

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%



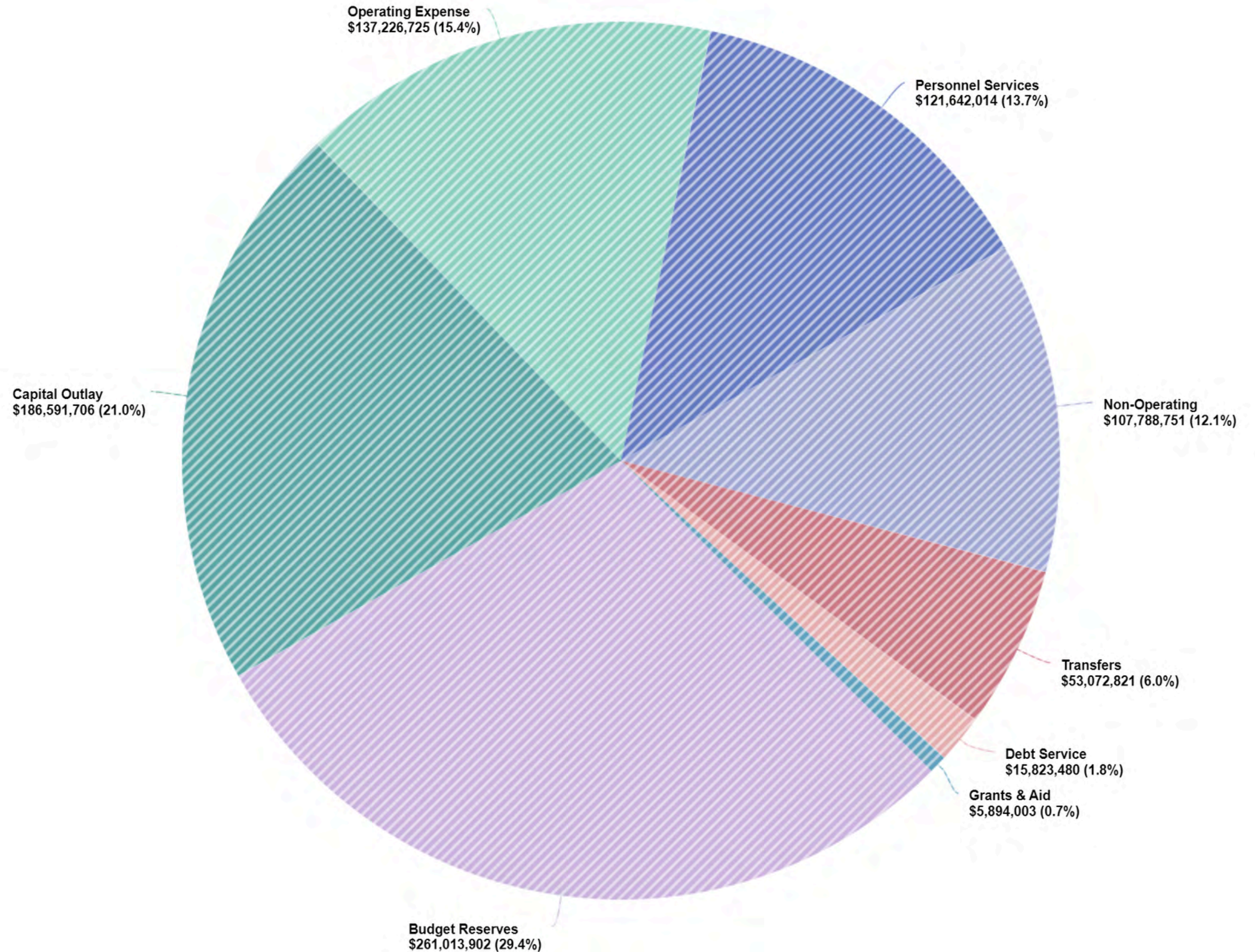
Budget Overview

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



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)
Expenses					
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%
EXPENSES TOTAL	\$661,903,567	\$767,373,154	\$889,053,402	\$121,680,248	16%
Revenues					
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%
REVENUES TOTAL	\$661,903,567	\$767,373,154	\$889,053,402	\$121,680,248	16%
Surplus (Deficit)	\$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%
Net Budget	\$ 259,049,034	\$ 280,586,222	\$ 21,537,188	8.31%
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%
Combined Total	\$ 259,049,034	\$ 280,586,222	\$ 21,537,188	8.31%



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) FY24 to FY25
TAXING AUTHORITY					
<u>Countywide Revenue</u>					
BOARD OF COUNTY COMMISSIONERS:					
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%
Total Countywide	7.6190	\$107,529,440	7.6190	\$118,851,708	11%
<u>Municipal Service Taxing Unit</u>					
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%
Total Municipal Service Taxing Unit (MSTU)	1.0239	\$14,450,636	1.0239	\$15,972,210	11%
Total Millage Countywide and MSTU	8.6429	\$121,980,076	8.6429	\$134,823,918	11%



Average Tax Bill

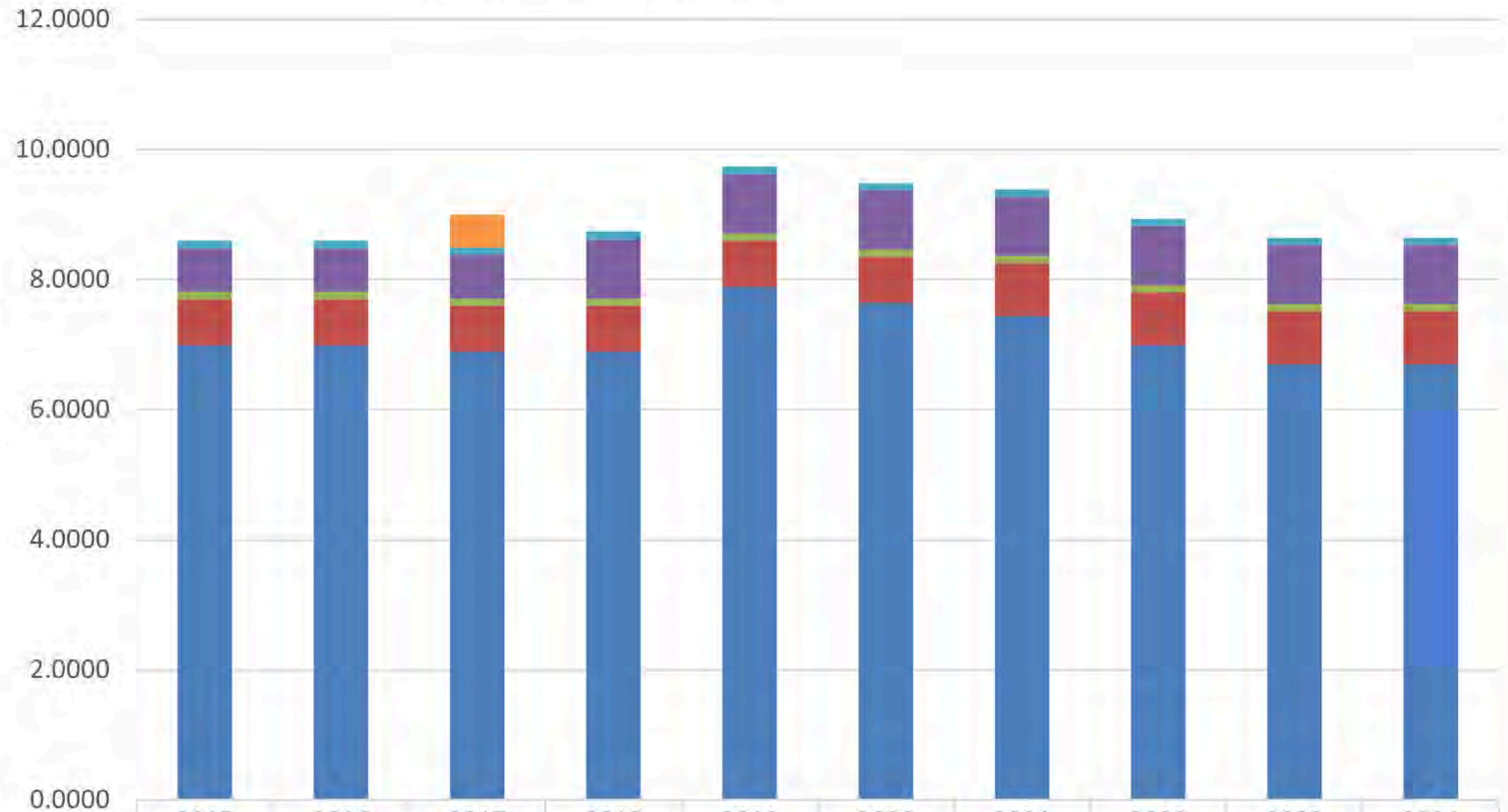
Value of Home	\$	300,000	\$	309,000.00		
Homestead Exemption for County	\$	(50,000)	\$	(50,000)		
Save our Homes 3% cap						
Assessed Value for County	\$	250,000	\$	259,000		
		FY24 2023 Tax Roll		FY25 2024 Proposed Tax Roll	Annual Difference	Monthly Difference
General Fund		6.6997 \$ 1,674.93		6.6997 \$ 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
					\$ -	\$ -
Total County Taxes		\$ 2,576.36		\$ 2,702.17	\$ 125.82	\$ 10.48



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)



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

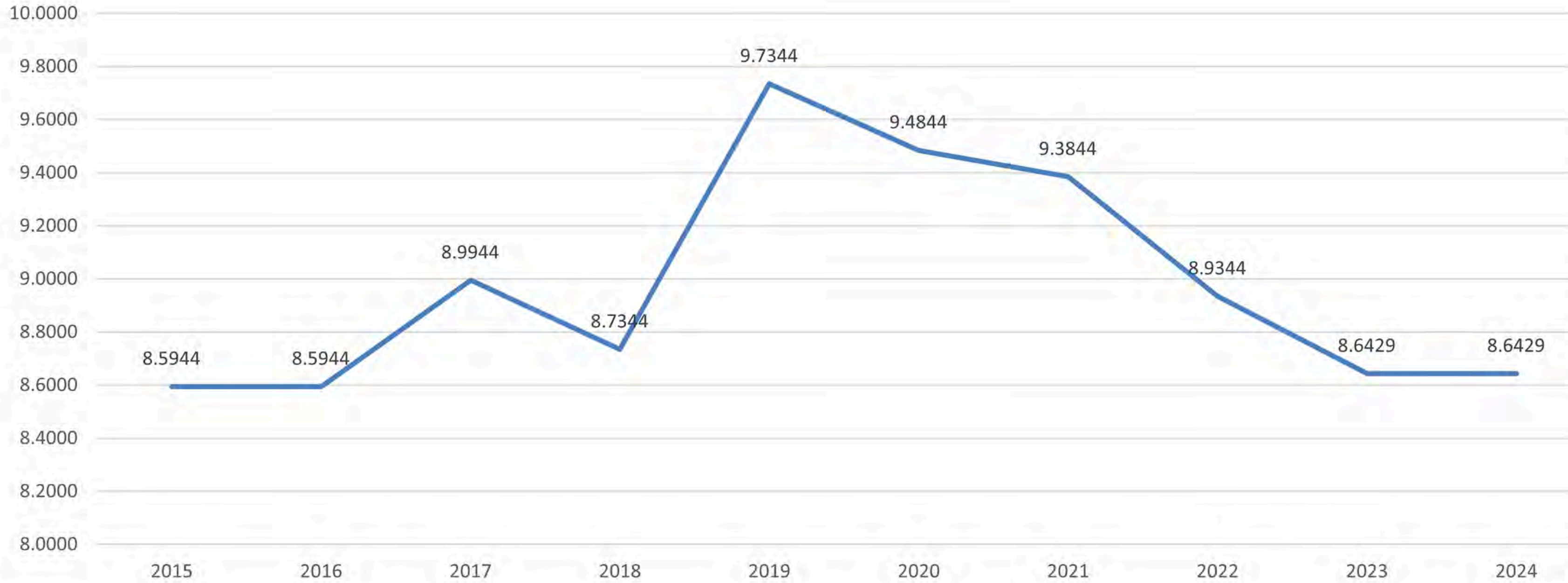
■ Emergency Medical Services MSTU

■ 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.

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.



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 Managent 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 Survelliance Assistant	Assist Technicians with daily survelliance 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 activites.	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 Cooridnator 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

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



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

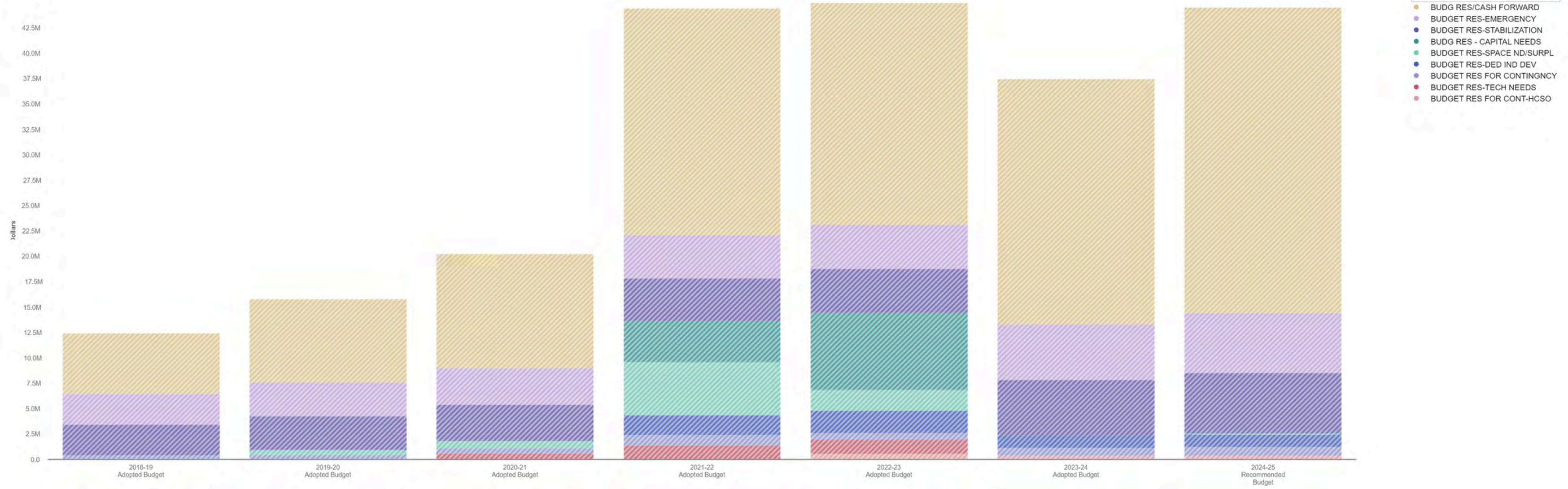
	ADOPTED BUDGETS		RECOMMENDED BUDGET		Difference	Percent Change
	FY2023	FY2024	FY2025			
Expenses						
01951 - Clerk of Circuit Court	\$7,623,536	\$9,268,344	\$12,591,036	\$3,322,692	36%	
01901 - Property Appraiser	\$2,915,706	\$3,241,267	\$3,658,141	\$416,874	13%	
01981 - Supervisor of Elections	\$2,176,515	\$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%	
EXPENSES TOTAL	\$85,907,556	\$97,008,885	\$108,500,416	\$11,491,531	12%	
Revenues						
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%	
REVENUES TOTAL	\$9,218,586	\$9,565,338	\$9,384,049	(\$181,289)	(2%)	
Difference	(\$76,688,970)	(\$87,443,547)	(\$99,116,367)	-	-	



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
BUDG RES/CASH FORWARD	\$ 5,951,128	\$ 8,206,914	\$ 11,270,091	\$ 22,360,210	\$ 21,791,585	\$ 24,193,913	\$ 30,083,404
BUDGET RES-STABILIZATION	3,035,063	3,331,885	3,585,938	4,236,593	4,358,317	5,458,254	5,955,335
BUDGET RES-EMERGENCY	3,035,063	3,331,885	3,585,938	4,236,593	4,358,317	5,458,254	5,955,335
BUDG RES - CAPITAL NEEDS	0	0	0	4,019,252	7,548,500	0	0
BUDGET RES-SPACE ND/SURPL	0	500,000	709,406	5,242,011	2,077,023	0	101,800
BUDGET RES-DED IND DEV	0	0	0	1,975,000	2,207,905	1,212,905	1,212,905
BUDGET RES FOR CONTINGNCY	433,580	475,955	512,277	1,031,923	622,617	779,751	850,763
BUDGET RES-TECH NEEDS	0	0	633,925	1,394,334	1,394,334	0	0
BUDGET RES FOR CONT-HCSO	0	0	0	0	603,925	410,447	410,447
Total	\$ 12,454,834	\$ 15,846,239	\$ 20,297,575	\$ 44,495,916	\$ 44,962,523	\$ 37,513,524	\$ 44,569,989

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
Total	\$ 37,513,524	\$ 44,569,989

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)
Expenses					
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%
EXPENSES TOTAL	\$968,837	\$1,115,289	\$1,166,835	\$51,546	5%
Revenues					
Charges for Services	\$299,391	\$253,733	\$256,733	\$3,000	1%
Miscellaneous	\$2,600	\$11,000	\$5,000	(\$6,000)	(55%)
REVENUES TOTAL	\$301,991	\$264,733	\$261,733	(\$3,000)	(1%)
Surplus (Deficit)	(\$666,846)	(\$850,556)	(\$905,102)	-	-

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
Allocated FTE Count	
ASSISTANT COUNTY ATTORNEY	3
COUNTY ATTORNEY	1
PARALEGAL DIRECTOR	1
PARALEGAL II	3
ALLOCATED FTE COUNT	8

Board Of County Commissioners

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$1,751,358	\$1,525,278	\$7,498,230	\$5,972,952	392%
Revenues					
Charges for Services	\$497,796	\$362,555	\$362,555	\$0	0%
REVENUES TOTAL	\$497,796	\$362,555	\$362,555	\$0	0%
Surplus (Deficit)	(\$1,253,562)	(\$1,162,723)	(\$7,135,675)	–	–

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

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

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
TOTAL	27,666,688.00

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
TOTAL	10,000,000.00

American Rescue Plan

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

Airport Industrial Park Transfer

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Operating Expense	\$72,555	\$72,555	\$72,555	\$0	0%
EXPENSES TOTAL	\$72,555	\$72,555	\$72,555	\$0	0%
Revenues					
–	–	–	–	–	–
REVENUES TOTAL	0	0	0	0	0
Surplus (Deficit)	(\$72,555)	(\$72,555)	(\$72,555)	–	–

D Slosberg Driver Ed

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Operating Expense	\$30	\$30	\$30	\$0	0%
Budget Reserves	\$1,029,422	\$978,778	\$1,042,402	\$63,624	7%
EXPENSES TOTAL	\$1,029,452	\$978,808	\$1,042,432	\$63,624	7%
Revenues					
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%
REVENUES TOTAL	\$1,029,452	\$978,808	\$1,042,432	\$63,624	7%
Surplus (Deficit)	\$0	\$0	\$0	–	–



County Administration

County Administration

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$805,593	\$863,855	\$1,196,426	\$332,571	38%
Revenues					
Charges for Services	\$583,678	\$564,774	\$564,774	\$0	0%
REVENUES TOTAL	\$583,678	\$564,774	\$564,774	\$0	0%
Surplus (Deficit)	(\$221,915)	(\$299,081)	(\$631,652)	-	-

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)
Expenses					
Operating Expense	-	\$46	\$46	\$0	0%
Capital Outlay	\$6,025,614	\$4,110,627	\$1,365,510	(\$2,745,117)	(67%)
EXPENSES TOTAL	\$6,025,614	\$4,110,673	\$1,365,556	(\$2,745,117)	(67%)
Revenues					
Intergovernmental	\$6,025,614	\$4,110,673	\$1,365,556	(\$2,745,117)	(67%)
REVENUES TOTAL	\$6,025,614	\$4,110,673	\$1,365,556	(\$2,745,117)	(67%)
Surplus (Deficit)	\$0	\$0	\$0	-	-

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
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT III	1
CONSTRUCTION PROJECT COORDINATOR	1
COUNTY ADMINISTRATOR	0.8
DEPUTY COUNTY ADMINISTRATOR	0.5
EXECUTIVE OFFICE MANAGER	1
INTERN/TEMP	1

Job Title	0011
LEAD AGENDA COORDINATOR	1
ALLOCATED FTE COUNT	6.3

Human Resources

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$762,457	\$608,492	\$713,619	\$105,127	17%
Revenues					
Charges for Services	\$318,194	\$347,382	\$347,382	\$0	0%
Miscellaneous	\$0	\$0	\$0	\$0	–
REVENUES TOTAL	\$318,194	\$347,382	\$347,382	\$0	0%
Surplus (Deficit)	(\$444,263)	(\$261,110)	(\$366,237)	–	–

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
Allocated FTE Count	
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
ALLOCATED FTE COUNT	3.75

Risk Management

	ADOPTED-ADOPTED-RECOMMENDED				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%)
EXPENSES TOTAL	\$6,737,398	\$7,462,924	\$9,034,024	\$1,571,100	21%
Revenues					
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%
REVENUES TOTAL	\$6,737,398	\$7,462,924	\$9,034,024	\$1,571,100	21%
Surplus (Deficit)	\$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

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

Workers Comp Self Insurance

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$6,730,786	\$7,242,186	\$8,064,481	\$822,295	11%
Revenues					
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%
REVENUES TOTAL	\$6,730,786	\$7,242,186	\$8,064,481	\$822,295	11%
Surplus (Deficit)	\$0	\$0	\$0	-	-

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

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

Office of Management & Budget

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%)
EXPENSES TOTAL	\$646,907	\$716,474	\$746,648	\$30,174	4%
Revenues					
Charges for Services	\$321,040	\$394,043	\$394,043	\$0	0%
REVENUES TOTAL	\$321,040	\$394,043	\$394,043	\$0	0%
Surplus (Deficit)	(\$325,867)	(\$322,431)	(\$352,605)	-	-

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.

Job Title	0011
Allocated FTE Count	
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
ALLOCATED FTE COUNT	5.15

Procurement

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$543,921	\$1,119,264	\$1,039,701	(\$79,563)	(7%)
Revenues					
Charges for Services	\$373,049	\$430,425	\$430,425	\$0	0%
REVENUES TOTAL	\$373,049	\$430,425	\$430,425	\$0	0%
Surplus (Deficit)	(\$170,872)	(\$688,839)	(\$609,276)	-	-

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
Allocated FTE Count	
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
ALLOCATED FTE COUNT	8.85

Grants Management

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

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
Allocated FTE Count	
GRANT WRITER	1
GRANTS COMPLIANCE ANALYST	1

Job Title	0011
PROCUREMENT COORDINATOR - GRANTS	1
ALLOCATED FTE COUNT	3

Public Information

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$246,436	\$570,918	\$604,442	\$33,524	6%
Revenues					

	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	–
REVENUES TOTAL	\$58,979	\$52,339	\$52,339	\$0	0%
Surplus (Deficit)	(\$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
Allocated FTE Count	
COMMUNITY ENGAGEMENT COORDINATOR	1
MULTIMEDIA COMMUNICATION SPECIALIST	1
PUBLIC INFORMATION OFFICER	1
PUBLIC RECORDS SPECIALIST	1
ALLOCATED FTE COUNT	4

Medical Insurance-Self Insurance

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$18,304,320	\$20,850,435	\$23,359,294	\$2,508,859	12%
Revenues					
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%
REVENUES TOTAL	\$18,304,320	\$20,850,435	\$23,359,294	\$2,508,859	12%
Surplus (Deficit)	\$0	\$0	\$0	-	-

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

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

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

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

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

Medical Insurance-Self Insurance

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



Utilities

Utilities

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%)
EXPENSES TOTAL	\$163,222,728	\$197,952,181	\$241,266,736	\$43,314,555	22%
Revenues					
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%
REVENUES TOTAL	\$163,222,728	\$197,952,181	\$241,266,736	\$43,314,555	22%
Surplus (Deficit)	\$0	\$0	\$0	-	-

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
Allocated FTE Count	
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

Job Title	4111
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
ALLOCATED FTE COUNT	148.45

Fleet

Central Fueling | Fleet Replacement Program | Vehicle Maintenance

Fleet Program

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$12,323,520	\$19,878,642	\$26,243,258	\$6,364,616	32%
Revenues					
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%
REVENUES TOTAL	\$12,323,520	\$19,878,642	\$26,243,258	\$6,364,616	32%
Surplus (Deficit)	\$0	\$0	\$0	-	-

Central Fueling

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$2,144,808	\$2,069,226	\$3,092,187	\$1,022,961	49%
Revenues					
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%
REVENUES TOTAL	\$2,144,808	\$2,069,226	\$3,092,187	\$1,022,961	49%
Surplus (Deficit)	\$0	\$0	\$0	-	-

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)
Expenses					
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%
EXPENSES TOTAL	\$3,253,656	\$4,353,762	\$4,843,606	\$489,844	11%
Revenues					
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%
REVENUES TOTAL	\$3,253,656	\$4,353,762	\$4,843,606	\$489,844	11%
Surplus (Deficit)	\$0	\$0	\$0	-	-

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)
Expenses					
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%
EXPENSES TOTAL	\$6,925,056	\$13,455,654	\$18,307,465	\$4,851,811	36%
Revenues					
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%
REVENUES TOTAL	\$6,925,056	\$13,455,654	\$18,307,465	\$4,851,811	36%
Surplus (Deficit)	\$0	\$0	\$0	-	-

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
Allocated FTE Count			
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
ALLOCATED FTE COUNT	0.8	12.5	0.8

Solid Waste

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$39,643,792	\$62,557,790	\$67,008,313	\$4,450,523	7%
Revenues					
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%
REVENUES TOTAL	\$39,643,792	\$62,557,790	\$67,008,313	\$4,450,523	7%
Surplus (Deficit)	\$0	\$0	\$0	–	–

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
Allocated FTE Count	
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
ALLOCATED FTE COUNT	36.15



Community Services

Animal Services

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$1,437,873	\$1,900,757	\$2,227,653	\$326,896	17%
Revenues					
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%
REVENUES TOTAL	\$229,925	\$229,925	\$234,925	\$5,000	2%
Surplus (Deficit)	(\$1,207,948)	(\$1,670,832)	(\$1,992,728)	–	–

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

Job Title	0011
Allocated FTE Count	
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
ALLOCATED FTE COUNT	15

Aquatic Services and Waterways

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$799,796	\$1,002,335	\$1,300,594	\$298,259	30%
Revenues					
Licenses and Permits	\$5,000	\$5,000	\$5,000	\$0	0%
Miscellaneous	\$0	\$0	\$0	\$0	-
REVENUES TOTAL	\$5,000	\$5,000	\$5,000	\$0	0%
Surplus (Deficit)	(\$794,796)	(\$997,335)	(\$1,295,594)	-	-

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
Allocated FTE Count	
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
ALLOCATED FTE COUNT	6.11

FL Boating Improvement Pgm

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%)
EXPENSES TOTAL	\$320,305	\$526,909	\$568,185	\$41,276	8%
Revenues					
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%
REVENUES TOTAL	\$320,305	\$526,909	\$568,185	\$41,276	8%
Surplus (Deficit)	\$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)
Expenses					
Personnel Services	\$0	\$0	\$0	\$0	–
Operating Expense	\$447,462	\$489,726	\$584,419	\$94,693	19%
EXPENSES TOTAL	\$447,462	\$489,726	\$584,419	\$94,693	19%
Revenues					
–	–	–	–	–	–
REVENUES TOTAL	0	0	0	0	0
Surplus (Deficit)	(\$447,462)	(\$489,726)	(\$584,419)	–	–

Library Services

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$3,102,347	\$3,516,944	\$3,564,374	\$47,430	1%
Revenues					
Charges for Services	\$27,000	\$27,000	\$30,000	\$3,000	11%
Miscellaneous	\$1,500	\$1,500	\$1,550	\$50	3%
REVENUES TOTAL	\$28,500	\$28,500	\$31,550	\$3,050	11%
Surplus (Deficit)	(\$3,073,847)	(\$3,488,444)	(\$3,532,824)	-	-

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)
Expenses					
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	-
EXPENSES TOTAL	\$850,311	\$218,752	\$316,900	\$98,148	45%
Revenues					
Intergovernmental	\$0	\$0	\$0	\$0	-
Other Sources	\$850,311	\$218,752	\$316,900	\$98,148	45%
REVENUES TOTAL	\$850,311	\$218,752	\$316,900	\$98,148	45%
Surplus (Deficit)	\$0	\$0	\$0	-	-

Library grants consist of State Aid that is provided by the state each year within the state budget.

Library Services

Job Title	0011
Allocated FTE Count	
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
ALLOCATED FTE COUNT	34.11

1781 Library Estate Funds

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

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)
Expenses					
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%)
EXPENSES TOTAL	\$299,126	\$494,623	\$608,566	\$113,943	23%
Revenues					
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%
REVENUES TOTAL	\$299,126	\$494,623	\$608,566	\$113,943	23%
Surplus (Deficit)	\$0	\$0	\$0	–	–

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)
Expenses					
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%
EXPENSES TOTAL	\$6,521,980	\$6,091,980	\$6,399,790	\$307,810	5%
Revenues					
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%)
REVENUES TOTAL	\$915,300	\$909,995	\$888,500	(\$21,495)	(2%)
Surplus (Deficit)	(\$5,606,680)	(\$5,181,985)	(\$5,511,290)	-	-

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
Allocated FTE Count	
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
ALLOCATED FTE COUNT	40.78

Parks & Recreation Grants

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Capital Outlay	–	\$251,400	\$251,400	\$0	0%
Transfers	–	\$0	\$0	\$0	–
EXPENSES TOTAL	–	\$251,400	\$251,400	\$0	0%
Revenues					
Intergovernmental	–	\$250,000	\$250,000	\$0	0%
Transfers	–	\$1,400	\$1,400	\$0	0%
REVENUES TOTAL	–	\$251,400	\$251,400	\$0	0%
Surplus (Deficit)	\$0	\$0	\$0	–	–

Sensitive Lands

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$329,216	\$520,568	\$878,183	\$357,615	69%
Revenues					
Intergovernmental	\$0	\$0	\$0	\$0	–
Miscellaneous	\$7,200	\$7,200	\$7,200	\$0	0%
REVENUES TOTAL	\$7,200	\$7,200	\$7,200	\$0	0%
Surplus (Deficit)	(\$322,016)	(\$513,368)	(\$870,983)	–	–

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
Allocated FTE Count	
CONSERVATION LANDS SPECIALIST	1
DIRECTOR OF COMMUNITY SERVICES	0.11
ALLOCATED FTE COUNT	1.11



Economic Development

Airport

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%)
EXPENSES TOTAL	\$5,957,668	\$6,293,331	\$7,637,978	\$1,344,647	21%
Revenues					
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%
REVENUES TOTAL	\$5,957,668	\$6,293,331	\$7,637,978	\$1,344,647	21%
Surplus (Deficit)	\$0	\$0	\$0	–	–

Airport funding will change once grant funding is recognized.

Allocation FTE - Fund 4311

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

Tourist Development Tax

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$2,973,883	\$4,299,610	\$5,667,752	\$1,368,142	32%
Revenues					
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%
REVENUES TOTAL	\$2,973,883	\$4,299,610	\$5,667,752	\$1,368,142	32%
Surplus (Deficit)	\$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

Job Title	1261
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT II	1
ECONOMIC DEVELOPMENT DIRECTOR	0.2
MANAGER TOURISM DEVELOPMENT	1
MULTIMEDIA COMMUNICATION SPECIALIST	1
TOURISM MARKETING SPECIALIST	1
ALLOCATED FTE COUNT	4.2

Economic Development

	ADOPTED-ADOPTED-RECOMMENDED				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$2,808,893	\$2,645,114	\$2,841,070	\$195,956	7%
Revenues					
Miscellaneous	\$36,256	\$55,394	\$60,465	\$5,071	9%
REVENUES TOTAL	\$36,256	\$55,394	\$60,465	\$5,071	9%
Surplus (Deficit)	(\$2,772,637)	(\$2,589,720)	(\$2,780,605)	–	–

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
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT II	0.05
ADMINISTRATIVE ASSISTANT III	0.05
BUSINESS RETENTION MANAGER	1
ECONOMIC DEVELOPMENT DIRECTOR	0.4
MARKETING COORDINATOR	0.5
ALLOCATED FTE COUNT	2



Public Works

Transportation Trust

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%)
EXPENSES TOTAL	\$14,708,473	\$18,873,968	\$21,184,495	\$2,310,527	12%
Revenues					
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%
REVENUES TOTAL	\$14,708,473	\$18,873,968	\$21,184,495	\$2,310,527	12%
Surplus (Deficit)	\$0	\$0	\$0	-	-

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
Allocated FTE Count	
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

Job Title	1011
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
ALLOCATED FTE COUNT	107.8

Gas Taxes

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$32,885,282	\$32,519,771	\$30,226,894	(\$2,292,877)	(7%)
Revenues					
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%
REVENUES TOTAL	\$32,885,282	\$32,519,771	\$30,226,894	(\$2,292,877)	(7%)
Surplus (Deficit)	\$0	\$0	\$0	–	–

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)
Expenses					
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%
EXPENSES TOTAL	\$5,441,295	\$7,700,694	\$10,619,709	\$2,919,015	38%
Revenues					
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%
REVENUES TOTAL	\$5,441,295	\$7,700,694	\$10,623,251	\$2,922,557	38%
Surplus (Deficit)	\$0	\$0	\$3,542	–	–

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)
Expenses					
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%
EXPENSES TOTAL	\$5,598,514	\$6,918,819	\$6,981,658	\$62,839	1%
Revenues					
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%)
REVENUES TOTAL	\$5,598,514	\$6,918,819	\$6,981,658	\$62,839	1%
Surplus (Deficit)	\$0	\$0	\$0	-	-

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

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

Facilities

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$6,783,078	\$9,489,423	\$7,405,300	(\$2,084,123)	(22%)
Revenues					
Charges for Services	\$102,500	\$116,550	\$133,283	\$16,733	14%
Miscellaneous	\$32,612	\$28,902	\$30,419	\$1,517	5%
REVENUES TOTAL	\$135,112	\$145,452	\$163,702	\$18,250	13%
Surplus (Deficit)	(\$6,647,966)	(\$9,343,971)	(\$7,241,598)	-	-

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
Allocated FTE Count	
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
ALLOCATED FTE COUNT	38

Impact Fee - Roads

	ADOPTED-ADOPTED-RECOMMENDED				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%)
EXPENSES TOTAL	\$11,840,900	\$12,889,000	\$13,090,890	\$201,890	2%
Revenues					
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%)
REVENUES TOTAL	\$11,840,900	\$12,889,000	\$13,090,890	\$201,890	2%
Surplus (Deficit)	\$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)
Expenses					
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%
EXPENSES TOTAL	\$8,423,403	\$9,415,323	\$10,766,080	\$1,350,757	14%
Revenues					
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%
REVENUES TOTAL	\$8,423,403	\$9,415,323	\$10,766,080	\$1,350,757	14%
Surplus (Deficit)	\$0	\$0	\$0	-	-

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
Allocated FTE Count	
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

Job Title	4611
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
ALLOCATED FTE COUNT	50.225

Unsafe Buildings

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Operating Expense	\$110,361	\$119,346	\$119,346	\$0	0%
Budget Reserves	\$205,986	\$201,587	\$177,382	(\$24,205)	(12%)
EXPENSES TOTAL	\$316,347	\$320,933	\$296,728	(\$24,205)	(8%)
Revenues					
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%)
REVENUES TOTAL	\$316,347	\$320,933	\$296,728	(\$24,205)	(8%)
Surplus (Deficit)	\$0	\$0	\$0	-	-

Planning

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$942,559	\$2,249,424	\$2,755,756	\$506,332	23%
Revenues					
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%
REVENUES TOTAL	\$141,200	\$1,025,893	\$1,566,348	\$540,455	53%
Surplus (Deficit)	(\$801,359)	(\$1,223,531)	(\$1,189,408)	–	–

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
Allocated FTE Count	
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

Job Title	0011
ALLOCATED FTE COUNT	21.625

Code Enforcement

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$1,191,037	\$1,534,289	\$1,551,985	\$17,696	1%
Revenues					
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%
REVENUES TOTAL	\$427,340	\$395,800	\$596,253	\$200,453	51%
Surplus (Deficit)	(\$763,697)	(\$1,138,489)	(\$955,732)	-	-

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
Allocated FTE Count	
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
ALLOCATED FTE COUNT	12.25



Hernando County Emergency Services

HC Fire Rescue - Fire

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$42,744,813	\$47,087,003	\$50,183,672	\$3,096,669	7%
Revenues					
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%)
REVENUES TOTAL	\$42,744,813	\$47,087,003	\$50,183,672	\$3,096,669	7%
Surplus (Deficit)	\$0	\$0	\$0	-	-

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.

Job Title	1661
Allocated FTE Count	
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
ALLOCATED FTE COUNT	198.56

Fire Rescue - Rescue

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$27,687,794	\$34,810,851	\$55,366,058	\$20,555,207	59%
Revenues					
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%
REVENUES TOTAL	\$27,687,794	\$34,810,851	\$55,366,058	\$20,555,207	59%
Surplus (Deficit)	\$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
Allocated FTE Count	
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
ALLOCATED FTE COUNT	141.72

Impact Fee Fire

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Capital Outlay	\$0	\$0	\$0	\$0	–
Budget Reserves	\$0	\$66,187	\$63,978	(\$2,209)	(3%)
EXPENSES TOTAL	\$0	\$66,187	\$63,978	(\$2,209)	(3%)
Revenues					
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%
REVENUES TOTAL	\$0	\$66,187	\$63,978	(\$2,209)	(3%)
Surplus (Deficit)	\$0	\$0	\$0	–	–

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)
Expenses					
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%)
EXPENSES TOTAL	\$216,191	\$177,082	\$106,301	(\$70,781)	(40%)
Revenues					
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%)
REVENUES TOTAL	\$216,191	\$177,082	\$106,301	(\$70,781)	(40%)
Surplus (Deficit)	\$0	\$0	\$0	–	–

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)
Expenses					
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%)
EXPENSES TOTAL	\$2,276,621	\$2,285,982	\$2,196,779	(\$89,203)	(4%)
Revenues					
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%)
REVENUES TOTAL	\$2,276,621	\$2,285,982	\$2,196,779	(\$89,203)	(4%)
Surplus (Deficit)	\$0	\$0	\$0	–	–

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)
Expenses					
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%)
EXPENSES TOTAL	\$1,019,917	\$743,616	\$1,082,410	\$338,794	46%
Revenues					
Intergovernmental	\$387,229	\$140,266	\$256,492	\$116,226	83%
Miscellaneous	\$99,326	\$0	\$0	\$0	–
Transfers	\$0	\$0	\$0	\$0	–
REVENUES TOTAL	\$486,555	\$140,266	\$256,492	\$116,226	83%
Surplus (Deficit)	(\$533,362)	(\$603,350)	(\$825,918)	–	–

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

Our People – FTE Count

Emergency Management

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

Job Title	0011
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
ALLOCATED FTE COUNT	4.9

Mosquito Control Local

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%)
EXPENSES TOTAL	\$1,174,946	\$1,291,690	\$1,265,919	(\$25,771)	(2%)
Revenues					
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%
REVENUES TOTAL	\$1,174,946	\$1,291,690	\$1,265,919	(\$25,771)	(2%)
Surplus (Deficit)	\$0	\$0	\$0	-	-

Mosquito Control Local personnel services increased due to additional staff.
 Transfers increased due to increased health insurance cost transfers.
 The reserve balance was reduced to allocate those reserves back into the General Fund, directly, instead of within a sub-department.

Our People – FTE Count

Mosquito Control Local

Job Title	1171
Allocated FTE Count	
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
ALLOCATED FTE COUNT	10.033

State Mosquito Control

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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	–
EXPENSES TOTAL	\$78,879	\$198,168	\$75,617	(\$122,551)	(62%)
Revenues					
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%)
REVENUES TOTAL	\$78,879	\$198,168	\$75,617	(\$122,551)	(62%)
Surplus (Deficit)	\$0	\$0	\$0	–	–

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)
Expenses					
Operating Expense	\$4,800	\$5,800	\$6,800	\$1,000	17%
EXPENSES TOTAL	\$4,800	\$5,800	\$6,800	\$1,000	17%
Revenues					
–	–	–	–	–	–
REVENUES TOTAL	0	0	0	0	0
Surplus (Deficit)	(\$4,800)	(\$5,800)	(\$6,800)	–	–

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)
Expenses					
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%
EXPENSES TOTAL	\$6,870,582	\$8,727,813	\$11,028,975	\$2,301,162	26%
Revenues					
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%
REVENUES TOTAL	\$1,855,773	\$2,431,157	\$4,312,546	\$1,881,389	77%
Surplus (Deficit)	(\$5,014,809)	(\$6,296,656)	(\$6,716,429)	–	–

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
Welfare	\$3,994,809	\$5,184,656	\$5,495,424
Health	\$2,784,718	\$3,436,698	\$5,270,219
Housing	\$91,055	\$106,459	\$263,332
TOTAL	\$6,870,582	\$8,727,813	\$11,028,975

HHS

Job Title	Housing & Support Services
Allocated FTE Count	
ADMINISTRATIVE FINANCE COORDINATOR	1
COMMUNITY DEVELOPMENT SPECIALIST	1
HEALTH AND HUMAN SERVICES SPECIALIST	3
HOUSING AND SUPPORTIVE SERVICES DIRECTOR	1
HOUSING COORDINATOR	1
HOUSING SPECIALIST-RMB by SHIP	1
ALLOCATED FTE COUNT	8

Kass Cir Neighborhood CRA

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$76,395	\$75,471	\$228,028	\$152,557	202%
Revenues					
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%
REVENUES TOTAL	\$76,395	\$75,471	\$228,028	\$152,557	202%
Surplus (Deficit)	\$0	\$0	\$0	–	–

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)
Expenses					
Personnel Services	–	–	\$0	\$0	–
Operating Expense	\$0	\$0	\$0	\$0	–
Transfers	–	–	\$0	\$0	–
Budget Reserves	\$14,660	\$30,988	\$35,304	\$4,316	14%
EXPENSES TOTAL	\$14,660	\$30,988	\$35,304	\$4,316	14%
Revenues					
Miscellaneous	\$0	\$0	\$0	\$0	–
Other Sources	\$14,660	\$30,988	\$35,304	\$4,316	14%
REVENUES TOTAL	\$14,660	\$30,988	\$35,304	\$4,316	14%
Surplus (Deficit)	\$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)
Expenses					
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%
EXPENSES TOTAL	\$4,468,573	\$7,216,257	\$7,138,718	(\$77,539)	(1%)
Revenues					
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%
REVENUES TOTAL	\$4,468,573	\$7,216,257	\$7,138,718	(\$77,539)	(1%)
Surplus (Deficit)	\$0	\$0	\$0	–	–

Area of Operations Judicial

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$5,408,292	\$5,554,473	\$9,145,360	\$3,590,887	65%
Revenues					
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%
REVENUES TOTAL	\$5,354,505	\$5,503,818	\$9,094,013	\$3,590,195	65%
Surplus (Deficit)	(\$53,787)	(\$50,655)	(\$51,347)	-	-

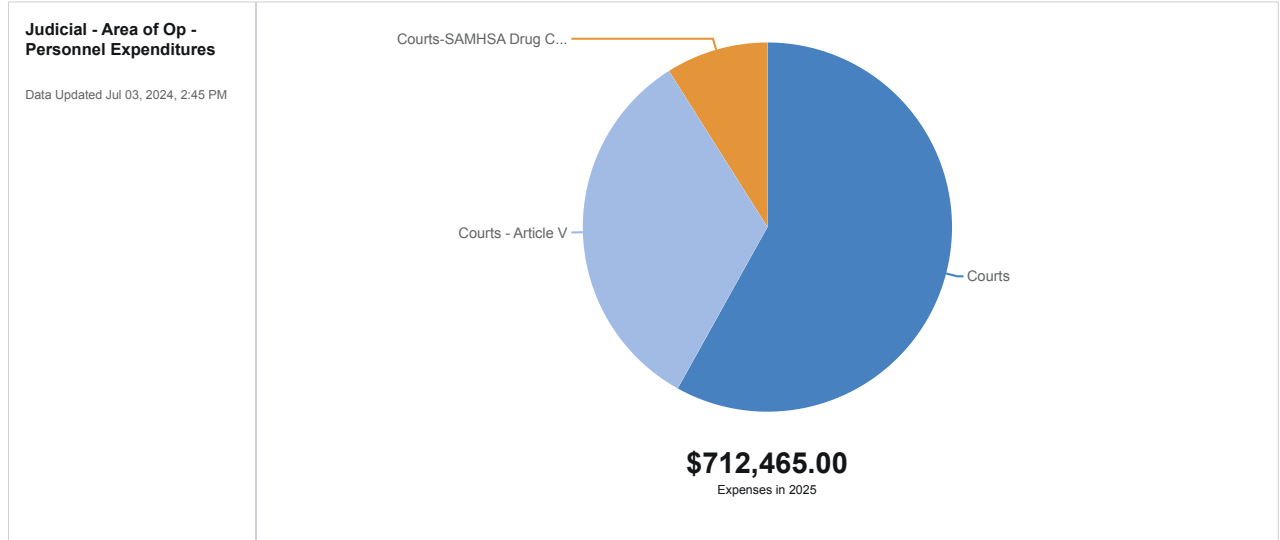
Other Sources Revenue is Balance Forward Cash reserved for specific departments within Judicial Services.

Intergovernmental Revenue consists of State Grants and Revenue Sharing.

Judicial by Department

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

Personnel Expense by Area of Operations



Judicial - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Recommended Budget
Courts	\$340,582	\$328,112	\$389,431	\$413,788
Courts - Article V	\$193,891	\$197,436	\$222,853	\$234,853
Courts-SAMHSA Drug Court	\$54,610	\$0	\$62,022	\$63,824
Courts-SAMHSA Drug Court	\$0	\$55,906	\$0	\$0
TOTAL	\$589,083	\$581,454	\$674,306	\$712,465

Judicial - Area of Operations

Job Title	Judicial
Allocated FTE Count	
COURT PROGRAM SPECIALIST I	2
PROGRAM ASSISTANT	1
SENIOR USER SUPPORT ANALYST	1
STAFF ATTORNEY	1
SYSTEM ADMINISTRATOR	1
USER SUPPORT ANALYST	1
ALLOCATED FTE COUNT	7

Area of Operations MSBU

ADOPTED-ADOPTED-RECOMMENDED					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
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%
EXPENSES TOTAL	\$16,269,065	\$16,118,200	\$16,534,874	\$416,674	3%
Revenues					
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%
REVENUES TOTAL	\$16,269,065	\$16,118,200	\$16,534,874	\$416,674	3%
Surplus (Deficit)	\$0	\$0	\$0	–	–

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
TOTAL	\$16,269,065	\$16,118,200	\$16,534,874



Important Dates

Maximum Millage - Tuesday, July 30th

First Budget Public Hearing - Thursday, September 12th

Final Budget Public Hearing - Tuesday, September 24th



Board Direction