



**Fiscal Year 2024-2025
Annual Budget**

INDEX





Fiscal Year 2024-2025 Annual Budget

Resolution Adopting FY25 Budget

RESOLUTION NO.: 24-209

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

WHEREAS, the provisions of Chapter 129 and Chapter 200, Florida Statutes, provide the procedure for levying ad valorem millage and adopting the County's annual budget for Fiscal Year 2025, and the Board of County Commissioners of Hernando County, Florida, has complied with said laws and has provided for the adoption of said Budget, which said Budget includes all items that are necessary and proper as provided by law for the County; and

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

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

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

SECTION 1. That there is hereby levied and assessed as a County tax, as designated by the laws of the State of Florida, on the tax roll for the year 2024 a uniform ad valorem tax on all property in the County of Hernando subject to County taxes hereinafter set forth; as determined for County tax purposes, on the assessed valuation of such property which said ad valorem tax levies are as shown on the attached Exhibit "A".

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

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

certified to the Hernando County Property Appraiser for extension on the 2024 Tax Rolls of Hernando County.

ADOPTED in Special Session this 24th day of September 2024, A.D.

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA



Attested to by
DOUG CHORVAT, JR
CLERK

By: 
ELIZABETH NARVERUD
CHAIRPERSON

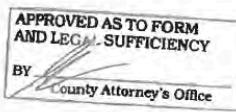


Exhibit "A"

County Wide Millage Rates	2023/2024 Rates	Rolled-Back Rates	2024/2025 Final Rates	Percentage Over (Under) Roll-Back
BCC General Fund	6.6997	6.2661	6.4497	2.93%
BCC County Health	0.1102	0.1031	0.1102	6.89%
BCC Transportation Trust	0.8091	0.7567	0.8091	6.92%

Resolution Adopting FY25 MSTUs

RESOLUTION NO.: 24-210

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

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

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

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

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

WHEREAS, the Hernando County Board of County Commissioners has approved by formal action, the required tax levies for the two MSTUs; and have provided for the adoption of the 2025 annual budgets for the two MSTU's all pursuant to the provisions of Chapter 129, Chapter 200, and other provisions of law.

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

SECTION 1. That there is hereby levied and assessed within the Emergency Medical Services Tax District MSTU on the tax roll for the year 2024, a uniform ad valorem tax on all property within said MSTU subject to County taxes, in an amount as set forth in the attached Exhibit "A". Said ad valorem tax

Levy is hereby certified to the Hernando County Property Appraiser for extension on the 2024 tax rolls of Hernando County.

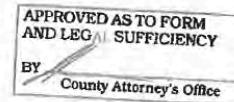
SECTION 2. That there is hereby levied and assessed within the Stormwater Management Program MSTU on the tax roll for the year 2024, a uniform ad valorem tax on all property within said MSTU subject to County taxes, in an amount as set forth in the attached Exhibit "A". Said ad valorem tax levy is hereby certified to the Hernando County Property Appraiser for extension on the 2024 tax rolls of Hernando County.

ADOPTED in Special Session this 24th day of September 2024, A.D.



BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

Attest: *Debbie Huffie, Deputy Clerk*
DOUG CHORVAT JR.
CLERK
By: *EN* ELIZABETH NARVERUD
CHAIRPERSON



MSTU Millage Rates	2023/2024 Rates	Rolled-Back Rates	2024/2025 Final Rates	Percentage Over (Under) Roll-Back
Emergency Medical Svc MSTU	0.9100	0.8511	0.9100	6.92%
Stormwater MSTU	0.1139	0.1065	0.1139	6.95%

Resolution Adopting FY25 MSBUs

RESOLUTION NO. 24-21

A RESOLUTION TO ADOPT THE 2024 NON-AD VALOREM ASSESSMENT ROLLS AND 2025 BUDGETS FOR EIGHTY-SEVEN (87) MUNICIPAL SERVICE BENEFIT UNITS AND CERTIFYING SAID ASSESSMENT ROLLS FOR COLLECTION BY THE HERNANDO COUNTY TAX COLLECTOR AS AUTHORIZED BY FLORIDA STATUTES, CHAPTERS 125 & 197.

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

WHEREAS, these eight-seven (87) Municipal Service Benefit units have adopted and submitted budgets for the same year which said budget was approved by the Hernando County Board of County Commissioners on September 24, 2024; and

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

WHEREAS, the Board of County Commissioners desires to approve these eighty-seven (87) non-ad valorem assessments in order to provide funds for budgeted expenditures; and

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

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

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

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

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

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

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

ADOPTED in Special Session this 24th day of September 2024, A.D.



BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

By: 
ELIZABETH NARVERUD
CHAIRPERSON



EXHIBIT A

OVERVIEW OF EXISTING MUNICIPAL SERVICE BENEFIT UNITS (MSBU)

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

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

The following table is a summary of each of the existing MSBUs in Hernando County as of September 24, 2024.

Bl	Fl U3	Fl 13	JACKDAW ROAD PAVING	17-19	13.00	N/A		\$15,000.00	\$350.00
68	7706	214	Old Squaw Ave. Road Paving	17-20	35.00	N/A		\$28,600.00	\$393.00
69	7939	215	Timamou Area Road Paving	17-21	63.50	N/A		\$35,173.00	\$443.00
70	7940	216	Alberta Street Road Paving	17-23	20.00	N/A		\$32,300.00	\$598.00
71	7705	217	Kodiak Wren Road Paving	17-24	19.50	N/A		\$17,400.00	\$359.00
72	7938	218	Wood Owl Ave Road Paving	17-25	37.00	N/A		\$34,700.00	\$442.00
73	7927	219	Sweet Gum Road Millings	17-34	31.00	N/A		\$16,800.00	\$340.00
74	7828	220	Nordica Rd Road Paving	17-36	15.50	N/A		\$58,700.00	\$376.00
75	7926	221	Marsh Wren Ave Road Paving	17-35	9.50	N/A		\$17,000.00	\$663.00
76	7930	222	Piping Plover Area Road Paving	17-37	62.00	N/A		\$28,786.00	\$339.00
77	7942	223	White Rd Road Paving	17-38	30.00	N/A		\$35,300.00	\$581.00
78	7960	224	Dolquieb Lane Area	18-03	63.00	N/A		\$30,074.00	\$364.00
79	7980	225	Royal Highlands Area L	18-04	57.00	N/A		\$34,400.00	\$375.00
80	7919	226	Michigan Ave Paving	18-25	38.00	N/A		\$217,900.00	\$447.00
81	7920	228	Hurricane Drive Paving	18-23	23.00	N/A		\$19,600.00	\$733.00
82	7708	229	Pheasant Ave Paving	18-26	135.50	N/A		\$60,500.00	\$412.00
83	7999	230	Mandrake/Canary Rd	20-14	16.50	N/A		\$181,700.00	\$993.00
84	4614	600	Unsafe Structure Abatement	15-02	11.00	N/A		\$296,728.00	\$0.00
85	0011	605	Nuisance Abatement	20-09	22.00	N/A		\$120,000.00	\$0.00
86	7917	238	Penn St/Sceul Duck Paving	22-22	51.00	N/A		\$0.00	\$0.00
87	7710	237	Kensington Woods Street Lighting	23-13	139.00	28		\$11,600.00	\$68.00

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

Resolution Adopting Local Providers Participation Fund

RESOLUTION NO. 24-212

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 in Chapter 15, Article II of the Hernando County Code of Ordinances.

Tax Collector means the Hernando County Tax Collector.

Section 2. Authority. Pursuant to Article VIII, Section 1(f) of the Constitution of the State of Florida, Chapter 125 of the Florida Statutes, and the Hernando County Local Provider Participation Fund Ordinance, the Board is hereby authorized to impose a special assessment against private for-profit and not-for-profit hospitals located within the County to fund the non-federal share of Medicaid payments associated with Local Services.

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

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

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

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

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

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

Section 5. Computation of Assessment. The Assessment shall equal 0.29% of net patient revenue for each Assessed Property specified in the Non-Ad Valorem Assessment Roll that is attached hereto as Exhibit "A". The amount of the Assessment required of each Assessed Property may not exceed an amount that, when added to the amount of other hospital assessments levied by the state or local government, exceeds the maximum percent of the aggregate net patient revenue of all Assessed Hospitals in the state permitted by 42 C.F.R. § 433.68(f)(3)(i)(A). Assessments for each Assessed Property will be derived from data contained in cost reports and/or in the Florida Hospital Uniform Reporting System, as available from the Florida Agency for Health Care Administration.

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

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

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

Section 7. Public Hearing. The Board has heard and considered objections of all interested persons prior to rendering a decision on the Assessment and attached Non-Ad Valorem

Assessment Roll that is attached hereto as Exhibit "A".

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

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

Section 10. Effective Date. This Resolution to be effective immediately upon adoption. This Resolution duly adopted this 24th day of September, 2024.

ADOPTED at a public meeting in Brooksville, Hernando County, Florida in Regular Session on the 24th day of September, 2024 A.D.

(SEAL)

Attest: *John Murphy, Deputy Clerk*
Doug Ghervat, Jr.
Clerk

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

By: *Elizabeth Narverud*
Elizabeth Narverud
Chairperson

Approved for Form and Legal Sufficiency

County Attorney's Office

Directed Payment Program Letter of Agreement

THIS LETTER OF AGREEMENT (LOA) is made and entered into in duplicate on the 24th day of September 2024, by and between **Hernando County LPPF** (the "IGT Provider") on behalf of **Region 3**, and the State of Florida, Agency for Health Care Administration (the "Agency"), for good and valuable consideration, the receipt and sufficiency of which is acknowledged.

DEFINITIONS

"Intergovernmental Transfers (IGTs)" means transfers of funds from a non-Medicaid governmental entity (e.g., counties, hospital taxing districts, providers operated by state or local government) to the Medicaid agency. IGTs must be compliant with 42 CFR Part 433 Subpart B.

"Medicaid" means the medical assistance program authorized by Title XIX of the Social Security Act, 42 U.S.C. §§ 1396 et seq., and regulations thereunder, as administered in Florida by the Agency.

"Directed Payment Program (DPP)," pursuant to the General Appropriation Act, Laws of Florida 2024-231, is the program that provides direct supplemental payments to eligible public and private entities that provide inpatient and outpatient services to Medicaid managed care recipients.

A. GENERAL PROVISIONS

1. Per House Bill 5001, the General Appropriations Act of State Fiscal Year 2024-2025, passed by the 2024 Florida Legislature, the Hernando County LPPF and the Agency agree that the Hernando County LPPF will remit IGT funds to the Agency in an amount not to exceed the total of **\$2,047,300.00**. The Hernando County LPPF and the Agency have agreed that these IGT funds will only be used for the DPP program.
2. The Hernando County LPPF will return the signed LOA to the Agency.
3. The Hernando County LPPF will pay IGT funds to the Agency in an amount not to exceed the total of **\$2,047,300.00**. The Hernando County LPPF will transfer payments to the Agency in the following manner:
 - a. Per Florida Statute 409.908, annual payments for the months of July 2024 through June 2025 are due to the Agency no later than October 31, 2024, unless an alternative plan is specifically approved by the agency.
 - b. The Agency will bill the Hernando County LPPF when payment is due.
4. The Hernando County LPPF and the Agency agree that the Agency will maintain necessary records and supporting documentation applicable to health services covered by this LOA in accordance with public records laws and established retention schedules.

a. AUDITS AND RECORDS

- i. Hernando County LPPF agrees to maintain books, records, and documents (including electronic storage media) pertinent to performance under this LOA in accordance with generally accepted accounting procedures and practices, which sufficiently and properly reflect all revenues and expenditures of funds provided.
- ii. Hernando County LPPF agrees to assure that these records shall be subject at all reasonable times to inspection, review, or audit by state personnel and other personnel duly authorized by the Agency, as well as by federal personnel.
- iii. Hernando County LPPF agrees to comply with public record laws as outlined in section 119.0701, Florida Statutes.

b. RETENTION OF RECORDS

- i. The Hernando County LPPF agrees to retain all financial records, supporting documents, statistical records, and any other documents (including electronic storage media) pertinent to performance under this LOA for a period of six (6) years after termination of this LOA, or if an audit has been initiated and audit findings have not been resolved at the end of six (6) years, the records shall be retained until resolution of the audit findings.
- ii. Persons duly authorized by the Agency and federal auditors shall have full access to and the right to examine any of said records and documents.
- iii. The rights of access in this section must not be limited to the required retention period but shall last as long as the records are retained.

c. MONITORING

- i. Hernando County LPPF agrees to permit persons duly authorized by the Agency to inspect any records, papers, and documents of the Hernando County LPPF which are relevant to this LOA.

d. ASSIGNMENT AND SUBCONTRACTS

- i. The Hernando County LPPF agrees to neither assign the responsibility of this LOA to another party nor subcontract for any of the work contemplated under this LOA without prior written approval of the Agency. No such approval by the Agency of any assignment or subcontract shall be deemed in any event or in any manner to provide for the incurrence of any obligation of the Agency in addition to the total dollar amount agreed upon in this LOA. All such assignments or subcontracts shall be subject to the conditions of this LOA and to any conditions of approval that the Agency shall deem necessary.
5. This LOA may only be amended upon written agreement signed by both parties. The Hernando County LPPF and the Agency agree that any modifications to this LOA shall be in the same form, namely the exchange of signed copies of a revised LOA.
6. Hernando County LPPF confirms that there are no pre-arranged agreements (contractual or otherwise) between the respective counties, taxing districts, and/or the providers to redirect any portion of these aforementioned supplemental payments in order to satisfy non-Medicaid, non-uninsured, and non-underinsured activities.
7. Hernando County LPPF agrees the following provision shall be included in any agreements between Hernando County LPPF and local providers where IGT funding is provided pursuant to this LOA. Funding provided in this agreement shall be prioritized so that designated IGT funding shall first be used to fund the Medicaid program and used

secondarily for other purposes.

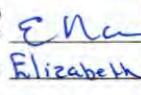
8. This LOA covers the period of July 1, 2024, through June 30, 2025, and shall be terminated September 30, 2025, which includes the states certified forward period.
9. This LOA may be executed in multiple counterparts, each of which shall constitute an original, and each of which shall be fully binding on any party signing at least one counterpart.

DPP Local Intergovernmental Transfers	
Program / Amount	State Fiscal Year 2024-2025
Estimated IGTs	\$2,047,300.00
Total Funding Not to Exceed	\$2,047,300.00

IN WITNESS WHEREOF, the parties have caused this page Letter of Agreement to be executed by their undersigned officials as duly authorized.

HERNANDO COUNTY LPPF

SIGNED
BY:

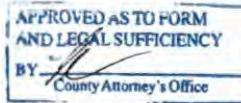
 

NAME: Elizabeth Wallace
TITLE: Chairperson
DATE: 9-24-2024

STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION

SIGNED
BY:

NAME: Tom Wallace
TITLE: Deputy Secretary for Health Care
Finance and Data
DATE: _____



Facility	Mandatory Payment
	0.29% NPR
TGH – Brooksville	\$ 369,156
Encompass Health Rehabilitation Hospital of Spring Hill	94,943
HCA Florida Oak Hill Hospital	1,035,097
Springbrook Hospital	42,523

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Fiscal Year 2024-2025 Annual Budget

Glossary

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

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

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

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

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

Aggregate – Constituting or amounting to a whole; total.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Improvement Programs (CIP) – Multi-year program for planning and financing public facilities improvements. The program is developed from departmental requests and is based on studies of financial resources available and consistency of proposed improvements with adopted Comprehensive Plan policies. The first year of the CIP will be adopted as an integral part of the annual budget. It includes land acquisitions, building improvements, transportation

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

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

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

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

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

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

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

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

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

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

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

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

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

Dedicated – Committed for a particular use or function.

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

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

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

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

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

Enhancement – An improvement to a programmatic service level.

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

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

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

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

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

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

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

Full-time Equivalency (FTE) - The percentage of a full year's employment, e.g., one full years' employment is 1.0 FTE, 1/2 years' employment is 0.5 FTE.

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

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

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

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

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

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

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

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

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

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

Impact Fees – Fees charged to a developer and/or owner/builder to offset, in whole or part, the cost of capital improvements to meet growth demands.

Impact fees are assessed for county owned capital facilities for parks, fire-rescue, library, law enforcement, public buildings, schools and roads.

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

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

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

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

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

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

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

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

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

Local Option Sales Tax – An infrastructure surtax to be levied by local governments as approved by referendum at a rate of 1/2 cent or 1 cent. Tax may be effective for up to fifteen years from the date of levy. Proceeds must be expended on fixed capital expenditures or fixed capital costs for construction, reconstruction, or improvement of public facilities that have a life expectancy of five or more years and land acquisition, land improvement, and related design and engineering costs.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Acronyms

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

GAAP Generally Accepted Accounting Principles
GIS Geographic Information Systems
GFOA Governmental Finance Officers Association
GPS Global Positioning System
HAZMAT Hazardous Materials
HBVFD Hernando Beach Volunteer Fire Department
HCFRD Hernando County Fire and Rescue District
HCRA Health Care Responsibility Act
HCSO Hernando County Sheriff's Office
HCUD Hernando County Utilities Department
HCWRAP Hernando County Water Resource Assessment Project
HIPAA Health Insurance Portability and Accountability Act
HMO Health Maintenance Organization
HVAC Heating, Ventilation, Air Conditioning
JJJC 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

