



Hernando County

Board of County Commissioners

Budget Hearing

John Law Ayers Commission Chambers, Room 160
20 North Main Street, Brooksville, FL 34601

Budget Hearing

Agenda

Tuesday, September 12, 2023 - 5:01P.M.

IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT, PERSONS WITH DISABILITIES NEEDING A SPECIAL ACCOMMODATION TO PARTICIPATE IN THIS PROCEEDING SHOULD CONTACT COLLEEN CONKO, HERNANDO COUNTY ADMINISTRATION, 15470 FLIGHT PATH DRIVE, BROOKSVILLE, FLORIDA 34604, (352) 754-4002. IF HEARING IMPAIRED, PLEASE CALL 1-800-676-3777.

If a person decides to appeal any quasi-judicial decision made by the Hernando County Board of County Commissioners with respect to any matter considered at such hearing or meeting, he or she will need a record of the proceeding, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based.

PLEASE NOTE THAT ONLY PUBLIC HEARING ITEMS WILL BE HEARD AT THEIR SCHEDULED TIME. ALL OTHER ITEM TIMES NOTED ON THE AGENDA ARE ESTIMATED AND MAY BE HEARD EARLIER OR LATER THAN SCHEDULED.

UPCOMING MEETINGS:

The Board of County Commissioners' next regular meeting is scheduled for Tuesday, September 26, 2023, beginning at 9:00 A.M., in the John Law Ayers County Commission Chambers, Room 160.

The Board of County Commissioners' is scheduled to hold the second (final) public hearing to adopt the final budget and millage rates on Tuesday, September 26, 2023, beginning at 5:01 P.M., in the John Law Ayers County Commission Chambers, Room 160.

A. CALL TO ORDER

1. Invocation
2. Pledge of Allegiance

B. APPROVAL OF AGENDA (Limited to Board and Staff)

C. PUBLIC HEARINGS

- * Entry of Proof of Publication into the Record

COUNTY ADMINISTRATOR JEFFREY ROGERS

[12781](#) Presentation Regarding FY 2023-24 Tentative Budget and Tentative
Millage Rates

D. CITIZENS' COMMENTS

E. ADJOURNMENT



Board of County Commissioners Budget Hearing

Meeting: 09/12/2023
Department: Budget
Prepared By: Jodi Florio
Initiator: Toni Brady
DOC ID: 12781
Legal Request Number:
Bid/Contract Number:

AGENDA ITEM

TITLE

Presentation Regarding FY 2023-24 Tentative Budget and Tentative Millage Rates

BRIEF OVERVIEW

First public hearing to discuss and approve the FY 2024 Tentative Budget, the tentative millage rates and set the date, time, and place for the final public hearing.

FINANCIAL IMPACT

Financial impact is dependent upon the directives of the Board.

LEGAL NOTE

The Board is authorized to act upon this matter pursuant to Chapters 125, 129 and 200, Florida Statutes.

RECOMMENDATION

It is recommended the Board approve the tentative millage rates, tentative budgets and set the date, time, and place for the final public hearing.

REVIEW PROCESS

Toni Brady	Approved	09/05/2023	8:35 AM
Pamela Hare	Approved	09/05/2023	9:20 AM
Jon Jouben	Approved	09/05/2023	11:55 AM
Heidi Kurppe	Approved	09/05/2023	4:24 PM
Scott Herring	Approved	09/05/2023	4:48 PM
Jeffrey Rogers	Approved	09/08/2023	9:11 AM
Colleen Conko	Approved	09/08/2023	9:27 AM

Hernando County First Public Hearing

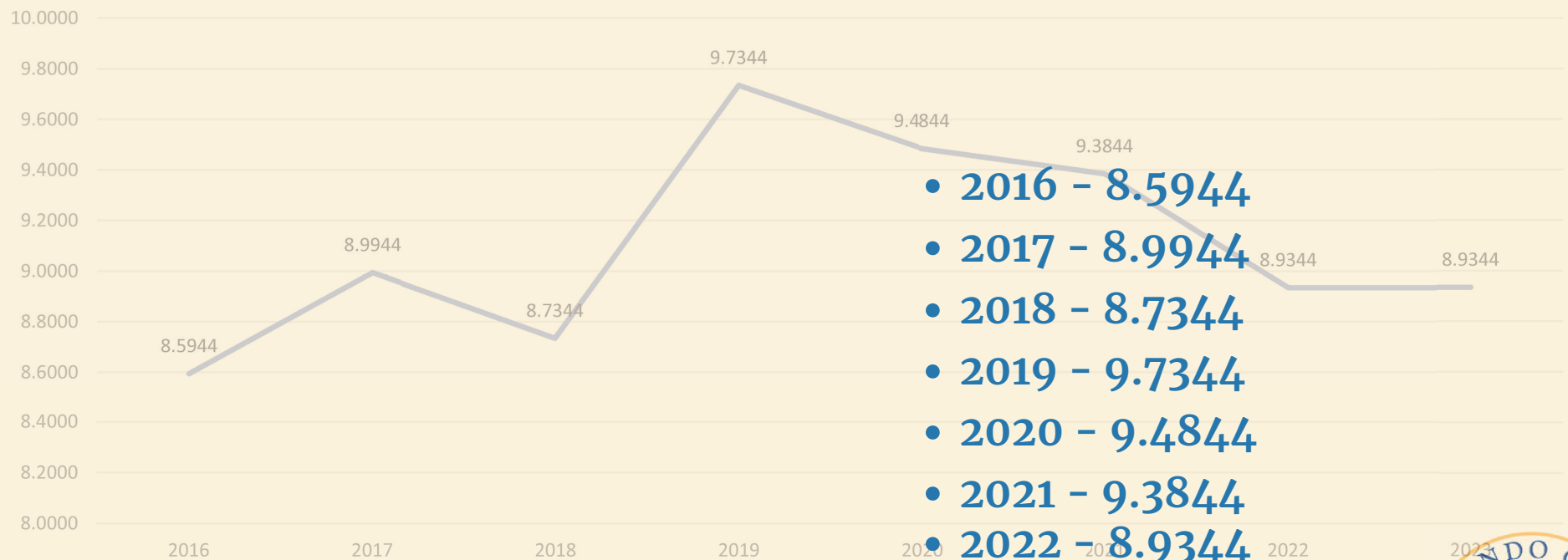


Office of Mgmt & Budget

September 12, 2023

Historical Millage

TOTAL COUNTY MILLAGE



• 2016 - 8.5944

• 2017 - 8.9944

• 2018 - 8.7344

• 2019 - 9.7344

• 2020 - 9.4844

• 2021 - 9.3844

• 2022 - 8.9344

• 2023 - 8.9344

**Total of .8 Mils Reduced in last 4 years
(.45 Mils in one year)**



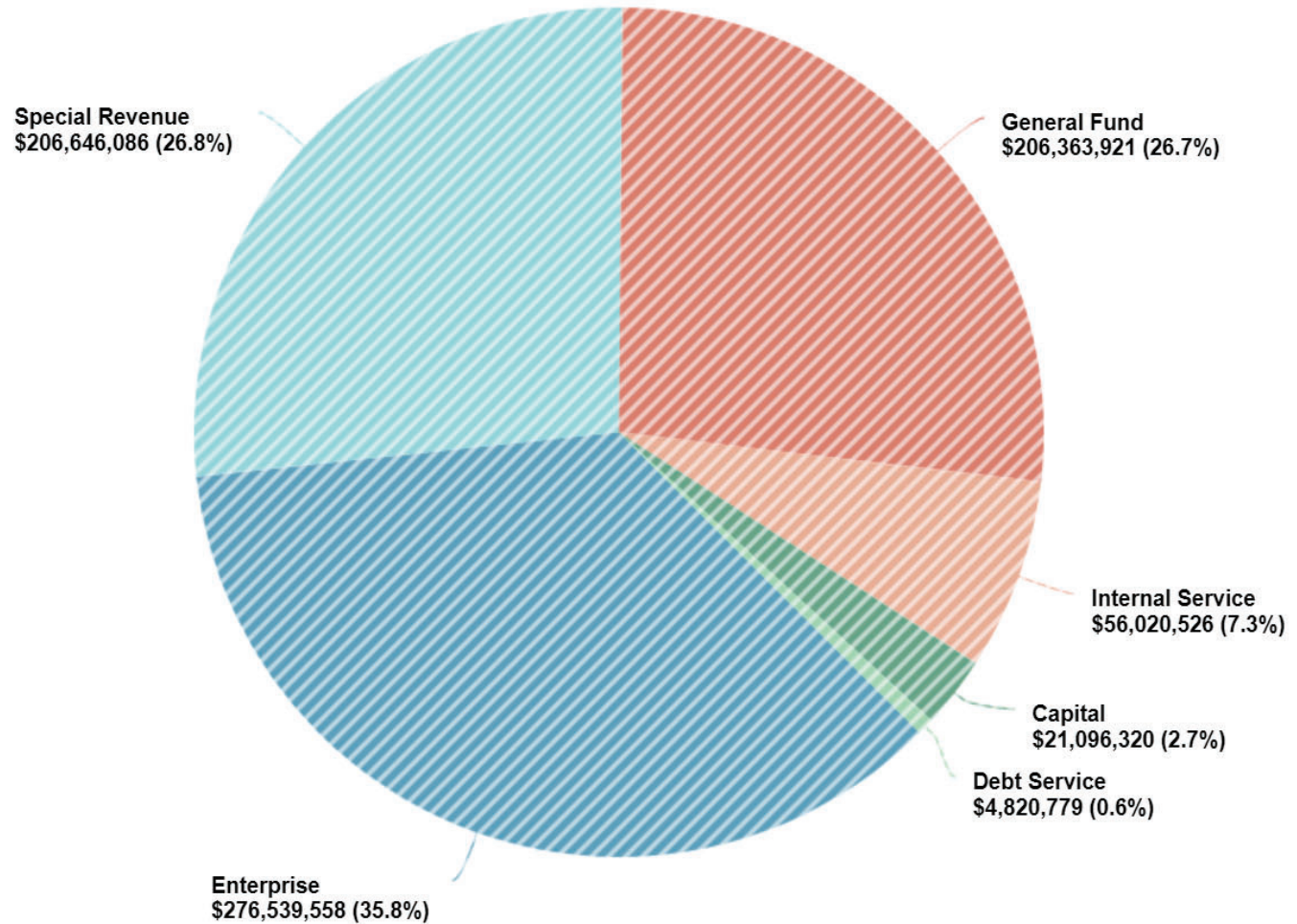
Millage Rates Increase Over Rolled-Back Rates

County Wide Millage Rates	PRIOR YEAR 2022-23 Rates	2023-24 Tentative Rates	2023-24 Rolled-Back Rates	Percentage Over (Under) Roll-Back
BCC General Fund	6.9912	6.9912	6.2614	11.66%
BCC County Health	0.1102	0.1102	0.0987	11.65%
BCC Transportation Trust	0.8091	0.8091	0.7246	11.66%
	7.9105	7.9105	7.0847	11.66%
Municipal Service Taxing Units County Wide Millage Rates	PRIOR YEAR 2022-23 Rates	2023-24 Tentative Rates	2023-24 Rolled-Back Rates	Percentage Over (Under) Roll-Back
Emergency Medical Services MSTU	0.9100	0.9100	0.8150	11.66%
Stormwater MSTU	0.1139	0.1139	0.1020	11.67%
	1.0239	1.0239	0.9170	11.66%
Proposed Total Millage Rate	8.9344	8.9344	8.0017	11.66%

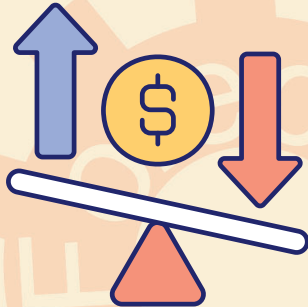


FY 24 Tentative Budget

\$ 771,487,190



Budget Updates



80,309,458

Grant True-Up

37,261,230

Projects Carried Forward

39,609,765

Finalization of Amounts

1,591,200

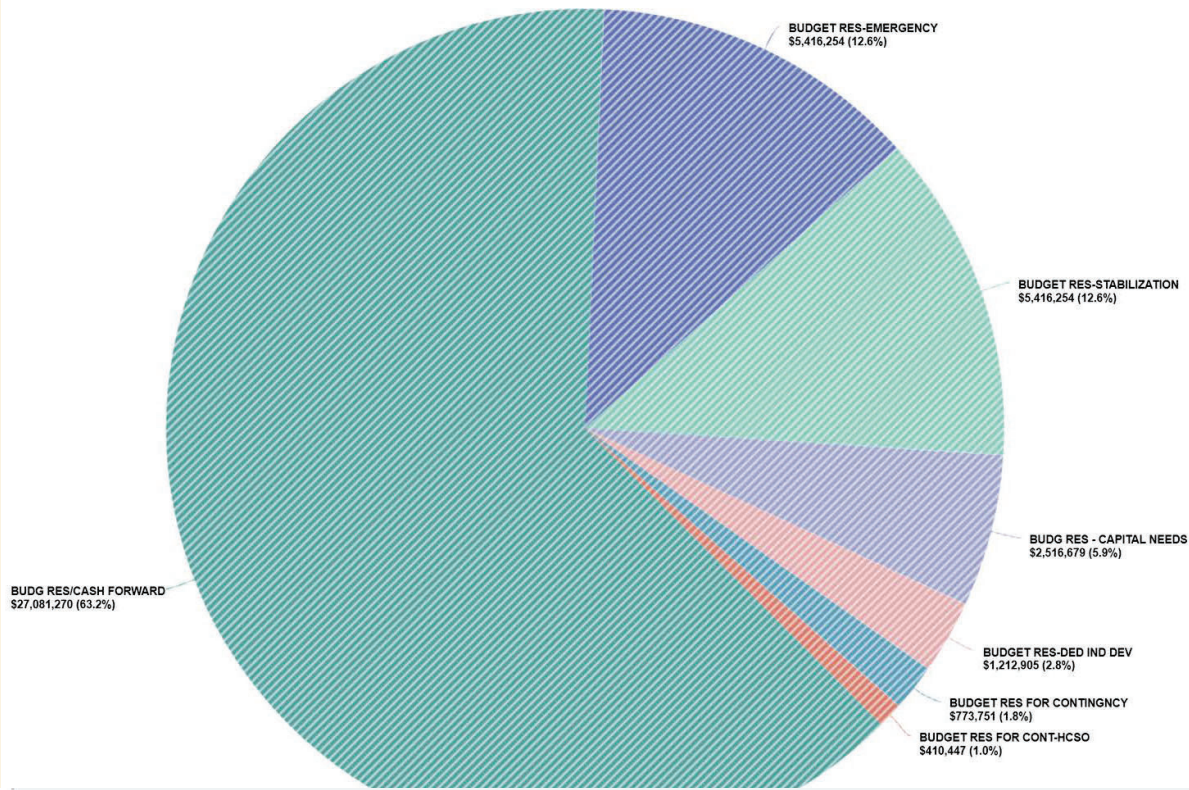
Additional Revenues

1,847,263



Reserves

- Sort **Large to Small**
- BUDG RES/CASH FORWARD
 - BUDGET RES-EMERGENCY
 - BUDGET RES-STABILIZATION
 - BUDG RES - CAPITAL NEEDS
 - BUDGET RES-DED IND DEV
 - BUDGET RES FOR CONTINGNCY
 - BUDGET RES FOR CONT-HCSO



Total Reserves 27.68%

Office of Mgmt & Budget

2023-24 Tentative Budget	
BUDG RES/CASH FORWARD	\$ 27,081,270
BUDGET RES-STABILIZATION	5,416,254
BUDGET RES-EMERGENCY	5,416,254
BUDG RES - CAPITAL NEEDS	2,516,679
BUDGET RES-DED IND DEV	1,212,905
BUDGET RES FOR CONTINGNCY	773,751
BUDGET RES FOR CONT-HCSO	410,447
Total	\$ 42,827,560

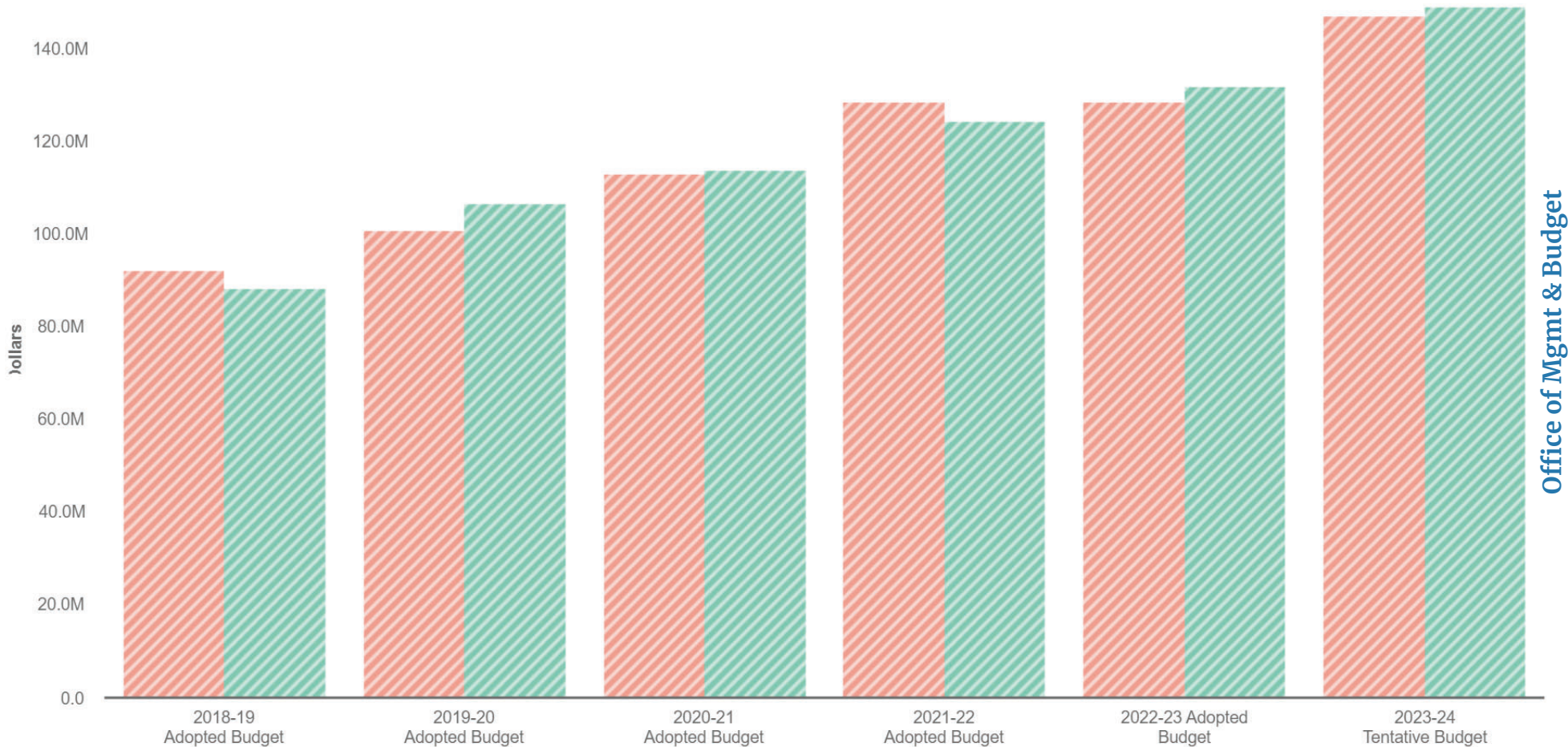


Red/Green Chart

Red/Green Chart

General Fund Reoccurring Budgeted Expenditures

Visualization



Office of Mgmt & Budget

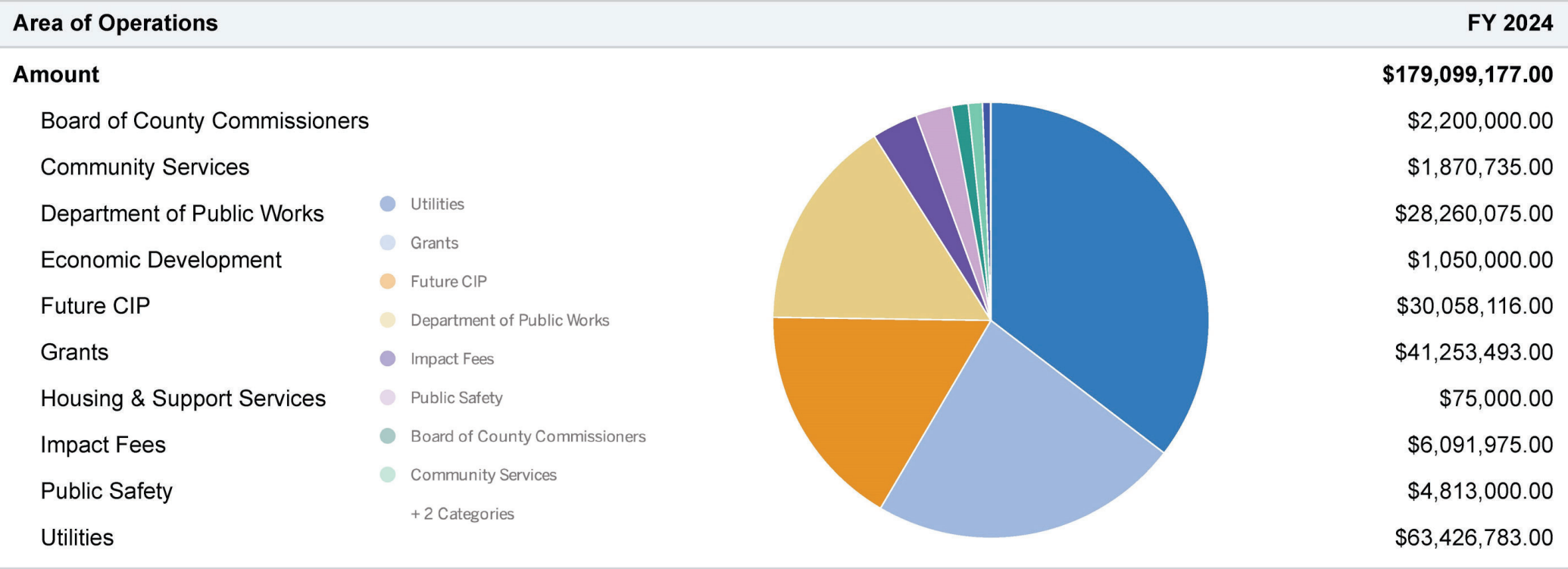
Constitutionals

Hernando County, Florida FY23 Adopted Budget to FY24 Tentative Budget							
Description		FY 2023 Adopted Budget	FY 2024 Tentative Budget	Adjust for True Expense Allocation (Capital)	Increase / (Decrease)	% Change	Original Recommended without Capital
Total Budget		661,903,567	771,487,190		109,583,623	16.6%	4.4%
General Fund		187,696,682	206,363,921		18,667,239	9.9%	8.5%
BOCC Only		56,827,930	66,527,476	(1,967,549)	7,731,997	13.6%	16.5%
Sheriff		69,575,299	77,895,773	188,947	8,509,421	12.2%	12.0%
Clerk		7,623,536	9,268,344	228,510	1,873,318	24.6%	21.6%
Property Appraiser		2,914,379	3,241,267	349,313	676,201	23.2%	11.2%
Supervisor Of Elections		2,176,515	2,687,501	272,810	783,796	36.0%	23.5%
Tax Collector		3,616,500	3,916,000	927,969	1,227,469	33.9%	8.3%
Reserves		44,962,523	42,827,560		(2,134,963)	-4.7%	-10.1%

Office of Mgmt & Budget



FY24 CIP by Area of Operations



Average Tax Bill

Value of Home	\$	300,000	\$	309,000.00		
Homestead Exemption for County	\$	(50,000)	\$	(50,000)		
Save our Homes 3% cap						
Assessed Value for County	\$	250,000	\$	259,000		
	FY23 2022 Tax Roll		FY24 2023 Proposed Tax Roll		Annual Difference	Monthly Difference
General Fund	6.9912	\$ 1,747.80	6.9912	\$ 1,810.72	\$ 62.92	\$ 5.24
Transportation Trust	0.8091	\$ 202.28	0.8091	\$ 209.56	\$ 7.28	\$ 0.61
County Health	0.1102	\$ 27.55	0.1102	\$ 28.54	\$ 0.99	\$ 0.08
Emergency Medical Services (EMS)	0.91	\$ 227.50	0.91	\$ 235.69	\$ 8.19	\$ 0.68
Stormwater Management	0.1139	\$ 28.48	0.1139	\$ 29.50	\$ 1.03	\$ 0.09
Fire Rescue-Hernando County Fire		\$ 253.11		\$ 320.72	\$ 67.61	\$ 5.63
HCUD-Solid Waste-Landfill		\$ 85.50		\$ 94.91	\$ 9.41	\$ 0.78
					\$ -	\$ -
Total County Taxes		\$ 2,572.21		\$ 2,729.64	\$ 157.43	\$ 13.12



Staff Recommendation

Approve tentative millage rates

Approve the date, time and place of the final public hearing to adopt final millage rate and the 2023-24 Approved Budget



Tentative Rates

Final Public Hearing
September 26, 2023
at 5:01 PM

Board Chambers
20 N. Main Street
Brooksville, FL 34601

County Wide Millage Rates	2023-24 Tentative Rates
BCC General Fund	6.9912
BCC County Health	0.1102
BCC Transportation Trust	0.8091
	7.9105
Municipal Service Taxing Units County Wide Millage Rates	2023-24 Tentative Rates
Emergency Medical Services MSTU	0.9100
Stormwater MSTU	0.1139
	1.0239
Proposed Total Millage Rate	8.9344

