



# 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

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Tuesday, September 26, 2023 - 5:01 P.M.

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**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, October 10, 2023, beginning at 9:00 A.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**

1. [12785](#) Update Regarding FY 2023-24 Final Budget
2. [12787](#) Resolution Setting FY 2023-24 Countywide Millage Rates

- 3. [12788](#) Resolution Setting FY 2023-24 Municipal Service Taxing Unit Millage Rates
- 4. [12789](#) Resolution Setting FY 2023-24 Non-Ad Valorem Assessments and Budgets for Municipal Service Benefit Units
- 5. [12784](#) Resolution Setting FY 2023-24 Non-Ad Valorem Assessment for Local Provider Participation Fund
- 6. [12786](#) Resolution Adopting FY 2023-24 Final Budget

**D. CITIZENS' COMMENTS**

**E. ADJOURNMENT**



# Board of County Commissioners Budget Hearing

Meeting: 09/26/2023  
Department: Budget  
Prepared By: Jodi Florio  
Initiator: Toni Brady  
DOC ID: 12785  
Legal Request Number:  
Bid/Contract Number:

## AGENDA ITEM

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### TITLE

Update Regarding FY 2023-24 Final Budget

### BRIEF OVERVIEW

Update on the FY 2024 Final Budget with changes since the first public hearing held on September 12, 2023.

### 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 that the Board approve the Updated Hernando County Fiscal Year 2024 Budget.

### REVIEW PROCESS

Toni Brady	Approved	09/20/2023	2:28 PM
Pamela Hare	Approved	09/20/2023	2:52 PM
Heidi Kurppe	Approved	09/20/2023	3:02 PM
Scott Herring	Approved	09/20/2023	3:08 PM
Jeffrey Rogers	Approved	09/20/2023	3:47 PM
Colleen Conko	Approved	09/20/2023	3:56 PM

# Hernando County Final Public Hearing

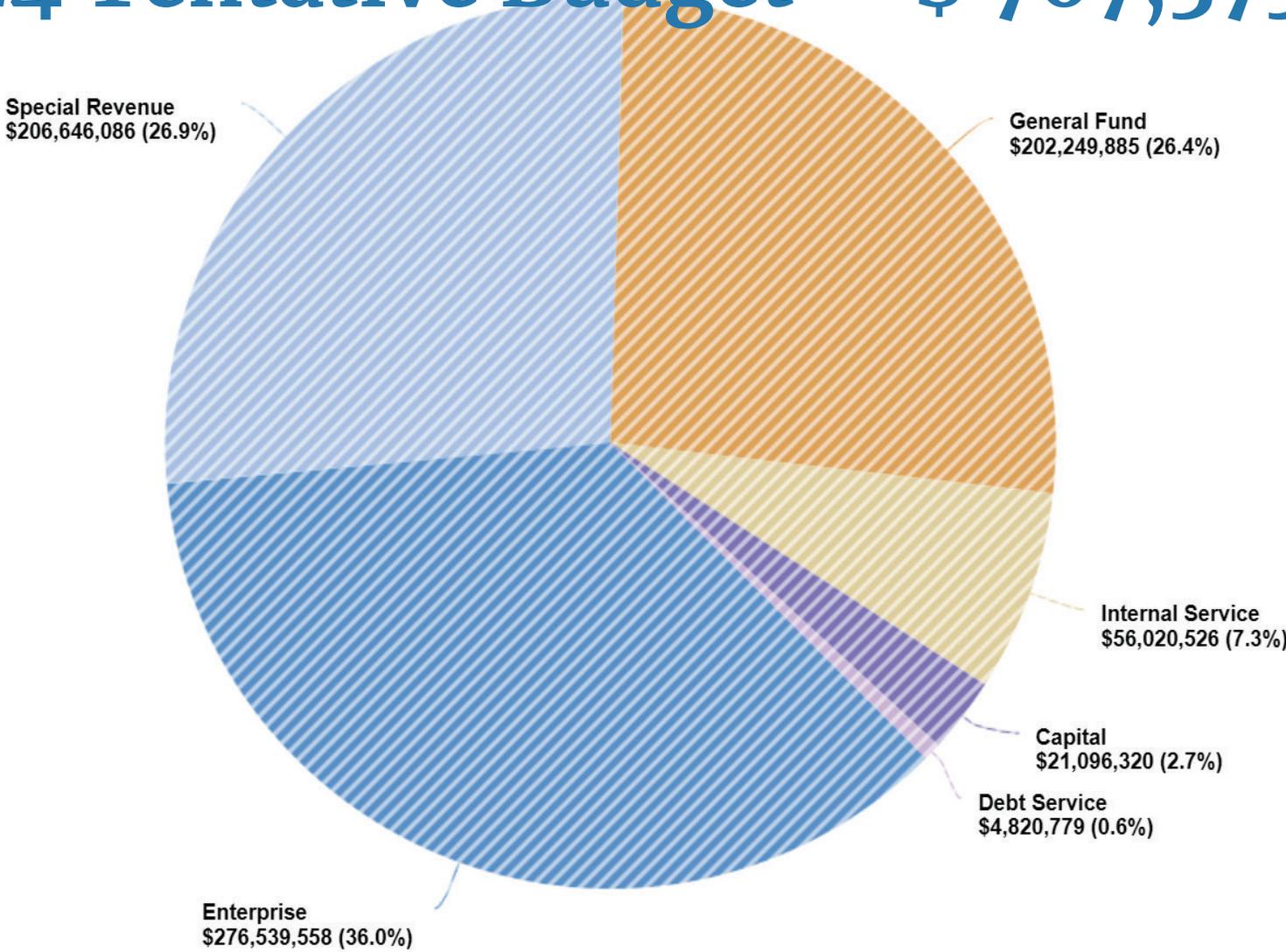


Office of Mgmt & Budget

September 26, 2023

# FY24 Tentative Budget

# \$ 767,373,154



# Budget Changes



There have been no increases or decreases to the budget since the First Public Hearing on September 12, 2023.

Redistribution of funds occurred in the following:

HCSO Inmate Revenue Fund	13,000
CIP - Philatelic Dr. Resurfacing with Fiber - Northcliffe	0



# Final Proposed Millage Rates

<b>County Wide Millage Rates</b>	<b>PRIOR YEAR 2022-23 Rates</b>	<b>2023-24 Final Rates</b>
BCC General Fund	6.9912	6.6997
BCC County Health	0.1102	0.1102
BCC Transportation Trust	0.8091	0.8091
	<b>7.9105</b>	<b>7.6190</b>
<b>Municipal Service Taxing Units County Wide Millage Rates</b>	<b>PRIOR YEAR 2022-23 Rates</b>	<b>2023-24 Final Rates</b>
Emergency Medical Services MSTU	0.9100	0.9100
Stormwater MSTU	0.1139	0.1139
	<b>1.0239</b>	<b>1.0239</b>
<b>Proposed Total Millage Rate</b>	<b>8.9344</b>	<b>8.6429</b>

Overall Change/General Fund (0.2915 mil)



FY24 aggregate proposed millage rate is 8.6429 which is 8.01% increase over the rolled-back rate of 8.0017

County Wide Millage Rates	PRIOR YEAR 2022-23 Rates	2023-24 Final Rates	2023-24 Rolled-Back Rates	Percentage Over (Under) Roll-Back
BCC General Fund	6.9912	6.6997	6.2614	7.00%
BCC County Health	0.1102	0.1102	0.0987	11.65%
BCC Transportation Trust	0.8091	0.8091	0.7246	11.66%
	<b>7.9105</b>	<b>7.6190</b>	<b>7.0847</b>	<b>7.54%</b>
Municipal Service Taxing Units County Wide Millage Rates	PRIOR YEAR 2022-23 Rates	2023-24 Final 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%
	<b>1.0239</b>	<b>1.0239</b>	<b>0.9170</b>	<b>11.66%</b>
<b>Proposed Total Millage Rate</b>	<b>8.9344</b>	<b>8.6429</b>	<b>8.0017</b>	<b>8.01%</b>

There has been no change between the tentative rates and final.



# Adopt Resolution Setting FY 23-24 County Wide Millage Rates

County Wide Millage Rates	2023-24 Final Rates	2023-24 Rolled-Back Rates	Percentage Over (Under) Roll-Back
BCC General Fund	6.6997	6.2614	7.00%
BCC County Health	0.1102	0.0987	11.65%
BCC Transportation Trust	0.8091	0.7246	11.66%
	<b>7.6190</b>	<b>7.0847</b>	<b>7.54%</b>

There has been no change between the tentative rates and final.



# Adopt Resolution Setting FY 23-24 MSTU's Millage Rates

Municipal Service Taxing Units County Wide Millage Rates	2023-24 Final Rates	2023-24 Rolled-Back Rates	Percentage Over (Under) Roll-Back
Emergency Medical Services MSTU	0.9100	0.8150	11.66%
Stormwater MSTU	0.1139	0.1020	11.67%
	<b>1.0239</b>	<b>0.9170</b>	<b>11.66%</b>

There has been no change between the tentative rates and final.



# Adopt Resolution Setting FY 23-24 MSBU's Millage Rates

OVERVIEW OF EXISTING MUNICIPAL SERVICE BENEFIT UNITS (MSBU)

Florida Statute Chapter 125.02 gives the Board of County Commissioners (BCC) the authority to create special taxing units within the unincorporated areas of Hernando County for the purpose of providing particular services for a specific geographic area. Florida Statute Chapter 197.3032 authorizes the uniform collection and levy of assessments to fund such special assessments to be placed on the tax bills and collected in the same manner as ad valorem taxes. In Hernando County, Municipal Service Benefit Units (MSBUs) have been created to provide street lighting, fire protection, solid waste disposal, road paving, maintenance of public parks and recreation facilities, and maintenance of public buildings and parks. MSBUs are created according to the procedures outlined in BCC Policy #16-1.

Assessments are calculated based upon the operations of the MSBU. Including Herd's County, all assessments are due quarterly among all units of the MSBU. Assessments are levied and collected in the same manner as ad valorem.

The following table is a summary of each of the existing MSBUs in Hernando County as of September 28, 2023.

Fund Phase	MSBU Name	Ordinance	No. of Units	No. of Lights	Total Budget	Assessment Amount	
1	7034 1 Southeast Household Garbage Collection	17-39	N/A	44,111.00	\$11,668,456.00	\$134.88	
2	7081 3 Ridge Manor West Street Lighting	80-24	368.00	108	\$27,140.00	\$45.00	
3	7091 4 Overlake Street Lighting	92-23	248.00	69	\$27,150.00	\$55.00	
4	7071 7 Lakewood Area Street Lighting	80-22	46	46	\$30,490.00	\$30.00	
5	7071 12 Silverdome Street Lighting	80-23	835.00	286	\$17,600.00	\$60.00	
6	7031 28 Ridge Manor Street Lighting	80-17	1,135.00	102	\$17,180.00	\$10.00	
7	1981 30 Hernando County Consolidated Fire	95-11	See Detail	N/A	\$47,907,000.00	\$47.91	
Base Fee-All parcels (105,548 units)							\$17.85
Unimproved Land per parcel (21,867.00 units)							\$16.98
Average (620.81 units)							\$16.98
Bathhouse per unit (87,240 units)							\$392.98
Commercial Inspection Fee per business (2,195 units)							\$143.00
Agriculture/Bldg per SF (14,175 units)							\$0.00
Industrial/warehouse/retail per SF (2,051,686 units)							\$0.11
Commercial per SF (14,899,302 units)							\$0.16
Hospital/Health Care per SF (783,688 units)							\$1.04
Rural Per Acre House per unit (719 units)							\$8.53
Camp/3-Mile per unit (211 units)							\$33.13
Camp/3-Mile per unit (211 units)							\$10.72
Camp/3-Mile per unit (211 units)							\$44.00
Camp/3-Mile per unit (211 units)							\$155.00
Camp/3-Mile per unit (211 units)							\$92.00
Camp/3-Mile per unit (211 units)							\$66,110.00
Camp/3-Mile per unit (211 units)							\$61,680.00
Camp/3-Mile per unit (211 units)							\$725,380.00
Camp/3-Mile per unit (211 units)							\$4,425.00
Camp/3-Mile per unit (211 units)							\$119,480.00
Camp/3-Mile per unit (211 units)							\$191.00
Camp/3-Mile per unit (211 units)							\$91.00
Camp/3-Mile per unit (211 units)							\$9,640.00
Camp/3-Mile per unit (211 units)							\$113,630.00
Camp/3-Mile per unit (211 units)							\$33,620.00
Camp/3-Mile per unit (211 units)							\$32,280.00
Camp/3-Mile per unit (211 units)							\$42,598.00
Camp/3-Mile per unit (211 units)							\$2,281.50
Camp/3-Mile per unit (211 units)							\$1,917.17
Camp/3-Mile per unit (211 units)							\$87,880.00
Camp/3-Mile per unit (211 units)							\$88.00
Camp/3-Mile per unit (211 units)							\$30,060.00
Camp/3-Mile per unit (211 units)							\$2,161.00
Camp/3-Mile per unit (211 units)							\$16,616.29
Camp/3-Mile per unit (211 units)							\$34.91
Camp/3-Mile per unit (211 units)							\$65.76
Camp/3-Mile per unit (211 units)							\$60.50
Camp/3-Mile per unit (211 units)							\$78.00
Camp/3-Mile per unit (211 units)							\$54.50
Camp/3-Mile per unit (211 units)							\$78.00
Camp/3-Mile per unit (211 units)							\$100.00
Camp/3-Mile per unit (211 units)							\$200.00
Camp/3-Mile per unit (211 units)							\$200.00
Camp/3-Mile per unit (211 units)							\$250.00
Camp/3-Mile per unit (211 units)							\$400.00
Camp/3-Mile per unit (211 units)							\$700.00
Camp/3-Mile per unit (211 units)							\$625.00
Camp/3-Mile per unit (211 units)							\$6,260.00
Camp/3-Mile per unit (211 units)							\$48.00
Camp/3-Mile per unit (211 units)							\$8,000.00
Camp/3-Mile per unit (211 units)							\$33,018.00
Camp/3-Mile per unit (211 units)							\$45.00
Camp/3-Mile per unit (211 units)							\$32.00
Camp/3-Mile per unit (211 units)							\$17,158.00
Camp/3-Mile per unit (211 units)							\$218.00
Camp/3-Mile per unit (211 units)							\$80.00
Camp/3-Mile per unit (211 units)							\$29,130.00
Camp/3-Mile per unit (211 units)							\$400.00
Camp/3-Mile per unit (211 units)							\$200.00
Camp/3-Mile per unit (211 units)							\$250.00
Camp/3-Mile per unit (211 units)							\$340.00
Camp/3-Mile per unit (211 units)							\$33,328.00
Camp/3-Mile per unit (211 units)							\$33,370.00
Camp/3-Mile per unit (211 units)							\$329.00
Camp/3-Mile per unit (211 units)							\$203,100.00
Camp/3-Mile per unit (211 units)							\$220.00
Camp/3-Mile per unit (211 units)							\$88,700.00
Camp/3-Mile per unit (211 units)							\$250.00
Camp/3-Mile per unit (211 units)							\$34,000.00
Camp/3-Mile per unit (211 units)							\$31,588.00
Camp/3-Mile per unit (211 units)							\$62,280.00
Camp/3-Mile per unit (211 units)							\$81,570.00
Camp/3-Mile per unit (211 units)							\$27,100.00
Camp/3-Mile per unit (211 units)							\$26,840.00
Camp/3-Mile per unit (211 units)							\$285.00
Camp/3-Mile per unit (211 units)							\$38,830.00
Camp/3-Mile per unit (211 units)							\$285.00
Camp/3-Mile per unit (211 units)							\$274,410.00
Camp/3-Mile per unit (211 units)							\$11,310.00
Camp/3-Mile per unit (211 units)							\$383.00
Camp/3-Mile per unit (211 units)							\$401.00
Camp/3-Mile per unit (211 units)							\$300.00
Camp/3-Mile per unit (211 units)							\$121,680.00
Camp/3-Mile per unit (211 units)							\$70.00
Camp/3-Mile per unit (211 units)							\$10,600.00
Camp/3-Mile per unit (211 units)							\$10,600.00
Camp/3-Mile per unit (211 units)							\$11,820.00
Camp/3-Mile per unit (211 units)							\$41,300.00
Camp/3-Mile per unit (211 units)							\$344.00
Camp/3-Mile per unit (211 units)							\$10,260.00
Camp/3-Mile per unit (211 units)							\$424.00

66	7626	212	Taylor Street Millings	17-11	19.50	N/A	\$13,220.00	\$340.00
67	7703	213	Jackdaw Road Paving	17-19	13.00	N/A	\$15,640.00	\$365.00
68	7706	214	Old Square Ave. Road Paving	17-20	40.00	N/A	\$28,430.00	\$353.00
69	9330	215	Tinamous Area Road Paving	17-21	53.50	N/A	\$35,180.00	\$443.00
70	7940	216	Alberta Street Road Paving	17-23	20.00	N/A	\$33,385.00	\$598.00
71	7705	217	Kodiak Wren Road Paving	17-24	20.00	N/A	\$17,170.00	\$359.00
72	7938	218	Wood Owl Ave Road Paving	17-25	38.00	N/A	\$35,720.00	\$442.00
73	7927	219	Sweet Gum Road Millings	17-34	31.00	N/A	\$15,710.00	\$340.00
74	7929	220	Nordica Rd Road Paving	17-36	16.50	N/A	\$66,350.00	\$376.00
75	7928	221	Marsh Wren Ave Road Paving	17-35	9.50	N/A	\$17,600.00	\$663.00
76	7930	222	Piping Plover Area Road Paving	17-37	62.00	N/A	\$28,840.00	\$539.00
77	7942	223	White Rd Road Paving	17-38	31.00	N/A	\$40,000.00	\$581.00
78	7960	224	Dokeueb Lane Area	18-03	63.00	N/A	\$27,950.00	\$394.00
79	7980	225	Royal Highlands Area L	18-04	57.00	N/A	\$35,170.00	\$375.00
80	7919	226	Midgate Ave Paving	18-25	39.00	N/A	\$216,960.00	\$447.00
81	7920	228	Hurricane Drive Paving	18-23	23.00	N/A	\$19,750.00	\$733.00
82	7708	229	Phaeasant Ave Paving	18-26	135.50	N/A	\$63,230.00	\$412.00
83	7999	230	Mandrake/Canary Rd	20-14	16.50	N/A	\$182,407.00	\$993.00
84	4814	800	Unsafe Structure Abatement	15-02	11.00	N/A	\$320,933.00	\$0.00
85	0011	805	Nuisance Abatement	20-09	22.00	N/A	\$75,000.00	\$0.00
86	7712	231	Milgate Ct Paving	21-25	12.50	N/A	\$0.00	\$0.00
87	7711	232	Blackberry Ct Paving	22-07	2.50	N/A	\$0.00	\$0.00
88	7710	233	Warbler Rd Paving	22-08	15.50	N/A	\$0.00	\$0.00
89	7918	235	Holland Springs Ind Park	22-21	26.00	N/A	\$0.00	\$0.00
90	7917	236	Penn St/Scaup Duck Paving	22-22	51.00	N/A	\$0.00	\$0.00

<sup>1</sup> New MSBUs created in accordance with Florida Statutes and BCC Policy.

There are 90 MSBU's to adopt per detail on Exhibit A.

There has been no change between the tentative rates and final.



# Adopt Resolution Setting FY 23-24 LPPF Special Assessment Rates.

Exhibit "A"

Facility	Rate	Mandatory Payment
Bravera Health Brooksville and on behalf of Bravera Health Spring Hill	0.87% NPR	1,157,690
Encompass Health Rehabilitation Hospital of Spring Hill	0.87% NPR	276,732
HCA Florida Oak Hill Hospital	0.87% NPR	2,535,559
Springbrook Hospital	0.87% NPR	154,736
		4,124,717.00

Office of Mgmt & Budget

Local Providers Participation Fund established with Ordinance 2021-16.  
No budgetary impact.



# Adopt Final FY23-24 Budget



\$ 767,373,154

September 26, 2023

Office of Mgmt & Budget



**Board of County Commissioners Budget  
Hearing**

Meeting: 09/26/2023  
Department: Budget  
Prepared By: Jodi Florio  
Initiator: Toni Brady  
DOC ID: 12787  
Legal Request Number:  
Bid/Contract Number:

**AGENDA ITEM**

**TITLE**

Resolution Setting FY 2023-24 Countywide Millage Rates

**BRIEF OVERVIEW**

Tax levy resolution for FY 2024. Following public comment on the item, by roll call vote, the Board must adopt Countywide Millage Rates.

**FINANCIAL IMPACT**

NA

**LEGAL NOTE**

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

**RECOMMENDATION**

It is recommended, by roll call vote, that the Board approve the FY24 Countywide Millage Rates and certify the levy to the Property Appraiser of Hernando County.

**REVIEW PROCESS**

Toni Brady	Approved	09/18/2023	2:47 PM
Pamela Hare	Approved	09/18/2023	3:08 PM
Jon Jouben	Approved	09/18/2023	4:39 PM
Heidi Kurppe	Approved	09/19/2023	1:59 PM
Scott Herring	Approved	09/19/2023	2:07 PM
Jeffrey Rogers	Approved	09/20/2023	1:13 PM
Colleen Conko	Approved	09/20/2023	1:32 PM

**RESOLUTION NO.:** \_\_\_\_\_

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

**WHEREAS**, the provisions of Chapter 129 and Chapter 200, Florida Statutes, provide the procedure for levying ad valorem millage and adopting the County's annual budget for Fiscal Year 2024; and the Board of County Commissioners of Hernando County, Florida, has complied with said laws and has provided for the adoption of said Budget, which said Budget includes all items that are necessary and proper as provided by law for the County; and

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

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

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

**SECTION 1.** That there is hereby levied and assessed as a County tax, as designated by the laws of the State of Florida, on the tax roll for the year 2023 a uniform ad valorem tax on all property in the County of Hernando subject to County taxes hereinafter set forth; as determined for County tax purposes, on the assessed valuation of such property which said ad valorem tax levies are as shown on the attached Exhibit "A".

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

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

certified to the Hernando County Property Appraiser for extension on the 2023 Tax Rolls of  
Hernando County.

**ADOPTED** in Special Session this 26<sup>th</sup> day of September 2023, A.D.

(SEAL)

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

Attest: \_\_\_\_\_  
**DOUG CHORVAT, JR**  
**CLERK**

By: \_\_\_\_\_  
**JOHN ALLOCCO**  
**CHAIRPERSON**

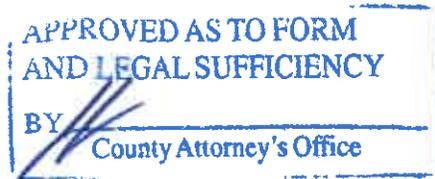


Exhibit "A"

<b>County Wide Millage Rates</b>	<b>2022/2023 Rates</b>	<b>Rolled-Back Rates</b>	<b>2023/2024 Final Rates</b>	<b>Percentage Over (Under) Roll-Back</b>
BCC General Fund	6.9912	6.2614	6.6997	7.00%
BCC County Health	0.1102	0.0987	0.1102	11.65%
BCC Transportation Trust	0.8091	0.7246	0.8091	11.66%



**Board of County Commissioners Budget  
Hearing**

Meeting: 09/26/2023  
Department: Budget  
Prepared By: Jodi Florio  
Initiator: Toni Brady  
DOC ID: 12788  
Legal Request Number:  
Bid/Contract Number:

**AGENDA ITEM**

**TITLE**

Resolution Setting FY 2023-24 Municipal Service Taxing Unit Millage Rates

**BRIEF OVERVIEW**

Municipal Service Taxing Unit (MSTU) resolution for FY 2024. Following public comment on the item, it would be appropriate for the Board, by roll call vote, to approve the resolution.

**FINANCIAL IMPACT**

NA

**LEGAL NOTE**

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

**RECOMMENDATION**

It is recommended that the Board approve the FY24 millage rates by roll call vote and certify the levy to the Property Appraiser of Hernando County for the Emergency Medical Services MSTU and Stormwater Management Program MSTU.

**REVIEW PROCESS**

Toni Brady	Approved	09/18/2023	2:53 PM
Pamela Hare	Approved	09/18/2023	3:11 PM
Jon Jouben	Approved	09/18/2023	4:39 PM
Heidi Kurppe	Approved	09/19/2023	2:00 PM
Scott Herring	Approved	09/19/2023	2:10 PM
Jeffrey Rogers	Approved	09/20/2023	11:15 AM
Colleen Conko	Approved	09/20/2023	12:09 PM

RESOLUTION NO.: \_\_\_\_\_

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

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

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

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

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

**WHEREAS**, the Hernando County Board of County Commissioners has approved by formal action, the required tax levies for the two MSTU's; and have provided for the adoption of the 2024 annual budgets for the two MSTU's all pursuant to the provisions of Chapter 129, Chapter 200, and other provisions of law.

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

**SECTION 1.** That there is hereby levied and assessed within the Emergency Medical Services Tax District MSTU on the tax roll for the year 2023, a uniform ad valorem tax on all property within said MSTU subject to County taxes, in an amount as set forth in the attached Exhibit "A". Said ad valorem tax

levy is hereby certified to the Hernando County Property Appraiser for extension on the 2023 tax rolls of Hernando County.

**SECTION 2.** That there is hereby levied and assessed within the Stormwater Management Program MSTU on the tax roll for the year 2023, a uniform ad valorem tax on all property within said MSTU subject to County taxes, in an amount as set forth in the attached Exhibit "A". Said ad valorem tax levy is hereby certified to the Hernando County Property Appraiser for extension on the 2023 tax rolls of Hernando County.

**ADOPTED** in Special Session this 26th day of September 2023, A.D.

(SEAL)

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

Attest: \_\_\_\_\_  
**DOUG CHORVAT JR.**  
CLERK

By: \_\_\_\_\_  
**JOHN ALLOCCO**  
CHAIRPERSON

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY  
BY  \_\_\_\_\_  
County Attorney's Office

Exhibit "A"

<b>MSTU Millage Rates</b>	<b>2022/2023 Rates</b>	<b>Rolled-Back Rates</b>	<b>2023/2024 Final Rates</b>	<b>Percentage Over (Under) Roll-Back</b>
Emergency Medical Svc MSTU	0.9100	0.8150	0.9100	11.66%
Stormwater MSTU	0.1139	0.1020	0.1139	11.67%



**Board of County Commissioners Budget  
Hearing**

Meeting: 09/26/2023  
Department: Budget  
Prepared By: Jodi Florio  
Initiator: Toni Brady  
DOC ID: 12789  
Legal Request Number:  
Bid/Contract Number:

**AGENDA ITEM**

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**TITLE**

Resolution Setting FY 2023-24 Non-Ad Valorem Assessments and Budgets for Municipal Service Benefit Units

**BRIEF OVERVIEW**

Municipal Service Benefit Unit (MSBU) resolution for FY 2024. Following public comment on the item, it would be appropriate for the Board to adopt the budgets and resolution.

**FINANCIAL IMPACT**

NA

**LEGAL NOTE**

The Board is authorized to act upon this matter pursuant to Chapters 125 and 197, Florida Statutes.

**RECOMMENDATION**

It is recommended that the Board adopt the proposed resolution to approve the 2023 Non-Ad Valorem Assessment Roll and 2024 Budgets for the Municipal Service Benefit Units and certify said assessment rolls for collection by the Hernando County Tax Collector.

**REVIEW PROCESS**

Toni Brady	Approved	09/18/2023	3:27 PM
Pamela Hare	Approved	09/18/2023	3:41 PM
Jon Jouben	Approved	09/18/2023	4:40 PM
Heidi Kurppe	Approved	09/19/2023	2:01 PM
Scott Herring	Approved	09/19/2023	2:12 PM
Jeffrey Rogers	Approved	09/20/2023	1:30 PM
Colleen Conko	Approved	09/20/2023	1:32 PM

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION TO ADOPT THE 2023 NON-AD VALOREM ASSESSMENT ROLLS AND 2024 BUDGETS FOR NINETY (90) MUNICIPAL SERVICE BENEFIT UNITS AND CERTIFYING SAID ASSESSMENT ROLLS FOR COLLECTION BY THE HERNANDO COUNTY TAX COLLECTOR AS AUTHORIZED BY FLORIDA STATUTES, CHAPTERS 125 & 197.**

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

**WHEREAS**, these ninety (90) Municipal Service Benefit units have adopted and submitted budgets for the same year which said budget was approved by the Hernando County Board of County Commissioners on September 26, 2023; and

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

**WHEREAS**, the Board of County Commissioners desires to approve these ninety (90) non-ad valorem assessments in order to provide funds for budgeted expenditures; and

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

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

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

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

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

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

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

**ADOPTED** in Special Session this 26th day of September 2023, A.D.

(SEAL)

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

Attest: \_\_\_\_\_  
**DOUG CHORVAT JR.**  
**CLERK**

By: \_\_\_\_\_  
**JOHN ALLOCCO**  
**CHAIRPERSON**

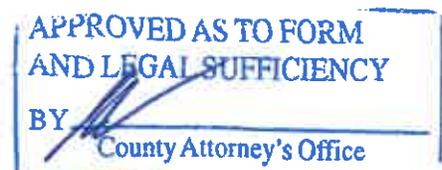


EXHIBIT A

OVERVIEW OF EXISTING MUNICIPAL SERVICE BENEFIT UNITS (MSBU)

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

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

The following table is a summary of each of the existing MSBUs in Hernando County as of September 26, 2023.

Count	Fund No.	Phase No.	MSBU Name	Ordinance No.	No. of Units	No. of Lights	Total Budget	Assessment Amount
1	7034	1	Southwest Household Garbage Collection	17-39	44,111.00	N/A	\$11,698,456.00	\$194.88
2	7581	3	Ridge Manor West Street Lighting	93-24	368.00	105	\$27,140.00	\$45.00
3	7591	6	Deerfield Street Lighting	93-23	248.00	66	\$27,550.00	\$55.00
4	7571	7	Lakeside Acres Street Lighting	93-22	132.00	45	\$20,490.00	\$30.00
5	7671	12	Silverthorn Street Lighting	96-23	835.00	266	\$117,890.00	\$90.00
6	7531	28	Ridge Manor Street Lighting	92-17	1,135.50	102	\$17,180.00	\$10.00
7	1661	36	Hernando County Consolidated Fire	99-11	See Detail	N/A	\$47,087,003.00	
							Base Fee-all parcels (105,548 units) Unimproved Land per parcel (21,967.90 units) acreage (8293.83 units) Residence-per unit (87,240 units) Commercial Inspection Fee-per business (3,108 units) Agricultural Building-per SF (14,775 units) Industrial/Warehouse/Gov-per SF (7,001,394 units) Churches-per SF \$309.83 max. (1,526,867 units) Commercial-per SF (14,659,322 units) Hospital/Nursing Home-per SF (783,608 units) River Run Club House-per unit (119 units) Greenbrier-per unit/Lot (100 units) Camp-A-Wyle-per unit/Lot (211 units)	\$17.86 \$16.98 \$16.98 \$302.86 \$141.00 \$0.00 \$0.17 \$0.06 \$0.16 \$1.04 \$8.53 \$3.13 \$10.75
8	7111	40	Hernando Beach Units 13 B-C Street Lighting	91-17	424.00	149	\$24,450.00	\$42.00
9	7121	41	Windridge Street Lighting	91-17	23.00	15	\$9,350.00	\$155.00
10	7211	46	Regency Oaks Multipurpose	91-17	474.00	125	\$66,110.00	\$62.00
11	7231	47	Berkeley Manor Multipurpose	97-24	433.00	118	\$61,890.00	\$70.00
12	7041	48	Spring Hill Street Lighting	91-17	33,101.50	4,420	\$735,380.00	\$14.00
13	7081	49	Village at Hill 'N Dale Street Lighting	91-17	84.00	15	\$4,952.00	\$43.00
14	7031	50	River Country Multipurpose	97-22	See Detail	183	\$119,480.00	
					469.00	Residential units		\$151.00
					64.00	Commercial units		\$97.00
15	7201	52	Potterfield Garden Acres Street Lighting	91-17	128.00	17	\$9,640.00	\$25.00
16	7181	55	Seven Hills Street Lighting	97-25	1,280.00	387	\$110,530.00	\$52.00
17	7221	57	Hill 'N Dale Street Lighting	91-17	622.00	177	\$53,920.00	\$32.00
18	7541	61	Damac Estates Street Lighting	92-07	164.00	28	\$12,360.00	\$30.00
19	7312	62	Dogwood Fire Hydrant	97-28	236.50	N/A	\$42,598.00	\$177.86
20	7401	65	Hernando Beach Street Lighting	91-17	2,281.50	32	\$9,790.00	\$2.00
21	7381	67	Barony Woods East Street Lighting Ph 66	91-17	59.00	17	\$7,280.00	\$80.00
22	7511	69	Hernando Beach Boatlift Maintenance	92-16	947.00	N/A	\$87,880.00	\$35.00
23	7101	80	Braewood Street Lighting	91-17	98.00	11	\$9,275.00	\$30.00
24	7331	83	Holland Springs Multipurpose	91-37	40.00	24	\$20,060.00	\$70.00
25	7521	89	Weeki Wachee Woodlands Street Lighting	92-18	666.50	84	\$21,850.00	\$15.00
26	4411	99	Solid Waste Disposal (Landfill)	00-01	See Detail	N/A	\$16,615,629.00	
							Single Family Residence-per unit (83,501 units) Multi Family Residence/Condo-per unit (1,775 units) Class I Solid Waste (per ton) Construction & Demolition Debris-per ton Yard Trash-per ton Tire Disposal/16" and under-per ton Tire Disposal/Semi-per ton Tire Disposal/Off-Road-per ton Travel Trailer/RV without Tires-flat fee Travel Trailer/RV with Tires-flat fee Single-wide Mobile Home without Tires-flat fee Single-wide Mobile Home with Tires-flat fee Double-wide Mobile Home without Tires-flat fee Double-wide Mobile Home with Tires-flat fee	\$94.91 \$85.78 \$60.50 \$76.00 \$54.50 \$150.00 \$150.00 \$200.00 \$230.00 \$255.00 \$400.00 \$450.00 \$790.00 \$825.00
27	7931	124	Mitchell Heights Street Lighting	00-09	107.00	24	\$9,260.00	\$40.00
28	7901	125	Fort Dade Street Lighting	00-16	164.00	37	\$9,100.00	\$39.00
29	7941	126	The Oaks Grounds Maintenance	00-18	273.00	N/A	\$23,010.00	\$45.00
30	7102	144	Oakwood Acres Street Lighting	04-22	187.00	39	\$15,110.00	\$30.00
31	7032	145	Orchard Park Phase III Multipurpose	04-23	55.00	19	\$17,158.00	\$216.00
32	7042	152	Silver Ridge Street Lighting	06-13	165.00	39	\$25,630.00	\$80.00
33	7044	162	South Brooks ville Lighting	09-11	376.34	84	\$17,760.00	\$29.00
34	7987	180	Phillips Road East Paving	12-14	36.50	N/A	\$29,130.00	\$370.00
35	7988	181	Puffin Road Paving	12-15	6.00	N/A	\$12,140.00	\$400.00
36	7989	182	Grass Finch Road Paving	12-16	21.00	N/A	\$17,650.00	\$260.00
37	7990	183	Harris Hawk Road Paving	12-17	63.50	N/A	\$31,210.00	\$219.00
38	7991	184	Ostrom/Allen Road Paving	13-15	8.50	N/A	\$24,610.00	\$733.00
39	7992	185	Hancock Lake Road Paving	14-02	31.25	N/A	\$28,550.00	\$463.00
40	7993	186	Benes Roush Road Paving	13-19	9.50	N/A	\$15,590.00	\$496.00
41	7994	187	Crum Road Paving	13-13	25.50	N/A	\$20,320.00	\$346.00
42	7995	188	Eider Road Paving	13-21	5.00	N/A	\$13,250.00	\$563.00
43	7944	189	Royal Highlands 2013-Area A	13-25	58.50	N/A	\$32,370.00	\$233.00
44	7996	190	Helene/Allen Road Paving	13-24	21.50	N/A	\$20,520.00	\$329.00

45	7945	191	Royal Highlands 2013- Area B	13-35	853.00	N/A	\$293,100.00	\$220.00
46	7946	192	Royal Highlands 2013- Area C	13-36	206.00	N/A	\$88,700.00	\$250.00
47	7948	193	Royal Highlands 2013- Area E	13-40	100.50	N/A	\$62,350.00	\$308.00
48	7949	194	Royal Highlands 2013- Area F	13-41	45.50	N/A	\$31,580.00	\$304.00
49	7421	195	West Hernando Street Lighting	13-42	3,256.00	1,192	\$309,390.00	\$60.00
50	7950	196	Royal Highlands Area G	14-20	152.00	N/A	\$81,570.00	\$218.00
51	7998	197	Paramount Area Road Paving	14-21	22.50	N/A	\$27,100.00	\$311.00
52	7997	198	Golden Warbler Road Paving	14-23	17.50	N/A	\$20,840.00	\$268.00
53	7932	199	Pine Warbler Road Paving	15-15	49.50	N/A	\$38,830.00	\$283.00
54	7933	200	Maberly Road Paving	15-16	56.00	N/A	\$21,570.00	\$274.00
55	7934	201	Mexican Canary Road Paving	15-17	16.50	N/A	\$21,340.00	\$473.00
56	7951	202	Royal Highlands Area I	15-18	160.50	N/A	\$76,070.00	\$254.00
57	7935	203	Godwit Area Road Paving	15-19	18.00	N/A	\$28,210.00	\$383.00
58	7936	204	Pelican Ave. Road Paving	15-20	12.00	N/A	\$19,500.00	\$401.00
59	7937	205	Furley Ave. Road Paving	15-21	15.00	N/A	\$22,090.00	\$365.00
60	7322	206	Pristine Place Multipurpose	15-22	703.00	201	\$121,680.00	\$75.00
61	7701	207	Carnes Area Road Paving	16-19	56.50	N/A	\$37,900.00	\$402.00
62	7702	208	Painted Bunting Road Paving	16-20	32.00	N/A	\$19,650.00	\$356.00
63	7943	209	RH Area B Driveway Aprons	17-04	37.00	N/A	\$11,820.00	\$271.00
64	7704	210	Jaybird Road Paving	17-09	46.50	N/A	\$41,350.00	\$364.00
65	7707	211	Quill Ave. Road Paving	17-10	8.00	N/A	\$10,260.00	\$424.00
66	7926	212	Taylor Street Millings	17-11	19.50	N/A	\$13,220.00	\$340.00
67	7703	213	Jackdaw Road Paving	17-19	13.00	N/A	\$15,640.00	\$365.00
68	7706	214	Old Squaw Ave. Road Paving	17-20	40.00	N/A	\$26,430.00	\$393.00
69	7939	215	Tinamou Area Road Paving	17-21	53.50	N/A	\$35,180.00	\$443.00
70	7940	216	Alberta Street Road Paving	17-23	20.00	N/A	\$33,385.00	\$598.00
71	7705	217	Kodiak Wren Road Paving	17-24	20.00	N/A	\$17,170.00	\$359.00
72	7938	218	Wood Owl Ave Road Paving	17-25	38.00	N/A	\$35,720.00	\$442.00
73	7927	219	Sweet Gum Road Millings	17-34	31.00	N/A	\$15,710.00	\$340.00
74	7929	220	Nordica Rd Road Paving	17-36	16.50	N/A	\$66,350.00	\$376.00
75	7928	221	Marsh Wren Ave Road Paving	17-35	9.50	N/A	\$17,600.00	\$663.00
76	7930	222	Piping Plover Area Road Paving	17-37	62.00	N/A	\$28,840.00	\$339.00
77	7942	223	White Rd Road Paving	17-38	31.00	N/A	\$40,000.00	\$581.00
78	7960	224	Dolqueib Lane Area	18-03	63.00	N/A	\$27,950.00	\$364.00
79	7980	225	Royal Highlands Area L	18-04	57.00	N/A	\$35,170.00	\$375.00
80	7919	226	Michigan Ave Paving	18-25	39.00	N/A	\$216,960.00	\$447.00
81	7920	228	Hurricane Drive Paving	18-23	23.00	N/A	\$19,750.00	\$733.00
82	7708	229	Pheasant Ave Paving	18-26	135.50	N/A	\$63,230.00	\$412.00
83	7999	230	Mandrake/Canary Rd	20-14	16.50	N/A	\$182,407.00	\$993.00
84	4614	600	Unsafe Structure Abatement	15-02	11.00	N/A	\$320,933.00	\$0.00
85	0011	605	Nuisance Abatement	20-09	22.00	N/A	\$75,000.00	\$0.00
86	7712	231	Milgate Ct Paving	21-25	12.50	N/A	\$0.00	\$0.00
87	7711	232	Blackberry Ct Paving	22-07	2.50	N/A	\$0.00	\$0.00
88	7710	233	Warbler Rd Paving	22-08	15.50	N/A	\$0.00	\$0.00
89	7918	235	Holland Springs Ind Park	22-21	26.00	N/A	\$0.00	\$0.00
90	7917	236	Penn St/Scaup Duck Paving	22-22	51.00	N/A	\$0.00	\$0.00

<sup>1</sup> New MSBUs created in accordance with Florida Statutes and BCC Policy.

Publication Date: 9/22/23

Cost to Publish: 5 col x 17 .8" tall (qtr page) @\$3.85 per col in = \$342.65



**Board of County Commissioners Budget  
Hearing**

Meeting: 09/26/2023  
Department: Budget  
Prepared By: Jodi Florio  
Initiator: Toni Brady  
DOC ID: 12784  
Legal Request Number:  
Bid/Contract Number:

**AGENDA ITEM**

**TITLE**

Resolution Setting FY 2023-24 Non-Ad Valorem Assessment for Local Provider Participation Fund

**BRIEF OVERVIEW**

Consideration of the Hernando County Local Provider Participation Fund (LPPF) FY 2024 Resolution. Following public comment on the item, it would be appropriate for the Board to adopt the resolution and non-ad valorem assessment roll.

During the August 24, 2021, meeting, the Board approved Ordinance 2021-16 establishing the Hernando County Local Provider Participation Fund.

**FINANCIAL IMPACT**

The levying of a special assessment pursuant to the proposed ordinance will result in no economic impact to the County budget and no increase or decrease in County staffing. The funds collected via the special assessment will reimburse all costs incurred by the County for the creation and administration of the special assessment.

**LEGAL NOTE**

The Board is authorized to act upon this matter pursuant to Ordinance 2021-16 and Chapters 125 and 197, Florida Statutes.

**RECOMMENDATION**

It is recommended that the Board approve the FY 2024 Non-Ad Valorem Assessment and Non-Ad Valorem Assessment Roll for the Hernando County Local Provider Participation Fund and authorize and approve the Chairman’s signature on the attached IGT Questionnaire, Directed Payment Program Letter of Agreement and Resolution.

**REVIEW PROCESS**

Toni Brady	Approved	09/19/2023	9:58 AM
Pamela Hare	Approved	09/19/2023	10:16 AM
Jon Jouben	Approved	09/19/2023	10:47 AM
Heidi Kurppe	Approved	09/19/2023	1:59 PM
Scott Herring	Approved	09/19/2023	2:15 PM
Jeffrey Rogers	Approved	09/20/2023	10:35 AM
Colleen Conko	Approved	09/20/2023	10:55 AM

## Directed Payment Program Letter of Agreement

**THIS LETTER OF AGREEMENT (LOA)** is made and entered into in duplicate on the \_\_\_\_\_ day of \_\_\_\_\_ 2023, by and between (the “**Hernando County LPPF**”) on behalf of **Region 3**, and the State of Florida, **Agency for Health Care Administration** (the “Agency”), for good and valuable consideration, the receipt and sufficiency of which is acknowledged.

### DEFINITIONS

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

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

“Directed Payment Program (DPP),” pursuant to the General Appropriation Act, Laws of Florida 2021-156, is the program that provides direct supplemental payments to eligible public and private entities that provide inpatient and outpatient services to Medicaid managed care recipients.

### A. GENERAL PROVISIONS

1. Per Senate Bill 2500, the General Appropriations Act of State Fiscal Year 2023-2024, passed by the 2023 Florida Legislature, the Hernando County LPPF and the Agency agree that the Hernando County LPPF will remit IGT funds to the Agency in an amount not to exceed the total of **\$6,387,526.04**. The Hernando County LPPF and the Agency have agreed that these IGT funds will only be used for the DPP program.
2. The Hernando County LPPF will return the signed LOA to the Agency.
3. The Hernando County LPPF will pay IGT funds to the Agency in an amount not to exceed the total of **\$6,387,526.04**. The Hernando County LPPF will transfer payments to the Agency in the following manner:
  - a. Per Florida Statute 409.908, annual payments for the months of July 2023 through June 2024 are due to the Agency no later than October 31, 2023, unless an alternative plan is specifically approved by the agency.
  - b. The Agency will bill the Hernando County LPPF when payment is due.
4. The Hernando County LPPF and the Agency agree that the Agency will maintain necessary records and supporting documentation applicable to health services covered by this LOA in accordance with public records laws and established retention schedules.
  - a. AUDITS AND RECORDS
    - i. Hernando County LPPF agrees to maintain books, records, and documents (including electronic storage media) pertinent to performance under this LOA in

accordance with generally accepted accounting procedures and practices, which sufficiently and properly reflect all revenues and expenditures of funds provided.

- ii. Hernando County LPPF agrees to assure that these records shall be subject at all reasonable times to inspection, review, or audit by state personnel and other personnel duly authorized by the Agency, as well as by federal personnel.
- iii. Hernando County LPPF agrees to comply with public record laws as outlined in section 119.0701, Florida Statutes.

b. RETENTION OF RECORDS

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

c. MONITORING

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

d. ASSIGNMENT AND SUBCONTRACTS

- i. The Hernando County LPPF agrees to neither assign the responsibility of this LOA to another party nor subcontract for any of the work contemplated under this LOA without prior written approval of the Agency. No such approval by the Agency of any assignment or subcontract shall be deemed in any event or in any manner to provide for the incurrence of any obligation of the Agency in addition to the total dollar amount agreed upon in this LOA. All such assignments or subcontracts shall be subject to the conditions of this LOA and to any conditions of approval that the Agency shall deem necessary.

- 5. This LOA may only be amended upon written agreement signed by both parties. The Hernando County LPPF and the Agency agree that any modifications to this LOA shall be in the same form, namely the exchange of signed copies of a revised LOA.
- 6. Hernando County LPPF confirms that there are no pre-arranged agreements (contractual or otherwise) between the respective counties, taxing districts, and/or the providers to re-direct any portion of these aforementioned supplemental payments in order to satisfy non-Medicaid, non-uninsured, and non-underinsured activities.

7. Hernando County LPPF agrees the following provision shall be included in any agreements between Hernando County LPPF and local providers where IGT funding is provided pursuant to this LOA. Funding provided in this agreement shall be prioritized so that designated IGT funding shall first be used to fund the Medicaid program and used secondarily for other purposes.
8. This LOA covers the period of July 1, 2023, through June 30, 2024, and shall be terminated September 30, 2024, which includes the states certified forward period.
9. This LOA may be executed in multiple counterparts, each of which shall constitute an original, and each of which shall be fully binding on any party signing at least one counterpart.

<b>DPP Local Intergovernmental Transfers</b>	
<b>Program / Amount</b>	<b>State Fiscal Year 2023-2024</b>
Estimated IGTs	<b>\$6,387,526.04</b>
<b>Total Funding Not to Exceed</b>	<b>\$6,387,526.04</b>

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

**Hernando County LPPF**

**STATE OF FLORIDA, AGENCY FOR  
HEALTH CARE ADMINISTRATION**

**SIGNED**  
**BY:** \_\_\_\_\_

**SIGNED**  
**BY:** \_\_\_\_\_

**NAME:** \_\_\_\_\_

**NAME:** Thomas Wallace

**TITLE:** \_\_\_\_\_

**TITLE:** Deputy Secretary, Division of  
Medicaid

**DATE:** \_\_\_\_\_

**DATE:** \_\_\_\_\_



Hernando County LPPF\_Region 3 \_DPP LOA\_SFY 2023-24



## BOARD OF COUNTY COMMISSIONERS

15470 FLIGHT PATH DRIVE ♦ BROOKSVILLE, FLORIDA 34604  
P 352.754.4002 ♦ F 352.754.4477 ♦ W [www.HernandoCounty.us](http://www.HernandoCounty.us)

September 1, 2023

### **By first class mail**

Mike Healey  
Bravera Health Brooksville  
Community Health Systems, Attn: Erica Alvarado  
4000 Meridian Blvd.  
Franklin, TN 37067

Re: Notice of Proposed Non-Ad Valorem Special Assessment

To Whom It May Concern:

Notice is hereby given that the Board of County Commissioners of Hernando County, Florida, will conduct a public hearing to consider the approval of the imposition and collection of a non-ad valorem special assessment against each private for-profit and not-for-profit hospital that provides inpatient hospital services and that holds a right of possession and right of use to real property in the County through an ownership or leasehold interest (each, an "Assessed Property").

### **Hearing details**

The hearing will be held on September 26, 2023, at 5:01 p.m., or as soon thereafter as the matter can be heard, at the Hernando County Government Center at 20 N. Main St. in Brooksville, FL. At that time, the Board will receive public comments on the proposed special assessment.

At that hearing, a Non-Ad Valorem Assessment Roll, which contains the names of the Assessed Properties and the assessment rate and amount of the special assessment to be imposed against each Assessed Property, will be considered for approval. The Non-Ad Valorem Assessment Roll is available for inspection at Hernando County Office of Management and Budget office during regular business hours from September 12, 2023 through September 26, 2023.

At the date and time set forth in this notice, the Board of County Commissioners may:  
(1) approve the Non-Ad Valorem Assessment Roll, with such amendments as it deems just and right; and (2) adopt a resolution (the "Assessment Resolution") that describes (a) the Medicaid payments proposed for funding from proceeds of the assessment, (b) the benefits to the Assessed Properties, (c) the methodology for computing the assessed amounts, and (d) the method of collection, including how and when the assessment is to be paid.

All affected or interested parties have a right to appear at the hearing and to file written objections with the Board in advance of the vote. All objections to the Non-Ad Valorem Assessment Roll being considered for approval must be made in writing, and filed with the Assessment Coordinator, at or before the adjourned time of the hearing. Written objections should be sent to the attention of the Hernando County Office of Management and Budget, 15470 Flight Path Drive, Brooksville, Florida 34604.

### **Purpose of assessment**

The assessment is intended to finance intergovernmental transfers provided consistent with federal guidelines that fund the non-federal share of certain Medicaid and/or Medicaid managed care payments, thus directly and specially benefitting Assessed Properties and supporting the provision of health care services to Medicaid, indigent, and uninsured members of the County's community.

### **Rate and unit of measurement**

The assessment rate set forth in the Non-Ad Valorem Assessment Roll to be levied against the net patient revenue of each Assessed Property, including your hospital, is 0.87%. Assessments for each Assessed Property will be derived from data contained in cost reports and/or the Florida Hospital Uniform Reporting System, as available from the Florida Agency for Health Care Administration.

### **Total revenue to be collected**

The Board shall set the assessment in amounts that, in the aggregate, will generate sufficient revenue to fund the non-federal share of Medicaid payments to be funded by the Assessment.

The amount of the assessment required of each Assessed Property may not exceed an amount that, when added to the amount of other required assessments, exceeds the maximum percent of the aggregate net patient revenue of all Assessed Properties in the County permitted by 42 C.F.R. § 433.68(f)(3)(i)(A).

The amount of the assessment is to be collected pursuant an additional and alternative method, as specified in § 197.3631, Fla Stat., for non-ad valorem special assessments. Details will be included in Assessment Resolution.

### **Failure to pay**

Failure to pay the Assessment will cause a tax certificate to be issued against the property or foreclosure proceedings to be instituted, either of which may result in a loss of title to the property.

Sincerely,



Jeffrey W. Rogers, P.E.  
Hernando County Administrator



BOARD OF COUNTY COMMISSIONERS

15470 FLIGHT PATH DRIVE • BROOKSVILLE, FLORIDA 34604
P 352.754.4002 • F 352.754.4477 • W www.HernandoCounty.us

September 1, 2023

Mike Healey
Bravera Health Brooksville
Community Health Systems, Attn: Erica Alvarado
4000 Meridian Blvd.
Franklin, TN 37067

Re: Parcel Number [R30 422 19 0000 0030 0000]
Hernando County Local Provider Participation Fund Assessment

Dear Hospital Administrator:

As you may be aware, the County is collecting a non-ad valorem special assessment to fund the Local Provider Participation Fund ("LPPF"). The LPPF will be funded by an assessment against your hospital and non-public hospitals in Hernando County.

The non-ad valorem assessment rate for Fiscal Year 2024 will be set at 0.87% of your net patient revenue. Net patient revenue is based on the Hospital's most recently filed Medicare cost report, which is filed with the Centers of Medicare & Medicaid Services. The payments received from the hospitals will be deposited into the LPPF. These funds will be used for the nonfederal share of a Medicaid supplemental payment program. The LPPF is broad based; it applies to all non-public hospitals located in Hernando County, Florida that provide inpatient hospital services. The formula for calculating the mandatory payments is the same for each hospital. No qualifying hospitals are held harmless or exempt from paying the mandatory payments.

The mandatory payments are assessed annually and paid in accordance with the schedule below:

Table with 4 columns: Quarter, Provider Name, Mandatory Payment, Due Date. Row 1: 1 - 4, Bravera Health Brooksville (and on behalf of Bravera Health Spring Hill), \$1,157,690, Upon receipt

Attached is your sample invoice for the mandatory payment for the LPPF. Note this is not a bill. Once the resolution passes, you will receive an invoice for the amounts due.

The Board of County Commissioners will hold a public hearing on September 26, 2023, at 5:01 p.m., or as soon thereafter as the matter can be heard, at the John Law Ayers room located on the first floor of the Hernando County Government Center at 20 N. Main St. in Brooksville, FL. At the hearing, the Board will hear public comment on the proposed special assessment.

You are invited to attend and participate in the public hearing. If you are a person with disability who needs any accommodation to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact Jessica Wright at 352-754-4002 or, if hearing impaired, at 1-800-676-3777, at least three days prior to the public hearing. Questions regarding your assessment and the process for collection may be directed to the County at 352-754-4002.



**HERNANDO COUNTY LOCAL PROVIDER PARTICIPATION FUND**

Bravera Health Brooksville and on behalf of Bravera Health Spring Hill

Parcel Number [R30 422 19 0000 0030 0000]

Amount of assessment attributed to hospital: \$1,157,690

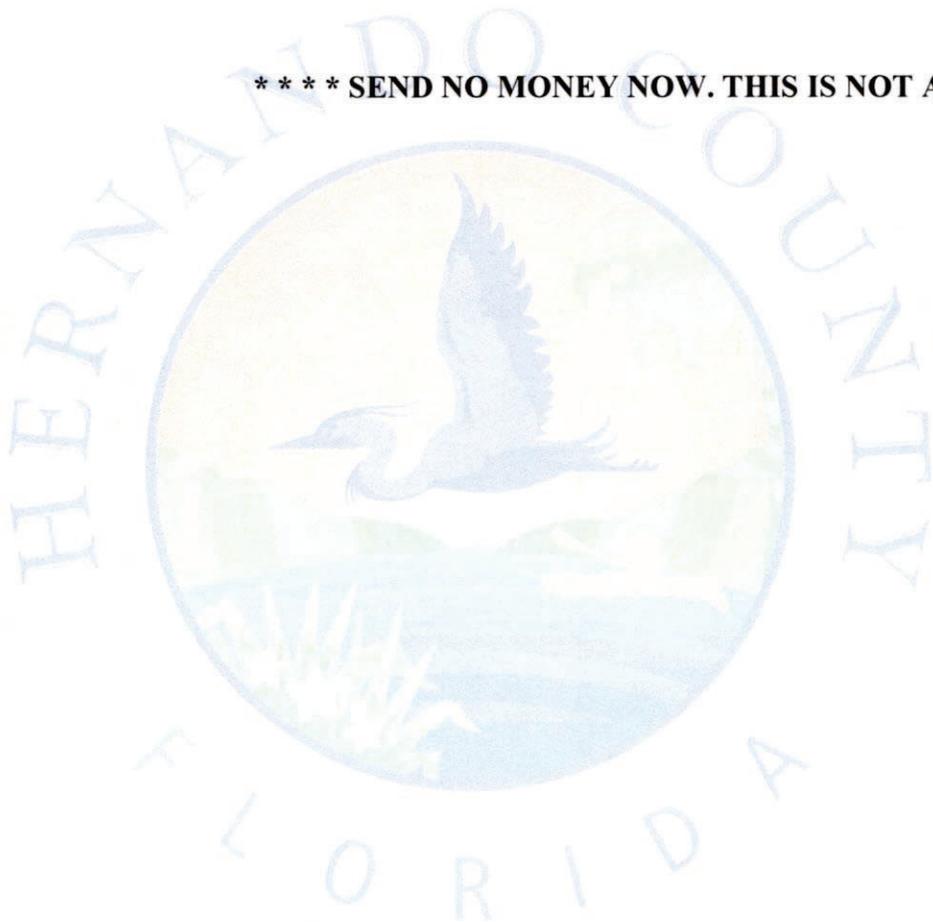
Number of annual payments: 1

Total amount of annual payments: \$1,157,690

**Amount Due: \$1,157,690**

**Due by Date: Upon receipt of invoice**

**\*\*\* SEND NO MONEY NOW. THIS IS NOT AN INVOICE \*\*\***





## BOARD OF COUNTY COMMISSIONERS

15470 FLIGHT PATH DRIVE • BROOKSVILLE, FLORIDA 34604  
P 352.754.4002 • F 352.754.4477 • W [www.HernandoCounty.us](http://www.HernandoCounty.us)

September 1, 2023

**By first class mail**

Christopher Green  
HCA Florida Oak Hill Hospital  
11375 Cortez Blvd.  
Brooksville, FL 34613

Re: Notice of Proposed Non-Ad Valorem Special Assessment

To Whom It May Concern:

Notice is hereby given that the Board of County Commissioners of Hernando County, Florida, will conduct a public hearing to consider the approval of the imposition and collection of a non-ad valorem special assessment against each private for-profit and not-for-profit hospital that provides inpatient hospital services and that holds a right of possession and right of use to real property in the County through an ownership or leasehold interest (each, an "Assessed Property").

### **Hearing details**

The hearing will be held on September 26, 2023, at 5:01 p.m., or as soon thereafter as the matter can be heard, at the Hernando County Government Center at 20 N. Main St. in Brooksville, FL. At that time, the Board will receive public comments on the proposed special assessment.

At that hearing, a Non-Ad Valorem Assessment Roll, which contains the names of the Assessed Properties and the assessment rate and amount of the special assessment to be imposed against each Assessed Property, will be considered for approval. The Non-Ad Valorem Assessment Roll is available for inspection at Hernando County Office of Management and Budget office during regular business hours from September 12, 2023 through September 26, 2023.

At the date and time set forth in this notice, the Board of County Commissioners may:  
(1) approve the Non-Ad Valorem Assessment Roll, with such amendments as it deems just and right; and (2) adopt a resolution (the "Assessment Resolution") that describes (a) the Medicaid payments proposed for funding from proceeds of the assessment, (b) the benefits to the Assessed Properties, (c) the methodology for computing the assessed amounts, and (d) the method of collection, including how and when the assessment is to be paid.

All affected or interested parties have a right to appear at the hearing and to file written objections with the Board in advance of the vote. All objections to the Non-Ad Valorem Assessment Roll being considered for approval must be made in writing, and filed with the Assessment Coordinator, at or before the adjourned time of the hearing. Written objections should be sent to the

attention of the Hernando County Office of Management and Budget, 15470 Flight Path Drive, Brooksville, Florida 34604.

**Purpose of assessment**

The assessment is intended to finance intergovernmental transfers provided consistent with federal guidelines that fund the non-federal share of certain Medicaid and/or Medicaid managed care payments, thus directly and specially benefitting Assessed Properties and supporting the provision of health care services to Medicaid, indigent, and uninsured members of the County's community.

**Rate and unit of measurement**

The assessment rate set forth in the Non-Ad Valorem Assessment Roll to be levied against the net patient revenue of each Assessed Property, including your hospital, is 0.87%. Assessments for each Assessed Property will be derived from data contained in cost reports and/or the Florida Hospital Uniform Reporting System, as available from the Florida Agency for Health Care Administration.

**Total revenue to be collected**

The Board shall set the assessment in amounts that, in the aggregate, will generate sufficient revenue to fund the non-federal share of Medicaid payments to be funded by the Assessment.

The amount of the assessment required of each Assessed Property may not exceed an amount that, when added to the amount of other required assessments, exceeds the maximum percent of the aggregate net patient revenue of all Assessed Properties in the County permitted by 42 C.F.R. § 433.68(f)(3)(i)(A).

The amount of the assessment is to be collected pursuant an additional and alternative method, as specified in § 197.3631, Fla Stat., for non-ad valorem special assessments. Details will be included in Assessment Resolution.

**Failure to pay**

Failure to pay the Assessment will cause a tax certificate to be issued against the property or foreclosure proceedings to be instituted, either of which may result in a loss of title to the property.

Sincerely,



Jeffrey W. Rogers, P.E.  
Hernando County Administrator



**BOARD OF COUNTY COMMISSIONERS**

15470 FLIGHT PATH DRIVE • BROOKSVILLE, FLORIDA 34604  
P 352.754.4002 • F 352.754.4477 • W www.HernandoCounty.us

September 1, 2023

Christopher Green  
HCA Florida Oak Hill Hospital  
11375 Cortez Blvd.  
Brooksville, FL 34613

Re: Parcel Number [R30 222 18 2807 0010 0000]  
Hernando County Local Provider Participation Fund Assessment

Dear Hospital Administrator:

As you may be aware, the County is collecting a non-ad valorem special assessment to fund the Local Provider Participation Fund (“LPPF”). The LPPF will be funded by an assessment against your hospital and non-public hospitals in Hernando County.

The non-ad valorem assessment rate for Fiscal Year 2024 will be set at 0.87% of your net patient revenue. Net patient revenue is based on the Hospital’s most recently filed Medicare cost report, which is filed with the Centers of Medicare & Medicaid Services. The payments received from the hospitals will be deposited into the LPPF. These funds will be used for the nonfederal share of a Medicaid supplemental payment program. The LPPF is broad based; it applies to all non-public hospitals located in Hernando County, Florida that provide inpatient hospital services. The formula for calculating the mandatory payments is the same for each hospital. No qualifying hospitals are held harmless or exempt from paying the mandatory payments.

The mandatory payments are assessed annually and paid in accordance with the schedule below:

Quarter	Provider Name	Mandatory Payment	Due Date
1 - 4	HCA Florida Oak Hill Hospital	\$2,535,559	Upon receipt

Attached is your sample invoice for the mandatory payment for the LPPF. Note this is not a bill. Once the resolution passes, you will receive an invoice for the amounts due.

The Board of County Commissioners will hold a public hearing on September 26, 2023, at 5:01 p.m., or as soon thereafter as the matter can be heard, at the John Law Ayers room located on the first floor of the Hernando County Government Center at 20 N. Main St. in Brooksville, FL. At the hearing, the Board will hear public comment on the proposed special assessment.

You are invited to attend and participate in the public hearing. If you are a person with disability who needs any accommodation to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact Jessica Wright, Hernando County Administration, at 352-754-4002, or if hearing impaired at 1-800-676-3777, at least three days prior to the public hearing.

Questions regarding your assessment and the process for collection may be directed to the County at 352-754-4002.



**HERNANDO COUNTY LOCAL PROVIDER PARTICIPATION FUND**

HCA Florida Oak Hill Hospital

Parcel Number [R30 222 18 2807 0010 0000]

Amount of assessment attributed to hospital: \$2,535,559

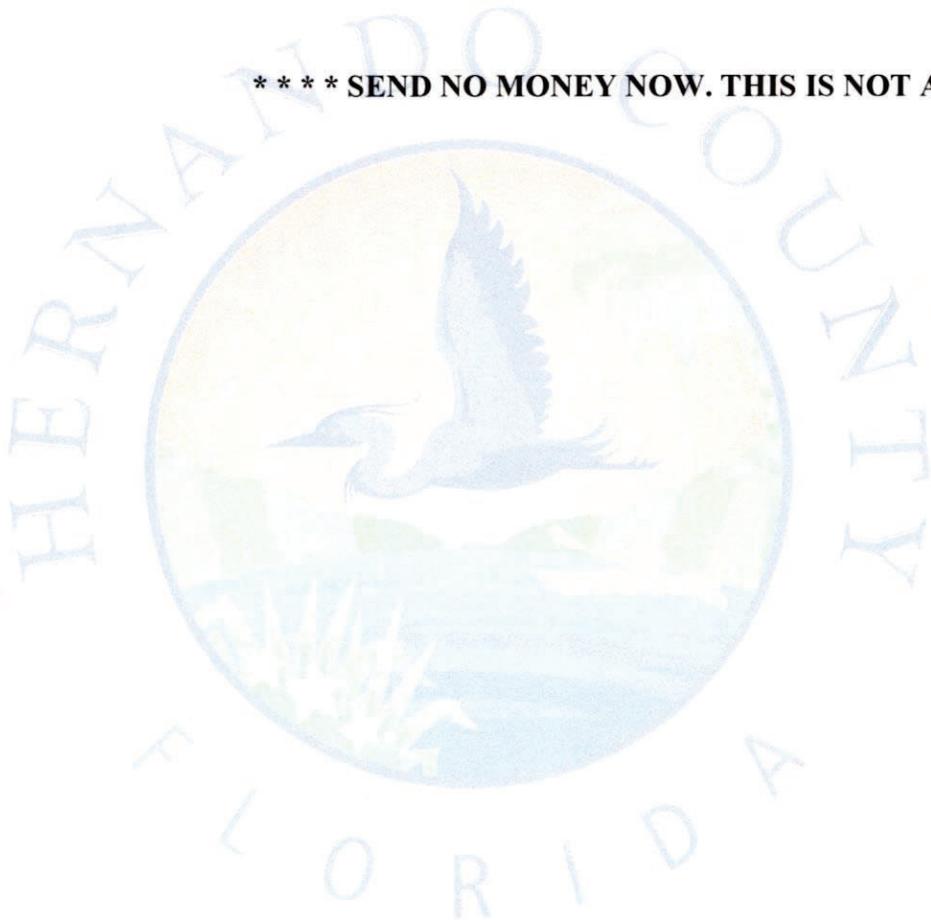
Number of annual payments: 1

Total amount of annual payments: \$2,535,559

**Amount Due: \$2,535,559**

**Due by Date: Upon receipt of invoice**

**\*\*\* SEND NO MONEY NOW. THIS IS NOT AN INVOICE \*\*\***





## BOARD OF COUNTY COMMISSIONERS

15470 FLIGHT PATH DRIVE ♦ BROOKSVILLE, FLORIDA 34604  
P 352.754.4002 ♦ F 352.754.4477 ♦ W [www.HernandoCounty.us](http://www.HernandoCounty.us)

September 1, 2023

**By first class mail**

Warren Knight  
Springbrook Hospital  
7074 Grove Rd.  
Brooksville, FL 34609

Re: Notice of Proposed Non-Ad Valorem Special Assessment

To Whom It May Concern:

Notice is hereby given that the Board of County Commissioners of Hernando County, Florida, will conduct a public hearing to consider the approval of the imposition and collection of a non-ad valorem special assessment against each private for-profit and not-for-profit hospital that provides inpatient hospital services and that holds a right of possession and right of use to real property in the County through an ownership or leasehold interest (each, an "Assessed Property").

**Hearing details**

The hearing will be held on September 26, 2023, at 5:01 p.m., or as soon thereafter as the matter can be heard, at the Hernando County Government Center at 20 N. Main St. in Brooksville, FL. At that time, the Board will receive public comments on the proposed special assessment.

At that hearing, a Non-Ad Valorem Assessment Roll, which contains the names of the Assessed Properties and the assessment rate and amount of the special assessment to be imposed against each Assessed Property, will be considered for approval. The Non-Ad Valorem Assessment Roll is available for inspection at Hernando County Office of Management and Budget office during regular business hours from September 12, 2023 through September 26, 2023.

At the date and time set forth in this notice, the Board of County Commissioners may:  
(1) approve the Non-Ad Valorem Assessment Roll, with such amendments as it deems just and right; and (2) adopt a resolution (the "Assessment Resolution") that describes (a) the Medicaid payments proposed for funding from proceeds of the assessment, (b) the benefits to the Assessed Properties, (c) the methodology for computing the assessed amounts, and (d) the method of collection, including how and when the assessment is to be paid.

All affected or interested parties have a right to appear at the hearing and to file written objections with the Board in advance of the vote. All objections to the Non-Ad Valorem Assessment Roll being considered for approval must be made in writing, and filed with the Assessment Coordinator, at or before the adjourned time of the hearing. Written objections should be sent to the attention of the Hernando County Office of Management and Budget, 15470 Flight Path Drive, Brooksville, Florida 34604.

### **Purpose of assessment**

The assessment is intended to finance intergovernmental transfers provided consistent with federal guidelines that fund the non-federal share of certain Medicaid and/or Medicaid managed care payments, thus directly and specially benefitting Assessed Properties and supporting the provision of health care services to Medicaid, indigent, and uninsured members of the County's community.

### **Rate and unit of measurement**

The assessment rate set forth in the Non-Ad Valorem Assessment Roll to be levied against the net patient revenue of each Assessed Property, including your hospital, is 0.87%. Assessments for each Assessed Property will be derived from data contained in cost reports and/or the Florida Hospital Uniform Reporting System, as available from the Florida Agency for Health Care Administration.

### **Total revenue to be collected**

The Board shall set the assessment in amounts that, in the aggregate, will generate sufficient revenue to fund the non-federal share of Medicaid payments to be funded by the Assessment.

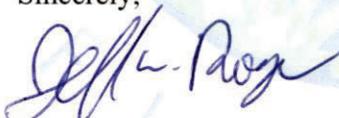
The amount of the assessment required of each Assessed Property may not exceed an amount that, when added to the amount of other required assessments, exceeds the maximum percent of the aggregate net patient revenue of all Assessed Properties in the County permitted by 42 C.F.R. § 433.68(f)(3)(i)(A).

The amount of the assessment is to be collected pursuant an additional and alternative method, as specified in § 197.3631, Fla Stat., for non-ad valorem special assessments. Details will be included in Assessment Resolution.

### **Failure to pay**

Failure to pay the Assessment will cause a tax certificate to be issued against the property or foreclosure proceedings to be instituted, either of which may result in a loss of title to the property.

Sincerely,



Jeffrey W. Rogers, P.E.  
Hernando County Administrator



**BOARD OF COUNTY COMMISSIONERS**

15470 FLIGHT PATH DRIVE ♦ BROOKSVILLE, FLORIDA 34604  
P 352.754.4002 ♦ F 352.754.4477 ♦ W www.HernandoCounty.us

September 1, 2023

Warren Knight  
Springbrook Hospital  
7074 Grove Rd.  
Brooksville, FL 34609

Re: Parcel Number [R34 422 18 0000 0040 0000]  
Hernando County Local Provider Participation Fund Assessment

Dear Hospital Administrator:

As you may be aware, the County is collecting a non-ad valorem special assessment to fund the Local Provider Participation Fund (“LPPF”). The LPPF will be funded by an assessment against your hospital and non-public hospitals in Hernando County.

The non-ad valorem assessment rate for Fiscal Year 2024 will be set at 0.87% of your net patient revenue. Net patient revenue is based on the Hospital’s most recently filed Medicare cost report, which is filed with the Centers of Medicare & Medicaid Services. The payments received from the hospitals will be deposited into the LPPF. These funds will be used for the nonfederal share of a Medicaid supplemental payment program. The LPPF is broad based; it applies to all non-public hospitals located in Hernando County, Florida that provide inpatient hospital services. The formula for calculating the mandatory payments is the same for each hospital. No qualifying hospitals are held harmless or exempt from paying the mandatory payments.

The mandatory payments are assessed annually and paid in accordance with the schedule below:

Quarter	Provider Name	Mandatory Payment	Due Date
1 - 4	Springbrook Hospital	\$154,736	Upon receipt

Attached is your sample invoice for the mandatory payment for the LPPF. Note this is not a bill. Once the resolution passes, you will receive an invoice for the amounts due.

The Board of County Commissioners will hold a public hearing on September 26, 2023, at 5:01 p.m., or as soon thereafter as the matter can be heard, at the John Law Ayers room located on the first floor of the Hernando County Government Center at 20 N. Main St. in Brooksville, FL. At the hearing, the Board will hear public comment on the proposed special assessment.

You are invited to attend and participate in the public hearing. If you are a person with disability who needs any accommodation to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact Jessica Wright, Hernando County Administration, at 352-754-4002, or if hearing impaired at 1-800-676-3777, at least three days prior to the public hearing.

Questions regarding your assessment and the process for collection may be directed to the County at 352-754-4002.



**HERNANDO COUNTY LOCAL PROVIDER PARTICIPATION FUND**

Springbrook Hospital

Parcel Number [R34 422 18 0000 0040 0000]

Amount of assessment attributed to hospital: \$154,736

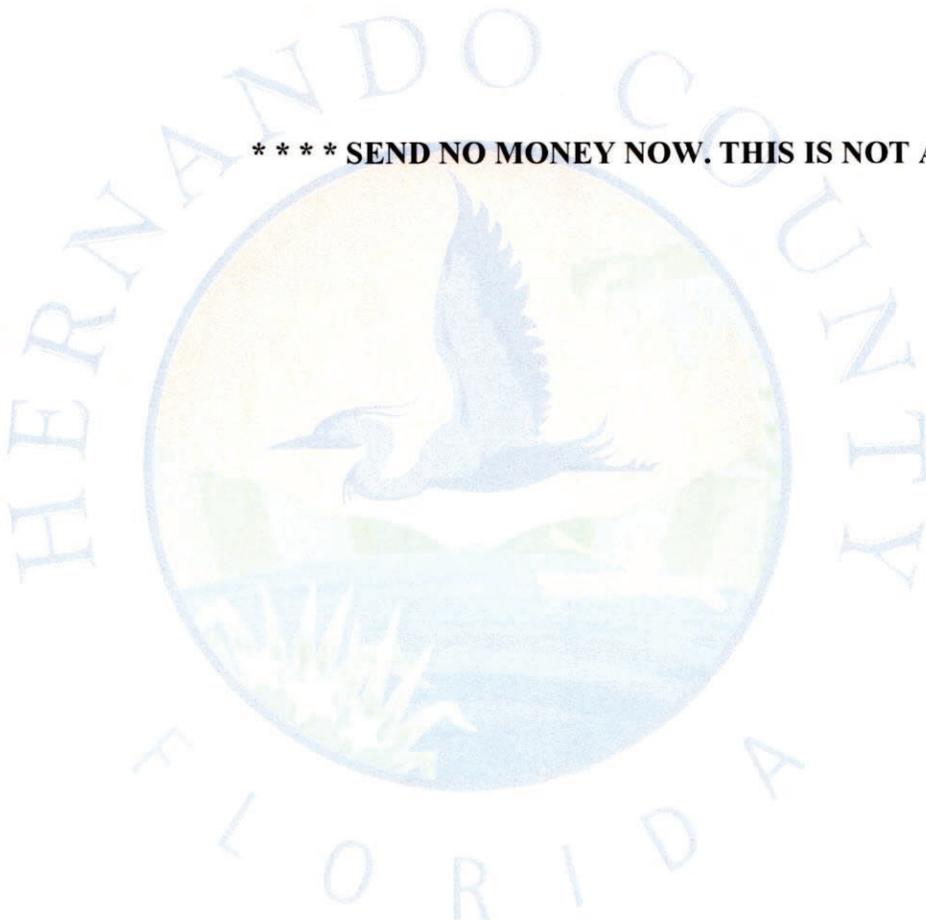
Number of annual payments: 1

Total amount of annual payments: \$154,736

**Amount Due: \$154,736**

**Due by Date: Upon receipt of invoice**

**\*\*\* SEND NO MONEY NOW. THIS IS NOT AN INVOICE \*\*\***





## BOARD OF COUNTY COMMISSIONERS

15470 FLIGHT PATH DRIVE ♦ BROOKSVILLE, FLORIDA 34604  
P 352.754.4002 ♦ F 352.754.4477 ♦ W [www.HernandoCounty.us](http://www.HernandoCounty.us)

September 1, 2023

### **By first class mail**

Andrew Wilburn  
Encompass Health Rehabilitation Hospital of Spring Hill  
9001 Liberty Parkway  
Birmingham, AL, 35242

Re: Notice of Proposed Non-Ad Valorem Special Assessment

To Whom It May Concern:

Notice is hereby given that the Board of County Commissioners of Hernando County, Florida, will conduct a public hearing to consider the approval of the imposition and collection of a non-ad valorem special assessment against each private for-profit and not-for-profit hospital that provides inpatient hospital services and that holds a right of possession and right of use to real property in the County through an ownership or leasehold interest (each, an "Assessed Property").

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- (1) approve the Non-Ad Valorem Assessment Roll, with such amendments as it deems just and right;
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### **Rate and unit of measurement**

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Sincerely,



Jeffrey W. Rogers, P.E.  
Hernando County Administrator



**BOARD OF COUNTY COMMISSIONERS**

15470 FLIGHT PATH DRIVE ♦ BROOKSVILLE, FLORIDA 34604  
P 352.754.4002 ♦ F 352.754.4477 ♦ W www.HernandoCounty.us

September 1, 2023

Andrew Wilburn  
Encompass Health Rehabilitation Hospital of Spring Hill  
9001 Liberty Parkway  
Birmingham, AL, 35242

Re: Parcel Number [R32 422 18 0000 0020 0010]  
Hernando County Local Provider Participation Fund Assessment

Dear Hospital Administrator:

As you may be aware, the County is collecting a non-ad valorem special assessment to fund the Local Provider Participation Fund (“LPPF”). The LPPF will be funded by an assessment against your hospital and non-public hospitals in Hernando County.

The non-ad valorem assessment rate for Fiscal Year 2024 will be set at 0.87% of your net patient revenue. Net patient revenue is based on the Hospital’s most recently filed Medicare cost report, which is filed with the Centers of Medicare & Medicaid Services. The payments received from the hospitals will be deposited into the LPPF. These funds will be used for the nonfederal share of a Medicaid supplemental payment program. The LPPF is broad based; it applies to all non-public hospitals located in Hernando County, Florida that provide inpatient hospital services. The formula for calculating the mandatory payments is the same for each hospital. No qualifying hospitals are held harmless or exempt from paying the mandatory payments.

The mandatory payments are assessed annually and paid in accordance with the schedule below:

Quarter	Provider Name	Mandatory Payment	Due Date
1 - 4	Encompass Health Rehabilitation Hospital of Spring Hill	\$276,732	Upon receipt

Attached is your sample invoice for the mandatory payment for the LPPF. Note this is not a bill. Once the resolution passes, you will receive an invoice for the amounts due.

The Board of County Commissioners will hold a public hearing on September 26, 2023, at 5:01 p.m., or as soon thereafter as the matter can be heard, at the John Law Ayers room located on the first floor of the Hernando County Government Center at 20 N. Main St. in Brooksville, FL. At the hearing, the Board will hear public comment on the proposed special assessment.

You are invited to attend and participate in the public hearing. If you are a person with disability who needs any accommodation to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact Jessica Wright, Hernando County Administration, at 352-754-4002, or if hearing impaired at 1-800-676-3777, at least three days prior to the public hearing.

Questions regarding your assessment and the process for collection may be directed to the County at 352-754-4002.



**HERNANDO COUNTY LOCAL PROVIDER PARTICIPATION FUND**

Encompass Health Rehabilitation Hospital of Spring Hill

Parcel Number [R32 422 18 0000 0020 0010]

Amount of assessment attributed to hospital: \$276,732

Number of annual payments: 1

Total amount of annual payments: \$276,732

**Amount Due: \$276,732**

**Due by Date: Upon receipt of invoice**

**\*\*\*\* SEND NO MONEY NOW. THIS IS NOT AN INVOICE \*\*\*\***

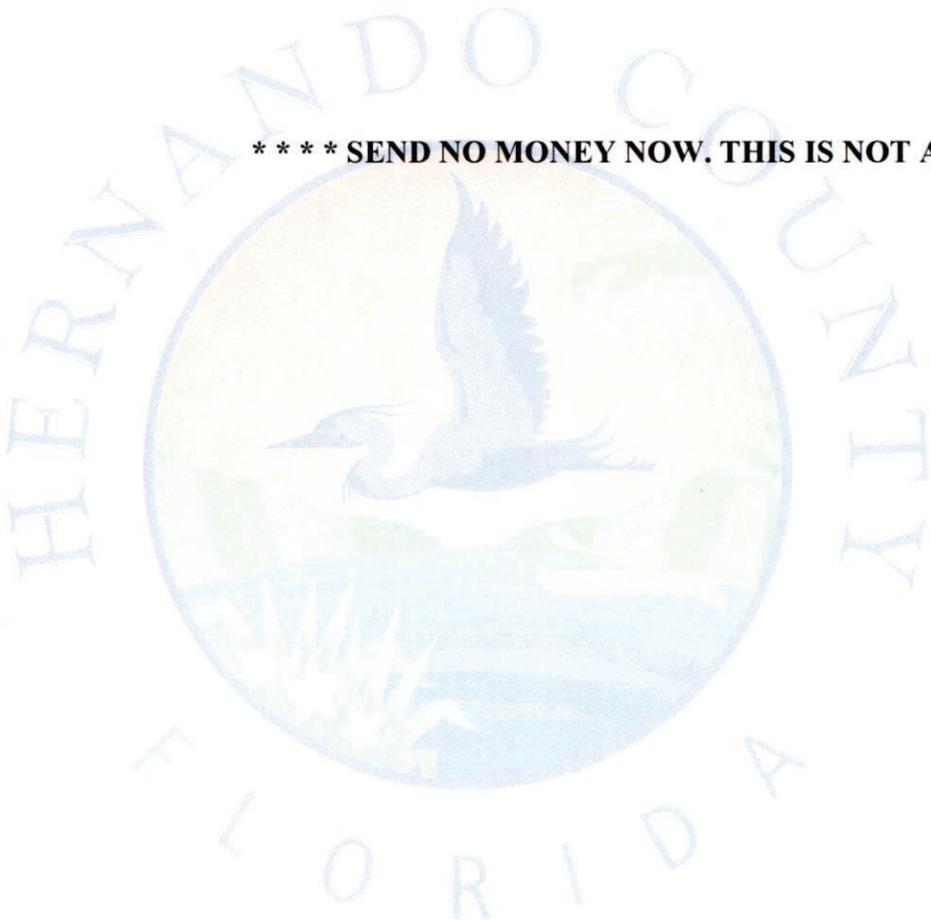


Exhibit "A"

Facility	Rate	Mandatory Payment
Bravera Health Brooksville and on behalf of Bravera Health Spring Hill	0.87% NPR	1,157,690
Encompass Health Rehabilitation Hospital of Spring Hill	0.87% NPR	276,732
HCA Florida Oak Hill Hospital	0.87% NPR	2,535,559
Springbrook Hospital	0.87% NPR	154,736
		4,124,717.00



FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**LAUREL M. LEE**  
Secretary of State

August 25, 2021

Honorable Doug Chorvat, Jr.  
Hernando County Clerk's Office  
20 North Main Street, Rm. 362  
Brooksville, Florida 34601

Attention: Ms. Heidi Kurppe, Deputy Clerk

Dear Mr. Chorvat:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Hernando County Ordinance No. 2021-16, which was filed in this office on August 25, 2021.

Sincerely,

Anya Grosenbaugh  
Program Administrator

AG/lb



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

6           **Sec. 15-17. - Findings.**

7           In enacting this Ordinance, the Hernando County Board of County  
8           Commissioners makes the following findings:

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

15           (b) The State of Florida (the "State") received federal authority to  
16           establish the Statewide Medicaid Managed Care hospital directed payment program  
17           (the "DPP") to offset hospitals' uncompensated Medicaid costs and improve quality  
18           of care provided to Florida's Medicaid population; and,

1           (c)    Impacted Hospitals have asked Hernando County (the “County”) to  
2           impose an assessment upon certain real property owned by the Hospitals to help  
3           finance the non-federal share of the State's Medicaid program; and,

4           (d)    The only properties to be assessed are the real property sites of such  
5           Hospitals; and,

6           (e)    The County recognizes that one or more Hospitals within the County's  
7           boundaries may be located upon real property leased from governmental entities and  
8           that such Hospitals may be assessed, because courts do not make distinctions on the  
9           application of special assessments based on “property interests” but rather on the  
10          distinction of the classifications of real property being assessed; and,

11          (f)    The funding raised by the County assessment will, through  
12          intergovernmental transfers (“IGTs”) provided consistent with federal guidelines,  
13          support additional funding for Medicaid payments to Hospitals; and,

14          (g)    The County acknowledges that the assessed Hospital properties will  
15          benefit directly and especially from the assessment as a result of the above-described  
16          additional funding provided to said Hospitals; and,

17          (h)    The County has determined that a logical relationship exists between  
18          the services provided by the Hospitals, which will be supported by the assessment,  
19          and the special and particular benefit to the real property of the Hospitals; and,

1           (i) The County has an interest in promoting access to health care for its  
2           low-income and uninsured residents; and,

3           (j) Leveraging additional federal support through the above-described  
4           IGTs to fund Medicaid payments to the Hospitals for health care services persons  
5           directly and specifically benefits the Hospitals' properties and supports their  
6           continued ability to provide those services; and,

7           (k) Imposing an assessment limited to Hospital properties to help fund the  
8           provision of these services and the achievement of certain quality standards by the  
9           Hospitals to residents of the County is a valid public purpose that benefits the health,  
10           safety, and welfare of the citizens of the County; and,

11           (l) The assessment ensures the financial stability and viability of the  
12           Hospitals providing such services; and,

13           (m) The Hospitals are important contributors to the overall County's  
14           economy and the financial benefit to these Hospitals directly and specifically  
15           supports their mission, as well as their ability to grow, expand, and maintain their  
16           facilities in concert with the population growth in the jurisdiction of the County; and,

17           (n) The County finds the assessment will enhance the Hospitals' ability  
18           to grow, expand, maintain, improve, and increase the value of their facilities under  
19           all present circumstances and those of the foreseeable future; and,

1           (o) The County is proposing a properly apportioned assessment by which  
2           all Hospitals will be assessed a uniform amount that is compliant with 42 C.F.R. §  
3           433.68(d); and,

4           (p) This Ordinance enables the County to levy uniform non-ad valorem  
5           special assessments, which are fairly and reasonably apportioned among the  
6           Hospitals' properties within the County's jurisdictional limits, to establish and  
7           maintain a system of funding for IGTs to support the non-federal share of Medicaid  
8           payments, thus directly, and specially benefitting, Hospital properties.

9           **Sec. 15-18. - Purpose.**

10           The non-ad valorem special assessment authorized by this article shall be  
11           imposed, levied, collected, and enforced against Assessed Properties located within  
12           the County. Proceeds from the Assessment shall be used to benefit Assessed  
13           Properties through enhanced Medicaid payments for Local Services. When imposed,  
14           the Assessment shall constitute a lien upon the Assessed Properties equal in rank and  
15           dignity with the liens of all state, county, district, or municipal taxes and other non-ad  
16           valorem assessments. Failure to pay may cause foreclosure proceedings to  
17           commence, which could result in loss of title. The Assessment shall be computed and  
18           assessed only in the manner provided in this Ordinance.

1           **Sec. 15-19. - Alternative Method.**

2                   This Ordinance shall be deemed to provide an additional and alternative  
3                   method, as specified in § 197.3631, Fla. Stat., for the assessment and collection of  
4                   the non-ad valorem special assessment described herein. The Ordinance shall be  
5                   regarded as supplemental and additional to powers conferred by other laws and shall  
6                   not be regarded as in derogation of any powers now existing, or which may exist in  
7                   the future. This Ordinance, being necessary for the health, safety, and welfare of the  
8                   inhabitants of the County, shall be liberally construed to effect the purposes hereof.

9           **Sec. 15-20. - Definitions.**

10                   When used in this Ordinance, the following terms shall have the following  
11                   meanings, unless the context clearly requires otherwise:

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

16                   *Assessment* means a non-ad valorem special assessment imposed by the  
17                   County on Institutional Health Care Providers located in the County limits to fund  
18                   the non-federal share of Medicaid and Medicaid managed care payments that will  
19                   benefit Hospitals providing Local Services.

1                   Assessment Coordinator means the County Administrator, or the County  
2                   Administrator’s designee, who shall administer the Assessment imposed pursuant to  
3                   this Ordinance.

4                   Assessment Resolution means the resolution described in Section 15-24  
5                   hereof, which shall be the final proceeding for the imposition of an assessment,  
6                   establishing the rate for the non-ad valorem assessment for a specific fiscal year.

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

9                   Comptroller means the Hernando County Clerk of the Circuit Court and  
10                  Comptroller, ex officio Clerk to the Board, or other such person as may be duly  
11                  authorized to act on such person's behalf.

12                  County means Hernando County, Florida.

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

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

18                  Local Services means the provision of healthcare services to Medicaid,  
19                  indigent, and uninsured members of the Hernando County community.

1                   Medicaid Hospital Directed Payment Program means the program authorized  
2                   by the Centers for Medicare & Medicaid Services (CMS) allowing Florida to direct  
3                   specific payments made by managed care plans to all hospital providers for Medicaid  
4                   services.

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

7                   Ordinance means the Hernando County Local Provider Participation Fund  
8                   Ordinance.

9                   Property Appraiser means the Hernando County Property Appraiser.

10                  Property Owner means the legal title holder(s) of an Assessed Property.

11                  Tax Collector means the Hernando County Tax Collector.

12                  **Sec. 15-21. - Interpretation.**

13                  Unless the context indicates otherwise, the terms “hereof,” “hereby,”  
14                  “herein,” “hereto,” “hereunder” and similar terms refer to this Article. The term  
15                  “hereafter” means after, and the term “heretofore” means before the effective date of  
16                  the Ordinance.

17                  **Sec. 15-22. - Scope of Assessment.**

18                  (a)       Pursuant to § 125.01, Fla. Stat., the Board is hereby authorized to  
19                  create a non-ad valorem special assessment that shall be imposed, levied, collected,  
20                  and enforced against Assessed Property to fund the non-federal share of Medicaid

1 payments benefitting Assessed Properties providing Local Services in the County.  
2 Funds generated as a result of the Assessment shall be held in a separate account  
3 called the local provider participation fund and shall be available to be used only to  
4 (1) provide to the Florida Agency for Health Care Administration the non-federal  
5 share for Medicaid payments to be made directly or indirectly in support of hospitals  
6 serving Medicaid and low income patients and (2) reimburse the County for  
7 administrative costs associated with the implementation of the Assessment  
8 authorized by this Ordinance, as further specified in the Assessment Resolution.

9 (b) The Assessment must be broad based, and the amount of the  
10 Assessment must be uniformly imposed on each Assessed Property. The Assessment  
11 may not hold harmless any Institutional Health Care Provider, as required under 42  
12 U.S.C. § 1396b(w). The Assessment shall constitute a lien upon the Assessed  
13 Properties equal in rank and dignity with the liens of all state, county, district, or  
14 municipal taxes and other non-ad valorem assessments.

15 (c) The creation and implementation of the Assessment will not result in  
16 any additional pecuniary obligation on the County, Board, or County residents; the  
17 Assessment shall be imposed, levied, collected, and enforced against only Assessed  
18 Properties, and the Assessment Resolution shall provide that the County's  
19 administrative costs shall be reimbursed from the collected amounts. The County's  
20 administrative costs shall not exceed \$150,000. Any reasonable expenses the County

1 incurs to collect delinquent assessments, including any attorney's fees incurred by the  
2 County in seeking and enforcing the collection of delinquent assessments, are not  
3 subject to the limitation on administrative costs.

4 **Sec. 15-23. - Computation of Assessment.**

5 (a) The annual Assessment shall be specified for each Assessed Property.  
6 The Board shall set the Assessment in amounts that in the aggregate will generate  
7 sufficient revenue to fund the non-federal share of Medicaid payments associated  
8 with Local Services to be funded by the Assessment.

9 (b) The Assessment required of each Assessed Property may not exceed  
10 an amount that, when added to the amount of other hospital assessments levied by  
11 the state or local government, exceed the maximum percent of the aggregate net  
12 patient revenue of all Assessed Hospitals in the County permitted by 42 C.F.R. §  
13 433.68(f)(3)(i)(A). Assessments for each Assessed Property will be derived from data  
14 contained in hospital cost reports and/or the Florida Hospital Uniform Reporting  
15 System, as available from the Florida Agency for Health Care Administration.

16 **Sec. 15-24. - Petition and Assessment Resolution.**

17 (a) The Board, subject to the provisions of this section and upon a petition  
18 requesting the imposition of the Assessment, signed by at least 51 percent of the  
19 Property Owners and Institutional Health Care Providers within the County, may levy  
20 Assessments pursuant to this Ordinance.

1                   (1)     For each fiscal year the Petition shall set forth: (1) the  
2                   boundaries or other description sufficient to identify the Properties; (2) a brief  
3                   description of the service requested to be provided; (3) a legal opinion, that is  
4                   acceptable to the County Attorney's Office, from a duly licensed Florida attorney  
5                   stating that the imposition of the Mandatory Payment is lawful; and (4) an executed  
6                   release, in a form acceptable to the County Attorney's Office, wherein the Property  
7                   Owners and Institutional Health Care Providers state, among other things, that it  
8                   forever releases the County and its officers, employees, and agents from any and all  
9                   liability relating to the imposition of the Mandatory Payment. There shall be attached  
10                  to the petition and made a part thereof a brief description of the Property sufficient  
11                  to identify the property involved. There shall also be filed with the petition an  
12                  affidavit of corporate authority that establishes that those signing the petition are duly  
13                  authorized to sign the petition and to subject the Property to the levy and imposition  
14                  of the Mandatory Payment as provided in this article.

15                  (2)     Upon the County's receipt of a petition, the Assessment  
16                  Coordinator shall transmit one copy to the County Attorney's Office. If the County  
17                  Attorney's Office determines that the petition has been properly signed and complies  
18                  with the requirements of this section, the Assessment Coordinator shall prepare an  
19                  Assessment Resolution.

1                   (3)    The Assessment Resolution shall describe (a) the Medicaid  
2                   payments proposed for funding from proceeds of the Assessment; (b) the benefits to  
3                   the Assessment Properties associated with the Assessment; (c) the methodology for  
4                   computing the assessed amounts; and (d) the method of collection, including how  
5                   and when the Assessment is to be paid.

6                   **Sec. 15-25. - Non-Ad Valorem Assessment Roll.**

7                   The Assessment Coordinator shall prepare, or direct the preparation of, the  
8                   Non-Ad Valorem Assessment Roll, which shall contain the following: the names of  
9                   the Assessed Properties, the Assessment rate, and the amount of the Assessment to  
10                  be imposed against each Assessed Property based on the Assessment Resolution. The  
11                  Non-Ad Valorem Assessment Roll shall be retained by the Assessment Coordinator  
12                  and shall be open to public inspection.

13                  **Sec. 15-26. - Notice by Publication.**

14                  Upon completion of the Non-Ad Valorem Assessment Roll, the Assessment  
15                  Coordinator shall publish once in a newspaper of general circulation within the  
16                  County, a notice stating that the Board, at a regular, adjourned, or special meeting,  
17                  on a certain day and hour, not earlier than 20 calendar days from such publication,  
18                  will hear objections of all interested persons to approve the aforementioned Non-Ad  
19                  Valorem Assessment Roll. Such notice shall include:

20                  (a)    The Assessment rate;

1           (b)    The procedure for objecting to the Assessment rate;

2           (c)    The method by which the Assessment will be collected; and

3           (d)    A statement that the Non-Ad Valorem Special Assessment Roll is  
4           available for inspection at the Office of the Assessment Coordinator.

5           **Sec. 15-27. - Notice by Mail.**

6           (a)    In addition to the published notice required by Section 15-26, but only  
7           for the first fiscal year in which an Assessment is imposed by the Board against  
8           Assessed Properties, the Assessment Coordinator shall provide notice of the  
9           proposed Assessment by first class mail to the Assessed Properties. Such notice shall  
10          include:

11                   (1)    The purpose of the Assessment; and,

12                   (2)    The Assessment rate to be levied against each Assessed  
13           Property; and,

14                   (3)    The unit of measurement applied to determine the Assessment;  
15           and,

16                   (4)    The total revenue to be collected by the County from the  
17           Assessment; and,

18                   (5)    A statement that failure to pay the Assessment will cause a tax  
19           certificate to be issued against the property or foreclosure proceedings, either of  
20           which may result in a loss of title to the property; and,

1                   (6)    A statement that all affected and/or interested parties have a  
2                   right to appear at the hearing and to file written objections with the Board within 20  
3                   days of the notice; and,

4                   (7)    The date, time, and place of the hearing.

5                   (b)    Notice shall be mailed at least 20 calendar days prior to the hearing  
6                   to each Assessed Property at such address as is shown on the Assessment Roll.  
7                   Notice shall be deemed mailed upon delivery thereof to the possession of the United  
8                   States Postal Service. The Assessment Coordinator may provide proof of such notice  
9                   by affidavit. Failure of the Assessed Property to receive such notice, because of  
10                  mistake or inadvertence, shall not affect the validity of the Assessment Roll or  
11                  release or discharge any obligation for payment of the Assessment imposed by the  
12                  Board pursuant to this Article.

13                  **Sec. 15-28. - Adoption of Assessment Resolution and Non-Ad Valorem**  
14                  **Assessment Roll.**

15                  At the time named in the notice, the Board shall receive and consider any  
16                  written objections of interested persons. All objections to the Assessment Resolution  
17                  and Non-Ad Valorem Assessment Roll shall be made in writing and filed with the  
18                  Assessment Coordinator at or before the time or adjourned time of such hearing. At  
19                  the date and time named in the notice, the Board may adopt the Assessment  
20                  Resolution and Non-Ad Valorem Assessment Roll which shall:

1           (a)    Set the rate of the Assessment to be imposed; and,

2           (b)    Approve the Non-Ad Valorem Assessment Roll, with such  
3 amendments as it deems just and right; and,

4           (c)    Affirm the method of collection.

5           **Sec. 15-29. - Revisions to the Assessment Roll.**

6           The Board may revise the Non-Ad Valorem Assessment Roll during the  
7 Fiscal Year to modify the Assessment rate through the adoption of an additional  
8 Assessment Resolution, following the procedures described in Sections 15-24  
9 through 15-28, inclusive.

10          **Sec. 15-30. - Effect of the Assessment Resolution.**

11          (a)    The adoption of an Assessment Resolution shall be the final  
12 adjudication of the issues presented (including, but not limited to, the method of  
13 apportionment and Assessment, the Assessment rate, the initial rate of Assessment,  
14 the Non-Ad Valorem Assessment Roll, and the levy and lien of the Assessments),  
15 unless proper steps shall be initiated in a court of competent jurisdiction to secure  
16 relief within 20 days from the date of Board action on the Assessment Resolution.

17          The Non-Ad Valorem Assessment Roll shall be delivered to the Tax Collector or  
18 such other official as the Board by resolution shall designate.

19          (b)    For each year in which the majority of the Board does not vote to use  
20 the uniform method to collect the Assessments;

1                   (1)     The resolutions and assessment rolls shall be recorded in the  
2                   Official Records of Hernando County, Florida, and shall constitute notice to the  
3                   owners of any affected property, and their successors in title, of the pendency of a  
4                   special assessment lien upon the affected property.

5                   (2)     The Assessments shall be payable at the time and in the  
6                   manner stated in the Assessment Resolution. The Assessments shall remain liens,  
7                   coequal with the lien of all state, county, district and municipal taxes, superior in  
8                   dignity to all other liens, title and claims, until paid. Any Assessment not paid when  
9                   due and payable shall have added thereto a penalty at the rate of one percent per  
10                  month until paid.

11                  (3)     Upon the failure of any assessment, or installment thereof, to  
12                  be paid within one year of the date due and payable, the Board shall cause the  
13                  necessary legal proceedings to be brought by the County Attorney's Office to  
14                  foreclose the entire balance of the special assessment lien including penalties, court  
15                  costs and reasonable attorney's fees assessed as part of the foreclosure proceeding.  
16                  The foreclosure proceeding shall be prosecuted to a sale and conveyance of the  
17                  property involved in such proceeding as now provided by law in suits to foreclose  
18                  mortgages.

1           **Sec. 15-31. - Method of Collection.**

2                   The amount of the Assessment is to be collected pursuant to the method that  
3           is specified in the Assessment Resolution.

4           **Sec. 15-32. - Refunds.**

5                   If, at the end of the Fiscal Year, additional amounts remain in the local  
6           provider participation fund, the Board is hereby authorized to make refund to  
7           Assessed Properties in proportion to amounts paid in during the Fiscal Year for all  
8           or a portion of the unutilized local provider participation fund.

9           **Sec. 15-33. - Responsibility for Enforcement.**

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

15           **Sec. 15-34. - Correction of Errors and Omissions.**

16                   No act of error or omission on the part of the Comptroller, Property  
17           Appraiser, Tax Collector, Assessment Coordinator, Board, or their deputies or  
18           employees shall operate to release or discharge any obligation for payment of the  
19           Assessment imposed by the Board under the provision of this Chapter.

1           **Sec. 15-35. - Limitations on Surcharges.**

2                   Payments made by Assessed Properties under this article may not be passed  
3                   along to patients of the Assessed Property as a surcharge or as any other form of  
4                   additional patient charge.

5           **Sec. 15-36. - Limitations on Assessments.**

6                   This Assessment is authorized only based on the approval by CMS, and  
7                   related authorization by Florida Legislature, of the directed payment program that  
8                   will benefit the Assessed Properties. If at any time, due to action at the federal, state  
9                   or local level, there is no longer an enhanced Medicaid payment benefitting the  
10                  Assessed Properties, the Board's authority to collect Assessments under this article  
11                  shall cease. If, at any time, the Assessments are no longer broad-based, the Board's  
12                  authority to collect Assessments under this article shall be ineffective. If at any time  
13                  one or more of the Property Owners and Institutional Health Care Providers objects  
14                  to the Assessment, the Board's authority to collect the Assessments under this article  
15                  shall cease.

16           **Sec. 15-37 - Hold Harmless and Indemnification.**

17                  The Property Owners and Institutional Health Care Providers that are the  
18                  subject of this Ordinance have requested adoption of this Ordinance and have given  
19                  assurances to the County that the objectives and procedures addressed in this  
20                  Ordinance are proper and lawful. Accordingly, the Property Owners and Institutional

1       Health Care Providers that are the subject of this Ordinance shall hold the County and  
2       its officers, employees, and agents harmless from any claim arising from the adoption  
3       and implementation of this article, and shall indemnify the County and its officers,  
4       employees and agents from any and all claims, suits, damages, disallowances, or other  
5       proceedings, including but not limited to original proceedings, appeals, or any  
6       proceeding before any administrative body or tribunal, and the costs and attorney or  
7       expert fees associated with the defense thereof, that may arise in the event that the  
8       objectives and procedures of this article are challenged by any person, entity, or  
9       government agency. A release of liability agreement shall be submitted, on a form  
10       approved by the Office of the County Attorney as to legal sufficiency, with the  
11       Petition pursuant to section 15-24(a).

12       **Section 2. Applicability.** It is hereby intended that this Ordinance shall constitute a uniform  
13       law applicable in all unincorporated areas of Hernando County, Florida, and to all incorporated areas  
14       of Hernando County where there is no existing conflict of law or municipal ordinance.

15       **Section 3. Severability.** It is declared to be the intent of the Board of County Commissioners  
16       that if any section, subsection, clause, sentence, phrase, or provision of this Ordinance is for any  
17       reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of the  
18       remaining portions of this Ordinance.

19       **Section 4. Resolution of Conflict of Laws.** In all instances where Florida law, as evidenced  
20       by the Florida Administrative Code, Florida Statutes, applicable case law or otherwise, mandates

standards or requirements that are stricter than the provisions of this Ordinance, or where a matter is addressed by Florida law that is not addressed by this Ordinance, then said law shall govern. In situations where this Ordinance addresses a matter in a manner that is stricter than that of Florida law, the provisions of this Ordinance shall control.

**Section 5. Inclusion in the Code.** It is the intention of the Board of County Commissioners of Hernando County, Florida, and it is hereby provided, that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances of Hernando County, Florida. To this end, the sections of this Ordinance may be renumbered or relettered to accomplish such intention, and that the word “ordinance” may be changed to “section,” “article,” or any other appropriate designation.

**Section 6. Conflicting Provisions Repealed.** All ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed.

**Section 7. Effective Date.** This Ordinance shall take effect immediately upon receipt of official acknowledgment from the office of the Secretary of State of Florida that this Ordinance has been filed with said office.

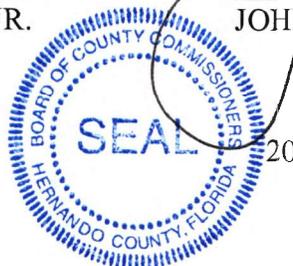
**BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY** in Regular Session this 24<sup>th</sup> day of August 2021.

Attest:

**BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA**

*for Heidi Kruppe, D.C.*  
DOUGLAS CHORVAT, JR.  
Clerk and Comptroller

*[Signature]*  
JOHN ALLOCCO  
Chairman



1 Approved for Form and  
2 Legal Sufficiency

3  
4   
5 \_\_\_\_\_  
6 Acting County Attorney



**Intergovernmental Transfers Questionnaire**

IGT Provider Name:	Hernando County
Health Care Provider Name:	N/A
IGT Amount:	\$ 6,387,526.04
State Fiscal Year Ending:	6/30/2023

1. What type of governmental entity is your organization considered? (county, city, hospital taxing district, or other)

County

If other, please explain

[Empty text box for explanation]

2. Does your organization have a relationship with the provider for which you contribute IGTs as named in the preamble of the enclosed Letter of Agreement (LOA)?

No

If yes, please describe your relationship, including services provided to/by the provider to/by the organization and any other financial transactions between the provider and the organization.

[Empty text box for relationship description]

3. Please describe the source of the IGT funding for your organization, including whether the source is from a tax, a provider donation, or other funds. Provide the amount of funding from each source.

Source	Amount
Special assessment (CFY2023)	\$ 2,830,840
Special assessment (CFY2024)	\$ 4,124,717

If other, please explain

[Empty text box for other funding sources]

a. Verify whether the funds are public funds as defined by 42 CFR § 433.51, and exclude any federal funds.

Yes

If no, please explain

[Empty text box for explanation]

4. Does your organization have taxing authority?

Yes

5. If the source of IGT funding is from taxes, please answer the following questions:

a. Is the tax a state, county, city, or hospital district tax?

County

If other, please explain

[Redacted]

b. What entities are taxed?

Licensed non-public hospitals in Hernando County.

c. What is the tax structure (i.e. property tax, percentage of revenue, assessment, etc.)?

Special assessment

d. What is the amount or percent of the tax?

0.87% of Net Patient Revenue

e. Does at least 85% of the burden of the tax revenue fall on health care providers as defined in 42 CFR §433.55? (Provide the total tax revenue and the health care provider tax burden) If so, please answer the following questions:

	Amount
CFY2023 Tax Burden	\$ 4,124,717
Healthcare Provider Tax Burden	100.00%

i) Is the tax broad based? A broad based tax can be defined as a tax that is imposed on at least all health care items or services in the class or providers of such items or services furnished by all non-Federal, non-public providers in the State, and is imposed uniformly, pursuant to 42 CFR § 433.68.

Yes

If no, please explain

[Redacted]

ii) Is the tax uniform across all entities being taxed? Based on 42 CFR § 433.68, a health care-related tax will be considered to be imposed uniformly even if it excludes Medicaid or Medicare payments (in whole or in part), or both; or in the case of health care-related tax based on revenue or receipts with respect to a class of items or services, if it excludes either Medicaid or Medicare revenue with respect to a class of items or services, or both. The exclusion of Medicaid revenue must be applied uniformly to all providers being taxed.

Yes

If no, please explain

iii) Is the tax generally redistributive and a waiver of the broad-based or uniform tax requirement was granted in accordance with 42 CFR §433.68(e)?

No

If no, please explain

No waiver was requested

iv) Does the tax program comply with the hold harmless provisions included in 42 CFR § 433.68(f)?

Yes

If no, please explain

v) Does every tax paying entity receive a supplemental payment equal to or exceeding its tax cost?

If yes, please explain

The county is not involved in the distribution of funds following federal match. The county is not in position to speak to the ultimate distribution to hospitals from the managed care organizations.

6. Please answer the following regarding provider funds received from the healthcare entity and/or other health care entities.

a. Are provider voluntary payments or in-kind services received by the organization as defined in 42 CFR § 433.52?

No

b. How much of the organization's revenue is received from provider-related donations (Provide the total revenue and the provider-related donation amounts)?

	Amount
Total Revenue	\$ -
Provider Related Donations	\$ -

c. Do individual provider donations exceed \$5,000 per year or \$50,000 per year for a health care organizational entity?

No

If yes, please list the provider and payment amount.

Provider Name	Funding Source	Amount
		\$ -
		\$ -
		\$ -

d. Does any portion of the provider donation constitute as a "bona fide donation" pursuant to 42 CFR § 433.54? 42 CFR § 433.54 requires donations will not be returned to the individual provider, the provider class, or related entity under a hold harmless provision.

e. Is there an agreement between the IGT provider and the health care entity? If so, please specify whether the agreement is written and provide the details.

Yes. Hernando County has obtained releases from certain hospitals, committing that those hospitals release any claims they have against the County for any challenges to the local special assessment that is the source of this IGT.

7. Were funds utilized for the IGT specifically appropriated by the organization's board?

No

If yes, provide the board minutes and date of the appropriation.

I John Allocco certify that the statements and information contained in this submittal are true, accurate, and complete.

\_\_\_\_\_  
**Signature of Officer or Administrator**

\_\_\_\_\_  
Chairman of Hernando County Board

**Title**

\_\_\_\_\_  
9/26/2023

**Date**

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY  
BY   
County Attorney's Office

July 24, 2023

Hernando County Attorney  
20 N. Main St.  
Suite 462  
Brooksville, FL 34601

Re: Affidavit of 3 DDP Petition

I, James Coyle, do hereby state:

1. I am the Senior Accountant of Springbrook Hospital, located in Hernando County, Florida. I am providing this affidavit in my capacity as the Senior Accountant, and it is being given in connection with the Petition for the Medicaid Hospital Directed Payment Program to Hernando County, Florida (the "Petition").
2. Springbrook Hospital wishes to submit the Petition to Hernando County, Florida to ask that mandatory payments be imposed to fund the non-federal share of Medicaid and Medicaid managed care patients.
3. I am duly authorized to sign and execute the Petition on behalf of Springbrook Hospital. My signature on the Petition therefore shall have binding effect on Springbrook Hospital and will commit Springbrook to the Petition's contents.

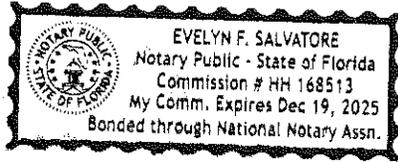
Under penalties of perjury, I declare that I have read this Affidavit and the facts stated in it are true.

[Signature]  
Senior Account  
Springbrook Hospital

STATE OF FLORIDA            )  
  ) SS:  
COUNTY OF Hernando )

The foregoing instrument was sworn to and subscribed before me, by means of  physical presence or  online notarization this 24 day of July, 2023 by James Doyle. He/She is personally known to me or has produced \_\_\_\_\_ as identification.

[NOTARY SEAL]



Evelyn F. Salvatore  
Notary Public for the State of Florida  
Evelyn F. Salvatore  
Name Type, Print or Stamped  
My Commission expires: 12/19/2025

PETITION FOR MEDICAID HOSPITAL DIRECTED PAYMENT PROGRAM

To the Board of County Commissioners of Hernando County, Florida:

We, the undersigned Institutional Health Care Provider, do hereby petition Hernando County, Florida ("County"), pursuant to Chapter 15 of the Code of Ordinances of Hernando County for a special assessment to be imposed to fund the non-federal share of Medicaid and Medicaid managed care payments. The properties to be assessed are located within Hernando County, as more fully described on the attached Exhibit A.

It is understood and agreed that the boundaries and services to be provided will be reviewed by the appropriate County authorities. The services to be provided will consist of collecting the special assessment and remitting such funds through intergovernmental transfers. It is also understood that the special assessment will be calculated in accordance with the requirements set forth in Chapter 15 of the Code of Ordinance of Hernando County, Florida. By signing this petition, each Institutional Health Care Provider forever relieves and releases the County, its officers, employees, and authorized agents from any and all liability for any legal action or damage, cost, or expense (including attorney's fees) relating to the imposition of the special assessment.

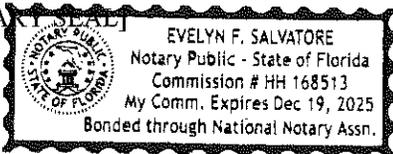
PETITIONER'S NAME	PETITIONER'S ADDRESS	LEGAL DESCRIPTION OF PROPERTY	TAX FOLIO NUMBER
SPRINGBROOK HOSPITAL	7074 GROVE RD SUITE C BROOKSVILLE, FL 34609	MORE FULLY DESCRIBED ON THE ATTACHED "EXHIBIT A"	26-0800286

Signature: *James Coyle* Date: 7/24/23  
 Name: James Coyle

STATE OF FLORIDA )  
 ) SS:  
 COUNTY OF Hernando )

The foregoing instrument was acknowledged before me, by means of  physical presence or  online notarization this day of 24/07, 2023 by James Coyle. He/She is personally known to me or has produced as identification.

[NOTARY SEAL]



*Evelyn F. Salvatore*  
 Notary Public for the State of Florida

Evelyn F. Salvatore  
 Name Type, Print or Stamped

My Commission expires: 12/19/2025

## EXHIBIT "A"

### Legal Description:

**Behavior Health Hospital**

June 14, 2023

Hernando County Attorney  
20 N. Main St.  
Suite 462  
Brooksville, FL 34601

Re: Affidavit of Bobby Ginn, Chief Executive Officer

I, Bobby Ginn, do hereby state:

1. I am the Chief Executive Officer of Hernando HMA, LLC dba Bravera Health Brooksville, located in Hernando County, Florida. I am providing this affidavit in my capacity as the Chief Executive Office, and it is being given in connection with the Petition for the Medicaid Hospital Directed Payment Program to Hernando County, Florida (the "Petition").
2. Hernando HMA, LLC dba Bravera Health Brooksville wishes to submit the Petition to Hernando County, Florida to ask that mandatory payments be imposed to fund the non-federal share of Medicaid and Medicaid managed care patients.
3. I am duly authorized to sign and execute the Petition on behalf of Hernando HMA, LLC dba Bravera Health Brooksville. My signature on the Petition therefore shall have binding effect on Hernando HMA, LLC dba Bravera Health Brooksville and will commit Hernando HMA, LLC dba Bravera Health Brooksville to the Petition's contents.

[Signature Page Follows. Remainder of Page Intentionally Left Blank.]

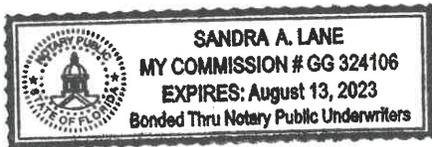
Under penalties of perjury, I declare that I have read this Affidavit and the facts stated in it are true.

Bobby Ginn  
Bobby Ginn, Chief Executive Officer  
Hernando HMA, LLC dba Bravera Health Brooksville

STATE OF FLORIDA            )  
  ) SS:  
COUNTY OF Hernando )

The foregoing instrument was sworn to and subscribed before me, by means of  physical presence or  online notarization this 14 day of June, 2023 by Bobby Ginn.  He/She is personally known to me or has produced \_\_\_\_\_ as identification.

[NOTARY SEAL]



Sandra A Lane  
Notary Public for the State of Florida

Sandra A. Lane  
Name Type, Print or Stamped

My Commission expires: August 13, 2023



## EXHIBIT "A"

### Legal Description:

June 14, 2023

Hernando County Attorney  
20 N. Main St.  
Suite 462  
Brooksville, FL 34601

Re: Affidavit of Bobby Ginn, Chief Executive Officer

I, Bobby Ginn, do hereby state:

1. I am the Chief Executive Officer of Hernando HMA, LLC dba Bravera Health Spring Hill, located in Hernando County, Florida. I am providing this affidavit in my capacity as the Chief Executive Officer, and it is being given in connection with the Petition for the Medicaid Hospital Directed Payment Program to Hernando County, Florida (the "Petition").
2. Hernando HMA, LLC dba Bravera Health Spring Hill wishes to submit the Petition to Hernando County, Florida to ask that mandatory payments be imposed to fund the non-federal share of Medicaid and Medicaid managed care patients.
3. I am duly authorized to sign and execute the Petition on behalf of Hernando HMA, LLC dba Bravera Health Spring Hill. My signature on the Petition therefore shall have binding effect on Hernando HMA, LLC dba Bravera Health Spring Hill and will commit Hernando HMA, LLC dba Bravera Health Spring Hill to the Petition's contents.

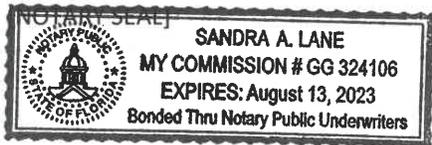
[Signature Page Follows. Remainder of Page Intentionally Left Blank.]

Under penalties of perjury, I declare that I have read this Affidavit and the facts stated in it are true.

Bobby Ginn  
Bobby Ginn, Chief Executive Officer  
Hernando HMA, LLC dba Bravera Health Spring Hill

STATE OF FLORIDA            )  
  ) SS:  
COUNTY OF Hernando )

The foregoing instrument was sworn to and subscribed before me, by means of  physical presence or  online notarization this 14 day of June, 2023 by Bobby Ginn  He/She is personally known to me or has produced \_\_\_\_\_ as identification.



Sandra A. Lane  
Notary Public for the State of Florida  
Sandra A. Lane  
Name Type, Print or Stamped

My Commission expires: August 13, 2023

PETITION FOR MEDICAID HOSPITAL DIRECTED PAYMENT PROGRAM

To the Board of County Commissioners of Hernando County, Florida:

We, the undersigned Institutional Health Care Provider, do hereby petition Hernando County, Florida ("County"), pursuant to Chapter 15 of the Code of Ordinances of Hernando County for a special assessment to be imposed to fund the non-federal share of Medicaid and Medicaid managed care payments. The properties to be assessed are located within Hernando County, as more fully described on the attached Exhibit A.

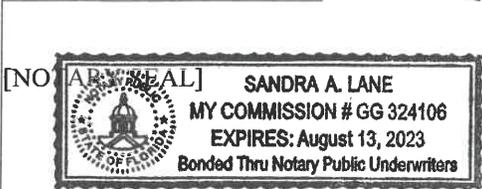
It is understood and agreed that the boundaries and services to be provided will be reviewed by the appropriate County authorities. The services to be provided will consist of collecting the special assessment and remitting such funds through intergovernmental transfers. It is also understood that the special assessment will be calculated in accordance with the requirements set forth in Chapter 15 of the Code of Ordinance of Hernando County, Florida. By signing this petition, each Institutional Health Care Provider forever relieves and releases the County, its officers, employees, and authorized agents from any and all liability for any legal action or damage, cost, or expense (including attorney's fees) relating to the imposition of the special assessment.

PETITIONER'S NAME	PETITIONER'S ADDRESS	LEGAL DESCRIPTION OF PROPERTY	TAX FOLIO NUMBER
		MORE FULLY	
		DESCRIBED ON	
		THE ATTACHED	
		"EXHIBIT A"	

Signature Bobby Ginn Date 6/14/2023  
 Name Bobby Ginn

STATE OF FLORIDA )  
 ) SS:  
 COUNTY OF Hernando )

The foregoing instrument was acknowledged before me, by means of  physical presence or  online notarization this 14 day of June, 2023 by Bobby Ginn. He/She is personally known to me or has produced as identification.



Sandra A Lane  
 Notary Public for the State of Florida  
Sandra A Lane  
 Name Type, Print or Stamped

My Commission expires: August 13, 2023

## EXHIBIT "A"

### Legal Description:

**PETITION FOR MEDICAID HOSPITAL DIRECTED PAYMENT PROGRAM**

To the Board of County Commissioners of Hernando County, Florida:

We, the undersigned Institutional Health Care Provider, do hereby petition Hernando County, Florida ("County"), pursuant to Chapter 15 of the Code of Ordinances of Hernando County for a special assessment to be imposed to fund the non-federal share of Medicaid and Medicaid managed care payments. The properties to be assessed are located within Hernando County, as more fully described on the attached Exhibit A.

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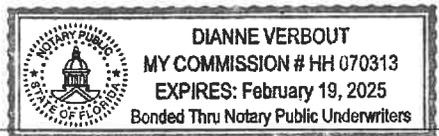
PETITIONER'S NAME	PETITIONER'S ADDRESS	LEGAL DESCRIPTION OF PROPERTY	TAX FOLIO NUMBER
		MORE FULLY	
		DESCRIBED ON	
		THE ATTACHED	
		"EXHIBIT A"	

Christopher M. Green Signature 6/12/2023 Date  
CHRISTOPHER M. GREEN Name

STATE OF FLORIDA )  
 ) SS:  
 COUNTY OF Hernando )

The foregoing instrument was acknowledged before me, by means of  physical presence or  online notarization this 12th day of June, 2023 by Christopher Green. He/She is personally known to me or has produced as identification.

[NOTARY SEAL]



Dianne Verbout  
 Notary Public for the State of Florida  
Dianne Verbout  
 Name Type, Print or Stamped  
 My Commission expires: 2-19-25

## **EXHIBIT "A"**

### **Legal Description:**

**Owner: HCA Health Services of FL Inc.**

**Facility: HCA Florida Oak Hill Hospital**

**Facility Address: 11375 Cortez Blvd, Brooksville FL, 34613**

**Parcel #: R30 222 18 2807 0010 0000**

**Legal Description: OAK HILL HOSPITAL PLAT 1 TRS 1 & 3 LESS A LOT DES ORB 824 PG 48 & TR 4 AND 10 AC MOL DES ORB 893 PG 1127 AND**

June 12, 2023

Hernando County Attorney  
20 N. Main St.  
Suite 462  
Brooksville, FL 34601

Re: Affidavit of Christopher Green, CFO

I, Christopher Green, do hereby state:

1. I am the CFO of HCA Florida Oak Hill Hospital, located in Hernando County, Florida. I am providing this affidavit in my capacity as the CFO, and it is being given in connection with the Petition for the Medicaid Hospital Directed Payment Program to Hernando County, Florida (the "Petition").
2. HCA Florida Oak Hill Hospital wishes to submit the Petition to Hernando County, Florida to ask that mandatory payments be imposed to fund the non-federal share of Medicaid and Medicaid managed care patients.
3. I am duly authorized to sign and execute the Petition on behalf of HCA Florida Oak Hill Hospital. My signature on the Petition therefore shall have binding effect on HCA Florida Oak Hill Hospital and will commit HCA Florida Oak Hill Hospital to the Petition's contents.

[Signature Page Follows. Remainder of Page Intentionally Left Blank.]

Under penalties of perjury, I declare that I have read this Affidavit and the facts stated in it are true.

Christopher M. Green

Christopher Green, CFO  
HCA Florida Oak Hill Hospital

STATE OF FLORIDA            )  
  ) SS:  
COUNTY OF Hernando )

The foregoing instrument was sworn to and subscribed before me, by means of  physical presence or  online notarization this 12<sup>th</sup> day of June, 2022 by Christopher Green. He/She is personally known to me or has produced \_\_\_\_\_ as identification.

[NOTARY SEAL]

Dianne Verbout  
Notary Public for the State of Florida

Dianne Verbout  
Name Type, Print or Stamped

My Commission expires: 2-19-25



**PETITION FOR MEDICAID HOSPITAL DIRECTED PAYMENT PROGRAM**

To the Board of County Commissioners of Hernando County, Florida:

We, the undersigned Institutional Health Care Provider, do hereby petition Hernando County, Florida ("County"), pursuant to Chapter 15 of the Code of Ordinances of Hernando County for a special assessment to be imposed to fund the non-federal share of Medicaid and Medicaid managed care payments. The properties to be assessed are located within Hernando County, as more fully described on the attached Exhibit A.

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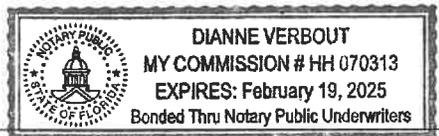
PETITIONER'S NAME	PETITIONER'S ADDRESS	LEGAL DESCRIPTION OF PROPERTY	TAX FOLIO NUMBER
		MORE FULLY	
		DESCRIBED ON	
		THE ATTACHED	
		"EXHIBIT A"	

Christopher M. Green Signature 6/12/2023 Date  
CHRISTOPHER M. GREEN Name

STATE OF FLORIDA )  
 ) SS:  
 COUNTY OF Hernando )

The foregoing instrument was acknowledged before me, by means of  physical presence or  online notarization this 12th day of June, 2023 by Christopher Green. He/She is personally known to me or has produced as identification.

[NOTARY SEAL]



Dianne Verbout  
 Notary Public for the State of Florida  
Dianne Verbout  
 Name Type, Print or Stamped  
 My Commission expires: 2-19-25

## **EXHIBIT "A"**

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**Owner: HCA Health Services of FL Inc.**

**Facility: HCA Florida Oak Hill Hospital**

**Facility Address: 11375 Cortez Blvd, Brooksville FL, 34613**

**Parcel #: R30 222 18 2807 0010 0000**

**Legal Description: OAK HILL HOSPITAL PLAT 1 TRS 1 & 3 LESS A LOT DES ORB 824 PG 48 & TR 4 AND 10 AC MOL DES ORB 893 PG 1127 AND**

June 12, 2023

Hernando County Attorney  
20 N. Main St.  
Suite 462  
Brooksville, FL 34601

Re: Affidavit of Christopher Green, CFO

I, Christopher Green, do hereby state:

1. I am the CFO of HCA Florida Oak Hill Hospital, located in Hernando County, Florida. I am providing this affidavit in my capacity as the CFO, and it is being given in connection with the Petition for the Medicaid Hospital Directed Payment Program to Hernando County, Florida (the "Petition").
2. HCA Florida Oak Hill Hospital wishes to submit the Petition to Hernando County, Florida to ask that mandatory payments be imposed to fund the non-federal share of Medicaid and Medicaid managed care patients.
3. I am duly authorized to sign and execute the Petition on behalf of HCA Florida Oak Hill Hospital. My signature on the Petition therefore shall have binding effect on HCA Florida Oak Hill Hospital and will commit HCA Florida Oak Hill Hospital to the Petition's contents.

[Signature Page Follows. Remainder of Page Intentionally Left Blank.]



**RESOLUTION NO. #**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

*County* means Hernando County, Florida.

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

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

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

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

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

*Tax Collector* means the Hernando County Tax Collector.

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

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

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

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

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

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

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

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

**Section 5. Computation of Assessment.** The Assessment shall equal 0.87% of net patient revenue for each Assessed Property specified in the Non-Ad Valorem Assessment Roll that is attached hereto as Exhibit "A". The amount of the Assessment required of each Assessed Property may not exceed an amount that, when added to the amount of other hospital assessments levied by the state or local government, exceeds the maximum percent of the aggregate net patient revenue of all Assessed Hospitals in the County permitted by 42 C.F.R. § 433.68(f)(3)(i)(A). Assessments for each Assessed Property will be derived from data contained in cost reports and/or

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

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

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

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

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

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

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

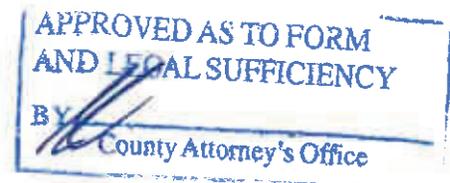
**Section 10. Effective Date.** This Resolution to be effective immediately upon adoption. This Resolution duly adopted this 26th day of September, 2023.

(SEAL)

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

Attest: \_\_\_\_\_  
DOUG CHORVAT JR.  
CLERK

By: \_\_\_\_\_  
JOHN ALLOCCO  
CHAIRPERSON



## Exhibit A

Number	OWNER NAME	FACILITY DESCRIPTION	FACILITY ADDRESS	PARCEL #	LEGAL DESCRIPTION
1	HERNANDO COUNTY (BRAVERA HEALTH BROOKSVILLE)	Bravera Health Brooksville	17240 Cortez Blvd, Brooksville, FL 34601	R30 422 19 0000 0030 0000	26 AC MOL IN S1/2 LYING S OF SR 50 ORB 1673 PG 1438 AKA PAR A IN CLASS D SUB AS APPROVED BY PLANNING DEPT
2	HERNANDO COUNTY (BRAVERA HEALTH SPRING HILL)	Bravera Health Spring Hill	10461 Quality Dr, Spring Hill, FL 34609	R31 223 18 3521 0000 0030	SEVEN HILLS MEDICAL AND BUSINESS CENTER LOT 3 SUBJECT TO CONSERVATION EASMT DES IN ORB 2835 PG 1807
3	HEALTHSOUTH OF SPRING HILL INC	Encompass Health Rehabilitation Hospital of Spring Hill	12440 Cortez Blvd, Brooksville, FL 34613	R32 422 18 0000 0020 0010	A TR 882X443X876X443 FT MOL IN NE1/4 OF NE1/4 LYING S OF ST RD 50 AKA PAR 1 IN CLASS D SUB The Easternmost 8.95 acres of the Northeast One Quarter (NE ¼) of the Northeast One Quarter (NE¼) lying South of Brooksville-Aripeka Road (State Road 50) in Section 32, Township 22 South, Range 18 East, Hernando County, Florida, being more particularly described as follows: Commence at the Northeast corner of said Section 32; thence, along the East line of said Section 32, S 00°00'20" E 53.68 feet to a point on the existing right of way line S.R. 50 said point also being the POINT OF BEGINNING; thence, continuing along the East line of said Section 32, S 00°00'20" E 882.59 feet; thence N 89°34'49" W 443.18 feet; thence N 00°00'20" W 876.83 feet to a point on the existing right of way line S.R. 50; Thence, along said right of way line, N 89°40'3 1" E 443.18 feet to the POINT OF BEGINNING.
4	HCA HEALTH SERVICES OF FL INC	Oak Hill Hospital	11375 Cortez Blvd, Spring Hill, FL 34613	R30 222 18 2807 0010 0000	OAK HILL HOSPITAL PLAT I TRS 1 & 3 LESS A LOT DES ORB 824 PG 48 & TR 4 AND 10 AC MOL DES ORB 893 PG 1127 AND
5	FLORIDA PROPERTY RESOURCES CORPORATION	Springbrook Hospital	7007 Grove Rd, Brooksville, FL 34609	R34 422 18 0000 0040 0000	E1/2 OF SE1/4 OF NE1/4 LESS S331 FT OF E1/2 FRACTL ORB 571 PG 1518 ORB 1519 PG 1645



**Board of County Commissioners Budget  
Hearing**

Meeting: 09/26/2023  
Department: Budget  
Prepared By: Jodi Florio  
Initiator: Toni Brady  
DOC ID: 12786  
Legal Request Number:  
Bid/Contract Number:

**AGENDA ITEM**

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**TITLE**

Resolution Adopting FY 2023-24 Final Budget

**BRIEF OVERVIEW**

Resolution adopting the FY 2024 Budget. Following public comment on the item, it would be appropriate for the Board to approve the resolution adopting the final FY 2024 Budget.

**FINANCIAL IMPACT**

NA

**LEGAL NOTE**

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

**RECOMMENDATION**

It is recommended that the Board approve the resolution adopting the Hernando County Fiscal Year 2024 Budget.

**REVIEW PROCESS**

Toni Brady	Approved	09/18/2023	3:50 PM
Pamela Hare	Approved	09/18/2023	4:08 PM
Jon Jouben	Approved	09/18/2023	4:39 PM
Heidi Kurppe	Approved	09/19/2023	1:59 PM
Scott Herring	Approved	09/19/2023	2:05 PM
Jeffrey Rogers	Approved	09/20/2023	11:17 AM
Colleen Conko	Approved	09/20/2023	12:04 PM

RESOLUTION NO. \_\_\_\_\_

WHEREAS, the Hernando County Board of County Commissioners has adopted the following Resolutions, to-wit: \_\_\_\_\_ and \_\_\_\_\_ and \_\_\_\_\_

and \_\_\_\_\_ authorizing the levy of ad valorem taxes within Hernando County for County purposes; authorizing the levy of ad valorem taxes within the Emergency Medical Services Tax District MSTU, and the Stormwater Management Program MSTU; authorizing the levy of special assessments within ninety (90) MSBU's; authorizing the levy of special assessment for the Local Providers Participation Fund; and

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

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

SECTION 1. There is hereby adopted as the Hernando County Budget for the Fiscal Year 2023-2024 the document filed with the Clerk of Circuit Court at the public hearing conducted pursuant to Section 200.065, Florida Statutes and Section 129.03, Florida Statutes, held on September 26, 2023, as summarily depicted on the document attached hereto and made a part hereof, labeled Exhibit "A", incorporated by reference *in haec verba*; having a total budget of \$767,373,154.

ADOPTED in Special Session this 26th day of September 2023, A.D.

(SEAL)

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

Attest: \_\_\_\_\_  
DOUG CHORVAT, JR  
CLERK

By: \_\_\_\_\_  
JOHN ALLOCCO  
CHAIRPERSON

Exhibit A is the Fiscal Year 2023-24 Budget and is available for review in the Clerk's Office, Board of County Commissions records.



<b>Fund Description</b>	<b>ex</b>	<b>re</b>
<b>Amount</b>	<b>\$767,373,154.00</b>	<b>\$767,373,154.00</b>
Addl Court Cost (939.185)	\$777,327.00	\$777,327.00
Addl LOGT 1-5 Gas-Res Rds	\$11,251,330.00	\$11,251,330.00
Affordable Housing	\$30,988.00	\$30,988.00
Airport/Industrial Park	\$6,293,331.00	\$6,293,331.00
Alberta St Rd Pav MSBU	\$33,385.00	\$33,385.00
Alcohol/Drug Abuse Trust	\$68,149.00	\$68,149.00
American Rescue Plan Act	\$500,000.00	\$500,000.00
Barony Woods E Lighting	\$7,280.00	\$7,280.00
Benes Roush Rd Pav MSBU	\$15,590.00	\$15,590.00
Berkeley Manor Multi-Purp	\$61,890.00	\$61,890.00
Blackberry Ct Road Paving	\$0.00	\$0.00
Braewood Lighting	\$9,275.00	\$9,275.00
Carnes Area Rd Paving	\$37,900.00	\$37,900.00
Central Fueling System	\$2,069,226.00	\$2,069,226.00
Closure & LTC Escrow	\$10,316,905.00	\$10,316,905.00
Computer Replacement	\$586,339.00	\$586,339.00
Constitutional Gas Tax	\$14,303,567.00	\$14,303,567.00
County Fuel Tax	\$3,910,397.00	\$3,910,397.00
Court Improvement Fund	\$3,096,784.00	\$3,096,784.00
Court-Related Technology	\$1,510,328.00	\$1,510,328.00
Crime Prevention(775.083)	\$228,359.00	\$228,359.00
Croft Lane Rd Paving MSBU	\$0.00	\$0.00
Crum Rd Pav MSBU	\$20,320.00	\$20,320.00
D Slosberg Driver Ed Sfty	\$978,808.00	\$978,808.00
Damac Estates Ltg	\$12,360.00	\$12,360.00
Deerfield Acres St Ltg	\$27,550.00	\$27,550.00
Dogwood Est Fire Hyd Ph 2	\$42,598.00	\$42,598.00
Dolquieb Paving MSBU	\$27,950.00	\$27,950.00
Dotted Wren Paving MSBU	\$0.00	\$0.00

<b>Fund Description</b>	<b>ex</b>	<b>re</b>
E911 Communication System	\$2,312,880.00	\$2,312,880.00
Eider Rd Pav MSBU	\$13,250.00	\$13,250.00
English Sparrow Pav MSBU	\$26,580.00	\$26,580.00
Fed Forfeit-Justice	\$602,480.00	\$602,480.00
Fed Forfeit-Treasury	\$50,281.00	\$50,281.00
FL Boating Improvemnt Pgm	\$526,909.00	\$526,909.00
Flatwood Rd Paving MSBU	\$20,400.00	\$20,400.00
Fleet Replacement Program	\$13,455,654.00	\$13,455,654.00
Flicker Road Paving MSBU	\$12,660.00	\$12,660.00
Flock Av West-Pav MSBU	\$9,030.00	\$9,030.00
Flock Ave Rd Paving MSBU	\$0.00	\$0.00
Fort Dade Mobile Home-Ltg	\$9,100.00	\$9,100.00
Furley Ave Rd Pav MSBU	\$22,090.00	\$22,090.00
Future Cell Construction	\$5,580,358.00	\$5,580,358.00
General Fund	\$199,322,890.00	\$199,322,890.00
General Fund-Capital Proj	\$2,926,995.00	\$2,926,995.00
Godwit Area Rd Pav MSBU	\$28,210.00	\$28,210.00
Golden Ave Rd Paving MSBU	\$0.00	\$0.00
Golden Warbler Rd Pv MSBU	\$20,840.00	\$20,840.00
Grass Finch Rd Pav MSBU	\$17,650.00	\$17,650.00
H Bch So Units 13-B-C Ltg	\$24,450.00	\$24,450.00
Hancock Lk Rd Pav MSBU	\$28,550.00	\$28,550.00
Harris Hawk Rd Pav MSBU	\$31,210.00	\$31,210.00
HC Fire Rescue - Fire	\$47,087,003.00	\$47,087,003.00
HC Fire Rescue - Rescue	\$34,810,851.00	\$34,810,851.00
HCFR-EMS (New Fund 1691)	\$0.00	
HCFR-Fire (New Fund 1661)	\$0.00	
HCSO Revenue Fund	\$8,375,487.00	\$8,375,487.00
HCUD - Capital	\$67,745,802.00	\$67,745,802.00
HCUD Bond Proceeds	\$0.00	\$0.00
HCUD Connection Fee-Sewer	\$14,328,254.00	\$14,328,254.00

<b>Fund Description</b>	<b>ex</b>	<b>re</b>
HCUD Connection Fee-Water	\$3,119,150.00	\$3,119,150.00
HCUD Renewal and Replcmnt	\$18,574,212.00	\$18,574,212.00
HCUD-Special Proj Funding	\$3,689,800.00	\$3,689,800.00
Health Unit Trust Fund	\$2,119,412.00	\$2,119,412.00
Helen/Allen Rd Pav MSBU	\$20,520.00	\$20,520.00
Hern Beach Boatlift	\$87,880.00	\$87,880.00
Hern Beach Vol Fire Comp	\$1,479.00	\$1,479.00
Hern Co Development Svcs	\$9,415,323.00	\$9,415,323.00
Hernando Beach Lighting	\$9,790.00	\$9,790.00
Hernando County Utilities	\$90,494,963.00	\$90,494,963.00
Hernando/Citrus MPO	\$1,741,489.00	\$1,741,489.00
Hill n Dale Lighting	\$53,920.00	\$53,920.00
Holland Spg Multi-Purpose	\$20,060.00	\$20,060.00
Hurricane Dr Rd Paving	\$19,750.00	\$19,750.00
IF Srchg I-75/SR50	\$171,868.00	\$171,868.00
Impact Fee - Fire-HC Fire	\$2,285,982.00	\$2,285,982.00
Impact Fee - Public Bldgs	\$1,019,637.00	\$1,019,637.00
Impact Fee-Ambulance	\$177,082.00	\$177,082.00
Impact Fee-Fire-Hern Bch	\$66,187.00	\$66,187.00
Impact Fee-Jail	\$98,064.00	\$98,064.00
Impact Fee-Law Enforcemnt	\$663,914.00	\$663,914.00
Impact Fee-Library	\$494,623.00	\$494,623.00
Impact Fee-Park Dist 1	\$48,226.00	\$48,226.00
Impact Fee-Park Dist 2	\$300,000.00	\$300,000.00
Impact Fee-Park Dist 3	\$116,590.00	\$116,590.00
Impact Fee-Park Dist 4	\$131,455.00	\$131,455.00
Impact Fee-Road Dist 1	\$4,679,000.00	\$4,679,000.00
Impact Fee-Road Dist 2	\$815,000.00	\$815,000.00
Impact Fee-Road Dist 3	\$714,000.00	\$714,000.00
Impact Fee-Road Dist 4	\$6,681,000.00	\$6,681,000.00
Intergovtl Radio Comm Pgm	\$1,789,351.00	\$1,789,351.00

<b>Fund Description</b>	<b>ex</b>	<b>re</b>
Jackdaw Road Paving	\$15,640.00	\$15,640.00
Jaybird Road Paving	\$41,350.00	\$41,350.00
Kass Cir Neighborhood CRA	\$75,471.00	\$75,471.00
Kodiak Wren Rd Paving	\$17,170.00	\$17,170.00
Lakeside Acres Street Ltg	\$20,490.00	\$20,490.00
Landscape Enhancement	\$427,530.00	\$427,530.00
Law Enforcement Trust Fnd	\$499,128.00	\$499,128.00
Library Estate Funds	\$7,445.00	\$7,445.00
Local Provider Participa	\$0.00	\$0.00
LOGT 1-6 Fuel-Genl Transp	\$9,320,394.00	\$9,320,394.00
Lomita Wren South Rd Pav	\$16,410.00	\$16,410.00
Maberly Road Paving MSBU	\$21,570.00	\$21,570.00
Mandrake/Canary Rd Pav	\$182,407.00	\$182,407.00
Marsh Wren Paving MSBU	\$17,600.00	\$17,600.00
Marvelwood Area Rd Paving	\$36,270.00	\$36,270.00
Medical Insur Self-Ins	\$20,850,435.00	\$20,850,435.00
Mexican Canary Pav MSBU	\$21,340.00	\$21,340.00
Michigan Ave Rd Paving	\$216,960.00	\$216,960.00
Milgate Ct Rd Paving	\$0.00	\$0.00
Mitchell Heights St Ltg	\$9,260.00	\$9,260.00
Mosquito Control Local	\$1,291,690.00	\$1,291,690.00
Mtn Mockingbird/Marv Pav	\$0.00	\$0.00
Ninth-Ct Fuel Tax-Res Rds	\$4,985,413.00	\$4,985,413.00
Non-Ad Val Ref Rev Bd S10	\$450,197.00	\$450,197.00
NON-AD VAL REV BOND S2022	\$2,781,502.00	\$2,781,502.00
Non-Ad Val Rev Note 2012	\$1,589,080.00	\$1,589,080.00
Nordica Paving MSBU	\$66,350.00	\$66,350.00
Nuzum Road Paving MSBU	\$0.00	\$0.00
Oakwood Acres Street Ltg	\$15,110.00	\$15,110.00
Old Squaw Ave Rd Paving	\$26,430.00	\$26,430.00
Olsen Road Paving MSBU	\$0.00	\$0.00

<b>Fund Description</b>	<b>ex</b>	<b>re</b>
OPIOID SETTLEMENT	\$202,286.00	\$202,286.00
Orchard Pk III Multi-Purp	\$17,158.00	\$17,158.00
Osprey Ave Rd Paving MSBU	\$0.00	\$0.00
Ostrom/Allen Rd Pav MSBU	\$24,610.00	\$24,610.00
Owl Road Paving MSBU	\$0.00	\$0.00
Painted Bunting Rd Paving	\$19,650.00	\$19,650.00
Paramount Area Rd Pv MSBU	\$27,100.00	\$27,100.00
Pelican Ave Rd Pav MSBU	\$19,500.00	\$19,500.00
Pheasant Ave Rd Paving	\$63,230.00	\$63,230.00
Phillips East Rd Pav MSBU	\$29,130.00	\$29,130.00
Phillips Rd Paving MSBU	\$27,150.00	\$27,150.00
Pine Warbler Pv MSBU	\$38,830.00	\$38,830.00
Piping Plover Paving MSBU	\$28,840.00	\$28,840.00
Potterfield Gdn Acr Ltg	\$9,640.00	\$9,640.00
Pristine Pl Mlti Pur MSBU	\$121,680.00	\$121,680.00
Puffin Rd Pav MSBU	\$12,140.00	\$12,140.00
Quill Ave Road Paving	\$10,260.00	\$10,260.00
Regency Oaks Lighting	\$66,110.00	\$66,110.00
Restore Act Fund	\$2,633,692.00	\$2,633,692.00
Ridge Manor Ltg	\$17,180.00	\$17,180.00
Ridge Manor W Street Ltng	\$27,140.00	\$27,140.00
Risk Management	\$7,462,924.00	\$7,462,924.00
Risk Mgmt Deduct Reserves	\$0.00	\$0.00
River Country Multi-Purp	\$119,480.00	\$119,480.00
Royal Highlands "A" Pav	\$32,370.00	\$32,370.00
Royal Highlands "B" Pav	\$293,100.00	\$293,100.00
Royal Highlands "C" Pav	\$88,700.00	\$88,700.00
Royal Highlands "E" Pav	\$62,350.00	\$62,350.00
Royal Highlands "F" Pav	\$31,580.00	\$31,580.00
Royal Highlands "G" Pav	\$81,570.00	\$81,570.00
Royal Highlands "I" Pav	\$76,070.00	\$76,070.00

<b>Fund Description</b>	<b>ex</b>	<b>re</b>
Royal Highlands "L" Pav	\$35,170.00	\$35,170.00
Royal Highlands Drwy Apr	\$11,820.00	\$11,820.00
Scoreboard Sponsorship	\$0.00	\$0.00
Seven Hills Lighting	\$110,530.00	\$110,530.00
Silver Ridge St Ltg MSBU	\$25,630.00	\$25,630.00
Silverthorn Street Light	\$117,890.00	\$117,890.00
Solid Waste And Recycling	\$16,615,629.00	\$16,615,629.00
Solid Waste/Recyc-Capital	\$8,583,382.00	\$8,583,382.00
Solid Wste-Disaster/Debri	\$1,461,516.00	\$1,461,516.00
South Brooksville St Ltg	\$17,760.00	\$17,760.00
Spring Hill Lighting	\$735,380.00	\$735,380.00
St Housing Init Prtnrshp	\$7,216,257.00	\$7,216,257.00
State Mosquito Control	\$198,168.00	\$198,168.00
State Rd Canal Dredg MSBU	\$14,740.00	\$14,740.00
State Revolving Funds-SRF	\$0.00	\$0.00
Stormwater Mgmt MSTU	\$6,918,819.00	\$6,918,819.00
Sweetgum Rd Millings MSBU	\$15,710.00	\$15,710.00
Taylor St Millings MSBU	\$13,220.00	\$13,220.00
The Oaks Ground Maint	\$23,010.00	\$23,010.00
Tinamou Area Rd Pav MSBU	\$35,180.00	\$35,180.00
Tourist Development Tax	\$4,299,610.00	\$4,299,610.00
Transportation Trust Fund	\$18,873,968.00	\$18,873,968.00
Trash Collection MSBU	\$11,698,456.00	\$11,698,456.00
Unsafe Buildings	\$320,933.00	\$320,933.00
Vehicle Maintenance	\$4,353,762.00	\$4,353,762.00
Village At H-N-D Lighting	\$4,952.00	\$4,952.00
W W Woodlands Ltg	\$21,850.00	\$21,850.00
Warbler Road Paving	\$0.00	\$0.00
Waste Mgmt Bond Proceeds	\$20,000,000.00	\$20,000,000.00
West Hernando St Ltg	\$309,390.00	\$309,390.00
White Rd Rd Pav MSBU	\$40,000.00	\$40,000.00

Fund Description	ex	re
Windridge Lighting	\$9,350.00	\$9,350.00
Wood Owl Ave Rd Pav MSBU	\$35,720.00	\$35,720.00
Worker's Comp Self Insur	\$7,242,186.00	\$7,242,186.00
Youth Court	\$139,527.00	\$139,527.00