



Fiscal Year 2024-2025

Annual Budget

DEPARTMENT BUDGETS



Hernando County, Florida

Hernando County, FL

Board of County Commissioners

Fiscal Year 2024-2025 Annual Budget

Area of Operations – Board of County Commissioners



Area of Operations of Board of County Commissioners

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$1,584,052	\$1,909,444	\$1,958,105	\$48,661	3%
Operating Expense	\$4,282,715	\$4,627,183	\$5,577,581	\$950,398	21%
Capital Outlay	\$2,950,000	\$2,926,995	\$5,421,077	\$2,494,082	85%
Debt Service	\$3,177,143	\$4,873,216	\$4,359,418	(\$513,798)	(11%)
Grants & Aid	\$149,831	\$149,831	\$149,831	\$0	0%
Transfers	\$3,051,613	\$4,294,873	\$3,898,679	(\$396,194)	(9%)
Non-Operating	\$12,715,757	\$15,197,112	\$18,867,492	\$3,670,380	24%
Budget Reserves	\$43,796,095	\$37,290,027	\$40,113,998	\$2,823,971	8%
EXPENSES TOTAL	\$71,707,206	\$71,268,681	\$80,346,181	\$9,077,500	13%
Revenues					
Taxes	\$86,350,667	\$96,064,136	\$102,131,347	\$6,067,211	6%
Intergovernmental	\$17,744,537	\$20,103,267	\$20,269,046	\$165,779	1%
Charges for Services	\$3,695,106	\$4,322,427	\$5,156,936	\$834,509	19%
Fines and Forfeitures	\$30,250	\$30,255	\$30,300	\$45	0%
Miscellaneous	\$755,419	\$773,556	\$777,556	\$4,000	1%
Transfers	\$2,869,748	\$5,753,607	\$4,552,903	(\$1,200,704)	(21%)
Other Sources	\$56,007,262	\$57,300,429	\$72,103,124	\$14,802,695	26%
REVENUES TOTAL	\$167,452,989	\$184,347,677	\$205,021,212	\$20,673,535	11%
Surplus (Deficit)	\$95,745,783	\$113,078,996	\$124,675,031	–	–

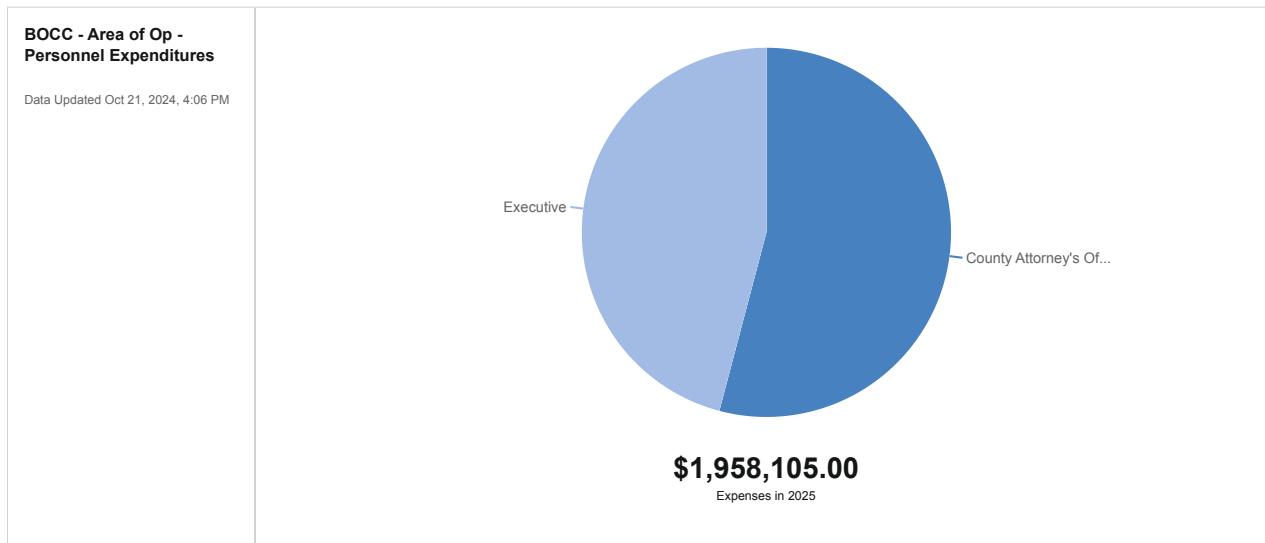
Other Sources Revenue is Balance Forward Cash reserved for specific departments within Board of County Commissioners.

Intergovernmental Revenue consists of State Grants and Revenue Sharing.

Board of County Commissioners by Department

	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
Executive	\$51,906,112	\$48,113,285	\$56,045,251
Clerk of Court	\$7,623,536	\$9,268,344	\$12,435,042
Tax Collector	\$3,616,500	\$3,916,000	\$4,268,500
Property Appraiser	\$2,915,706	\$3,241,267	\$3,658,141
Supervisor of Elections	\$2,176,515	\$2,687,501	\$2,774,309
Capital Projects	\$2,500,000	\$2,926,995	\$0
County Attorney's Office	\$968,837	\$1,115,289	\$1,164,938
TOTAL	\$71,707,206	\$71,268,681	\$80,346,181

Personnel Expense by Area of Operations



BOCC - Area of Op - Personnel Expenditures

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
County Attorney's Office	\$907,658	\$899,504	\$1,044,087	\$1,059,438
Executive	\$663,782	\$684,548	\$865,357	\$898,667
TOTAL	\$1,571,440	\$1,584,052	\$1,909,444	\$1,958,105

Board of County Commissioners - FTE Count

Area of Operations - BOCC

Job Title	Allocated FTE Count	Board of County Commissioners
ASSISTANT COUNTY ATTORNEY		3
COUNTY ATTORNEY		1
COUNTY COMMISSIONER		5
PARALEGAL DIRECTOR		1
PARALEGAL II		3
ALLOCATED FTE COUNT		13

Departments

Board of County Commissioners (BOCC)

Local Provider Participation Fund (LPPF)

American Rescue Plan Act (ARPA)

Chinsegut Hill

Slosberg Driver Ed

Non-Ad Val Bond Series 2022

Non-Ad Val Bond Val Ref Rev Bd S10

Non-Ad Val Rev Note 2012

Check us Out

BOCC Area of Operation Website



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2024-2025 Annual Budget

Board of County Commissioners

The Board of County Commissioners is the chief legislative body in Hernando County. The Board meets the second and fourth Tuesdays of the month at 9 a.m., with the first Tuesday reserved for workshops, as needed. The Board meets in the John Law Ayers room located on the first floor of the Government Center at 20 North Main Street in Brooksville.

The five county commissioners are elected to four-year terms by the voters at large and represent the geographical district in which they reside. The Board approves the budget, adopts local ordinances and resolutions and establishes policies which govern the County and ensure the health, safety and welfare of the citizens.

Commissioners' duties are specifically delineated in Chapter 125, Florida Statutes. The Board also serves as the Governing Board for the Hernando County Water & Sewer District, which provides water and sewer systems for residents within the unincorporated areas of the County.

Goals

Hernando County Government is committed to providing a community of recognized stability and excellence for our citizens by:

- Managing public business in a responsive and efficient manner
- Preserving and enhancing public assets
- Ensuring a safe and healthy community
- Creating continuous improvement by means of a proactive exchange of ideas within the organization and with our customers

Board Of County Commissioners

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Personnel Services	\$684,548	\$865,357	\$898,667	\$33,310	4%
Operating Expense	\$536,257	\$579,368	\$1,143,768	\$564,400	97%
Capital Outlay	\$450,000	\$0	\$5,421,077	\$5,421,077	—
Debt Service	\$0	\$0	\$0	\$0	—
Grants & Aid	\$73,053	\$73,053	\$73,053	\$0	0%
Transfers	\$7,500	\$7,500	\$8,000	\$500	7%
EXPENSES TOTAL	\$1,751,358	\$1,525,278	\$7,544,565	\$6,019,287	395%
Revenues					
Charges for Services	\$497,796	\$362,555	\$526,547	\$163,992	45%
REVENUES TOTAL	\$497,796	\$362,555	\$526,547	\$163,992	45%
Surplus (Deficit)	(\$1,253,562)	(\$1,162,723)	(\$7,018,018)	—	—

Personnel Services increased due to state mandated increase of elected official salaries and Florida Retirement Systems.

Operating Expenses increased due to implementation of strategic plan creation and hardware replacement.

Capital Outlay increased due to the consolidation of the capital project fund, the remaining amount for the Tax Collector Annex Building and ERP Software implementation projects.

Charges for Services revenues is cost allocation charged to all non-general fund departments for assistance from Central Services departments.

Our People - FTE Count

Allocated FTE - Fund 0011-01051 BOCC

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



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2024-2025 Annual Budget

Local Provider Participation

The Local Provider Participation department tracks pass through funds associated with local providers.

Local Provider Participa

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Operating Expense	\$0	\$0	\$0	\$0	-
EXPENSES TOTAL	\$0	\$0	\$0	\$0	-
Revenues					
Miscellaneous	\$0	\$0	\$0	\$0	-
REVENUES TOTAL	\$0	\$0	\$0	\$0	-
Surplus (Deficit)	\$0	\$0	\$0	-	-

Pass through funds.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



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

American Rescue Plan

The American Rescue Plan provided \$350 billion dollars in emergency funding for state, local, territorial, and Tribal governments to remedy this mismatch between rising costs and falling revenues. This includes:

- \$195 billion for states, (a minimum of \$500 million for each State);
- \$130 billion for local governments (a minimum of \$1.25 billion per state is provided by the statute inclusive of the amounts allocated to local governments within the state);
- \$20 billion for tribal governments; and
- \$4.5 billion for territories
-

The Rescue Plan provided needed relief to state, local, and Tribal governments to enable them to continue to support the public health response and lay the foundation for a strong and equitable economic recovery. In addition to helping these governments address the revenue losses they have experienced as a result of the crisis, it helped them cover the costs incurred due responding to the public health emergency and provide support for a recovery – including through assistance to households, small businesses and nonprofits, aid to impacted industries, and support for essential workers. It also provided resources for state, local, and Tribal governments to invest in infrastructure, including water, sewer, and broadband services.

Goals

On March 11, 2021, the American Rescue Plan Act was signed into law and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund which together make up the Coronavirus State and Local Fiscal Recovery Funds (“SLFRF”) program. This program is intended to provide support to State, territorial, local, and Tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents, and businesses.

On May 20, 2021, Hernando County received the first half of the allocation in the amount of \$18,833,344.00. May 2022, Hernando County received the second half of the allocation in the amount of \$18,833,344.00. In collaboration with the Balmoral Group, the County has created a list of projects using the following five statutory categories:

1. To respond to the COVID-19 public health emergency or its negative economic impacts.
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to such eligible workers of the recipient or by providing grants to eligible employers that have eligible workers who performed essential work.
3. For the provision of government services, to the extent of the reduction in revenue of such recipient due to the COVID-19 public health emergency, relative to revenues collected in the most recent full fiscal year of the recipient prior to the emergency.

- To make necessary investments in water, sewer, or broadband infrastructure.
- Provide Revenue Replacement for minimizing future debt service for citizens.

ARPA-SLFRF FUND 1555

Total Award	\$ 37,666,688.00
--------------------	-------------------------

Description	Approved Amount
Weeping Willow Road Sewer Force Main	4,422,445.00
US 41 Ayres Rd	1,500,000.00
Killian Water Plant	6,238,525.00
Baker Act Facility-Lifestream Behavioral Health Center	2,000,000.00
Septic to Sewer	6,052,821.00
Airport Master Stormwater Update	311,879.00
Telecom Force Main at Airport	1,600,000.00
Water Supply System Overhaul-Salvation Army(Subrecipient Agreement)	192,500.00
Essential Worker Bonus BOCC	1,294,205.00
Essential Worker Bonus Cons Off SOE	29,119.00
Essential Worker Bonus Cons Off CCC	231,801.00
Essential Worker Bonus Cons Off TC	122,657.00
Essential Worker Bonus Cons Off PA	99,992.00
South Brooksville-Stormwater	1,061,976.00
State Road 50/Grove Rd Force Main Project	508,768.00
Affordable Housing/Workforce Housing	2,000,000.00
TOTAL	27,666,688.00

Revenue Loss Spending Detail

Chambers AV Upgrade	83,983.00
Chambers Video Upgrade	168,707.00
Procurement Software	196,620.00
Buy down Debt Service on Judicial Center	9,000,000.00
Digitization and Restoration of County Records	550,690.00
TOTAL	10,000,000.00

American Rescue Plan

ADOPTED BUDGETS					Percentage Increase (Decrease)
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	
Expenses					
Operating Expense	\$0	\$0	\$6,500	\$6,500	—
Capital Outlay	\$0	\$500,000	\$743,000	\$243,000	49%
Grants & Aid	—	—	\$200,000	\$200,000	—
Transfers	\$0	\$0	\$0	\$0	—
EXPENSES TOTAL	\$0	\$500,000	\$949,500	\$449,500	90%

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Revenues					
Intergovernmental	\$0	\$500,000	\$949,500	\$449,500	90%
Miscellaneous	\$0	\$0	\$0	\$0	-
Other Sources	\$0	\$0	\$0	\$0	-
REVENUES TOTAL	\$0	\$500,000	\$949,500	\$449,500	90%
Surplus (Deficit)	\$0	\$0	\$0	-	-

ARPA funds are exclusively grant funds.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)



Hernando County, FL

Board of County Commissioners

Fiscal Year 2024-2025 Annual Budget

Chinsegut Hill

At its January 28, 2020 regular meeting, the Board of County Commissioners unanimously voted to approve public/private partnerships between Hernando County Government, the Tampa Bay History Center and Mid Florida Community Services, Inc. to enter into license agreements for the use and operation of specified portions of the historic Chinsegut Hill property located at 22495 Chinsegut Hill Road in Brooksville.

As part of this partnership, Mid Florida Community Services, Inc. (MFCS) will use and operate the conference center, dining hall, classroom, caretaker's house, cottages and related facilities for events and activities such as retreat lodging, weddings, trainings, conferences, retreats and community events. MFCS plans to utilize any and all profits to supplement services and activities administered to the low-income and/or vulnerable populations of Hernando County.

“As a sixth generation Floridian, I know how important it is to preserve the history of Chinsegut Hill for the residents of the state of Florida and Hernando County. Returning Chinsegut Hill to full operations will be a huge win – allowing the people of Hernando County to access, visit, and utilize this property is key to future success,” said Mid Florida Community Services, Inc. CEO Michael Georgini. “I appreciate the Board of County Commissioners’ support and appreciate their confidence in Mid Florida Community Services. I look forward to this partnership, and what it will do for Hernando County.”

The Tampa Bay History Center (TBHC) will use and operate the Manor House for events and activities such as tours, weddings, trainings, conferences, photograph and artist events, interpretive and educational programs and community events. TBHC wishes to increase its geographic impact and expand its preservation efforts by providing curatorial and interpretive services to ensure Chinsegut Hill’s history is preserved and shared with the public. TBHC will provide cataloging, condition assessments and care of the contents of the Manor House, operate the Manor House as a museum and host special events. TBHC will be developing and providing materials highlighting Chinsegut Hill’s history, organizing and training of volunteer docents and working with the County in promoting and preserving the Chinsegut Hill Manor House.

“The Tampa Bay History Center’s ability to tell the stories of this historic and beloved Hernando County landmark and Mid Florida Community Services’ ability to showcase and share the property with the community is something we are most excited for,” said Hernando County Administrator Jeff Rogers. “The expertise and available resources these two organizations can provide will help propel Chinsegut Hill into a positive a healthy future.”

Chinsegut Hill

ADOPTED BUDGETS				
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)
Expenses				Percentage Increase (Decrease)

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Operating Expense	\$594,165	\$410,246	\$356,454	(\$53,792)	(13%)
Capital Outlay	\$82,000	\$360,735	\$264,757	(\$95,978)	(27%)
EXPENSES TOTAL	\$676,165	\$770,981	\$621,211	(\$149,770)	(19%)
Revenues					
Miscellaneous	\$80,150	\$50,150	\$300	(\$49,850)	(99%)
Transfers	\$42,939	\$53,200	\$56,000	\$2,800	5%
REVENUES TOTAL	\$123,089	\$103,350	\$56,300	(\$47,050)	(46%)
Surplus (Deficit)	(\$553,076)	(\$667,631)	(\$564,911)	–	–

Chinsegut Hill expenses decreased due to reduced contracted services and janitorial/pest services.

The revenues decined due to reduced cabin rentals.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2024-2025 Annual Budget

Dori Slosberg Driver Ed

Dori Slosberg Driver Education Safety Act. FS 318.1215—Notwithstanding the provisions of s. 318.121, a board of county commissioners may require, by ordinance, that the clerk of the court collect an additional \$5 with each civil traffic penalty, which shall be used to fund driver education programs in public and nonpublic schools. The ordinance shall provide for the board of county commissioners to administer the funds, which shall be used for enhancement, and not replacement, of driver education program funds. The funds shall be used for direct educational expenses and shall not be used for administration. Each driver education program receiving funds pursuant to this section shall require that a minimum of 30 percent of a student's time in the program be behind-the-wheel training. This section may be cited as the "Dori Slosberg Driver Education Safety Act."

History.—s. 98, ch. 2002-20; s. 10, ch. 2005-164; s. 49, ch. 2006-290.

D Slosberg Driver Ed

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Operating Expense	\$30	\$30	\$30	\$0	0%
Budget Reserves	\$1,029,422	\$978,778	\$1,042,402	\$63,624	7%
EXPENSES TOTAL	\$1,029,452	\$978,808	\$1,042,432	\$63,624	7%
Revenues					
Fines and Forfeitures	\$30,000	\$30,000	\$30,000	\$0	0%
Miscellaneous	\$0	\$0	\$0	\$0	—
Other Sources	\$999,452	\$948,808	\$1,012,432	\$63,624	7%
REVENUES TOTAL	\$1,029,452	\$978,808	\$1,042,432	\$63,624	7%
Surplus (Deficit)	\$0	\$0	\$0	—	—



[Table of Contents | CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2024-2025 Annual Budget

Non-Ad Val Bond Series 2022

Non-Ad Val Bond Series 2022 is a debt related department that solely tracks the debt payments until the debt is paid in full.

Non-Ad Val Bond Series 2022

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Operating Expense	–	\$0	\$0	\$0	–
Debt Service	–	\$2,781,502	\$2,781,502	\$0	0%
EXPENSES TOTAL	–	\$2,781,502	\$2,781,502	\$0	0%
Revenues					
Miscellaneous	–	\$0	\$0	\$0	–
Transfers	–	\$2,781,502	\$2,781,502	\$0	0%
REVENUES TOTAL	–	\$2,781,502	\$2,781,502	\$0	0%
Surplus (Deficit)		\$0	\$0	–	–

Non-Ad Val Bond Series 2022 is a debt related department that solely tracks the debt payments until the debt is paid in full.



[Table of Contents | CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2024-2025 Annual Budget

Non-Ad Val Ref Rev Bd S10

The Non-Ad Val Ref Rev Bd S10 is a debt related department that solely tracks the debt payments until the debt is paid in full.

Non-Ad Val Ref Rev Bd S10

ADOPTED BUDGETS				Percentage Increase (Decrease)	
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	
Expenses					
Operating Expense	\$20	\$8	\$8	\$0	0%
Debt Service	\$441,656	\$443,357	\$825	(\$442,532)	(100%)
Budget Reserves	\$8,619	\$6,832	\$6,343	(\$489)	(7%)
EXPENSES TOTAL	\$450,295	\$450,197	\$7,176	(\$443,021)	(98%)
Revenues					
Miscellaneous	\$0	\$0	\$0	\$0	-
Transfers	\$441,657	\$442,533	\$0	(\$442,533)	(100%)
Other Sources	\$8,638	\$7,664	\$7,176	(\$488)	(6%)
REVENUES TOTAL	\$450,295	\$450,197	\$7,176	(\$443,021)	(98%)
Surplus (Deficit)	\$0	\$0	\$0	-	-

The Non-Ad Val Ref Rev Bd S10 is a debt related department that solely tracks the debt payments until the debt is paid in full.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)

Hernando County, FL

Board of County Commissioners

Fiscal Year 2024-2025 Annual Budget

Non-Ad Val Rev Note 2012

Non-Ad Val Rev Note 2012 is a debt related department that solely tracks the debt payments until the debt is paid in full.

Non-Ad Val Rev Note 2012

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Operating Expense	\$20	\$20	\$20	\$0	0%
Debt Service	\$1,590,281	\$1,585,262	\$1,577,091	(\$8,171)	(1%)
Budget Reserves	\$3,436	\$3,798	\$9,091	\$5,293	139%
EXPENSES TOTAL	\$1,593,737	\$1,589,080	\$1,586,202	(\$2,878)	0%
Revenues					
Miscellaneous	\$0	\$0	\$0	\$0	–
Transfers	\$1,590,283	\$1,585,264	\$1,577,093	(\$8,171)	(1%)
Other Sources	\$3,454	\$3,816	\$9,109	\$5,293	139%
REVENUES TOTAL	\$1,593,737	\$1,589,080	\$1,586,202	(\$2,878)	0%
Surplus (Deficit)	\$0	\$0	\$0	–	–

Non-Ad Val Rev Note 2012 is a debt related department that solely tracks the debt payments until the debt is paid in full.



[Table of Contents](#) | [CIP Plan](#)
[County Website](#)