



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

**Adopted Budget - September 24, 2024**







**Fiscal Year 2024-2025  
Annual Budget**

# OVERVIEW

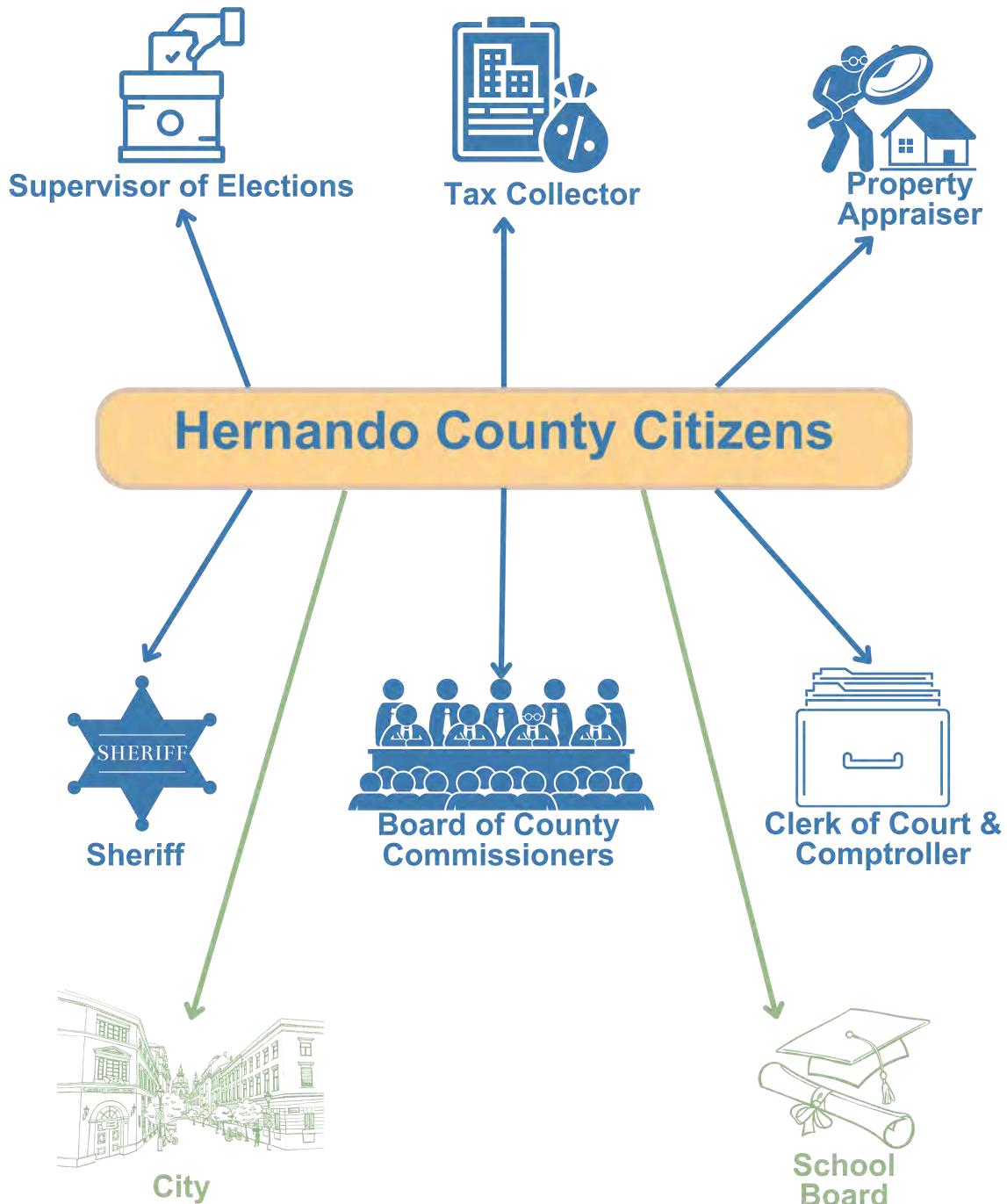






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**Hernando County Citizens**



**Hernando County Citizens** elect the **Board of County Commissioners**, **Constitutional Officers** and **School Board Members**. If the citizens live within the city limits they also elect the **Mayor** and **Council Members**.





# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

## Budget Overview

### Introduction

The FY25 Adopted Budget continues to address aging infrastructure and facilities. The County's low debt ratio per capita, strong reserves and conservative fiscal policies contribute to positive credit ratings when securing debt service, resulting in attractive interest rates. This budget, as in prior years, was developed with specific goals and objectives:

- Fully funding the Constitutional Officers' budgets,
- Maintaining existing service levels for residents,
- Focusing on the health, safety and welfare of residents and visitors,
- Addressing both internal and external services and efficiencies,
- Consideration of the BOCC's policy directives,
- Addressing maintenance and rehabilitation of facilities,
- Investing in our employees,
- Providing a sound self-insured risk, workers comp and health insurance programs; and
- Maintaining reserves.

Each department request is provided with line-item detail and explanations within various summations.

### Strategic Goals

- **Economic Development** - Hernando County shall continue efforts to support economic diversification of its local economy.
- **Infrastructure** - Hernando County shall maintain its infrastructure in an efficient, cost effective manner to ensure public facilities serve county residents' needs including expansion of recreational facilities.
- **Transportation** - Hernando County has prioritized widening and increasing capacity on roadways due to growth in the county.
- **Environment** - Hernando County's protection of the environment is critical to helping keep our County beautiful, through initiatives to make sure our waterways and springs are protected.
- **Government Space** - Hernando County began revamping the space utilized for government functions to address growth and expansion concerns for the Board of County Commissioners, the Courts and Constitutional Officers.
- **Housing** - Hernando County is committed to providing services for housing, community development and health and human services.
- **Public Safety** - Hernando County has made it a priority to address public safety space issues for both Hernando County Fire Services and the Sheriff.

The County has also led the statewide initiative to create springs protection zones around our freshwater springs to prevent destruction due to the population and tourism growth in Florida.

### Priorities and Issues Influencing the Budget

#### Priorities

Full funding for budget requests from the County's Constitutional Officers (Clerk of the Circuit Court & Comptroller, Property Appraiser, Supervisor of Elections, Tax Collector and Sheriff), the County's Medical Examiner, and Court Administration are included in the FY25 Adopted Budget. Of

special note, the property was purchased for the Public Safety Training Complex that will house facilities for the Sheriff, Fire and Emergency Services, and Emergency Management. In addition, other operational increases requiring ad valorem are included with a focus on investing in employees and maintaining a fully funded health insurance program. Another personnel services increase is due to an increase in Florida Retirement System (FRS) employer contribution rates, established by the State.

The eastside of Hernando County has also seen growth within industrial space. Several properties have been approved for logistical and industrial space. The County has partnered to provide roadway, water and sewer lines to incentivize this development moving forward. A new economic improvement in the future will be Cabot Citrus Farms. This premier golf resort will result in over 100 million dollars of economic investment in Hernando County, along with increased jobs, and tourism funding. The counties Expedited Permitting, Inspection, and Certification (EPIC) program was critical in making this project happen. Lastly, the Dr. Dennis Wilfong Center for Success is under construction creating the foundation with the partnership of the Wilton Simpson Technical College and Pasco Hernando Corporate College technical training for companies to maintain, grow and locate to Hernando County.

Protection of the environment will continue to be accomplished with the County continuing the design of the septic to sewer program near Weeki Wachee Springs. The Spring Hill Water Reclamation plant has also been decommissioned, due to the expansion of the Airport Water Reclamation plant. This plant decommissioning will reduce the groundwater nitrogen by approximately 46,000 pounds per year. The County also strengthened its fertilizer ban to include winter and summer months to reduce the amount of nitrogen in the groundwater. Finally, the County has also led the statewide initiative to create springs protection zones around our freshwater springs to prevent destruction due to the population and tourism growth in Florida.

Passing 200,000 in total county population results in the County being designated an Entitlement Community from the Department of Urban and Housing Development (HUD) for participation in the Community Development Block Grant Program (CDBG). The County will be conducting a consolidated plan provided to HUD for approval of how the County will spend the funding for this program. With this new initiative the BOCC has directed Housing Supportive Services to provide services for Housing, Community Development, and Health and Human Services. The County is managing several initiatives including the existing Kass Circle CRA, the under-development South Brooksville CRA, Tangerine Estates, along with other community initiatives.

The county has prioritized widening and increasing capacity on roadways due to the growth in the County. We have paused the limestone paving program to provide additional funding for the roadway capacity program. A new signal at County Line and Linden Drive is being designed. Improvements are planned in the upcoming year at the Anderson Snow and Corporate Boulevard intersection.

This past year we saw the start of the reconfiguration of the Judicial Center to allow for more courtrooms and increased ability to serve the citizens. This also resulted in government operations moving out of the courthouse. To completely accommodate the space concerns, a new Tax Collector building on the westside of the county is under construction, design for expansion of the County Administration building and Facilities building are included in this budget.

A study is in process for future space needs for the Sheriff's Administration Building due to the growth in the county and expanded services needed to keep the community safe. The master plan for the jail was completed last year, providing a plan for improvements, efficiencies, and expansion for our County. Funding of an expanded mental health facility and warehouse are top priority for the BOCC. The Emergency Radio System and Computer Aided Dispatch (CAD) system are both in process of being upgraded. This will provide outstanding communication for our first responders. This budget provided for one additional peak time ambulance, one 24-hour

ambulance at Station No. 13 and full staffing of the Aircraft Rescue & Fire Fighting (ARFF) truck at the airport. Station No. 15 & Station No. 16, both new fire stations, needed because of growth are being designed and land acquired to start construction in the new few years. Lastly, the Public Safety Training Complex for Law Enforcement, Fire Services, and Emergency Management is funded for overall masterplan design.

### **Issues**

As this budget was being developed, there were several factors to consider that could potentially impact government operations over the next year. The County anticipates the cost of goods and service to continue to rise based on the current inflation rate, impacting the number of infrastructure projects completed. There is also a possible impact on revenues due to legislative changes passed by the State. The County impact fee costs have not increased with the cost of construction; thus, increasing the portion of the cost on the non-impact fee revenue source. As the County proceeds during fiscal year (FY25), it will be imperative to closely monitor those revenue sources that the County relies upon to balance the budget, mainly fuel tax revenues which continue to decline. Another major concern is the uncertainty of the current economic conditions. Ad valorem taxes derived from property values represents approximately 52% of the County's General Fund (GF) revenue sources. As a long-term strategy, the Board of County Commissioners (BOCC) needs alternate revenue sources, such as General Obligation (GO) bonds, Impact Fees, and Payment in Lieu of Franchise Fees (PILOF) or Payment in Lieu of Taxes (PILOT) from Utilities and Solid Waste and ensure they are kept current with the rising cost of operation and construction. Utilization of ad valorem (property) taxes is a major source of revenue to fund County operations, capital projects and programs. Ad valorem taxes are assessed and applied to taxable values creating the amount of ad valorem required to fund the FY25 Adopted Budget with established property tax rates. The FY25 Adopted Budget has been prepared with the July 1 taxable values, as provided by the Hernando County Property Appraiser. The July 1 taxable values reflect an overall increase to the County's tax base of 10.53%. The County's total taxable values are \$16.4 billion, compared to last year's final values of \$14.8 billion. The increase in the taxable values generated approximately \$8.9 million in new ad valorem for countywide operations when applying the total tax rate from FY25. The additional ad valorem in the FY25 Adopted Budget is proposed to be allocated as follows:

### **Operational Increases Necessary to Meet Level of Service:**

To fully fund the Constitutional Officers' budget requests, \$13.8M in new ad valorem revenue was needed to cover expenses. The combined total increased from \$97,008,885 in FY24 to \$110,872,134 in FY25, an increase of 14.3%. Within each department are specific requests for operational increases that either are a result of current economics (increase in pricing) or providing an enhanced level of service. Property insurance required an increased allocation of \$184K, or 10%, in additional ad valorem to cover the premium increase.

### **State Mandates or Agreement Increases:**

Hernando's required share of the Medical Examiner's budget increased via share of the cost, but decreased overall due to the timing of construction of the new facility. The Medical Examiner requires a new facility and equipment. Estimated cost share to Hernando County is approximately \$500,000 for the next fifteen (15) years.

Hernando County's annual contribution to Medicaid in FY24 was \$3,134,161 and \$3,649,437 for FY25, an increase of \$515,276, or a 16% increase with a monthly allocation amount of \$304,119.

The Florida Retirement System (FRS) increase averaged of 7.2%, due to legislation passed during the 2024 session.

### **Capital Investments:**

The County's Capital Improvement Plan (CIP) was reviewed and approved by the Board in September 2024. A major component impacting the FY24 capital budget is septic-to-sewer conversion projects. The funding for these projects varies. The septic-to-sewer conversion project

funding is a combination of dedicated County revenue, grants (when available), and assessments to the property owner. This combined approach is an effort to keep the cost per property as constant and affordable as possible. Areas presently targeted for the program are those that directly impact our waterways.

The FY25 Adopted CIP includes ad valorem dedicated to projects: Parks Pine Island - Stem Wall design (100K), Parks Pine Island - Playground Replacement and Upgrades (280k), Strategic Planning (214k), and an ERP software (Accounting system) implementation (3.5M). Each CIP project has a detailed project sheet reflecting a thorough explanation of the project, planned revenues and expenditures, and a projected timeframe for completion linked to section 7 of this budget book.

The FY25 Adopted Budget provides adequate funding to address employee salaries and benefits. The budget includes the annual salary increase for employees of 4% and any approved positions.

Providing services to the community is the County's primary role. The BOCC provides services to the entire county; every effort is made to continue to provide services in the most efficient manner possible. Existing resources cannot always absorb the recurring maintenance costs after a new facility enhancement, or infrastructure, is added to the County's inventory.

The FY25 Adopted Budget allocates funding to maintain the established level of service for maintenance and operations. Health, safety, and the services that improve quality of life and protect the welfare of the public are the priority. Requests for any increase in funding, or additional resources, in the FY25 Adopted Budget are based upon prior BOCC direction, state mandates, and departmental assessments of priorities. The FY25 Adopted Budget includes 42 additional Full Time Equivalents (FTEs). Of the 42 FTEs, 13.1 FTE are funded within General Fund, as summarized below; however, some of those positions are grant funded.

Board Department's Approved FTE Changes					FTE
			Special Revenue Funds		
Public Works	Property Management Associate I	Assistant Property Management department with property relating matters.	Ad Valorem		1.00
Mosquito Control	Mosquito Control Technician I	To support DRA reclamation growth increase.			1.00
Mosquito Control	Seasonal Mosquito Control Surveillance Assistant	Assist technicians with daily surveillance and chicken care during peak season.			1.00
HCFFES	Captain Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU		1.00
HCFFES	Captain Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU		1.00
HCFFES	Captain Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU		1.00
HCFFES	Driver Engineer Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU		1.00
HCFFES	Driver Engineer Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU		1.00
HCFFES	Driver Engineer Medic	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU		1.00
HCFFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU		1.00
HCFFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU		1.00
HCFFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU		1.00
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HCFFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU		1.00
HCFFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU		1.00
HCFFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU		1.00
HCFFES	Firefighter Medic I	Staffing of Station 15 Medic	Fire Assessments & EMS MSTU		1.00
HCFFES	Maintenance Technician II	To perform fire stations maintenance as stations are added.	Fire Assessments & EMS MSTU		1.00
HCFFES	EMS Manager	To manage EMS program and protocol.	Fire Assessments & EMS MSTU		1.00
HCFFES	Communication Specialist	Assist with community events, speaking engagements and social media activities.	Fire Assessments & EMS MSTU		1.00
HCFFES	Training Captain	Increase in first responders, which in turn increases the need for additional training staff.	Fire Assessments & EMS MSTU		1.00
Internal Service Funds					
Human Resources	Human Resources Assistant	Assist Employment Coordinator with all Human Resources related matters to support employment growth.	Ad Valorem		0.50
Human Resources	Benefits Manager	Assist Benefits Coordinator with all benefit related matters as part of the department's succession plan.	Ad Valorem		0.40
Total Approved					42.00
Total Approved General Fund			13.10		
Total Approved All Other Funds			28.90		

The County continues to experience an increase in the cost of providing health insurance coverage for employees. The County provides a self-insured health insurance program which has seen annual increases due to the rising cost to provide health care. The County is self-insured and constantly evaluates options for changes to the health care program to alleviate employer and employee increases. Increases have remained fairly modest over the past few years as the

Employee Wellness Clinic has reduced health care costs and prevented major expenditures. In FY25, the County's health insurance program budget increased by 12%. That increase is a combination of premium growth and employee FTE growth.

Board Department's Approved FTE Changes			FTE	
Department	Position	Justification	Funding Source	FTE
<b>General Fund</b>				
County Administration	Administrative Assistant III	Assist County Administration with County Commissioners and citizen's requests.	Ad Valorem & Cost Allocation Fees	1.00
Office of Management & Budget	Budget Analyst I	Assist Budget Office with Grant funds and various subject budget tasks.	Ad Valorem & Cost Allocation Fees	1.00
Human Resources	Human Resources Assistant	Assist Employment Coordinator with all Human Resources related matters to support employment growth.	Ad Valorem & Cost Allocation Fees	0.50
Human Resources	Benefits Manager	Assist Benefits Coordinator with all benefit related matters as part of the department's succession plan.	Ad Valorem & Cost Allocation Fees	0.60
Code Enforcement	Code Enforcement Manager	Manage department compliance of County codes.	Ad Valorem, Liens, and Fines	1.00
Facilities Department	Facilities Project Coordinator	Assist Project Coordinator with managing the departments growing number of projects.	Ad Valorem & Cost Allocation Fees	1.00
Planning & Zoning	Zoning Inspector	Assist with citizens requests, performance bonds, and inspections ensuring success as the County grows.	Ad Valorem & Fees	1.00
Planning & Zoning	Zoning & Customer Care Technician	Assist staff, customers and citizens with zoning related matters ensuring success as the County grows.	Ad Valorem & Fees	1.00
Housing Support Services	Homeless Coordinator	Assist in collaboration with agencies with citizens experiencing homelessness.	Entitlement Grant	1.00
Housing Support Services	Program Coordinator	To support Community Development Block Grant with planning, managing and monitoring grant recipients.	Entitlement Grant	1.00
Housing Support Services	Housing Specialist	Assist Housing Coordinator in support of upcoming funding for housing, SHIP and CDBG.	SHIP Grant	1.00
Parks & Recreation	Maintenance Technician I	To support additional maintenance for Anderson Snow Splash Park	Ad Valorem & Fees	1.00
Parks & Recreation	General Maintenance/Dock Worker	To support additional maintenance for Anderson Snow Splash Park	Ad Valorem & Fees	2.00

### Millage Rate and Impact on Taxes

Millage is the rate used to calculate ad valorem, the amount of property taxes to be levied. One mil equals one dollar for every thousand dollars of taxable property value. The County's taxable value (tax base) is \$16.4 billion; one mil generates \$16.4 million. Florida Statutes provide the mechanism and process by which taxing authorities levy ad valorem. Per statute there is a 10-mil cap for the countywide millage rate. Hernando County has Municipal Service Taxing Units (MSTUs), which have a 10-mil cap when combined. In prior years, the County's combined millage rate (countywide and MSTUs together) provides a more balanced overall tax rate comparison. The MSTUs were established to provide ad valorem funding to the unincorporated area of Hernando County for fire rescue services and stormwater maintenance. With the 10.53% increase in the taxable value and additional requests previously identified, the FY25 Adopted combined tax rate is 8.3929 mils (millage for countywide is 7.3690 and the MSTUs are 1.0239. The combined millage rate is a reduction from the FY24 combined rate of 8.6429 by 0.25 mils.

The impact on the actual taxes an individual taxpayer experiences includes many variables that impact the taxes that they may be assessed. The following example depicts the change in taxes, from FY24 to FY25, for an assessed value of \$250,000, after utilizing a 50,000-homestead exemption, when the adopted combined millage rate is applied:

FY24 Taxes Paid for an assessed \$250,000 property value would be \$1,728.58, at the 8.6429 mils. FY25 Proposed Taxes for an assessed \$250,000 property value would be \$1,678.58, at the 8.3929 mils.

Difference FY24 to FY25 \$(50.00).

Percentage change -3%

More information regarding the calculation of assessed property values can be obtained by contacting the Hernando County Property Appraiser's Office: <https://hernandopa-fl.us/>

### Fund Structure Analysis

The budget must be balanced; revenues are equal to expenditures. The total FY25 Adopted Budget is \$940,345,359. Line-item detail is established for revenues and expenditures to conform to Governmental Accounting Standards Board (GASB), General Accepted Accounting Practices (GAAP), and Florida's Uniform Accounting System (FUAS) for counties. Adhering to these established standards creates consistency in financial reporting. Governmental entities are required to have proper separation and accountability of resources.

To maintain appropriate separation, the budget is comprised of more than 100 funds. For accounting purposes, and to simplify the information, the funds are categorized into six groups by the type of funding.

The General Fund is the major operating fund for countywide operations (Administration, Legal, Library, Parks and Recreation, Emergency Management, Facilities Maintenance, Constitutional Officers, and Judicial).

Special Revenue Funds are for a specific purpose: Fire Rescue, Public Works, etc.

Debt, and Capital Project Funds are self-explanatory as to their primary purpose.

Enterprise Funds are those operations that are funded by a fee that supports the services provided; Utilities, Solid Waste, Building Department, and Airport Operations are all enterprise funds.

The Internal Service Fund reflects the County's self-insured activities, as well as the internal maintenance activities for vehicles and equipment.

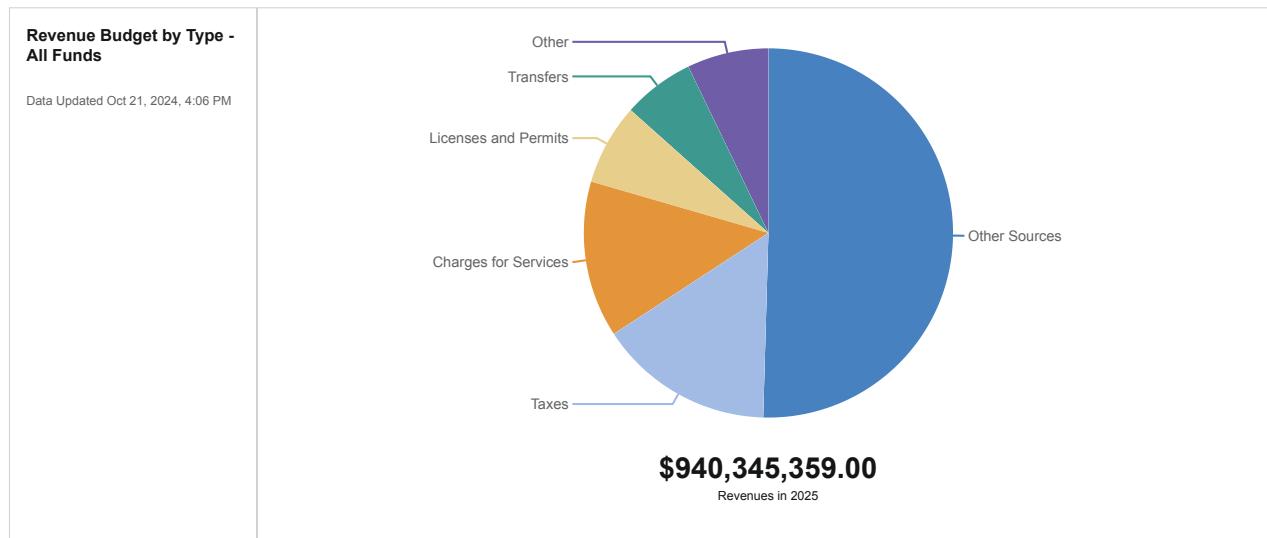
Some departments have multiple funding types. Summary for All Funds by Type of Fund table below summarizes the total budget appropriation by the established fund categories:

#### General Fund

The General Fund is the largest countywide fund representing almost one-third (25%) of the total budget. The total for FY25 is \$231,040,830. Funding for operating costs related to animal services, parks, libraries, Constitutional Officers, facilities, and other County services comes primarily from this fund. The General Fund has numerous sources of revenue, the greatest being from ad valorem taxes. Fund balance in this fund represents the County's Committed Reserves for operating expenditures.

Summary for All Funds by Type of Fund

	2019 - 20 Adopted Budget	2020 - 21 Adopted Budget	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Enterprise</b>	\$190,680,587	\$183,637,862	\$195,827,697	\$217,563,938	\$276,539,558	\$365,845,869
<b>Special Revenue</b>	\$151,020,564	\$152,821,657	\$183,244,559	\$189,022,610	\$206,646,086	\$248,386,008
<b>General Fund</b>	\$123,212,691	\$139,729,157	\$180,313,663	\$187,696,682	\$202,249,885	\$231,040,830
<b>Internal Service</b>	\$43,752,751	\$41,101,477	\$43,739,866	\$44,696,658	\$56,020,526	\$67,720,718
<b>Capital</b>	\$15,770,441	\$19,027,423	\$17,832,769	\$20,879,647	\$21,096,320	\$22,977,054
<b>Debt Service</b>	\$3,678,215	\$3,661,172	\$2,147,822	\$2,044,032	\$4,820,779	\$4,374,880
<b>TOTAL</b>	<b>\$528,115,249</b>	<b>\$539,978,748</b>	<b>\$623,106,376</b>	<b>\$661,903,567</b>	<b>\$767,373,154</b>	<b>\$940,345,359</b>



#### Special Revenue Funds

Special Revenue Funds represent funding from specific revenue sources that are restricted or committed to expenditures for specified purposes, other than debt service or capital projects, within the County. County departments reflected in this category are; Hernando County Fire & Emergency Services, Public Works (stormwater and road maintenance), Mosquito Control, Tourism, Affordable Housing, Health Department, Inmate Revenue Fund, Judicial, Law Enforcement Funds and various Multi Service Business Units (MSBU). The total of all the various special revenue funds equates to approximately 26% of the total budget.

### **Debt Service Funds**

Debt Service Funds are established to provide the required funding source for the County's accounting transactions related to debt that has been incurred. These funds represent the principal, interest, and any other required costs on an annual basis.

### **Capital Funds**

Hernando County's various Impact Fee funds are used to provide funding for design of various capital projects as a result of growth within the county. The projects must be within the established districts or restrictions set up with each fund through local ordinance. In FY24 the Rotary Splash Park, the only splash park within the county was awarded and funded through Park Impact Fees from all districts.

### **Enterprise Funds**

Enterprise Funds are those funds that collect fees and provide a direct service to customers. Building, Utilities, Solid Waste (Landfill) and Airport are the departments funded by fees and charges for those services provided to residents. In total, the enterprise funds represent 38.9% of the total budget.

### **Internal Service Funds**

Internal Service Funds reflect activities within County operations that are provided internally to other departments and charged to offset the expense. The largest Internal Service Fund is the County's medical self-insurance. Each department is charged for the expenditure, per employee, depending upon the type of coverage the employee has. The next largest fund is the Fleet Replacement Fund. Internal Service funds make up 7.2% of the FY25 budget.

### **Revenues and Expenditures**

County revenue and expenditure categories are established by following the State of Florida Uniform Accounting System Chart of Accounts. All fund categories contain line-item details for revenues and expenditures based upon the state guidelines, as previously mentioned. Separation of revenues by type and fund allows for maximum transparency and accountability. Revenues that are received from the State are based upon various formulas and can vary from year-to-year. The State provides estimates which the County takes into consideration when developing the budget. Utilizing the State estimates, prior year actual collections, and any other known factor(s) that may impact revenues are all part of the budget development process.

Summary of Revenues by Revenue Type Table below is a summary of the revenues reflected in the FY25 Adopted Budget:

Summary of Revenues by Revenue Type

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

Fluctuations between the FY24 Adopted Budget and the FY25 Adopted Budget are as follows (only significant changes are listed):

- **Other Sources** - Balance Forward Cash increased due to the actual reserve dollar amount increasing.
- **Taxes - Ad Valorem Taxes** - Hernando County had a 10.53% increase in taxable value reported by the Property Appraiser. Gas Taxes and Communications Service Taxes all have estimated increases, based on collections.
- **Charges for Services** - Anticipated increase in most fees. Solid Waste and garbage collection fees had an increase in rate. Fire and Emergency Services also increased their fire assessments by 14%, based on a study conducted during FY23.
- **Licenses and Permits** - Increased growth in the County has caused planning and zoning permits, along with building permits, to increase substantially.
- **Intergovernmental** - State Shared Revenue and Local Sales & Use Taxes - Increase in revenue projections based on collections.
- **Transfers** - Increase in transfers to compensate for internal services funds and the increased costs allocated to the various departments. They also increased due to transfers between base funds and debt/transfer departments associated with projects.
- **Miscellaneous** - Increase in lease revenues.
- **Fines and Forfeitures** - Increase in revenue projections based on collections of fines and fees.

Revenue Budget by Type - All Funds

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Other Sources</b>				
Balance Forward Cash	\$263,309,698	\$282,737,329	\$326,682,458	\$372,065,928
Proprietary Non-Operating	\$12,465,808	\$28,495,984	\$34,091,982	\$33,422,564
Loan Proceeds	\$30,143,438	\$3,343,578	\$9,057,056	\$63,374,465
Intragovernmental Transfers	\$5,140,006	\$5,798,590	\$5,383,800	\$5,564,800
<b>OTHER SOURCES TOTAL</b>	<b>\$311,058,950</b>	<b>\$320,375,481</b>	<b>\$375,215,296</b>	<b>\$474,427,757</b>
<b>Taxes</b>				
Ad Valorem	\$95,878,202	\$108,466,075	\$121,983,576	\$131,111,422
Local Option Fuel Tax	\$7,463,951	\$7,776,507	\$7,996,919	\$8,417,820
Local Option	\$1,182,355	\$1,581,905	\$2,000,000	\$2,240,000
Communications Services Taxes	\$1,450,478	\$1,479,488	\$1,509,078	\$1,520,000
County Voted Fuel Tax	\$831,116	\$870,708	\$910,613	\$910,620
<b>TAXES TOTAL</b>	<b>\$106,806,102</b>	<b>\$120,174,683</b>	<b>\$134,400,186</b>	<b>\$144,199,862</b>
<b>Charges for Services</b>				
Physical Environment	\$44,651,512	\$48,951,222	\$51,442,738	\$51,967,912
General Government	\$31,268,048	\$33,406,769	\$39,312,513	\$50,786,083
Public Safety	\$12,944,888	\$13,379,937	\$18,335,844	\$20,156,499
Other General Government	\$1,239,948	\$1,270,300	\$1,269,350	\$1,571,083
Transportation User Fees	\$821,210	\$945,741	\$1,001,875	\$1,169,946
Culture/Recreation	\$843,325	\$841,600	\$858,745	\$841,815
County Officer Commission and Fees	\$336,500	\$447,000	\$627,350	\$1,192,518
Court-Related	\$638,506	\$626,192	\$630,997	\$631,747
Human Services	\$191,200	\$196,000	\$196,000	\$385,790
Other Charges for Services	\$80,406	\$98,000	\$150,000	\$150,000
Economic Environment	\$0	\$1,000	\$1,000	\$0
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$93,015,543</b>	<b>\$100,163,761</b>	<b>\$113,826,412</b>	<b>\$128,853,393</b>
<b>Licenses and Permits</b>				
Special Assessments	\$43,664,191	\$44,576,192	\$50,917,675	\$56,250,749
Permits	\$4,139,749	\$5,306,391	\$5,773,341	\$6,307,194
Impact Fees	\$2,421,000	\$3,619,202	\$3,191,949	\$4,076,229
Franchise Fees	\$24,000	\$24,000	\$36,000	\$38,000
Other Permits and Fees	\$27,900	\$30,208	\$33,200	\$29,100
<b>LICENSES AND PERMITS TOTAL</b>	<b>\$50,276,840</b>	<b>\$53,555,993</b>	<b>\$59,952,165</b>	<b>\$66,701,272</b>
<b>Intergovernmental</b>				
State Revenue Sharing	\$21,047,942	\$22,526,888	\$24,872,985	\$24,711,149
Federal Grants	\$7,674,809	\$7,736,896	\$12,235,536	\$20,719,154
State Grants	\$2,159,276	\$7,964,889	\$9,540,891	\$12,197,626
Local Government	\$1,747,980	\$1,200,000	\$1,200,000	\$1,240,000
<b>INTERGOVERNMENTAL TOTAL</b>	<b>\$32,630,007</b>	<b>\$39,428,673</b>	<b>\$47,849,412</b>	<b>\$58,867,929</b>
<b>Transfers</b>				
Transfers - Between Funds	\$20,906,347	\$20,042,426	\$25,449,916	\$52,395,902
Transfers - Same Fund	\$1,647,008	\$1,874,845	\$3,340,114	\$6,585,179
<b>TRANSFERS TOTAL</b>	<b>\$22,553,355</b>	<b>\$21,917,271</b>	<b>\$28,790,030</b>	<b>\$58,981,081</b>

	2021 - 22 Adopted Budget	2022 - 23 Adopted Budget	2023 - 24 Adopted Budget	2024 - 25 Adopted Budget
<b>Miscellaneous</b>				
Rents and Royalties	\$3,674,524	\$3,910,001	\$4,166,650	\$4,270,246
Other Miscellaneous	\$1,144,878	\$1,202,545	\$1,786,764	\$2,114,031
Interest and Other Earnings	\$1,059,826	\$438,009	\$502,325	\$827,084
Disposition of Fixed Assets	\$200,000	\$75,500	\$296,585	\$300,550
Sale of Surplus Materials	\$86,000	\$137,000	\$162,000	\$163,535
Donations-Private Sources	\$236,677	\$122,326	\$13,000	\$13,050
<b>MISCELLANEOUS TOTAL</b>	<b>\$6,401,905</b>	<b>\$5,885,381</b>	<b>\$6,927,324</b>	<b>\$7,688,496</b>
<b>Fines and Forfeitures</b>				
Local Ordinance Violations	\$160,500	\$191,000	\$196,000	\$384,200
Other	\$202,600	\$210,750	\$215,750	\$240,745
Court Ordered	\$574	\$574	\$579	\$624
<b>FINES AND FORFEITURES TOTAL</b>	<b>\$363,674</b>	<b>\$402,324</b>	<b>\$412,329</b>	<b>\$625,569</b>
<b>TOTAL</b>	<b>\$623,106,376</b>	<b>\$661,903,567</b>	<b>\$767,373,154</b>	<b>\$940,345,359</b>

This section will provide a written summary of major changes in the budget, from year-to-year, as displayed on the report table titled, "FY 25 Adopted Budget 3-year comparison".

The increases or (decreases) in FY25 compared to FY24 are as follows (only significant changes are listed):

- **Reserves** – The Board direction has been to build toward and maintain the General Fund at 25% reserves. The balance forward cash, displayed in the table above, shows the increase in the reserve balance. It is important to note; however, that as the total budget increases, the percentage reserve requirement also increases. For that reason, the BOCC has to be mindful of that and additional reserves for grant matches and capital projects.
- **Capital Outlay** – Increased due to the number of projects pushed back, due to increased construction costs, along with projects that have been years in the making.
- **Operating Expense** – The increase in costs is due to inflation and the current economic environment, along with an increase in needs associated with growth.
- **Personnel Services** – The increases are derived from new positions, as displayed above, and the increased costs of labor. Specifically, the Florida Retirement System (FRS) requires mandatory increases and insurance costs also increased.
- **Non-Operating** – Increase in Constitutional Budget requests of \$13.8M.
- **Transfers** – Increased costs for insurance, vehicles and equipment, and transfers associated with CIP projects.
- **Debt Services** – Debt service increased due to payments derived from recent completed projects and in-process projects.
- **Grants & Aid** – Increase in mandated costs such as Medicaid cost share, indigent care, and jail medicals.

### Future Issues

Looking forward, the challenges for Economic Development are to maintain and increase funding to provide the infrastructure necessary for companies to be successful.

The County has prioritized widening and increasing capacity on roadways, due to the growth in the County. The County has paused the limestone paving program to provide additional funding for the roadway capacity program. As the County continues to grow, the funding source for roadway expansion will need to be increased to lessen the congestion that will transpire. The County will also need to balance the need for increased services & the applicable budgetary impact, derived from growth, with future expectations and the BOCC's goal of minimizing property tax increases. The County has initiated a strategic planning process to help create that vision, using data and analysis, that incorporates the input of all stakeholders and leaders.

The increased cost for construction projects has depleted the Capital Improvement Projects Reserve. The ability to have these reserve funds has proven to be an excellent option when dealing with the increased cost. The County should look to replenish this account over time, as funding allows.

As mentioned above, the County is experiencing, and will continue to experience, a high growth rate. There are numerous subdivisions under construction and several more being planned that will increase the number of residents in the County. While residential growth will bring increased revenue, the need for increased services usually exceeds the associated revenue growth. As a result, the increased residential growth will need to be complimented by a growth in commercial businesses to maintain, and lower, the rate of taxes in the County.

Another area of concern in FY25 associated with the growth in the County is the balance of operating cost increases and construction cost increases that need additional revenue for same level of service. Increased cost of construction projects has led the County to be unable to move forward on all planned projects, including many maintenance and repair projects that can only be delayed for so long. Some of those projects were incorporated into the FY25 budget; however, there is always a finite amount of resources available that requires projects to be prioritized over others. The County impact fee costs have not increased with the cost of construction; thus, increasing the portion of the cost on the non-impact fee revenue source.

Further, there is an increased demand for additional services and resources associated with recreation areas, animal shelter space, landfill space, water supply, and other areas, due to growth occurring at a significant rate. The County must automate job tasks, when possible, and add additional staff to maintain same level of support, if necessary.

As a long-term strategy, the County must look at alternate revenue sources, such as General Obligation (GO) bonds, Impact Fees, and Payment in leu of Taxes (PILOT) from Utilities and Solid Waste and ensure they are kept current with the rising cost of operation and construction.



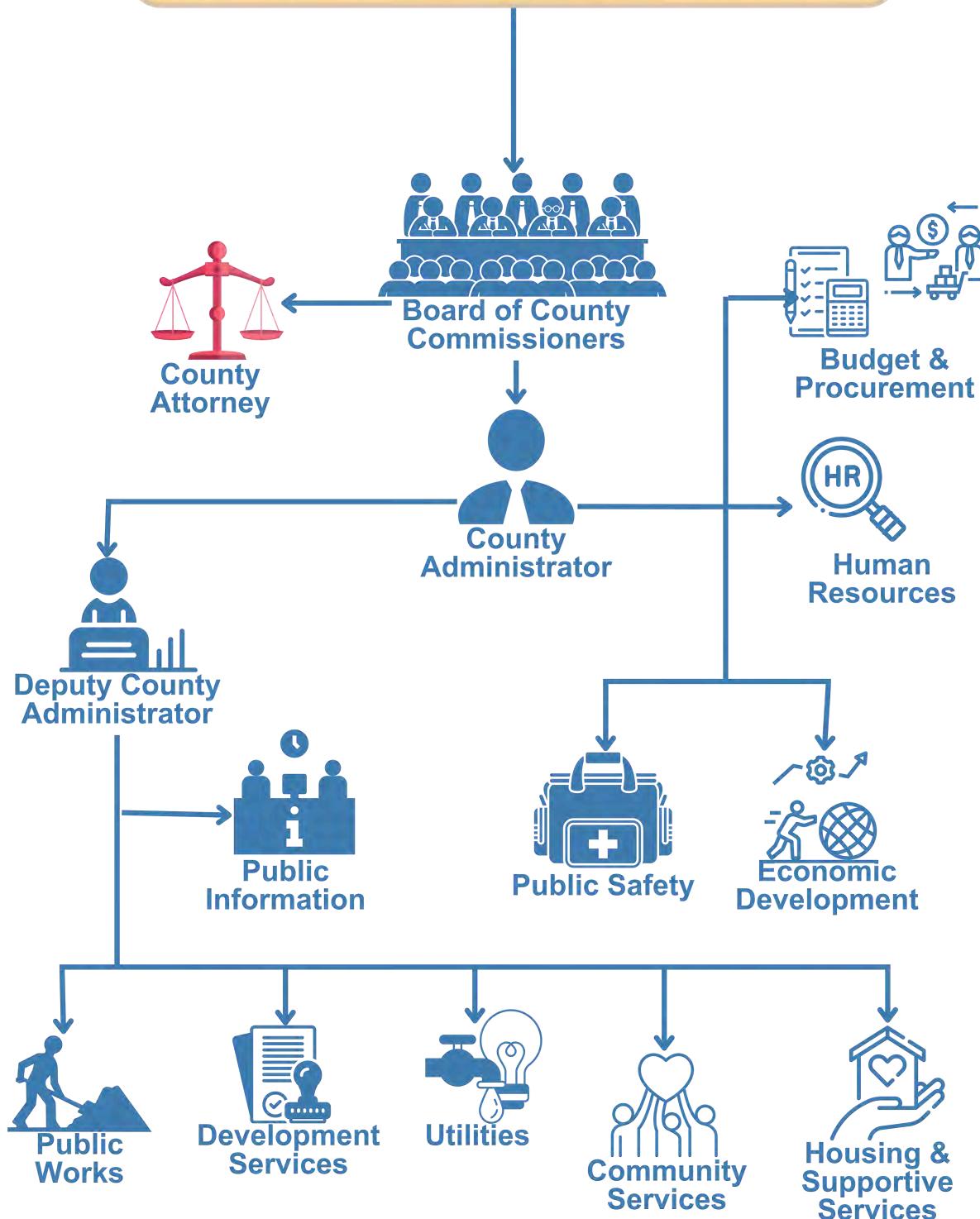
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**Board of County Commissioners**  
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**Annual Budget**

**Hernando County Board of County Commissioners**

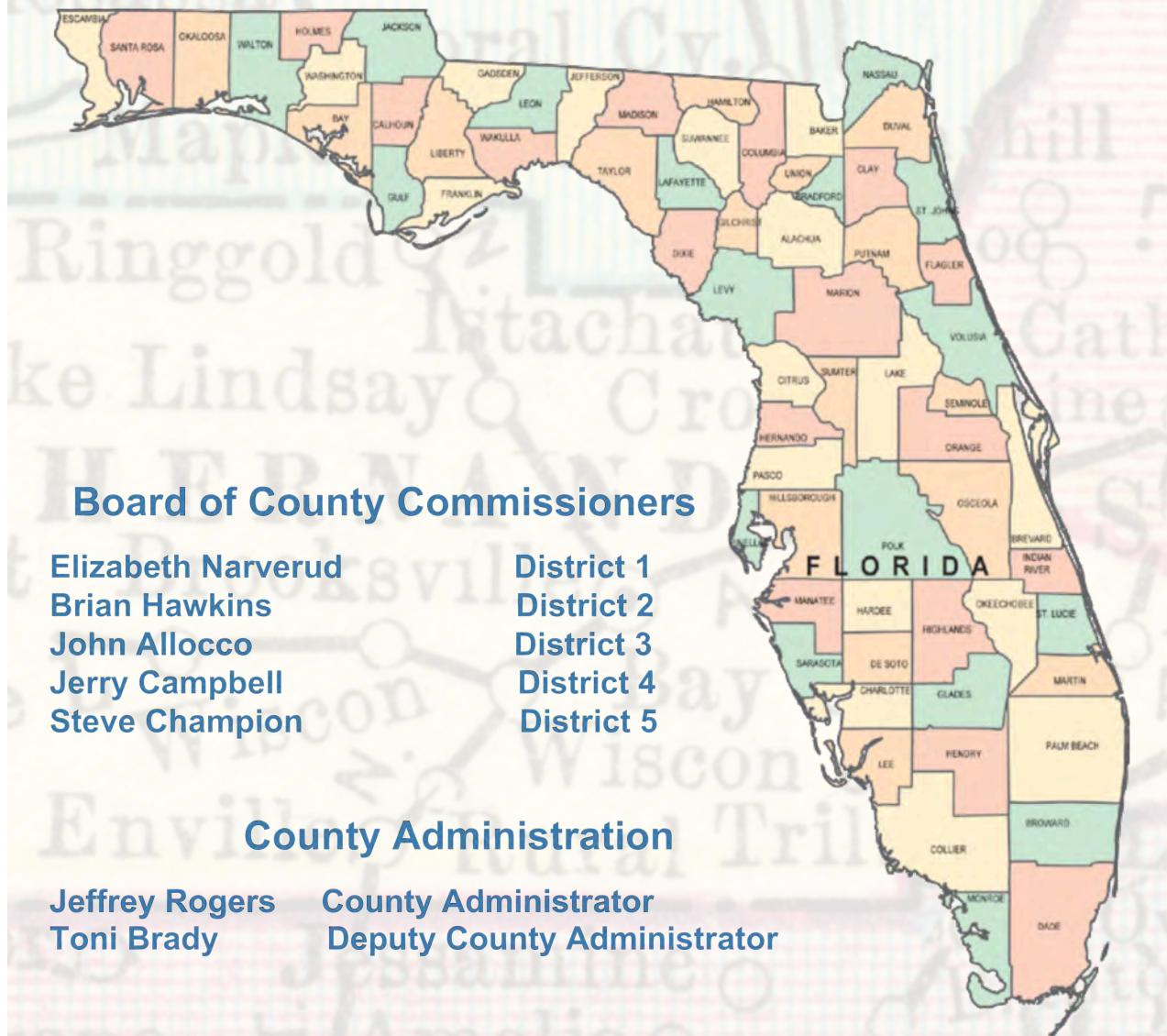
# Hernando County Citizens





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# Hernando County, Florida



## Board of County Commissioners

Elizabeth Narverud  
Brian Hawkins  
John Allocchio  
Jerry Campbell  
Steve Champion

District 1  
District 2  
District 3  
District 4  
District 5

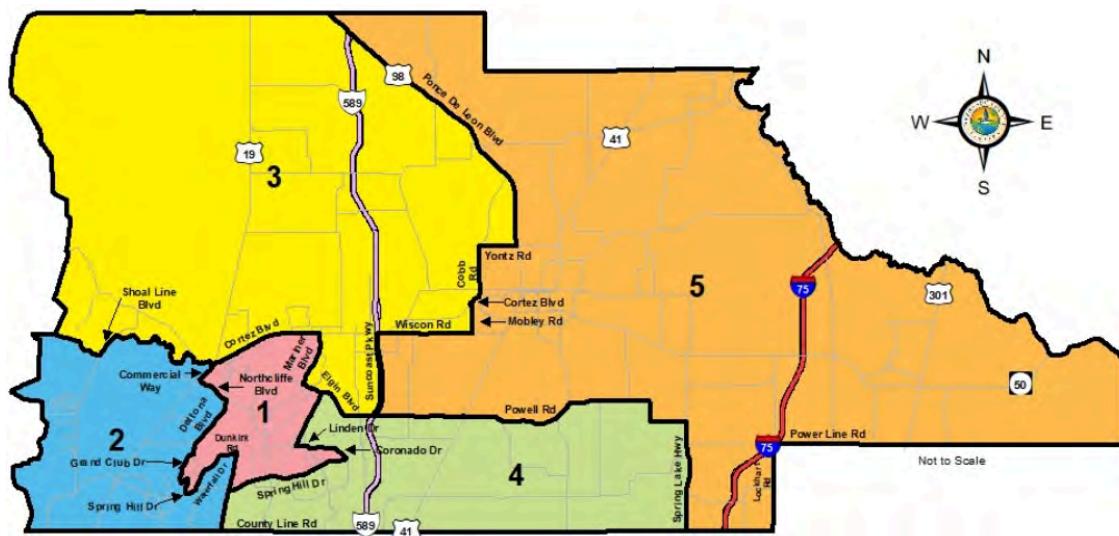
## County Administration

Jeffrey Rogers      County Administrator  
Toni Brady      Deputy County Administrator

## Constitutional Officers

Douglas Chorvat, Jr.  
Sally Daniel  
John Emerson  
Shirley Anderson  
Al Nienhuis

Clerk of Circuit Court & Comptroller  
Tax Collector  
Property Appraiser  
Supervisor of Elections  
Sheriff



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# Hernando County, FL

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**Commissioner Elizabeth  
Narverud**  
**Chairperson**  
**District 1**  
*Elected: November 17, 2020*  
*Term expires: November 2024*

Elizabeth Kirshy-Narverud, of Spring Hill, has owned and operated a small business in Hernando County since settling here, in 1987. Upon arrival, she and her dad owned Kirshy's New York Deli and Caterers. In 1990 Beth met and later married her best friend, Marty Narverud. Together they owned and operated a multi store Domino's Franchise for over 30 years. They are the proud parents of three grown children.

Commissioner Narverud was elected to the Board of County Commissioners in November 2020. Beth was previously elected and served on the Hernando County School Board from 2014-2018. Previously, Beth was a gubernatorial appointee to Pasco Hernando Early Learning Coalition Board of Directors. Beth Narverud was a volunteer Board Member who then became the Executive Director of the Hernando County Education Foundation. Beth was a member of the Kiwanis Club, Junior Achievement, HCA Oak Hill Community Advisory Committee, and the Hernando County Sheriff Charities Board of Directors.

Today, Commissioner Narverud remains very active in our community as a Realtor® and Business Owner and Consultant. Beth has been a member of the Greater Hernando County Chamber of Commerce since 1988 and is a graduate of Leadership Hernando, class of 2012. She is a member of the Nature Coast Chapter of 100+ Women Who Care. Beth believes it is an honor to represent and serve her community.

#### **Commissioner Narverud's Top Priorities**

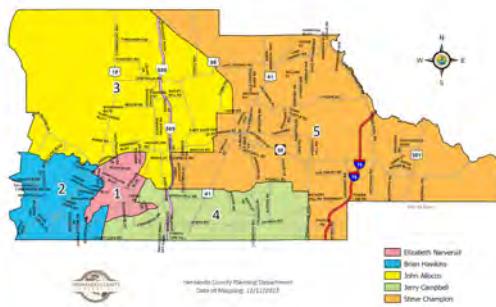
Maintaining, planning, and building the infrastructure necessary to support our county's residential and economic growth. Diverse Economic development to raise median income levels and create better career opportunities for our residents. Ensuring Hernando County remains a Safe and Affordable place to live.

# Committee Assignments

## Hernando Committees

Hernando County School Board Liaison  
Hernando County Community Alliance  
Fine Arts Council  
Early Learning Coalition Board of Directors

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## Regional Committees

Metropolitan Planning Organization (MPO)  
Withlacoochee Regional Water Supply Authority (WRWSA)  
Springs Coast Steering Committee  
Suncoast Transportation Planning Alliance

## State Committees

Federal Policy Committee  
Community & Urban Affairs Policy Committee  
Small County Coalition Member



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# Hernando County, FL

## Board of County Commissioners

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### Annual Budget



## Commissioner Brian Hawkins

### Vice Chair

### District 2

*Elected: November 8, 2022*

*Term expires: November 2026*

As a lifelong Florida Resident, originally from St Petersburg, FL and becoming a permanent resident in District 2 of Hernando County in 2007. Commissioner Hawkins' professional career began and continues as an entrepreneur, possessing exceptional leadership and delegation skills with the crucial ability to function well both independently and in fast-paced business and political environment. With more than 20 years of extensive experience. Besides supervising and coordinating large management teams and developing and implementing new operating processes, Commissioner Hawkins also excels at monitoring and analyzing data and reducing unnecessary expenses, while investing in technology and infrastructure to ensure long term success. Commissioner Hawkins' professional career was built on becoming an expert in Government contract execution during the RFQ and RFP bid process, implementation, and safely executing the awarded contracts for many City, County, State and Federal Governments.

Commissioner Hawkins is a veteran of the United States Navy. Serving onboard the USS John F Kennedy CV-67 from 2000-2004. He Served in support of Operation Enduring Freedom, Combat Cruise March-October 2002. Commissioner Hawkins received numerous awards and accommodations during his service including a Naval Achievement Medal, Meritorious Unit Accommodation and Service during time of war. Commissioner Hawkins is a staunch supporter of military active duty, veterans and their families, as well as our brave first responders of Hernando County. Honor, Courage and Commitment are values he learned at a young age and continue to be the cornerstone of his life. At the end of his military service, Commissioner

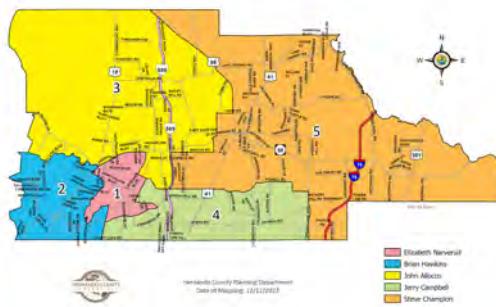
Hawkins was honorably discharged as a BM2 (SW) Second Class Petty Officer E-5.

Commissioner Hawkins lives in District 2 with his wife of 17 years, who was a Teacher in Hernando County, they have three children, two of which attend Hernando County Schools.

# Committee Assignments

- Tampa Bay Regional Planning Council (TBRPC) – Member
- TBRPC Executive Budget Committee – Member
- TBRPC Regional Cooperative Alliance – Member
- Local Emergency Planning Council (LEPC) – Member
- Salvation Army – Member
- Canvassing Board – Alternate Member
- Metropolitan Planning Organization (MPO) – Alternate Member
- Tourist Development Council (TDC) – Member
- Waterways Advisory Committee – Liaison
- Southwest Florida Water Management District (SWFWMD) – Liaison
- Hernando County Community Alliance – Liaison

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# Hernando County, FL Board of County Commissioners

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### Commissioner John Alocco

#### District 3

*Elected: November 8, 2016*

*Re-Elected: November 17, 2020*

*Term expires: November 2024*

Born in Port Jefferson, N.Y., John Alocco came to Hernando County in 1999. Commissioner Alocco earned his bachelor's in exercise and sports sciences from the University of Florida; and his master's of physical therapy and post-graduate certification from the University of St. Augustine. John and his wife, Randi, co-founded a physical therapy company in 2006 that grew to one Spring Hill and one Hudson clinic with a total of 15 employees in 2021. He and his wife, Randi, have two adult children, two daughters in college, and eight grandchildren.

Commissioner Alocco was elected to the Board of County Commissioners in November 2016 and re-elected in 2020. He has served two times as Second Vice Chairman.

He has been active in several professional organizations, the Greater Hernando County Chamber of Commerce and is currently the Chairman of the Hernando County Republican Party. Early in his professional career, he volunteered as athletic trainer for Springstead and Hernando High schools. John and his family are also active members at their local church.

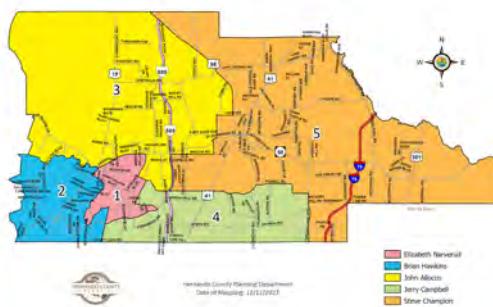
#### Commissioner Alocco's Top Priorities

Smart economic growth, creating an environment that is favorable to attract new businesses and expand current businesses all while being fiscally responsible.

## Committee Assignments

- Gulf Consortium Board of Directors (RESTORE Act) – Member
- Gulf Consortium Finance and Budget Subcommittee – Member
- Juvenile Justice Fifth Judicial Circuit Advisory Board – Member
- Juvenile Justice Subcommittee of Hernando County Community Alliance – Member
- Metropolitan Planning Organization (MPO) – Member
- Substance Abuse Advisory Board – Member
- Transportation Disadvantaged Local Coordinating Board (TDLCB) – Chair/Member
- Value Adjustment Board – Chair/Member
- ACCESS 67
- Pasco Hernando Workforce Development Consortium
- Republican Executive Committee – State Committeeman

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# Hernando County, FL

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## Commissioner Jerry Campbell

### 2nd Vice Chair

#### District 4

**Elected: November 8, 2022**

**Term expires: November 2026**

Jerry Campbell was born in Alabama and moved to Hernando County in 2005. Jerry and his wife Tracy of over twenty-five years have two adult daughters. Jerry started delivering pizza for Domino's Pizza. Over the next 25 years Jerry turned this delivery job into a small family business, eventually owning seven Domino's locations with over 175 team members.

Commissioner Campbell is involved in several community organizations including the Rotary Club of Brooksville and believes in Rotary's mission of "service above self".

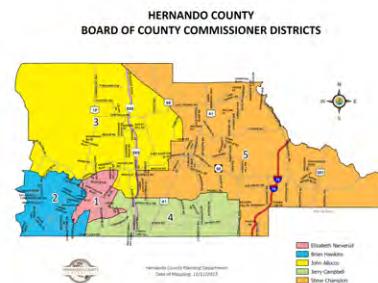
Commissioner Campbell believes in servant leadership and welcomes all comments, concerns, feedback and ideas through his county email.

### Commissioner Campbell's Top Priorities

Creating an environment where families and businesses have an opportunity to succeed, smart economic development attracting both small and large career-based businesses and being fiscally responsible.

### Committee Assignments

- Canvassing Board – Member
- Affordable Housing Advisory Committee (AHAC) – Member
- Florida Forest Service Management Plan Advisory Group (MPAG) – Member
- Medical Examiner – Member
- Metropolitan Planning Organization (MPO) – Member
- Public Safety Coordinating Council – Member
- Withlacoochee Regional Water Supply Authority (WRWSA) – Member
- Metropolitan Planning Organization Advisory Council (MPOAC) – Alternate Member
- Small County Coalition – Member





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# Hernando County, FL

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## Commissioner Steve Champion

### District 5

**Elected: November 8, 2016**

**Re-Elected: November 17, 2020**

**Term expires: November 2024**

Steve Champion is a fifth generation Brooksville/Hernando County resident. Commissioner Champion graduated from Fort Lauderdale High School and earned a bachelor's in business administration at Hamilton University. He owns two businesses in Brooksville (firearm sales and military police supplies) and previously spent more than 20 years working for Target Corporation as an executive and director. Commissioner Champion has five children; a son Christopher, a Staff Sergeant in the US Marine Corps, a daughter Kara, a soon-to-be graduate of UCF with her bachelor's degree in 2020, and three school-age children that attend Hernando County Public Schools.

Commissioner Champion was elected to the Board of County Commissioners in November 2016 and was re-elected in 2020. He has previously served as Chairman in 2018 and 2022, and Vice Chairman in 2017. He is a lifelong member of the National Rifle Association and an annual sponsor for the Hernando High School Future Farmers of America. Commissioner Champion sponsored the change of policy to allow Hernando County employees to conceal carry and sponsored the County becoming a Second Amendment Sanctuary.

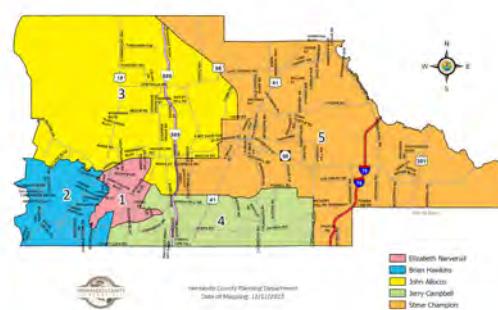
### Commissioner Champion's Top Priorities

Making Hernando County government more efficient and business friendly. He consistently votes against tax increases and unnecessary regulations.

### Committee Assignments

- Metropolitan Planning Organization (MPO) – Member
- Robert Whitmore Board of Directors – Member
- Mid Florida Community Services Governing Board – Member
- Safety Council – Member
- Value Adjustment Board – Member
- Fair Association – Liaison
- Pasco-Hernando Workforce Board (CareerSource Pasco Hernando) – Liaison

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**County Administration**

County Administrator - Jeff Rogers, P.E.



Mr. Jeff Rogers, P.E., became County Administrator on May 14, 2019. He joined Hernando County Government as Deputy County Administrator on September 25, 2017, and served as Acting County Administrator starting January 30, 2019.

Rogers has more than twelve years of local government experience with a concentration in administration, public works, budgeting and overall operational leadership and organization change.

He has an aptitude for identifying organizational weaknesses, deploying effective solutions, increasing employee efficiency and embodying an organizational vision.

A U.S. Navy Veteran, Rogers earned two Navy Achievement Medals.

Deputy County Administrator - Toni Brady



Toni Brady has been announced as Hernando County's Deputy County Administrator. As Brady is new in the position, she is not new to local government. Brady originally joined the Hernando County Clerk's office in 2016. She worked closely with the Board of County Commissioners in her role within the Finance Department.

It was a natural transition into the Budget Director position in 2020. From there, Brady then transitioned into the role of Deputy County Administrator on October 2, 2023.

Brady earned a Bachelor of Science in Accounting and a Masters of Business Administration both from Saint Leo University. She graduated in 2020 from the Certified Public Manager's program with Florida State University. She earned the Florida Government Finance Officers Association's Certified Government Finance Officer designation in 2023.

Brady was born and raised in Spring Hill and has been married to her high school sweetheart for 28 years. They have 20-year-old twins.

As Deputy County Administrator, Brady supervises daily activities of Department Directors and Managers, and is accountable for the management function of planning, organizing, leading and controlling for all departments, programs and services under the county administrator with emphasis in coordination and measurement of the core services of public works, utilities, planning and development.



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# Hernando County, FL

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## Hernando County, Florida

### Location

Our County is the geographic center of the state and is located on the central-west coast of Florida. Businesses are drawn to this location because of our affordability, accessibility, and abundant space to relocate or expand. It's a place where community and commerce thrive. These are just some of the reasons why Hernando is great place to start or grow a business.

The City of Brooksville is the county seat and is rich in history and traditions. Unincorporated areas include Weeki Wachee Springs the "City of Mermaids", Spring Hill, Ridge Manor, Ridge Manor West, Masaryktown, Bayport, Aripeka, Lake Lindsey and Hernando Beach.



### History

Fort DeSoto was established in the northeast edge of present-day Brooksville to protect these settlers in the area from Native Americans. The fort became a small community center, trading post, and way station on the route to Tampa. Further settlements started to grow near the fort beginning around 1845; two towns developed, Melendez and Pierceville, which would later merge to create Brooksville in 1856. Then encompassing a significantly larger area of west central Florida than it does today, Hernando County was officially established on February 27, 1843, two years prior to Florida's admission into the Union. It was created from portions of Alachua, Hillsborough and Orange Counties and included all of present-day Citrus and Pasco Counties. Named for Spanish explorer Hernando de Soto. In 1855, town founder Joseph Hale donated land for a county courthouse in the center of present-day Brooksville. Soon thereafter, the structure was completed, but was destroyed by a fire on September 29, 1877. On June 2, 1887, the Florida State Legislature divided Hernando County into three independent counties: Pasco County to the south, Citrus County to the north, and Hernando County in the middle. Since then, Hernando County's borders have remained unchanged.

Now known as Florida's Adventure Coast, our freshwater rivers and springs, state forests and preserves and Gulf waters provide opportunities for many land and water adventures for residents and tourists.

### Government

By the authority of General Law, as found in the Constitution of the State of Florida, the Board of County Commissioners shares the functions of government with Hernando County's Constitutional Officers including the Clerk of the Circuit Court and Comptroller, Property Appraiser, Tax Collector, Supervisor of Elections and Sheriff. This provides a system of checks and balances with each office fulfilling a distinct role in the local government. Hernando County's five commissioners are elected to serve four-year staggered terms. The commissioners are each elected at large to represent a geographic district within the County. The Chairperson of the Commission is elected annually by the other Board Members and presides over all meetings of the Board.

The Board of County Commissioners has a responsibility to provide general government services (fire/rescue, library services, and building inspections), to oversee the development of infrastructure (roads, utility systems, parks, government buildings), and to determine regulations regarding zoning and land use provisions. The Board of County Commissioners is also responsible for determining the millage rate (tax on real property) to fund functions of County government with the exception of the Tax Collector (a fee officer) and some court-related functions. The Board of County Commissioners is a policy-making board similar in nature to a board of directors of a major corporation. The Board approves the County's operating and capital budgets, passes ordinances, and takes actions, which provide for the health, safety and welfare of the citizens of Hernando County. The daily responsibilities for running Hernando County Government are vested in the County Administrator, who is appointed by the Board.

## Historic Areas

Hernando County has 9 properties and districts listed on the National Register of Historic Places:

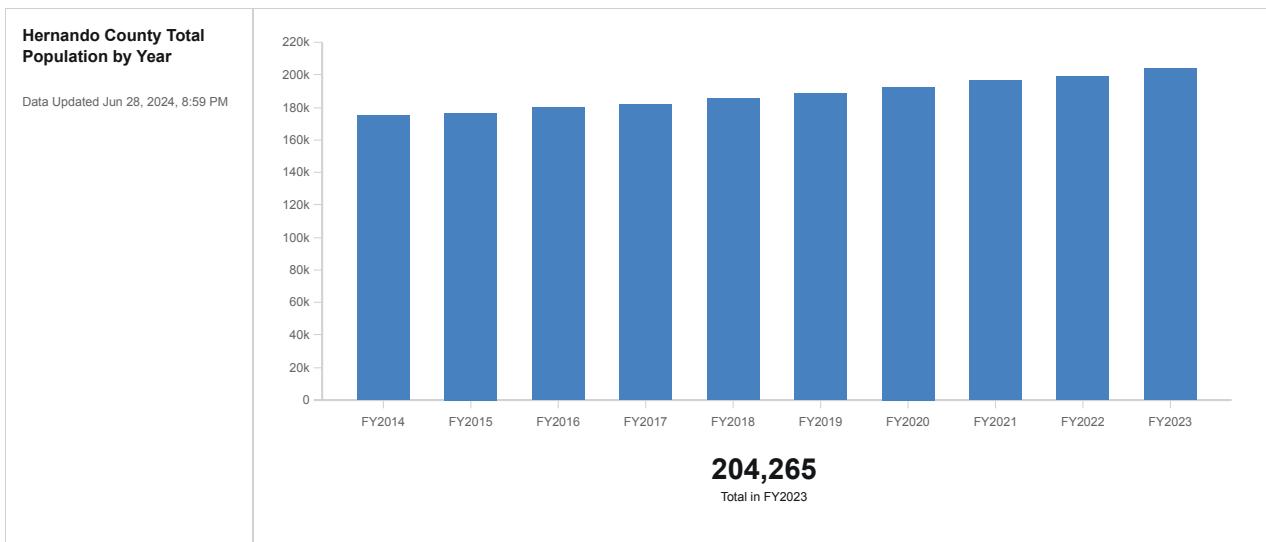
Chinsegut Hill Manor House  
William Sherman Jennings House  
May-Stringer House  
Richloam General Store and Post Office  
Judge Willis Russel House  
Frank Saxon House  
Sinclair Service Station  
South Brooksville Ave Historic District  
Spring Lake Community Center  
Weeki Wachee Springs State Park



## Attractions

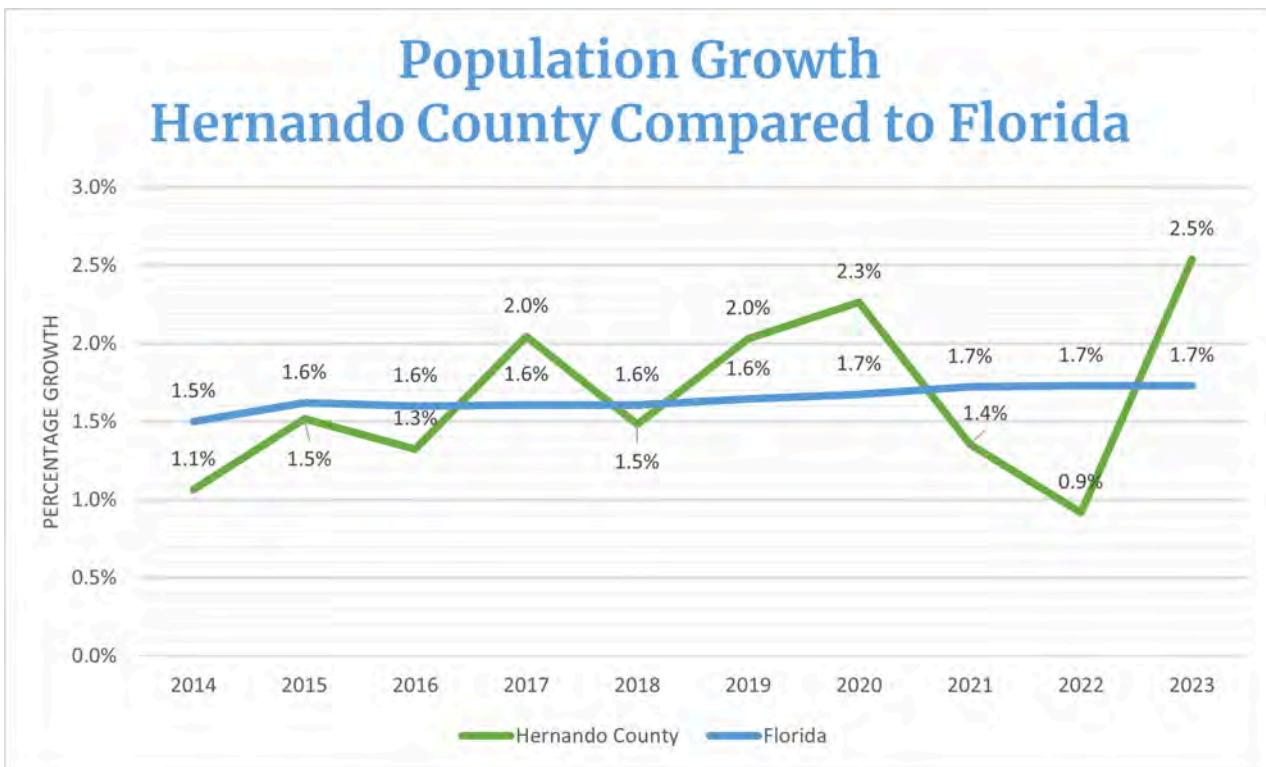
Local Attractions include:

- Weeki Wachee Springs State Park
- Lead Foot City
- FLG - X Adventure Course
- Boyett's Grove and Citrus Attraction
- Brooksville Mural & Arts Tour
- Hernando Beach & Arts Tour
- Hernando Heritage Museum
- 1885 Train Depot Museum
- May-String Ghost Tours
- Mermaid Tale Trail

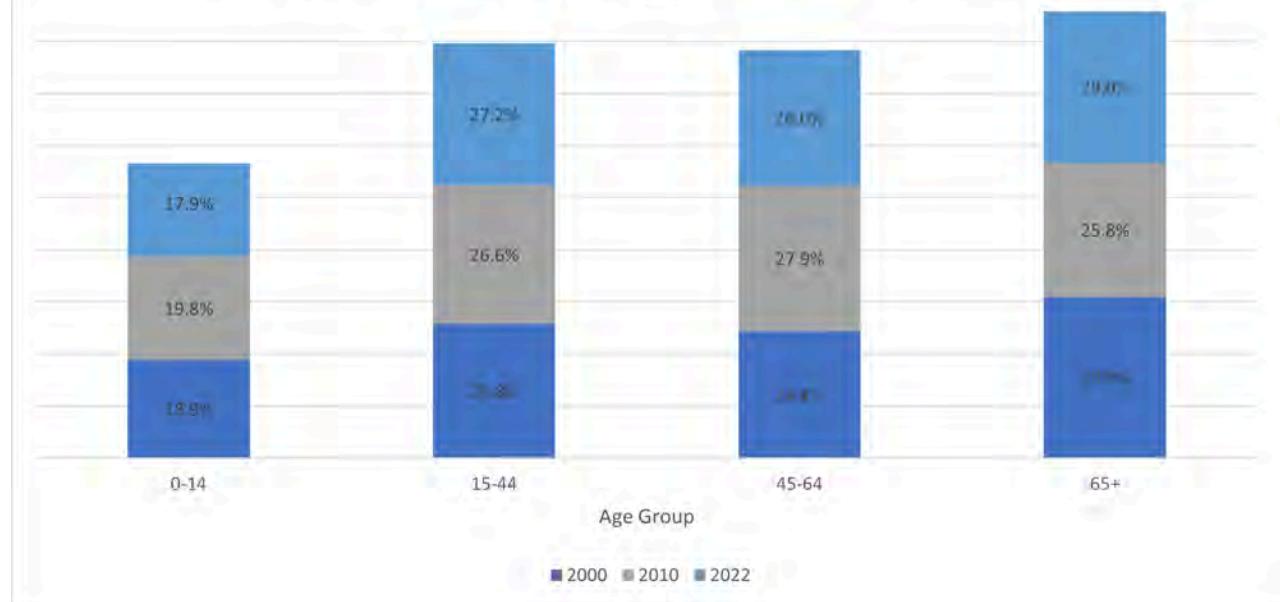


Hernando County has a population of 204,265, an 16.75% increase for the ten year period. That is an average of 1.68% annually. Estimated population for 2025 is 210,300.

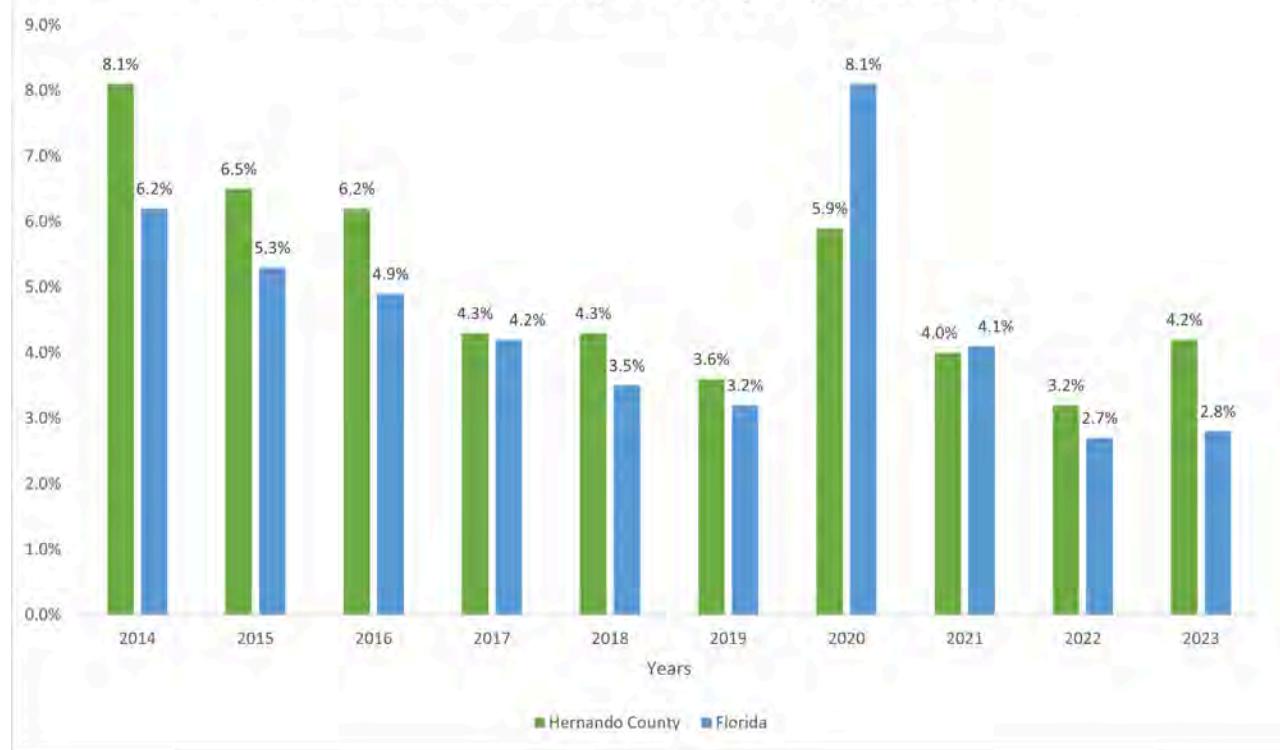
*Sources: Hernando Annual Comprehensive Financial Report 2023  
Bureau of Economic and Business Research (BEBR), University of Florida*



## Hernando County Population by Age Distribution



## Hernando County Unemployment Rate



# Employment Data

Hernando County's Taxable Assessed Value of the top 10 tax payers in FY 2023 totalled \$1,131,105, representing 7.62% of the Total Taxable Assessed Value. Total Employment in Hernando County for 2023 was 76,457. The top 10 employers accounted for 7.26% or 5,555.

*Source: Hernando Annual Comprehensive Financial Report 2023*

## Top 10 Taxpayers 2023

1. Cemex, Inc.
2. Withlacoochee River Electric Co-op
3. Wal-Mart Regional Distribution
4. Duke Energy
5. HCA Health Services of Florida, Inc.
6. BW Hibiscus Springs LLC Apartments
7. Wal-Mart Stores, Inc.
8. Florida Gas Transmissions
9. Oak Hill Community Hospital
10. Wal-Mart Stores East LP

## Top 10 Employers 2023

1. Oak Hill Hospital
2. Walmart Distribution
3. Bravera Health
4. Healthsouth
5. Barrette Outdoor Living
6. Cemex
7. HPH Hospice
8. Micro-Matic
9. Accuform Signs Inc.
10. Sparton Electronics



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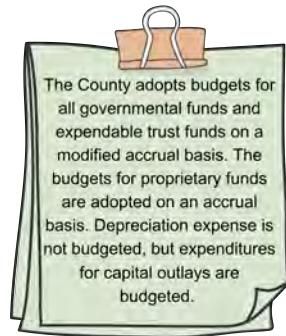
# Hernando County, FL

## Board of County Commissioners

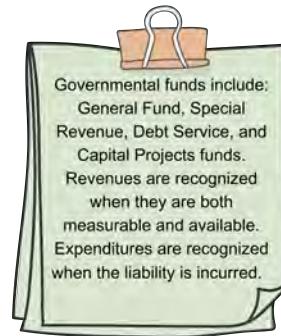
### Fiscal Year 2024-2025 Annual Budget

**The "Basis of Budgeting" and the "Basis of Accounting" determine when revenues and expenditures are recognized.**

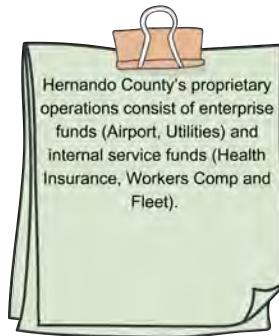
#### Basis of Budgeting



The County adopts budgets for all governmental funds and expendable trust funds on a modified accrual basis. The budgets for proprietary funds are adopted on an accrual basis. Depreciation expense is not budgeted, but expenditures for capital outlays are budgeted.



Governmental funds include: General Fund, Special Revenue, Debt Service, and Capital Projects funds. Revenues are recognized when they are both measurable and available. Expenditures are recognized when the liability is incurred.



Hernando County's proprietary operations consist of enterprise funds (Airport, Utilities) and internal service funds (Health Insurance, Workers Comp and Fleet).

As explained in Hernando County's Annual Comprehensive Financial Report (ACFR), budgets for all funds are prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP) with the exception of the budgeting of fixed assets and contributed capital in the enterprise funds, which are budgeted as capital outlay expenditures and revenues, respectively.

Exceptions to this general rule include: (1) accumulated sick and vacation pay, which are not recorded as expenditures because these amounts will not be paid from expendable available resources and (2) principle and interest on general long-term debt, which are recognized when due.

Revenues are recognized when they are earned and become measurable, i.e. when the County has provided service. Expenses are recognized when they are incurred.



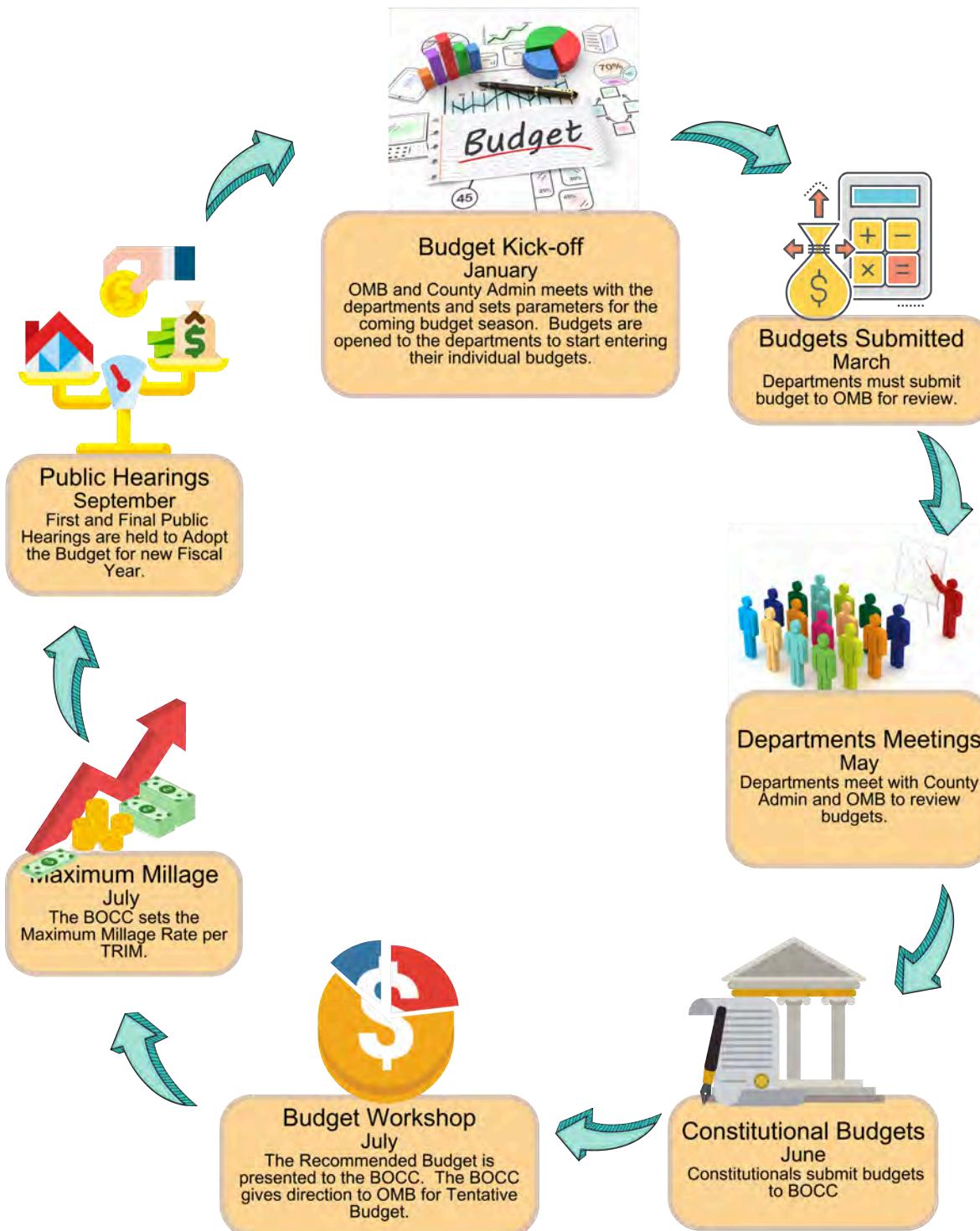


# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

## Budget Process



# Budget Process

During the first quarter of the fiscal year, the Office of Management and Budget (OMB) reviews and develops data useful in preparing revenue and expenditure forecasts. This data is compiled and analyzed and used in preliminary budget discussions for the upcoming year with the Board of County Commissioners and the County Administrator.

In March, departmental budgets are submitted to the Office of Management and Budget staff for review. Staff analyzes these budgets for accuracy and content to make sure budget guidelines have been followed.

In April, preliminary Capital Improvement Projects are submitted to the Office of Management and Budget staff for review. Staff analyzes these budgets for accuracy and content to make sure budget guidelines have been followed.

In May, departments meet with the County Administrator and OMB. These staff meetings provide each department head with the opportunity to discuss and clarify the requested amounts for the individual departmental budget, as submitted.

The Office of Management and Budget staff prepares the recommended budget document and submits to the Board for review at the budget workshop held in July. The workshop provides the opportunity to establish millage rates, finalize department budgets, etc.

The Constitutional Officers submit to the Board their proposed operating budgets on June 1. Florida Statute allows most Constitutional Officers to submit their budgets on June 1.

Two public hearings are held in September. The first public hearing is held to adopt tentative millage and the budget. The second public hearing is held to adopt final millage and the budget. The CIP (Capital Improvement Plan) is adopted at the same time as the operating budget. Following Board approval of the budget, the Office of Management and Budget staff prepares the adopted budget document for distribution to departments and other

interested parties. The adopted budget becomes effective October 1st through September 30th, the County's fiscal year.

The dates for the budget cycle are listed in the Budget Timeline.

# Budget Calendar



## Budget Calendar for FY 2024-2025

January 2024		
January 19, 2024	Budget Discussion, BOCC direction and approval of Budget Calendar.	BOCC/OMB
January 26, 2024	Budget preparation information to Departments via County Intranet.	OMB
January 26, 2024	FY 2024-2025 BUDGET KICK-OFF MEETING.	Admin/OMB
January 26, 2024	Budget entry opens.	OMB
February 2024		
February 23, 2024	Personnel requests due via NeoGov	Departments
March 2024		
March 12, 2024	Preliminary new CIP Projects and Updates to existing Due	Departments/OMB
March 22, 2024	Final day for BOCC to approve a MSTU or Special District	Admin/BOCC/OMB
March 25, 2024	Budgets due.	Departments/OMB
April 2024		
April 4, 2024	Admin approves/denies personnel requests.	Admin/OMB
April 9, 2024	Mid-Year True Up	BOCC/OMB
April 22, 2024	Prelim Revenue Projections due.	Departments/OMB
April 22, 2024	FY 2025 CIP Project Forms due.	Departments/OMB
May 2024		
May 20-24, 2024	Departmental Budget Meetings	Departments/OMB
June 2024		
June 1, 2024	PA provides good faith estimate of assessed property values to Taxing Authorities. (F.S. 200.065[8])	PA
June 1, 2024	Submission of Constitutional Officers Budgets to BOCC. (F.S. 129.03[2])	Clerk/Sheriff/SOE
June 1, 2024	Submission of Drug Court budget request to BOCC. (F.S. 29.008[2][b][2])	Chief Judge
June 1, 2024	Submission of PA's budget request to DOR and BOCC. (F.S. 195.087[1][a])	PA
June 3, 2024	Finalize Recommended Budget 5 Year CIP.	OMB
July 2024		
July 1, 2024	Certification of Taxable Property Values (Form DR-420) (F.S. 193.023[1] and 200.085[11])	PA
July 11, 2024	Budget Workshop to submit the Recommended Budget to the BOCC. Post Budget on Website. (F.S. 129.03[3])	Admin/BOCC/OMB
July 30, 2024	Board sets Maximum Millage Rates for 2024 and sets a date, time and place for the first public hearing (F.S. 200.065[2][4][b])	Admin/BOCC/OMB
July 30, 2024	FY 2024 Budget Carry Forwards due.	Departments/OMB
July 31, 2024	Notification to PA of prior year millage rate, current year proposed millage rate, roll back rate, date, time and place of First Public Hearing (Form DR-420) for development of TRIM notices. (F.S. 200.065[2][4][b])	OMB



## Budget Calendar for FY 2024-2025

August 2024		
August 1, 2024	Submission of TC's budget request to DOR and BOCC. (F.S. 195.087[2])	TC
August 6, 2024	Budget Workshop (if necessary)	Admin/BOCC/OMB
August 12, 2024	PA's budget, BOCC comment period ends and final budget amendments from DOR due. (F.S. 195.087[1][a])	BOCC/DOR/PA
TBD	TRIM notices mailed to all property owners. (F.S. 200.065[2][b])	PA
September 2024		
September 12, 2024	First Public Hearing to adopt proposed millage and FY 2025 budget. (F.S. 200.065[2][c])	Admin/BOCC/OMB
September 12, 2024	Deadline to adopt the annual MSBU rate and assessment certification for FY 2025. (F.S. 197.3632)	BOCC/Departments
September 20, 2024	Advertisement of Budget Public Hearing Notice and Budget Summary in newspaper. (F.S. 129.03[3][b] and 200.065[2][d] and [3][i])	OMB
September 24, 2024	Second and Final Public Hearing to adopt proposed millage and FY 2025 budget. (F.S. 200.065[2][d])	Admin/BOCC/OMB
September 27, 2024	Distribute Adopted Resolutions from 2nd Public Hearing to Adopt FY 2024 millage rates and budgets. (DOR, PA and TC via TRIM System (F.S. 200.065[4]))	OMB
September 27, 2024	Submit Certification of Final Taxable Value (Form DR-422) via TRIM System. If Value Adjustment Board is not done, there will be updates later on. (F.S. 200.065[5])	PA
September 27, 2024	Complete and submit Certificate of Final Taxable Value (Form DR-422), Maximum Millage Levy Calculation (Form DR-420MM) and Certification of Compliance (Form DR-487) via TRIM System (F.S. 200.065[5])	OMB
October 2024		
October 1, 2024	FY 2024-25 Begins	
TBD	MSBU Certifications Completed	OMB/PA/TC
October 15, 2024	Annual Local Government Financial Report Due to EDR	OMB
October 20, 2024	Deadline to submit TRIM Compliance Package to D.O.R. (F.S. 200.065 and 200.069)	OMB

Admin - Administration | BOCC - Board of County Commissioners | 5 Year CIP - Capital Improvement Plan | DOR - Florida Department of Revenue | MSBU - Municipal Services Benefit Unit | MSTU - Municipal Services Taxing Unit | OMB - Office of Management & Budget | PA - Property Appraiser | SOE - Supervisor of Elections | TC - Tax Collector | TRIM - Truth in Millage

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# Hernando County, FL

## Board of County Commissioners

### Fiscal Year 2024-2025 Annual Budget

#### Amendments to the Adopted Budget

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.

#### **BUDGET RESOLUTION**

Budget resolutions are 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.

#### **BUDGET AMENDMENT**

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

1. 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.
2. 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.

# Budget Amendment Process

