Hill Road Surface Treatment	Constitutional Gas Tax	\$1,400,000	2025
	111814 Peck Sink Drainage Improvements Phase II	Stormwater Mgmt MSTU	\$1,200,000	2025
	112004 Ayers/Culbreath/Hayman Intersection Improv	LOGT 1-6 Fuel-Genl Transp	\$265,000	2025
	112056 Clipper Court Drainage Improvement	Stormwater Mgmt MSTU	\$325,000	2025
	111892 CR581/Emerson Rd Resurfacing (Pwl to SR50)	Addl LOGT 1-5 Gas-Res Rds	\$250,000	2025
	109840 Fiber Optic-Spring Hill Dr. (Mariner-Coronado)	County Fuel Tax	\$107,000	2025
	111893 Hayman Road Safety Upgrade	Addl LOGT 1-5 Gas-Res Rds	\$586,690	2025
	111989 Sheriff's Office, Fleet, Property and Fuel Island Exterior Painting	General Fund	\$150,000	2025
<b>Developmental Services</b>			\$600,000	
	112064 Parking Lot Expansion	Hern Co Development Svcs	\$400,000	2025
	112035 Bldg Division-Warehouse/Office Space Build Out	Hern Co Development Svcs	\$200,000	2025
<b>Economic Development</b>			\$914,403	
	111938 Cyril Drive Bypass Water & Wastewater Improvement	General Fund	\$375,000	2025
	112204 Control Tower Rehabilitation	Airport/Industrial Park	\$150,000	2025
	112202 Gunnery Backstop Renovation	General Fund	\$14,403	2025
	111938 Cyril Drive Bypass Water & Wastewater Improvement	General Fund	\$375,000	2025
<b>Future CIP</b>			\$41,460,038	
	111930 Public Safety Training Facility	Undetermined Funding Source	\$8,000,000	2025
	111841 Fixed Route Vehicle (Ridge Manor Connector)	Future Grant Funding	\$595,203	2025
	101520 Fire Station No. 15	Undetermined Funding Source	\$6,820,000	2025
	108200 Replace ADA Paratransit Vehicles	Future Grant Funding	\$450,000	2025
	111970 Fire Station No. 16	Undetermined Funding Source	\$1,500,000	2025
	111842 Transfer Facility	Future Grant Funding	\$5,000,000	2025
	112091 Aquatic Services & Waterways Building	Undetermined Funding Source	\$3,800,000	2025
	109220 Transit Shelter (s) & Amenities	Future Grant Funding	\$230,000	2025
	112008 Septic to Sewer Dist. A Ph 2	Undetermined Funding Source	\$800,000	2025
	108190 Replace Heavy Duty Fixed-Route Vehicles	Future Grant Funding	\$1,800,000	2025
	112020 Shoal Line Boulevard Resurfacing	Future Grant Funding	\$1,055,935	2025
	112095 Glideslope Replacement	Future Grant Funding	\$125,000	2025
	111944 Hernando Beach WW Resiliency	Future Grant Funding	\$2,000,000	2025
	112025 Airport Admin Bldg HVAC	Future Grant Funding	\$72,600	2025
	112025 Airport Admin Bldg HVAC	Future Grant Funding	\$290,400	2025
	112024 Airfield Wildlife Fencing - Phase 1	Future Grant Funding	\$1,700,000	2025
	112024 Airfield Wildlife Fencing - Phase 1	Future Grant Funding	\$50,000	2025
	111817 Anderson Snow & Corporate Blvd Improvements	Future Grant Funding	\$7,170,900	2025
<b>Grants</b>			\$1,874,163	
	108210 Bus Stop ADA Improvements	General Fund	\$200,000	2025
	111260 Lake Townsen Park Boat Ramp	FL Boating Improvemnt Pgm	\$200,000	2025
	108210 Bus Stop ADA Improvements	General Fund	\$300,000	2025
	111270 Eastside Elementary Sidewalk LAP	Constitutional Gas Tax	\$266,860	2025
	111918 Runway 3-21 Rehabilitation & Shift	Airport/Industrial Park	\$1,000,000	2025
	111270 Eastside Elementary Sidewalk LAP	Constitutional Gas Tax	-\$266,860	2025
	111801 Runway 27 Extension	Airport/Industrial Park	\$174,163	2025
<b>Housing &amp; Support Services</b>			\$225,000	
	111844 Kass Circle Landscaping Improvements	Kass Cir Neighborhood CRA	\$75,000	2025
	111843 Phase 1 Kass Circle Signage and Wayfinding	Kass Cir Neighborhood CRA	\$150,000	2025
<b>Impact Fees</b>			\$10,996,776	

Area of Operations	Proposal Name	Fund Description	Amount	Period Year
	100380 Barclay Avenue Multilaning	Impact Fee-Road Dist 4	-\$1,511,900	2025
	111927 Hernando Beach Parking Expansion	Impact Fee-Park Dist 3	\$100,000	2025
	100380 Barclay Avenue Multilaning	Impact Fee-Road Dist 4	\$150,000	2025
	112036 Anderson Snow Quad Baseball/Softball Phase III Design	Impact Fee-Park Dist 3	\$75,000	2025
	100380 Barclay Avenue Multilaning	Impact Fee-Road Dist 4	\$610,000	2025
	111927 Hernando Beach Parking Expansion	Impact Fee-Park Dist 3	-\$100,000	2025
	100380 Barclay Avenue Multilaning	Impact Fee-Road Dist 4	\$5,000,000	2025
	100380 Barclay Avenue Multilaning	Impact Fee-Road Dist 1	\$5,158,000	2025
	112036 Anderson Snow Quad Baseball/Softball Phase III Design	Impact Fee-Park Dist 2	\$75,000	2025
	112036 Anderson Snow Quad Baseball/Softball Phase III Design	Impact Fee-Park Dist 1	\$75,000	2025
	112036 Anderson Snow Quad Baseball/Softball Phase III Design	Impact Fee-Park Dist 4	\$75,000	2025
	112203 Library Master Plan	Impact Fee-Library	\$200,000	2025
	112004 Ayers/Culbreath/Hayman Intersection Improv	Impact Fee-Road Dist 3	\$339,000	2025
	100380 Barclay Avenue Multilaning	Impact Fee-Road Dist 1	-\$772,324	2025
	111929 Joint Use Facility/Infrastructure-Dennis Wilfong Center for Success	Impact Fee - Public Bldgs	\$124,000	2025
	112041 Anderson Snow - Add Two (2) Athletic Fields	Impact Fee-Park Dist 2	\$750,000	2025
	105900 Coastal Way Intersection Improvements	Impact Fee-Road Dist 1	\$650,000	2025
<b>Judicial</b>			\$590,800	
	112198 Government Center - Courtroom Refresh	Court Improvement Fund	\$590,800	2025
<b>Public Safety</b>			\$3,800,000	
	112017 Fire Station 3 Driveway	HC Fire Rescue - Fire	\$18,000	2025
	101520 Fire Station No. 15	HC Fire Rescue - Rescue	\$3,200,000	2025
	111859 Bravo Unit Roof Replacement	HCSO Revenue Fund	\$600,000	2025
	101520 Fire Station No. 15	HC Fire Rescue - Rescue	-\$3,200,000	2025
	112054 Alpha & Administration Roof Replacement	HCSO Revenue Fund	\$1,800,000	2025
	112052 A/C unit Replacements	HCSO Revenue Fund	\$120,000	2025
	112017 Fire Station 3 Driveway	HC Fire Rescue - Rescue	\$60,000	2025
	112017 Fire Station 3 Driveway	HC Fire Rescue - Fire	\$90,000	2025
	112017 Fire Station 3 Driveway	HC Fire Rescue - Rescue	\$12,000	2025
	111856 Bravo Unit - Air Conditioning Unit Replace	HCSO Revenue Fund	\$1,100,000	2025
<b>Utilities</b>			\$86,429,200	
	111944 Hernando Beach WW Resiliency	HCUD Renewal and Replcmnt	\$1,300,000	2025
	112063 Hermosa PS & FM Improvements	HCUD Renewal and Replcmnt	\$1,100,000	2025
	111290 Crestview-Pine Rdg-Oakton Water Main Replacement	HCUD Renewal and Replcmnt	\$50,000	2025
	111300 Dab Lift Station Replacement	HCUD Renewal and Replcmnt	\$400,000	2025
	112075 Barclay Ave. Widening Utility Improv PH 1	HCUD Renewal and Replcmnt	\$50,000	2025
	111941 Sherman Hill Area Diversions	HCUD - Capital	\$219,600	2025
	111942 Ridge Manor West WTP Well#2	HCUD - Capital	\$500,000	2025
	111840 Cell 3 Lateral Gas Collection System	Solid Waste/Recyc-Capital	\$500,000	2025
	111943 Ridge Manor West WTP Upgrades & Raw WM	HCUD - Capital	\$1,200,000	2025
	111900 Cell 1 Road Construction	Solid Waste/Recyc-Capital	\$200,000	2025
	111880 Gretna Water System improvements	HCUD - Capital	\$1,200,000	2025
	112070 Hydro Tank Replacements	HCUD Renewal and Replcmnt	\$180,000	2025
	112066 Centralia Wells & Transmission Line to Hexam	HCUD - Capital	\$2,000,000	2025
	112075 Barclay Ave. Widening Utility Improv PH 1	HCUD Renewal and Replcmnt	\$50,000	2025
	111808 Wiscon Water Treatment Plant	HCUD - Capital	\$2,735,000	2025
	112073 Companero Entra Water Main Replacements	HCUD Renewal and Replcmnt	\$150,000	2025
	112072 HCUD Admin & Wiscon Access and Surveillance	Hernando County Utilities	\$120,000	2025
	112071 I 75 Force Main Connection	HCUD Connection Fee-Sewer	\$200,000	2025
	110390 Glen WWTP Upgrades	HCUD - Capital	\$13,200,000	2025
	111941 Sherman Hill Area Diversions	HCUD - Capital	\$219,600	2025
	111958 Ridge Manor WRF Exp & Emergency Ops Structure	HCUD - Capital	\$54,000,000	2025

Area of Operations	Proposal Name	Fund Description	Amount	Period Year
	112072 HCUD Admin & Wiscon Access and Surveillance	Hernando County Utilities	\$120,000	2025
	111958 Ridge Manor WRF Exp & Emergency Ops Structure	HCUD Connection Fee-Sewer	\$6,000,000	2025
	112068 HCUD Admin Generator	Hernando County Utilities	\$125,000	2025
	111840 Cell 3 Lateral Gas Collection System	Solid Waste/Recyc-Capital	\$50,000	2025
	112072 HCUD Admin & Wiscon Access and Surveillance	Hernando County Utilities	\$560,000	2025
			<b>\$175,719,348</b>	



THE HERNANDO SUN; Published Weekly  
Brooksville Hernando County FLORIDA

PUBLISHER'S AFFIDAVIT OF PUBLICATION  
STATE OF FLORIDA  
COUNTY OF HERNANDO :

Before the undersigned authority, Julie B. Maglio, personally appeared, who on oath, says that she is Editor of the Hernando Sun, a weekly newspaper published at Brooksville in Hernando County, Florida, that the attached copy of the advertisement, being a

NOTICE OF BUDGET WORKSHOP HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS

in the matter of  
hursday, July 11, 2024, beginning at 9:00 a.m.

was published in said newspaper by print in the issue(s) of:  
July 5, 2024

and/or by publication on the newspaper's publicly available website, if authorized, on July 5, 2024

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

(Signature of Affiant)

Sworn to and subscribed before me  
this 8th day of July, 2024.

(Signature of Notary Public)



LISA M. MACNEIL  
Commission # HH 254975  
Expires April 19, 2026

(Print, Type, or Stamp Commissioned Name of Notary Public)

Personally known  or  
produced identification \_\_\_\_\_

Type of identification produced \_\_\_\_\_

**NOTICE OF BUDGET  
WORKSHOP  
HERNANDO COUNTY BOARD  
OF  
COUNTY COMMISSIONERS**

**NOTICE IS HEREBY GIVEN** that the Hernando Board of County Commissioners will conduct a budget workshop on **Thursday, July 11, 2024, beginning at 9:00 a.m.**, located at the **Hernando County Government Center**, 20 North Main Street, Room 160, Brooksville, Florida. The purpose of the workshop is to present an overview of the upcoming fiscal year 2024-2025 recommended budget.

All workshops are open to the public. Any questions concerning this public workshop should be directed to the County Administrator's Office, telephone (352) 754-4002. The workshop agenda may be viewed online at <https://hernandocountyfl.legistar.com/Calendar.aspx>.

If a person decides to appeal any quasi-judicial decision made by the Hernando County Board of County Commissioners with respect to any matter considered at such hearing or meeting, he or she may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based.

In accordance with the Americans with Disabilities Act, persons with disabilities needing a special accommodation to participate in this proceeding should contact Colleen Conko, Hernando County Administration, 15470 Flight Path Drive, Brooksville, FL 34604, (352) 754-4002. If hearing impaired, please call 1-800-676-3777.

/s/ Jeffrey Rogers  
County Administrator  
Hernando County Administration

Published: July 5, 2024

# Hernando County FY 2024-2025 Budget Workshop



July 11, 2024



# Assumptions

**Tax Value Increase of 10.53%**

**Revenues budgeted at 95%**

**Fire Union and County salary increases of 4%**

**Increase in benefit costs of 7.2%**



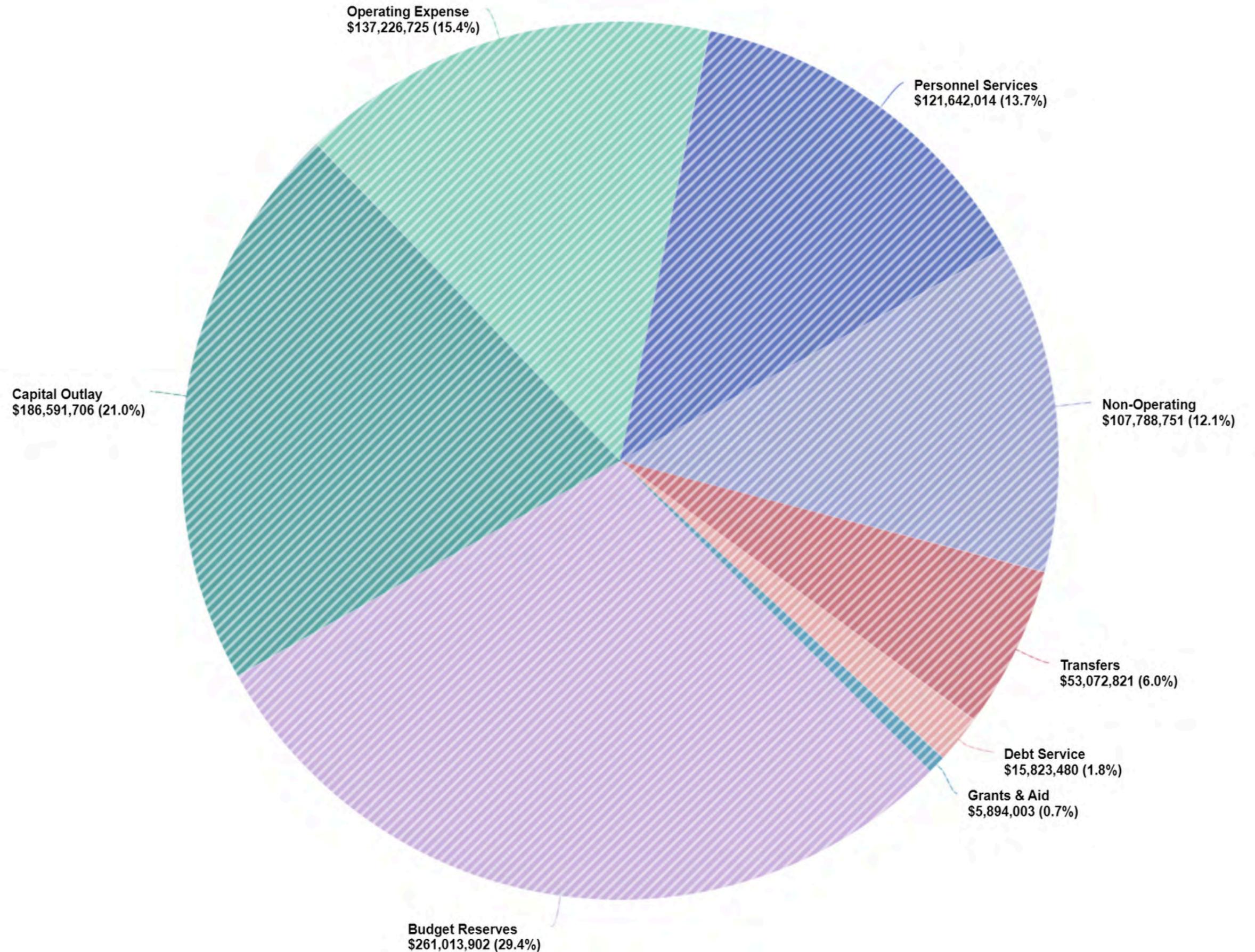
# Budget Overview

<b>Total Budget</b>	<b>\$ 889,053,402</b>
<b>Total Reserves</b>	<b>\$ 261,013,902</b>
<b>General Fund</b>	<b>\$ 224,203,017</b>
<b>GF Reserves</b>	<b>\$ 44,569,989</b>
<b>Constitutionals</b>	<b>\$ 108,500,416</b>
<b>Constitutional Rev</b>	<b>\$9,384,049</b>



# Total Budget by Expense Type

## \$889,053,402





## Hernando County

### FY 25 Recommended Budget 3-year Comparison

	ADOPTED-ADOPTED-RECOMMENDED				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$93,900,035	\$110,993,606	\$121,642,014	\$10,648,408	10%
Operating Expense	\$112,201,751	\$129,121,619	\$137,226,725	\$8,105,106	6%
Capital Outlay	\$126,115,120	\$168,683,567	\$186,591,706	\$17,908,139	11%
Debt Service	\$12,955,014	\$14,316,212	\$15,823,480	\$1,507,268	11%
Grants & Aid	\$4,208,395	\$4,617,597	\$5,894,003	\$1,276,406	28%
Transfers	\$21,917,271	\$28,790,030	\$53,072,821	\$24,282,791	84%
Non-Operating	\$85,088,384	\$96,254,366	\$107,788,751	\$11,534,385	12%
Budget Reserves	\$205,517,597	\$214,596,157	\$261,013,902	\$46,417,745	22%
<b>EXPENSES TOTAL</b>	<b>\$661,903,567</b>	<b>\$767,373,154</b>	<b>\$889,053,402</b>	<b>\$121,680,248</b>	<b>16%</b>
<b>Revenues</b>					
Taxes	\$120,174,683	\$134,400,186	\$149,608,786	\$15,208,600	11%
Licenses and Permits	\$53,555,993	\$59,952,165	\$67,106,989	\$7,154,824	12%
Intergovernmental	\$39,428,673	\$47,849,412	\$40,177,131	(\$7,672,281)	(16%)
Charges for Services	\$100,163,761	\$113,826,412	\$126,980,763	\$13,154,351	12%
Fines and Forfeitures	\$402,324	\$412,329	\$615,569	\$203,240	49%
Miscellaneous	\$5,885,381	\$6,927,324	\$7,685,908	\$758,584	11%
Transfers	\$21,917,271	\$28,790,030	\$56,298,521	\$27,508,491	96%
Other Sources	\$320,375,481	\$375,215,296	\$440,579,735	\$65,364,439	17%
<b>REVENUES TOTAL</b>	<b>\$661,903,567</b>	<b>\$767,373,154</b>	<b>\$889,053,402</b>	<b>\$121,680,248</b>	<b>16%</b>
<b>Surplus   (Deficit)</b>	\$0	\$0	\$0	–	–



## Net Budget Increase

	<u>FY24 Adopted</u>	<u>FY25 Recommended</u>	<u>Increase / (Decrease)</u>	<u>Percentage Increase</u>
Total Budget	\$ 767,373,154	\$ 889,053,402	\$ 121,680,248	15.86%
Transfers	\$ 28,790,030	\$ 53,072,821	\$ 24,282,791	84.34%
Net Budget	\$ 738,583,124	\$ 835,980,581	\$ 97,397,457	13.19%
Non-Operating	\$ 96,254,366	\$ 107,788,751	\$ 11,534,385	11.98%
Net Budget	\$ 642,328,758	\$ 728,191,830	\$ 85,863,072	13.37%
Capital Outlay	\$ 168,683,567	\$ 186,591,706	\$ 17,908,139	10.62%
Net Budget	\$ 473,645,191	\$ 541,600,124	\$ 67,954,933	14.35%
Budget Reserves	\$ 214,596,157	\$ 261,013,902	\$ 46,417,745	21.63%
<b>Net Budget</b>	<b>\$ 259,049,034</b>	<b>\$ 280,586,222</b>	<b>\$ 21,537,188</b>	<b>8.31%</b>
Personnel Services	\$ 110,993,606	\$ 121,642,014	\$ 10,648,408	9.59%
Operating Expense	\$ 129,121,619	\$ 137,226,725	\$ 8,105,106	6.28%
Grants & Aid	\$ 4,617,597	\$ 5,894,003	\$ 1,276,406	27.64%
Debt Service	\$ 14,316,212	\$ 15,823,480	\$ 1,507,268	10.53%
<b>Combined Total</b>	<b>\$ 259,049,034</b>	<b>\$ 280,586,222</b>	<b>\$ 21,537,188</b>	<b>8.31%</b>



# Funding Focus

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



# Tax Comparison

	Hernando	Pasco	Citrus	Sumter	Charlotte	Statewide
Per Capita Total Tax Levies	\$ 1,123.49	\$ 1,165.98	\$ 1,226.44	\$ 1,484.95	\$ 2,126.30	\$ 2,013.47
Per Capita County Government Tax Levies	\$ 577.23	\$ 664.54	\$ 630.78	\$ 708.56	\$ 1,055.24	\$ 784.13
Sales Tax	6.5%	7.0%	6.0%	7.0%	7.0%	7.0%

Source: Florida Tax Watch - How Counties Compares 2023



**MILLAGE ANALYSIS FY25 RECOMMENDED BUDGET**  
**HERNANDO COUNTY, BOARD OF COUNTY COMMISSIONERS**

	FY24 Adopted Millage	FY24 Adopted Ad Val Tax	FY25 Recommended Millage	FY25 Recommended Ad Val Tax	Increase/ (Decrease) to FY25	FY24
<b>TAXING AUTHORITY</b>						
<b><u>Countywide Revenue</u></b>						
<b>BOARD OF COUNTY COMMISSIONERS:</b>						
General Fund	6.6997	\$94,555,058	6.6997	\$104,511,193	11%	
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>7.6190</b>	<b>\$118,851,708</b>	<b>11%</b>	
<b><u>Municipal Service Taxing Unit</u></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>8.6429</b>	<b>\$134,823,918</b>	<b>11%</b>	



## Average Tax Bill

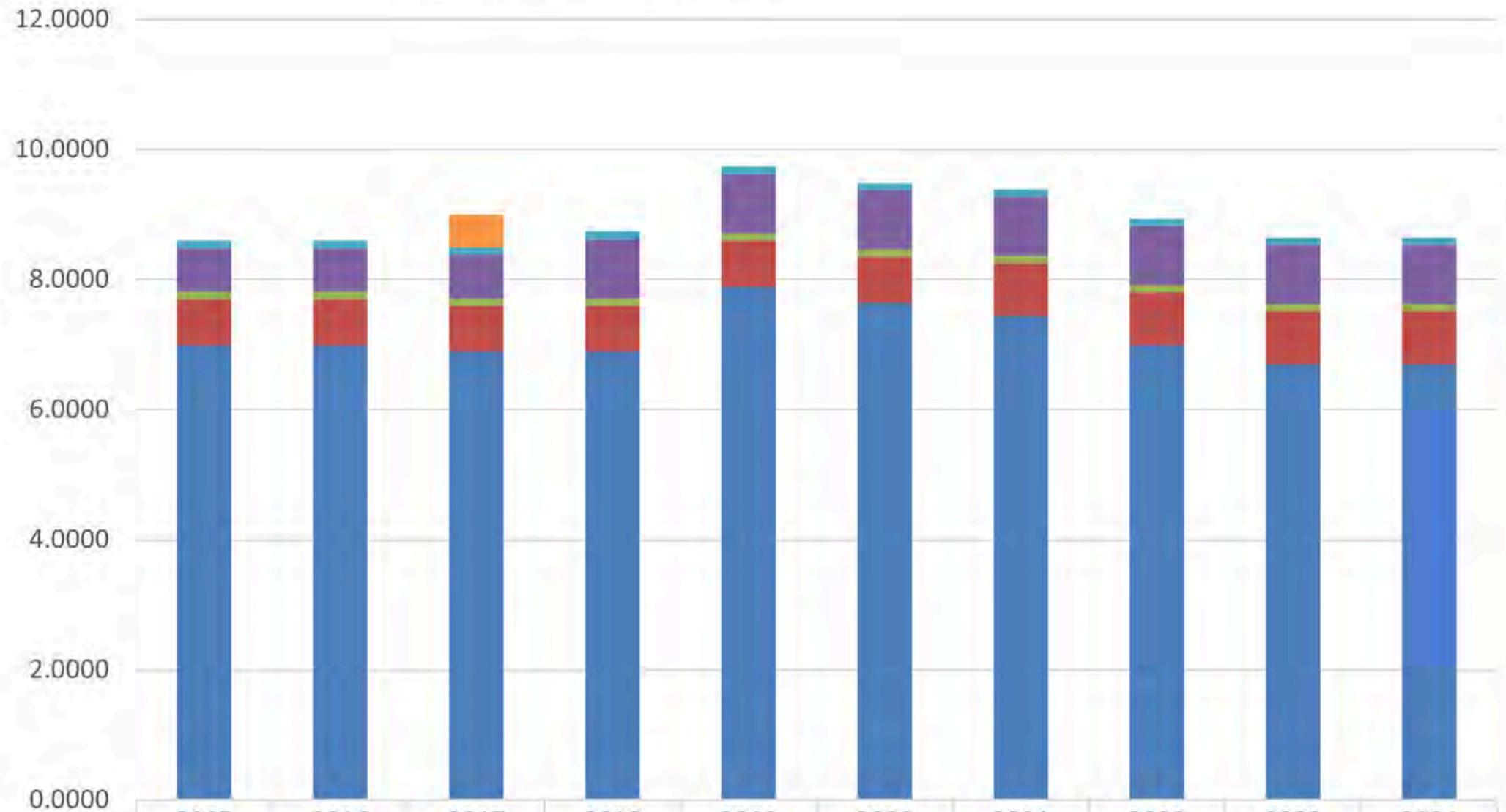
Value of Home	\$	300,000		\$	309,000.00		
Homestead Exemption for County	\$	(50,000)		\$	(50,000)		
Save our Homes 3% cap							
Assessed Value for County	\$	250,000		\$	259,000		
		FY24   2023 Tax Roll		FY25   2024 Proposed Tax Roll		Annual Difference	Monthly Difference
General Fund		6.6997 \$ 1,674.93		6.6997 \$ 1,735.22		\$ 60.30	\$ 5.02
Transportation Trust		0.8091 \$ 202.28		0.8091 \$ 209.56		\$ 7.28	\$ 0.61
County Health		0.1102 \$ 27.55		0.1102 \$ 28.54		\$ 0.99	\$ 0.08
Emergency Medical Services (EMS)		0.91 \$ 227.50		0.91 \$ 235.69		\$ 8.19	\$ 0.68
Stormwater Management		0.1139 \$ 28.48		0.1139 \$ 29.50		\$ 1.03	\$ 0.09
Fire Rescue-Hernando County Fire		\$ 320.72		\$ 365.62		\$ 44.90	\$ 3.74
HCUD-Solid Waste-Landfill		\$ 94.91		\$ 98.04		\$ 3.13	\$ 0.26
						\$ -	\$ -
<b>Total County Taxes</b>		<b>\$ 2,576.36</b>		<b>\$ 2,702.17</b>		<b>\$ 125.82</b>	<b>\$ 10.48</b>



FISCAL YEAR	CERTIFIED TAXABLE VALUE	% CHANGE	CHANGE IN TAXABLE VALUE
<b>2024/2025</b>	<b>16,420,404,258</b>	<b>10.53%</b>	<b>1,564,270,328.00</b>
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)



## Millage Rate Trend



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
HC Consolidated Fire/Rescue MSTU		0.0000	0.5000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Stormwater Management MSTU	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139	0.1139
Emergency Medical Services MSTU	0.6700	0.6700	0.6700	0.9100	0.9100	0.9100	0.9100	0.9100	0.9100	0.9100
County Health	0.1102	0.1102	0.1102	0.1102	0.1102	0.1102	0.1102	0.1102	0.1102	0.1102
Transportation Trust	0.7091	0.7091	0.7091	0.7091	0.7091	0.7091	0.8091	0.8091	0.8091	0.8091
General Fund	6.9912	6.9912	6.8912	6.8912	7.8912	7.6412	7.4412	6.9912	6.6997	6.6997

■ General Fund

■ Transportation Trust

■ County Health

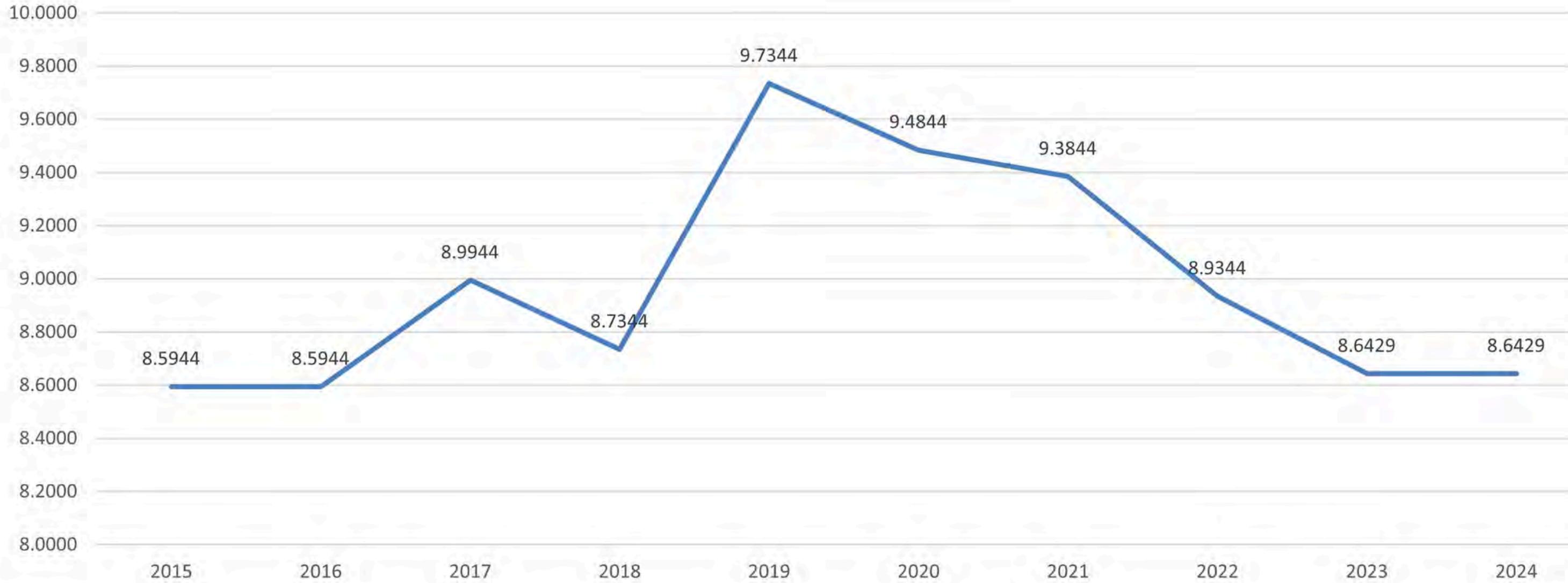
■ Emergency Medical Services MSTU

■ Stormwater Management MSTU

■ HC Consolidated Fire/Rescue MSTU



## TOTAL COUNTY MILLAGE





# Mandates

**\$67 Million within Total Budget**

**\$34 Million within General Fund**

Medicaid, Medical Examiner, Unclaimed Bodies, Indigent Care, Jail Medicals, Jail Operations and Repairs, Repairs & Maintenance of County Assets (Buildings & Parks), Retirement Employer Contributions, Federal Taxes, Worker's Comp

# 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.

## State Court Systems

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

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

## Medicaid

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

## Indigent Care

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

## Health Department

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

## 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.



**Board Department's Approved FTE Changes**

Board Department's Approved FTE Changes				FTE
Department	Position	Justification	Funding Source	FTE
General Fund				
County Administration	Administrative Assistant III	Assist County Administration with County Commissioner's 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/Dock Worker	To support additional maintenance for Anderson Snow Splash Park.	Ad Valorem & Fees	2.00



**Board Department's Approved FTE Changes**

**FTE**

**Special Revenue Funds**

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 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	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

**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	Benefits Manager	Assist Benefits Coordinator with all benefit related matters as part of the department's succession plan.	Ad Valorem	0.40

**Total Approved**

**42.00**

Total Approved General Fund  
Total Approved All Other Funds

13.10  
28.90



FTE's added/reclass during FY 24

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Purchasing Agent I	1.00
Purchasing Agent II- reclassified to Procurement Manager	1.00
Grant Writer	1.00
Customer Care Specialist	1.00
Planning and Zoning Technician	1.00
Opioid/Substance Abuse Analyst - HHS	1.00
Opioid/Substance Abuse Resource Coordinator - HHS	1.00
Opioid EMS Supervisor - HCFES	1.00
Opioid Paramedic - HCFES	1.00
Opioid Paramedic - HCFES	1.00
Senior Project Manager HCFES	1.00
Development Services Supervisor - HCUD	1.00
Operation Support Specialist - Building	1.00
Development Services Facilitator	1.00

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Board Department's Denied FTE Requests		FTE
Department	Position	FTE
General Fund		
Animal Services	Veterinary Technician	1.00
Animal Services	Customer Services Technician I	1.00
Animal Services	Maintenance Technician II	1.00
Code Enforcement	Code Enforcement Officer	2.00
Facilities Department	Horticulture Technician	1.00
Veteran Services	Veteran Services Officer	1.00
Emergency Management	Mitigation/Recovery Coordinator	1.00
Emergency Management	Finance Specialist	1.00
Parks & Recreation	Equipment Operator II	1.00
Library Services	Systems Assistant	1.00
Special Revenue Funds		
HCFES	Maintenance Technician II	1.00
HCFES	Logistic Technician	2.00
Internal Service Funds		
Fleet	Fleet Logistics Coordinator	1.00
Total Denied		15.00

Total Denied General Fund	10.00
Total Denied All Other Funds	5.00



## Constitutionals

### Hernando County, Florida FY24 Adopted Budget to FY25 Recommended Budget

Description	FY 2024 Adopted Budget	FY 2025 Recommended Budget	Increase / (Decrease)	% Change	Adjust for True Expense Allocation (Capital)	Increase / (Decrease)	% Change
Total Budget	767,373,154	889,053,402	121,680,248	15.9%	(3,987,355)	117,692,893	15.3%
General Fund	202,249,885	224,203,017	21,953,132	10.9%	(3,987,355)	17,965,777	8.9%
BOCC Only	67,727,476	71,132,612	3,405,136	5.0%	(3,987,355)	(582,219)	-0.9%
Sheriff	77,895,773	85,208,430	7,312,657	9.4%	164,398	7,477,055	9.6%
Clerk	9,268,344	12,591,036	3,322,692	35.8%	394,947	3,717,639	40.1%
Property Appraiser	3,241,267	3,658,141	416,874	12.9%	335,570	752,444	23.2%
Supervisor Of Elections	2,687,501	2,774,309	86,808	3.2%	259,616	346,424	12.9%
Tax Collector	3,916,000	4,268,500	352,500	9.0%	2,832,824	3,185,324	81.3%
Reserves	37,513,524	44,569,989	7,056,465	18.8%	-	7,056,465	18.8%



## Hernando County Constitutionals

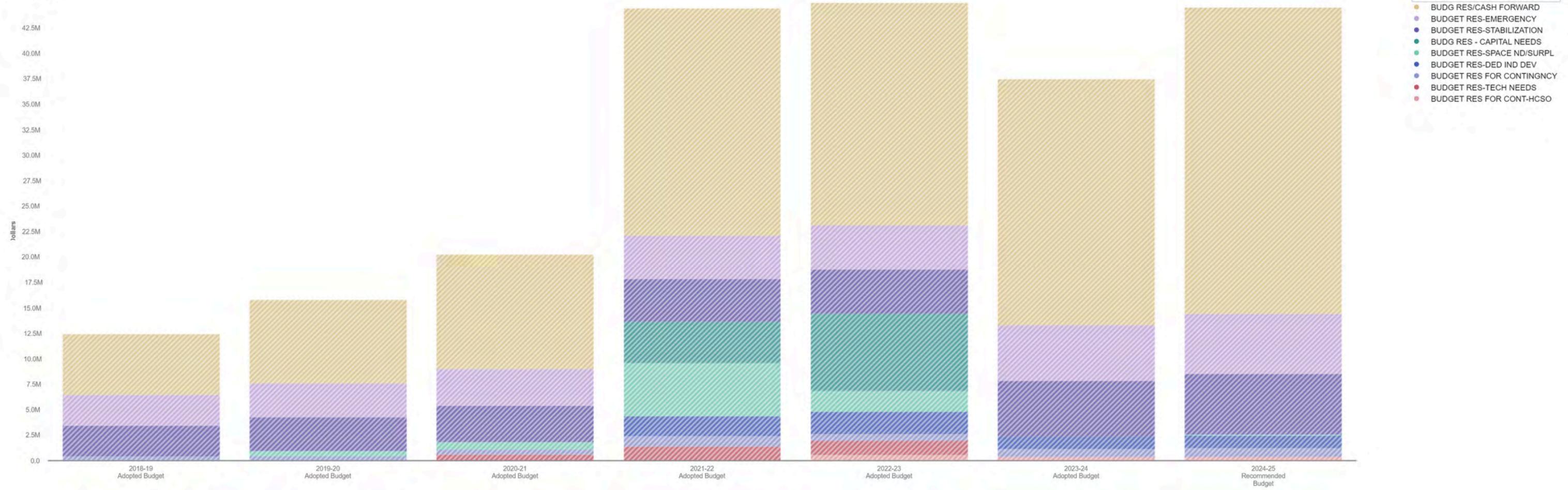
	ADOPTED BUDGETS		RECOMMENDED BUDGET		Difference	Percent Change
	FY2023	FY2024	FY2025			
<b>Expenses</b>						
01951 - Clerk of Circuit Court	\$7,623,536	\$9,268,344	\$12,591,036	\$3,322,692	36%	
01901 - Property Appraiser	\$2,915,706	\$3,241,267	\$3,658,141	\$416,874	13%	
01981 - Supervisor of Elections	\$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	\$85,208,430	\$7,312,657	9%	
<b>EXPENSES TOTAL</b>	<b>\$85,907,556</b>	<b>\$97,008,885</b>	<b>\$108,500,416</b>	<b>\$11,491,531</b>	<b>12%</b>	
<b>Revenues</b>						
01951 - Clerk of Circuit Court	\$3,050,351	\$3,977,869	\$3,577,869	(\$400,000)	(10%)	
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	\$4,996,180	\$218,711	5%	
<b>REVENUES TOTAL</b>	<b>\$9,218,586</b>	<b>\$9,565,338</b>	<b>\$9,384,049</b>	<b>(\$181,289)</b>	<b>(2%)</b>	
<b>Difference</b>	<b>(\$76,688,970)</b>	<b>(\$87,443,547)</b>	<b>(\$99,116,367)</b>	<b>-</b>	<b>-</b>	



# General Fund Reserve Trend

Budget

Visualization



	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Recommended Budget
<b>BUDG RES/CASH FORWARD</b>	\$ 5,951,128	\$ 8,206,914	\$ 11,270,091	\$ 22,360,210	\$ 21,791,585	\$ 24,193,913	\$ 30,083,404
<b>BUDGET RES-STABILIZATION</b>	3,035,063	3,331,685	3,585,938	4,236,593	4,358,317	5,458,254	5,955,335
<b>BUDGET RES-EMERGENCY</b>	3,035,063	3,331,685	3,585,938	4,236,593	4,358,317	5,458,254	5,955,335
<b>BUDG RES - CAPITAL NEEDS</b>	0	0	0	4,019,252	7,548,500	0	0
<b>BUDGET RES-SPACE ND/SURPL</b>	0	500,000	709,406	5,242,011	2,077,023	0	101,800
<b>BUDGET RES-DED IND DEV</b>	0	0	0	1,975,000	2,207,905	1,212,905	1,212,905
<b>BUDGET RES FOR CONTINGNCY</b>	433,580	475,955	512,277	1,031,923	622,617	779,751	850,763
<b>BUDGET RES-TECH NEEDS</b>	0	0	633,925	1,394,334	1,394,334	0	0
<b>BUDGET RES FOR CONT-HCSO</b>	0	0	0	0	603,925	410,447	410,447
<b>Total</b>	\$ 12,454,834	\$ 15,846,239	\$ 20,297,575	\$ 44,495,916	\$ 44,962,523	\$ 37,513,524	\$ 44,569,989

Data filtered by Reserves, General Fund, No Project and exported on July 8, 2024. Created with OpenGov

# General Fund Reserve Detail

## FY25 Recommended Budget

General Fund Reserves

	2023-24 Adopted Budget	2024-25 Recommended Budget
BUDG RES/CASH FORWARD	\$ 24,193,913	\$ 30,083,404
BUDGET RES-STABILIZATION	5,458,254	5,955,335
BUDGET RES-EMERGENCY	5,458,254	5,955,335
BUDGET RES-DED IND DEV	1,212,905	1,212,905
BUDGET RES FOR CONTINGNCY	779,751	850,763
BUDGET RES FOR CONT-HCSO	410,447	410,447
BUDGET RES-SPACE ND/SURPL	0	101,800
<b>Total</b>	<b>\$ 37,513,524</b>	<b>\$ 44,569,989</b>

Data filtered by Reserves, General Fund, No Project and exported on July 10, 2024. Created with OpenGov



# Future Capital Projects

- **Airport Industrial Park Improvements**
- **Anderson Snow & Corporate Intersection**
- **Anderson Snow Multi-Purpose Fields**
- **Transit Transfer Facility**
- **Septic to Sewer District A Phase 1**
- **Barclay Improvements**
- **Ridge Manor WWTP**
- **Evergreen Woods & SR50**
- **Hernando Beach WW Resiliency**



# Budget by Department



# Board of County Commissioners

County Attorney

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$899,504	\$1,044,087	\$1,061,335	\$17,248	2%
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>\$1,166,835</b>	<b>\$51,546</b>	<b>5%</b>
<b>Revenues</b>					
Charges for Services	\$299,391	\$253,733	\$256,733	\$3,000	1%
Miscellaneous	\$2,600	\$11,000	\$5,000	(\$6,000)	(55%)
<b>REVENUES TOTAL</b>	<b>\$301,991</b>	<b>\$264,733</b>	<b>\$261,733</b>	<b>(\$3,000)</b>	<b>(1%)</b>
<b>Surplus   (Deficit)</b>	<b>(\$666,846)</b>	<b>(\$850,556)</b>	<b>(\$905,102)</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 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>

**Board Of County Commissioners**

ADOPTED-ADOPTED-RECOMMENDED					
	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	\$1,097,433	\$518,065	89%
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>\$7,498,230</b>	<b>\$5,972,952</b>	<b>392%</b>
<b>Revenues</b>					
Charges for Services	\$497,796	\$362,555	\$362,555	\$0	0%
<b>REVENUES TOTAL</b>	<b>\$497,796</b>	<b>\$362,555</b>	<b>\$362,555</b>	<b>\$0</b>	<b>0%</b>
<b>Surplus   (Deficit)</b>	<b>(\$1,253,562)</b>	<b>(\$1,162,723)</b>	<b>(\$7,135,675)</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.

**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>

**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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$0	\$0	\$0	\$0	-
Capital Outlay	\$0	\$500,000	\$500,000	\$0	0%
Transfers	\$0	\$0	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>0%</b>
<b>Revenues</b>					
Intergovernmental	\$0	\$500,000	\$500,000	\$0	0%
Miscellaneous	\$0	\$0	\$0	\$0	-
Other Sources	\$0	\$0	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>0%</b>

### Airport Industrial Park Transfer

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$72,555	\$72,555	\$72,555	\$0	0%
<b>EXPENSES TOTAL</b>	<b>\$72,555</b>	<b>\$72,555</b>	<b>\$72,555</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>(\$72,555)</b>	<b>(\$72,555)</b>	<b>(\$72,555)</b>	<b>–</b>	<b>–</b>

**D Slosberg Driver Ed**

ADOPTED-ADOPTED-RECOMMENDED					
	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>



# County Administration

## County Administration

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$724,651	\$730,287	\$957,620	\$227,333	31%
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>\$1,196,426</b>	<b>\$332,571</b>	<b>38%</b>
<b>Revenues</b>					
Charges for Services	\$583,678	\$564,774	\$564,774	\$0	0%
<b>REVENUES TOTAL</b>	<b>\$583,678</b>	<b>\$564,774</b>	<b>\$564,774</b>	<b>\$0</b>	<b>0%</b>
<b>Surplus   (Deficit)</b>	<b>(\$221,915)</b>	<b>(\$299,081)</b>	<b>(\$631,652)</b>	<b>-</b>	<b>-</b>

Personnel Services & Transfers increased due to an FTE being added and annual increases. Operating Expenses increased with the addition of strategic planning proposal and implementation.

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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	-	\$46	\$46	\$0	0%
Capital Outlay	\$6,025,614	\$4,110,627	\$1,365,510	(\$2,745,117)	(67%)
<b>EXPENSES TOTAL</b>	<b>\$6,025,614</b>	<b>\$4,110,673</b>	<b>\$1,365,556</b>	<b>(\$2,745,117)</b>	<b>(67%)</b>
<b>Revenues</b>					
Intergovernmental	\$6,025,614	\$4,110,673	\$1,365,556	(\$2,745,117)	(67%)
<b>REVENUES TOTAL</b>	<b>\$6,025,614</b>	<b>\$4,110,673</b>	<b>\$1,365,556</b>	<b>(\$2,745,117)</b>	<b>(67%)</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

Job Title	0011
<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

<b>Job Title</b>	<b>0011</b>
LEAD AGENDA COORDINATOR	1
<b>ALLOCATED FTE COUNT</b>	<b>6.3</b>

## Human Resources

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$317,633	\$385,358	\$434,933	\$49,575	13%
Operating Expense	\$440,849	\$219,159	\$272,686	\$53,527	24%
Transfers	\$3,975	\$3,975	\$6,000	\$2,025	51%
<b>EXPENSES TOTAL</b>	<b>\$762,457</b>	<b>\$608,492</b>	<b>\$713,619</b>	<b>\$105,127</b>	<b>17%</b>
<b>Revenues</b>					
Charges for Services	\$318,194	\$347,382	\$347,382	\$0	0%
Miscellaneous	\$0	\$0	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$318,194</b>	<b>\$347,382</b>	<b>\$347,382</b>	<b>\$0</b>	<b>0%</b>
<b>Surplus   (Deficit)</b>	<b>(\$444,263)</b>	<b>(\$261,110)</b>	<b>(\$366,237)</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

Human Resources

## Our People – FTE Count

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>

## Risk Management

	ADOPTED-ADOPTED-RECOMMENDED				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$160,539	\$181,686	\$194,098	\$12,412	7%
Operating Expense	\$5,159,025	\$5,868,784	\$7,582,703	\$1,713,919	29%
Transfers	\$2,400	\$2,400	\$2,960	\$560	23%
Budget Reserves	\$1,415,434	\$1,410,054	\$1,254,263	(\$155,791)	(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>	\$0	\$0	\$0	–	–

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.

## Risk Management

<b>Job Title</b>	<b>5021</b>
<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>

**Workers Comp Self Insurance**

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$99,925	\$112,719	\$131,356	\$18,637	17%
Operating Expense	\$3,990,874	\$4,222,015	\$4,244,718	\$22,703	1%
Transfers	\$1,950	\$1,950	\$2,480	\$530	27%
Budget Reserves	\$2,638,037	\$2,905,502	\$3,685,927	\$780,425	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>

Office of Management & Budget

ADOPTED-ADOPTED-RECOMMENDED					
	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	\$394,043	\$0	0%
<b>REVENUES TOTAL</b>	<b>\$321,040</b>	<b>\$394,043</b>	<b>\$394,043</b>	<b>\$0</b>	<b>0%</b>
<b>Surplus   (Deficit)</b>	<b>(\$325,867)</b>	<b>(\$322,431)</b>	<b>(\$352,605)</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.

<b>Job Title</b>	<b>0011</b>
<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>

**Procurement**

ADOPTED-ADOPTED-RECOMMENDED					
	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	\$430,425	\$0	0%
<b>REVENUES TOTAL</b>	<b>\$373,049</b>	<b>\$430,425</b>	<b>\$430,425</b>	<b>\$0</b>	<b>0%</b>
<b>Surplus   (Deficit)</b>	<b>(\$170,872)</b>	<b>(\$688,839)</b>	<b>(\$609,276)</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>ALLOCATED FTE COUNT</b>	<b>8.85</b>

**Grants Management**

ADOPTED-ADOPTED-RECOMMENDED					
	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**

Job Title	0011
<b>Allocated FTE Count</b>	
GRANT WRITER	1
GRANTS COMPLIANCE ANALYST	1

<b>Job Title</b>	<b>0011</b>
PROCUREMENT COORDINATOR - GRANTS	1
ALLOCATED FTE COUNT	3

## Public Information

ADOPTED-ADOPTED-RECOMMENDED					
	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>					

	ADOPTED-ADOPTED-RECOMMENDED				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
Charges for Services	\$58,979	\$52,339	\$52,339	\$0	0%
Miscellaneous	\$0	\$0	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$58,979</b>	<b>\$52,339</b>	<b>\$52,339</b>	<b>\$0</b>	<b>0%</b>
<b>Surplus   (Deficit)</b>	(\$187,457)	(\$518,579)	(\$552,103)	–	–

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>

**Medical Insurance-Self Insurance**

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$14,407,689	\$17,446,822	\$19,125,336	\$1,678,514	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	\$2,652,933	\$770,725	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**

<b>Job Title</b>	<b>5121</b>
<b>Allocated FTE Count</b>	
BENEFITS COORDINATOR	0.4
BENEFITS MANAGER	0.4
HUMAN RESOURCES /RISK DIRECTOR	0.05
<b>ALLOCATED FTE COUNT</b>	<b>0.85</b>



# Utilities

**Utilities**

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$11,636,780	\$13,523,192	\$13,858,702	\$335,510	2%
Operating Expense	\$19,307,545	\$23,236,047	\$23,301,285	\$65,238	0%
Capital Outlay	\$61,602,330	\$65,956,912	\$87,331,500	\$21,374,588	32%
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	\$40,629,039	\$23,493,806	137%
Non-Operating	\$0	\$0	\$0	\$0	-
Budget Reserves	\$53,314,864	\$72,114,249	\$70,157,477	(\$1,956,772)	(3%)
<b>EXPENSES TOTAL</b>	<b>\$163,222,728</b>	<b>\$197,952,181</b>	<b>\$241,266,736</b>	<b>\$43,314,555</b>	<b>22%</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	\$43,276,264	\$26,607,781	160%
Other Sources	\$107,487,379	\$134,687,403	\$150,934,503	\$16,247,100	12%
<b>REVENUES TOTAL</b>	<b>\$163,222,728</b>	<b>\$197,952,181</b>	<b>\$241,266,736</b>	<b>\$43,314,555</b>	<b>22%</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

Job Title	4111
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/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
UTILITIES ENGINEERING/DIVISION MANAGER	1
UTILITIES INSPECTOR II	3
UTILITIES PLANTS SUPERVISOR	1
UTILITIES SENIOR PROJECT MANAGER	1
UTILITIES WORKER II	3
WASTEWATER COLLECTIONS FOREMAN	1
WASTEWATER PLANT OPERATOR I	5
WASTEWATER PLANT OPERATOR II	3

<b>Job Title</b>	<b>4111</b>
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>

# Fleet

## Central Fueling | Fleet Replacement Program | Vehicle Maintenance

### Fleet Program

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$1,050,367	\$1,349,722	\$1,342,451	(\$7,271)	(1%)
Operating Expense	\$4,295,908	\$4,890,586	\$6,347,658	\$1,457,072	30%
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	\$85,971	\$1,409	2%
Non-Operating	\$0	\$0	\$0	\$0	-
Budget Reserves	\$996,820	\$1,316,442	\$2,002,094	\$685,652	52%
<b>EXPENSES TOTAL</b>	<b>\$12,323,520</b>	<b>\$19,878,642</b>	<b>\$26,243,258</b>	<b>\$6,364,616</b>	<b>32%</b>
<b>Revenues</b>					
Charges for Services	\$8,402,377	\$9,789,482	\$15,610,693	\$5,821,211	59%
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>\$26,243,258</b>	<b>\$6,364,616</b>	<b>32%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

### Central Fueling

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$127,504	\$94,146	\$100,480	\$6,334	7%
Operating Expense	\$1,405,687	\$1,443,301	\$2,374,003	\$930,702	64%
Capital Outlay	\$0	\$0	\$50,000	\$50,000	-
Transfers	\$2,570	\$1,200	\$1,280	\$80	7%
Non-Operating	\$0	\$0	\$0	\$0	-
Budget Reserves	\$609,047	\$530,579	\$566,424	\$35,845	7%
<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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$806,032	\$1,161,074	\$1,141,902	(\$19,172)	(2%)
Operating Expense	\$2,097,582	\$2,544,653	\$2,879,747	\$335,094	13%

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
Capital Outlay	\$85,769	\$85,769	\$260,000	\$174,231	203%
Transfers	\$78,482	\$82,161	\$83,411	\$1,250	2%
Budget Reserves	\$185,791	\$480,105	\$478,546	(\$1,559)	0%
<b>EXPENSES TOTAL</b>	<b>\$3,253,656</b>	<b>\$4,353,762</b>	<b>\$4,843,606</b>	<b>\$489,844</b>	<b>11%</b>
<b>Revenues</b>					
Charges for Services	\$3,156,193	\$4,092,381	\$4,422,663	\$330,282	8%
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>\$4,843,606</b>	<b>\$489,844</b>	<b>11%</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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$116,831	\$94,502	\$100,069	\$5,567	6%
Operating Expense	\$792,639	\$902,632	\$1,093,908	\$191,276	21%
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	\$957,124	\$651,366	213%
<b>EXPENSES TOTAL</b>	<b>\$6,925,056</b>	<b>\$13,455,654</b>	<b>\$18,307,465</b>	<b>\$4,851,811</b>	<b>36%</b>
<b>Revenues</b>					
Charges for Services	\$3,643,000	\$4,184,161	\$8,714,598	\$4,530,437	108%
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>\$18,307,465</b>	<b>\$4,851,811</b>	<b>36%</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>

## Solid Waste

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$2,715,671	\$3,128,289	\$3,167,750	\$39,461	1%
Operating Expense	\$8,559,980	\$10,481,011	\$7,547,609	(\$2,933,402)	(28%)
Capital Outlay	\$7,374,500	\$30,626,262	\$26,742,520	(\$3,883,742)	(13%)
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	\$3,663,172	\$139,382	4%
Non-Operating	\$168,999	\$0	\$0	\$0	–
Budget Reserves	\$16,765,460	\$14,786,438	\$24,635,130	\$9,848,692	67%
<b>EXPENSES TOTAL</b>	<b>\$39,643,792</b>	<b>\$62,557,790</b>	<b>\$67,008,313</b>	<b>\$4,450,523</b>	<b>7%</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	\$3,605,332	\$1,501,399	71%
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>\$67,008,313</b>	<b>\$4,450,523</b>	<b>7%</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

<b>Job Title</b>	<b>4411</b>
<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 COORDINATOR- RECLASS TO SW ENFORCEMENT OFFICER PG 7	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>



# Community Services

## Animal Services

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$921,021	\$1,143,497	\$1,180,741	\$37,244	3%
Operating Expense	\$489,702	\$523,610	\$626,912	\$103,302	20%
Capital Outlay	\$6,000	\$211,000	\$373,000	\$162,000	77%
Transfers	\$21,150	\$22,650	\$47,000	\$24,350	108%
<b>EXPENSES TOTAL</b>	<b>\$1,437,873</b>	<b>\$1,900,757</b>	<b>\$2,227,653</b>	<b>\$326,896</b>	<b>17%</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>(\$1,992,728)</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.

## Animal Services

<b>Job Title</b>	<b>0011</b>
<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 SUPERVISOR- neogov 2100665	1
KENNEL WORKER	4
KENNEL WORKER/CUSTOMER SERVICE ASSISTANT	1
KENNEL WORKER/VETERINARY ASSISTANT	1
VETERINARY TECHNICIAN	1
<b>ALLOCATED FTE COUNT</b>	<b>15</b>

## Aquatic Services and Waterways

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$394,301	\$512,911	\$539,613	\$26,702	5%
Operating Expense	\$377,995	\$410,424	\$651,205	\$240,781	59%
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>\$1,300,594</b>	<b>\$298,259</b>	<b>30%</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>(\$1,295,594)</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

<b>Job Title</b>	<b>0011</b>
<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>

## FL Boating Improvement Pgm

ADOPTED-ADOPTED-RECOMMENDED					
	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	\$83,000	\$0	0%
Capital Outlay	\$39,305	\$200,000	\$250,000	\$50,000	25%
Transfers	\$23,150	\$0	\$0	\$0	–
Budget Reserves	\$189,850	\$243,909	\$235,185	(\$8,724)	(4%)
<b>EXPENSES TOTAL</b>	<b>\$320,305</b>	<b>\$526,909</b>	<b>\$568,185</b>	<b>\$41,276</b>	<b>8%</b>
<b>Revenues</b>					
Intergovernmental	\$56,155	\$240,000	\$240,000	\$0	0%
Miscellaneous	\$0	\$0	\$0	\$0	–
Transfers	\$23,150	\$0	\$0	\$0	–
Other Sources	\$241,000	\$286,909	\$328,185	\$41,276	14%
<b>REVENUES TOTAL</b>	<b>\$320,305</b>	<b>\$526,909</b>	<b>\$568,185</b>	<b>\$41,276</b>	<b>8%</b>
<b>Surplus   (Deficit)</b>	\$0	\$0	\$0	–	–

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.

## Cooperative Extension

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$0	\$0	\$0	\$0	–
Operating Expense	\$447,462	\$489,726	\$584,419	\$94,693	19%
<b>EXPENSES TOTAL</b>	<b>\$447,462</b>	<b>\$489,726</b>	<b>\$584,419</b>	<b>\$94,693</b>	<b>19%</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>(\$447,462)</b>	<b>(\$489,726)</b>	<b>(\$584,419)</b>	<b>–</b>	<b>–</b>

## Library Services

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$2,170,413	\$2,505,276	\$2,660,426	\$155,150	6%
Operating Expense	\$886,574	\$723,308	\$849,372	\$126,064	17%
Capital Outlay	\$0	\$240,000	\$0	(\$240,000)	(100%)
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>\$3,564,374</b>	<b>\$47,430</b>	<b>1%</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>(\$3,532,824)</b>	<b>-</b>	<b>-</b>

Operating Expense increased due to rise in costs.  
Capital Outlay decreased due to no projects budgeted in FY25.

## Library Grants

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$638,261	\$218,752	\$291,900	\$73,148	33%
Capital Outlay	\$212,050	\$0	\$25,000	\$25,000	-
Budget Reserves	\$0	\$0	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$850,311</b>	<b>\$218,752</b>	<b>\$316,900</b>	<b>\$98,148</b>	<b>45%</b>
<b>Revenues</b>					
Intergovernmental	\$0	\$0	\$0	\$0	-
Other Sources	\$850,311	\$218,752	\$316,900	\$98,148	45%
<b>REVENUES TOTAL</b>	<b>\$850,311</b>	<b>\$218,752</b>	<b>\$316,900</b>	<b>\$98,148</b>	<b>45%</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.

**Library Services**

Job Title	0011
<b>Allocated FTE Count</b>	
ACCOUNTING CLERK III	1
ADMINISTRATIVE FINANCE COORDINATOR	1
BRANCH SUPERVISOR	4
COLLECTIONS DEVELOPMENT COORDINATOR	1
DIRECTOR OF COMMUNITY SERVICES	0.11
DISTRIBUTION CLERK	1
LIBRARY INFORMATION SPECIALIST II/TECHNICIAN	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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$10,182	\$7,445	\$4,662	(\$2,783)	(37%)
Capital Outlay	–	–	\$1,000	\$1,000	–
<b>EXPENSES TOTAL</b>	<b>\$10,182</b>	<b>\$7,445</b>	<b>\$5,662</b>	<b>(\$1,783)</b>	<b>(24%)</b>
<b>Revenues</b>					
Miscellaneous	\$0	\$0	\$0	\$0	–
Other Sources	\$10,182	\$7,445	\$5,662	(\$1,783)	(24%)
<b>REVENUES TOTAL</b>	<b>\$10,182</b>	<b>\$7,445</b>	<b>\$5,662</b>	<b>(\$1,783)</b>	<b>(24%)</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 programing.

**Impact Fees for Libraries**

ADOPTED-ADOPTED-RECOMMENDED					
	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	\$63,411	\$0	0%
Budget Reserves	\$227,929	\$427,127	\$341,070	(\$86,057)	(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>					
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.

**Parks and Recreation**

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$2,259,591	\$2,709,221	\$2,978,263	\$269,042	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>\$6,399,790</b>	<b>\$307,810</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>(\$5,511,290)</b>	<b>-</b>	<b>-</b>

Operating expense increased due to higher costs.

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.

## 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

Job Title	0011
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-ADOPTED-RECOMMENDED					
	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>

## Sensitive Lands

ADOPTED-ADOPTED-RECOMMENDED					
	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%
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>



# Economic Development

## Airport

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$700,372	\$768,529	\$849,660	\$81,131	11%
Operating Expense	\$1,195,941	\$1,279,074	\$1,396,080	\$117,006	9%
Capital Outlay	\$1,260,917	\$834,087	\$3,230,562	\$2,396,475	287%
Debt Service	\$229,142	\$229,142	\$237,786	\$8,644	4%
Transfers	\$301,896	\$186,931	\$48,066	(\$138,865)	(74%)
Budget Reserves	\$2,269,400	\$2,995,568	\$1,875,824	(\$1,119,744)	(37%)
<b>EXPENSES TOTAL</b>	<b>\$5,957,668</b>	<b>\$6,293,331</b>	<b>\$7,637,978</b>	<b>\$1,344,647</b>	<b>21%</b>
<b>Revenues</b>					
Intergovernmental	–	\$99,650	\$0	(\$99,650)	(100%)
Miscellaneous	\$2,452,226	\$2,511,061	\$2,670,068	\$159,007	6%
Transfers	\$475,314	\$175,231	\$59,908	(\$115,323)	(66%)
Other Sources	\$3,030,128	\$3,507,389	\$4,908,002	\$1,400,613	40%
<b>REVENUES TOTAL</b>	<b>\$5,957,668</b>	<b>\$6,293,331</b>	<b>\$7,637,978</b>	<b>\$1,344,647</b>	<b>21%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>	<b>–</b>

Airport funding will change once grant funding is recognized.

### Allocation FTE - Fund 4311

Job Title	4311
<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>

## Tourist Development Tax

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$332,093	\$391,686	\$407,933	\$16,247	4%
Operating Expense	\$836,096	\$1,795,162	\$1,532,593	(\$262,569)	(15%)
Transfers	\$49,239	\$59,500	\$59,920	\$420	1%
Budget Reserves	\$1,756,455	\$2,053,262	\$3,667,306	\$1,614,044	79%
<b>EXPENSES TOTAL</b>	<b>\$2,973,883</b>	<b>\$4,299,610</b>	<b>\$5,667,752</b>	<b>\$1,368,142</b>	<b>32%</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	\$3,425,752	\$1,129,142	49%
<b>REVENUES TOTAL</b>	<b>\$2,973,883</b>	<b>\$4,299,610</b>	<b>\$5,667,752</b>	<b>\$1,368,142</b>	<b>32%</b>
<b>Surplus   (Deficit)</b>	\$0	\$0	\$0	–	–

Tourist Development Tax operating expenses decreased, due to the timing of initiatives; hence, reserves increased accordingly aligned with that.

### 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>

**Economic Development**

	ADOPTED-ADOPTED-RECOMMENDED				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$194,556	\$222,494	\$242,627	\$20,133	9%
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	\$1,212,905	\$0	0%
<b>EXPENSES TOTAL</b>	<b>\$2,808,893</b>	<b>\$2,645,114</b>	<b>\$2,841,070</b>	<b>\$195,956</b>	<b>7%</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>(\$2,780,605)</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
MARKETING COORDINATOR	0.5
<b>ALLOCATED FTE COUNT</b>	<b>2</b>



# Public Works

**Transportation Trust**

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$8,129,277	\$9,426,292	\$9,677,584	\$251,292	3%
Operating Expense	\$1,695,774	\$4,275,316	\$7,209,367	\$2,934,051	69%
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	\$235,980	\$13,269	6%
Budget Reserves	\$4,628,106	\$4,912,649	\$4,020,564	(\$892,085)	(18%)
<b>EXPENSES TOTAL</b>	<b>\$14,708,473</b>	<b>\$18,873,968</b>	<b>\$21,184,495</b>	<b>\$2,310,527</b>	<b>12%</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	\$6,992,983	\$348,778	5%
<b>REVENUES TOTAL</b>	<b>\$14,708,473</b>	<b>\$18,873,968</b>	<b>\$21,184,495</b>	<b>\$2,310,527</b>	<b>12%</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
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

<b>Job Title</b>	<b>1011</b>
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 ASSISTANT reclass to PROPERTY MANAGEMENT ASSOCIATE II	1
PROPERTY MANAGEMENT ASSOCIATE I	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
<b>ALLOCATED FTE COUNT</b>	<b>107.8</b>

## Gas Taxes

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$0	\$0	\$0	\$0	–
Operating Expense	\$7,974,699	\$4,982,924	\$4,082,832	(\$900,092)	(18%)
Capital Outlay	\$10,828,335	\$11,695,120	\$9,580,300	(\$2,114,820)	(18%)
Grants & Aid	\$0	\$0	\$0	\$0	–
Transfers	\$1,253,681	\$1,240,459	\$1,204,925	(\$35,534)	(3%)
Budget Reserves	\$12,828,567	\$14,601,268	\$15,358,837	\$757,569	5%
<b>EXPENSES TOTAL</b>	<b>\$32,885,282</b>	<b>\$32,519,771</b>	<b>\$30,226,894</b>	<b>(\$2,292,877)</b>	<b>(7%)</b>
<b>Revenues</b>					
Taxes	\$5,507,165	\$5,756,202	\$6,011,240	\$255,038	4%
Intergovernmental	\$4,352,417	\$7,004,964	\$2,643,020	(\$4,361,944)	(62%)
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	\$0	\$0	–
Other Sources	\$21,633,560	\$19,103,800	\$21,572,634	\$2,468,834	13%
<b>REVENUES TOTAL</b>	<b>\$32,885,282</b>	<b>\$32,519,771</b>	<b>\$30,226,894</b>	<b>(\$2,292,877)</b>	<b>(7%)</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 improvement projects as a result of increased costs and decreased expected revenues from the State.

## Mass Transit

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$300,691	\$275,332	\$422,990	\$147,658	54%
Operating Expense	\$3,520,617	\$5,970,393	\$8,211,515	\$2,241,122	38%
Capital Outlay	\$1,615,000	\$1,442,659	\$1,968,094	\$525,435	36%
Transfers	\$4,988	\$12,310	\$17,110	\$4,800	39%
<b>EXPENSES TOTAL</b>	<b>\$5,441,295</b>	<b>\$7,700,694</b>	<b>\$10,619,709</b>	<b>\$2,919,015</b>	<b>38%</b>
<b>Revenues</b>					
Intergovernmental	\$4,842,483	\$6,547,165	\$9,369,012	\$2,821,847	43%
Charges for Services	\$158,871	\$38,070	\$41,214	\$3,144	8%
Miscellaneous	\$0	\$0	\$0	\$0	–
Transfers	\$439,941	\$1,115,459	\$1,213,025	\$97,566	9%
<b>REVENUES TOTAL</b>	<b>\$5,441,295</b>	<b>\$7,700,694</b>	<b>\$10,623,251</b>	<b>\$2,922,557</b>	<b>38%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,542</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.

**Stormwater Management MSTU**

	ADOPTED-ADOPTED-RECOMMENDED				
	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	\$252,730	\$46,390	22%
Capital Outlay	\$3,721,260	\$5,485,925	\$4,471,400	(\$1,014,525)	(18%)
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	\$1,918,910	\$999,942	109%
<b>EXPENSES TOTAL</b>	<b>\$5,598,514</b>	<b>\$6,918,819</b>	<b>\$6,981,658</b>	<b>\$62,839</b>	<b>1%</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	\$3,733,388	(\$171,423)	(4%)
<b>REVENUES TOTAL</b>	<b>\$5,598,514</b>	<b>\$6,918,819</b>	<b>\$6,981,658</b>	<b>\$62,839</b>	<b>1%</b>
<b>Surplus   (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>

The increase of Operating Expenses is due to the increase of outsourced 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**

<b>Job Title</b>	<b>7552</b>
<b>Allocated FTE Count</b>	
ENGINEER II	0.4
STORMWATER ENGINEER	1
WATER RESOURCE SPECIALIST TRAINEE reclassification Water Resource Specialist	1
<b>ALLOCATED FTE COUNT</b>	<b>2.4</b>

**Facilities**

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$2,174,578	\$2,571,098	\$2,789,603	\$218,505	8%
Operating Expense	\$2,988,953	\$3,400,325	\$3,574,897	\$174,572	5%
Capital Outlay	\$1,564,047	\$3,462,500	\$980,000	(\$2,482,500)	(72%)
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>\$7,405,300</b>	<b>(\$2,084,123)</b>	<b>(22%)</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>(\$7,241,598)</b>	<b>-</b>	<b>-</b>

Facilities capital outlay decreased, due to a reduction in building improvement projects budgeted above the capital threshold.

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
LEAD CUSTODIAN	2
LEAD HORTICULTURE TECHNICIAN	1
MAINTENANCE TECHNICIAN I	1
MAINTENANCE TECHNICIAN II	12
PROJECT COORDINATOR	1
PROJECT MANAGER	1
<b>ALLOCATED FTE COUNT</b>	<b>38</b>

## Impact Fee - Roads

	ADOPTED-ADOPTED-RECOMMENDED				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Capital Outlay	\$7,179,975	\$7,179,975	\$11,897,784	\$4,717,809	66%
Transfers	\$165,640	\$0	\$0	\$0	–
Budget Reserves	\$4,495,285	\$5,709,025	\$1,193,106	(\$4,515,919)	(79%)
<b>EXPENSES TOTAL</b>	<b>\$11,840,900</b>	<b>\$12,889,000</b>	<b>\$13,090,890</b>	<b>\$201,890</b>	<b>2%</b>
<b>Revenues</b>					
Licenses and Permits	\$1,215,000	\$1,060,000	\$1,870,000	\$810,000	76%
Miscellaneous	\$0	\$0	\$0	\$0	–
Other Sources	\$10,625,900	\$11,829,000	\$11,220,890	(\$608,110)	(5%)
<b>REVENUES TOTAL</b>	<b>\$11,840,900</b>	<b>\$12,889,000</b>	<b>\$13,090,890</b>	<b>\$201,890</b>	<b>2%</b>
<b>Surplus   (Deficit)</b>	\$0	\$0	\$0	–	–

Capital Outlay increased and Budget Reserves decreased for the capital improvement projects, largest being Barclay Ave improvements.



# Development Services

**Building Division**

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$3,576,070	\$4,317,671	\$4,570,983	\$253,312	6%
Operating Expense	\$2,132,569	\$2,004,912	\$2,282,639	\$277,727	14%
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	\$3,056,098	\$246,258	9%
<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 II	1
ACCOUNTING CLERK III	1
BUILDING OFFICIAL	1
CLERK II	1
CUSTOMER CARE SPECIALIST	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
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 INVESTIGATOR SUPERVISOR	1
FIELD OPERATIONS MANAGER	1
FINANCE SUPERVISOR	1
FLOODPLAIN MANAGER	1

<b>Job Title</b>	<b>4611</b>
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-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$110,361	\$119,346	\$119,346	\$0	0%
Budget Reserves	\$205,986	\$201,587	\$177,382	(\$24,205)	(12%)
<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>

**Planning**

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$713,670	\$1,790,345	\$1,989,510	\$199,165	11%
Operating Expense	\$217,001	\$429,829	\$731,646	\$301,817	70%
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>\$2,755,756</b>	<b>\$506,332</b>	<b>23%</b>
<b>Revenues</b>					
Licenses and Permits	–	\$555,438	\$555,438	\$0	0%
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>\$1,566,348</b>	<b>\$540,455</b>	<b>53%</b>
<b>Surplus   (Deficit)</b>	<b>(\$801,359)</b>	<b>(\$1,223,531)</b>	<b>(\$1,189,408)</b>	<b>–</b>	<b>–</b>

Planning personnel increased due to staffing adjustments.

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
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

<b>Job Title</b>	<b>0011</b>
<b>ALLOCATED FTE COUNT</b>	<b>21.625</b>

**Code Enforcement**

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$801,863	\$1,040,888	\$1,093,809	\$52,921	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>\$1,551,985</b>	<b>\$17,696</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>(\$955,732)</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>



# Hernando County Emergency Services

**HC Fire Rescue - Fire**

ADOPTED-ADOPTED-RECOMMENDED					
	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	\$8,390,885	(\$634,536)	(7%)
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	\$776,608	(\$85,661)	(10%)
Non-Operating	\$35,904	\$35,904	\$35,904	\$0	0%
Budget Reserves	\$11,520,665	\$10,545,197	\$14,928,055	\$4,382,858	42%
<b>EXPENSES TOTAL</b>	<b>\$42,744,813</b>	<b>\$47,087,003</b>	<b>\$50,183,672</b>	<b>\$3,096,669</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	\$50,000	\$0	0%
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>\$50,183,672</b>	<b>\$3,096,669</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.

<b>Job Title</b>	<b>1661</b>
<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>

**Fire Rescue - Rescue**

ADOPTED-ADOPTED-RECOMMENDED					
	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	\$9,008,555	\$1,805,073	25%
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	\$849,141	\$311,618	58%
Non-Operating	\$23,896	\$23,896	\$23,896	\$0	0%
Budget Reserves	\$9,091,276	\$10,673,074	\$22,962,935	\$12,289,861	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%
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>	\$0	\$0	\$0	-	-

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.

## 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>

## Impact Fee Fire

ADOPTED-ADOPTED-RECOMMENDED					
	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.

**Impact Fee - Ambulance**

ADOPTED-ADOPTED-RECOMMENDED					
	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-ADOPTED-RECOMMENDED					
	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.

**Emergency Management**

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$409,148	\$410,009	\$575,553	\$165,544	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	\$0	(\$6,525)	(100%)
<b>EXPENSES TOTAL</b>	<b>\$1,019,917</b>	<b>\$743,616</b>	<b>\$1,082,410</b>	<b>\$338,794</b>	<b>46%</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>(\$825,918)</b>	<b>–</b>	<b>–</b>

Emergency Management increase in Operating Expense is associated with FEMA instructors, local mitigation strategy (LMS), and Alert Hernando.

## Our People – FTE Count

**Emergency Management**

<b>Job Title</b>	<b>0011</b>
<b>Allocated FTE Count</b>	
ACCOUNTING CLERK III	0
DEPUTY FIRE CHIEF	0.15
DIRECTOR OF PUBLIC SAFETY	0.1

<b>Job Title</b>	<b>0011</b>
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>

**Mosquito Control Local**

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$493,374	\$596,362	\$720,277	\$123,915	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	\$58,844	(\$185,048)	(76%)
<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**

<b>Job Title</b>	<b>1171</b>
<b>Allocated FTE Count</b>	
DIRECTOR OF PUBLIC SAFETY	0.02
MOSQUITO CONTROL DIRECTOR	1

Job Title	1171
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-ADOPTED-RECOMMENDED					
	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.

## Aquatic Plant Mgmt

	ADOPTED-ADOPTED-RECOMMENDED				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$4,800	\$5,800	\$6,800	\$1,000	17%
<b>EXPENSES TOTAL</b>	<b>\$4,800</b>	<b>\$5,800</b>	<b>\$6,800</b>	<b>\$1,000</b>	<b>17%</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>(\$4,800)</b>	<b>(\$5,800)</b>	<b>(\$6,800)</b>	<b>–</b>	<b>–</b>

Aquatic Plant Mgmt had a slight increase associated with travel and training.

**Area of Operations Housing & Supportive Services**

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$325,034	\$736,735	\$974,473	\$237,738	32%
Operating Expense	\$1,999,810	\$2,659,421	\$2,506,470	(\$152,951)	(6%)
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>\$11,028,975</b>	<b>\$2,301,162</b>	<b>26%</b>
<b>Revenues</b>					
Taxes	\$1,337,797	\$1,555,289	\$1,719,053	\$163,764	11%
Charges for Services	–	–	\$187,790	\$187,790	–
Miscellaneous	\$10,000	\$3,000	\$834,215	\$831,215	27,707%
Transfers	\$440	\$440	\$118,940	\$118,500	26,932%
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>\$4,312,546</b>	<b>\$1,881,389</b>	<b>77%</b>
<b>Surplus   (Deficit)</b>	<b>(\$5,014,809)</b>	<b>(\$6,296,656)</b>	<b>(\$6,716,429)</b>	<b>–</b>	<b>–</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**

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
<b>Welfare</b>	\$3,994,809	\$5,184,656	\$5,495,424
<b>Health</b>	\$2,784,718	\$3,436,698	\$5,270,219
<b>Housing</b>	\$91,055	\$106,459	\$263,332
<b>TOTAL</b>	<b>\$6,870,582</b>	<b>\$8,727,813</b>	<b>\$11,028,975</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>

## Kass Cir Neighborhood CRA

ADOPTED-ADOPTED-RECOMMENDED					
	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

## Affordable Housing

ADOPTED-ADOPTED-RECOMMENDED					
	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>	\$0	\$0	\$0	–	–

Affordable Housing has reserves maintained for the future.

## State Housing In Partnership

ADOPTED-ADOPTED-RECOMMENDED					
	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>	\$0	\$0	\$0	–	–

**Area of Operations Judicial**

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Personnel Services	\$525,548	\$612,284	\$648,641	\$36,357	6%
Operating Expense	\$787,291	\$1,017,352	\$1,305,794	\$288,442	28%
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	\$6,506,425	\$2,663,588	69%
<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>

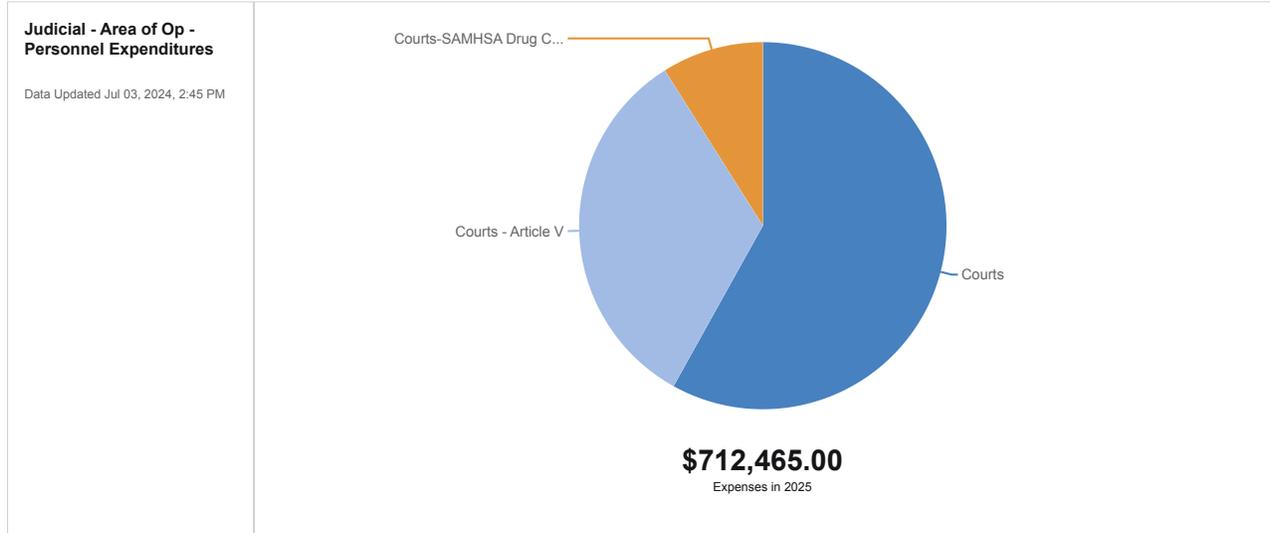
Other Sources Revenue is Balance Forward Cash reserved for specific departments within Judicial Services.

Intergovernmental Revenue consists of State Grants and Revenue Sharing.

Judicial by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
<b>Courts</b>	\$4,540,087	\$4,752,974	\$8,405,532
<b>Courts - Article V</b>	\$868,205	\$801,499	\$739,828
<b>TOTAL</b>	<b>\$5,408,292</b>	<b>\$5,554,473</b>	<b>\$9,145,360</b>

# 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 Recommended Budget
<b>Courts</b>	\$340,582	\$328,112	\$389,431	\$413,788
<b>Courts - Article V</b>	\$193,891	\$197,436	\$222,853	\$234,853
<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>\$712,465</b>

**Judicial - Area of Operations**

<b>Job Title</b>	<b>Judicial</b>
<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>

## Area of Operations MSBU

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase   (Decrease)	Percentage Increase   (Decrease)
<b>Expenses</b>					
Operating Expense	\$9,374,900	\$10,114,892	\$9,974,017	(\$140,875)	(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	\$5,751,247	\$621,294	12%
<b>EXPENSES TOTAL</b>	<b>\$16,269,065</b>	<b>\$16,118,200</b>	<b>\$16,534,874</b>	<b>\$416,674</b>	<b>3%</b>
<b>Revenues</b>					
Licenses and Permits	\$10,101,278	\$11,016,060	\$10,792,536	(\$223,524)	(2%)
Miscellaneous	\$127,970	\$143,625	\$248,835	\$105,210	73%
Transfers	\$0	\$0	\$0	\$0	–
Other Sources	\$6,039,817	\$4,958,515	\$5,493,503	\$534,988	11%
<b>REVENUES TOTAL</b>	<b>\$16,269,065</b>	<b>\$16,118,200</b>	<b>\$16,534,874</b>	<b>\$416,674</b>	<b>3%</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  
 Intergovernmental Revenue consists of State Grants and Revenue Sharing

## MSBUs by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
MSBU Other	\$11,280,099	\$11,864,836	\$12,278,684
MSBU Paving	\$2,917,721	\$2,197,632	\$2,134,899
MSBU Street Lighting	\$1,694,278	\$1,671,387	\$1,733,120
MSBU Multi-Purp	\$332,890	\$340,268	\$344,120
MSBU Fire	\$44,077	\$44,077	\$44,051
<b>TOTAL</b>	<b>\$16,269,065</b>	<b>\$16,118,200</b>	<b>\$16,534,874</b>



# Important Dates

**Maximum Millage - Tuesday, July 30th**

**First Budget Public Hearing - Thursday, September 12th**

**Final Budget Public Hearing - Tuesday, September 24th**



# Board Direction



# Board of County Commissioners Budget Workshop

Meeting: 07/11/2024  
Department: Administration  
Prepared By: Colleen Conko  
Initiator: Jeffrey Rogers  
DOC ID: 14282  
Legal Request Number:  
Bid/Contract Number:

## AGENDA ITEM

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### TITLE

Presentation by Tax Collector's Office Regarding FY 2024-25 Proposed Budget

### BRIEF OVERVIEW

Review of proposed FY 2024-25 Tax Collector's budget.

### FINANCIAL IMPACT

NA

### LEGAL NOTE

NA

### RECOMMENDATION

The Tax Collector's Office will be present to answer any questions or concerns relating to the proposed Tax Collector's Office Fiscal Year 2025 budget to the Board of County Commissioners.

### REVIEW PROCESS

Albert Bertram	Approved	07/03/2024	4:44 PM
Pamela Hare	Approved	07/03/2024	4:49 PM
Heidi Kurppe	Approved	07/05/2024	8:38 AM
Toni Brady	Approved	07/05/2024	9:15 AM
Jeffrey Rogers	Approved	07/05/2024	9:38 AM
Colleen Conko	Approved	07/05/2024	9:39 AM

## Albert Bertram

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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) 540-6657  
Fax (352) 754-4189  
[www.hernandotax.us](http://www.hernandotax.us)  
[alblackburn@hernandocounty.us](mailto:alblackburn@hernandocounty.us)



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# Board of County Commissioners Budget Workshop

Meeting: 07/11/2024  
Department: Administration  
Prepared By: Colleen Conko  
Initiator: Jeffrey Rogers  
DOC ID: 14283  
Legal Request Number:  
Bid/Contract Number:

## AGENDA ITEM

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### TITLE

Presentation by Property Appraiser's Office Regarding FY 2024-25 Proposed Budget

### BRIEF OVERVIEW

Review of proposed FY 2024-25 Property Appraiser's Office Budget.

### FINANCIAL IMPACT

Budget for review.

### LEGAL NOTE

NA

### RECOMMENDATION

The Property Appraiser's Office will be present to answer any questions or concerns relating to the proposed Property Appraiser's Office Fiscal Year 2025 budget to the Board of County Commissioners.

### REVIEW PROCESS

Albert Bertram	Approved	07/03/2024	4:35 PM
Pamela Hare	Approved	07/03/2024	4:48 PM
Heidi Kurppe	Approved	07/05/2024	8:37 AM
Toni Brady	Approved	07/05/2024	9:17 AM
Jeffrey Rogers	Approved	07/05/2024	9:54 AM
Colleen Conko	Approved	07/05/2024	9:57 AM

**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

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	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	(INCREASE/DECREASE)		AMOUNT APPROVED 2024-25	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(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%			
<b>TOTAL EXPENDITURES</b>	<b>\$2,899,430</b>	<b>\$3,547,990</b>	<b>\$1,511,446</b>	<b>\$4,007,813</b>	<b>\$459,823</b>	<b>12.96%</b>			
<b>NUMBER OF POSITIONS</b>		35		35					
					COL (5) - (3)	COL (6) / (3)			

Fund 055 - Addressing Services FY25 Budget				5/28/2024		
Addressing Service Fund 055		FY25		FY24		
<b>PERSONNEL SERVICES</b>						
5101250	Salaries & Wages - Regular	89,796				
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	3,000		
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			0		
	...Replacement Monitors/cables (\$300)					
5305261	Operating Supplies - Office Equipment	1,000	1,000	1,000		
	Replacement: adding machines, printer, fax, scanner					
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			0		
	...Replacement PC					
<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%				

<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		\$590	
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>		

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		



# Board of County Commissioners Budget Workshop

Meeting: 07/11/2024  
Department: Administration  
Prepared By: Colleen Conko  
Initiator: Jeffrey Rogers  
DOC ID: 14284  
Legal Request Number:  
Bid/Contract Number:

## AGENDA ITEM

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### TITLE

Presentation by Supervisor of Elections Office Regarding FY 2024-25 Proposed Budget

### BRIEF OVERVIEW

Review of proposed FY 2024-2025 Supervisor of Election's Office budget.

### FINANCIAL IMPACT

Budget for review.

### LEGAL NOTE

NA

### RECOMMENDATION

The Supervisor of Election's Office will be present to answer any questions or concerns relating to the proposed Supervisor of Election's Office Fiscal Year 2025 budget to the Board of County Commissioners.

### REVIEW PROCESS

Albert Bertram	Approved	07/03/2024	4:34 PM
Pamela Hare	Approved	07/03/2024	4:46 PM
Heidi Kurppe	Approved	07/05/2024	8:34 AM
Toni Brady	Approved	07/05/2024	9:19 AM
Jeffrey Rogers	Approved	07/05/2024	10:00 AM
Colleen Conko	Approved	07/05/2024	10:02 AM



# 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



# Board of County Commissioners Budget Workshop

Meeting: 07/11/2024  
Department: Administration  
Prepared By: Colleen Conko  
Initiator: Jeffrey Rogers  
DOC ID: 14285  
Legal Request Number:  
Bid/Contract Number:

## AGENDA ITEM

### TITLE

Presentation by Clerk of Circuit Court and Comptroller's Office Regarding FY 2024-25 Proposed Budget

### BRIEF OVERVIEW

Review proposed FY 2024-2025 Clerk of Circuit Court and Comptroller's budget.

### FINANCIAL IMPACT

Proposed budget for consideration.

### LEGAL NOTE

NA

### RECOMMENDATION

The Clerk of Court and Comptroller will be present to answer any questions or concerns relating to the proposed Clerk of Court and Comptroller's Fiscal Year 2025 budget to the Board of County Commissioners.

### REVIEW PROCESS

Albert Bertram	Approved	07/03/2024	4:32 PM
Pamela Hare	Approved	07/03/2024	4:45 PM
Heidi Kurppe	Approved	07/05/2024	8:31 AM
Toni Brady	Approved	07/05/2024	9:21 AM
Jeffrey Rogers	Approved	07/05/2024	9:58 AM
Colleen Conko	Approved	07/05/2024	9:58 AM



# 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



# Board of County Commissioners Budget Workshop

Meeting: 07/11/2024  
Department: Administration  
Prepared By: Colleen Conko  
Initiator: Jeffrey Rogers  
DOC ID: 14286  
Legal Request Number:  
Bid/Contract Number:

## AGENDA ITEM

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### TITLE

Presentation by Sheriff's Office Regarding FY 2024-25 Proposed Budget

### BRIEF OVERVIEW

Review of the proposed FY 2024-2025 Sheriff's Office budget.

### FINANCIAL IMPACT

Proposed budgets for consideration.

### LEGAL NOTE

NA

### RECOMMENDATION

The Sheriff's Office will be present to answer any questions or concerns relating to the proposed Sheriff's Office Fiscal Year 2025 budget to the Board of County Commissioners.

### REVIEW PROCESS

Albert Bertram	Approved	07/03/2024	4:17 PM
Pamela Hare	Approved	07/03/2024	4:35 PM
Heidi Kurppe	Approved	07/05/2024	8:26 AM
Toni Brady	Approved	07/05/2024	9:22 AM
Jeffrey Rogers	Approved	07/05/2024	9:52 AM
Colleen Conko	Approved	07/05/2024	9:57 AM

# 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>
HCSO Reserves held by BOCC	\$ 15,894,392	\$ 5,407,716	\$ 592,930

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)

Sr. 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>
<b>Capital Outlay &amp; Debt Service</b>	<b>\$ 2,470,661</b>	<b>\$ 1,404,600</b>	<b>\$ 1,933,900</b>	<b>\$ 529,300</b>
<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>\$ 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>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,000</b>	<b>\$ 43,000</b>
<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
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**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
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**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	2027 (CF202)	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**

<b>ESTIMATED TOTAL</b>	<b>\$ 13,197,800</b>
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**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.

	<b>Actual Expenditures FY2023</b>	<b>Approved Budget FY2024</b>	<b>Proposed Budget FY2025</b>	<b>FY2024 to FY2025 Difference</b>
<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.

	<b>Actual Expenditures FY2023</b>	<b>Approved Budget FY2024</b>	<b>Proposed Budget FY2025</b>	<b>FY2024 to FY2025 Difference</b>
<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>

**Citizens of Hernando County**

**Sheriff**  
Al Nienhuis

Legal  
Ms. Ashley Miller

**Chief Deputy**  
Colonel Hayden

Office of Professional Standards  
Lt. Howard  
Professional Standards Sergeant  
FTO

Policy Compliance/Accreditation  
STARCOM  
Internal Affairs  
Training

Public Relations  
Denise Moloney  
Media Relations  
Community Relations  
Crime Prevention  
Care Line  
Citizen Volunteer Program

**Law Enforcement Operations Bureau**  
Major Lakin

Reserves Captain Maurer  
Reserves  
Auxiliary

**Special Operations Division**  
Captain Kraft

**Law Enforcement Academy**  
Director Lillibridge

ARNP  
Medical Section Director DeKany  
Assistant Medical Director  
Nursing Services  
Mental Health Services  
Food Service  
Support Services  
Maintenance  
SRT

**Judicial Services Bureau**  
Major Klucznik  
Social Worker  
Detention Administrative Lt. Beetz  
Warrants  
Court Services  
Classification  
Civil  
Administrative Sergeant  
PREA Coordinator  
Transportation

**Administrative Bureau**  
Chief Administrative Officer Mrs. Terri Staff  
Information Technology Director Balogh  
Help Desk  
911 System Support  
800 MHz System  
Network Administration  
Wireless Communications  
Finance Director  
Accounting Manager Hill  
Accounting Manager Bishop  
Payroll  
Finance  
Grants  
Budget

**Building and Grounds**  
Communications Lt. Power  
Communications Operations Manager  
Communications Training Program  
Human Resources Director Mr. Littrell  
Employee Benefits  
Background Investigation  
Risk Management

**Patrol Division**  
Captain Batchelder  
District 1 Lt. Stentz  
S1 Night Watch Commander Lt. Lewis  
S2 Night Watch Commander Lt. Reak  
District 2 Lt. Lamia

**Criminal Investigations Division**  
Captain Cameron  
Major Case Lt. Drewal  
Homicide Sergeant  
Economic Crimes Sergeant  
Special Victims Sergeant  
Vice & Narcotics Section Lt. Cox  
Vice & Narcotics Sergeant  
Undercover Detectives  
Property Evidence  
Scientific Investigations Director Boylan  
Forensic Science  
Biometrics  
MultiMedia

**Area Operations Support Section**  
Lt. Valdez  
Marine  
K-9  
CMU  
Vehicle Damage Review Board  
Underwater Operations Team

**Specialized Operations Support Section**  
Lt. McMurdo  
Special Projects  
CRT  
Traffic Sergeant  
STAs  
Aviation  
Unmanned Aerial/Ground Vehicle  
Explorer Post

**School Operations Support Section**  
Lt. O'Brien  
SRO Sergeant  
SROs  
School Crossing Guards

**Detention Division**  
Captain Piarulli  
Detention Operations Lt. Dejesus  
Booking  
Housing

Information Technology Manager  
Help Desk  
911 System Support  
800 MHz System  
Network Administration  
Wireless Communications

Communications Lt. Power  
Communications Operations Manager  
Communications Training Program

Records ARMS Manager  
Front Desk

Patrol Sergeants  
Administrative Sergeant  
Investigative Sergeant  
PSTs  
PST-Cs  
Honor Guard  
PSTs  
PST-Cs

Patrol Sergeants  
Administrative Sergeant  
Investigative Sergeant  
Intelligence Sergeant  
Intelligence Homeland Security Gang Intel

Chaplains  
Special Events  
RRT  
EM Liaison  
SWAT

COPPS/AEU Sergeant  
COPPS  
Animal Enforcement  
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Communications Training Program

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Front Desk

Crime Analysis Manager  
Crime Analysis  
Crime Stoppers

Intelligence Homeland Security Gang Intel  
Vice & Narcotics Section Lt. Cox  
Vice & Narcotics Sergeant  
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*Al Nienhuis*  
Al Nienhuis, Sheriff  
Effective 04/07/2024

HCSO Requested Budgets for FY 2025

		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 <i>(Budget Only)</i>	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 <i>(Budget Only)</i>			3,062,716				
5909999	Budget Reserves / Cash Forward <i>(Budget Only)</i>	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>

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