



Fiscal Year 2021–2022 Annual Budget

Section 8 Appendix



Historic Main Street Brooksville, FL via Pintrest.com

Budget Policy

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BUDGET

POLICY NO. 29-01

PURPOSE:

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

OVERVIEW:

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

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

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

BASIS OF BUDGETING:

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

The County adopts budgets for all Governmental Funds and Expendable Trust Funds on a modified accrual basis. Revenues are recognized when they are both measurable and available. Expenditures are recognized when the related liability is incurred. The budgets for Proprietary Funds are adopted on an accrual basis. Revenues are recognized when they are earned and become measurable. Expenses are recognized when they are incurred. For an expense to be incurred the item purchased must be received or the service purchased must be performed. Fund balance allocations (residual unappropriated liquid assets resulting from prior years' operations) are budgeted and included as revenue.

COST ALLOCATION:

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

INTERFUND LOANS:

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

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

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

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

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

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

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

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

GENERAL BUDGET POLICY STATEMENT:

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

Budget Development.

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

The first step in the development of the annual budget is to establish goals by working with the County Commissioners at a Planning and Goal Setting Workshop. Area specific economic data will be gathered and used to prepare revenue and expenditure forecasts. Trends, patterns, indexes, property valuation, growth, etc. will be compiled, analyzed, and applied in the preparation of detailed projections. These forecasts become guidelines for the basis of policy decisions developed to achieve the overall goals of the Board, while developing a financially sound budget.

Budget Guidelines.

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

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

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

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

General Budget Policy.

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

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

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

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

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

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

In accordance with Florida Statutes 129.01(2)(b) and s. 200.065(2)(a), the budgeted receipts must include 95% of all receipts reasonably anticipated from all sources, including taxes to be levied, provided the percent anticipated from ad valorem levies is as specified in s. 200.065(2)(a), and is 100 percent of the amount of the balances estimated to be brought forward at the beginning of the fiscal year. The appropriations must include itemized appropriations for all expenditures authorized by law, contemplated to be made, or incurred for the benefit of the county during the year and the provision for reserves authorized by Florida Statutes 129.01(2)(c).

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

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

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

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

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

warrant closer analysis, the Director of OMB is required to inform the Board and County Administrator as soon as the situation is detected.

Budget Fund Balance Policy.

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

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

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

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

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

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

Budget Revenue Policy.

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

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

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

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

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

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

Capital Improvement Budget Policy.

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

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

The CIP will be updated annually.

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

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

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

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

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

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

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

Budget Reserve Policy.

The County will set aside reserves to address unforeseen and unexpected events and to offset unexpected downturns in revenues from budgeted estimates. Sufficient levels of reserves should ensure continued orderly operation and tax structure stability.

Hernando County's reserve policy will conform to the limits stated in Florida Statute 129.01(2) (c).

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

Following describes in further detail each of these reserves:

- ☐ Reserves for Contingencies should be used for one-time expenditures that do not exceed \$100,000. The reserve shall be established at 0.5% of the total General Fund's operating budget less reserves, transfers, debt and grants. The Board, as needed, should use these reserves for reallocation during the year to provide for small increases in service, delivery costs and unanticipated needs of a nonrecurring nature that may arise throughout the year. While these funds are intended to cover unanticipated budget issues, it is in no way intended to cover poor departmental management of appropriated funds. Use of the Reserves will be by simple majority of the Board in an amount up to \$25,000 and any amount needed to cover costs associated with Federal and/or State mandates. Any amount over \$25,000 must be approved by a supermajority of the Board.
- ☐ The County will establish a General Fund Emergency Reserve for those cases where expenditures are in excess of \$100,000 and the use of such funds are for one-time emergency expenditures (i.e. hurricanes). The reserve shall be established at 3.5% of the total General Fund's operating budget in any one year less reserves, transfers, debt and grants and will only be used if approved by a supermajority vote by the Board of County Commissioners.
- ☐ The County will establish a General Fund Stabilization Reserve for those cases where expenditures are in excess of \$100,000 and the use of such funds are for one-time loss of a major revenue source and/or a severe downturn in the local economy. The reserve shall be established at 3.5% of the total General Fund's operating budget in any one year less reserves, transfers, debt and grants and will be used if approved by a supermajority vote by the Board of County Commissioners. In an effort to maintain Hernando County's financial stability, it is imperative that sufficient reserves be established to carry the County through in financial downturn or emergency.
- ☐ As with many counties, Hernando County relies heavily on Ad Valorem Taxes to fund its General Fund. These funds are not substantially collected until after December 1st. A Reserve for Cash Forward will be budgeted in any fund that requires monies to be carried forward into the following year to support operations until sufficient current revenues are received. The General Fund will maintain a minimum of 11% of the total operating budget in any one fiscal year less reserves, transfers, debt and grants for this reserve.
- ☐ Insurance reserves will be established at a level consistent with purchased insurance policies, adequately indemnify the County, and its officers and employees against loss.

- Additional reserves may be set aside to cover specific expenditures, where the probability of the expenditure is sufficient to plan for, but estimated costs are unknown (i.e., legal cases).
- Appropriations from a reserve for future construction and improvement may be made only by resolution of the Board for the purpose or purposes for which the reserve was made.
- Balance forward is used to fund reserves. If reserves needed exceed balance forward, expense budgets will need to be reduced. If balance forward exceeds reserves needed, the Board will determine how the one-time remaining funds are to be used.

Reserve Replacement Policy.

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

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

BUDGET MODIFICATION:

Hernando County has two (2) methods of budget modification. The annual budget can either be modified by resolution or budget amendment.

Budget modifications follow the rules set forth in Florida Statute 129.06.

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

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

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

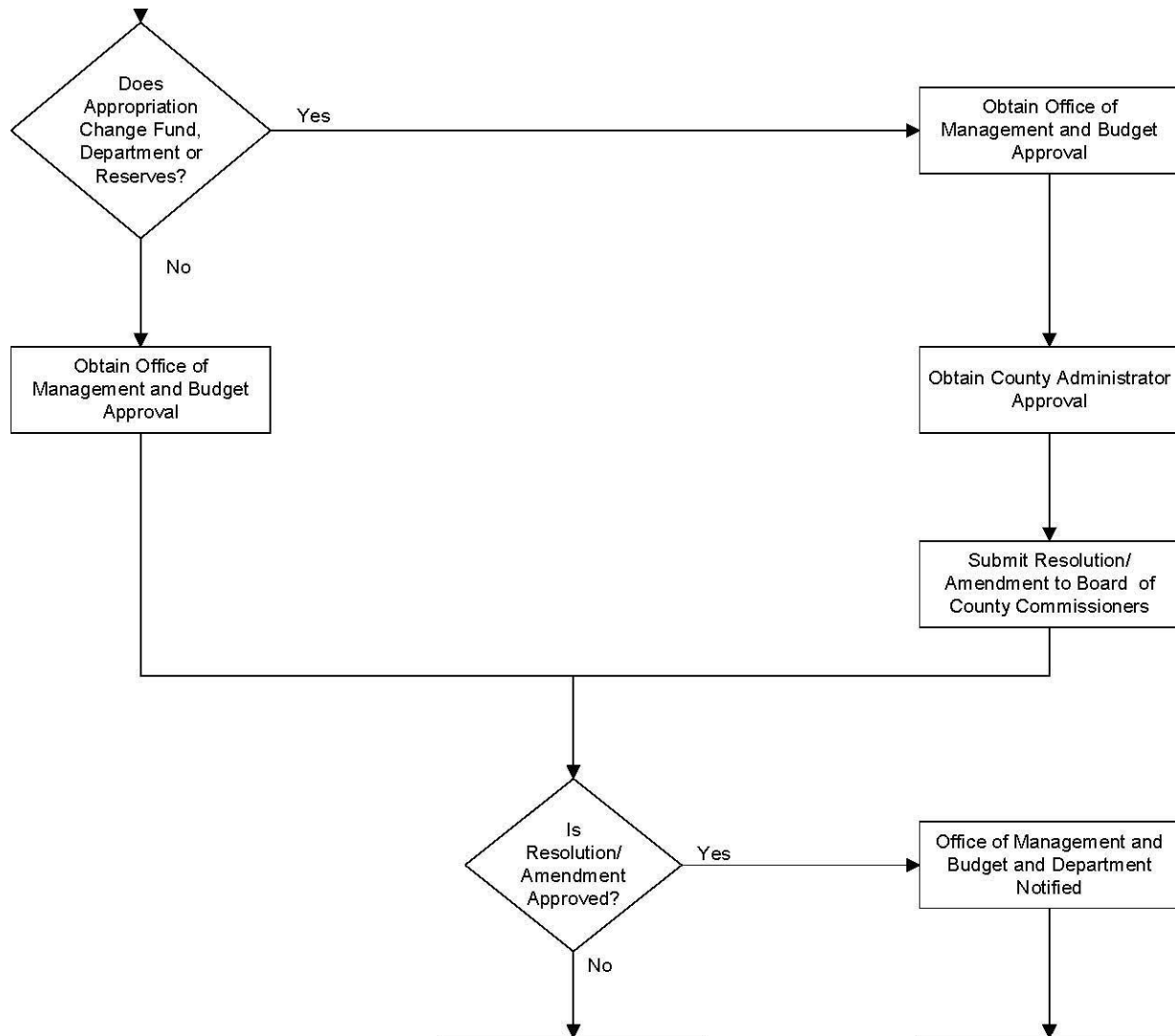
- Any transfer relating to reserves or that will increase staffing levels must have Board approval. This also includes any transfer of positions from one department to another. Any grant matches remaining after a grant has been closed or canceled by its sponsor requires a budget amendment from same department/division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

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

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BUDGET RESOLUTION AND AMENDMENT PROCESS

Department Determines Needed Change
Office of Management and Budget and Department Notified
Clerk Notified to Process Changes



BUDGET PROCEDURE POLICY:

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

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

A finalized budget is published on County website.

Adopted: March 28, 2000
Amended: September 27, 2011
Amended: December 16, 2014
Amended: August 27, 2019
Amended: April 28, 2020

HERNANDO COUNTY GLOSSARY

Accrual Basis – The basis of accounting under which transactions are recognized when they occur and are significantly complete.

Ad Valorem Tax - A tax levied on the assessed value (net of any exemptions) of real or personal property. This is commonly referred to as “property tax.”

Adjusted Final Millage - Under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, such changes are very slight and the adjusted millage rarely changes from the levy set by the taxing authority.

Adjusted Taxable Value – The value of the portion of a jurisdiction's taxable property for a new year, which represents only the increased value of property on the tax roll from the previous year, and excludes the assessed value of new construction.

Adopted Budget - The financial plan of revenues and expenditures for a fiscal year as approved by the Board of County Commissioners.

Aggregate – Constituting or amounting to a whole; total.

Aggregate Millage Rate - The weighted sum of all property tax levies imposed by the governing body of a county. State law limits the aggregate rate for a county or municipality to \$10 per \$1,000 of assessed taxable value.

Amendment - A change to an adopted budget that realigns funds within a fund total.

Appropriation - A specific amount of funds authorized by the Board of County Commissioners to which financial obligations and expenditures may be made.

Article V – As used herein is Revision 7 of Article V of the Florida Constitution passed in 1998. The revision changed the way that State Courts and related programs are funded. Full implementation occurred in 2003. However, the legislature has passed bills both in 2004 and 2005 making adjustments to various court funding mechanisms.

Assessed Value - A value established by the County Property Appraiser for all real or personal property for use as a basis for levying property taxes.

Balance Forward – Amount of cash remaining in a particular fund brought into a new fiscal year.

Balanced Budget – A budget in which anticipated revenues to be collected in one fiscal year are equal to or greater than the total anticipated expenditures for any one fiscal year.

Base Budget – Ongoing expenditures for personnel, operating expenses, and replacement of supplies and equipment required to maintain service levels previously authorized by the Board of County Commissioners.

Basis of Budgeting – The basis of budgeting refers to the conversions for recognition of costs and revenue in budget development and in establishing and reporting appropriations that are the legal authority to spend or collect revenues.

Board of County Commissioners - The governing Body of Hernando County composed of five persons elected at large.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate as detailed in a bond ordinance. Bonds are typically used for long-term debt to pay for specific capital expenditures.

HERNANDO COUNTY GLOSSARY

Budget – Comprehensive financial operating plan that allocates limited revenues among competing expenditure requirements for a given time period. The budget, once adopted, is the legal authorization to expend county funds during the fiscal year. It may be amended during the fiscal year by the governing body and/or management in accordance with procedures, rules and regulations.

Recommended Budget: County Administrator's recommendation to the Board of County Commissioners.

Tentative Budget: Board's modification to the recommendation (basis for the first public hearing).

Adopted Budget: Board-approved budget adopted by resolution at the second and final public hearing.

Budget Accounts – Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formally integrating the budgetary and financial systems.

Budget Calendar - The schedule of key dates involved in the process of adopting and executing an annual budget.

Budget Document - The official written statement of the annual fiscal year financial plan for the county as presented by the County Administrator.

Budget Hearing - The public hearing conducted by the Board of County Commissioners to consider and adopt the annual budget.

Budget Message - A written statement presented by the County Administrator to explain principal budget issues and to provide policy recommendations to the Board of County Commissioners.

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

Capital Improvement Project - Physical assets, constructed or purchased, that has a minimum cost of \$50,000, and a minimum useful life of ten (10) years.

Capital Improvement Programs (CIP) – Multi-year program for planning and financing public facilities improvements. The program is developed from departmental requests and is based on studies of financial resources available and consistency of proposed improvements with adopted Comprehensive Plan policies. The first year of the CIP will be adopted as an integral part of the annual budget. It includes land acquisitions, building improvements, transportation improvements, improvements, improvements to other public facilities, and equipment over \$50,000, with a useful life of at least ten years.

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

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

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

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

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

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

HERNANDO COUNTY GLOSSARY

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

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

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

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

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

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

Dedicated – Committed for a particular use or function.

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

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

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

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

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

Enhancement – An improvement to a programmatic service level.

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

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

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

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

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

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

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

HERNANDO COUNTY GLOSSARY

Full-time Equivalency (FTE) - The percentage of a full year's employment, e.g., one full years' employment is 1.0 FTE, ½ years' employment is 0.5 FTE.

HERNANDO COUNTY GLOSSARY

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - The excess of fund assets over liabilities, also called cash carried forward. These unspent funds are included as revenue in the following year's budget. A negative fund balance is sometimes referred to as a

Function – A major class or grouping of tasks directed toward a common goal, such as general government, public safety, physical environment, etc. For the purposes utilized in budgetary analysis, the State of Florida has established these categories of functions and financial reports must be grouped according to those established functions.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standard of and guidelines for financial accounting and reporting. They govern the form and content of an entity's basic financial statements. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time.

General Fund - The governmental accounting fund supported by ad valorem (property) taxes, service charges, and other general revenues to provide countywide operating services. This may be referred to as the Operating Fund.

Goal - A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.

Grant - A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specified purpose.

Gross Taxable Value – The total taxable value of real property, plus personal property for operating purposes, plus centrally assessed property for operational purposes for a single year.

Hazmat – The department established for the handling and cleanup of hazardous materials during emergency situations.

Homestead Exemption – Deduction from the total taxable assessed value of owner-occupied property. The current maximum exemption is \$25,000. Taxpayers must request exemptions.

Impact Fees – Fees charged to a developer and/or owner/builder to offset, in whole or part, the cost of capital improvements to meet growth demands. Impact fees are assessed for county owned capital facilities for parks, fire-rescue, library, law enforcement, public buildings, schools and roads.

Indirect Costs - Costs associated with, but are not directly attributable to the providing of a product or service. These are usually costs incurred by administrative departments in the support of operating departments.

Interfund Transfers - Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. These represent a "double counting" of expenditures. Therefore, these amounts are deducted from the total county operating budget to calculate the "net" budget.

Intergovernmental Revenue - Revenue received from another government unit for a specific purpose, e.g. such as grant awards or sales tax distribution.

Internal Service Fund - A governmental accounting fund used to account for the financing of goods or services provided by one county department to another on a cost reimbursement basis.

HERNANDO COUNTY GLOSSARY

Key Objectives - A broad statement of the purpose of a department and how it relates to other departments within the organizational structure. It establishes the purpose of the departmental organization and states the primary result to be accomplished.

Level of Service - Service that comprises actual output of a given program. The focus is on results as indicated by certain units of measure.

Levy - To impose taxes, special assessments, or service charges; or, another term used for millage rates.

Liability – Debt or other obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Line-Item Budget - A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, overtime, or rolling stock purchases.

Local Option Sales Tax – An infrastructure surtax to be levied by local governments as approved by referendum at a rate of ½ cent or 1 cent. Tax may be effective for up to fifteen years from the date of levy. Proceeds must be expended on fixed capital expenditures or fixed capital costs for construction, reconstruction, or improvement of public facilities that have a life expectancy of five or more years and land acquisition, land improvement, and related design and engineering costs.

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

Mill, Millage - 1/1000 of one dollar; used in computing taxes by multiplying the rate times taxable value divided by 1,000. Example: a millage rate of 5.60: taxable value of \$50,000 = $(\$50,000/1,000) \times \$5.60 = \$280.00$.

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

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

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

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

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

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

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

HERNANDO COUNTY GLOSSARY

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

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

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

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

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

Personnel Services - The costs associated with the salaries and benefits paid to county employees. Personal Services include regular salaries, overtime wages, Class C travel, FICA matching taxes, retirement contributions, life and health insurance, workers' compensation premiums, and unemployment charges.

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

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

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

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

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

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

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

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

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

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

HERNANDO COUNTY GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

HERNANDO COUNTY GLOSSARY

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

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

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

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

User Fees - Fees charged for direct receipt of a public service.

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

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

HERNANDO COUNTY ACRONYMS

ACOE	United States Army Corps of Engineers
AED	Automatic External Defibrillator
ALS	Advanced Life Support
ARP	American Rescue Plan Act of 2021
ATV	All-Terrain Vehicle
BOCC	Board of County Commissioners
BLS	Basic Life Support
AFR	Annual Financial Report
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CDBG	Community Development Block Grant
CERT	Community Emergency Response Team
CEU	Continuing Education Units
CF	Carry Forward
CFR	Code of Federal Regulations
CGFO	Certified Government Finance Officer
CHCFRD	Central Hernando County Fire and Rescue District
CIAP	Coastal Impact Assistance Program
CIE	Capital Improvements Element
CIP	Capital Improvements Program
COP	Certificates of Participation
CPR	Cardiac Pulmonary Resuscitation
CRA	Community Redevelopment Agency
CST	Communications Services Tax
DCF	Department of Children and Family Services
DOD	Department of Defense
DOR	Department of Revenue
DOT	Department of Transportation
DUI	Driving Under the Influence
DWI	Driving While Intoxicated
EMG	Emergency Management
EMNET	Emergency Management Notification
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
EOC	Emergency Operations Center
FAC	Florida Administrative Code
FAC	Florida Association of Counties
FDEP	Florida Department of Environmental Protection
FGUA	Florida Governmental Utility Authority
FL	Florida
FTE	Full-time Equivalent
FY	Fiscal Year
FYN	Florida Yards and Neighborhoods Program
GAAP	Generally Accepted Accounting Principles
GIS	Geographic Information Systems
GFOA	Governmental Finance Officers Association
GPS	Global Positioning System
HAZMAT	Hazardous Materials
HBVFD	Hernando Beach Volunteer Fire Department
HCFRD	Hernando County Fire and Rescue District
HCRA	Health Care Responsibility Act
HCSO	Hernando County Sheriff's Office

HERNANDO COUNTY ACRONYMS

HCUD	Hernando County Utilities Department
HCWRAP	Hernando County Water Resource Assessment Project
HIPAA	Health Insurance Portability and Accountability Act
HMO	Health Maintenance Organization
HVAC	Heating, Ventilation, Air Conditioning
JJC	Juvenile Justice Center
LAP	Local Agency Program
LDH	Large Diameter Hose
LOGT	Local Option Gas Tax
LOS	Level of Service
LRTP	Long Range Transportation Plan
MPO	Metropolitan Planning Organization
MSA	Metropolitan Statistical Area
MSBU	Municipal Services Benefit Unit
MSTU	Municipal Services Taxing Unit
NOAA	National Oceanic and Atmospheric Administration
NPDES	National Pollution Discharge Elimination System
OMB	Office of Management and Budget
PE	Professional Engineer
R&R	Renewal and Replacement
RCMP	Residential Construction Mitigation Program
RMPC	Recycled Materials Processing Center
RHI	Regional Health Institute
SAR	Site Assessment Report
SCBA	Self-Contained Breathing Apparatus
SHIP	State Housing Initiatives Partnership
SOP	Standard Operating Procedure
SWFWMD	Southwest Florida Water Management District
TDC	Tourist Development Council
TDD	Telecommunication Devices for the Deaf
TIP	Transportation Improvement Program
TPA	Third Party Administrator
TRIM	Truth in Millage
UF	University of Florida
UPWP	Unified Planning Work Program
USDA	United States Department of Agriculture
VA	Veterans Affairs
VOCA	Victims of Crime Act
WIC	Women, Infants and Children
WMD	Weapons of Mass Destruction
WRWSA	Withlacoochee Regional Water Supply Authority
WTP	Water Treatment Plant
WWTP	Wastewater Treatment Plant

Hernando County

Florida's 27th most populous county
with 0.9% of Florida's population



Population

Census Population	Hernando County	Florida
1980 Census	44,469	9,746,961
1990 Census	101,115	12,938,071
% change 1980-90	127.4%	32.7%
2000 Census	130,802	15,982,824
% change 1990-00	29.4%	23.5%
2010 Census	172,778	18,801,332
% change 2000-10	32.1%	17.6%
Age		
% Under 18 years of age	19.8%	21.3%
% 65 years of age and over	25.8%	17.3%
Race & Ethnicity		
% White alone	89.5%	75.0%
% Black or African American alone	5.1%	16.0%
% Hispanic or Latino (of any race)	10.3%	22.5%
Estimates and Projections		
2019 Estimate	188,358	21,208,589
% change 2010-19	9.0%	12.8%
2020 Estimate	192,186	21,596,068
% change 2019-20	2.0%	1.8%
Based on 2020 Estimate		
2025	206,365	23,138,553
2030	218,237	24,419,127
2035	227,500	25,461,863
2040	235,005	26,356,415
2045	241,532	27,149,835
2019 Median Age	49.4	41.7
Density		
Persons per square mile		
2000	273.5	296.4
2010	365.6	350.6
2020	406.3	407.0

Population Characteristics

	Hernando County	Florida
Language spoken at home other than English		
Persons aged 5 and over	11.2%	29.4%
Place of birth		
Foreign born	6.8%	20.7%
Veteran status		
Civilian population 18 and over	12.5%	8.6%

Households and Family Households

Households	Hernando County	Florida
Total households, 2000 Census	55,425	6,338,075
Family households, 2000 Census	40,019	4,210,760
% with own children under 18	30.1%	42.3%
Total households, 2010 Census	71,745	7,420,802
Family households, 2010 Census	49,313	4,835,475
% with own children under 18	32.6%	40.0%
Average Household Size, 2010 Census	2.38	2.48
Average Family Size, 2010 Census	2.82	3.01

Real Gross Domestic Product

Real GDP (Thousands of Chained 2012 Dollars)	Hernando County	Florida
2015 GDP	3,379,192	842,269,369
Percent of the State	0.4%	
2016 GDP	3,475,138	870,963,202
Percent of the State	0.4%	
2017 GDP	3,642,700	901,903,549
Percent of the State	0.4%	
2018 GDP	3,822,450	936,580,274
Percent of the State	0.4%	
2019 GDP	3,971,573	963,255,865
Percent of the State	0.4%	

Housing

Housing Counts	Hernando County	Florida
Occupied	55,425	6,337,929
Owner-occupied	47,970	4,441,799
Renter-occupied	7,455	1,896,130
Vacant	7,302	965,018
Housing units, 2010 Census	84,504	8,989,580
Occupied	71,745	7,420,802
Owner-occupied	57,774	4,998,979
Renter-occupied	13,971	2,421,823
Vacant	12,759	1,568,778
Units Permitted		
1990	1,750	126,384
2000	1,326	155,269
2010	242	38,679
2011	405	42,360
2012	168	64,810
2013	251	86,752
2014	378	84,075
2015	431	109,924
2016	787	116,240
2017	885	122,719
2018	1,216	144,427
2019	1,123	154,302
2020	1,100	164,074

According to Census definitions, a household includes all of the people who occupy a housing unit. The occupants may be a single family, one person living alone, two or more families living together, or any other group of related or unrelated people who share living quarters. A family includes a householder and one or more other people living in the same household who are related to the householder by birth, marriage, or adoption.
Census counts may be corrected for Census Count Question Resolution (CCR).

Employment and Labor Force

Establishments 2019	Hernando County	Florida	Establishments % of All Industries, 2019	Hernando County	Florida
All industries	3,985	729,072	All industries	3,985	729,072
Natural Resource & Mining	34	5,308	Natural Resource & Mining	0.9%	0.7%
Construction	572	75,761	Construction	14.4%	10.4%
Manufacturing	119	20,795	Manufacturing	3.0%	2.9%
Trade, Transportation and Utilities	755	140,861	Trade, Transportation and Utilities	18.9%	19.3%
Information	47	11,899	Information	1.2%	1.6%
Financial Activities	371	78,001	Financial Activities	9.3%	10.7%
Professional & Business Services	788	174,248	Professional & Business Services	19.8%	23.9%
Education & Health Services	546	77,567	Education & Health Services	13.7%	10.6%
Leisure and Hospitality	357	59,331	Leisure and Hospitality	9.0%	8.1%
Other Services	298	57,616	Other Services	7.5%	7.9%
Government	54	6,029	Government	1.4%	0.8%

Average Annual Employment % of All Industries, 2019	Hernando County	Florida	Average Annual Wage 2019	Hernando County	Florida
All industries	45,069	8,884,011	All industries	\$38,104	\$51,744
Natural Resource & Mining	0.4%	0.8%	Natural Resource & Mining	\$32,091	\$35,645
Construction	6.8%	6.3%	Construction	\$37,996	\$52,907
Manufacturing	5.1%	4.3%	Manufacturing	\$47,327	\$63,870
Trade, Transportation and Utilities	22.3%	20.3%	Trade, Transportation and Utilities	\$32,426	\$46,231
Information	0.7%	1.6%	Information	\$44,816	\$86,151
Financial Activities	2.9%	6.6%	Financial Activities	\$50,563	\$77,025
Professional & Business Services	11.1%	15.7%	Professional & Business Services	\$48,459	\$63,742
Education & Health Services	20.6%	14.9%	Education & Health Services	\$44,240	\$52,048
Leisure and Hospitality	13.7%	14.2%	Leisure and Hospitality	\$17,484	\$26,675
Other Services	3.5%	3.2%	Other Services	\$27,665	\$37,971
Government	12.9%	12.1%	Government	\$47,306	\$55,805

Industries may not add to the total due to confidentiality and unclassified.

Labor Force as Percent of Population Aged 18 and Older	Hernando County	Florida	Unemployment Rate	Hernando County	Florida
1990	44.2%	64.5%	1990	7.5%	6.2%
2000	47.2%	64.2%	2000	4.4%	3.8%
2010	48.0%	61.8%	2010	13.5%	10.8%
2020	45.8%	58.8%	2020	8.3%	3.3%

Income and Financial Health

Personal Income (\$000s)	Hernando County	Florida	Per Capita Personal Income	Hernando County	Florida
1990	\$1,610,077	\$257,571,430	1990	\$15,674	\$19,763
2000	\$3,167,770	\$472,238,563	2000	\$24,110	\$29,428
2010	\$5,235,059	\$725,074,023	2010	\$30,266	\$38,475
2011	\$5,357,979	\$764,633,664	2011	\$30,998	\$40,131
% change 2010-11	2.3%	5.5%	% change 2010-11	2.4%	4.3%
2012	\$5,451,509	\$793,428,830	2012	\$31,563	\$41,115
% change 2011-12	1.7%	3.8%	% change 2011-12	1.8%	2.5%
2013	\$5,443,055	\$795,425,004	2013	\$31,347	\$40,696
% change 2012-13	-0.2%	0.3%	% change 2012-13	-0.7%	-1.0%
2014	\$5,717,349	\$856,161,773	2014	\$32,615	\$43,140
% change 2013-14	5.0%	7.6%	% change 2013-14	4.0%	6.0%
2015	\$6,026,273	\$914,928,403	2015	\$33,874	\$45,273
% change 2014-15	5.4%	6.9%	% change 2014-15	3.9%	4.9%
2016	\$6,398,068	\$949,717,988	2016	\$35,066	\$46,073
% change 2015-16	6.2%	3.8%	% change 2015-16	3.5%	1.8%
2017	\$6,701,425	\$1,016,818,999	2017	\$35,893	\$48,504
% change 2016-17	4.7%	7.1%	% change 2016-17	2.4%	5.3%
2018	\$7,050,728	\$1,082,702,187	2018	\$36,996	\$50,964
% change 2017-18	5.2%	6.5%	% change 2017-18	3.1%	5.1%
2019	\$7,412,217	\$1,125,984,012	2019	\$38,223	\$52,426
% change 2018-19	5.1%	4.0%	% change 2018-19	3.3%	2.9%

Earnings by Place of Work (\$000s)	Hernando County	Florida	Median Income	Hernando County	Florida
1990	\$523,001	\$161,135,722	Median Household Income	\$48,812	\$55,660
2000	\$1,155,109	\$308,751,767	Median Family Income	\$57,170	\$67,414
2010	\$1,776,735	\$438,991,235			
2011	\$1,806,295	\$450,502,115			
% change 2010-11	1.7%	2.6%			
2012	\$1,905,063	\$468,412,894			
% change 2011-12	5.5%	4.0%			
2013	\$1,922,867	\$482,900,406			
% change 2012-13	0.9%	3.1%			
2014	\$2,003,588	\$512,381,351			
% change 2013-14	4.2%	6.1%			
2015	\$2,122,048	\$544,423,234			
% change 2014-15	5.9%	6.3%			
2016	\$2,202,572	\$568,848,341			
% change 2015-16	3.8%	4.5%			
2017	\$2,383,404	\$602,210,803			
% change 2016-17	8.2%	5.9%			
2018	\$2,554,816	\$639,710,580			
% change 2017-18	7.2%	6.2%			
2019	\$2,666,604	\$672,454,824			
% change 2018-19	4.4%	5.1%			

Percent in Poverty, 2019

All ages in poverty	12.4%	12.7%
Under age 18 in poverty	19.1%	18.2%
Related children age 5-17 in families in poverty	17.8%	16.9%

Personal Bankruptcy Filing Rate

(per 1,000 population)	Hernando County	Florida
12-Month Period Ending March 30, 2020	2.76	2.05
12-Month Period Ending March 30, 2021	2.01	1.50
State Rank	3	NA

NonBusiness Chapter 7 & Chapter 13

Workers Aged 16 and Over

Place of Work in Florida	Hernando County	Florida
Worked outside county of residence	36.0%	18.2%
Travel Time to Work		
Mean travel time to work (minutes)	30.5	27.8

Reported County Government Revenues and Expenditures

Revenue 2018-19	Hernando County	Florida*	Expenditures 2018-19	Hernando County	Florida*
Total - All Revenue Account Codes (\$000s)	\$309,302.9	\$48,723,763.0	Total - All Expenditure Account Codes (\$000s)	\$279,928.04	\$44,233,424.76
Per Capita \$	\$1,642.10	\$2,407.55	Per Capita \$	\$1,486.15	\$2,185.67
% of Total	100.0%	100.0%	% of Total	100.0%	100.0%
Taxes (\$000s)	\$83,660.0	\$16,114,573.3	General Government Services** (\$000s)	\$62,584.13	\$7,462,947.96
Per Capita \$	\$444.15	\$796.26	Per Capita \$	\$332.26	\$368.76
% of Total	27.0%	33.1%	% of Total	22.4%	16.9%
Permits, Fee, and Special Assessments (\$000s)	\$48,774.6	\$2,274,184.8	Public Safety (\$000s)	\$99,840.15	\$10,847,409.29
Per Capita \$	\$258.95	\$112.37	Per Capita \$	\$530.06	\$535.99
% of Total	15.8%	4.7%	% of Total	35.7%	24.5%
Intergovernmental Revenues (\$000s)	\$29,156.8	\$5,241,885.1	Physical Environment (\$000s)	\$48,178.10	\$5,318,683.90
Per Capita \$	\$154.79	\$259.01	Per Capita \$	\$255.78	\$262.81
% of Total	9.4%	10.8%	% of Total	17.2%	12.0%
Charges for Services (\$000s)	\$102,689.7	\$14,324,919.1	Transportation (\$000s)	\$29,377.87	\$5,298,301.67
Per Capita \$	\$545.18	\$707.83	Per Capita \$	\$155.97	\$261.80
% of Total	33.2%	29.4%	% of Total	10.5%	12.0%
Judgments, Fines, and Forfeits (\$000s)	\$1,642.5	\$196,108.5	Economic Environment (\$000s)	\$2,477.89	\$1,655,038.81
Per Capita \$	\$8.72	\$9.69	Per Capita \$	\$13.16	\$81.78
% of Total	0.5%	0.4%	% of Total	0.9%	3.7%
Miscellaneous Revenues (\$000s)	\$15,339.7	\$1,713,370.3	Human Services (\$000s)	\$6,474.89	\$3,755,466.15
Per Capita \$	\$81.44	\$84.66	Per Capita \$	\$34.38	\$185.57
% of Total	5.0%	3.5%	% of Total	2.3%	8.5%
Other Sources (\$000s)	\$28,039.5	\$8,858,722.0	Culture / Recreation (\$000s)	\$6,044.64	\$1,814,978.48
Per Capita \$	\$148.86	\$437.73	Per Capita \$	\$32.09	\$89.68
% of Total	9.1%	18.2%	% of Total	2.2%	4.1%
			Other Uses and Non-Operating (\$000s)	\$17,415.00	\$7,163,763.98
			Per Capita \$	\$92.46	\$353.98
			% of Total	6.2%	16.2%
			Court-Related Expenditures (\$000s)	\$7,535.38	\$916,834.54
			Per Capita \$	\$40.01	\$45.30
			% of Total	2.7%	2.1%

* All County Governments Except Duval - The consolidated City of Jacksonville / Duval County figures are included in municipal totals rather than county government totals.

** (Not Court-Related)

Quality of Life

Crime	Hernando County	Florida
Crime rate, 2020 (index crimes per 100,000 population)	1,449.1	2,152.3
Admissions to prison FY 2019-20	309	21,276
Admissions to prison per 100,000 population FY 2019-20	160.8	98.5

State Infrastructure

Transportation	Hernando County	Florida
State Highway		
Centerline Miles	124.8	12,128.1
Lane Miles	477.3	45,030.3
State Bridges		
Number	37	7,044

State Facilities

Buildings/Facilities (min. 300 Square Feet)		
Number	151	9,630
Square Footage	519,191	66,989,245

Conservation Land (land acres only)

State-Owned (includes partially-owned)	79,507	5,383,024
% of Total Conservation Land (CL)	91.3%	51.6%
% of Total Area Land	26.3%	15.7%
% of Florida State-Owned CL	1.5%	
State-Managed	79,824	5,486,474
% of Total Conservation Land (CL)	91.7%	52.6%
% of Total Area Land	26.4%	16.0%
% of Florida State-Managed CL	1.5%	

Health Insurance Status

Percent Insured by Age Group	Hernando County	Florida
Under 65 years	84.3%	83.9%
Under 19 years	92.5%	92.4%
18 to 64 years	81.4%	80.8%

State and Local Taxation

2020 Ad Valorem Millage Rates	Hernando County	
	County-Wide	Not County-Wide*
County	8.4605	1.0239
School	5.9130	
Municipal		0.2875
Special Districts	0.2669	

*MSTU included in Not County-Wide "County" category

Education

Public Education Schools	Hernando County	Florida
Traditional Setting (2020-21)	School District	
Total (state total includes special districts)	26	3,744
Elementary	11	1,883
Middle	6	573
Senior High	5	715
Combination	4	573

Educational attainment

Persons aged 25 and older	Hernando County	Florida
% HS graduate or higher	87.9%	88.2%
% bachelor's degree or higher	18.4%	29.9%



RESOLUTION NO.: 2021-168

A RESOLUTION TO ADOPT THE TAX RATE AND CERTIFY THE LEVY TO THE PROPERTY APPRAISER OF HERNANDO COUNTY.

WHEREAS, the provisions of Chapter 129 and Chapter 200, Florida Statutes, provide the procedure for levying ad valorem millage and adopting the County's annual budget for Fiscal Year 2022; and the Board of County Commissioners of Hernando County, Florida, has complied with said laws and has provided for the adoption of said Budget, which said Budget includes all items that are necessary and proper as provided by law for the County; and

WHEREAS, the Hernando County Board of County Commissioners, pursuant to the authority vested in them under the laws of the State of Florida, is authorized to levy ad valorem taxes on property within the County; and

WHEREAS, the Hernando County Board of County Commissioners has determined that an ad valorem tax levy upon all property of the County subject to County taxes is necessary to provide funds for budgeted expenditures.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. That there is hereby levied and assessed as a County tax, as designated by the laws of the State of Florida, on the tax roll for the year 2021 a uniform ad valorem tax on all property in the County of Hernando subject to County taxes hereinafter set forth; as determined for County tax purposes, on the assessed valuation of such property which said ad valorem tax levies are as shown on the attached Exhibit "A".

SECTION 2. That the Clerk of Circuit Court is hereby authorized to change the revenue and expenditure items within the above said budget to ensure a balanced budget at such time as the amount of tax revenues available to the County for County purposes on the basis of the attached millage is finally ascertained.

SECTION 3. That the said tax levy in the amount set forth on Exhibit "A", is hereby

certified to the Hernando County Property Appraiser for extension on the 2021 Tax Rolls of
Hernando County.

ADOPTED in Special Session this 28th day of September 2021, A.D.

(SEAL)

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

Attest:


DOUG CHORVAT JR.
CLERK

By:


JOHN ALLOCCO
CHAIRPERSON



Exhibit "A"

County Wide Millage Rates	2020/2021 Rates	Rolled-Back Rates	2021/2022 Final Rates	Percentage Over (Under) Roll-Back
BCC General Fund	7.6412	7.2592	7.4412	2.51%
BCC County Health	0.1102	0.1047	0.1102	5.25%
BCC Transportation Trust	0.7091	0.6737	0.8091	20.10%

RESOLUTION NO.: 2021-169 —

A RESOLUTION TO ADOPT THE TAX RATE AND CERTIFY THE LEVY TO THE HERNANDO COUNTY PROPERTY APPRAISER FOR THE EMERGENCY MEDICAL SERVICES TAX DISTRICT MSTU AND STORMWATER MANAGEMENT PROGRAM MSTU.

WHEREAS, the Hernando County Board of County Commissioners, pursuant to Hernando County Ordinance No. 02-08 and §125.01, Florida Statutes, is authorized to levy ad valorem tax on property within the Emergency Medical Services Tax District MSTU; and

WHEREAS, the Hernando County Board of County Commissioners, pursuant to Hernando County Ordinance No. 03-07 and pursuant to §125.01, Florida Statutes, is authorized to levy ad valorem taxes on property within the Stormwater Management Program MSTU; and

WHEREAS, the Hernando County Board of County Commissioners has determined that a tax levy, as provided for in said Hernando County Ordinance No. 02-08, in the amount set forth below upon all property of the MSTU lying within the Emergency Medical Services Tax District MSTU subject to County taxes is necessary to provide funds for budgeted expenditures; and

WHEREAS, the Hernando County Board of County Commissioners has determined that a tax levy, as provided for in said Ordinances No. 03-07, in the amount set forth below on all property of the Stormwater Management Program MSTU lying within said MSTU subject to County taxes is necessary to provide funds for budgeted expenditures; and

WHEREAS, the Hernando County Board of County Commissioners has approved by formal action, the required tax levies for the two MSTU's; and have provided for the adoption of the 2022 annual budgets for the two MSTU's all pursuant to the provisions of Chapter 129, Chapter 200, and other provisions of law.

NOW, THEREFORE, BE IT RESOLVED BY THE HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS AS FOLLOWS:

SECTION 1. That there is hereby levied and assessed within the Emergency Medical Services Tax District MSTU on the tax roll for the year 2021, a uniform ad valorem tax on all property within said MSTU subject to County taxes, in an amount as set forth in the attached Exhibit "A". Said ad valorem tax

levy is hereby certified to the Hernando County Property Appraiser for extension on the 2021 tax rolls of Hernando County.

SECTION 2. That there is hereby levied and assessed within the Stormwater Management Program MSTU on the tax roll for the year 2021, a uniform ad valorem tax on all property within said MSTU subject to County taxes, in an amount as set forth in the attached Exhibit "A". Said ad valorem tax levy is hereby certified to the Hernando County Property Appraiser for extension on the 2021 tax rolls of Hernando County.

ADOPTED in Special Session this 28th day of September 2021, A.D.



BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

Attest:

Susan Buens, Deputy Clerk
DOUG CHORVAT JR.
CLERK

By:

[Signature]
JOHN ALLOCCO
CHAIRPERSON



Exhibit "A"

MSTU Millage Rates	2020/2021 Rates	Rolled-Back Rates	2021/2022 Final Rates	Percentage Over (Under) Roll-Back
Emergency Medical Svc MSTU	0.9100	0.8645	0.9100	5.26%
Stormwater MSTU	0.1139	0.1082	0.1139	5.27%

RESOLUTION NO. 2021-170

A RESOLUTION TO ADOPT THE 2021 NON-AD VALOREM ASSESSMENT ROLLS AND 2022 BUDGETS FOR NINETY-NINE (99) MUNICIPAL SERVICE BENEFIT UNITS AND CERTIFYING SAID ASSESSMENT ROLLS FOR COLLECTION BY THE HERNANDO COUNTY TAX COLLECTOR AS AUTHORIZED BY FLORIDA STATUTES, CHAPTERS 125 & 197.

WHEREAS, pursuant to Chapter 125.01 and Chapter 197.3632, Florida Statutes, and pursuant to the Hernando County ordinances listed on the attached Exhibit "A," the Hernando County Board of County Commissioners has created Municipal Service Benefit Units as listed on the attached Exhibit "A," which is attached hereto and is incorporated as a part of this document.

WHEREAS these ninety-nine (99) Municipal Service Benefit units have adopted and submitted budgets for the same year which said budget was approved by the Hernando County Board of County Commissioners on September 28, 2021; and

WHEREAS, a non-ad valorem assessment roll has been prepared for each of the units listed on the attached Exhibit "A" which shows the lots and lands assessed, the amount of assessment against each lot or parcel, and the manner of repayment of said assessment; and

WHEREAS, the Board of County Commissioners desires to approve these ninety-nine (99) non-ad valorem assessments in order to provide funds for budgeted expenditures; and

WHEREAS, the Board of County Commissioners desires to impose an interest rate of 12 percent (12%) per year for delinquent payments; and

WHEREAS, said non-ad valorem assessments are to be included on the annual ad valorem tax bill mailed by the Tax Collector.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. The non-ad valorem assessment rolls, as filed with the Clerk of the Circuit Court for the Municipal Service Benefit Units listed on Exhibit "A" are hereby confirmed, approved, ratified and adopted.

SECTION 2. Each of the non-ad valorem assessment rolls shall be recorded by the Clerk of the Circuit Court in a special assessment book for each of the Municipal Service Benefit Units. This Resolution shall be recorded in the O.R. Books of Hernando County and shall constitute notice of the levying of the non-ad valorem taxes against each of the parcels reflected in the special assessment books.

SECTION 3. The assessments shall constitute a lien upon all real property of the unit as of the date ad valorem taxes become liens. Unless fully paid and discharged or barred by law, said annual service charges shall remain liens equal in rank and dignity with the lien of County ad valorem taxes and superior in rank and dignity to all other liens, encumbrances, titles and claims in, to or against the real property involved. If the annual assessment levied on a lot is not paid, a tax certificate pertaining to the property may be sold by the tax collector as set forth in Chapter 197, Florida Statutes.

SECTION 4. The assessment rolls, identified in Section 1 hereof, are hereby certified to the Hernando County Tax Collector for mailing and collection.

ADOPTED in Special Session this 28th day of September 2021, A.D.

(SEAL)



Attest:

for Heidi Kuppel, D.C.
DOUG CHORVAT JR.
CLERK

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

By: 

JOHN ALLOCCO
CHAIRPERSON

**APPROVED AS TO FORM
AND LEGAL SUFFICIENCY**

BY: 

County Attorney's Office

EXHIBIT A

OVERVIEW OF EXISTING MUNICIPAL SERVICE BENEFIT UNITS (MSBU)

Florida Statute Chapter 125.02 gives the Board of County Commissioners (BCC) the authority to create special taxing units within the unincorporated areas of Hernando County for the purpose of providing particular services for a specific geographic area. Florida Statute Chapter 197.3632 authorizes the uniform collection and levy of assessments to enable non-ad valorem assessments to be placed on the tax bills and collected in the same manner as ad valorem taxes. In Hernando County, such Municipal Service Benefit Units (MSBUs) have been created to provide street lighting, fire protection, solid waste disposal, road paving, fire hydrants and maintenance of common areas such as subdivision entrances and park areas. The BCC creates MSBUs according to the procedures outlined in BCC Policy #16-1.

Assessments are calculated based upon the total operating cost for the MSBU, including Hernando County's administrative costs, and are divided equally among all units of record. Assessments are levied and collected in the same manner as ad valorem taxes.

The following table is a summary of each of the existing MSBUs in Hernando County as of September 28, 2021.

Count	Fund No.	Phase No.	MSBU Name	Ordinance No.	No. of Units	No. of Lights	Total Budget	Assessment Amount
1	7034	1	Southwest Household Garbage Collection	17-39	43,003.00	N/A	\$10,364,239.00	\$185.280
2	7581	3	Ridge Manor West Street Lighting	93-24	368.00	102	\$24,240.00	\$42.000
3	7591	6	Deerfield Street Lighting	93-23	248.00	66	\$27,350.00	\$55.000
4	7571	7	Lakeside Acres Street Lighting	93-22	132.00	45	\$24,130.00	\$45.000
5	7671	12	Silverthorn Street Lighting	96-23	835.00	266	\$120,470.00	\$90.000
6	7531	28	Ridge Manor Street Lighting	92-17	1,136.50	102	\$17,140.00	\$9.000
7	1661	36	Hernando County Consolidated Fire	99-11	See Detail	N/A	\$28,844,960.00	
Base Fee-all parcels (105,243 units)								\$28.870
Unimproved Land per parcel (24,517.40 units)								\$74.420
acreage (10,229.16 units)								\$74.420
Residence-per unit (84,319 units)								\$224.242
Commercial Inspection Fee-per business (3,065 units)								\$137.933
Agricultural Building-per SF (19,815 units)								\$0.011
Industrial/Warehouse/Gov-per SF (6,762,808 units)								\$0.079
Churches-per SF/\$309.83 max. (1,452,542 units)								\$0.239
Commercial -per SF (14,055,351. units)								\$0.238
Hospital/Nursing Home-per SF (777,134 units)								\$0.595
River Run Club House-per unit (119 units)								\$12.094
Greenbrier-per unit/Lot (100 units)								\$3.972
Camp-A-Wyle-per unit/Lot (211 units)								\$21.895
8	7111	40	Hernando Beach Units 13 B-C Street Lighting	91-17	424.00	149	\$21,895.00	\$32.000
9	7121	41	Windridge Street Lighting	91-17	23.00	15	\$9,465.00	\$155.000
10	7211	46	Regency Oaks Multipurpose	91-17	474.00	124	\$58,895.00	\$60.000
11	7231	47	Berkeley Manor Multipurpose	97-24	432.00	116	\$52,660.00	\$70.000
12	7041	48	Spring Hill Street Lighting	91-17	32,945.50	4,355	\$752,085.00	\$14.000
13	7081	49	Village at Hill 'N Dale Street Lighting	91-17	84.00	15	\$5,190.00	\$30.000
14	7031	50	River Country Multipurpose	97-22	See Detail	170	\$81,370.00	
					469.00	Residential units		\$151.000
					63.00	Commercial units		\$90.000
15	7201	52	Potterfield Garden Acres Street Lighting	91-17	128.00	17	\$9,880.00	\$25.000
16	7181	55	Seven Hills Street Lighting	97-25	1,203.00	387	\$107,120.00	\$52.000
17	7221	57	Hill 'N Dale Street Lighting	91-17	619.00	176	\$53,910.00	\$32.000
18	7541	61	Damac Estates Street Lighting	92-07	164.00	28	\$10,940.00	\$35.000
19	7312	62	Dogwood Fire Hydrant	97-28	236.50	N/A	\$42,598.00	\$177.860
20	7401	65	Hernando Beach Street Lighting	91-17	2,289.50	31	\$10,110.00	\$2.000
21	7381	67	Barony Woods East Street Lighting	91-17	59.00	17	\$8,480.00	\$80.000
22	7511	69	Hernando Beach Boatlift Maintenance	92-16	947.00	N/A	\$355,440.00	\$150.000
23	7101	80	Braewood Street Lighting	91-17	97.00	11	\$9,765.00	\$30.000
24	7331	83	Holland Springs Multipurpose	91-37	49.00	34	\$25,040.00	\$85.000
25	7521	89	Weeki Wachee Woodlands Street Lighting	92-18	667.50	82	\$22,090.00	\$15.000
26	4411	99	Solid Waste Disposal (Landfill)	00-01	See Detail	N/A	\$11,736,620.00	
Single Family Residence-per unit (80,626 units)								\$85.500
Multi Family Residence/Condo-per unit (1,768 units)								\$77.980
Residential Class I Solid Waste (per ton)								\$54.500
Commercial Class I Solid Waste-per ton								\$54.500
Construction & Demolition Debris-per ton								\$54.500
Yard Trash-per ton								\$30.000
Tire Disposal/16" and under-per ton								\$150.000
Tire Disposal/Semi-per ton								\$150.000
Tire Disposal/Off-Road-per ton								\$200.000
Travel Trailer-flat fee								\$200.000
Single-wide Mobile Home-flat fee								\$400.000
Double-wide Mobile Home-flat fee								\$600.000
27	7931	124	Mitchell Heights Street Lighting	00-09	104.00	24	\$12,860.00	\$40.000
28	7901	125	Fort Dade Street Lighting	00-16	164.00	37	\$10,000.00	\$35.000
29	7941	126	The Oaks Grounds Maintenance	00-18	273.00	N/A	\$19,680.00	\$45.000
30	7102	144	Oakwood Acres Street Lighting	04-22	187.00	38	\$13,800.00	\$30.000
31	7032	145	Orchard Park Phase III Multipurpose	04-23	55.00	19	\$15,700.00	\$205.000
32	7042	152	Silver Ridge Street Lighting	06-13	165.00	39	\$27,187.00	\$90.000
33	7044	162	South Brooksville Lighting	09-11	375.34	84	\$14,830.00	\$31.000
34	7972	164	Dotted Wren Road Paving	10-03	0.00	N/A	\$915.00	\$2.426
35	7973	165	Mountain Mockingbird/Marvista Road Paving	10-04	0.00	N/A	\$4,965.00	\$2.678
36	7974	167	Golden Road Paving	10-06	0.00	N/A	\$3,690.00	\$2.566
37	7975	168	Owl Road Paving	10-07	0.00	N/A	\$9,080.00	\$2.353
38	7976	169	Croft Road Paving	10-08	0.00	N/A	\$3,560.00	\$259.958
39	7977	170	Nuzum Road Paving	10-09	0.00	N/A	\$5,530.00	\$1.891
40	7978	172	English Sparrow Road Paving	11-05	12.00	N/A	\$36,006.00	\$494.000
41	7979	173	Flock West Road Paving	11-16	6.00	N/A	\$11,172.00	\$379.000
42	7982	174	Flatwood Road Paving	11-17	24.00	N/A	\$30,213.00	\$334.000
43	7983	175	Lomita Wren Road Paving	11-18	19.00	N/A	\$21,413.00	\$218.000

Count	Fund No.	Phase No.	MSBU Name	Ordinance No.	No. of Units	No. of Lights	Total Budget	Assessment Amount
44	7984	176	Marvelwood Area Road Paving	11-19	60.00	N/A	\$59,692.00	\$280.000
45	7985	177	Phillips Road Paving	11-21	19.00	N/A	\$40,723.00	\$575.000
46	7033	178	State Road Canal Dredging	12-06	90.00	N/A	\$24,665.00	\$151.250
47	7986	179	Flicker Road Paving	12-08	16.00	N/A	\$15,434.00	\$320.320
48	7987	180	Phillips Road East Paving	12-14	36.50	N/A	\$27,056.00	\$370.000
49	7988	181	Puffin Road Paving	12-15	6.00	N/A	\$11,026.00	\$400.000
50	7989	182	Grass Finch Road Paving	12-16	21.00	N/A	\$16,052.00	\$260.000
51	7990	183	Harris Hawk Road Paving	12-17	64.50	N/A	\$28,643.00	\$219.000
52	7991	184	Ostrom/Allen Road Paving	13-15	8.50	N/A	\$21,900.00	\$733.000
53	7992	185	Hancock Lake Road Paving	14-02	33.25	N/A	\$26,084.00	\$463.000
54	7993	186	Benes Roush Road Paving	13-19	9.50	N/A	\$12,781.00	\$496.000
55	7994	187	Crum Road Paving	13-13	26.50	N/A	\$19,299.00	\$346.000
56	7995	188	Eider Road Paving	13-21	5.50	N/A	\$13,156.00	\$563.000
57	7944	189	Royal Highlands 2013-Area A	13-25	59.50	N/A	\$31,103.00	\$233.000
58	7996	190	Helene/Allen Road Paving	13-24	21.50	N/A	\$19,329.00	\$329.000
59	7945	191	Royal Highlands 2013- Area B	13-35	857.00	N/A	\$256,696.00	\$220.000
60	7946	192	Royal Highlands 2013-Area C	13-36	209.00	N/A	\$77,537.00	\$250.000
61	7948	193	Royal Highlands 2013-Area E	13-40	103.50	N/A	\$53,165.00	\$308.000
62	7949	194	Royal Highlands 2013-Area F	13-41	45.50	N/A	\$28,014.00	\$304.000
63	7421	195	West Hernando Street Lighting	13-42	3,256.00	1,192	\$275,120.00	\$50.000
64	7950	196	Royal Highlands Area G	14-20	155.00	N/A	\$90,599.00	\$218.000
65	7998	197	Paramount Area Road Paving	14-21	22.50	N/A	\$30,270.00	\$311.000
66	7997	198	Golden Warbler Road Paving	14-23	17.50	N/A	\$22,455.00	\$268.000
67	7932	199	Pine Warbler Road Paving	15-15	50.50	N/A	\$39,097.00	\$283.000
68	7933	200	Maberly Road Paving	15-16	58.50	N/A	\$22,230.00	\$274.000
69	7934	201	Mexican Canary Road Paving	15-17	16.50	N/A	\$25,316.00	\$473.000
70	7951	202	Royal Highlands Area I	15-18	166.50	N/A	\$74,655.00	\$254.000
71	7935	203	Godwit Area Road Paving	15-19	18.00	N/A	\$26,795.00	\$383.000
72	7936	204	Pelican Ave. Road Paving	15-20	12.00	N/A	\$20,949.00	\$401.000
73	7937	205	Furley Ave. Road Paving	15-21	16.00	N/A	\$22,145.00	\$365.000
74	7322	206	Pristine Place Multipurpose	15-22	703.00	185	\$108,730.00	\$85.000
75	7701	207	Carnes Area Road Paving	16-19	57.50	N/A	\$35,666.00	\$402.000
76	7702	208	Painted Bunting Road Paving	16-20	34.00	N/A	\$17,315.00	\$356.000
77	7943	209	RH Area B Driveway Aprons	17-04	37.00	N/A	\$13,077.00	\$271.000
78	7704	210	Jaybird Road Paving	17-09	50.00	N/A	\$32,043.00	\$364.000
79	7707	211	Quill Ave. Road Paving	17-10	8.00	N/A	\$11,398.00	\$424.000
80	7926	212	Taylor Street Millings	17-11	19.50	N/A	\$14,545.00	\$340.000
81	7703	213	Jackdaw Road Paving	17-19	15.00	N/A	\$13,378.00	\$365.000
82	7706	214	Old Squaw Ave. Road Paving	17-20	40.00	N/A	\$23,826.00	\$393.000
83	7939	215	Tinamou Area Road Paving	17-21	53.50	N/A	\$33,501.00	\$443.000
84	7940	216	Alberta Street Road Paving	17-23	20.00	N/A	\$36,329.00	\$598.000
85	7705	217	Kodiak Wren Road Paving	17-24	20.00	N/A	\$15,553.00	\$359.000
86	7938	218	Wood Owl Ave Road Paving	17-25	38.00	N/A	\$30,360.00	\$442.000
87	7927	219	Sweet Gum Road Millings	17-34	32.00	N/A	\$17,428.00	\$340.000
88	7929	220	Nordica Rd Road Paving	17-36	16.50	N/A	\$65,637.00	\$376.000
89	7928	221	Marsh Wren Ave Road Paving	17-35	10.00	N/A	\$16,319.00	\$663.000
90	7930	222	Piping Plover Area Road Paving	17-37	63.00	N/A	\$263,940.00	\$339.000
91	7942	223	White Rd Road Paving	17-38	31.00	N/A	\$43,436.00	\$581.000
92	7960	224	Dolquieb Lane Area	18-03	64.00	N/A	\$25,879.00	\$364.000
93	7980	225	Royal Highlands Area Paving	18-04	60.00	N/A	\$26,772.00	\$375.000
94	7919	226	Michigan Ave Paving ¹	18-25	41.00	N/A	\$210,980.00	\$447.000
95	7920	228	Hurricane Drive Paving ¹	18-23	23.00	N/A	\$265,480.00	\$773.000
96	N/A	229	Pheasant Ave Paving ¹	18-26	194.50	N/A	\$0.00	\$0.000
97	N/A	230	Mandrake/Canary Rd ¹	20-14	21.00	N/A	\$0.00	\$0.000
98	4614	600	Unsafe Structure Abatement	15-02	4.00	N/A	\$249,929.00	\$0.000
99	0011	605	Nuisance Abatement ¹	20-09	22.00	N/A	\$100,000.00	\$0.000

¹ New MSBUs created in accordance with Florida Statutes and BCC Policy.

RESOLUTION NO. # 2021-171

AN ASSESSMENT RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA, AUTHORIZING AND ADOPTING A NON-AD VALOREM SPECIAL ASSESSMENT WITHIN THE COUNTY LIMITS FOR THE PURPOSE OF BENEFITING ASSESSED PROPERTIES THROUGH ENHANCED MEDICAID PAYMENTS FOR LOCAL SERVICES; FINDING AND DETERMINING THAT CERTAIN REAL PROPERTY IS SPECIALLY BENEFITED BY THE ASSESSMENT; COLLECTING THE ASSESSMENT AGAINST THE REAL PROPERTY; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED ASSESSMENT AND THE METHOD OF ITS COLLECTION; AUTHORIZING AND DIRECTING THE PUBLICATION OF NOTICES IN CONNECTION THEREWITH; PROVIDING FOR CERTAIN OTHER AUTHORIZATIONS AND DELEGATIONS OF AUTHORITY AS NECESSARY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, hospitals in Hernando County's jurisdiction (the "Hospitals") annually provide millions of dollars of uncompensated care to uninsured persons and those who qualify for Medicaid because Medicaid, on average, covers only 60% of the costs of the health care services actually provided by Hospitals to Medicaid-eligible persons, leaving hospitals with significant uncompensated costs; and

WHEREAS, the State of Florida (the "State") received federal authority to establish the Statewide Medicaid Managed Care Hospital directed payment program (the "DPP") to offset hospitals' uncompensated Medicaid costs and improve quality of care provided to Florida's Medicaid population; and

WHEREAS, Hospitals have asked Hernando County (the "County") to impose a non-ad valorem special assessment upon certain real property interests held by the Hospitals to help finance the non-federal share of the State's Medicaid program; and

WHEREAS, the only real properties interests that will be subject to the non-ad valorem assessments authorized herein are those belonging to the Hospitals; and

WHEREAS, the County recognizes that one or more of the Hospitals within the County's boundaries may be located upon real property leased from governmental entities and that such Hospitals may be assessed because courts do not make distinctions on the application of special assessments based on "property interests" but rather on the distinction of the classifications of real property being assessed; and

WHEREAS, the funding raised by the County assessment will, through intergovernmental transfers ("IGTs") provided consistent with federal guidelines, support additional funding for Medicaid payments to Hospitals; and

WHEREAS, the County acknowledges that the Hospital properties assessed will benefit directly and especially from the assessment as a result of the above-described additional funding provided to said Hospitals; and

WHEREAS, the County has determined that a logical relationship exists between the services provided by the Hospitals, which will be supported by the assessment, and the special and particular benefit to the real property of the Hospitals; and

WHEREAS, the County has an interest in promoting access to health care for its low-income and uninsured residents; and

WHEREAS, leveraging additional federal support through the above-described IGTs to fund Medicaid payments to the Hospitals for health care services directly and specifically benefits the Hospitals' property interests and supports their continued ability to provide those services; and

WHEREAS, imposing an assessment limited to Hospital properties to help fund the provision of these services and the achievement of certain quality standards by the Hospitals to residents of the County is a valid public purpose that benefits the health, safety, and welfare of the citizens of the County; and

WHEREAS, the assessment ensures the financial stability and viability of the Hospitals providing such services; and

WHEREAS, the Hospitals are important contributors to the County's economy, and the financial benefit to these Hospitals directly and specifically supports their mission, as well as their ability to grow, expand, and maintain their facilities in concert with the population growth in the jurisdiction of the County; and

WHEREAS, the Board finds the assessment will enhance the Hospitals' ability to grow, expand, maintain, improve, and increase the value of their Hernando County properties and facilities under all present circumstances and those of the foreseeable future; and

WHEREAS, the County is proposing a properly apportioned assessment by which all Hospitals will be assessed at a uniform rate that is compliant with 42 C.F.R. § 433.68(d); and

WHEREAS, on August 24, 2021, the Board of County Commissioners adopted Ordinance 2021-16, enabling the County to levy a uniform non-ad valorem special assessment, which is fairly and reasonably apportioned among the Hospitals' property interests within the County's jurisdictional limits, to establish and maintain a system of funding for IGTs to support the non-federal share of Medicaid payments, thus directly and specially benefitting Hospital properties.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA:

Section 1. Definitions. As used in this Resolution, the following capitalized terms, not otherwise defined herein or in the Ordinance, shall have the meanings below, unless the context otherwise requires.

Assessed Property means the real property in the County to which an Institutional Health Care Provider holds a right of possession and right of use through an ownership or leasehold interest, thus making the property subject to the Assessment.

Assessment means a non-ad valorem special assessment imposed by the County on Assessed Property to fund the non-federal share of Medicaid and Medicaid managed care payments that will benefit hospitals providing Local Services in the County.

Assessment Coordinator means the person appointed to administer the Assessment imposed pursuant to this Article, or such person's designee.

Board means the Board of County Commissioners of Hernando County, Florida.

Comptroller means the Hernando County Comptroller, ex officio Clerk to the Board, or other such person as may be duly authorized to act on such person's behalf.

County means Hernando County, Florida.

Fiscal Year means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the County.

Institutional Health Care Provider means a private for-profit or not-for-profit hospital that provides inpatient hospital services.

Local Services means the provision of health care services to Medicaid, indigent, and uninsured members of the Hernando County community.

Non-Ad Valorem Assessment Roll means the special assessment roll prepared by the County.

Ordinance means the Hernando County Local Provider Participation Fund Ordinance codified as Chapter 15, Article II, of the Hernando County Code of Ordinances.

Tax Collector means the Hernando County Tax Collector.

Section 2. Authority. Pursuant to Article VIII, Section 1(F) of the Constitution of the State of Florida, Chapter 125 of the Florida Statutes, and the Hernando County Local Provider Participation Fund Ordinance, the Board is hereby authorized to impose a special assessment

against private for-profit and not-for-profit hospitals located within the County to fund the non-federal share of Medicaid payments associated with Local Services.

Section 3. Special Assessment. The non-ad valorem special assessment discussed herein shall be imposed, levied, collected, and enforced against Assessed Properties located within the County. Proceeds from the Assessment shall be used to benefit Assessed Properties through a directed payment program that will benefit the Assessed Properties for Local Services.

When imposed, the Assessment shall constitute a lien upon the Assessed Properties owned by Hospitals and/or a lien upon improvements on the Property made by Hospital leaseholders equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Payments made by Assessed Properties may not be passed along to patients of the Assessed Property as a surcharge or as any other form of additional patient charge. Failure to pay may cause foreclosure proceedings, which could result in loss of title, to commence.

Section 4. Assessment Scope, Basis, and Use. Funds generated from the Assessment shall be used only to:

1. Provide to the Florida Agency for Health Care Administration the non-federal share for Medicaid managed care hospital directed payments to be made directly or indirectly in support of hospitals serving Medicaid beneficiaries; and
2. Reimburse the County for administrative costs associated with the implementation of the Assessment authorized by the Ordinance.

If, at the end of the Fiscal Year, additional amounts remain in the local provider participation fund, the Board is hereby authorized either (a) to refund to Assessed Properties, in proportion to amounts paid in during the Fiscal Year, all or a portion of the unutilized local provider participation fund, or (b) if requested to do so by the Assessed Properties, to retain such amounts in the fund to transfer to the Agency in the next fiscal year for use as the non-federal share of Medicaid hospital payments.

If, after the Assessment funds are transferred to the Agency, the Agency returns some or all of the transferred funding to the County (including, but not limited to, a return of the non-federal share after a disallowance of matching federal funds), the Board is hereby authorized to refund to Assessed Properties, in proportion to amounts paid in during the Fiscal Year, the amount of such returned funds.

Section 5. Computation of Assessment. The Assessment shall equal 3.53% of net patient revenue for each Assessed Property specified in the Non-Ad Valorem Assessment Roll that is attached hereto as Exhibit "A." The amount of the Assessment required of each Assessed Property may not exceed an amount that, when added to the amount of other hospital assessments levied by the state or local government, exceeds the maximum percent of the aggregate net patient revenue of all Assessed Hospitals in the County permitted by 42 C.F.R. § 433.68(f)(3)(i)(A). Assessments for each Assessed Property will be derived from data contained in cost reports and/or

in the Florida Hospital Uniform Reporting System, as available from the Florida Agency for Health Care Administration.

Section 6. Timing and Method of Collection. The amount of the assessment is to be collected pursuant to the Alternative Method outlined in §197.3631, Fla. Stat.

The County shall provide Assessment bills by first class mail to the owner of each affected Hospital. The bill or accompanying explanatory material shall include: (1) a reference to this Resolution, (2) the total amount of the hospital's Assessment for the appropriate period, (3) the location at which payment will be accepted, (4) the date on which the Assessment is due, and (5) a statement that the Assessment constitutes a lien against assessed property and/or improvements equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments.

No act of error or omission on the part of the Comptroller, Property Appraiser, Tax Collector, Assessment Coordinator, Board, or their deputies or employees shall operate to release or discharge any obligation for payment of the Assessment imposed by the Board under the Ordinance and this resolution.

Section 7. Public Hearing. The Board has heard and considered objections of all interested persons prior to rendering a decision on the Assessment and the Non-Ad Valorem Assessment Roll that is attached hereto as Exhibit "A."

Section 8. Responsibility for Enforcement. The County and its agent, if any, shall maintain the duty to enforce the prompt collection of the Assessment by the means provided herein. The duties related to collection of assessments may be enforced at the suit of any holder of obligations in a court of competent jurisdiction by mandamus or other appropriate proceedings or actions.

Section 9. Severability. If any clause, section, or provision of this resolution is declared unconstitutional or invalid for any reason or cause, the remaining portion hereof shall be in full force and effect and shall be valid as if such invalid portion thereof had not been incorporated herein.

Section 10. Effective Date. This Resolution to be effective immediately upon adoption.

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ADOPTED in Special Session this 28th day of September 2021, A.D.

(SEAL)

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

Attest: Susan Buehler, Deputy Clerk
for DOUG CHORVAT JR.
CLERK

By: [Signature]
JOHN ALLOCCO
CHAIRPERSON

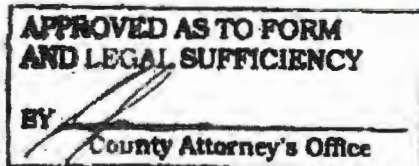


Exhibit A

MCD ID #	Organization	Facility	Hospital Address	Rate	Mandatory Payment
10087100	CHS	Bayfront Health Brooksville	17240 Cortez Blvd Brooksville, FL 34601	3.53% NPR	\$4,507,002
	CHS	Bayfront Health Spring Hill	10461 Quality Dr, Spring Hill, FL 34609	3.53% NPR	(Included in above sum)
10355100	Encompass Health	Encompass Health Rehabilitation Hospital of Spring Hill	12440 Cortez Blvd Brooksville, FL 34613	3.53% NPR	\$1,245,933
12007300	HCA	Oak Hill Hospital	11375 Cortez Blvd Spring Hill, FL 34613	3.53% NPR	\$9,232,669
16552600	Oglethorpe, Inc.	Springbrook Hospital	7007 Grove Rd Brooksville, FL 34609	3.53% NPR	\$559,707

County Phone Number: (352) 754-4002

BCC Address: John Law Ayers room located on the first floor of the Government Center at 20 North Main Street in Brooksville

Ordinance Date: August 24, 2021

Resolution Date: September 28, 2021 at 9 a.m.

Disability Contact: ADA Coordinator at ADA_Coordinator@hermandocounty.us.

Mandatory Payments Due Date: October 15, 2021

RESOLUTION NO. 2021-172

WHEREAS, the Hernando County Board of County Commissioners has adopted the following Resolutions, to-wit: 2021-168 and 2021-169 and 2021-170

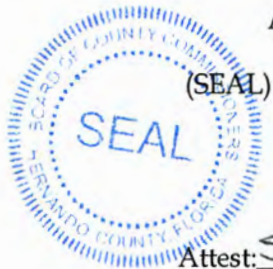
and 2021-171 authorizing the levy of ad valorem taxes within Hernando County for County purposes; authorizing the levy of ad valorem taxes within the Emergency Medical Services Tax District MSTU, and the Stormwater Management Program MSTU; authorizing the levy of special assessments within ninety-nine (99) MSBU's; authorizing the levy of special assessment for the Local Providers Participation Fund; and

WHEREAS, the Hernando County Board of County Commissioners has conducted its budget hearings pursuant to Chapter 129 and 200, Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED BY THE HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS AS FOLLOWS:

SECTION 1. There is hereby adopted as the Hernando County Budget for the Fiscal Year 2021-2022 the document filed with the Clerk of Circuit Court at the public hearing conducted pursuant to Section 200.065, Florida Statutes and Section 129.03, Florida Statutes, held on September 28, 2021, as summarily depicted on the document attached hereto and made a part hereof, labeled Exhibit A, incorporated by reference *in haec verba*; having a total budget of \$623,106,376.

ADOPTED in Special Session this 28th day of September 2021, A.D.



(SEAL)

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

Attest: Susan Burns, Deputy Clerk
DOUG CHORVAT, JR
CLERK

By: [Signature]
JOHN ALLOCCO
CHAIRPERSON

Exhibit A is the Fiscal Year 2021-22 Budget and is available for review in the Clerk's Office, Board of County Commissions records.

Exhibit A

Hernando County, Florida FY 2021-22 Budget By Fund		
Fund Description		Final FY 21/22 Budget
0011	GENERAL FUND	180,313,663
0012	GENERAL FUND-CAPITAL PROJ	-
1011	TRANSPORTATION TRUST FUND	12,677,098
1013	CONSTITUTIONAL GAS TAX	11,304,439
1015	COUNTY FUEL TAX	3,314,191
1017	LOGT 1-6 FUEL-GENL TRANSP	10,938,213
1022	ADDL LOGT 1-5 GAS-RES RDS	12,139,598
1024	NINTH-CT FUEL TAX-RES RDS	3,420,496
1031	HERNANDO/CITRUS MPO	1,722,642
1051	FL BOATING IMPROVEMNT PGM	404,690
1101	INTERGOVTL RADIO COMM PGM	1,067,262
1141	HEALTH UNIT TRUST FUND	1,448,852
1171	MOSQUITO CONTROL LOCAL	955,916
1181	STATE MOSQUITO CONTROL	53,708
1201	LAW ENFORCEMENT TRUST FND	376,911
1202	CRIME PREVENTION(775.083)	236,179
1203	HCSO REVENUE FUND	5,610,563
1204	HCSO CONTRACTS FUND	-
1205	HCSO FED FORFEIT DOJ	574,987
1206	HCSO FED FORFEIT TREASURY	49,403
1231	SENSITIVE LANDS	-
1242	ADDL COURT COST (939.185)	718,822
1245	ALCOHOL/DRUG ABUSE TRUST	39,718
1248	YOUTH COURT	91,000
1251	E911 COMMUNICATION SYSTEM	1,865,325
1261	TOURIST DEVELOPMENT TAX	1,582,616
1271	ST HOUSING INIT PRTNRSH	2,771,032
1273	AFFORDABLE HOUSING	9,212
1278	KASS CIR NEIGHBORHOOD CRA	76,088
1431	LANDSCAPE ENHANCEMENT	418,500
1481	COURT IMPROVEMENT FUND	14,074,298
1482	COURT-RELATED TECHNOLOGY	1,111,224
1555	AMERICAN RESCUE PLAN ACT	2,429,214
1661	HC CONSOLIDATED FIRE	40,871,099
1691	HC FIRE RESCUE - RESCUE	26,127,340
1741	D SLOSBERG DRIVER ED SFTY	785,532
1781	LIBRARY ESTATE FUNDS	18,711
2071	NON-AD VAL REF REV BD S10	541,585
2081	BANK LOAN 2012	1,606,237
3135	RESTORE ACT FUND	515,676
3302	IF SRCHG I-75/SR50	90,803
3321	IMPACT FEE - PUBLIC BLDGS	1,537,500
3331	IMPACT FEE-ROAD DIST 1	3,270,000
3332	IMPACT FEE-ROAD DIST 2	655,000
3333	IMPACT FEE-ROAD DIST 3	615,000
3334	IMPACT FEE-ROAD DIST 4	5,095,640
3341	IMPACT FEE-PARK DIST 1	499,757
3342	IMPACT FEE-PARK DIST 2	1,916,900
3343	IMPACT FEE-PARK DIST 3	52,718
3344	IMPACT FEE-PARK DIST 4	1,130,507

Hernando County, Florida FY 2021-22 Budget By Fund		
Fund Description		Final FY 21/22 Budget
3351	IMPACT FEE-LIBRARY	296,626
3361	IMPACT FEE-LAW ENFORCEMNT	237,505
3362	IMPACT FEE-JAIL	59,514
3373	IMPACT FEE-FIRE-HERN BCH	38,563
3375	IMPACT FEE - FIRE-HC FIRE	1,733,202
3381	IMPACT FEE-AMBULANCE	87,858
4111	HERNANDO COUNTY UTILITIES	73,538,611
4121	HCUD RENEWAL AND REPLCMNT	9,907,364
4132	HCUD CONNECTION FEE-WATER	5,420,717
4133	HCUD CONNECTION FEE-SEWER	11,470,606
4142	STATE REVOLVING FUNDS-SRF	-
4143	HCUD-BOND 2021B	3,118,330
4144	HCUD - CAPITAL	33,993,296
4311	AIRPORT/INDUSTRIAL PARK	8,541,984
4411	SOLID WASTE AND RECYCLING	14,248,081
4431	CLOSURE & LTC ESCROW	10,355,126
4461	FUTURE CELL CONSTRUCTION	10,138,343
4471	SOLID WASTE/RECYC-CAPITAL	7,153,313
4481	SOLID WASTE - DISASTER DEBRIS	886,805
4611	HERN CO DEVELOPMENT SVCS	6,805,192
4614	UNSAFE BUILDINGS	249,929
5011	CENTRAL FUELING SYSTEM	1,634,765
5021	RISK MANAGEMENT	7,064,358
5031	WORKER'S COMP SELF INSUR	3,331,687
5061	COMPUTER REPLACEMENT	567,384
5071	VEHICLE MAINTENANCE	2,952,700
5081	FLEET REPLACEMENT PROGRAM	8,449,504
5121	MEDICAL INSUR SELF-INS	19,739,468
7029	HERNANDO BEACH VOL FIRE	1,481
7031	RIVER COUNTRY MULTI-PURP	81,370
7032	ORCHARD PK III MULTI-PURP	15,700
7033	STATE RD CANAL DREDG MSBU	24,665
7034	TRASH COLLECTION MSBU	10,364,239
7041	SPRING HILL LIGHTING	752,085
7042	SILVER RIDGE ST LTG MSBU	27,187
7044	SOUTH BROOKSVILLE ST LTG	14,830
7081	VILLAGE AT H-N-D LIGHTING	5,190
7101	BRAEWOOD LIGHTING	9,765
7102	OAKWOOD ACRES STREET LTG	13,800
7111	H BCH SO UNITS 13-B-C LTG	21,895
7121	WINDRIDGE LIGHTING	9,465
7181	SEVEN HILLS LIGHTING	107,120
7201	POTTERFIELD GDN ACR LTG	9,880
7211	REGENCY OAKS LIGHTING	58,895
7221	HILL N DALE LIGHTING	53,910
7231	BERKELEY MANOR MULTI-PURP	52,660
7312	DOGWOOD EST FIRE HYD PH 2	42,598
7322	PRISTINE PL MLTI PUR MSBU	108,730
7331	HOLLAND SPG MULTI-PURPOSE	25,040
7381	BARONY WOODS E LIGHTING	8,480

Hernando County, Florida FY 2021-22 Budget By Fund		
Fund Description		Final FY 21/22 Budget
7401	HERNANDO BEACH LIGHTING	10,110
7421	WEST HERNANDO ST LTG	275,120
7511	HERN BEACH BOATLIFT	355,440
7521	W W WOODLANDS LTG	22,090
7531	RIDGE MANOR LTG	17,140
7541	DAMAC ESTATES LTG	10,940
7552	STORMWATER MGMT MSTU	8,749,518
7571	LAKESIDE ACRES STREET LTG	24,130
7581	RIDGE MANOR W STREET LTNG	24,240
7591	DEERFIELD ACRES ST LTG	27,350
7671	SILVERTHORN STREET LIGHT	120,470
7701	CARNES AREA RD PAVING	35,666
7702	PAINTED BUNTING RD PAVING	17,315
7703	JACKDAW ROAD PAVING	13,378
7704	JAYBIRD ROAD PAVING	32,043
7705	KODIAK WREN RD PAVING	15,553
7706	OLD SQUAW AVE RD PAVING	23,826
7707	QUILL AVE ROAD PAVING	11,398
7901	FORT DADE MOBILE HOME-LTG	10,000
7919	MICHIGAN AVE RD PAVING	210,980
7920	HURRICANE DR RD PAVING	265,480
7926	TAYLOR ST MILLINGS MSBU	14,545
7927	SWEETGUM RD MILLINGS MSBU	17,428
7928	MARSH WREN PAVING MSBU	16,319
7929	NORDICA PAVING MSBU	65,637
7930	PIPING PLOVER PAVING MSBU	263,940
7931	MITCHELL HEIGHTS ST LTG	12,860
7932	PINE WARBLER PV MSBU	39,097
7933	MABERLY ROAD PAVING MSBU	22,230
7934	MEXICAN CANARY PAV MSBU	25,316
7935	GODWIT AREA RD PAV MSBU	26,795
7936	PELICAN AVE RD PAV MSBU	20,949
7937	FURLEY AVE RD PAV MSBU	22,145
7938	WOOD OWL AVE RD PAV MSBU	30,360
7939	TINAMOU AREA RD PAV MSBU	33,501
7940	ALBERTA ST RD PAV MSBU	36,329
7941	THE OAKS GROUND MAINT	19,680
7942	WHITE RD PAV MSBU	43,436
7943	ROYAL HIGHLANDS DRWY APR	13,077
7944	ROYAL HIGHLANDS "A" PAV	31,103
7945	ROYAL HIGHLANDS "B" PAV	256,696
7946	ROYAL HIGHLANDS "C" PAV	77,537
7948	ROYAL HIGHLANDS "E" PAV	53,165

Hernando County, Florida FY 2021-22 Budget By Fund		
Fund Description		Final FY 21/22 Budget
7949	ROYAL HIGHLANDS "F" PAV	28,014
7950	ROYAL HIGHLANDS "G" PAV	90,599
7951	STRINGER ROAD PAVING	74,655
7960	DOLQUIEB PAVING MSBU	25,879
7972	DOTTED WREN PAVING MSBU	915
7973	MTN MOCKINGBIRD/MARV PAV	4,965
7974	GOLDEN AVE RD PAVING MSBU	3,690
7975	OWL ROAD PAVING MSBU	9,080
7976	CROFT LANE RD PAVING MSBU	3,560
7977	NUZUM ROAD PAVING MSBU	5,530
7978	ENGLISH SPARROW PAV MSBU	36,006
7979	FLOCK AV WEST - PAV MSBU	11,172
7980	ROYAL HIGHLANDS L PAV MSBU	26,772
7982	FLATWOOD RD PAVING MSBU	30,213
7983	LOMITA WREN SOUTH RD PAV	21,413
7984	MARVELWOOD AREA RD PAVING	59,692
7985	PHILLIPS RD PAVING MSBU	40,723
7986	FLICKER ROAD PAVING MSBU	15,434
7987	PHILLIPS EAST RD PAV MSBU	27,056
7988	PUFFIN RD PAV MSBU	11,026
7989	GRASS FINCH RD PAV MSBU	16,052
7990	HARRIS HAWK RD PAV MSBU	28,643
7991	SUN ROAD PAVING MSBU	21,900
7992	HANCOCK LK RD PAV MSBU	26,084
7993	BENES ROUSH RD PAV MSBU	12,781
7994	CRUM RD PAV MSBU	19,299
7995	EIDER RD PAV MSBU	13,156
7996	HELEN/ALLEN RD PAV MSBU	19,329
7997	GOLDEN WARBLER RD PV MSBU	22,455
7998	PARAMOUNT AREA RD PV MSBU	30,270
Total - All County Funds		623,106,376



Board of County Commissioners



JOHN ALLOCCO
COUNTY
COMMISSIONER



STEVEN CHAMPION
COUNTY
COMMISSIONER



WAYNE DUKES
COUNTY
COMMISSIONER



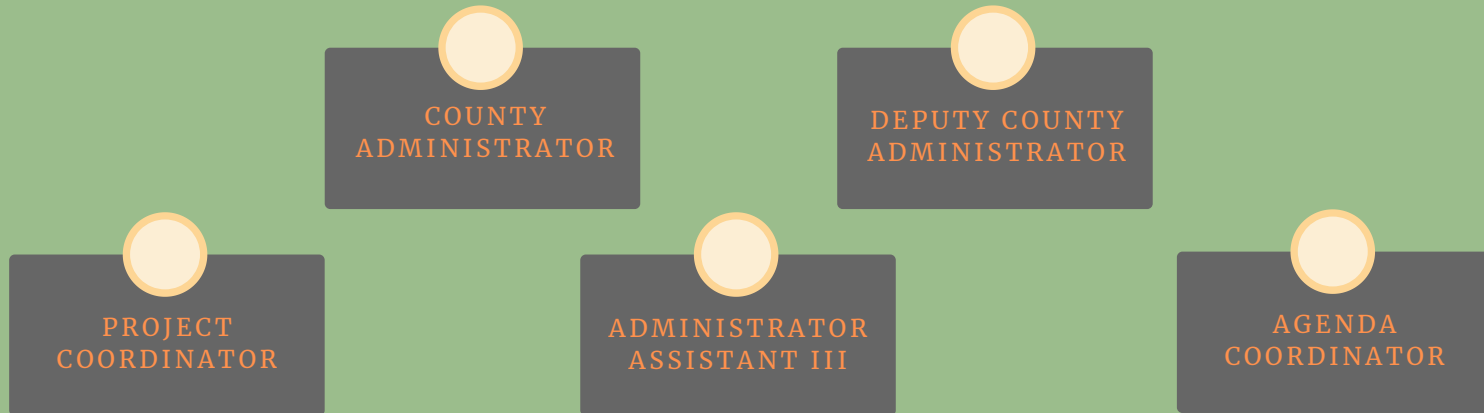
JEFFREY HOLCOMB
COUNTY
COMMISSIONER



ELIZABETH NARVERUD
COUNTY
COMMISSIONER



County Administration





Public Information Office & Broadcasting



PUBLIC
INFORMATION
COORDINATOR



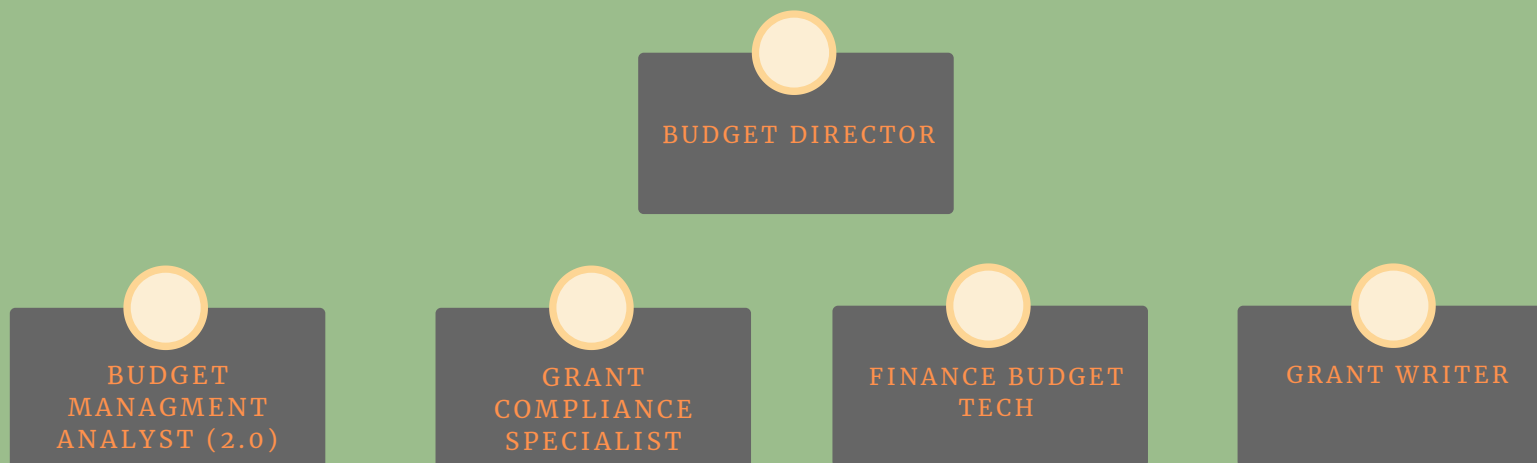
VIDEO ASSISTANT



VIDEO
PRODUCTION
MANAGER
(.75)



Office of Management & Budget





County Attorney

COUNTY
ATTORNEY

ASSISTANT
COUNTY
ATTORNEY (3)

PARALEGAL
DIRECTOR

PARALEGAL II
(2)

PARALEGAL I

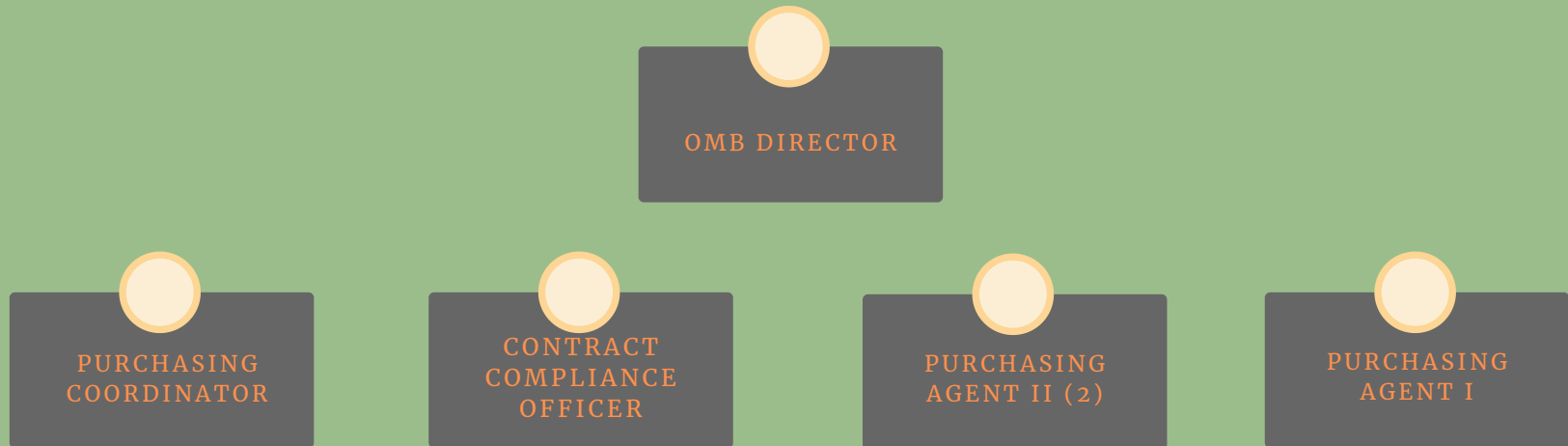


Human Resources Worker's Compensation & Risk Management



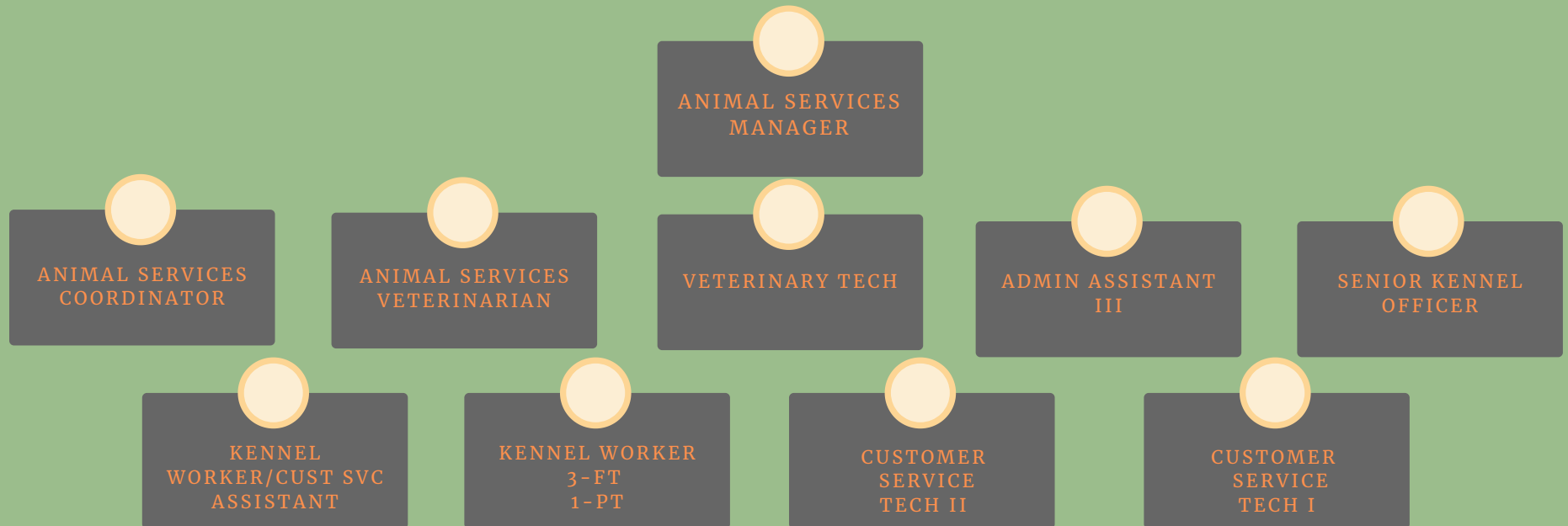


Purchasing & Contracts





Animal Services





Aquatic Services

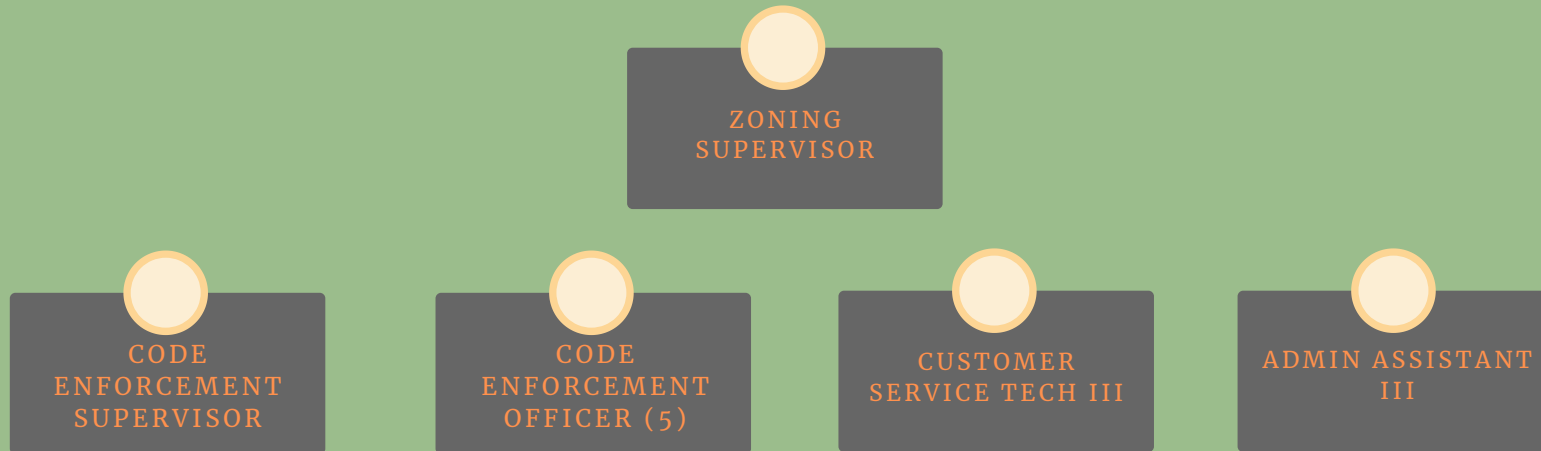
AQUATIC SERVICE
MANAGER

PROJECT MANAGER

WATERWAYS
MAINT TECH (3)



Code Enforcement





Facilities Maintenance





Planning Division

Sensitive Lands -Mass Transit

DIRECTOR OF
PLANNING & ZONING

SENIOR
PLANNER

PLANNER II

LEAD
ENVIRONMENTAL
PLANNER

CONSERVATION
LANDS
SPECIALIST

TRANSIT
COORDINATOR

ADMIN ASSISTANT
III

PLANNING &
ZONING TECH
(.5 X 3)

OPERATIONS
SUPPORT
SPECIALIST

FINANCE
SPECIALIST

ACCOUNTING
CLERK III



Office of Business Development





Veteran Services



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graph TD; A((VETERAN SERVICE MANAGER)) --> B((VETERAN SERVICE OFFICER)); A --> C((ADMIN ASSISTANT II))
```

VETERAN SERVICE
MANAGER

VETERAN SERVICE
OFFICER

ADMIN
ASSISTANT II



Health & Human Services



HEALTH & HUMAN
SERVICE MANAGER



HEALTH & HUMAN
SERVICE
SPECIALIST (2)



Zoning Division

ZONING
SUPERVISOR

ZONING
COORDINATOR

ZONING
TECH I

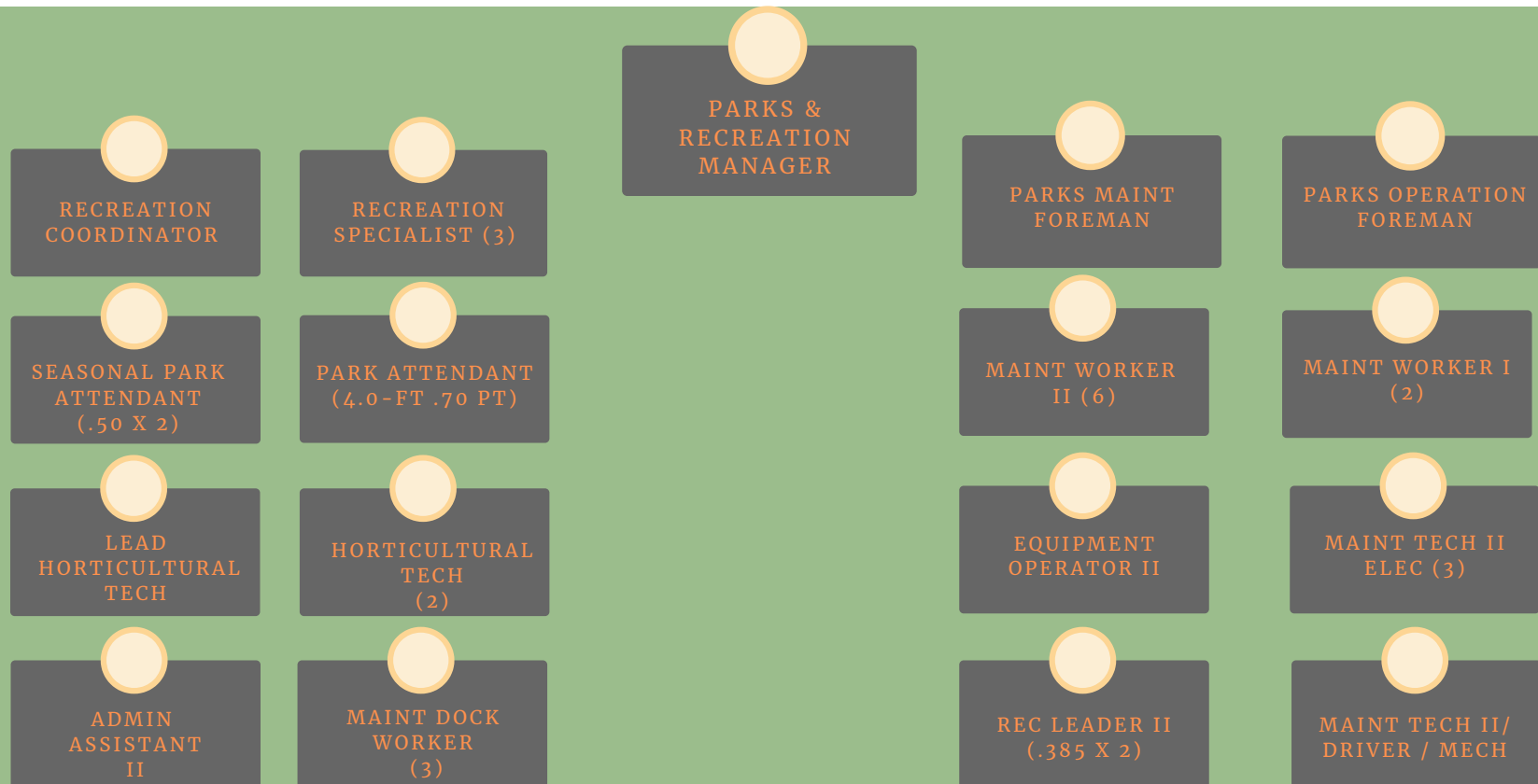
PLANNING &
ZONING TECH
(.5 @ 3)

SITE PLAN REVIEW
COORD II

ADMIN ASSISTANT
III



Parks & Recreation





Community Services

A small, light-colored circle is positioned above a dark gray rectangular box. Inside the box, the text "DIRECTOR OF COMMUNITY SERVICE" is written in a light-colored, sans-serif font.

DIRECTOR OF
COMMUNITY
SERVICE

Director for:

Parks and Recreation, Animal Services, Library Services, Veteran's Service, and County Extension



Library Services

LIBRARY SERVICE
MANAGER

ADMINISTRATIVE
FINANCE
SPECIALIST

ADMIN ASSISTANT
II

BRANCH
SUPERVISOR
(4)

OPERATION
COORDINATOR

SYSTEM
COORDINATOR

DISTRIBUTION
CLERK

SYSTEM
ASSISTANT

LIBRARY SVC
ASSISTANT TECH
(.6)

LIBRARY SVC
ASSISTANT
(8-FT 4-PT@
.6=10.4)

LIBRARY INFO
SPECIALIST II
(3)

LIB INFORMATION
SPECIALIST II /
TECH

REFERENCE
SUPPORT
ASSOCIATE

REFERENCE
LIBRARIAN I
(3)

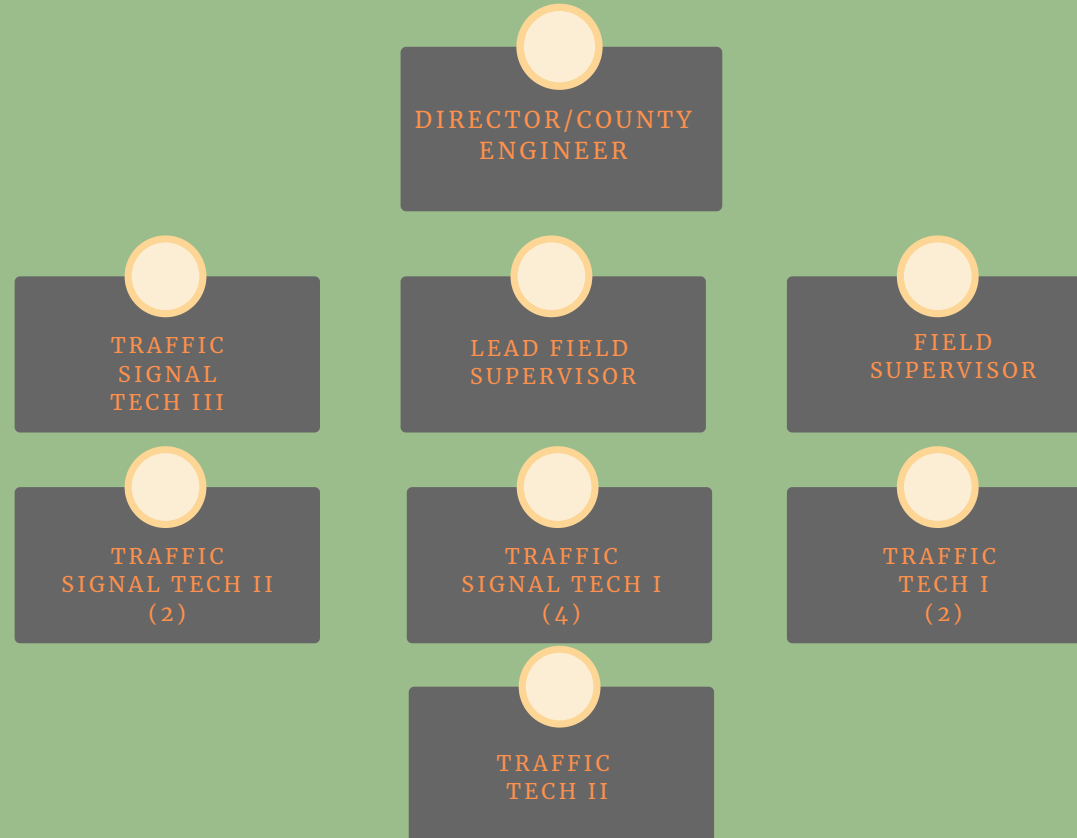
YOUTH
SERVICE
LIBRARIAN

COLLECTIONS
DEVELOPMENT
COORDINATOR



Transportation Trust

Traffic Division





Transportation Trust

Administration

DIRECTOR/COUNTY
ENGINEER

FINANCE
MANAGER

OPERATION
ASSISTANT

ASSISTANT
DIRECTOR

CUSTOMER
SERVICE
SPECIALIST

REAL
PROPERTY
SUPERVIR

FINANCE
SPECIALIST

ADMIN
ASSISTANT
III

OPERATIONS
COORDINATOR

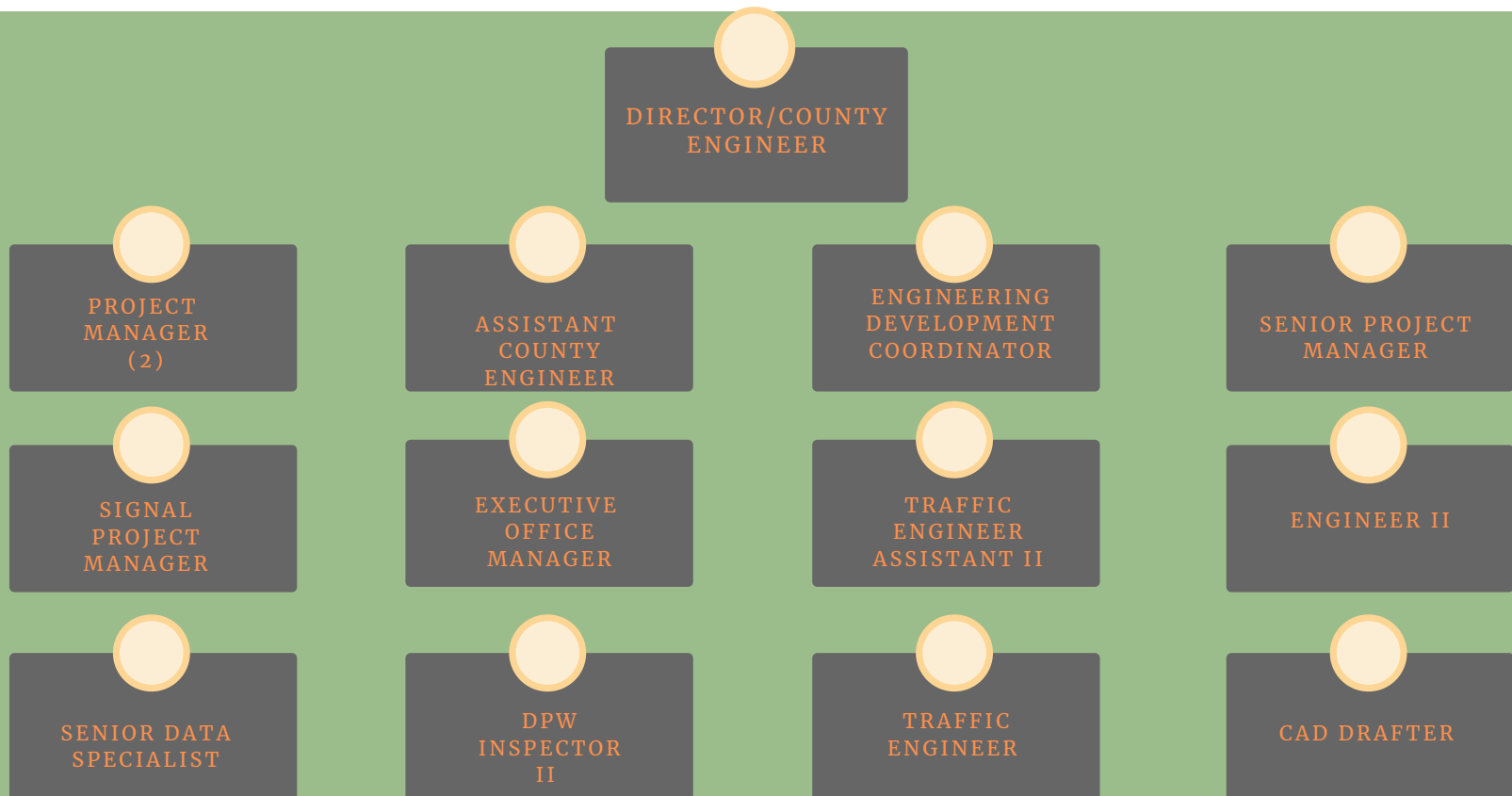
ADMIN
ASSISTANT
II (2)

ACCOUNTING
CLERK III



Transportation Trust

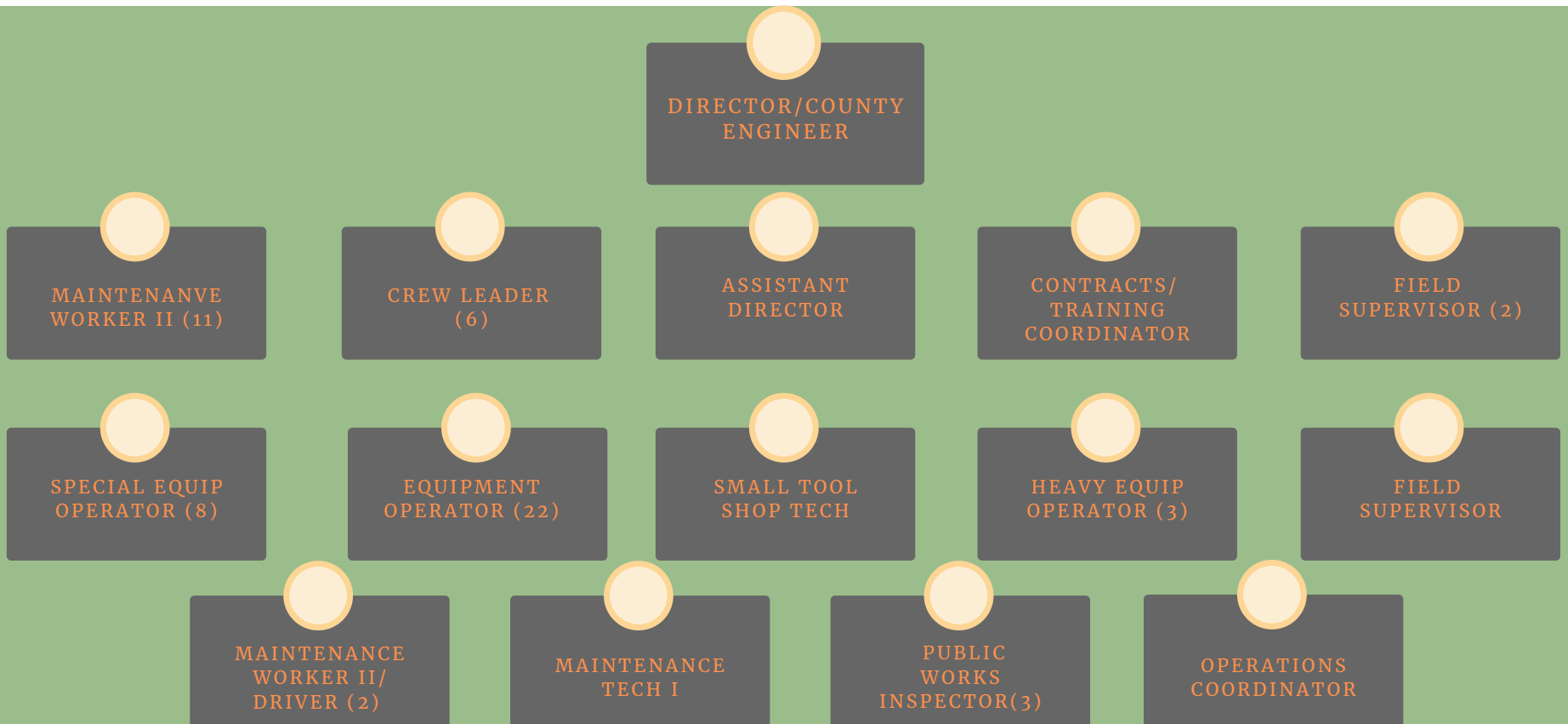
Engineering





Transportation Trust

Road Maintenance Division





Stormwater Managment MSTU



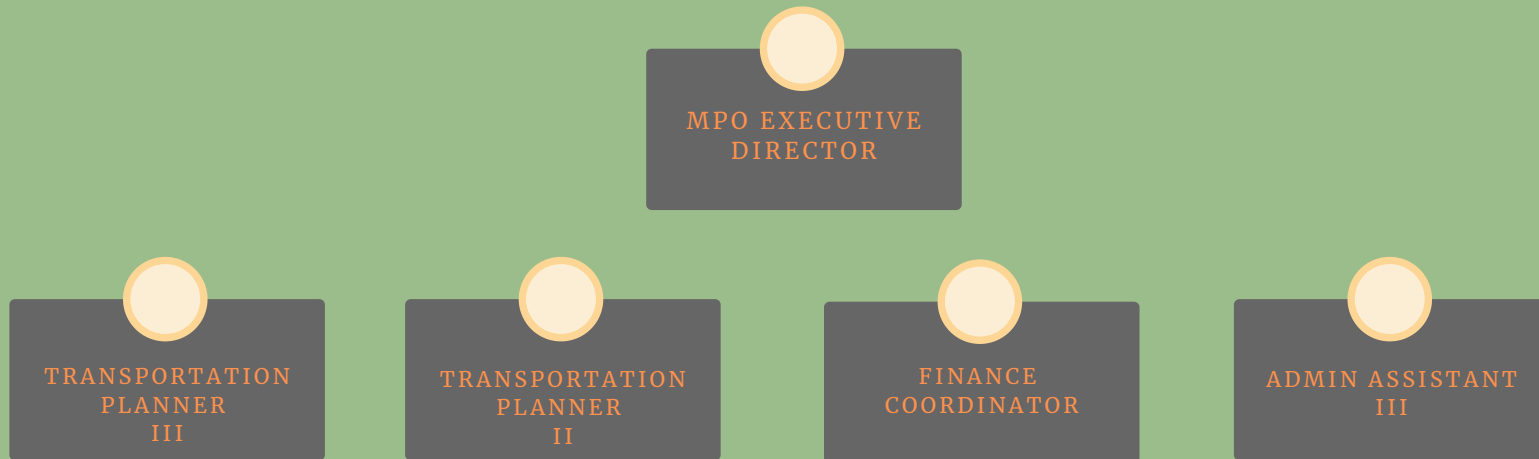
STORMWATER
ENGINEER



WATER
RESOURCE
SPECIALIST

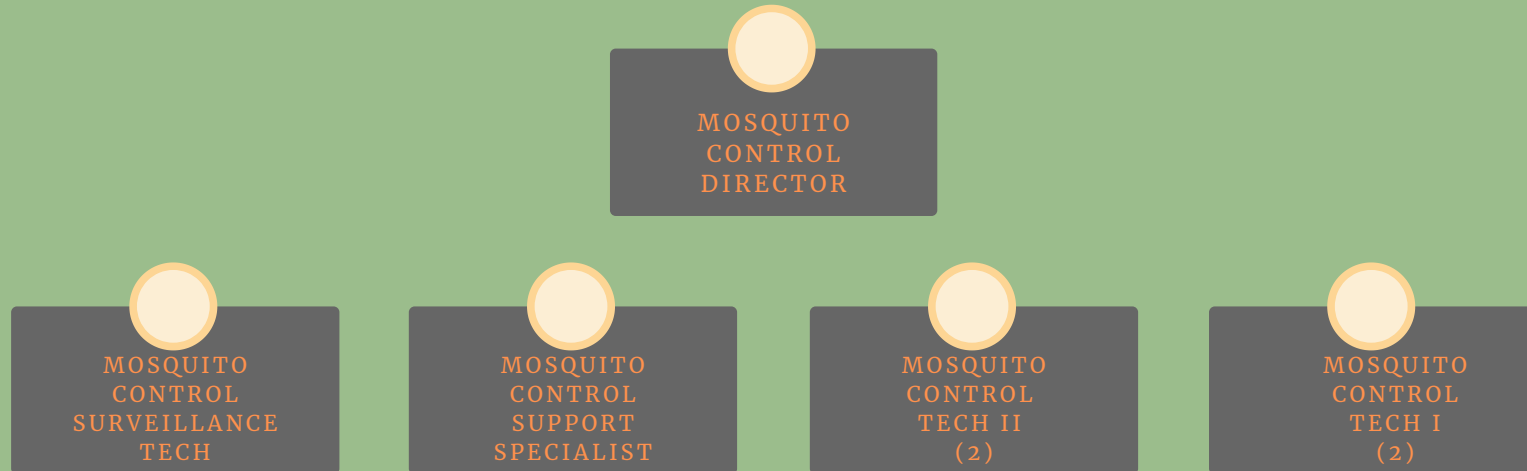


Hernando/Citrus MPO





Mosquito Control





Court Administration

STAFF ATTORNEY

SYSTEM
ADMINISTRATOR

COURT PROGRAM
SPECIALIST
I (3)

USER SUPPORT
ANALYST (2)

PROGRAM
ASSISTANT



Tourist Development

ECONOMIC
DEVELOPMENT
DIRECTOR

TOURISM
DEVELOPMENT
MANAGER

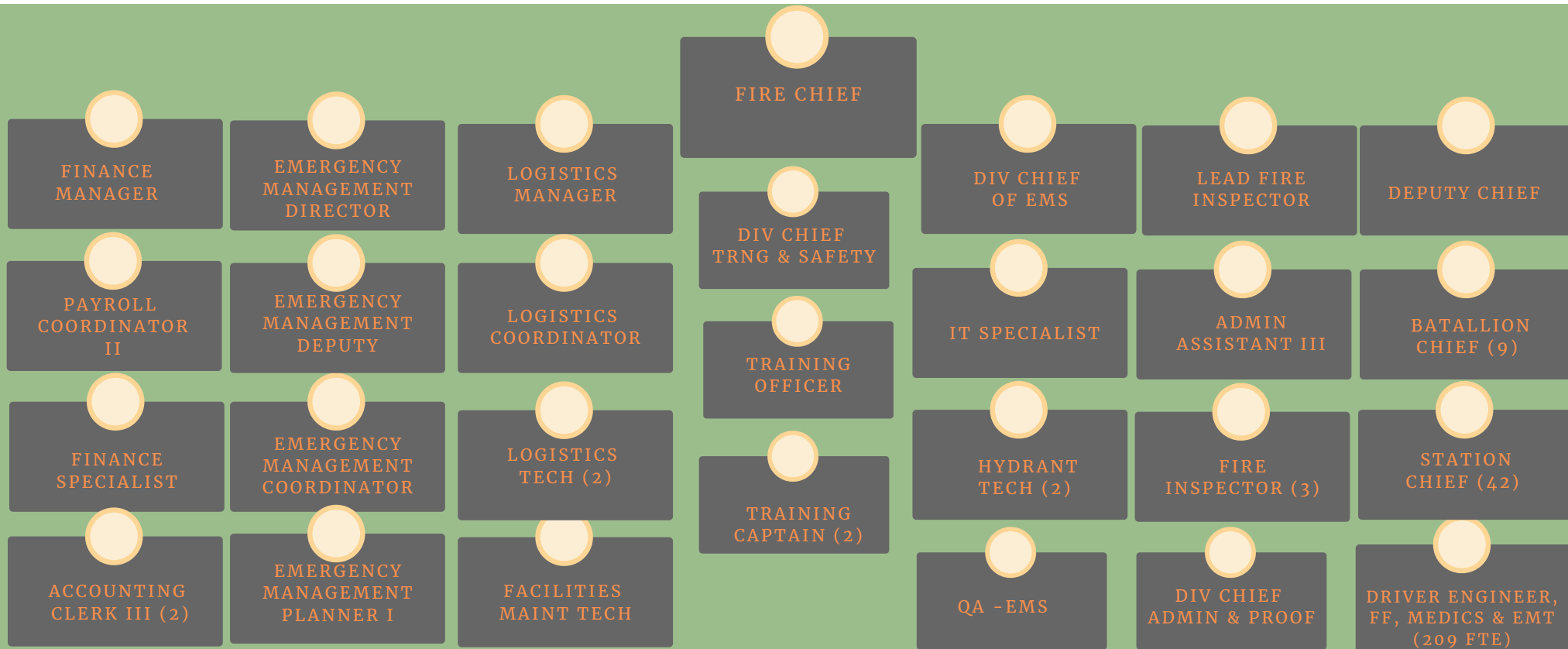
MARKETING
SPECIALIST
.5

VISITING SVC REP

ADMIN
ASSISTANT II

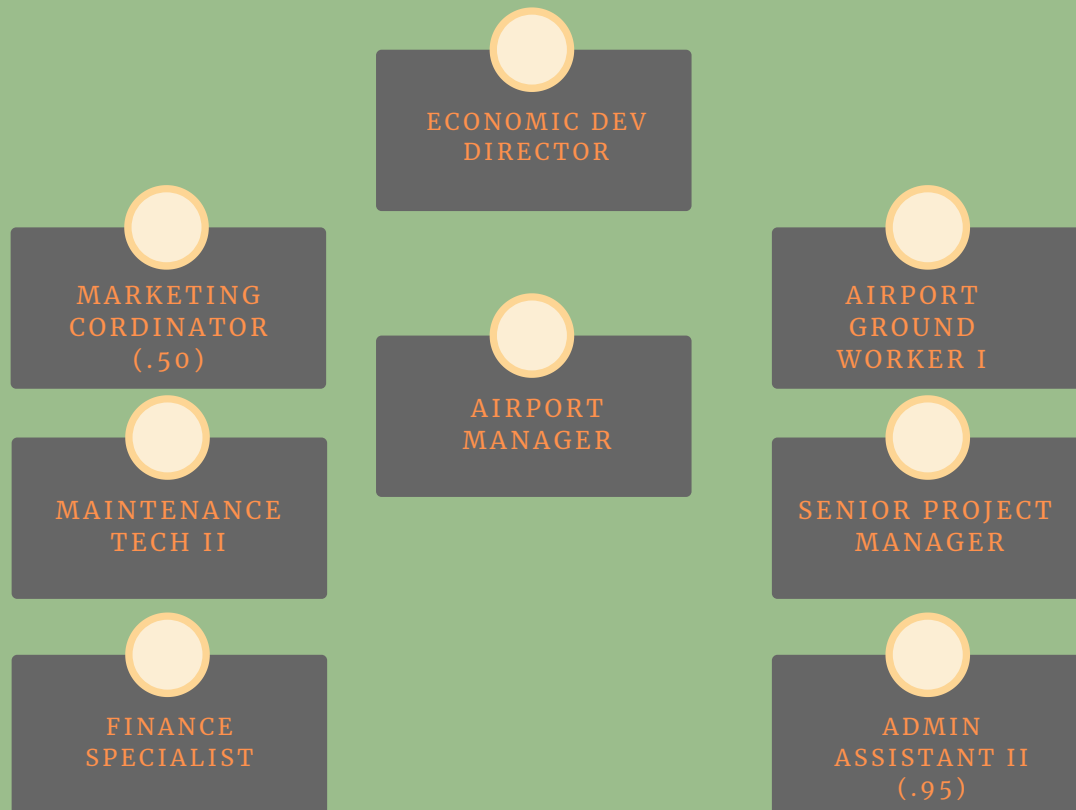


Hernando County Emergency Services





Airport Operations





Utilities Division

Engineering - Water Resource

DIRECTOR OF
UTILITIES

PROJECT
DESIGN
ENGINEER

PERMIT DEV
REVIEW
COORDINATOR

ENGINEER
DIVISION MANAGER

UTILITIES
ENGINEER II
(2)

ADMIN
ASSISTANT II

SENIOR PROJECT
MANAGER

PROJECT
MANAGER
(3)

UTILITIES
INSPECTOR
(2)

WATER RESOURCE
MANAGER

FL FRIENDLY
LANDSCAPE
COORDINATOR

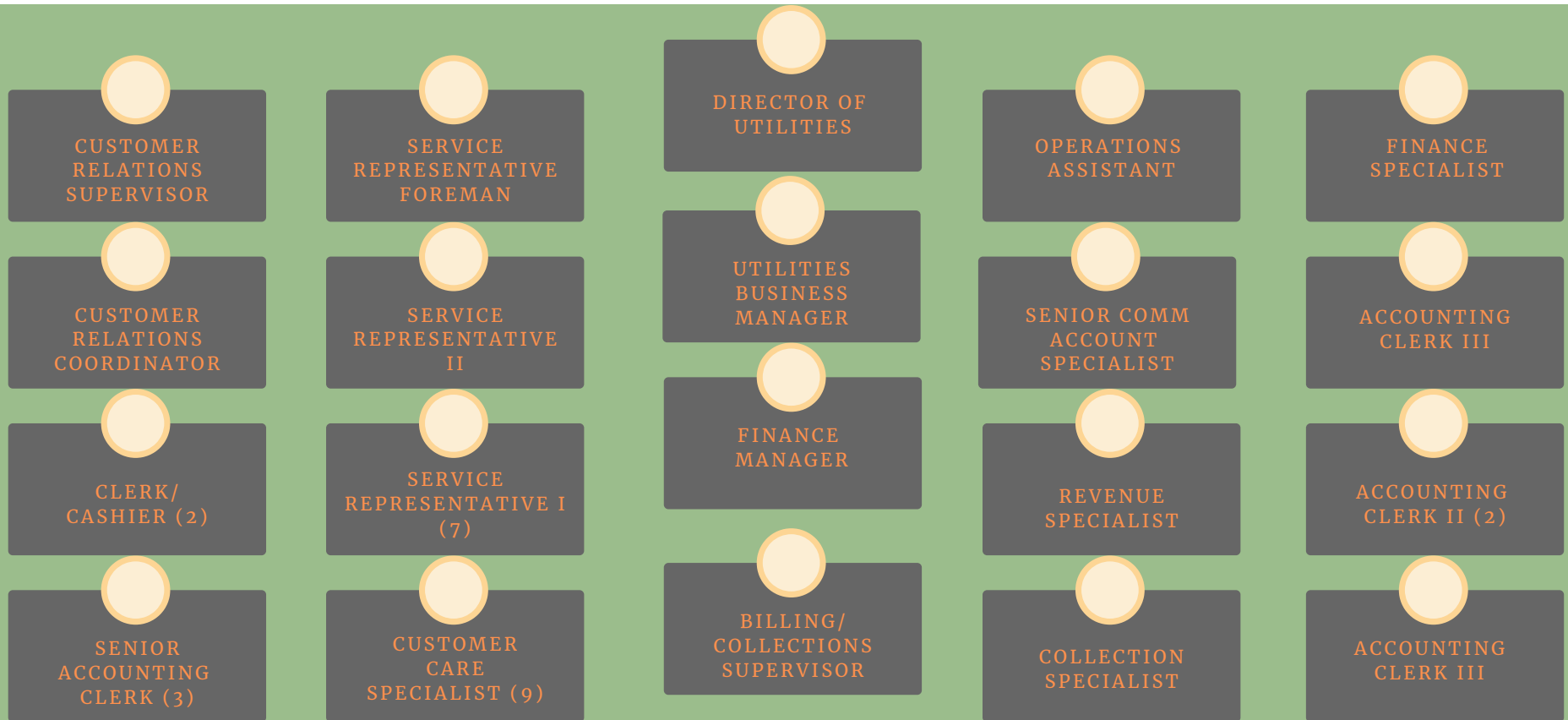
ADMIN
ASSISTANT III

CUSTOMER
SERVICE
SPECIALIST



Utilities Division

Customer Service- Finance





Utilities Division

Operations

Water Distribution & Backflow,
Waste & Wastewater Plant

DIRECTOR OF
UTILITIES

OPERATIONS
MANAGER

OPERATION
SUPPORT
SPECIALIST

WATER DIST &
BACKFLOW
SUPERVISOR

WATER
DISTRIBUTION
FOREMAN

ASSET INFO
SPECIALIST
(2)

DIST SYSTEM
OPERATOR II
(5)

DIST SYSTEM
OPERATOR I (8)

DIST SYSTEM
WORKER (10)

BACKFLOW
COORDINATOR

BACKFLOW
TECH

CLERK
ASSISTANT II

WASTEWATER
PLANT
SUPERVISOR

CHIEF
OPERATOR

WATER PLANT
OPERATOR III

WW PLANT
OPERATOR III
(2)

WW PLANT
OPERATOR II
(4)

WATER PLANT
OPERATOR II
(2)

WW PLANT
OPERATOR I (6)

RESIDUALS
TECH
(2)

WATER PLANT
OPERATOR I (3)

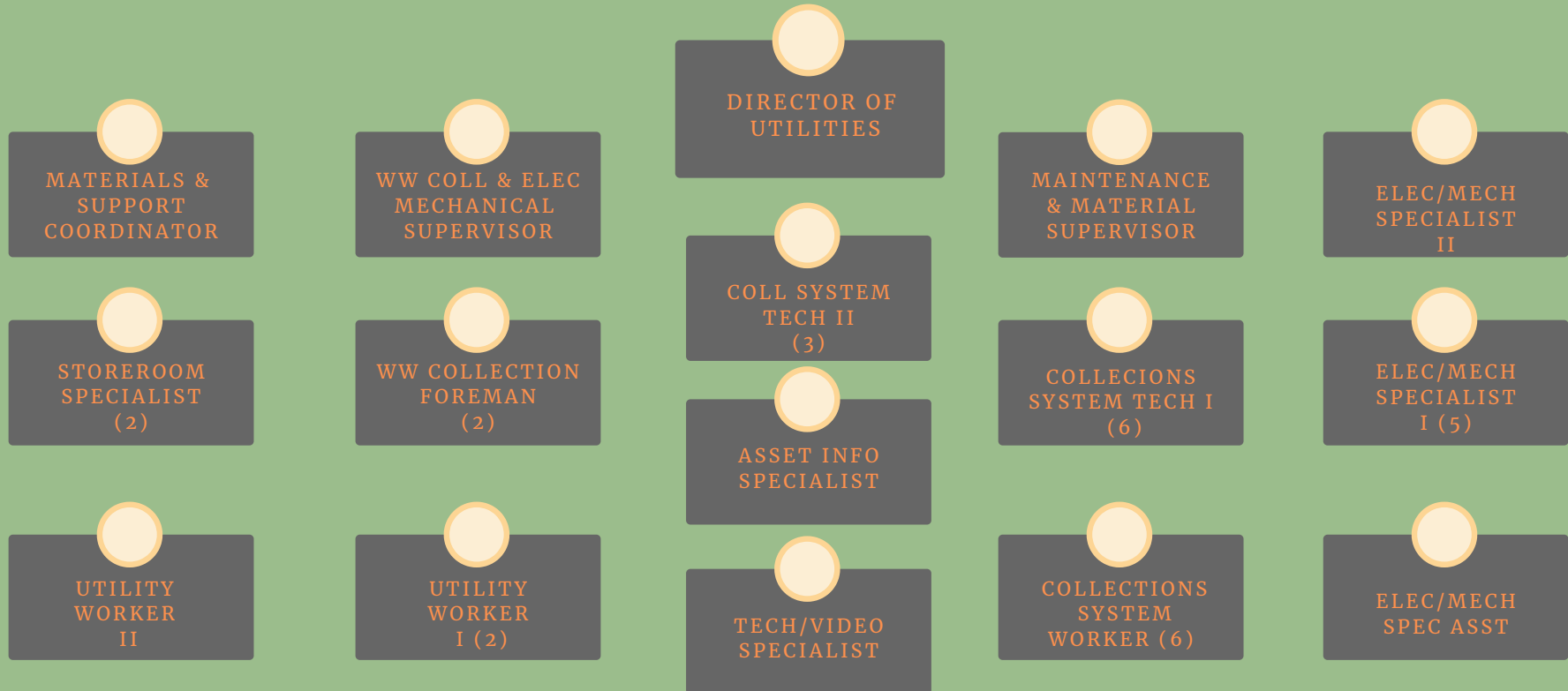


Utilities Division

Operations

Maintenance & Materials,

Wastewater Collections & Electrical Mechanical





Solid Waste & Recycling

FINANCE
SUPERVISOR

SHIFT
SUPERVISOR

DIRECTOR
OF UTILITIES

ENFORCEMENT
COORDINATOR

RECYCLING
COORDINATOR

ACCOUNTING
CLERK III

EQUIPMENT
COMPLIANCE
SPECIALIST

SOLID WASTE
MANAGER

LEAD
ATTENDANT
II (6)

COMPOST/
RECYCLE TECH II

ACCOUNTING
CLERK II

LEAD HEAVY
EQUIPMENT
OPERATOR

FACILITY
SUPERVISOR

LEAD
ATTENDANT
I (6)

RECYCLING
COLLECTION
TECH

SOLID WASTE
SPOTTER (3)

HEAVY EQUIP
OPERATOR (6)

LEAD FACILITY
ATTENDANT

ENVIROMENT
SPECIALIST

ENVIROMENT
TECH



Building Division

FINANCE
SUPERVISOR

CUSTOMER
CARE SPECIALIST

DEPUTY
BUILDING
OFFICIAL

BUILDING
OFFICIAL

FIELD
INVESTIGATOR
SUPERVISOR

PERMIT
SUPERVISOR

OPERATIONS
SUPPORT
SUPERVISOR

ACCOUNTING
TECH III

CUSTOMER
SERVICE TECH II

SINGLE TRADE
INSPECTOR
BUILDING

DEVELOPMENT
OPERATIONS
MANAGER

FIELD
INVESTIGATOR
(3)

LEAD PERMIT
COORDINATOR

PERMIT
COORDINATOR
(8)

ACCOUNTING
TECH II

CLERK II (2)

SINGLE TRADE
INSPECTOR
ELECTRICAL

FIELD
OPERATION
MANAGER

DUAL CERT
INSP/PL
IV

INSPECTOR/ PLAN
EXAMINER (13)

DUAL CERT
INSP/PL
I



Fleet Division

