



Fiscal Year 2024-2025

Annual Budget

FINANCIAL SUMMARIES



Hernando County, FL

Board of County Commissioners

Fiscal Year 2024-2025 Annual Budget

Department/Fund Matrix





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Hernando County, FL

Board of County Commissioners

Fiscal Year 2024-2025 Annual Budget

Three Year Budget Comparison

FY 25 Adopted Budget 3-year Comparison

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

Revenue Description for County Budget Totals

Taxes include Ad Valorem taxes which are collected as a percentage of the value of real and personal property in the County. They support various operating funds of the local government. Local Option and County Fuel Taxes, Tourist Development Tax and Local Communication Services Taxes are included.

Licenses and Permits is largely Fire Assessment Fees but also includes Building, Zoning and Fire Inspection fees. Impact fees round out this category.

Intergovernmental consists of State Revenue Sharing which includes Local Government Sales Tax, State Housing Partnership (SHIP) funding, Constitutional Gas Tax, Florida Boating Improvement Program and various licenses for Mobile Homes, Alcoholic Beverages and Insurance Agents. Federal, State and Local grants are also included in this category.

Charges for Services include water and sewer fees, landfill fees, internal service fund fees, ambulance fees, school resource officer fees, various other public safety related fees, planning and zoning fees, public works fees, engineering fees, recreation fees, park parking fees, administrative fees for various services, hydrant testing fees, animal service licensing and control service fees and fees for various court related services.

Fines and Forfeitures relating to court appearances, violations and special master fines for Code Enforcement, Sheriff and Animal Services and forfeit or confiscated funds.

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

Transfers are either within the same fund or between different funds. Transfers within the same fund are often the local match of grant funding. Transfers between funds when programs are established to share funding from different funds or to pay debt service.

Other Sources includes returned fees from Constitutional Officers and Inmate Revenue Fund. Enterprise grant funding, debt proceeds, and Balance Forward Cash or Fund Balance. Fund Balance is a term used in governmental accounting referring to the difference between assets and liabilities. In practical terms, fund balance is the unused portion of financial resources from the prior fiscal year due to accumulation of emergency, capital, and project reserves; encumbrances carried forward from prior fiscal year; as well as revenues collected in excess of budgeted amounts.



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Hernando County, FL

Board of County Commissioners

Fiscal Year 2024-2025 Annual Budget

FY25 Adopted Budget Summary by Fund

Summary by Fund and Account Category

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

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

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

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

Total Budget by Account Category

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



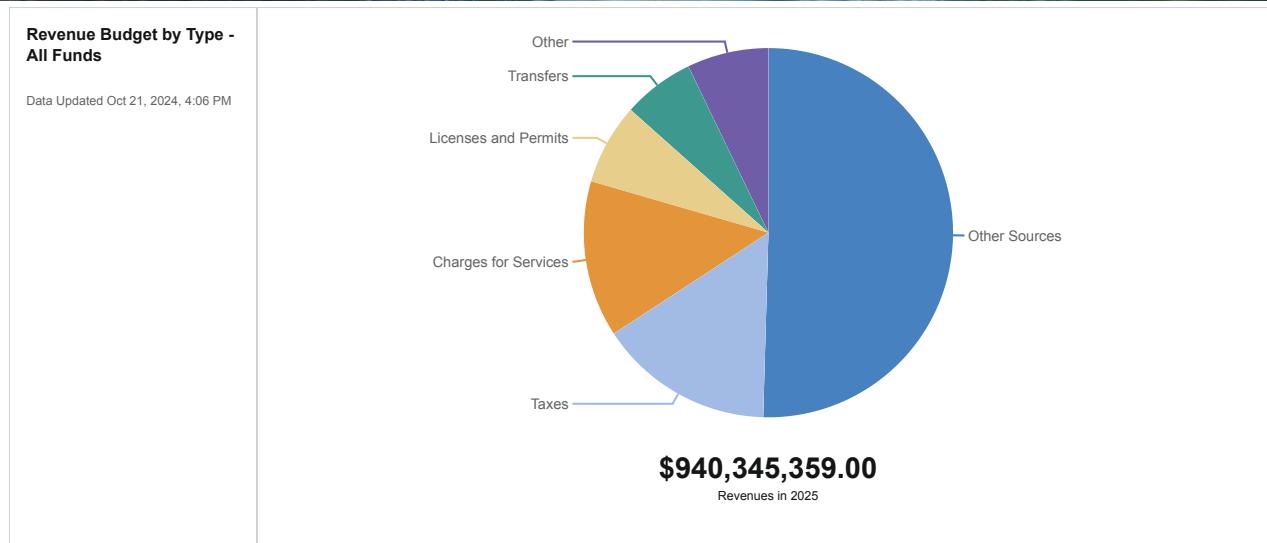
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Hernando County, FL

Board of County Commissioners

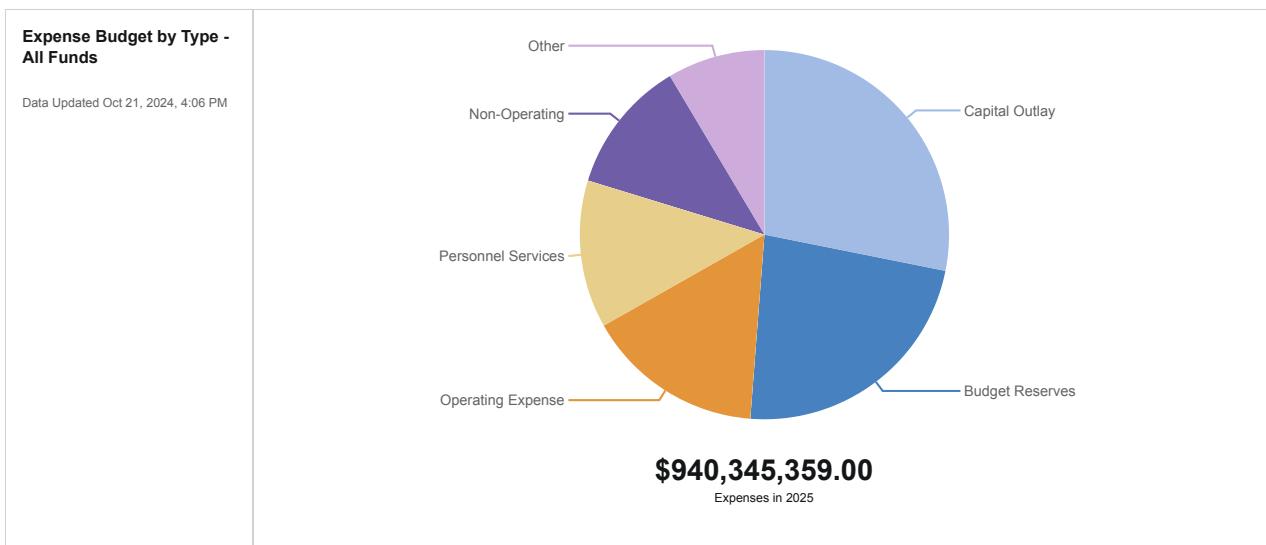
Fiscal Year 2024-2025 Annual Budget



Revenue Budget by Type - All Funds

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

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



Expense Budget by Type - All Funds

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

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

Hernando County, Florida

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Hernando County, FL

Board of County Commissioners

Fiscal Year 2024-2025 Annual Budget

Fund Balance

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

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

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

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

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

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

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

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

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

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

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

Percent (%) Change

2.15%

37.73%

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

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

Percent (%) Change

19.13% N/A

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

Percent (%) Change

-10.52% 8.97%

Major Governmental Funds Hernando County Fire Rescue-Rescue*			
	2021 Actuals	2022 Actuals	2023 Actuals
Revenues			
Taxes	\$ 8,772,922	\$ -	\$ 11,486,099
Licenses and Permits	-	-	-
Intergovernmental	78,635	-	51,332
Charges for Services	8,536,494	-	11,375,008
Fines and Forfeitures	-	-	-
Special Assessments	-	-	-
Impact Fees	-	-	-
Investment Income (Loss)	8,036	-	663,191
Miscellaneous	86,908	-	59,594
Total Revenues	17,482,995	-	23,635,224
Expenditures			
Current			
General Government	-	-	-
Public Safety	13,869,859	-	16,243,852
Physical Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Human Services	-	-	-
Culture and Recreation	-	-	-
Court Operations	-	-	-
Debt Service			
Principal	37,320	-	39,225
Interest and Fiscal Charges	6,005	-	43,717
Capital Outlay	38,208	-	1,126,242
Total Expenditures	13,951,392	-	17,453,036
Excess of Revenues Over (Under) Expenditures	3,531,603	-	6,182,188
Other Financing Sources (Uses)			
Transfers In	124,094	-	143,584
Transfers Out	(1,644,514)	-	(771,903)
Lease Liabilities Issued	-	-	-
Issuance of Long-Term Debt	-	-	2,823,516
Total Other Financing Sources (Uses)	(1,520,420)	-	2,195,197
Net Change in Fund Balances	2,011,183	-	8,377,385
Fund Balances at Beginning of Year	6,096,511	-	10,878,963
Fund Balances at End of Year	\$ 8,107,694	\$ -	\$ 19,256,348
Percent (%) Change	0.00%	N/A	N/A

* Not classified as a major fund for Fiscal Year 2022

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

Non-Major Governmental Funds			
	2021 Actuals	2022 Actuals	2023 Actuals
Revenues			
Taxes	\$ 3,688,064	\$ 13,913,363	\$ 5,249,003
Licenses and Permits			
Intergovernmental	3,788,455	6,044,061	4,293,422
Charges for Services	10,979,252	21,278,981	10,994,256
Fines and Forfeitures	1,565,818	1,437,039	1,476,286
Special Assessments	9,662,696	10,071,469	10,317,492
Impact Fees			4,273,614
Investment Income (Loss)	98,790	(967,851)	2,585,606
Miscellaneous	1,120,884	1,717,658	1,136,812
Total Revenues	30,903,959	53,494,730	40,326,491
Expenditures			
Current			
General Government	1,350,097	1,564,163	2,193,135
Public Safety	4,550,212	20,073,347	5,988,906
Physical Environment	7,646,317	8,202,027	8,636,049
Transportation	1,736,408	1,906,289	1,243,043
Economic Environment	1,027,872	1,606,645	1,842,233
Human Services	1,729,071	1,727,157	1,872,579
Culture and Recreation	22,530	5,889	34,405
Court Operations	6,297,554	6,386,325	6,519,690
Debt Service			
Principal	3,940,275	2,532,046	2,543,025
Interest and Fiscal Charges	564,706	539,928	1,378,048
Capital Outlay	1,946,745	8,096,775	14,746,957
Total Expenditures	30,811,787	52,640,591	46,998,070
Excess of Revenues Over (Under) Expenditures	92,172	854,139	(6,671,579)
Other Financing Sources (Uses)			
Transfers In	13,082,111	9,725,269	11,726,523
Transfers Out	(7,718,167)	(7,106,896)	(7,986,682)
Lease Liabilities Issued		3,054,659	-
Issuance of Long-Term Debt	307,538	571,504	10,080,452
Total Other Financing Sources (Uses)	5,671,482	6,244,536	13,820,293
Net Change in Fund Balances	5,763,654	7,098,675	7,148,714
Fund Balances at Beginning of Year	32,512,076	46,383,424	60,964,648
Fund Balances at End of Year	\$ 38,275,730	\$ 53,482,099	\$ 68,113,362

Percent (%) Change 39.73% 27.36%

Total Governmental Funds			
	2021 Actuals	2022 Actuals	2023 Actuals
Revenues			
Taxes	\$ 103,329,412	\$ 111,083,632	\$ 126,832,241
Licenses and Permits	610,535	610,044	643,365
Intergovernmental	40,671,466	38,809,460	44,516,056
Charges for Services	36,749,498	37,816,315	40,606,340
Fines and Forfeitures	1,764,426	1,584,971	1,724,957
Special Assessments	37,265,780	38,044,032	38,821,104
Impact Fees	4,550,296	5,052,105	4,273,614
Investment Income (Loss)	383,452	(5,259,106)	10,479,792
Miscellaneous	4,562,025	4,550,251	3,660,707
Total Revenues	<u>229,886,890</u>	<u>232,291,704</u>	<u>271,558,176</u>
Expenditures			
Current			
General Government	27,806,058	30,780,974	34,603,448
Public Safety	102,462,424	109,530,709	120,763,504
Physical Environment	8,161,434	8,805,455	9,362,415
Transportation	18,408,493	20,194,748	20,718,754
Economic Environment	5,956,821	2,319,967	2,870,824
Human Services	7,670,147	6,693,066	7,143,215
Culture and Recreation	6,243,283	6,661,460	7,015,392
Court Operations	7,855,813	8,057,344	8,365,056
Debt Service			
Principal	4,964,364	4,136,865	4,893,261
Interest and Fiscal Charges	671,205	732,387	1,848,647
Capital Outlay	<u>20,394,951</u>	<u>23,608,393</u>	<u>36,115,167</u>
Total Expenditures	<u>210,594,993</u>	<u>221,521,368</u>	<u>253,699,483</u>
Excess of Revenues Over (Under) Expenditures	<u>19,291,897</u>	<u>10,770,336</u>	<u>17,858,693</u>
Other Financing Sources (Uses)			
Transfers In	14,479,766	11,729,595	14,746,552
Transfers Out	(19,403,748)	(12,771,346)	(16,920,640)
Lease Liabilities Issued	-	3,513,800	624,460
Issuance of Long-Term Debt	5,707,538	571,504	32,262,142
Total Other Financing Sources (Uses)	<u>783,556</u>	<u>3,043,553</u>	<u>30,712,514</u>
Net Change in Fund Balances	<u>20,075,453</u>	<u>13,813,889</u>	<u>48,571,207</u>
Fund Balances at Beginning of Year	<u>155,430,409</u>	<u>175,505,862</u>	<u>189,319,751</u>
Fund Balances at End of Year	<u>\$ 175,505,862</u>	<u>\$ 189,319,751</u>	<u>\$ 237,890,958</u>
Percent (%) Change			
		7.87%	25.66%

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



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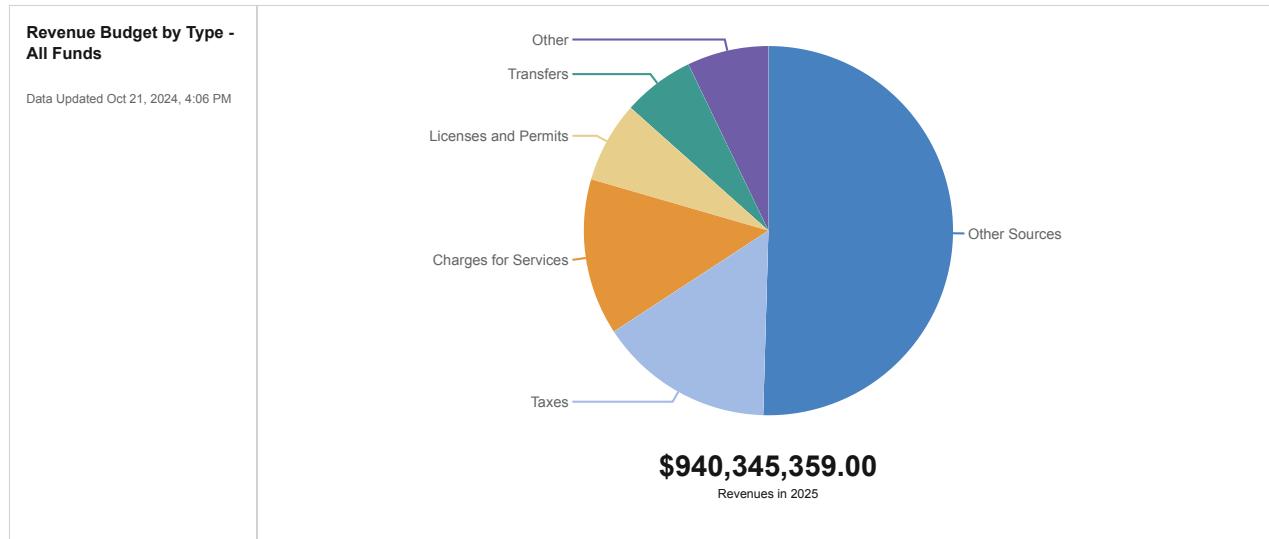
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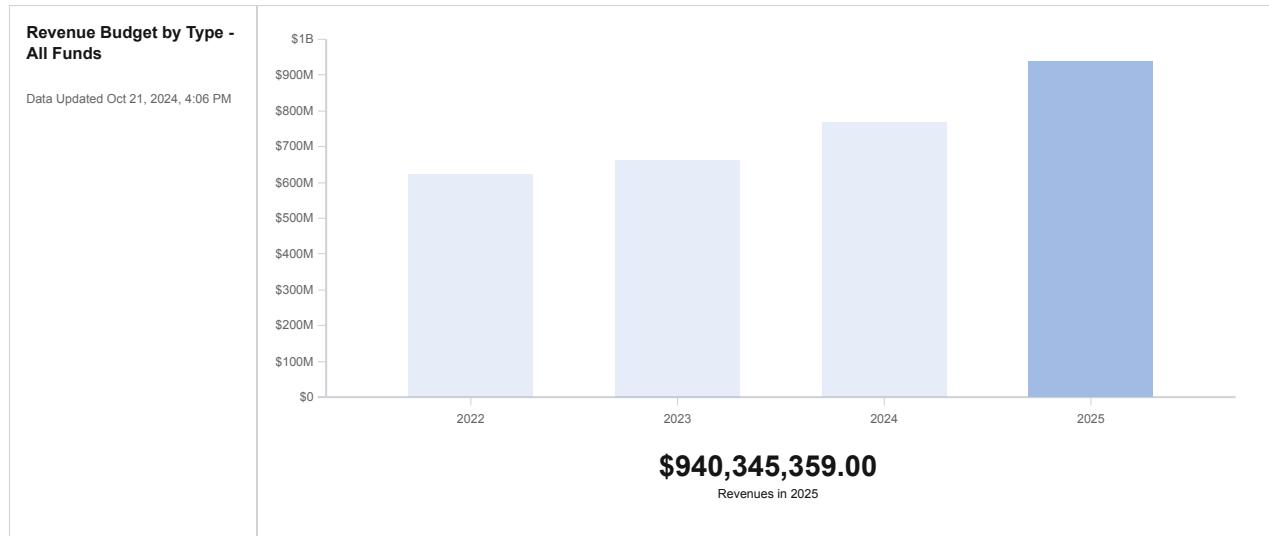
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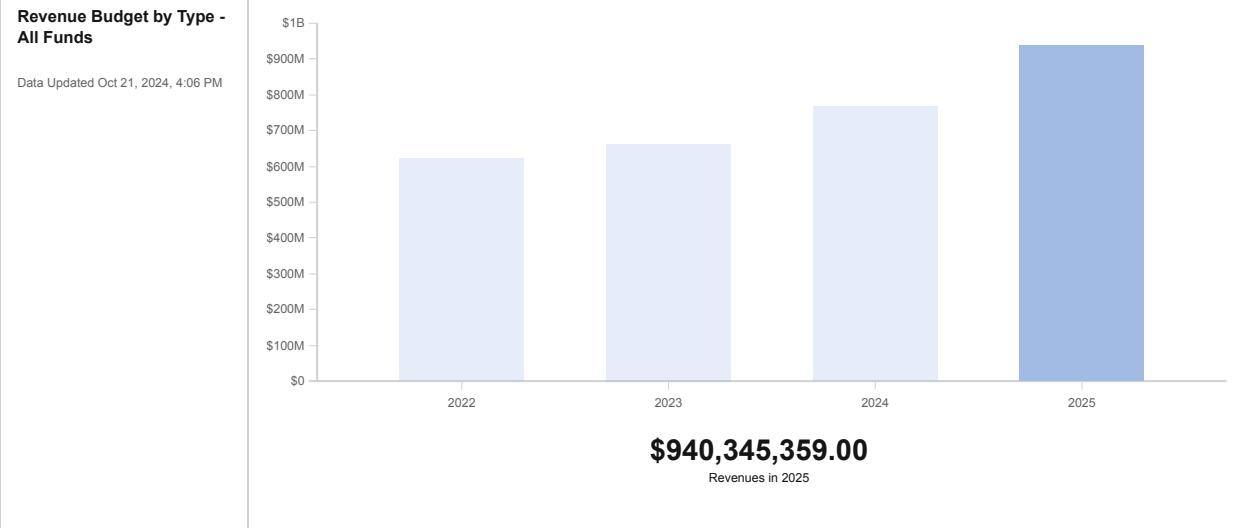
Revenues

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



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





Revenue Summary FY 2022-2025

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



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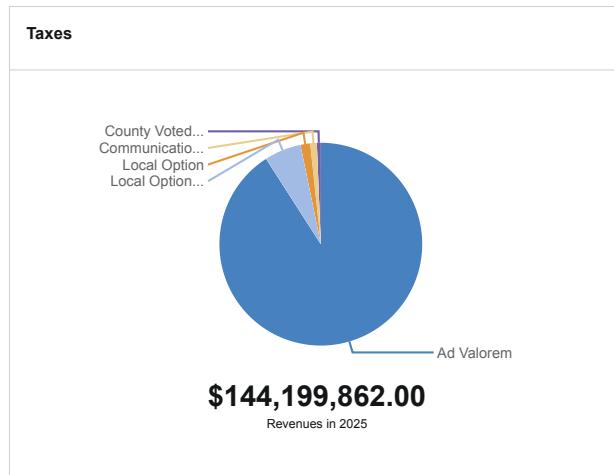


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Tax Revenues



Taxes

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

Taxes by Department

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

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

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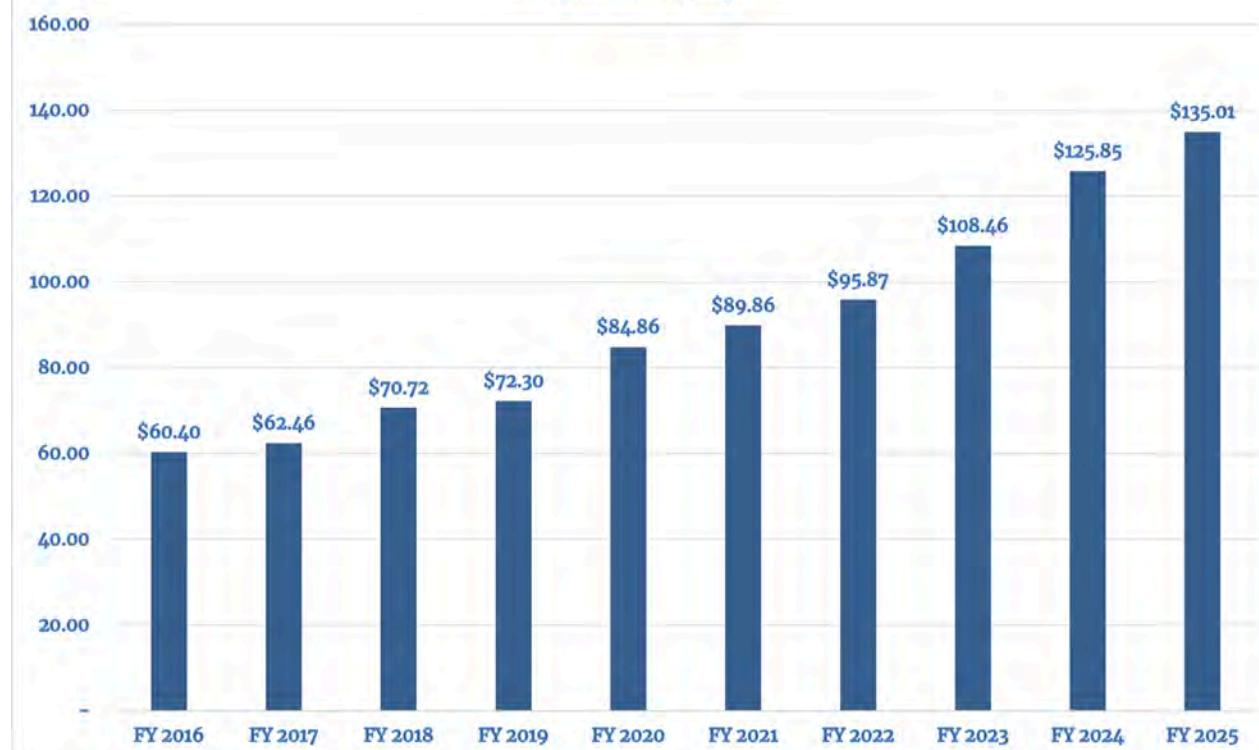
Ad Valorem Taxes

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

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

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

Ad Valorem Taxes (in millions)



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Property Tax - Municipal Services Taxing Unit

In addition to Countywide millage, Hernando County also has the authority to levy taxes in Municipal Service Taxing Units (MSTUs): Fire Rescue and Stormwater. MSTUs provide specialized services within legally specified geographic boundaries.

This tax is assessed only on property in the unincorporated areas of the County, and it is reserved to provide operating funds for County services that are comparable to certain activities provided by municipalities, hence the term Municipal Services Taxing Unit. MSTU revenues are kept in separate accounting funds to ensure that the money is spent only in the areas from which this tax was collected, and only for specific purposes: fire rescue and stormwater.

Millage Overview

The following terms are commonly used in budget documentation pertaining to millage:

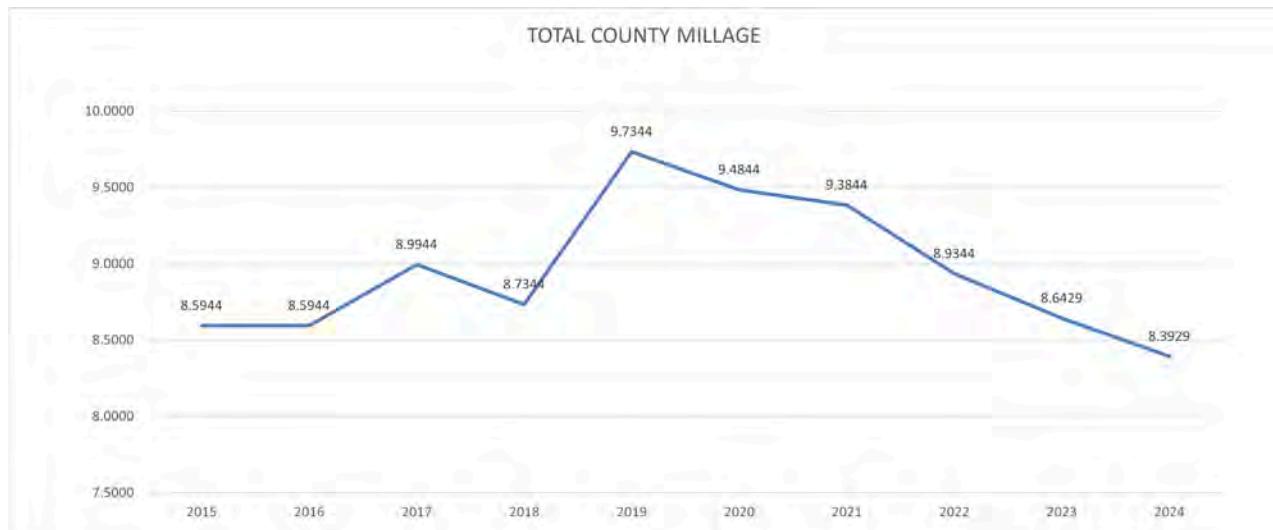
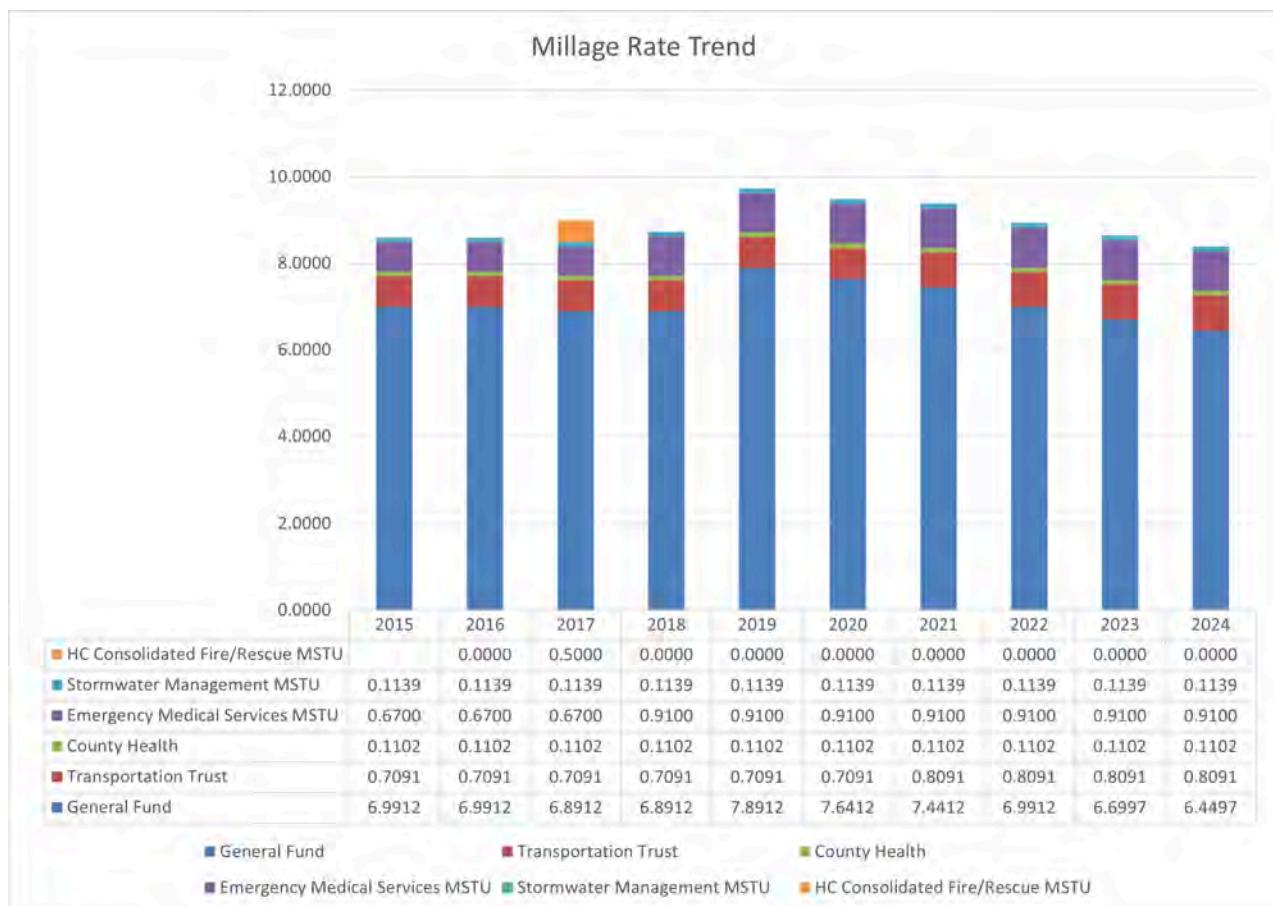
Millage: The rate charged per thousand of taxable value. For example, on a home with a taxable value of \$100,000 assessed, taxes would equal \$100 (\$1 for each \$1,000 of taxable value). The millage rate is calculated by dividing the amount of the proposed ad valorem into the total taxable value (less 5%).

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

Total Millage: A rate that is the aggregate millage plus the voted debt service millage. Hernando County does not currently have any debt service millage.

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

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



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MILLAGE ANALYSIS FY25 ADOPTED BUDGET					
HERNANDO COUNTY, BOARD OF COUNTY COMMISSIONERS					
	FY24 Adopted Millage	FY24 Adopted Ad Val Tax	FY25 Adopted Millage	FY25 Adopted Ad Val Tax	Increase/ (Decrease) FY24 to FY25
TAXING AUTHORITY					
Countywide Revenue					
BOARD OF COUNTY COMMISSIONERS:					
General Fund	6.6997	\$94,555,058	6.4497	\$100,611,347	6%
Transportation Trust	0.8091	\$11,419,093	0.8091	\$12,621,462	11%
County Health	0.1102	\$1,555,289	0.1102	\$1,719,053	11%
Total Countywide	7.6190	\$107,529,440	7.3690	\$114,951,862	7%
Municipal Service Taxing Unit					
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	8.3929	\$130,924,072	7%



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



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Typical Tax Bill

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

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

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

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

Actual tax bills contain taxes levied for taxing authorities other than the County government: Special Districts, South Florida Water Management District (SFWMD), School Board, and, when applicable, municipalities. Each of these authorities assesses their own millage and adopts their own annual budgets. The County does not exercise control over the budgets and millage rates of other taxing districts; therefore, their budgets and millage rates are not reflected in the County's budget document.

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



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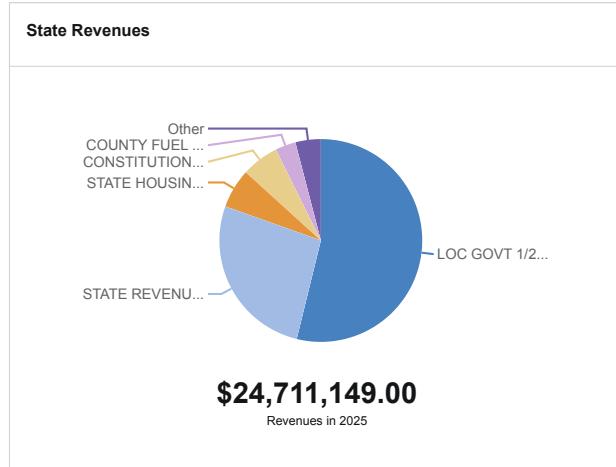
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State Revenues

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



State Revenues

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

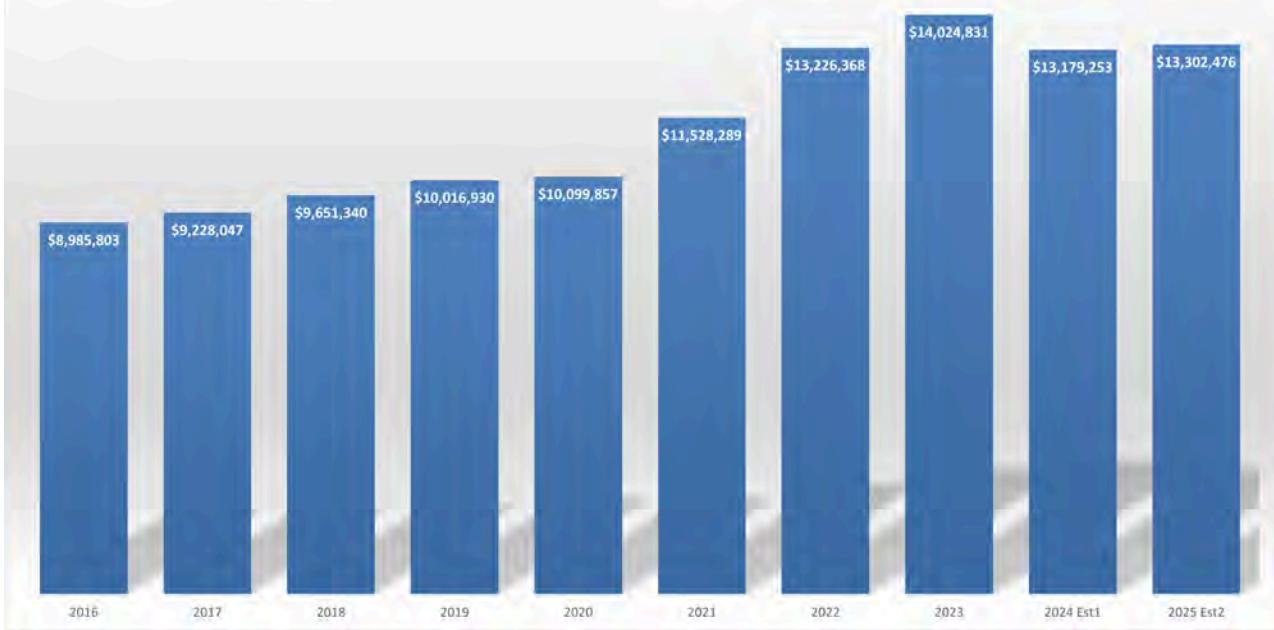
State Revenues by Department

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

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

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

Local Government Half-Cent Sales Tax Program

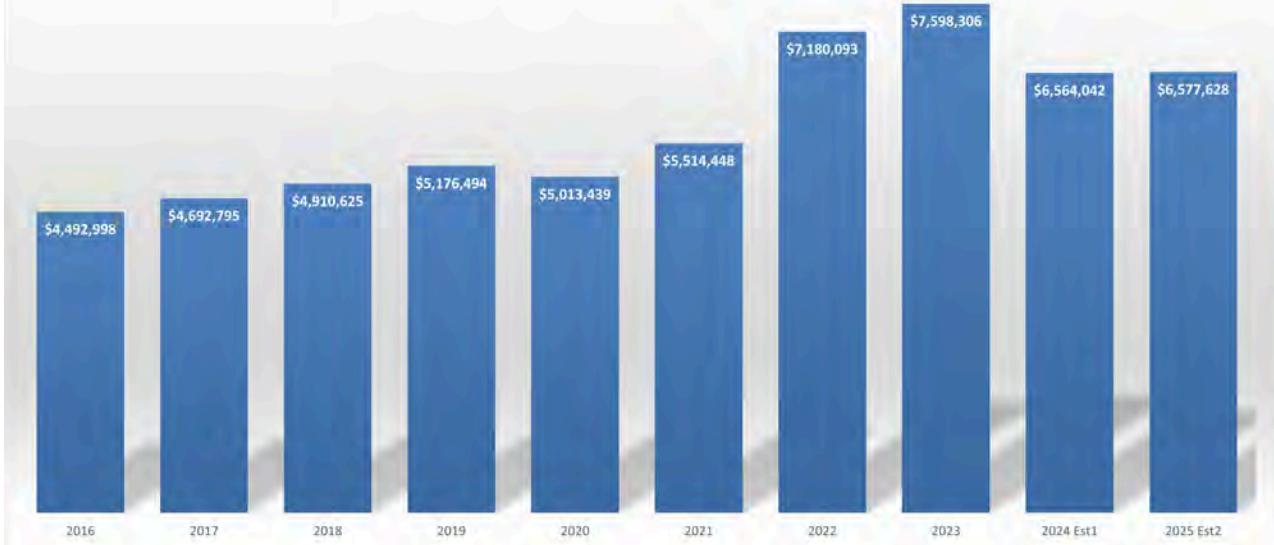


2024 is estimated using year-to-date actuals plus last quarter estimates.

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

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

County Revenue Sharing Program



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

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



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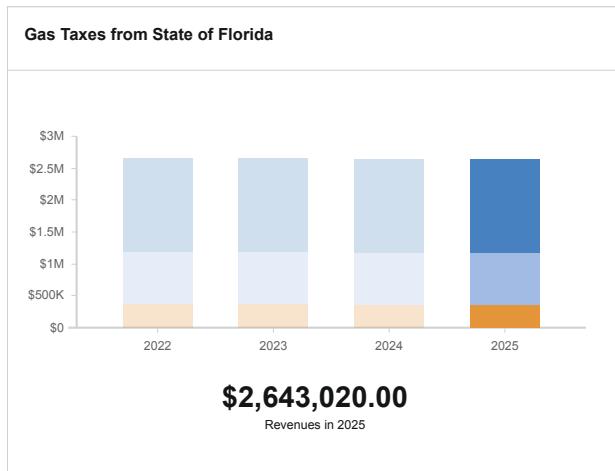
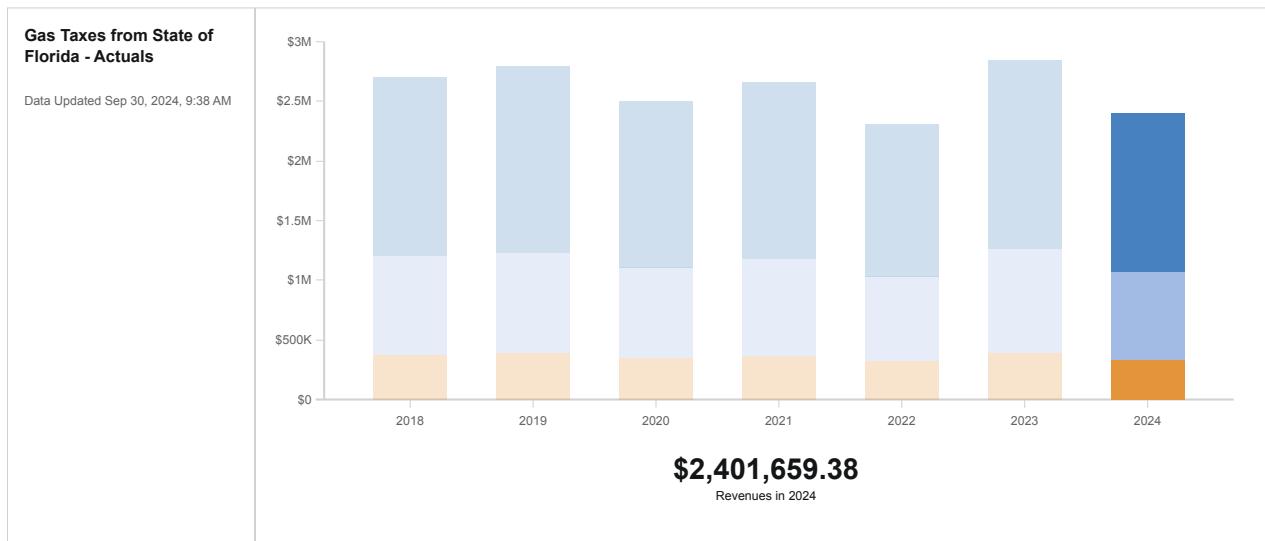
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Gas Taxes

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



Gas Taxes from State of Florida

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

Local Sales and Use Taxes

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

Fuel Tax Local Option 1:

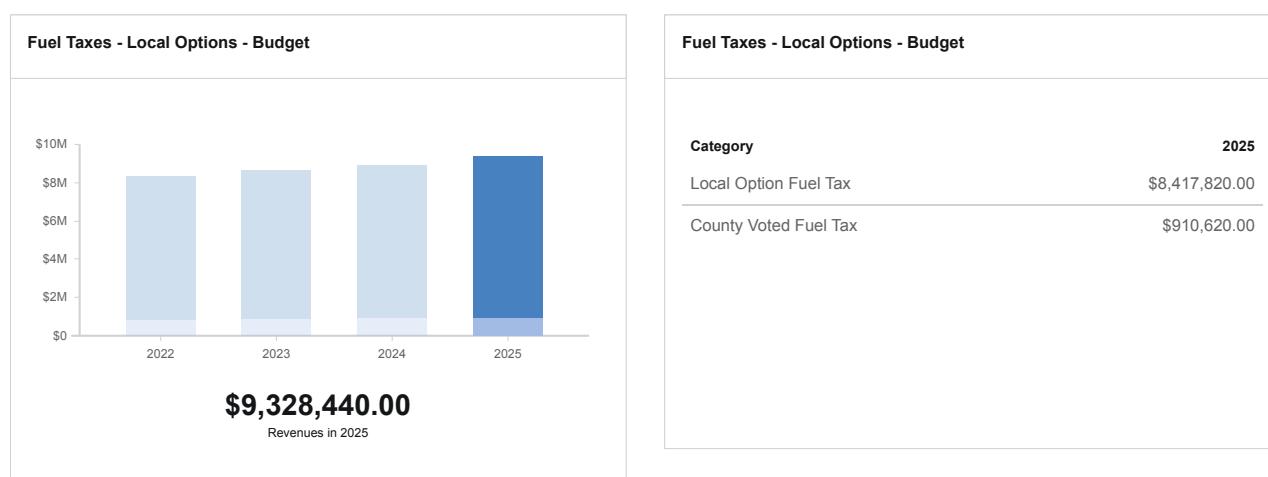
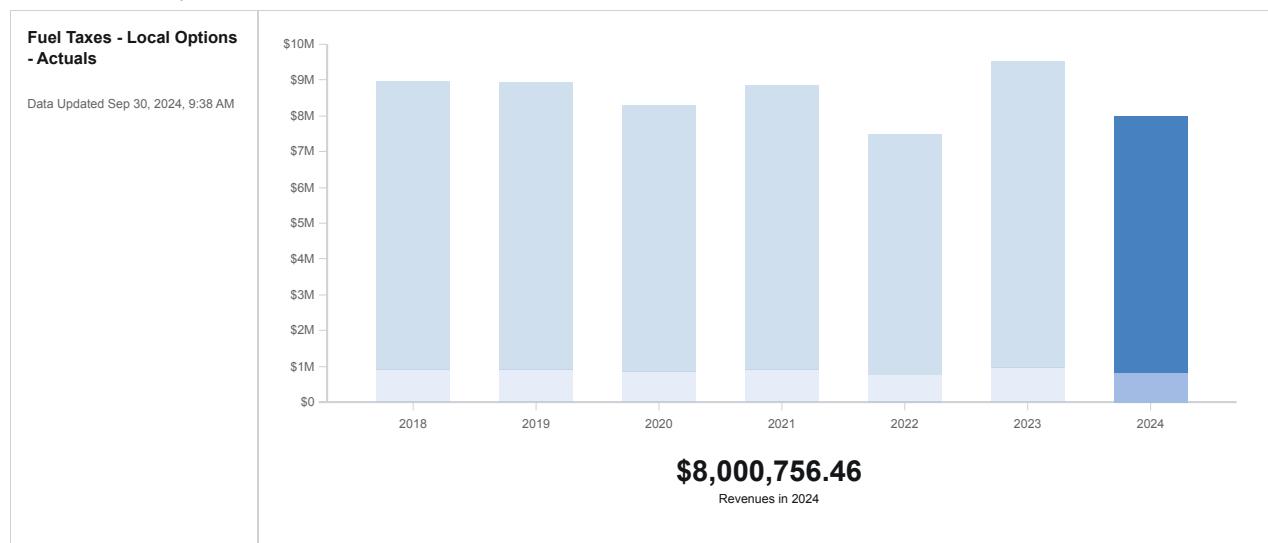
1 to 6 cents/gal of motor and diesel fuel tax intended for a variety of transportation expenditures (defined in section 336.025(7) Fla. Stat. (2014)) including sidewalks. This tax cannot be used for operating expenses other than the ones defined in the above-mentioned Statute and it cannot be pledged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

Fuel Tax Local Option 2:

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

Ninth Cent Fuel Tax:

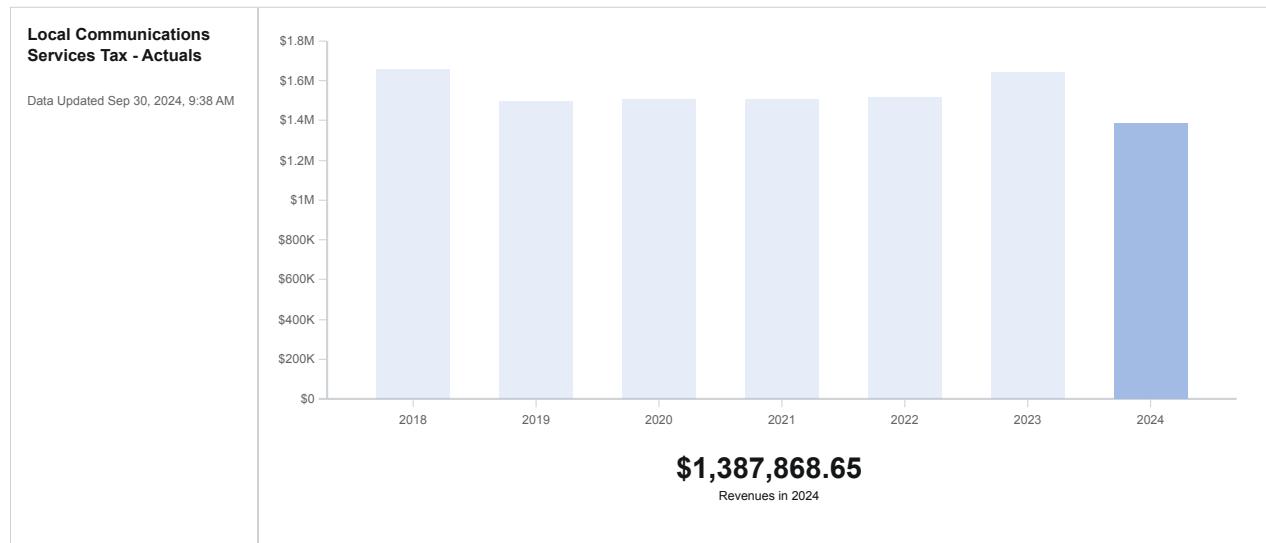
1 cent/gal on motor and diesel fuel tax intended to be used, pursuant to sections 336.025(3) and 336.025(7), Florida Statutes, to fund public transportation operations and maintenance. This tax will not expire until amended or repealed.



Communications Tax:

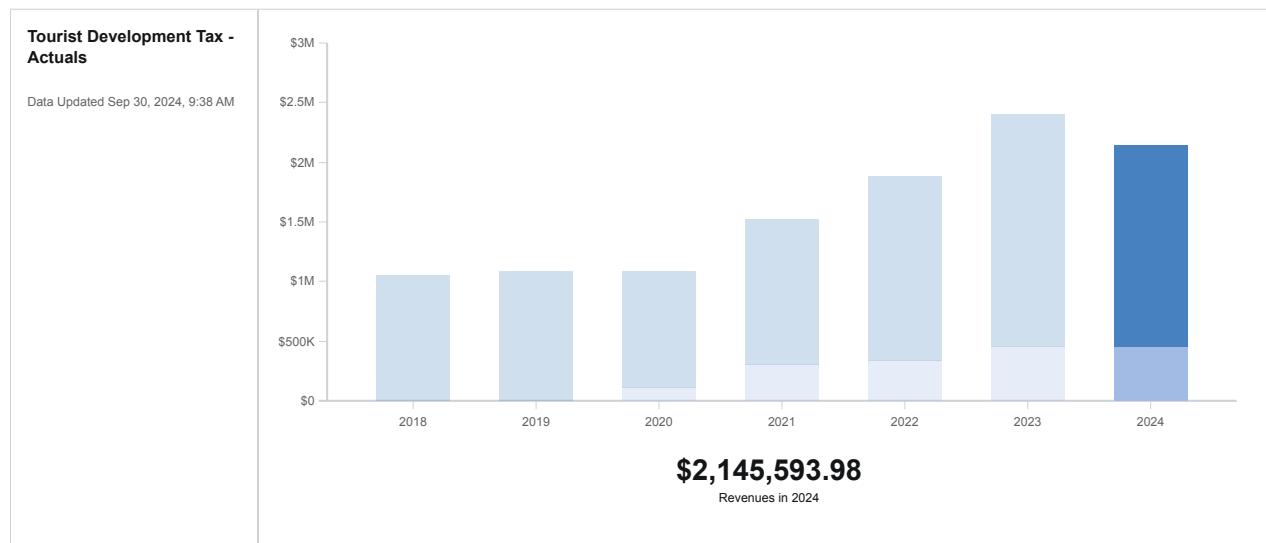
§ 202 Fla. Stat. (2014) gives the County the power to levy communication fees on private broadcasting providers. Hernando County established this tax in lieu of franchise fees for the privilege of using county's municipal rights-of-way. There are no major limitations on the use of proceeds from this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

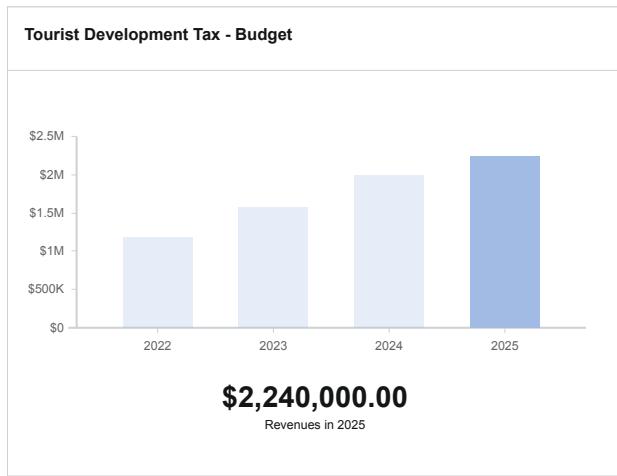
shows the local communications tax revenues received from FY18 through FY24. Local Communications Services Tax is collected by the State and returned to counties as part of fees paid by individuals for television cable usage.



Tourist Development Tax:

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





Tourist Development Tax - Budget

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

Grants:

Hernando County participates in a wide range of grant programs offered by the federal, state, and local governments and organizations. If planned wisely, grants can contribute invaluable financial resources to County programs, especially the ones related to environment, quality of life, and improved economic conditions. Department directors and project managers are responsible for identifying grant opportunities and administering grant programs if awarded. This budget includes salary and fringe benefits for recurring grants. Additional grant revenues that are awarded, and the corresponding appropriations, are included in the budget through resolutions approved by the Board during the fiscal year. The type and dollar value of grants vary significantly from year to year due to availability of grant funding and the competitive nature of grant awards.

Fund Balance:

Fund balance is a term used in governmental accounting referring to the difference between assets and liabilities. In practical terms, fund balance is the unused portion of financial resources from the prior fiscal year due to accumulation of emergency, capital, and project reserves; encumbrances carried forward from prior fiscal year; as well as revenues collected in excess of budgeted amounts.

Assessments and Fees:

Included in this category are the following: building permits, inspection fees, franchise fees, impact fees, and special assessments. Special assessments are charged for specific benefits derived from County services or projects in specific areas. Impact fees are charged at the time the Certificate of Occupancy is issued for new facilities.



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Hernando County, FL

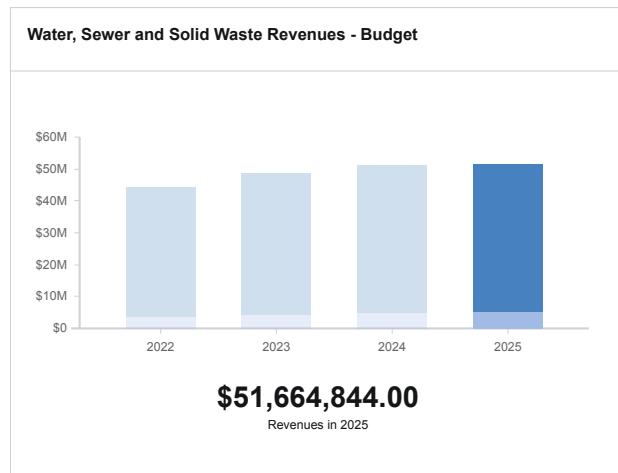
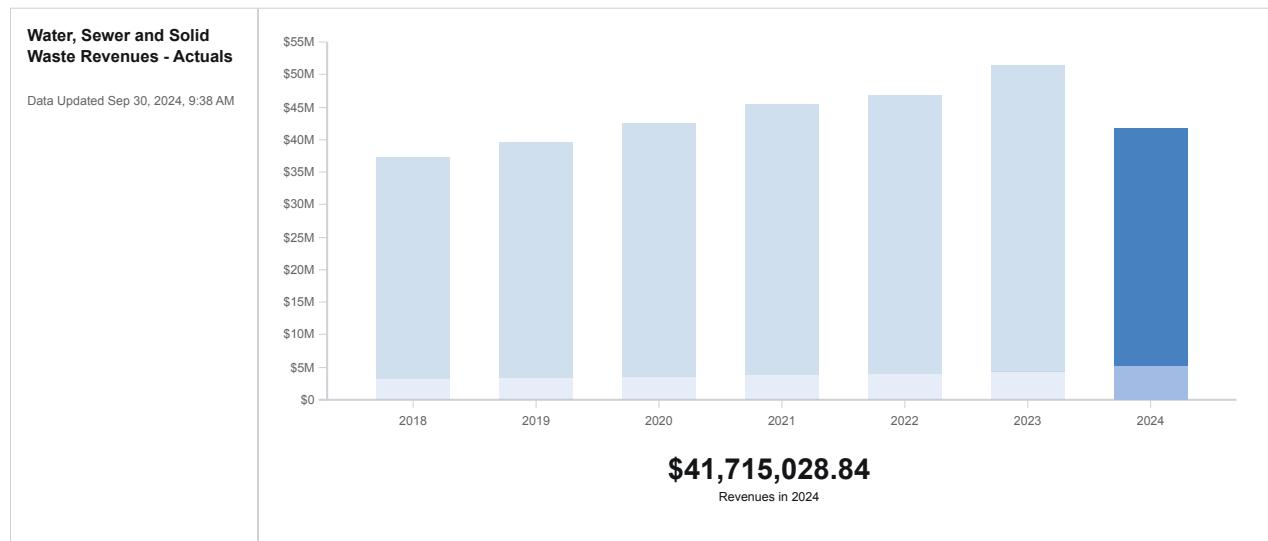
Board of County Commissioners

Fiscal Year 2024-2025 Annual Budget

Charges for Services

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

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



Water, Sewer and Solid Waste Revenues - Budget

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

Miscellaneous Revenues:

Miscellaneous revenues account for 0.41% of total revenues. Leases and rentals account for the majority of revenues in this category. Other revenues in this category include interest earnings, sale of surplus equipment, contributions and donations.



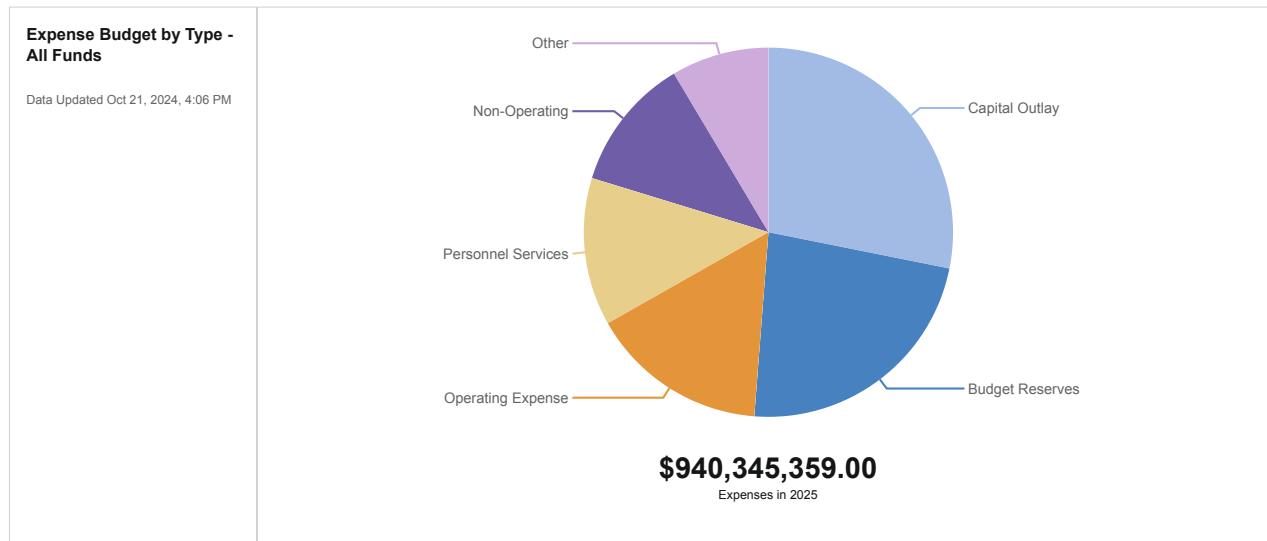
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Hernando County, FL

Fiscal Year 2024-2025 Annual Budget

Total Expenditures

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



Personal Services consist of salaries and fringe benefits. Operating expenditures cover a vast array of day-to-day governmental activities ranging from road repairs, parks maintenance, to office supplies, printing, and utility payments. Capital expenditures are related to acquisition or construction of fixed assets, and intellectual property, such as software. Debt service includes County short and long-term financial obligations. Transfers to constitutional officers are resources that the County is obligated by law to fund for work or services performed by the Clerk of Courts, Property Appraiser, Sheriff, Supervisor of Elections, Tax Collector, and judicial agencies. Internal transfers are designed to move resources within the County's fund structure to either contribute funding to specific projects and programs or to reimburse departments for work performed. Reserves are set up to save funds for a variety of governmental purposes: emergency and disaster relief, capital projects, equipment replacement, debt service, and others.



Hernando County, FL

Board of County Commissioners

Fiscal Year 2024-2025 Annual Budget

FY 25 Recommended Budget Department Matrix by Fund Type

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
Amount						
HHS - CDBG ENTITLEMENT	\$0	\$0	\$0	\$181,938	\$0	\$0
800Mhz Radio System	\$0	\$0	\$0	\$0	\$0	\$2,029,399
Addl LOGT 1-5 Gas-Res Rds	\$0	\$0	\$0	\$0	\$0	\$11,517,200
Affordable Hsg R 07-181	\$0	\$0	\$0	\$0	\$0	\$35,304
Airport Fund-Disaster	\$0	\$0	\$0	\$0	\$0	\$0
Airport Operations	\$0	\$0	\$7,337,937	\$0	\$0	\$0
Airport/Ind Park Transfer	\$0	\$0	\$0	\$72,555	\$0	\$0
Alberta St Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$32,300
Alcohol/Drug Abuse Trust	\$0	\$0	\$0	\$0	\$0	\$78,432
American Rescue Plan	\$0	\$0	\$0	\$0	\$0	\$0
Animal Services	\$0	\$0	\$0	\$2,213,630	\$0	\$0
AP Wildlife Haz Remed	\$0	\$0	\$0	\$0	\$0	\$0
AP-Admin Bldg S&S Improv	\$0	\$0	\$72,954	\$0	\$0	\$0
AP-Aip Covid Relief Grant	\$0	\$0	\$0	\$0	\$0	\$0
AP-AIP Rescue Grant	\$0	\$0	\$0	\$0	\$0	\$0
AP-Airfield Fence & Gate	\$0	\$0	\$47,509	\$0	\$0	\$0
AP-CARES Act Oper Funds	\$0	\$0	\$0	\$0	\$0	\$0
AP-Des & Con Txy A East Ext	\$0	\$0	\$0	\$0	\$0	\$0
AP-Design Runway 9-27	\$0	\$0	\$0	\$0	\$0	\$0
AP-EASTSIDE ROADWAY IMP	\$0	\$0	\$0	\$0	\$0	\$0
AP-FPN 440874 Fuel Facil	\$0	\$0	\$0	\$0	\$0	\$0
AP-Helicopt Dr 4428919401	\$0	\$0	\$0	\$0	\$0	\$0
AP-Industrial Dev Plan	\$0	\$0	\$0	\$0	\$0	\$0
AP-INFIELD MASTER PLAN	\$0	\$0	\$124,562	\$0	\$0	\$0
AP-R/W 9/27 Ext Des & Con	\$0	\$0	\$174,163	\$0	\$0	\$0
AP-RAMP SWEEPER	\$0	\$0	\$0	\$0	\$0	\$0
AP-Recon Runway 9-27	\$0	\$0	\$16,820	\$0	\$0	\$0
AP-RNwy 3/21 REHAB CON	\$0	\$0	\$2,608,814	\$0	\$0	\$0
AP-RNwy 3/21 REHAB SHIFT	\$0	\$0	\$750,000	\$0	\$0	\$0
AP-Rnwy/Txwy Decouple Con	\$0	\$0	\$200,498	\$0	\$0	\$0
AP-RUNWAY CONVERSATION	\$0	\$0	\$1,837,901	\$0	\$0	\$0
AP-Shde Hnger 41577719401	\$0	\$0	\$0	\$0	\$0	\$0
AP-Tech&Tele 44199119401	\$0	\$0	\$0	\$0	\$0	\$0
AP-TERMINAL HVAC	\$0	\$0	\$365,000	\$0	\$0	\$0
AP-Txwy A Rehab Con	\$0	\$0	\$0	\$0	\$0	\$0
AP-Westside Infract Imprv	\$0	\$0	\$0	\$0	\$0	\$0
Aquatic Plant Management	\$0	\$0	\$0	\$6,800	\$0	\$0
Aquatic Services	\$0	\$0	\$0	\$1,242,895	\$0	\$0
ARPA-GENERAL GOVT LATCF	\$0	\$0	\$0	\$0	\$0	\$0
Audio Visual Technology	\$0	\$0	\$0	\$0	\$0	\$220
Barony Woods E Ltg Ph 66	\$0	\$0	\$0	\$0	\$0	\$1,900
BCC-CTY Government & Education Center	\$0	\$0	\$0	\$1,031,737	\$0	\$0
Benes Roush Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$12,200
Berkeley Manor Multi-Purp	\$0	\$0	\$0	\$0	\$0	\$62,300
Blackberry Ct Road Paving	\$0	\$0	\$0	\$0	\$0	\$0
Board of Co Commissioners	\$0	\$0	\$0	\$7,544,565	\$0	\$0
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
BOND PROCEEDS S2022	\$0	\$0	\$11,685,678	\$0	\$0	\$0
Braewood Lighting	\$0	\$0	\$0	\$0	\$0	\$9,075
Building Division	\$0	\$0	\$10,766,080	\$0	\$0	\$0
Business Development	\$0	\$0	\$0	\$1,280,771	\$0	\$0

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
C & D Operations	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improv-LOGT 1-6	\$0	\$0	\$0	\$0	\$0	\$6,272,472
Capital Improvement Pgm	\$0	\$0	\$0	\$0	\$0	\$526
Carnes Area Rd Paving	\$0	\$0	\$0	\$0	\$0	\$38,500
Cash to Be Brought Forwrd	\$0	\$0	\$0	\$0	\$0	\$0
Central Fueling System	\$0	\$0	\$0	\$0	\$3,092,187	\$0
Chinsegut Hill Facilities	\$0	\$0	\$0	\$621,211	\$0	\$0
Class I Operations	\$0	\$0	\$15,077,209	\$0	\$0	\$0
Clerk of Circuit Court	\$0	\$0	\$0	\$12,435,042	\$0	\$0
Code Enforcement	\$0	\$0	\$0	\$1,552,269	\$0	\$0
Computer Replacement	\$0	\$0	\$0	\$0	\$593,811	\$0
Connection Fees-Sewer	\$0	\$0	\$9,701,729	\$0	\$0	\$0
Connection Fees-Water	\$0	\$0	\$3,896,189	\$0	\$0	\$0
Cont-Cons & Resource Mgt	\$0	\$0	\$0	\$12,778	\$0	\$0
Contingencies Reserve	\$0	\$0	\$0	\$39,056,162	\$0	\$0
Contrib-Comp Planning	\$0	\$0	\$0	\$64,000	\$0	\$0
Contrib-Health	\$0	\$0	\$0	\$200	\$0	\$0
Contrib-Mental Health	\$0	\$0	\$0	\$525,000	\$0	\$0
Contrib-Other Human Svcs	\$0	\$0	\$0	\$43,500	\$0	\$0
Convenience Center Oper	\$0	\$0	\$2,023,773	\$0	\$0	\$0
Cooperative Extension Svc	\$0	\$0	\$0	\$584,419	\$0	\$0
County Administration	\$0	\$0	\$0	\$1,202,077	\$0	\$0
County Attorney's Office	\$0	\$0	\$0	\$1,164,938	\$0	\$0
County Fuel Tax	\$0	\$0	\$0	\$0	\$0	\$4,110,400
Court Improvement Fund	\$0	\$0	\$0	\$0	\$0	\$6,683,609
Court Innov-Drug Court	\$0	\$0	\$0	\$0	\$0	\$504,347
Court System-Article V	\$0	\$0	\$0	\$28,890	\$0	\$0
Courts Technology	\$0	\$0	\$0	\$0	\$0	\$946,655
Courts-Adult Drug Court	\$0	\$0	\$0	\$0	\$0	\$0
Courts-SAMHSA Drug Court	\$0	\$0	\$0	\$0	\$0	\$90,199
Crime Prevention(775.083)	\$0	\$0	\$0	\$0	\$0	\$222,617
Croft Lane Rd Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Croom Esc Long Term Care	\$0	\$0	\$11,195,753	\$0	\$0	\$0
Crum Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$20,079
D Slosberg Driver Ed Sfty	\$0	\$0	\$0	\$0	\$0	\$1,042,432
Damac Estates Ltg	\$0	\$0	\$0	\$0	\$0	\$11,895
Debt Service/Transfers	\$0	\$0	\$0	\$3,877,879	\$0	\$0
Debt Srv-Reserv-Const GT	\$0	\$0	\$0	\$0	\$0	\$8,134,371
Deerfield Acres St Ltg	\$0	\$0	\$0	\$0	\$0	\$26,400
Dept of Juvenile Justice	\$0	\$0	\$0	\$733,600	\$0	\$0
Destination Develop	\$0	\$0	\$0	\$0	\$0	\$1,009,988
Dev-Hmgp Bldg Generator	\$0	\$0	\$0	\$0	\$0	\$0
Dogwood Est Fire Hyd Ph 2	\$0	\$0	\$0	\$0	\$0	\$42,598
Dolquieb Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$30,074
Dotted Wren Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
DPW-Administration	\$0	\$0	\$0	\$0	\$0	\$2,305,352
DPW-ANDER SNOW IN CON IMP	\$0	\$0	\$0	\$0	\$0	\$7,170,900
DPW-Des Calienta Dr Imp	\$0	\$0	\$0	\$0	\$0	\$0
DPW-Des&Con Cyril Dr Imp	\$0	\$0	\$0	\$0	\$0	\$1,732,970
DPW-EASTSIDE ELM RALEY SW	\$0	\$0	\$0	\$0	\$0	\$321,076
DPW-EMERSON RD RESURFACE	\$0	\$0	\$0	\$0	\$0	\$1,300,000
DPW-Fr Dade Ave Resurf	\$0	\$0	\$0	\$0	\$0	\$0
DPW-FREEPOR DR SW CON	\$0	\$0	\$0	\$0	\$0	\$648,673
DPW-HAYMAN RD CON IMPROVE	\$0	\$0	\$0	\$0	\$0	\$467,000
DPW-LAP Linden SW Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Bville Elm SW Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Bville Elm SW Des	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Deltina Elm Sw Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Deltona SW Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Deltona Sw Design	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Eastside SW Des	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Elgin Blvd SW Des	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Elgin Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Explorer SW Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Freeport SW Des	\$0	\$0	\$0	\$0	\$0	\$0

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
DPW-LAP JD Floyd SW Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP LANDOVER SW CON	\$0	\$0	\$0	\$0	\$0	\$1,585
DPW-LAP Landover SW Des	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Linden SW Design	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP S LINDEN SW CON	\$0	\$0	\$0	\$0	\$0	\$1,065,395
DPW-LAP Westside S/W Con	\$0	\$0	\$0	\$0	\$0	\$0
DPW-LAP Westside S/W Des	\$0	\$0	\$0	\$0	\$0	\$0
DPW-Lke Townsen Boat Ramp	\$0	\$0	\$0	\$0	\$0	\$41,248
DPW-LKE TOWNSEN BOAT RAMP	\$0	\$0	\$0	\$0	\$0	\$200,000
DPW-RIDGE MANOR RD PAVING	\$0	\$0	\$0	\$0	\$0	\$242,586
DPW-SAFE STS & RDS 4 ALL	\$0	\$0	\$0	\$0	\$0	\$123,680
DPW-Traffic Division	\$0	\$0	\$0	\$0	\$0	\$2,141,223
DWP-LAP S Linden Des	\$0	\$0	\$0	\$0	\$0	\$0
E911 System	\$0	\$0	\$0	\$0	\$0	\$2,500,891
Economic Incentive	\$0	\$0	\$0	\$1,129,942	\$0	\$0
Eider Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$10,395
Em-Hmpg Broad St Acq/Demo	\$0	\$0	\$0	\$0	\$0	\$0
Em-Hmpg Gulfvw Wind Retro	\$0	\$0	\$0	\$0	\$0	\$0
Em-Hmpg Gulwnd Ele&Retro	\$0	\$0	\$0	\$25,000	\$0	\$0
EM-VULNERABILITY ASSESSMT	\$0	\$0	\$0	\$142,200	\$0	\$0
Emergency Management	\$0	\$0	\$0	\$833,764	\$0	\$0
EMG Empa Enhancements	\$0	\$0	\$0	\$0	\$0	\$0
EMG-Empa Grt 31.063	\$0	\$0	\$0	\$89,292	\$0	\$0
EMG-Empg Grt 97.042	\$0	\$0	\$0	\$0	\$0	\$0
EMG-EMPG Grt 97.042	\$0	\$0	\$0	\$0	\$0	\$0
EMG-Empg Performance Grt	\$0	\$0	\$0	\$0	\$0	\$0
EMG-Empg Suppl Grant	\$0	\$0	\$0	\$0	\$0	\$0
EMG-Hazardous Materials	\$0	\$0	\$0	\$0	\$0	\$0
EMS Division-Rescue	\$0	\$0	\$0	\$0	\$0	\$0
EMS Division-Fire	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$0	\$0	\$0	\$0	\$0	\$2,508,527
English Sparrow Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$26,587
Facilities Maintenance	\$0	\$0	\$0	\$10,517,621	\$0	\$0
Fed Grant-HCSO Bryne Jag	\$0	\$0	\$0	\$0	\$0	\$0
Fed Grant-HCSO SCAA Grt	\$0	\$0	\$0	\$0	\$0	\$0
Fed Grt-FTA 5307 #20.507	\$0	\$0	\$0	\$526,418	\$0	\$0
Fed Grt-FTA 5307 ARPA	\$0	\$0	\$0	\$310,337	\$0	\$0
Fire Rescue Fund-Disaster	\$0	\$0	\$0	\$0	\$0	\$0
FL Boating Imprvmt Pgm	\$0	\$0	\$0	\$0	\$0	\$368,185
Flatwood Rd Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$20,402
Fleet Replacement Program	\$0	\$0	\$0	\$0	\$18,452,065	\$0
Flicker Road Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$12,827
Flock Av West-Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$9,036
Flock Ave Rd Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Fort Dade MHP Lighting	\$0	\$0	\$0	\$0	\$0	\$9,600
Furley Ave Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$21,400
FY21-22 SMALL CITIES CDGB	\$0	\$0	\$0	\$800,000	\$0	\$0
Gen Fund-Disaster	\$0	\$0	\$0	\$0	\$0	\$0
General Fund - Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0
Godwit Area Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$27,800
Golden Ave Rd Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
Golden Warbler Rd Pv MSBU	\$0	\$0	\$0	\$0	\$0	\$20,100
Grants Management	\$0	\$0	\$0	\$377,252	\$0	\$0
Grass Finch Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$13,450
GT Habitat Restoration	\$0	\$0	\$0	\$0	\$0	\$0
Guardian Ad Litem Program	\$0	\$0	\$0	\$9,044	\$0	\$0
Guardian Ad Litem Tech	\$0	\$0	\$0	\$0	\$0	\$18,266
H Bch U13 B-C Ph 40	\$0	\$0	\$0	\$0	\$0	\$25,550
Hancock Lk Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$28,514
Harris Hawk Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$18,264
HC Fire Rescue - Fire	\$0	\$0	\$0	\$0	\$0	\$50,407,318
HC Fire Rescue - Rescue	\$0	\$0	\$0	\$0	\$0	\$54,632,455
HCFR Training - Fire	\$0	\$0	\$0	\$0	\$0	\$0
HCFR Training - Rescue	\$0	\$0	\$0	\$0	\$0	\$0
HCFR-CARES Act Relief Fnd	\$0	\$0	\$0	\$0	\$0	\$0

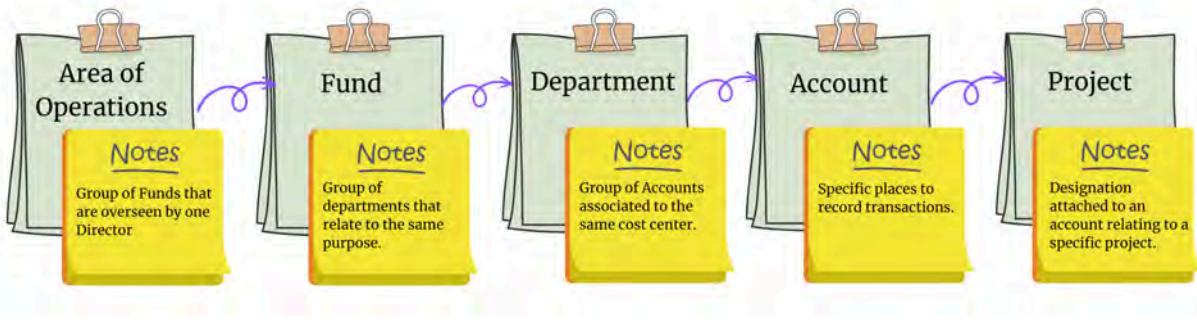
Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
HCFR-EMS County Grt64.005	\$0	\$0	\$0	\$0	\$0	\$0
HCFR-EMS Match Grt 64.003	\$0	\$0	\$0	\$0	\$0	\$0
HCFR-FL FF Assist Grant	\$0	\$0	\$0	\$0	\$0	\$0
HCFR-FY18/19 Fire 43.009	\$0	\$0	\$0	\$0	\$0	\$0
HCFR-Paramedicine PGM	\$0	\$0	\$0	\$0	\$0	\$733,603
HCSO Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$10,179,751
HCSO-Bulletproof Vest Pgm	\$0	\$0	\$0	\$0	\$0	\$0
HCSO-E911 STATE GRANT	\$0	\$0	\$0	\$532,479	\$0	\$0
HCSO-Equit Share Justice	\$0	\$0	\$0	\$0	\$0	\$602,480
HCSO-Equit Share Treasury	\$0	\$0	\$0	\$0	\$0	\$50,281
HCSO-SCAAP/Alien AssistNC	\$0	\$0	\$0	\$0	\$0	\$0
HCUD - Capital	\$0	\$0	\$105,735,443	\$0	\$0	\$0
HCUD Administration	\$0	\$0	\$3,682,576	\$0	\$0	\$0
HCUD Billing	\$0	\$0	\$1,629,178	\$0	\$0	\$0
HCUD Customer Svs-Finance	\$0	\$0	\$1,119,435	\$0	\$0	\$0
HCUD Engineering	\$0	\$0	\$2,942,532	\$0	\$0	\$0
HCUD Meter Reading	\$0	\$0	\$1,095,243	\$0	\$0	\$0
HCUD SRF Glen Precon	\$0	\$0	\$0	\$0	\$0	\$0
HCUD SRF Precon 270100	\$0	\$0	\$0	\$0	\$0	\$0
HCUD SRF-Debt Svs	\$0	\$0	\$0	\$0	\$0	\$0
HCUD SRF1 Loan Constr	\$0	\$0	\$0	\$0	\$0	\$0
HCUD Wastewater Operation	\$0	\$0	\$10,449,991	\$0	\$0	\$0
HCUD Water Operations	\$0	\$0	\$8,787,841	\$0	\$0	\$0
HCUD- HB WW RESILIENCY	\$0	\$0	\$500,000	\$0	\$0	\$0
HCUD- Septic Incentive Program	\$0	\$0	\$651,422	\$0	\$0	\$0
HCUD-Airport Wrf Expan	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-Bond 2021B	\$0	\$0	\$3,690,950	\$0	\$0	\$0
HCUD-Debt Svs-Trfrs-Reserv	\$0	\$0	\$72,941,544	\$0	\$0	\$0
HCUD-ELGIN FM WG021	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-Finance Admin	\$0	\$0	\$731,483	\$0	\$0	\$0
HCUD-Glen Wrf Improvement	\$0	\$0	\$3,900,000	\$0	\$0	\$0
HCUD-HUT ST&FM WG024	\$0	\$0	\$2,653,596	\$0	\$0	\$0
HCUD-NORTHCLIFFE FM WG026	\$0	\$0	\$2,600,000	\$0	\$0	\$0
HCUD-Oakley ISL Swr P129	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-Package Plant Con	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-Reclm H20 Trans N696	\$0	\$0	\$0	\$0	\$0	\$0
HCUD-Septic Connect SCIP	\$0	\$0	\$250,000	\$0	\$0	\$0
HCUD-Septic to Sewer PH1	\$0	\$0	\$11,077,428	\$0	\$0	\$0
HCUD-WW Feasibility Anlys	\$0	\$0	\$0	\$0	\$0	\$0
Health Department	\$0	\$0	\$0	\$0	\$0	\$2,744,618
Helen/Allen Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$14,700
Hern Beach Boatlift	\$0	\$0	\$0	\$0	\$0	\$97,500
Hern Beach Vol Fire Comp	\$0	\$0	\$0	\$0	\$0	\$1,453
Hernando Beach Ltg Ph 65	\$0	\$0	\$0	\$0	\$0	\$9,730
Hernando/Citrus MPO Gen	\$0	\$0	\$0	\$0	\$0	\$497,672
HHS-FY15 CDBG House Rehab	\$0	\$0	\$0	\$0	\$0	\$0
HHS/DCA CDBG NSP 3 Pgm	\$0	\$0	\$0	\$697,137	\$0	\$0
HHS/DDA CDBG/NSP 1 Pgm	\$0	\$0	\$0	\$219,493	\$0	\$0
Hill-n-Dale Light Ph 57	\$0	\$0	\$0	\$0	\$0	\$56,422
Holland Sqg Multi Ph 83	\$0	\$0	\$0	\$0	\$0	\$15,400
Household Haz Wste Oper	\$0	\$0	\$369,737	\$0	\$0	\$0
Human Resources	\$0	\$0	\$0	\$720,749	\$0	\$0
Hurricane Dr Rd Paving	\$0	\$0	\$0	\$0	\$0	\$19,600
IF Srchg I75-SR50 Roads	\$217,784	\$0	\$0	\$0	\$0	\$0
Impact Fee-Ambulance	\$106,301	\$0	\$0	\$0	\$0	\$0
Impact Fee-Fire-HC Fire	\$2,196,779	\$0	\$0	\$0	\$0	\$0
Impact Fee-Fire-Hern Bch	\$63,978	\$0	\$0	\$0	\$0	\$0
Impact Fee-Jail	\$112,618	\$0	\$0	\$0	\$0	\$0
Impact Fee-Law Enforcemnt	\$641,681	\$0	\$0	\$0	\$0	\$0
Impact Fee-Library	\$608,566	\$0	\$0	\$0	\$0	\$0
Impact Fee-Park Dist 1	\$104,875	\$0	\$0	\$0	\$0	\$0
Impact Fee-Park Dist 2	\$798,839	\$0	\$0	\$0	\$0	\$0
Impact Fee-Park Dist 3	\$144,245	\$0	\$0	\$0	\$0	\$0
Impact Fee-Park Dist 4	\$202,755	\$0	\$0	\$0	\$0	\$0
Impact Fee-Public Bldgs	\$3,261,946	\$0	\$0	\$0	\$0	\$0

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
Impact Fee-Road Dist 1	\$5,470,000	\$0	\$0	\$0	\$0	\$0
Impact Fee-Road Dist 2	\$868,000	\$0	\$0	\$0	\$0	\$0
Impact Fee-Road Dist 3	\$262,000	\$0	\$0	\$0	\$0	\$0
Impact Fee-Road Dist 4	\$4,715,000	\$0	\$0	\$0	\$0	\$0
Indigent Care	\$0	\$0	\$0	\$3,740,437	\$0	\$0
Insurance Costs	\$0	\$0	\$0	\$2,028,520	\$0	\$0
Jackdaw Road Paving	\$0	\$0	\$0	\$0	\$0	\$15,000
Jail Medical/Other	\$0	\$0	\$0	\$367,560	\$0	\$0
Jaybird Road Paving	\$0	\$0	\$0	\$0	\$0	\$39,700
Kass Cir Neighborhood CRA	\$0	\$0	\$0	\$0	\$0	\$228,028
Kensington Woods STR LTG	\$0	\$0	\$0	\$0	\$0	\$11,600
Kodiak Wren Rd Paving	\$0	\$0	\$0	\$0	\$0	\$17,400
Lakeside Acres Street Ltg	\$0	\$0	\$0	\$0	\$0	\$17,790
Landscape Enhancement	\$0	\$0	\$0	\$0	\$0	\$439,494
Law Enforcement Trust Fund	\$0	\$0	\$0	\$0	\$0	\$498,700
Legal Aid Programs 29.008	\$0	\$0	\$0	\$0	\$0	\$60,797
Library Estate Funds	\$0	\$0	\$0	\$0	\$0	\$295,551
Library Services	\$0	\$0	\$0	\$3,811,488	\$0	\$0
Library State Aid	\$0	\$0	\$0	\$316,900	\$0	\$0
Library State Aid FY18	\$0	\$0	\$0	\$497,803	\$0	\$0
Library State Aid FY19	\$0	\$0	\$0	\$0	\$0	\$0
Library State Aid FY20	\$0	\$0	\$0	\$0	\$0	\$0
Little Rock Cannery	\$0	\$0	\$0	\$0	\$0	\$0
Local Provider Participa	\$0	\$0	\$0	\$0	\$0	\$0
Logistics - Fire	\$0	\$0	\$0	\$0	\$0	\$0
Logistics - Rescue	\$0	\$0	\$0	\$0	\$0	\$0
LOGT 1-6 Fuel-Disaster	\$0	\$0	\$0	\$0	\$0	\$0
Lomita Wren South Rd Pav	\$0	\$0	\$0	\$0	\$0	\$16,419
M Transit-Grants	\$0	\$0	\$0	\$982,282	\$0	\$0
Maberly Road Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$20,300
Mandrake/Canary Rd Pav	\$0	\$0	\$0	\$0	\$0	\$181,700
Marsh Wren Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$17,000
Marvelwood Area Rd Paving	\$0	\$0	\$0	\$0	\$0	\$36,277
Mass Transit System	\$0	\$0	\$0	\$0	\$0	\$0
Mass Transit-FTA Sec 5307	\$0	\$0	\$0	\$8,701,793	\$0	\$0
MASS TRANSIT-FTA SEC 5307	\$0	\$0	\$0	\$3,167,009	\$0	\$0
Mass Transit-FTA Sec 5311	\$0	\$0	\$0	\$0	\$0	\$0
Mass Transit-FTA Sec 5339	\$0	\$0	\$0	\$1,146,405	\$0	\$0
MASS TRNST-FTA S5311	\$0	\$0	\$0	\$567,562	\$0	\$0
Medical Examiner	\$0	\$0	\$0	\$718,156	\$0	\$0
Medical Insur Self-Ins	\$0	\$0	\$0	\$0	\$23,359,294	\$0
Mexican Canary Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$20,400
Michigan Ave Rd Paving	\$0	\$0	\$0	\$0	\$0	\$217,900
Milgate Ct Rd Paving	\$0	\$0	\$0	\$0	\$0	\$0
Mitchell Heights St Ltg	\$0	\$0	\$0	\$0	\$0	\$9,100
Mosq Control State 1	\$0	\$0	\$0	\$0	\$0	\$75,617
Mosquito Control Local	\$0	\$0	\$0	\$0	\$0	\$1,265,919
MPO-Citrus TD Planning	\$0	\$0	\$0	\$0	\$0	\$30,251
MPO-FHWA PI Funds	\$0	\$0	\$0	\$0	\$0	\$805,836
MPO-FHWA PI Funds 20.205	\$0	\$0	\$0	\$0	\$0	\$0
MPO-FTA Sec 5305D 20.505	\$0	\$0	\$0	\$0	\$0	\$0
MPO-FTA Sec 5305D Plan	\$0	\$0	\$0	\$0	\$0	\$0
MPO-Hernando TD Planning	\$0	\$0	\$0	\$0	\$0	\$19,362
Mtn Mockingbird/Marv Pav	\$0	\$0	\$0	\$0	\$0	\$0
Ninth-Ct Fuel Tax-Res Rds	\$0	\$0	\$0	\$0	\$0	\$3,310,620
Non-Ad Val Ref Rev Bd S10	\$0	\$7,176	\$0	\$0	\$0	\$0
NON-AD VAL REV BOND S2022	\$0	\$2,781,502	\$0	\$0	\$0	\$0
Non-Ad Val Rev Note 2012	\$0	\$1,586,202	\$0	\$0	\$0	\$0
Nordica Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$68,700
Nuzum Road Paving MSBU	\$0	\$0	\$0	\$0	\$0	\$0
NW Landfill C#2 Constr	\$0	\$0	\$13,724,693	\$0	\$0	\$0
Oakwood Acres Street Ltg	\$0	\$0	\$0	\$0	\$0	\$15,263
Office of Mgmt and Budget	\$0	\$0	\$0	\$746,648	\$0	\$0
Office-Public Information	\$0	\$0	\$0	\$604,442	\$0	\$0
Old Squaw Ave Rd Paving	\$0	\$0	\$0	\$0	\$0	\$28,600

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

Department Description	Capital	Debt Service	Enterprise	General Fund	Internal Service	Special Revenue
SLFRF-ARPA S BVILE STMWTR	\$0	\$0	\$0	\$0	\$0	\$949,500
SLFRF-Cyril W & WW Improv	\$0	\$0	\$0	\$0	\$0	\$0
SLFRF-General Govt ARPA	\$0	\$0	\$0	\$0	\$0	\$0
SLFRF-Killian WP Upgrade	\$0	\$0	\$4,491,231	\$0	\$0	\$0
SLFRF-SR 50 & Grove FM	\$0	\$0	\$500,000	\$0	\$0	\$0
SLFRF-Tel/Corp Pump & FM	\$0	\$0	\$1,273,051	\$0	\$0	\$0
SLFRF-US 41 Force Main	\$0	\$0	\$1,170,709	\$0	\$0	\$0
SLFRF-Weeping Willow Swr	\$0	\$0	\$0	\$0	\$0	\$0
Social Services	\$0	\$0	\$0	\$950,919	\$0	\$0
Solid Waste/Recyc-Capital	\$0	\$0	\$8,932,173	\$0	\$0	\$0
Solid Wste-Disaster/Debri	\$0	\$0	\$1,306,083	\$0	\$0	\$0
South Brooksville St Ltg	\$0	\$0	\$0	\$0	\$0	\$17,968
Space Needs	\$0	\$0	\$0	\$0	\$0	\$0
Spring Hill Light Ph 48	\$0	\$0	\$0	\$0	\$0	\$727,600
State Attorney-Article V	\$0	\$0	\$0	\$11,450	\$0	\$0
State Atty Technology	\$0	\$0	\$0	\$0	\$0	\$363,732
State Rd Canal Dredg MSBU	\$0	\$0	\$0	\$0	\$0	\$16,977
Stormwater Mgmt MSTU	\$0	\$0	\$0	\$0	\$0	\$7,062,270
Supervisor of Elections	\$0	\$0	\$0	\$2,774,309	\$0	\$0
SW-COMPOST PILOT PROJECT	\$0	\$0	\$32,990	\$0	\$0	\$0
Sweetgum Rd Millings MSBU	\$0	\$0	\$0	\$0	\$0	\$16,800
Tax Collector	\$0	\$0	\$0	\$4,268,500	\$0	\$0
Taylor St Millings MSBU	\$0	\$0	\$0	\$0	\$0	\$12,400
Technology Services	\$0	\$0	\$0	\$0	\$0	\$0
The Oaks Ground Maint	\$0	\$0	\$0	\$0	\$0	\$23,650
Tinamou Area Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$35,173
Tourist Development	\$0	\$0	\$0	\$0	\$0	\$4,986,853
Traffic-Construct-Gas Tax	\$0	\$0	\$0	\$0	\$0	\$1,021
Traffic-LOGT 1-6	\$0	\$0	\$0	\$0	\$0	\$631,140
Trans Trust Fund-Disaster	\$0	\$0	\$0	\$0	\$0	\$0
Trash Collection MSBU	\$0	\$0	\$0	\$0	\$0	\$12,101,022
TTF-Debt Srv-Tfr-Rsrv	\$0	\$0	\$0	\$0	\$0	\$3,715,703
Unsafe Buildings	\$0	\$0	\$296,728	\$0	\$0	\$0
Utilities - Capital Proj	\$0	\$0	\$0	\$0	\$0	\$0
Utilities Fund-Disaster	\$0	\$0	\$0	\$0	\$0	\$0
Vehicle Maintenance	\$0	\$0	\$0	\$0	\$5,124,856	\$0
Veteran's Memorial Monument	\$0	\$0	\$0	\$251,400	\$0	\$0
Veteran's Services	\$0	\$0	\$0	\$296,450	\$0	\$0
Veterans Treatment Court	\$0	\$0	\$0	\$0	\$0	\$2,000
Villg at H-N-D Ltg Ph 49	\$0	\$0	\$0	\$0	\$0	\$5,590
W W Woodlands Ltg	\$0	\$0	\$0	\$0	\$0	\$21,250
Waste Tire Operations	\$0	\$0	\$136,169	\$0	\$0	\$0
Water Conservation	\$0	\$0	\$441,955	\$0	\$0	\$0
Waterways Maintenance-TT	\$0	\$0	\$0	\$0	\$0	\$72,656
Welfare Services	\$0	\$0	\$0	\$44,700	\$0	\$0
West Hernando St Ltg	\$0	\$0	\$0	\$0	\$0	\$329,700
White Rd Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$35,300
Windridge Lighting Ph 41	\$0	\$0	\$0	\$0	\$0	\$9,814
Wood Owl Ave Rd Pav MSBU	\$0	\$0	\$0	\$0	\$0	\$34,700
Worker's Comp Self Ins	\$0	\$0	\$0	\$0	\$8,064,481	\$0
WRWSA H20 Cons-Qual	\$0	\$0	\$92,500	\$0	\$0	\$0
WRWSA H20 Sply Pgm FY 14	\$0	\$0	\$0	\$0	\$0	\$0
Youth Court	\$0	\$0	\$0	\$0	\$0	\$167,617
Zoning-GF	\$0	\$0	\$0	\$0	\$0	\$0
AMOUNT	\$22,977,054	\$4,374,880	\$365,845,869	\$231,040,830	\$67,720,718	\$248,386,008

Financial information in this section of the budget document is intended to summarize hundreds of individual accounts that Hernando County utilizes to track its financial transactions. These accounts appear in detail in the budget presentations by department. To facilitate the reading process of this document, it is important to note that Hernando County codifies all of its revenues and expenditures according to the Generally Accepted Accounting Principles and follows a chart of accounts established by the State of Florida's Uniform Accounting System Manual. As a result, each financial transaction is coded with several accounting designators: area of operations, fund, department, account and project. This terminology is used throughout the budget document, and definitions are included below to facilitate the interpretation of the data:



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Hernando County, FL

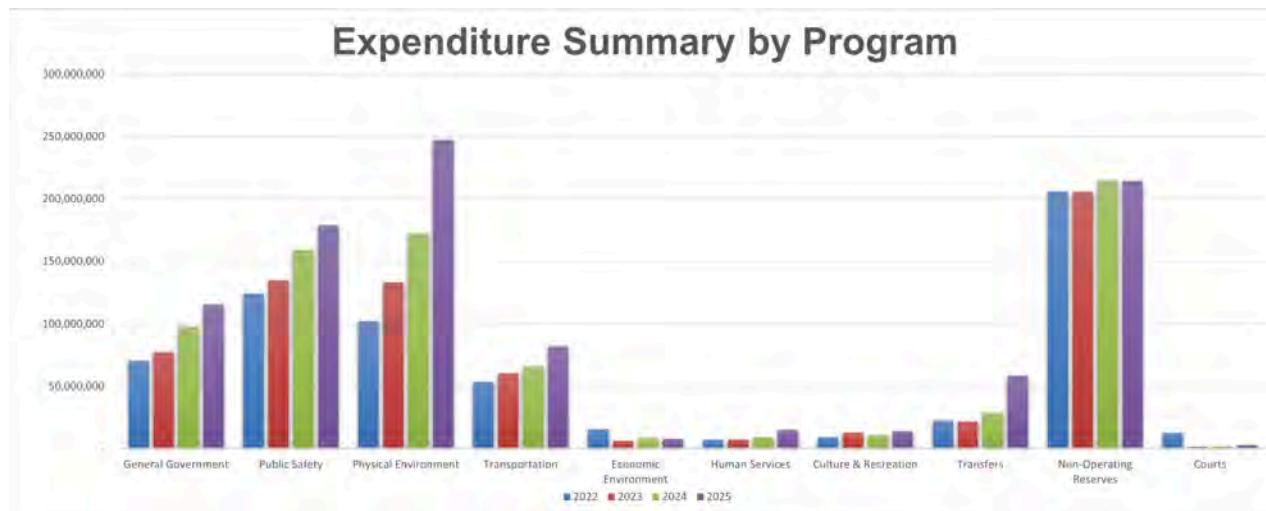
Board of County Commissioners

Fiscal Year 2023-2024 Annual Budget

Expenditure Summary by Program

The most commonly used compartmentalization of governmental financial data is based on methodology used in the preparation of annual financial reports where the expenditures are grouped by programs: general government, public safety, physical environment, transportation, economic environment, human resources, culture and recreation, capital outlay, debt service, and transfers out.

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



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

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

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

Transportation – Cost of services for the safe and adequate flow of vehicles, travelers, and pedestrians. Does not include expenditures incidental to transportation, but directly related to public safety, such as traffic control, law enforcement, and highway safety projects. This major category includes: Road and Street

Facilities, Airports, Water Transportation Systems, Mass Transit Systems, Parking Facilities, and Other Transportation Systems/Services.

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

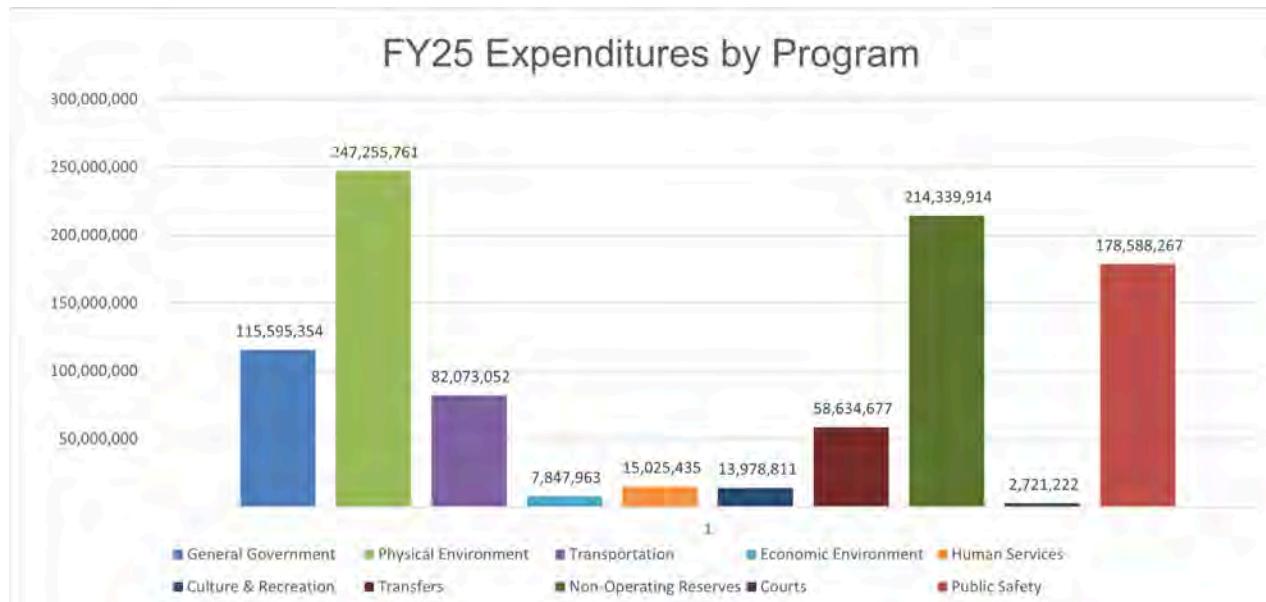
Human Services – Cost of providing services for the care, treatment and control of human illness, injury or handicap; and for the welfare of the community as a whole and its individuals. This includes Hospital Services, Health Services, Mental Health Services, Public Assistance Services, Developmental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

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

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

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

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



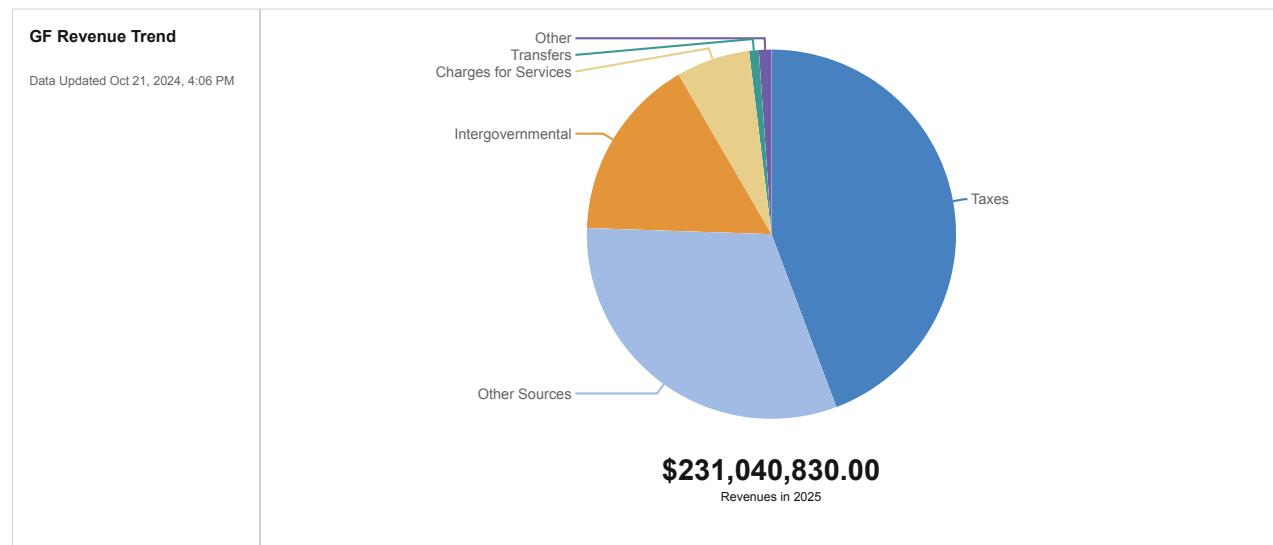
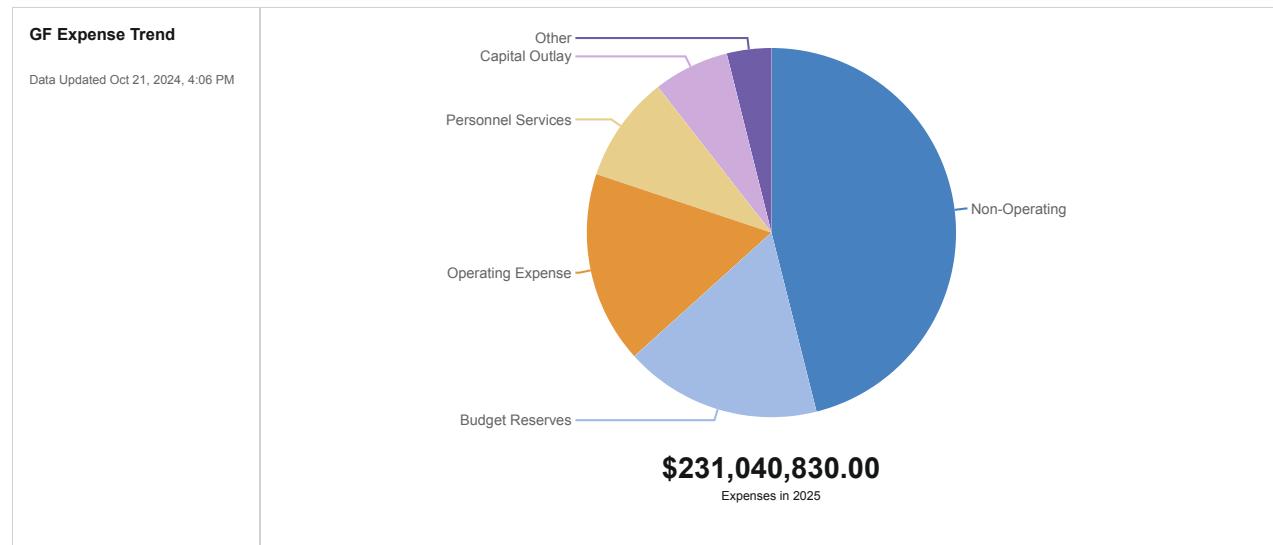
Hernando County, FL

Board of County Commissioners

Fiscal Year 2024-2025 Annual Budget

General Fund

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



General Fund Total Budget

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

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
Charges for Services	\$10,392,093	\$11,621,096	\$12,494,179	\$14,892,692
Miscellaneous	\$1,676,965	\$1,465,769	\$1,668,138	\$1,491,507
Transfers	\$613,311	\$1,361,928	\$2,114,367	\$1,965,387
Licenses and Permits	\$505,843	\$526,151	\$581,638	\$716,038
Fines and Forfeitures	\$116,350	\$121,500	\$125,005	\$313,445
REVENUES TOTAL	\$180,313,663	\$187,696,682	\$202,249,885	\$231,040,830
Expenses				
Non-Operating	\$73,773,923	\$82,291,056	\$93,092,885	\$106,447,640
Budget Reserves	\$44,495,916	\$44,962,523	\$37,513,524	\$39,836,104
Operating Expense	\$21,877,929	\$22,245,432	\$28,470,153	\$38,853,336
Personnel Services	\$14,161,128	\$15,073,672	\$19,269,701	\$21,551,827
Capital Outlay	\$7,603,923	\$14,737,411	\$15,117,376	\$15,344,356
Grants & Aid	\$14,378,949	\$3,912,870	\$4,114,492	\$4,753,968
Transfers	\$3,486,047	\$3,328,513	\$4,608,659	\$4,253,599
Debt Service	\$535,848	\$1,145,206	\$63,095	\$0
EXPENSES TOTAL	\$180,313,663	\$187,696,682	\$202,249,885	\$231,040,830
REVENUES LESS EXPENSES	\$0	\$0	\$0	\$0

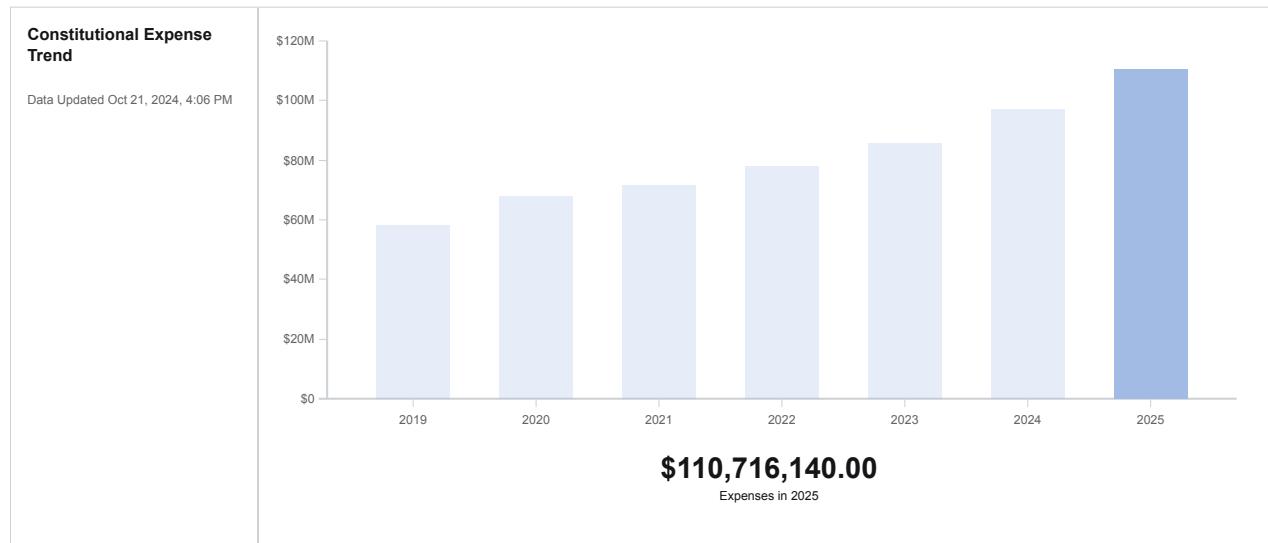
Constitutionals

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

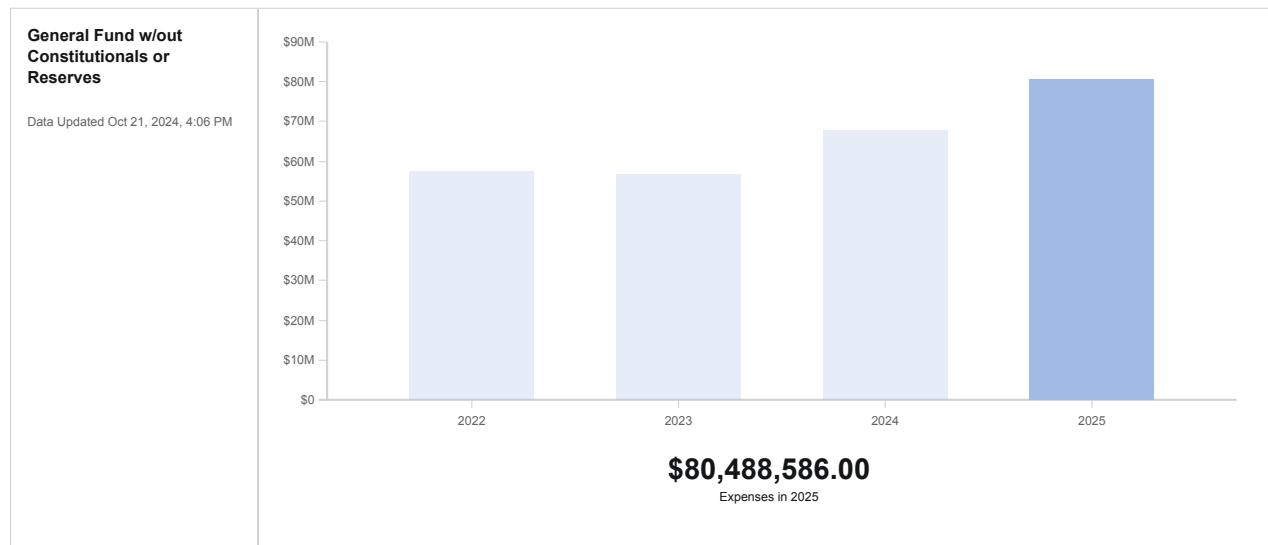
General Fund w/out Constitutionals or Reserves

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

Constitutionals



General Fund excluding Constitutionals and Reserves

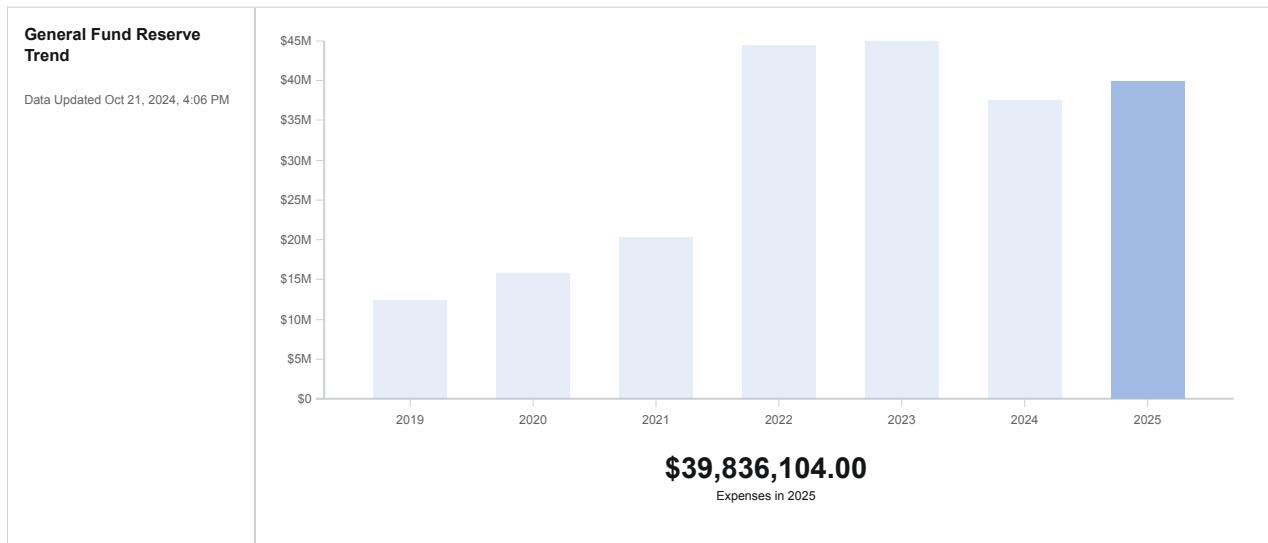


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Reserves Trend



General Fund Reserves meets the goal of at least 18.5% of the General Fund operating total, which is the desired level established by the County's Fiscal Policy. The FY25 Recommended Budget exceeds the County's goal requirement.



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Long Range General Fund Forecast

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

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



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Hernando County, FL

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Mandates

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

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

Unfunded Mandates Provision

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

Supervision & Control of County Property

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

County Courthouse

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

County Jail

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

E911 Services

Counties are mandated to comply with the Florida Emergency Communications Number E911 State Plan Act, under which a system for contacting emergency services is required to be created and maintained throughout the state. Boards of county commissioners are required to establish a fund to be used exclusively for receipt and expenditure of 911 fee revenues collected from telephone companies. These funds are received from the state and are based on a percentage of revenues received from wireless, non-wireless, and prepaid wireless telephone services. This money must be appropriated for 911 purposes and incorporated into the annual county budget.

Animal Control

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

Emergency Management

In accordance with the “State Emergency Management Act,” counties are mandated to create and maintain an emergency management agency and develop a county emergency management plan consistent with the state’s plan—all pursuant to the board of county commissioners’ direction. This county agency is also required to coordinate with different entities in order to ensure there is suitable public shelter in case of hurricane or disaster. Because Federal and State grants do not always cover the costs of emergency management, counties may be forced to use their ad valorem funds in order to comply with the program. It is explicitly stated in the Florida Statutes that counties are responsible, in coordination with their local medical and health departments, for developing and planning for special needs shelters. Additionally, “if a county maintains designated shelters, it must also designate a shelter that can accommodate persons with pets.

Juvenile Detention

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

State Court Systems

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

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

Medicaid

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

Indigent Care

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

Health Department

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

Mental Health & Substance Abuse

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

Unclaimed Bodies

If the anatomical board does not accept an unclaimed body, then the board of county commissioners is required to dispose of the body of persons that die within the confines of their county. The county is also responsible for making a reasonable effort to identify the body and accepting responsibility to arrange for the body's burial or cremation.

Medical Examiners

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

Child Protective Services

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

Veteran Services

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

Mosquito Control

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

Solid Waste

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

Recycling

Counties are also mandated to implement a recycling program with goals of recycling at least 75% of recyclable materials annually. Counties are required to ensure that their municipalities participate, to the maximum extent possible, in their solid waste and recycling programs. County contracts for recycling are required to contain provisions for the reduction of contaminated recyclable material.

Water Quality

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

Total Budget Mandates

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
Public Safety	\$29,627,859	\$34,971,984	\$40,729,661
Department of Public Works	\$5,664,074	\$6,374,892	\$7,193,719
Utilities	\$4,928,106	\$5,501,752	\$6,041,557
Housing & Support Services	\$3,779,364	\$4,249,213	\$5,447,883
Community Services	\$2,479,841	\$2,658,342	\$3,022,099
Developmental Services	\$980,165	\$1,351,986	\$1,553,493
MSBUs	\$1,174,760	\$1,152,950	\$1,115,150
Board of County Commissioners	\$852,947	\$1,020,135	\$1,057,716
Economic Development	\$486,206	\$621,615	\$780,078
County Administration	\$433,864	\$637,961	\$762,166
Grants	\$265,105	\$333,847	\$442,834
Judicial	\$68,449	\$86,685	\$90,286
TOTAL	\$50,740,740	\$58,961,362	\$68,236,642

General Fund Mandates

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

General Fund Mandates - Detail

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

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

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



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Hernando County, FL

Board of County Commissioners

Fiscal Year 2024-2025 Annual Budget

Personnel Services and Staffing

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

BOCC by Fund Type

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

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

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

Summary of Staffing by Department - General Fund

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

Summary of Staffing by Department - Special Revenue Funds

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

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

Summary of Staffing by Department - Enterprise Funds

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

Summary of Staffing by Department - Internal Service Funds

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

Summary of Staffing by Department - Constitutional

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

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

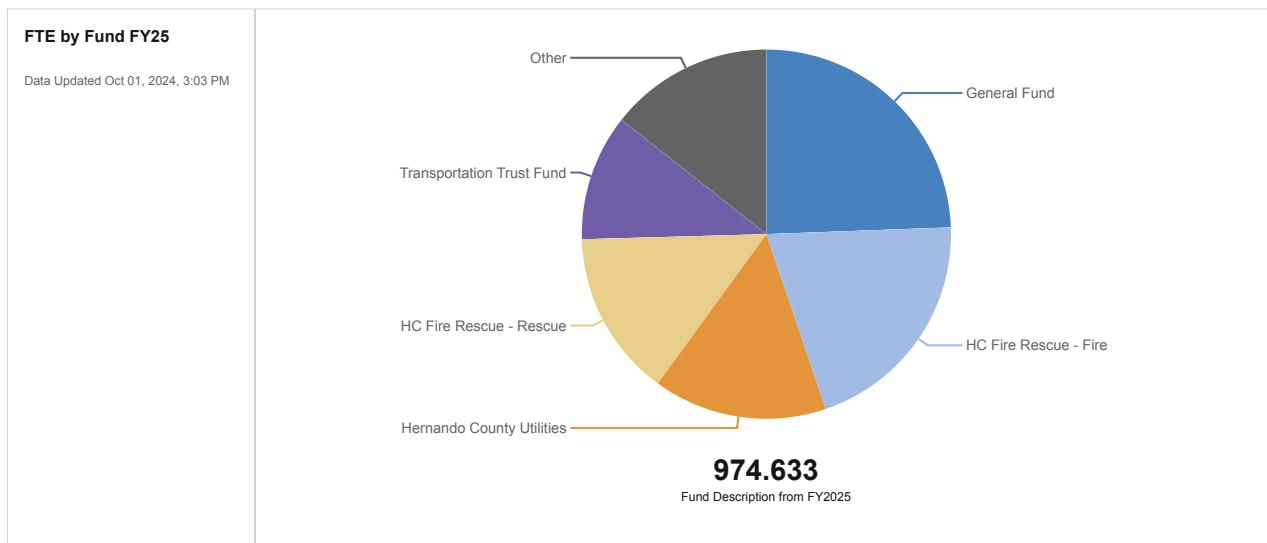
Board Department's Approved FTE Changes		Justification	Funding Source	FTE
Department	Position	General Fund		
County Administration	Administrative Assistant III	Assist County Administration with County Commissioner's and citizen's requests.	Ad Valorem & Cost Allocation Fees	1.00
Office of Management & 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 Facilities Department	Code Enforcement Manager	Manage department compliance of County codes.	Ad Valorem, Liens, and Fines	1.00
	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 grows.	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 grows.	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
Special Revenue Funds				
Public Works	Property Management Associate I	Assist Property Management department with property relating matters.	Ad Valorem	1.00
Mosquito Control	Mosquito Control Technician I	To support DRA retinage growth increase.		1.00
Mosquito Control	Seasonal Mosquito Control Surveillance Assistant	Assist Technicians with daily surveillance and chicken care during peak season		1.00
HCFES	Captain Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Captain Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Captain Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Driver Engineer Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Driver Engineer Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Driver Engineer Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU	1.00
HCFES	Firefighter 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 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	Maintenance Technician II	To perform fire stations maintenance as stations are added	Fire Assessments & EMS MSTU	1.00
HCFES	EMS Manager	To manage EMS program and protocol.	Fire Assessments & EMS MSTU	1.00
HCFES	Communication Specialist	Assist with community events, speaking engagements and social media activities.	Fire Assessments & EMS MSTU	1.00
HCFES	Training Captain	Increase in first responders, which in turn increases the need for additional training staff	Fire Assessments & EMS MSTU	1.00
Internal Service Funds				
Human Resources	Human Resources Assistant	Assist Employment Coordinator with all Human Resources related matters to support employment growth.	Ad Valorem	0.50
Human Resources	Benefits Manager	Assist Benefits Coordinator with all benefit related matters as part of the department's succession plan.	Ad Valorem	0.40
Total Approved				42.00

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

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

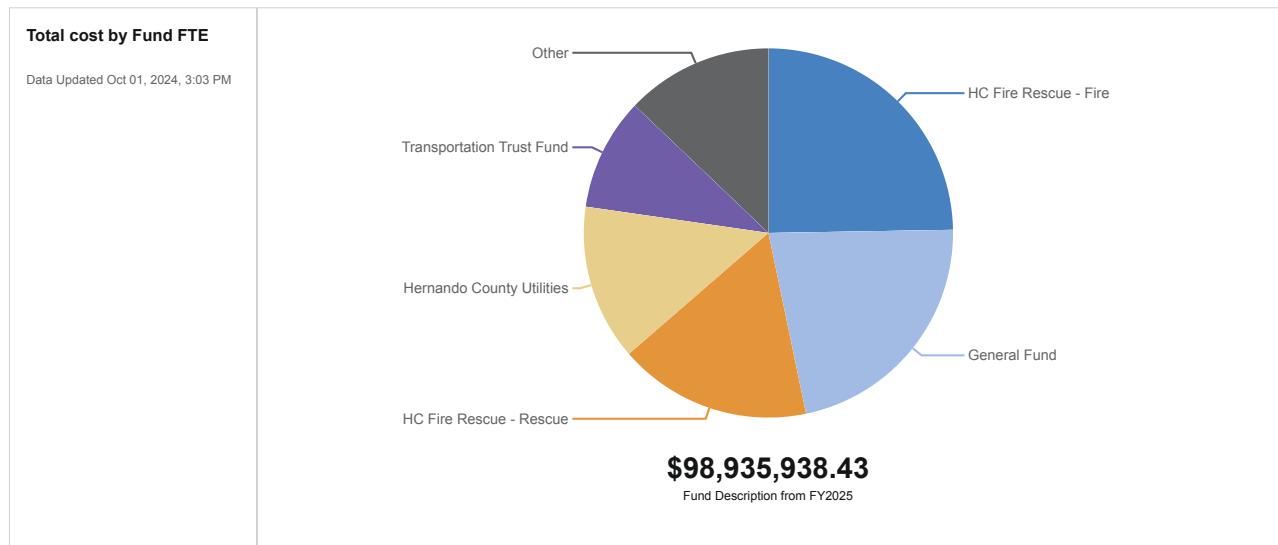
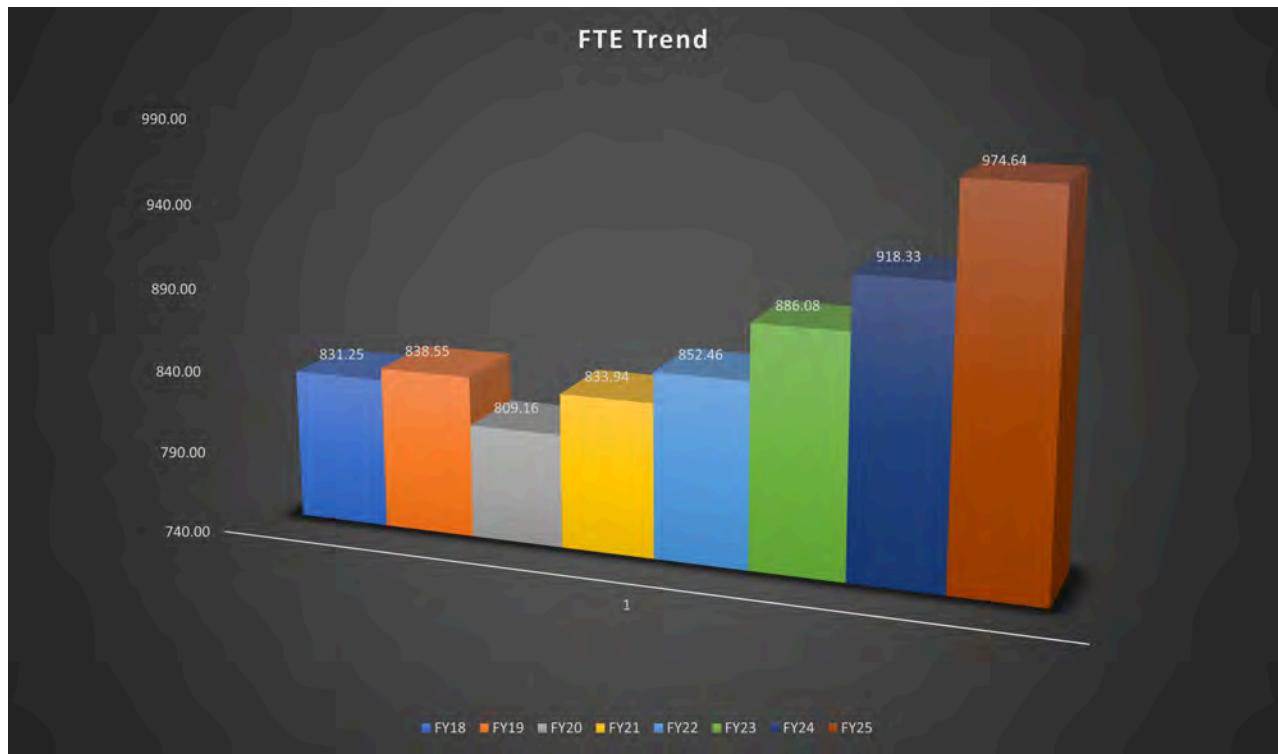
possible catastrophic health issues. FY25 health insurance program includes a 7% increase in the premiums.

Total BOCC FTE by Fund



FTE by Fund FY25

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



Total cost by Fund FTE

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

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

Debt Management in Hernando County

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

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

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

Measures of Debt Levels and Debt Issuance Limits

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

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

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

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

- Utility System Net Revenues excluding connection fees should be at least equal to 110% of maximum combined debt service, and 120% including connection fees.
- Public Service Tax Revenues should be at least 135% of combined debt service.
- Sales Tax Revenues should be at least 125% of debt service.
- State Revenue Sharing moneys should be at least equal to 110% of maximum combined debt service.
- Local Option Gas Tax Revenues should be at least 150% of the combined maximum debt service requirement.

The images below are derived from the Annual Comprehensive Financial Report (ACFR), note I - Long-Term Liabilities, starting on page 92 of the financial audit report. That report, along with other financial reports, can be found here: <https://hernandoclerk.com/finance-reports/>.

NOTE I – LONG-TERM LIABILITIES

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Bonds Payable from direct borrowings/direct placements	\$ 840,000	\$ 31,285,000	\$ 415,000	\$ 31,710,000	\$ 425,000
Net Bond Premium	3,710	977,142	46,563	934,289	46,563
Total Bonds Payable	<u>843,710</u>	<u>32,262,142</u>	<u>461,563</u>	<u>32,644,289</u>	<u>471,563</u>
Loans & Notes from direct borrowings/direct placements	24,286,789	4,062,000	4,365,452	23,983,337	4,267,925
Financed Purchase Obligations	342,482	-	342,482	-	
Leases Payable	4,791,190	197,987	509,772	4,479,405	347,435
SBITA Payable	617,676	-	340,727	276,949	156,738
Compensated Absences	10,977,218	7,954,285	7,516,785	11,414,718	6,852,117
Other Post Employment Benefits	18,532,886	2,458,638	-	20,991,524	979,542
Net Pension Liability	144,388,566	19,951,721	-	164,340,287	-
Claims Liability	7,643,426	25,445,622	25,439,501	7,649,547	3,999,547
Total Governmental Activities	<u>\$ 212,423,943</u>	<u>\$ 92,332,395</u>	<u>\$ 38,976,282</u>	<u>\$ 265,780,056</u>	<u>\$ 17,074,867</u>
Business-Type Activities					
Bonds Payable from direct borrowings/direct placements	\$ 59,539,950	\$ 19,415,000	\$ 4,575,000	\$ 74,379,950	\$ 4,400,000
Net Bond Premium	7,523,245	743,798	555,763	7,711,280	554,582
Total Bonds Payable	<u>67,063,195</u>	<u>20,158,798</u>	<u>5,130,763</u>	<u>82,091,230</u>	<u>4,954,582</u>
Loans & Notes from direct borrowings/direct placements	636,852	-	204,176	432,676	212,179
Leases Payable	865,315	-	865,315	-	
Compensated Absences	1,214,870	1,002,415	867,068	1,330,217	365,085
Other Post Employment Benefits	2,523,745	325,192	-	2,848,937	129,561
Net Pension Liability	9,627,698	1,172,987	-	10,800,685	-
Landfill Closure/ Postclosure Liability	<u>11,786,616</u>	<u>-</u>	<u>346,179</u>	<u>11,440,437</u>	<u>-</u>
Total Business-Type Activities	<u>\$ 93,718,291</u>	<u>\$ 22,659,392</u>	<u>\$ 7,433,501</u>	<u>\$ 108,944,182</u>	<u>\$ 5,661,407</u>

	Water & Sewer District	Aviation Operations	Waste Management	Building Department	Total
Business-Type Activities					
Bonds Payable from direct borrowings/direct placements	\$ 55,539,950	\$ -	\$ 18,840,000	\$ -	\$ 74,379,950
Net Bond Premium	7,007,365	-	703,915	-	7,711,280
Total Bonds Payable	<u>62,547,315</u>	<u>-</u>	<u>19,543,915</u>	<u>-</u>	<u>82,091,230</u>
Loans & Notes from direct borrowings/direct placements	-	432,676	-	-	432,676
Leases Payable	-	-	-	-	-
Compensated Absences	821,337	64,802	223,395	220,683	1,330,217
Other Post Employment Benefits	1,846,130	93,661	448,874	460,272	2,848,937
Net Pension Liability	7,034,430	427,479	1,752,500	1,586,276	10,800,685
Landfill Closure/ Postclosure Liability	-	-	-	-	-
Total Business-Type Activities	<u>\$ 72,249,212</u>	<u>\$ 1,018,618</u>	<u>\$ 33,409,121</u>	<u>\$ 2,267,231</u>	<u>\$ 108,944,182</u>

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

1. LOANS & NOTES FROM DIRECT BORROWINGS/DIRECT PLACEMENTS

Summary of Loans & Notes

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

Governmental Activities

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

Governmental Activities - Governmental Funds

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

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

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

Puffin Paving. Applicable rate of interest: 2.51% until January 1, 2018 then 3.05%. Average annual principal payments of \$1,296 due until May 1, 2024. Interest is paid semi-annually May 1 and November 1. 1,705

Grass Finch Paving. Applicable rate of interest: 2.51% until January 1, 2018 then 3.05%. Average annual principal payments of \$3,181 due until May 1, 2024. Interest is paid semi-annually May 1 and November 1. 4,184

Harris Hawk Paving. Applicable rate of interest: 2.51% until January 1, 2018 then 3.05%. Average annual principal payments of \$9,500 due until May 1, 2024. Interest is paid semi-annually May 1 and November 1. 12,496

Royal Highlands Area A Paving. Applicable rate of interest: 2.53% until January 1, 2018 then 3.07%. Average annual principal payments of \$12,361 due until May 1, 2024. Interest is paid semi-annually May 1 and November 1. 12,056

Ostrom/Allen Paving. Applicable rate of interest: 2.53% until January 1, 2018 then 3.07%. Average annual principal payments of \$4,588 due until May 1, 2024. Interest is paid semi-annually May 1 and November 1. 4,475

Benes Roush Paving. Applicable rate of interest: 2.53% until January 1, 2018 then 3.07%. Average annual principal payments of \$3,604 due until May 1, 2024. Interest is paid semi-annually May 1 and November 1. 3,516

Elder Paving. Applicable rate of interest: 2.53% until January 1, 2018 then 3.07%. Average annual principal payments of \$2,914 due until May 1, 2024. Interest is paid semi-annually May 1 and November 1. 2,843

Helene Paving. Applicable rate of interest: 2.53% until January 1, 2018 then 3.07%. Average annual principal payments of \$6,025 due until May 1, 2024. Interest is paid semi-annually May 1 and November 1. 5,876

Hancock Lake Paving. Applicable rate of interest: 2.44% until January 1, 2018 then 2.96%. Average annual principal payments of \$14,079 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1. 27,162

Crum Paving. Applicable rate of interest: 2.44% until January 1, 2018 then 2.96%. Average annual principal payments of \$8,529 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1. 16,454

Hernando County Fire Department Fire Engine. Applicable rate of interest: 2.52% until January 1, 2018 then 3.06%. Average annual principal payment of \$147,080 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1. 283,403

Hernando County Fire Department Emergency Services Equipment. Applicable rate of interest: 2.52% until January 1, 2018 then 3.06%. Average annual principal payment of \$42,265 due until May 1, 2025. Interest is paid semi-annually May 1 and November 1. 81,440 \$ 809,925

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

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

Godwit Paving. Applicable rate of interest: 2.81% until January 1, 2018 then 3.42%. Average annual principal payments of \$6,872 due until May 1, 2027. Interest is paid semi-annually May 1 and November 1. 25,731

Pelican Paving. Applicable rate of interest: 2.81% until January 1, 2018 then 3.42%. Average annual principal payments of \$5,225 due until May 1, 2027. Interest is paid semi-annually May 1 and November 1. 19,510

Furley Paving. Applicable rate of interest: 2.81% until January 1, 2018 then 3.42%. Average annual principal payments of \$6,243 due until May 1, 2027. Interest is paid semi-annually May 1 and November 1. 23,309

Royal Highlands Area I Paving. Applicable rate of interest: 3.92%. Average annual principal payments of \$37,859 due until May 1, 2028 Interest is paid semi-annually May 1 and November 1. 206,174

Royal Highlands Driveway Aprons. Applicable rate of interest: 3.92%. Average annual principal payments of \$8,391 due until May 1, 2028. Interest is paid semi-annually May 1 and November 1. 45,696

Maberly Paving. Applicable rate of interest: 3.92%. Average annual principal payments of \$13,124 due until May 1, 2028. Interest is paid semi-annually May 1 and November 1. 71,474

Taylor St Millings. Applicable rate of interest: 3.86%. Average annual principal payments of \$5,904 due until May 1, 2028. Interest is paid semi-annually May 1 and November 1. 31,907

Sweetgum Road Millings. Applicable rate of interest: 3.86%. Average annual principal payments of \$9,233 due until May 1, 2028. Interest is paid semi-annually May 1 and November 1. 49,902

Painted Bunting Paving. Applicable rate of interest: 3.86%. Average annual principal payments of \$10,101 due until May 1, 2028. Interest is paid semi-annually May 1 and November 1. 54,594

Carnes Area Paving. Applicable rate of interest: 3.86%. Average annual principal payments of \$20,090 due until May 1, 2028. Interest is paid semi-annually May 1 and November 1. 108,585

Jackdaw Road Paving. Applicable rate of interest: 4.09%. Average annual principal payments of \$4,928 due until May 1, 2029. Interest paid semi-annually May 1 and November 1. 28,835

Jaybird Road Paving. Applicable rate of interest: 4.09%. Average annual principal payments of \$15,289 due until May 1, 2029. Interest paid semi-annually May 1 and November 1. 89,459

Kodiak Wren Road Paving. Applicable rate of interest: 4.09%. Average annual principal payments of \$6,478 due until May 1, 2029. Interest paid semi-annually May 1 and November 1. 37,904

Old Squaw Avenue Paving. Applicable rate of interest: 4.09%. Average annual principal payments of \$12,859 due until May 1, 2029. Interest paid semi-annually May 1 and November 1. 75,241

Quill Paving. Applicable rate of interest: 4.09%. Average annual principal payments of \$3,396 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	19,871
Wood Owl Road Paving. Applicable rate of interest: 3.14%. Average annual principal payments of \$14,010 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	88,845
Tinamou Area Paving. Applicable rate of interest: 3.14%. Average annual principal payments of \$19,150 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	121,440
Alberta Street Paving. Applicable rate of interest: 3.14%. Average annual principal payments of \$10,860 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	68,869
White Road Paving. Applicable rate of interest: 3.03%. Average annual principal payments of \$18,592 due until May 1, 2029. Interest paid semi-annually May 1 and November 1.	117,146
	\$ 2,181,504

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

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

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

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

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

\$ 7,266,000

Governmental Activities - Internal Service Funds Funds

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

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

\$ 257,907

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

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

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

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

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

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

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

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

Business-Type Activities

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

Aviation Operations

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

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

\$ 432,676

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

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

2. LEASES PAYABLE**Governmental Activities**

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

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

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

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

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

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

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

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

3. Subscription Based Information Technology Arrangements (SBITAs)

Governmental Activities

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

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

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

4. BONDS PAYABLE

Governmental Activities

NON-AD VALOREM REFUNDING REVENUE BONDS, SERIES 2010

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

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

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

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

NON-AD VALOREM REVENUE BONDS, SERIES 2022

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

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

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

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

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

Business-Type Activities**Water & Sewer District****HOLLAND SPRINGS BONDS**

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

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

WATER AND SEWER REFUNDING REVENUE BONDS, SERIES 2021 BONDS

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

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

Taxable Water and Sewer Refunding Revenue Bonds, Series 2021A

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

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

Water and Sewer Refunding Revenue Bonds, Series 2021B

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

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

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

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

Waste Management

NON-AD VALOREM REVENUE BONDS, SERIES 2022

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

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

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

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

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

5. DEFEASED BONDS

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

6. DEBT COMPLIANCE

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

7. CONDUIT DEBT OBLIGATIONS

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

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

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Bond Ratings Scale by Rating Agency

Credit Rating Scales by Agency, Long-Term

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

"Junk"



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

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

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

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

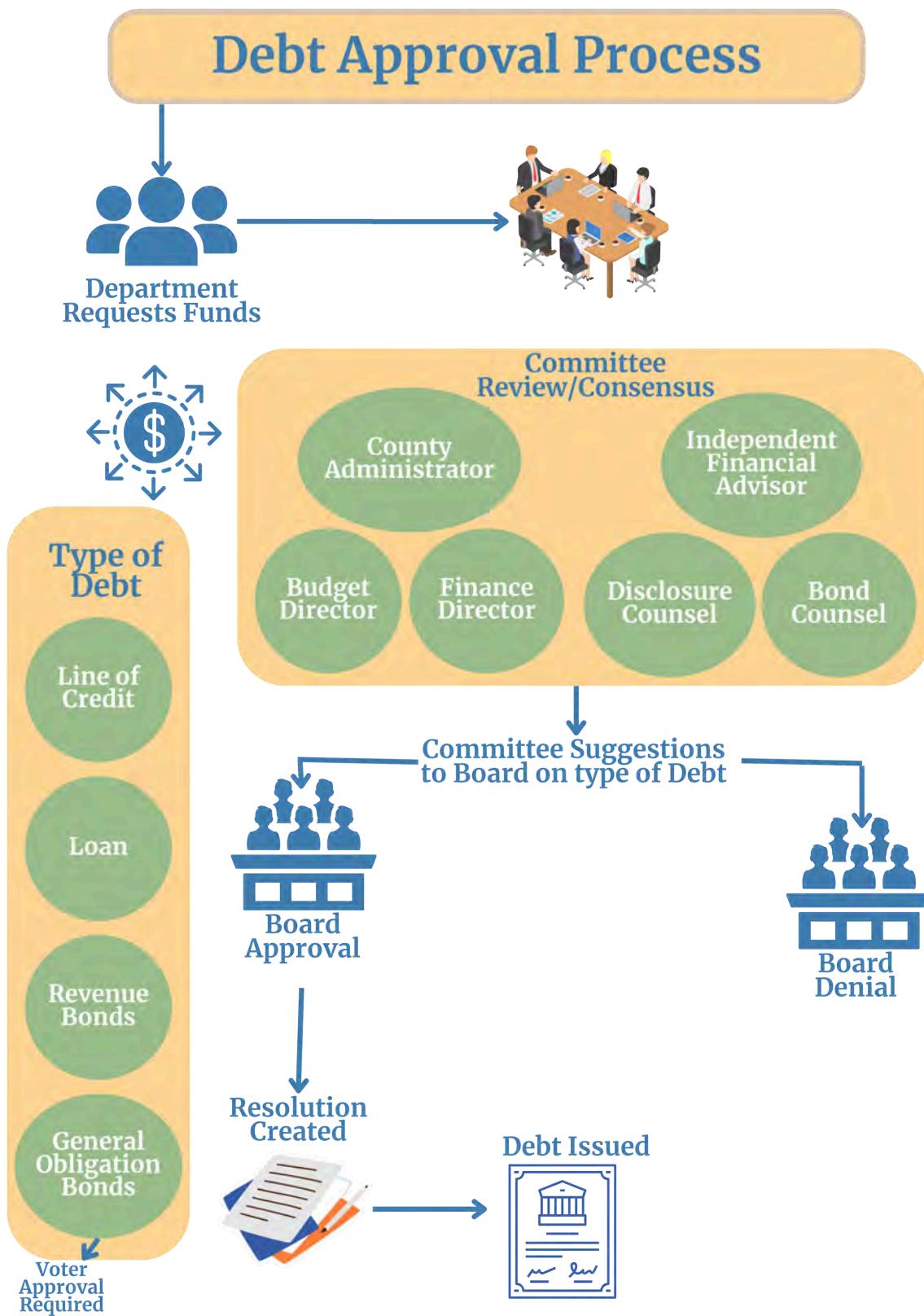


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Hernando County, FL

Board of County Commissioners

Fiscal Year 2024-2025 Annual Budget





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